



# Town Council Meeting

July 21<sup>st</sup>, 2020

6:30 p.m.

Virtual Meeting – via Zoom

## Agenda

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### Call to Order

- 1. Approval of Agenda**
- 2. Approval of Minutes**
  - a. Special Town Council Meeting, June 30, 2020
- 3. Comments from the Mayor**
- 4. Public Input / Question Period**

PLEASE NOTE:

- Public Participation is limited to 30 minutes
- Each Person is limited to 3 minutes and may return to speak once, for 1 minute, if time permits within the total 30-minute period
- Questions or comments are to be directed to the Chair

Comments and questions that relate to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be answered.

- 5. Motions/Recommendations from Committee of the Whole, July 7, 2020:**
  - a. RFD-032-2020 – Payment Relief Measures - Changes



## **6. New Business:**

- a. RFD 033-2020 - March 31, 2020 Financial Statements
- b. RFD 034-2020 - Revision Period for List of Electors
- c. RFD 035-2020 - AVCC Tourism Marketing
- d. Discussion with Blair MacMurtery, Compliance Officer

## **7. Correspondence:**

- a. Allysha Hammer – Wolfville Downtown
- b. Andre Gaudet – Main Street
- c. Anne Stieger – Thank you for the one way and our experience
- d. Brian Riley – In support of spacious main
- e. Darlene Sanford – Parking Issues
- f. Debbie Fredericks – Concerns
- g. Dola AuCoin – Traffic Lights – Sidewalks
- h. Duncan Ebata – Thank you for the one way and our experience
- i. Ian Taylor – Your Boneheaded Idea
- j. Jerry Miner – Main Street Pilot Project
- k. Jerry Miner – Upside down Map(s) of Wolfville
- l. Jillian Banfield – Main St. Changes
- m. Joan Lloyd – Concerned about One Way
- n. Karen MacWilliam – Traffic – Parking and Nuisance Issues – Seaview Avenue
- o. Kevin Gildart – Construction Notice
- p. Linda Fisk – Concern
- q. Lis Porter – Important Information – Feedback Requested ASAP on Stay Healthy Main Street
- r. Marilyn Campbell – One-way Traffic
- s. Copy of Petition Dropped off Regarding Healthy Main Street
- t. Rachel Bedingfield – Stay Healthy Main Street Prototype
- u. Vitaliia Ammar – Partnership with Joobie
- v. William Zimmerman – Thoughts resulting from Tuesday’s COW Meeting.



## 8. Regular Meeting Adjourned

## REQUEST FOR DECISION 032-2020

Title: Payment Relief Measures - Changes

Date: 2020-07-07

Department: Finance

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## SUMMARY

### Payment Relief Measures - Changes

In March 2020, Council passed a motion effectively suspending, on a temporary basis, the charging of interest on overdue receivables. This covered property taxes and water/sewer utility bills. As noted at the time, this was not intended to be a permanent change and the item would be discussed later in the fiscal year.

This Request for Decision (RFD) is being brought forward to allow Council to consider the timing of ending the period of no interest on arrears.

### DRAFT MOTION:

That Council direct staff to re-establish charging interest on outstanding property tax receivables and water/sewer account receivables, as follows:

- Property Tax Receivables
  - Interest to be applied to Property Tax accounts receivable owing after September 30, 2020
  - Interest on overdue amounts to be charged at a rate of 1.00% per month
- Water/Sewer Utility Receivables
  - Interest to be applied to Water/Sewer accounts receivable owing after November 2, 2020
  - Interest on overdue amounts to be charged at the 1.5% per month in accordance with the NS Utility and Review Board approved rates

That Council direct staff to utilize water disconnections for arrears, in accordance with the regulations approved by the NS Utility and Review Board.

## REQUEST FOR DECISION 032-2020

Title: Payment Relief Measures - Changes

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### 1) CAO COMMENTS

The CAO supports the recommendations of staff.

### 2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) Section 65
- NS Utility and Review Board (NSUARB) approved Water Utility Regulations

### 3) STAFF RECOMMENDATION

Staff recommend re-establishing the application of interest charges on overdue receivables and that the option to disconnect water customers be available for accounts seriously in arrears.

### 4) REFERENCES AND ATTACHMENTS

1. Motion from March 17, 2020 Council approving budget.
2. NS Utility and Review Board approved Rates and Regulations for Wolfville Water Utility
3. RFD 017-2020 Payment Relief Measures – March 27 Special Council Meeting

### 5) DISCUSSION

Similar to a number of municipalities, Wolfville took steps early in this fiscal year to provide some temporary relief for members of the community who owed property taxes and/or water/sewer amounts. At the time it was acknowledged that the steps taken would be temporary in nature and that as the impact of COVID became known, further decision points would be brought back to Council.

Council has received a number of Financial Update Reports in the last three months, which have included information related to cash flows and lost revenues. As of today, the cash flow situation is:

- Property taxes
  - Receipts are just over \$327,000 slower this year compared to last year
  - Total outstanding taxes = \$808,000
  - Commercial accounts comprise almost \$300,000 of the total
- Water/Sewer
  - Just over \$7,100 is outstanding
  - Typically almost all water/sewer amounts are paid in full before the June billings go out.

Both category of receivables reflect a slow down in receipts.

## REQUEST FOR DECISION 032-2020

Title: Payment Relief Measures - Changes

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Without charging interest on arrears, the Town runs the risk of continuing to have cash receipts lag behind the of collections in past years. Slower receipts also results in fewer dollars on hand to earn investment income, ultimately lowering expected revenues.

The proposed timing of re-establishing interest charges, as presented in this report, coincides with the next cycle of billing runs. Final 2020/21 Tax Bills are issued at the end of August with a due date of September 30, 2020. The second quarter Water/Sewer bills are issued September 30<sup>th</sup> with a due date of November 2, 2020 (allowing for October 31<sup>st</sup> falling on a weekend).

Approving the change now will allow staff to notify the community well in advance and allow the appropriate indication of interest rates/charges to be noted on the bills when they are issued. Effectively the Town will have provided a half year interest free relief. ***To the credit of the Wolfville community, the majority have paid their bills on time or shortly thereafter.*** This has helped ensure the Town is able to continue to provide the essential services the community expects.

Staff have considered the interest rate approved for tax arrears, and believe a reduction is warranted. The currently approved rate is 1.25% per month (or 15% per year). This rate has been in effect for years. During that time, the prime rate at all financial institutions has dropped and current bank rates are at all time lows. It would be possible to lower the towns arrears rate and still achieve an incentive for people to pay their bills on time. It should be noted that some municipalities still charge more than 1.25% with some as high as 2% per month. There is no correct interest rate. Staff believe a reduction to 1% per month (12% per year) would offer a small amount of relief to those unable to pay by the due date, but remain at a level that will encourage payment.

The interest rate on Water/Sewer bills is in accordance with NS Utility and Review Board (NSUARB) approved Water Utility Regulations. The Board approved the temporary lifting of charging interest, but a return to applying interest will be at the rates established during the last Rate Study (2018).

## 6) FINANCIAL IMPLICATIONS

In terms of lost revenues from COVID related to interest please refer to previous reports this year. The recommendation in this report should help ensure continued cash receipts. The precise positive impact has not been quantified and would be an estimate at best.

## 7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Nothing provided at this time

## 8) COMMUNICATION REQUIREMENTS

**REQUEST FOR DECISION 032-2020**

Title: Payment Relief Measures - Changes

Date: 2020-07-07

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Staff will utilize social media and the Town’s website to inform the public of Council decision. In addition, information will be provided with the August tax bills and September water/sewer bills advising people of the return to normal billing and collection processes.

**9) ALTERNATIVES**

Council can decide to extend the period of time before interest is applied to overdue amounts. This approach is not recommended at this time. As noted in previous reports, just like any business the Town requires cash flow to provide services. There is now clear data that receipts are slower this year than in past years. Re-establishing interest charges will help with efforts to follow up on collection of arrears.

## REQUEST FOR DECISION 033-2020

Title: March 31, 2020 Financial Statements

Date: 2020-07-10 -Audit Committee - **UPDATED FOR COUNCIL**

Department: Finance

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## SUMMARY

### March 31, 2020 Financial Statements

Annually the Town's Finance Department prepares and presents the financial statements of the Town for its most recent March 31 year end. In accordance with the MGA and the province's Financial Reporting and Accounting Manual (FRAM), municipalities are **required to have audited Consolidated Financial Statements**. The Town of Wolfville also prepares Non-Consolidated Financial Statements for the benefit of Council and citizens. The RFD that follows, and the draft motion, deals with these two sets of financial statements.

This RFD goes first to Audit Committee for review with the Town's Auditor, and then to Council for approval. At the time of preparing this RFD for Audit Committee, the draft statements are still being compiled. Staff will be reviewing the statements between Audit Committee and final Council approval to ensure consistency between the two sets of financial statements.

*The Audit Committee met on July 10<sup>th</sup> to review the year end consolidated (audited) and non-consolidated financial statements for the year ended March 31, 2020. The Town's auditors, grant Thornton, were in attendance to review their findings outline in their Report to Audit Committee (RTAC) and draft audit opinion. The Committee also reviewed this RFD with staff during the July 10<sup>th</sup> meeting. After review and discussion, the Audit Committee passed the following motion;*

***That the Audit Committee forward the following motion to Council for Decision: That Council approve the 2019/20 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2020.***

### DRAFT COUNCIL MOTION:

***That Council approve the 2019/20 Consolidated and Non-Consolidated Financial Statements.***



## REQUEST FOR DECISION 033-2020

Title: March 31, 2020 Financial Statements

Date: 2020-07-10 -Audit Committee - **UPDATED FOR COUNCIL**

Department: Finance

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### 1) CAO COMMENTS

The CAO supports the recommendations of staff.

### 2) LEGISLATIVE AUTHORITY

- MGA 44 (Audit Committee)
- FRAM 4.1 - 4.3 and 5.1 – 5.3

### 3) STAFF RECOMMENDATION

That the Audit Committee forward the Consolidated and Non-Consolidated Financial Statements to Council for approval.

UPDATE: After review with the Audit Committee, and as noted during the Audit Committee review, a couple of budget lines needed to be corrected, related to REMO (Regional Emergency Measures Organization) and allowance for other Kings Region cooperative initiatives.

With those corrections now made, along with updating Note 13 to the Consolidated Financial Statements, staff recommends the attached (V3) draft March 31, 2020 financial statements be approved by Council.

### 4) REFERENCES AND ATTACHMENTS

- CICA accounting standards per Public Sector Accounting Handbook, and where appropriate CICA Handbook
- Province of Nova Scotia Financial Reporting and Accounting Manual (FRAM)
- Fiscal 2019/20 Quarterly Financial Updates, including year-end forecasts
- Draft Consolidated Financial Statements (**audited**) for the year ended March 31, 2020 (attached)
- Draft Non-Consolidated Financial Statements for the year ended March 31, 2020 (attached)

### 5) DISCUSSION

**UPDATE: Similar to last year, as part of the process in finalizing the statements, there is a change(s) that has been made post Audit Committee meeting. This relates to the budget column, in particular REMO and allowance for joint initiatives in the Kings region. The budget figures as presented at Audit Committee had the full REMO budget included, both \$80,000 revenue and \$80,000 expense. The budget for joint cooperative Kings Region initiatives also needed to be corrected as the amount of \$25,800 was noted under Transfer to Regional Development. This amount is now reflected under General Government administration (\$15,000 for general allowance for cooperative initiatives and Protective Services EMO (\$10,800).**

## REQUEST FOR DECISION 033-2020

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***NOTE there is no change to the net budgeted surplus. The change properly matches the budget presentation to the actual results in the statements. The audit team from Grant Thornton has been advised of the change and there is no change expected to their unqualified Audit Opinion. The changes have also been reflected in Note 13 which reconciles budget amounts as per Council Approved Fiscal Plan (Ops Plan) to the Fiscal Plan per PSAS Consolidated Statement presentation.***

The firm Grant Thornton was appointed by Council earlier this calendar year to conduct the audit of the March 31, 2020 Consolidated Financial Statements. This is the first year of a four year cycle before the Town is scheduled to take the audit services back out to another Request for Proposals.

This year's audit involved not only a change in audit firm, but also working through year end processes during the COVID pandemic. These two factors combined made this year a challenging year for staff to ensure the audit was conducted on a timely basis while at the same time monitoring the current year financial situation closely to assist senior management and Council to adapt to the fiscal realities of COVID.

Town staff started working on the year end processes back in March, and more detailed preparation of year end working papers by late April. Grant Thornton commenced their "field work" the week of May 25<sup>th</sup> with the majority of supporting working provided to the firm by June 2<sup>nd</sup>, and final supporting documents by June 19<sup>th</sup>. This is the first year in a number of years where audit field work was scheduled to start in May. It has been a goal of the Finance Department to have the audit work start closer to year end, however given the impact of COVID this may not have been the best year to attempt the earlier start. Splitting time focused on the year end audit and providing regular financial updates to Council on financial impacts of COVID resulted in a slower completion of the final draft financial statements. That said all members of the Finance Department stepped up and statement are once again ready for Council to consider during the regular July meeting.

***As stated each year, It is important to note that the **financial statements are the responsibility of Town management**, and that Grant Thornton's responsibility is to audit and express an opinion on those statements.***

Consistent with the regulations outlined in the provincial FRAM, the Audit Committee will review the *Draft Consolidated Financial Statements* and the *Auditors Report to the Audit Committee*. This meeting allows the audit firm, and Town staff, to review significant financial figures and to respond to any questions coming from the Committee.

***The auditor's report relates to the consolidated financial statements***, which includes the Town General Operating Fund (for which tax rates are established), Town Capital Fund, Town Operating Reserve Fund, Town Capital Reserve Fund, Town Water Utility Operating Fund, and Town Water Utility Capital Fund.

## REQUEST FOR DECISION 033-2020

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Refer to Notes 1 & 2 to the Consolidated Financial Statements for further information on accounting policies used in the preparation of the statements.

The non-consolidated financial statements are also reviewed with the Audit Committee. These statements more closely relate to the manner in which the Town budgets, i.e. separate budgets for Town and Water Utility Operating Funds, and Town and Water Capital Funds. These statements are not audited.

What follows in this RFD is summary financial information and analysis to assist in the review of the actual draft financial statements.

### **Provincial Financial Index Reporting (FCI's)**

The Town has annually reviewed draft FCI's based on the year end financial statements. The province officially issues the FCI's later in the fiscal year after all municipalities have submitted their required Financial Information Returns. Not all Town's review draft FCI's, however staff believe this is an important part of the year end process, i.e. ***timely review of the FCI's and early identification of any change in trends on a year over year basis.***

Although the Financial Condition Indicators (FCI) are not part of the year end financial statements, a review of the FCI can provide a high level overview of the Town's financial condition. The province has issued Indicators for municipalities up to March 31, 2019 year end and staff are providing ***internally calculated estimates*** of what Wolfville's FCI will look like as of March 31, 2020. Since starting this review of draft estimates of FCI data it can be noted the officially released FCI's have not differed in any material respect from the draft calculations provided by town staff.

For those interested, the provincial FCI reports can be viewed on the provincial website:

<https://beta.novascotia.ca/programs-and-services/municipal-finance-and-statistics>

The following table shows Wolfville's draft calculation for 2019/20, compared to the previous four years. Generally speaking, there are no surprises in the draft results compared to prior years. The Town of Wolfville continues to show a strong financial standing, both against provincial benchmarks and other towns.

**REQUEST FOR DECISION 033-2020**

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	Per PNS Publication				Draft Calc.	2018/19	
	2015/16	2016/17	2017/18	2018/19	2019/20	Threshold	Towns ave
Reliance on Gov't Transfers	1.7%	1.9%	1.4%	1.1%	2.0%	Moderate Risk	9.90%
Uncollected Taxes	4.8%	4.9%	4.8%	5.7%	7.0%	15%-20%	7.00%
3 Yr change in Tax Base	12.70%	11.90%	8.30%	7.50%	4.60%	10%-15%	4.50%
Comm Property Assessment	7.9%	n/a	n/a	n/a		< CPI (5.2%)	4.50%
Reliance on Single Business	0.6%	0.6%	0.6%	0.6%	0.6%	10%-15%	6.70%
Residential Tax Effort	4.50%	4.10%	4.20%	4.20%	4.30%	4%-6%	3.80%
# of deficits	-	-	-	-	-	at least 1 in 5 yrs	1/5
Budget Expense Accuracy	2.3%	4 out of 5	5 out of 5	5 out of 5	5 out of 5	1 out of 5 > 5%	4 out of 5
Liquidity Ratio	1.8	2.7	4.5	3.7	3.1	1 - 1.5	2.2
Operating Reserves	25.4%	24.5%	26.4%	25.5%	23.3%	10%-20%	15.20%
Combined Reserves	n/a	53.7%	52.6%	60.6%	56.3%	30%-40%	34.90%
Debt Service Ratio	5.9%	6.7%	7.1%	7.5%	7.3%	10%-15%	7.60%
Outstanding Operating Debt		0.0%	0.0%	0.0%	0.0%	25%-50%	2.60%
Outstanding debt	0.7%	n/a	n/a	n/a			
Undepreciated Assets	58.1%	58.0%	57.4%	55.9%	57.8%	35%-50%	52.20%
5 Yr Capital Purchases	205.7%	n/a	n/a	n/a			
5 Yr contr. To Capital Reserves	91.0%	n/a	n/a	n/a			

Overall, the Town ended the 2019/20 fiscal year maintaining its strong financial position as reflected in the FCI data. There are 26 Town's included in the 2018/19 data released by the province, and Wolfville is one of 7 Towns that are rated low risk overall. The only moderate risk indicator is Residential Tax Effort and it is closely related to an indicator the province no longer tracks, i.e. commercial property assessment as a percentage of overall taxable assessment. Wolfville has one of the lowest commercial tax bases and as such much of the cost of government falls to the residential sector.

***In terms of Wolfville's FCI report for the year ended March 31, 2019 (refer to provincial website link above) staff would draw attention to the following pages:***

- ***Page 7 – shows a visual summary of the results and overall assessment as low risk***
- ***Page 19 – compares Wolfville's expenditures by Division/Segment (general gov't, protective services etc) to the town's average in the province.***
- ***Page 23 – shows a summary of overall risk assessment results for all 26 towns***
  - ***Wolfville is one of 7 towns assessed as low risk***
  - ***Further review of all town reports shows Wolfville as the only town in province with 12 out of 13 indicators noted as low risk.***
  - ***11 towns fall in the moderate risk***
  - ***8 towns fall in the high risk category (more than in low risk)***

***Staff would note that having the most low risk indicators does not necessarily mean Wolfville has the strongest financial position. As noted in past years, staff believe selected indicators have more***



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With regard the Town Operating Fund, the final year end result is within \$32,600 of year end forecast amount reported to Audit Committee and Council back in January. On a \$10 million dollar operation actual results are essentially the same as forecast. There are a number of individual variances compared to forecast values in both revenue and expenses.

The Water Utility result was \$83,000 lower than forecast (from forecast surplus of \$67,000 to a deficit of \$15,600).

- Revenues ended the year \$7,000 less than forecast.
- One expenditure noted back in January, which was not included in the forecast estimates, related to the contracted service to clean the water reservoir tanks. It was not confirmed whether that work would take place before or after March 31<sup>st</sup>. The service was performed and the expense came in at approximately \$45,000.
- There were issues with one of the pumps in the system impacting utility costs which came in \$15,000 higher than forecast. In addition, there were extra costs around decommissioning a pump.

### **Consolidated March 31, 2020 Financial Statements - Audited**

The following are comments which should assist Committee members reviewing the Consolidated Statements:

#### **Page 4 Statement of Financial Position**

- Cash balances decreased \$743,180 overall. Refer to page 7 for details on cash flow changes. Both unrestricted and capital reserve cash declined over the year. Use of capital reserve funds accounts for \$700,000 in the Town Capital Reserve where use of funds outpaced receipt of new source of funds.
- Receivables showed a small increase of \$19,300. Taxes receivable increased \$119,000, with a number of properties tentatively falling into the tax sale process for the upcoming year. Note the overall collection % remains within provincial thresholds for low risk. Both Water and Sewer receivables increased, however this is expected given increases in the rate structure compared to fiscal 2018/19. Other receivables dropped just over \$124,000. This group of receivables includes all non-property tax and water billings, as well as year end accruals. A year ago there was \$116,000 related to Deed Transfer Tax (compared to only \$22,000 this year).
- Temporary Bank Indebtedness is \$183,000 at year end. This relates to temporary borrowings from the Bank of Montreal utilized within the Town's Capital Fund as partial/temporary funding for the 2019/20 capital projects. Note that the Town utilizes its overall bank balances to minimize borrowings from the bank. Subsequent to year end, borrowings were replaced with cash from the 2020 spring Debenture issue.

## REQUEST FOR DECISION 033-2020

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- Payables were up \$700,300 compared to a year ago. Capital projects contribute \$741,100 toward this increase with a number of invoices being submitted late and therefore payment could not be made before year end. This has been an issue over the last 3 to 4 years. The Finance Department added new procedures to year end to ensure all relevant costs are picked up before the year end books are closed off, however this process does not necessarily pick up the invoices prior to year end.
- The Town is in a Net Debt position, sitting at Net Debt of \$2,015,303 at year end. As noted in past years, a Net Debt position is not necessarily an unhealthy position to be in. The year end balance should be looked at in relation to the Town's total non-financial assets which now sit at \$29.6 million at March 31/20. As noted during review of the March 31/18 statements..... *The key is to ensure the Net Debt position stays within the Town's ability to repay long term debt. Referring to the provincial FCI's, the Town is still well within its ability to manage its debt load.*
- Tangible Capital Assets balance increased by just over \$3 million to \$28.9 million. This shows the Town continued attention to reducing the infrastructure deficit that all municipalities across the country face. Refer to the FCI data for Undepreciated Assets where the Town looks to show a 2% improvement.
- Although Work-in-process did not change significantly, the projects comprising the balance have changed. Over \$330,000 of the March 31, 2019 balance was capitalized in fiscal 2019/20, with another \$322,000 being added related to ongoing projects or new projects.

### Page 4 Statement of Operations

- Total revenues \$341,900 more than budget, a variance of 3.2%
  - Tax revenue was \$77,100 higher than budget. Deed Transfer Tax ended the year almost \$88,000 more than budget. Refer to page 19 for further details.
  - Grants in Lieu of Taxes from the province were \$11,000 less than budget as the Acadia Grant in lieu was based on a reduced assessed value than the budget utilized.
  - Revenue From own Sources ended the year \$68,000 more than budget.
    - interest revenue earned on bank balances was \$122,400 more than budget. As reported during the 3<sup>rd</sup> quarter financial update in January, the Town received a lump sum correction to interest revenue on bank balances in the amount of \$39,000. The Town also earned \$72,000 interest on reserve balances. The budget does not include estimate for interest on reserves. The remainder of the increase would relate to increased rates early in the year and continued high reserve balances.
    - The Town shows a \$85,300 Loss on Disposal of capital assets. Refer to Note 6 for details on assets disposed/retired.

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- Miscellaneous revenue is \$26,300 more than budget. \$18,000 of this amount relates to removal of an accrued liability set up a number of years ago as part of a potential settlement agreement with a former employee.
- Conditional Transfers from Gov'ts and Others ended the year \$178,000 more than budget. Staff were successful in obtaining a number of grants/contributions that were not budgeted. These include contributions towards the Tower Community Park, summer environmental camps, and a number of other initiatives.
- Total expenditures show as \$84,300 over budget. Note this reflects a change in financial presentation of budget figures for the Town's year end financial statements. This is the first year where the Town has added an amortization/depreciation component to for Town assets. Refer to Note 13 which provides details on this presentation in the statements.
  - General Government was \$72,000 under budget. Grants to organizations were lower than budget by \$31,200 (contribution to the Acadia EV Charging Station was \$25 K less than budget). Administrative expenses ended the year \$21,000 less than budget.
  - Protective Services was \$101,800 over budget. This covers policing, fire, EMO, Bylaw, and animal control. Costs for the Fire Dept were \$35,000 over budget. **Vehicle repairs ended the year \$6,700 higher than budget and operational equipment purchases were \$20,000 more than budget. The main factor on equipment was an upgrade to a telescopic ram that cost \$13,500. This however was funded by way of EKM grant of \$13,000 (note year end statements show revenues in another section). The balance of the budget variance relates to amortization. Fiscal 2019/20 includes amortization on a new pumper at \$54,000. The pumper it replaced was already fully depreciated in 2018/19.**
  - Transportation Services ended the year \$80,000 less than budget. The biggest area of savings was in Roads and Street which was \$97,000 under budget. Of that amount, mill/pave maintenance of streets was \$69,000 under budget.
  - Environmental Health (sewer systems and garbage services) ended the year \$50,000 over budget. Sewer systems costs were \$11,000 over budget with a storm water study included in the capital budget being allocated to operating expenditures at the end of the year. Waste collection was \$15,000 over budget, a variance reported earlier in the fiscal year. Debt charges were over budget as part of an allocation correction with Transportation Services (i.e. that segment was under budget).



## REQUEST FOR DECISION 033-2020

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- Environmental Development Services was \$29,000 under budget. ~~The budget included \$25,800 for REMO and other regional initiatives. Wolfville's share of the REMO is reflected under Protective Services.~~ **Note the previous sentence relates to the correction of budget figures as noted during Audit Committee. The Planning Dept was \$17,000 underbudget largely related to a staff vacancy during the fall which was not filled during fiscal 2019/20. Expenses related to the climate mitigation projects were also less than budget.**
- Recreation and Cultural Services ended the year \$83,300 over budget. As reported earlier in the year, the Parks budget did not include one staff member who now has their wages allocated to parks. This accounts for approximately \$45,000. Amortization accounts for \$22,000 of the variance.
- The Water Utility ended the year with a \$15,600 deficit compared to budgeted shortfall of \$24,000. There were a number of variances both positive and negative.
  - Revenues were below budget, with metered sales \$9,000 below budget.
  - Power Pumping costs were higher than budget. Refer to notes above under non consolidated financial results.
  - Treatment costs were over budget as well. Cost to clean reservoir tanks was higher than budget.

### Summary

Overall the Town's operations ended the year on a positive financial position. This should assist the Town as the 2020/21 fiscal year progresses through the economic impact of the COVID pandemic. Flexibility to respond to changing cash flows and shrinking revenues will be key and the March 31/20 results maintain the town's ability to be flexible.

There continue to be a couple of areas of concern based on the past year. Insurance costs continue to rise, both in premiums and deductible costs. Senior management have started to compile data on claims history in an effort to inform future risk management efforts. Project management will continue to be an area of focus as improvements can assist the Town in ensuring efficient use of financial resources. This is most notably important with capital projects. Fiscal 2019/20 had a number of tenders coming in overbudget, and of projects carried out a number came in over budget. The Finance Department will be looking at setting up a capital project management approach that should help other departments keep track of project costs. It may also assist in identifying areas of weakness in budget estimates.

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Part of the Finance Department's ability to enhance project management efforts will be getting rid of the responsibility of maintaining the financial records for the VCFN. A year ago it was expected this would occur sometime in 2019/20. We are now into the second quarter of 2020/21 and transitioning the accounting service to another organization has yet to occur.

### 6) FINANCIAL IMPLICATIONS

This RFD does not have financial implications itself. Of key importance is the results reflected in the year end statements that show that the Town continues to be well positioned moving forward to address the capital infrastructure needs of the Town, as well as to mitigate material increases in tax burdens.

### 7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Annual, audited financial statements assist Council in demonstrating accountability to the community. Adequate review of the reasons why the financial results occurred can aide Council in future budget iterations

### 8) COMMUNICATION REQUIREMENTS

Once approved, there are several areas of communication that will occur:

- Internally the statements will be made available to all staff, including senior management, and all members of Council.
- Externally a copy of the statements will be posted to the Town's website.
- The Town will also file the appropriate financial statement copies, and auditors report, with the province. The information contained in the year end records will also be used to complete the Financial Information Return required by the Province.
- A further copy will be sent to BMO as part of the Town's reporting requirement with its banking institution.

### 9) ALTERNATIVES

No practical alternatives exist given the nature of the report, and the associated Auditors Report. Notwithstanding a qualified audit opinion, there is no reason not to approve the financials. Even in an instance where there is a qualified audit opinion, there may be reason to still approve the statements.

**REQUEST FOR DECISION 033-2020**

Title: March 31, 2020 Financial Statements

Date: 2020-07-10 -Audit Committee - **UPDATED FOR COUNCIL**

Department: Finance

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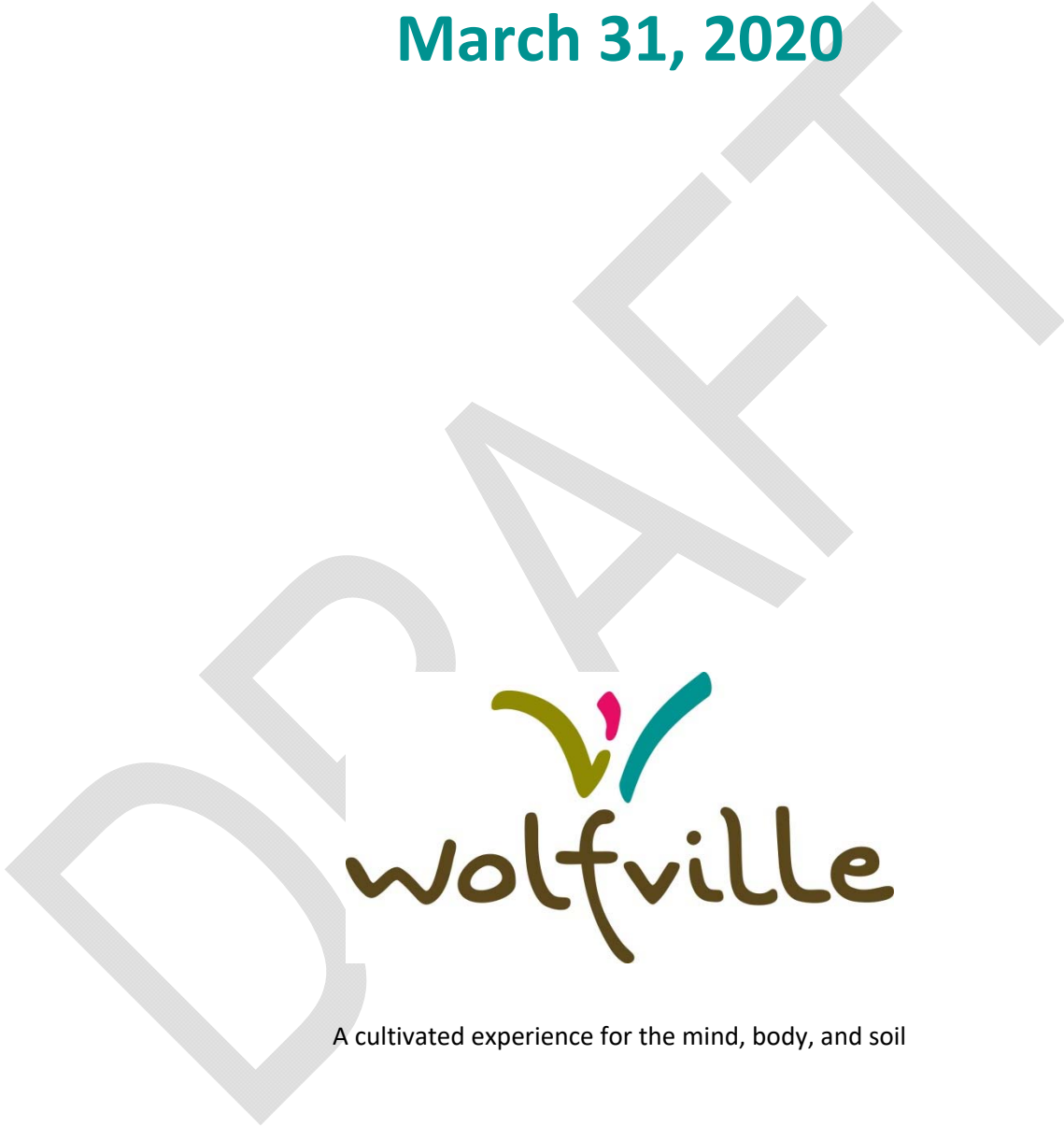
That would depend on the nature of any qualification. This is not an issue with the Town's statements this year as there is no qualification of the opinion.

Approval of the year end consolidated statements is a required step in the financial reporting of the Town of Wolfville. Once the Audit Committee has recommended their approval, and Council has formally approved them, the firm of PWC will issue the Independent Auditors' Report and final Internal Control Letter. This will allow the Town to complete its annual financial reporting to the Province.

# Consolidated Financial Statements

## Town of Wolfville

March 31, 2020



A cultivated experience for the mind, body, and soil

**Page(s)**

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Town of Wolfville  
Consolidated Statement of Financial Position  
As at March 31, 2020

	2020 \$	2019 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalent	2,512,062	2,694,495
Cash – Capital reserve fund (note 12)	3,124,500	3,685,247
Receivables (note 3)	879,066	859,718
	<u>6,515,628</u>	<u>7,239,460</u>
<b>Liabilities</b>		
Temporary bank indebtedness	183,158	42,011
Payables and accruals	1,302,504	602,128
Deferred revenue	648,334	287,942
Other	33,681	48,612
Long-term debt (note 5)	6,363,254	6,037,995
	<u>8,530,931</u>	<u>7,018,688</u>
<b>Net financial (debt) asset</b>	<u>(2,015,303)</u>	<u>220,772</u>
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	28,986,203	25,926,387
Prepaid expenses	56,809	60,087
Inventories	24,978	23,133
Work-in-process	543,994	556,842
	<u>29,611,984</u>	<u>26,566,449</u>
<b>Accumulated surplus</b>	<u>27,596,681</u>	<u>26,787,221</u>

Contingency (note 12)

**On Behalf of the Town**

\_\_\_\_\_ Mayor

\_\_\_\_\_ Chief Administrative Officer

The accompanying notes are an integral part of these consolidated financial statements.

Town of Wolfville  
Consolidated Statement of Operations  
As at March 31, 2020

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Revenue</b>			
Taxes	7,216,800	7,293,895	6,979,010
Grants in lieu of taxes	992,500	981,513	992,920
Sale of services	769,400	796,469	795,424
Other revenue from own sources	197,600	265,891	340,828
Unconditional transfers from other governments	71,100	71,037	71,014
Conditional transfers from governments and others	436,000	614,000	413,386
Metered sales	718,800	709,143	664,292
Sprinkler services	8,300	10,817	8,883
Other	30,900	40,603	32,902
	<u>10,441,400</u>	<u>10,783,368</u>	<u>10,298,659</u>
<b>Expenses</b>			
General government services	1,589,300	1,516,942	1,387,489
Protective services	2,083,500	2,185,355	2,043,660
Transportation services	2,332,800	2,252,760	2,337,736
Environmental health services	1,084,700	1,135,055	1,028,721
Environmental development services	990,500	961,309	896,766
Recreational and cultural services	903,400	986,770	798,022
Water			
Power and pumping	121,200	156,509	112,171
Treatment	115,100	149,336	98,128
Transmission and distribution	252,800	203,307	256,798
Administrative	241,900	259,148	257,300
Interest and other debt charges	16,100	22,323	21,594
Amortization	158,300	145,094	137,699
	<u>9,889,600</u>	<u>9,973,908</u>	<u>9,376,084</u>
<b>Annual surplus</b>	<u>551,800</u>	<u>809,460</u>	<u>922,575</u>
<b>Accumulated surplus – Beginning of year</b>		<u>26,787,221</u>	<u>25,864,646</u>
<b>Accumulated surplus – End of year</b>		<u>27,596,681</u>	<u>26,787,221</u>

The accompanying notes are an integral part of these consolidated financial statements.

Town of Wolfville  
 Consolidated Statement of Changes in Net Financial Assets (Debt)  
 For the year ended March 31, 2020

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Annual surplus</b>	551,800	809,460	922,575
Acquisition of tangible capital assets	(3,512,300)	(4,701,524)	(1,399,913)
Loss (gain) on disposal	-	85,349	(54,015)
Proceeds on disposal	-	16,000	56,522
Amortization	1,348,900	1,540,359	1,336,372
	(2,163,400)	(3,059,816)	(61,034)
Prepaid expenses	-	3,278	(8,702)
Inventory	-	(1,845)	1,393
Work-in-process	-	12,848	(282,598)
	-	14,281	(289,907)
<b>Change in net financial assets (debt)</b>	(1,611,600)	(2,236,075)	571,634
<b>Net financial assets (debt) – Beginning of year</b>		220,772	(350,862)
<b>Net financial assets (debt) – End of year</b>		(2,015,303)	220,772

The accompanying notes are an integral part of these consolidated financial statements.



Town of Wolfville  
Consolidated Statement of Cash Flows  
For the year ended March 31, 2020

	2019 \$	2018 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus	809,460	922,575
Charges to annual surplus not involving cash		
Loss (gain) on disposal of tangible capital assets	85,349	(54,015)
Amortization of tangible capital assets	1,540,359	1,336,372
	<u>2,435,168</u>	<u>2,204,932</u>
Change in non-cash working capital		
Decrease (increase) in receivables	(19,348)	(236,411)
Increase (decrease) in payables and accruals	(40,795)	144,101
Increase (decrease) in other liabilities	345,461	57,341
Decrease (increase) in prepaid expenses	3,278	(8,702)
Decrease (increase) in inventories	(1,845)	1,393
	<u>2,721,919</u>	<u>2,162,654</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets	(4,701,524)	(1,399,913)
Change in payables and accruals for tangible capital assets and work-in-process	741,171	96,578
Decrease (increase) in work-in-process	12,848	(282,598)
Proceeds on disposal of tangible capital assets	16,000	56,522
	<u>(3,931,505)</u>	<u>(1,529,411)</u>
<b>Financing activities</b>		
Increase in temporary bank indebtedness	141,147	(181,074)
Proceeds from debt issue	976,100	1,029,750
Long-term debt principal repayment	(650,841)	(635,991)
	<u>466,406</u>	<u>212,685</u>
<b>Net increase (decrease) in cash</b>	(743,180)	845,928
<b>Cash – Beginning of year</b>	<u>6,379,742</u>	<u>5,533,814</u>
<b>Cash – End of year</b>	<u>5,636,562</u>	<u>6,379,742</u>
<b>Cash represented by:</b>		
Cash	2,512,062	2,694,495
Cash – Capital reserve fund (note 13)	3,124,500	3,685,247
	<u>5,636,562</u>	<u>6,379,742</u>

The accompanying notes are an integral part of these consolidated financial statements.

## **1 Status and nature of activities**

The consolidated financial statements of the Town of Wolfville (the “Town”) are prepared by management in accordance with Public Sector Accounting Standards, as recommended by the Public Sector Accounting Board of CPA Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

## **2 Summary of significant accounting policies**

### **a) Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Town and which are owned or controlled by the Town.

Inter-departmental and organizational transactions and balances are eliminated.

Trust funds are excluded from the consolidated financial statements, but are disclosed on pages 29 and 30.

### **b) Basis of accounting**

The basis of accounting followed in the consolidated financial statement presentation includes revenues in the period in which the measurable transactions or events occurred that gave rise to the revenues and measurable expenditures in the period the goods and services are acquired and a liability is incurred or transfers are due. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred; provided the transfers are authorized, any eligibility criteria have been met by the Town, and reasonable estimates of the amounts can be made.

### **c) Fund accounting**

Funds within the consolidated financial statements consist of the Town Operating, Town Capital, Water Operating, Water Capital, Operating Reserve fund and Capital Reserve fund. Transfers between funds are recorded as adjustments to the appropriate fund balance.

### **d) Valuation allowance**

For uncollected taxes and rates, the Town provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

## **2 Summary of significant accounting policies (continued)**

### **e) Cash and cash equivalents**

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and short-term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

### **f) Use of estimates**

In preparing the Town's consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates. Estimates include the expected useful life of assets and the defined pension obligations.

### **g) Revenue recognition**

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty.

Property tax billings are prepared by the Town based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council during the budget approval process. Tax adjustments as a result of appeals and re-assessment are recorded when the result of the appeals process is known.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or services performed.

### **h) Work-in-process**

Work-in-process ("WIP") is recorded at cost and occurs with instances where a capital project is not complete as at year end. Costs include any costs applicable to tangible capital assets. The capital cost reported as WIP as at year end becomes capitalized to tangible capital asset costs when the project is subsequently complete. In some cases, the costs are related to pre-construction engineering design for projects identified through the Town's Ten Year Capital Investment Plan. The Town annually reviews the engineering costs for future projects to ensure the value of the work performed has not been impaired.

## Summary of significant accounting policies (continued)

### i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair market value upon acquisition.

The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year of acquisition.

The estimated useful lives are as follows:

#### Town general capital

Land Improvements (includes LED Street lights)	10-25 years
Traffic lights	25 years
Small and office equipment	4-5 years
Motor vehicles	10-15 years
Fixed and moveable equipment	10 years
Streets, road and curbs	25 years
Sidewalks	25 years
Operating plants (sewage treatment)	25-50 years
Lift stations	25 years
Municipal buildings	40 years
Other infrastructure	50 years

#### Water utility

Structures, improvements and wells	25-75 years
Equipment	1-10 years
Transmission, distribution and hydrants	50-75 years
Services	50 years
Meters	25 years

### j) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The Town is directly responsible or accepts responsibility; and
- iv. A reasonable estimate of the amount can be made

Management has reviewed potential sites where they feel a material liability may exist and has concluded there is no known liability at this time.

## **Summary of significant accounting policies** (continued)

### **k) Employee future benefits**

#### **Defined benefit plan**

The Town maintains a contributory defined benefit pension plan for a past employee that provides pensions based on length of service and annual earnings. The Town uses the immediate recognition approach to account for its defined benefit pension plan. The accrued benefit obligations are determined using the most recent actuarial valuation report prepared for funding purposes.

An actuarial valuation of the plan was completed for January 1, 2018 and has been updated by extrapolation to March 31, 2020. Actuarial valuations are performed every three years.

Plan assets are measured at fair value.

The Town would recognize the plan funded deficiency if the accrued obligation was greater than the fair value of the plan assets on the consolidated statement of financial position.

Actuarial gains and losses and past service costs are included in the cost of the plan for the year in the consolidated statement of operations.

#### **Defined contribution plan**

The Town offers a defined contribution pension plan to employees. An expense is recorded in the period when the Town is obligated to make contributions for services rendered by the employee. Any unpaid contributions are included in payables and accruals on the consolidated statement of financial position.

### **l) Inventories**

Inventories of materials and supplies held for consumption are valued at the lower of cost and net realizable value, with cost determined by the average cost method.

### **m) Capital reserve fund**

Capital reserve funds represent the amounts set aside to finance future capital expenditures. Reserves are established at the discretion of Council and/or in accordance with the Province of Nova Scotia Financial Reporting and Accounting Manual ("FRAM"). Transfers from the reserve funds are restricted in use in accordance with FRAM.

### **n) Restructuring transactions**

Effective for the fiscal year beginning April 1, 2018, the Town was required to adopt *Public Sector Accounting Section 3430, Restructuring Transactions*, which establishes the disclosure requirements for restructuring transactions. Management has determined that there are no transactions to disclose at this time.

### **Summary of significant accounting policies** (continued)

#### **o) Budget**

The budget figures contained in these financial statements were approved by Council on March 18, 2019 in its original operating plan. The budget figures contained in these financial statements have been adjusted to include amortization in accordance with Public Sector accounting requirements. Note 13 outlines the original operating plan and the adjustments made to come to the budget figures shown in these financial statements.

#### **p) Sick leave**

The Town is liable for accumulated sick leave to a maximum of 90 unused days for each employee with two employees falling under the previous maximum of 180 days. The total estimated liability pertaining to this contingency as at March 31, 2020 was determined by management to not be material. As a result, no liability is recorded in these financial statements. The estimation is based upon historical information and the likelihood of the sick leave to be used by the employee.

### **3 Contributions to Boards and Commissions**

#### **Other Boards and Commissions - less than 100% interest**

The Town is required to finance the operation of the various Boards and Commissions, along with the other Municipal Units in Kings County, to the extent of its participation based on assessment or population formula. The financial results of these Boards and Commissions are not consolidated in the Town's financial statements.

In addition to any budgeted contributions, the Municipal Units share in the deficits or surpluses of these Boards based on their sharing percentages. Where shareable deficits or surpluses are measurable, they are accrued in the current year results, otherwise they are recorded in the following year results.

#### **Annapolis Valley Regional Housing Authority**

For the year ended March 31, 2020, the Town's share of the deficit was \$50,786 (2019 - \$38,924).

#### **Annapolis Valley Regional Centre for Education — 5.06%**

For the year ended March 31, 2020, the Town contributed \$763,704 (2019 - \$738,012) to the Centre as its share of the operating expenditures.

#### **Valley Regional Enterprise Network — 7.7%**

For the year ended March 31, 2020, the Town was no longer a party to the REN Intermunicipal Service Agreement and therefore did not contribute to the organization (2019 - \$22,766).

#### **Valley Waste Management Authority — 8.23%**

For the year ended March 31, 2020, the Town's share of the Authority's capital and operating expenditures was \$542,931 (2019 - \$515,526).

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**Summary of significant accounting policies** (continued)

**Valley Community Fibre Network— 6.20%**

For the year ended March 31, 2020, the Town's share of the Authority's capital and operating expenditures was \$4,007 (2019 - \$2,936).

**Annapolis Valley Regional Library — 3.5%**

For the year ended March 31, 2020, the Town's share of the deficit was \$24,320 (2019 - \$24,320).

**Kings Transit Authority — 15%**

For the year ended March 31, 2020, the Town's share of the Authority's capital and operating expenditures was \$158,417 (2019 - \$178,757).

**4 Receivables**

	<b>2020</b>	<b>2019</b>
	\$	\$
Taxes receivable		
<b>Balance – Beginning of year</b>	334,750	256,920
Current year's levy	7,717,928	7,397,236
	<u>8,052,678</u>	<u>7,654,156</u>
<b>Collections</b>	<u>(7,598,556)</u>	<u>(7,319,406)</u>
<b>Balance – End of year</b>	454,122	334,750
Water rates (net of \$3,500 valuation allowance)	153,172	141,591
Sewer rates (net of \$1,000 valuation allowance)	122,169	109,298
Other receivables (net of \$3,500 valuation allowance)	149,603	274,079
	<u><b>879,066</b></u>	<u><b>859,718</b></u>

**Summary of significant accounting policies** (continued)

**5 Long-term debt**

	2020 \$	2019 \$
MFC debenture, bearing interest from 2.95% to 3.05%, payable in annual instalments of \$58,805 to May 2029, \$43,805 to 2034, with \$219,025 to be refinanced in 2034, payable in annual instalments of \$43,805 thereafter, plus interest, maturing in fiscal 2039	976,100	-
MFC debenture, bearing interest from 2.06% to 3.50%, payable in annual instalments of \$64,150 to May 2033, with \$67,500 to be refinanced in 2033, payable in annual instalments of \$13,500 thereafter, plus interest, maturing in fiscal 2033	965,600	1,029,750
MFC debenture, bearing interest from 1.20% to 3.21%, payable in annual instalments of \$95,875 to May 2022, \$80,875 to 2032, with \$79,375 refinanced in 2032 payable in annual instalments of \$15,875 thereafter, plus interest, maturing in fiscal 2033	1,175,750	1,271,625
MFC debenture, bearing interest from 1.15% to 3.48%, payable in annual instalment of \$111,617 to May 2021, \$109,612 thereafter, plus interest, maturing in fiscal 2032	1,319,399	1,431,016
MFC debenture, bearing interest from 3.21% to 4.89%, payable in annual instalment of \$61,400, plus interest, maturing in fiscal 2020	-	61,400
MFC debenture, bearing interest from 3.15% to 4.50%, payable in annual instalment of \$85,200, plus interest, maturing in fiscal 2021	85,200	170,400
MFC debenture, bearing interest from 2.49% to 4.21%, payable in annual instalment of \$34,800, plus interest, maturing in fiscal 2022	69,600	104,400
MFC debenture, bearing interest from 1.93% to 3.48%, payable in annual instalment of \$13,000, plus interest, maturing in fiscal 2023	39,000	52,000
MFC debenture, bearing interest from 1.33% to 3.49%, payable in annual instalment of \$36,733, plus interest, maturing in fiscal 2029	330,602	367,335
MFC debenture, bearing interest from 1.25% to 3.80%, payable in annual instalment of \$56,733, plus interest, maturing in fiscal 2030	567,335	624,068
MFC debenture, bearing interest from 1.25% to 3.79%, payable in annual instalment of \$91,333 to June 2025, \$57,333 thereafter, plus interest, maturing in fiscal 2031	834,668	926,001
	6,363,254	6,037,995



**Summary of significant accounting policies** (continued)

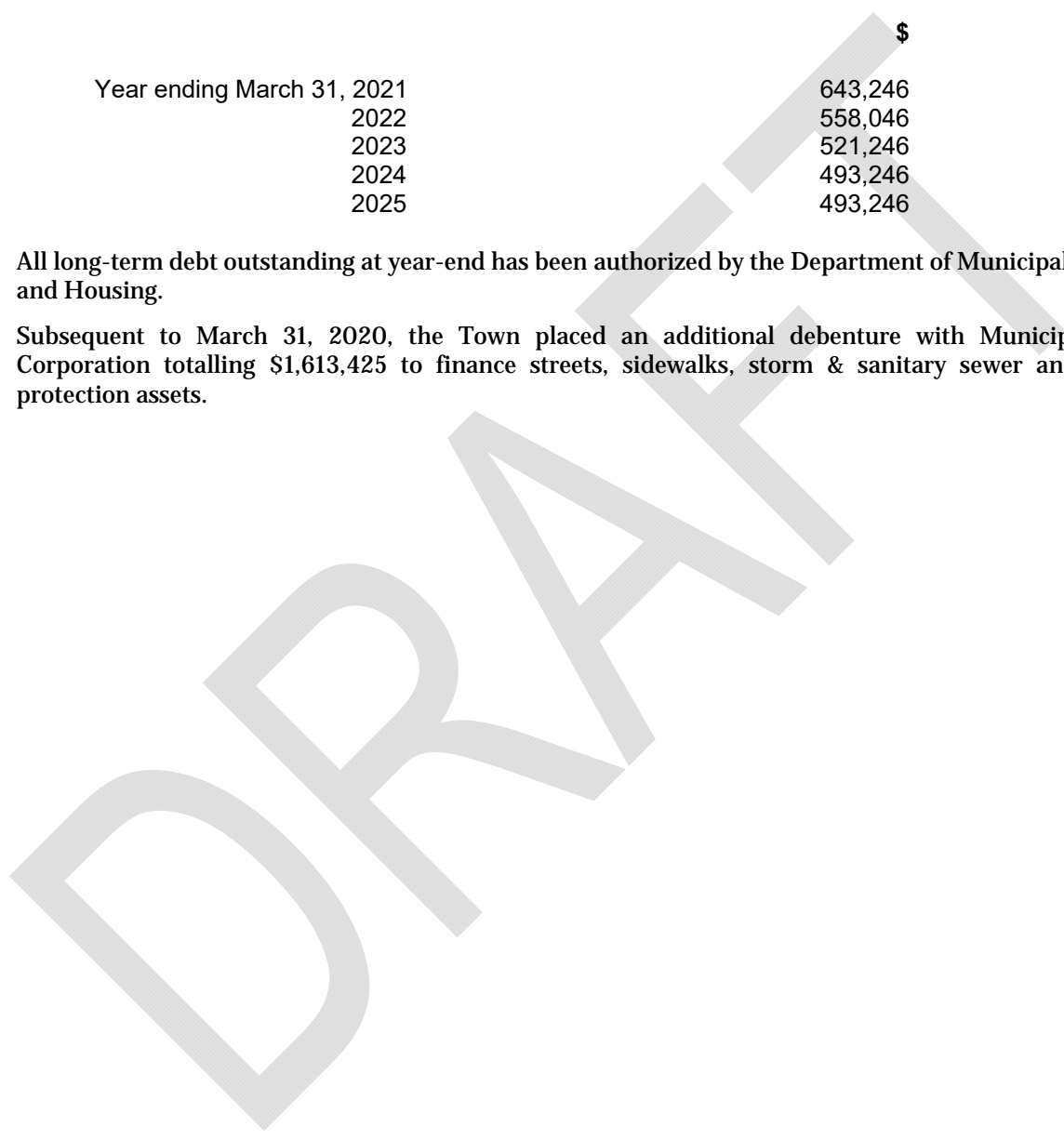
**Long-term debt** (continued)

Principal repayments required during the next five years are as follows:

	\$
Year ending March 31, 2021	643,246
2022	558,046
2023	521,246
2024	493,246
2025	493,246

All long-term debt outstanding at year-end has been authorized by the Department of Municipal Affairs and Housing.

Subsequent to March 31, 2020, the Town placed an additional debenture with Municipal Finance Corporation totalling \$1,613,425 to finance streets, sidewalks, storm & sanitary sewer and shoreline protection assets.



Town of Wolfville  
Notes to Consolidated Financial Statements ... *continued*  
For the year ended March 31, 2020

**6 Tangible capital assets**

	Cost March 31, 2019 \$	Additions \$	Disposals \$	Cost March 31, 2020 \$	Accumulated depreciation 2019 \$	Adjustments \$	Amortization expense \$	Accumulated depreciation 2020 \$	Net book value \$
<b>Town General Capital</b>									
Land	1,397,548			1,397,548	-		-	-	1,397,548
Land improvements	3,266,868	796,583	(265,661)	3,797,790	1,639,411	(233,782)	159,554	1,565,183	2,232,607
Buildings and structures	3,810,917			3,810,917	1,771,074		89,486	1,860,560	1,950,357
IT infrastructures	147,695			147,695	137,952		8,101	146,053	1,642
Equipment	547,715	154,298		702,013	213,171		61,152	274,323	427,690
Traffic lights and poles	176,385	31,739		208,124	82,587		7,992	90,579	117,545
Sewer systems	7,527,000	748,832	(74,066)	8,201,766	2,966,055	(53,184)	159,982	3,072,853	5,128,913
Sewer plant(s)	1,126,873	110,014		1,236,887	747,751		30,285	778,036	458,851
Sidewalks	1,229,310	271,400	(23,293)	1,477,417	535,393	(22,616)	56,354	569,131	908,286
Streets	10,830,130	1,153,327	(119,812)	11,863,645	4,324,730	(87,831)	436,569	4,673,468	7,190,177
Vehicles and heavy equipment	3,871,352	1,075,599	(72,250)	4,874,701	2,601,682	(57,031)	385,790	2,930,441	1,944,260
	33,931,793	4,341,792	(555,082)	37,718,504	15,019,806	(454,444)	1,395,265	15,960,627	21,757,876
<b>Water Utility</b>									
Land and land rights									
Source of supply	15,226			15,226				-	15,226
Structures and improvements									
Source of supply	609,016			609,016	248,055		10,374	258,429	350,587
Power and pumping	85,066			85,066	44,953		1,106	46,059	39,007
Dist. Reservoirs and standpipes	1,845,986			1,845,986	639,643		23,859	663,502	1,182,484
Equipment									
Pumping	235,859			235,859	214,813		3,507	218,320	17,539
Water treatment	93,348			93,348	89,673		1,104	90,777	2,571
Transportation	28,079	9,926		38,004	28,079		1,985	30,064	7,941
Tools and work equipment	325,509			325,509	325,509		-	325,509	-
Office furniture and equipment	21,378			21,378	21,378		-	21,378	-
Mains									
Transportation	734,962	195,076		930,038	373,135		12,091	385,226	544,812
Distribution	6,138,201	123,667	(4,460)	6,257,408	1,345,823	(4,023)	78,596	1,420,396	4,837,012
Services	63,748			63,748	34,753		1,274	36,027	27,721
Meters	382,072	25,327		407,399	271,735		8,180	279,915	127,484
Hydrants	158,415	5,736	(845)	163,306	84,916	(571)	3,018	87,363	75,943
	10,736,865	359,732	(5,305)	11,091,291	3,722,465	(4,594)	145,094	3,862,965	7,228,327
	44,668,658	4,701,524	(560,387)	48,809,795	18,742,271	(459,038)	1,540,359	19,823,592	28,986,203

## 7 Pension plans

### Defined benefit plan — Deferred Pension Plan Asset

The Town established a pension plan for a retired town clerk to provide for pension benefits based upon years of service. The most recent actuarial valuation for funding purposes was January 1, 2018.

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2019 are as follows:

Expected long-term rate of return on plan assets	4%
Rate of compensation increase	1.75%

There were no significant changes to the plan during the year.

All plan assets are held in funds administered by Standard Life. The Town's current period benefit cost was \$nil (2019 - \$nil).

	2020 \$	2019 \$
<b>Accrued benefit obligation – Closing balance</b>	445,500	452,700
<b>Pension fund assets – Closing balance</b>	389,400	424,100
Plan deficit	(56,100)	(28,600)
Unamortized actuarial losses	54,500	30,400
<b>Net pension asset (liability) calculated</b>	(1,600)	1,800
<b>Net pension asset (liability) recorded</b>	-	-

### Defined contribution plan

All of the Town's full-time employees, as well as part-time employees meeting certain requirements, are members of a defined contribution pension plan. The Town's obligation is to contribute 6% of employees' earnings to the pension plan.

During the year, the Town's required contribution was \$139,992 (2019 - \$123,437) to the plan.

## 8 Remuneration and expenses

The total remuneration paid to member of the council and senior management official is as follows:

	2020 \$	2019 \$
Mayor Cantwell	38,720	33,994
Deputy Mayor/Councillor MacKay	23,485	19,638
Councillor/Deputy Mayor Donovan	21,270	19,985
Councillor Brian	21,270	18,634
Councillor Elliott	21,270	18,634
Councillor Oldham	21,270	18,634
Councillor Proudfoot	21,270	18,634
	168,555	148,153
<b>Chief Administrative Officer</b>	138,970	131,384

## 9 Rate of return on rate base

For the year ended March 31, 2020, the Water Utility had a rate of return on rate base of 2.87% (2019 - 2.62%).

## 10 Segmented information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Town services are provided by departments and their activities are reported in those segments. The following departments have been separately disclosed in the segmented information along with the services they provide:

### **General government services**

Includes the Mayor and Council, the CAO's office, human resources, finance and information technology. Council collectively determines policies to be administered by Town employees, Boards and Commissions; and establishes the direction and approves matters in conducting Town affairs. The administrative departments assist Council with the development of policies and ensure proper management and utilization of financial resources in a legally correct and responsible way, following all guidelines as they pertain to municipal finance.

### **Protective services**

Provides police protection through contracted service with the Royal Canadian Mounted Police; enforcement of bylaws through Bylaw Enforcement Officer; fire protection by a volunteer based department; supports both local and regional emergency measures organizations; and includes other protective services for animal control and crosswalk guards.

### **Transportation services**

Provides the administration and provision of engineering and works; provides services to maintain the roadway systems, the waste water systems and street lighting; and preserves the investment made in infrastructure and equipment.

### **Environmental health services**

Provides sanitary sewer collection and treatment service; collection of solid waste and recyclables in an efficient and environmentally friendly manner.

### **Environmental development services**

Provides civic planning for future development and administers the building inspection services for the Town; contributes to regional planning; and promotes tourism and economic development activities.

### **Recreational and cultural services**

Provides and facilitates quality leisure services for citizens of all ages in the Town; provides the widest possible variety of constructive leisure pursuits including parks, trails, tennis, soccer and playground facilities; and provides for cultural facilities such as a library and museum.

### **Water services**

The Wolfville Water Utility provides the delivery of drinking water through the supply, pumping, treatment and distribution of water to its users.

Certain allocation methodologies are employed in the preparation of the segmented financial information. The General Operating Fund reports on municipal services that are funded primarily by property taxation and rates. The Wolfville Water Operating Fund reports on municipal services that are funded primarily by water rates.

The accounting policies used in these separate segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 2.

## 11 Cash capital reserves

	2020 \$	2019 \$
<b>Source of funds</b>		
External sources		
Federal gas tax grant	655,303	335,199
Interest earned	72,074	47,802
Contributions/donations	15,982	6,735
Internal sources		
Allocation from Town Operating Fund	948,300	898,800
Allocation from Water Operating Fund – Depreciation	145,094	137,699
	<u>1,836,753</u>	<u>1,426,235</u>
<b>Use of funds</b>		
Capital project funding – Town Capital	2,397,500	506,900
Capital project funding – Water Capital	-	98,082
	<u>2,397,500</u>	<u>604,982</u>
<b>Net (decrease) increase to capital reserves</b>	(560,747)	821,253
<b>Balance – Beginning of year</b>	<u>3,685,247</u>	<u>2,863,994</u>
<b>Balance – End of year</b>	<u>3,124,500</u>	<u>3,685,247</u>

## 12 Contingency

The town guaranteed its share of the loans taken by the Valley Waste Resource Management Authority for purposes of capital projects. The Town is only required to make payments on these debentures if Valley Waste Resource Management Authority defaults on their repayment obligations. The Minister of Municipal Affairs has authorized all loan guarantees.

The details of the guarantees are:

Debenture number and date	Principal and interest		
	outstanding \$	Share %	Amount \$
34A-1 June 5, 2014	638,655	6.47	41,321
36A-1 May 16, 2016	1,215,092	6.47	78,507
37A-1 November 9, 2017	528,951	6.46	43,827
38A-1 May 30, 2018	73,718	6.5	<u>6,089</u>
			<u>169,744</u>

### 13 Budget figures

Public Sector Accounting Standards require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the consolidated statement of operations and consolidated statement of change in net debt has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the consolidated financial statements, Adjustments consist amortization of tangible capital assets:

	<u>Approved Fiscal Plan</u>	<u>Adjustments</u>	<u>Fiscal Plan per Consolidated Financial Statements</u>
Taxes	\$ 7,216,800	\$	\$ 7,216,800
Grants in lieu of taxes	992,500		992,500
Sales of services	849,400		849,400
Other revenue from own sources	197,600		197,600
Unconditional transfers from other governments	71,100		71,100
Conditional transfers from other governments	436,000		436,000
Metered sales	718,800		718,800
Sprinkler services	8,300		8,300
Other	<u>30,900</u>		<u>30,900</u>
	<u>10,521,400</u>	<u>-</u>	<u>10,521,400</u>
Expenditures			
General government services	1,534,300	40,000	1,574,300
Protective services	2,055,600	97,100	2,152,700
Transportation services	1,603,600	729,200	2,332,800
Environmental health services	878,900	205,800	1,084,700
Environmental development services	905,600	110,700	1,016,300
Recreational and cultural services	887,500	15,900	903,400
Water			
Power and pumping	121,200		121,200
Treatment	115,100		115,100
Transmission and distribution	252,800		252,800
Administrative	241,900		241,900
Interest and other debt charges	16,100		16,100
Amortization	<u>158,300</u>		<u>158,300</u>
	<u>8,730,900</u>	<u>1,198,700</u>	<u>9,929,600</u>
Annual surplus	<u>\$ 1,790,500</u>	<u>\$ (1,198,700)</u>	<u>\$ 591,800</u>

Town of Wolfville  
Notes to Consolidated Financial Statements ... *continued*  
For the year ended March 31, 2020

14 Segment disclosure	General			Environmental	Recreation	Water			
	Government	Protective	Transportation	Environmental	Development	and Cultural	Utility	2019	2018
	Services	Services	Services	Health Services	Services	Services	Services	Consolidated	Consolidated
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxes	6,787,976	404,373	-	-	101,546	-	-	7,293,895	6,979,010
Grants in lieu of taxes	981,513	-	-	-	-	-	-	981,513	992,920
Sale of services	1,750	286,300	8,500	434,837	3,455	61,627	-	796,469	795,424
Other revenue from own sources	266,455	54,896	(82,662)	-	26,821	1,092	(711)	265,891	340,828
Unconditional transfers from other governments	71,037	-	-	-	-	-	-	71,037	71,014
Conditional transfers from governments and others	350	34,918	321,901	35,581	76,137	145,113	-	614,000	413,386
Metered sales	-	-	-	-	-	-	709,143	709,143	664,292
Sprinkler services	-	-	-	-	-	-	10,817	10,817	8,883
Other	-	-	-	-	-	-	40,603	40,603	32,902
Total Revenues	8,109,081	780,487	247,739	470,418	207,959	207,832	759,852	10,783,368	10,298,659
<b>Expenses</b>									
Salaries, wages, and benefits	638,309	189,176	495,641	102,230	610,626	583,265	329,982	2,949,229	2,744,124
Contracted Services	16,607	1,494,206	318,807	75,490	69,583	60,706	108,576	2,143,975	2,115,016
Purchases of goods & services from public sector	76,732	9,349	168,317	542,931	(3,202)	-	-	794,127	830,259
Materials, goods, supplies, and utilities	167,732	226,751	355,537	175,417	36,350	216,836	311,840	1,490,463	1,321,445
Grants and transfers to organizations	172,922	-	-	-	100,000	70,400	-	343,322	313,427
Other Expenses	395,244	59,417	5,070	-	28,865	10,393	17,903	516,892	537,541
Interest on Long term debt	15,375	4,852	130,746	14,044	251	7,951	22,322	195,541	177,901
Amortization	34,021	201,604	778,642	224,943	118,836	37,219	145,094	1,540,359	1,336,371
Total Expenditures	1,516,942	2,185,355	2,252,760	1,135,055	961,309	986,770	935,717	9,973,908	9,376,084
Annual Surplus (deficit)	6,592,139	(1,404,868)	(2,005,021)	(664,637)	(753,350)	(778,938)	(175,865)	809,460	922,575

## **15 Subsequent events**

Since March 31, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of nonessential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. As a result of COVID-19, the Town has seen lower collections on interim billing roughly 71% received to date compared to 82% in prior year. Along with this, the Town has stopped charging interest on overdue taxes and utility until September 30, 2020.

In order to offset these losses, the Town has created savings in expenditures and estimated savings based on gradual return to normal operations. As of May 31<sup>st</sup>, the Town has realized savings of approximately \$110,000 in the area of salary, wages, stipends, and benefits. Based on continued return to work being carried out, there will be additional savings estimated of \$191,000.

The Town has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended March 31, 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Town for future periods.

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Town of Wolfville  
Schedule of the Consolidated Statement of Operations  
For the year ended March 31, 2020

	<b>Budget 2020 \$</b>	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Taxes</b>			
Assessable property			
Residential	6,007,200	6,005,858	5,756,291
Commercial			
Commercial property	1,192,600	1,195,953	1,159,912
BID area rate	100,000	101,546	105,583
Resource	10,900	10,198	9,480
Fire protection area rate	408,000	404,373	365,970
	<u>7,718,700</u>	<u>7,717,928</u>	<u>7,397,236</u>
Business property			
Based on revenue (Aliant)	20,000	20,204	20,280
Nova Scotia Power Inc. (GILT)	3,600	4,285	3,668
NSPI (HST rebate)	45,400	44,328	55,525
	<u>69,000</u>	<u>68,817</u>	<u>79,473</u>
<b>Deed transfer tax</b>	<u>340,000</u>	<u>427,936</u>	<u>385,183</u>
<b>Total tax levied</b>	<u>8,127,700</u>	<u>8,214,681</u>	<u>7,861,892</u>
Taxes collected on behalf of others			
Regional school board	(763,900)	(763,704)	(738,012)
Provincial correctional service	(82,000)	(81,976)	(81,626)
Regional housing authority	(40,000)	(50,786)	(38,924)
Regional library board	(25,000)	(24,320)	(24,320)
	<u>(910,900)</u>	<u>(920,786)</u>	<u>(882,882)</u>
	<u>7,216,800</u>	<u>7,293,895</u>	<u>6,979,010</u>
<b>Grants in lieu of taxes</b>			
Federal government agencies (Post office)	20,500	20,558	20,615
Provincial government			
Property of supported institution (Acadia University)	972,000	960,955	972,305
	<u>992,500</u>	<u>981,513</u>	<u>992,920</u>
<b>Sales of services</b>			
General government	1,200	1,750	2,200
Protective services	286,600	286,300	291,900
Transportation	10,000	8,500	7,100
Environmental health	432,000	434,837	404,347
Environmental development	600	3,455	49,187
Recreation, tourism and cultural	39,000	61,627	40,690
	<u>769,400</u>	<u>796,469</u>	<u>795,424</u>

Town of Wolfville  
Schedule of the Consolidated Statement of Operations ... *continued*  
For the year ended March 31, 2020

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Other revenue from sources</b>			
Licenses and permits	23,500	29,753	19,820
Fines and fees	36,000	49,389	46,032
Rentals	23,100	18,756	19,765
Interest on investments	25,000	147,476	80,608
Interest on taxes and charges	65,000	74,511	68,453
Gain (loss) on disposal capital assets	20,000	(85,349)	54,015
Miscellaneous	5,000	31,355	52,135
	197,600	265,891	340,828
<b>Unconditional transfers from other governments</b>			
Provincial government			
Municipal Grant Act – Equalization	70,000	69,869	69,869
Farm property acreage	1,100	1,168	1,145
	71,100	71,037	71,014
<b>Conditional transfers from other governments and organizations</b>			
Federal government			
Federal gas tax program	316,900	316,900	335,199
Other federal	-	5,637	5,480
Provincial government			
Capital project grants	-	-	18,752
Other provincial	31,600	139,452	14,395
Other	87,500	152,011	39,560
	436,000	614,000	413,386

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>General government services</b>			
Legislative			
Mayor remuneration	37,700	38,721	34,000
Council remuneration	127,200	130,134	115,122
Other expenses	41,600	40,612	38,309
	<u>206,500</u>	<u>209,467</u>	<u>187,431</u>
General administrative			
Administrative	1,027,700	991,778	922,405
Audit	18,000	16,647	15,841
Taxation			
Reduced taxes	107,600	104,172	103,527
Transfer provincial assessments	77,000	76,732	76,005
	<u>1,230,300</u>	<u>1,189,329</u>	<u>1,117,778</u>
Debt charges			
Interest and other debt charges	10,000	15,375	9,073
Valuation allowances			
Doubtful receivables other	-	-	-
	<u>2,500</u>	<u>-</u>	<u>-</u>
Other general government services			
Grants to organizations	100,000	68,750	33,250
Loss on impairment of asset – WIP	-	-	-
	<u>100,000</u>	<u>68,750</u>	<u>33,250</u>
Amortization			
	40,000	34,021	39,957
	<u>1,589,300</u>	<u>1,516,942</u>	<u>1,387,489</u>

	<b>Budget 2020 \$</b>	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Protective services</b>			
Contracted service police	1,462,900	1,442,413	1,420,986
By-law enforcement	109,900	104,208	97,103
Building maintenance	10,000	5,750	8,692
Other	9,500	4,417	8,193
	<hr/> 1,592,300	<hr/> 1,556,788	<hr/> 1,534,974
Fire protection			
Firefighting	345,500	380,808	353,004
Emergency measures	10,800	9,349	21,648
Debt charges	5,300	4,852	6,562
Other	32,500	31,954	30,385
Amortization	97,100	201,604	97,087
	<hr/> 2,083,500	<hr/> 2,185,355	<hr/> 2,043,660

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	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Transportation services</b>			
Common services			
Administration	113,600	98,882	98,407
Buildings and equipment	70,600	67,267	56,308
	<u>184,200</u>	<u>166,149</u>	<u>154,715</u>
Road transport			
Roads and streets	1,009,400	911,674	1,066,229
Street lighting	32,000	26,712	27,233
Traffic services	68,900	59,231	39,792
Other road transport	22,900	11,289	11,632
	<u>1,133,200</u>	<u>1,008,906</u>	<u>1,144,886</u>
Public transport	<u>152,700</u>	<u>168,317</u>	<u>188,499</u>
Debt charges	<u>133,500</u>	<u>130,746</u>	<u>120,443</u>
Amortization	<u>729,200</u>	<u>778,642</u>	<u>729,193</u>
	<u>2,332,800</u>	<u>2,259,760</u>	<u>2,337,736</u>
<b>Environmental health services</b>			
Sewage collection and disposal			
Administration	25,000	49,032	27,700
Sewage collection	117,900	104,449	93,497
Sewage left stations	47,400	45,967	26,739
Sewage treatment	130,000	132,228	133,792
	<u>320,300</u>	<u>331,676</u>	<u>281,728</u>
Garbage and waste collection and disposal			
Garbage and waste collection	520,200	542,931	515,526
Other	28,900	21,461	13,635
	<u>549,100</u>	<u>564,392</u>	<u>529,161</u>
Debt charges	<u>9,500</u>	<u>14,044</u>	<u>12,003</u>
Amortization	<u>205,800</u>	<u>224,943</u>	<u>205,829</u>
	<u>1,084,700</u>	<u>1,135,055</u>	<u>1,028,721</u>

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Environmental development services</b>			
Planning and zoning	548,100	531,029	459,446
Community development			
Transfer to Regional Development	-	-	22,766
Grant – Business Development Corp	100,000	100,000	100,000
Transfer to Valley Community Fibre	1,500	(3,202)	5,814
	<u>647,600</u>	<u>627,827</u>	<u>588,026</u>
Community development administration	<u>144,900</u>	<u>142,576</u>	<u>121,780</u>
Tourism	<u>85,000</u>	<u>71,819</u>	<u>75,722</u>
Debt charges	<u>300</u>	<u>251</u>	<u>511</u>
Amortization	<u>110,700</u>	<u>118,836</u>	<u>110,727</u>
	<u>990,500</u>	<u>961,309</u>	<u>896,766</u>
<b>Recreational and cultural services</b>			
Recreation			
Administration	181,500	181,643	114,959
Program expenses	67,600	78,106	60,061
Parks, playgrounds, and sports fields	456,000	520,620	440,535
Grants to organizations	68,900	60,400	66,650
Other	76,300	70,225	61,797
	<u>850,300</u>	<u>910,994</u>	<u>744,002</u>
Cultural buildings and facilities			
Library – Local branch	20,300	20,606	20,421
Museums and cemetery	10,000	10,000	10,000
	<u>30,300</u>	<u>30,606</u>	<u>30,421</u>
Debt charges	<u>6,900</u>	<u>7,951</u>	<u>7,719</u>
Amortization	<u>15,900</u>	<u>37,219</u>	<u>15,880</u>
	<u>903,400</u>	<u>986,770</u>	<u>798,022</u>

	Budget 2020 \$	Actual 2020 \$	Actual 2019 \$
<b>Administrative</b>			
Salary and benefits	168,000	173,366	170,598
General office expenses	41,900	12,920	11,224
Audit	6,000	5,500	5,500
Building and vehicle expenses	20,000	66,426	66,191
Doubtful accounts recovery	1,000	-	-
Training and travel	5,000	936	3,787
	<u>241,900</u>	<u>259,148</u>	<u>257,300</u>

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Town of Wolfville  
Schedule of Water Utility Operating Fund  
Consolidated Statement of Operations  
For the year ended March 31, 2020

	<b>Budget 2020 \$</b>	<b>Actual 2020 \$</b>	<b>Actual 2019 \$</b>
<b>Revenue</b>			
Metered sales	718,800	709,143	664,292
Public fire protection	408,100	408,077	382,417
Sprinkler services	8,300	10,817	8,883
Other	30,900	40,603	34,102
	<u>1,166,100</u>	<u>1,168,640</u>	<u>1,089,694</u>
<b>Expenditures</b>			
Power and pumping	121,200	156,509	112,171
Treatment	115,100	149,336	98,128
Transmission and distribution	252,800	203,307	256,798
Administrative	241,900	259,148	257,300
Amortization	158,300	145,095	137,699
Taxes	57,200	55,866	56,002
	<u>946,500</u>	<u>969,261</u>	<u>918,098</u>
<b>Non-operating expenditures</b>			
Debt-charges	112,500	112,475	98,975
Principal	15,600	22,269	21,519
Interest	500	54	75
Other debt changes	70,000	35,252	70,000
Capital expenditures out of operations	45,000	45,000	-
	<u>243,600</u>	<u>215,050</u>	<u>190,569</u>
<b>Excess of revenue over expenditures (expenditures over revenue)</b>	<u>(24,000)</u>	<u>(15,671)</u>	<u>(18,973)</u>
<b>Surplus – Beginning of year</b>		924,416	943,389
Transfer to Water Capital Fund		<u>(324,479)</u>	<u>-</u>
<b>Surplus – End of year</b>		<u>584,266</u>	<u>924,416</u>



Town of Wolfville  
Schedule of Water Utility Operating Fund  
Consolidated Statement of Financial Position  
As at March 31, 2020

	2020 \$	2019 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash	551,260	646,412
Receivables		
Rates, net of allowance for doubtful accounts	153,171	141,591
Other		-
Own funds and agencies		
Town Capital Fund	29,189	-
Town Operating Fund		9,837
Water Capital Fund		151,700
Prepaid expenses	3,670	2,530
Work-in-process	-	12,449
Inventory, at cost	24,978	23,133
	<u>762,268</u>	<u>987,652</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Payables and accruals	79,973	43,505
Customer deposits	19,704	18,954
Own funds and agencies		
Town Capital Fund	-	781
Town General Operating Fund	78,328	-
	<u>178,005</u>	<u>63,240</u>
<b>Surplus</b>	<u>584,266</u>	<u>924,416</u>
	<u>762,271</u>	<u>987,656</u>

Town of Wolfville  
 Schedule of Water Utility Capital Fund  
 Consolidated Statement of Financial Position  
 As at March 31, 2020

	2020 \$	2019 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash	239,111	94,016
Utility plant and equipment	11,091,292	10,736,865
	<u>11,330,403</u>	<u>10,830,881</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Due to Water Operating Fund	-	151,700
Long-term debt	737,350	698,125
<b>Accumulated allowance for depreciation</b>	<u>3,862,965</u>	<u>3,722,465</u>
<b>Equity</b>		
Reserve fund balance	239,111	94,016
Investment in capital assets	6,490,977	6,164,575
	<u>6,730,088</u>	<u>6,258,591</u>
	<u>11,330,403</u>	<u>10,830,881</u>

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Town of Wolfville  
Schedules of Water Utility Capital Fund  
Consolidated Statement of Investment in Capital Assets  
For the year ended March 31, 2020

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	2020 \$	2019 \$
<b>Balance – Beginning of year</b>	<u>6,164,575</u>	<u>6,037,724</u>
<b>Add:</b>		
Term debt retired	112,475	98,975
Loss on disposal of tangible capital assets	(711)	(2,507)
Capital from Capital Reserve	-	98,082
Capital from operations	324,479	-
	<u>35,253</u>	<u>70,000</u>
	<u>471,496</u>	<u>264,550</u>
<b>Less:</b>		
Amortization of capital assets	<u>145,094</u>	<u>137,699</u>
<b>Balance – End of year</b>	<u>6,490,977</u>	<u>6,164,575</u>

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Town of Wolfville  
 Trust Fund Balance Sheet  
 As at March 31, 2020

						2020	2019
	South Mountain Nature Trust	Luc Massery Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Assets</b>							
Cash	28	5,117		69		5,214	5,114
Account receivable					51,830	51,830	50,884
Dominion of Canada bonds 3% perpetual			100			100	100
	28	5,117	100	69	51,830	57,144	56,098
<b>Liabilities</b>							
Reserves	28	5,117	100	69	51,830	57,144	56,098

Town of Wolfville  
Statement of Trust Fund Reserve  
For the year ended March 31, 2020

						2020	2019
	South Mountain Nature Trust	Luc Massery Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Balance – Beginning of year</b>	27	5,018	100	69	50,875	56,089	55,216
<b>Revenues</b>							
Investment income	1	99			955	1,055	937
<b>Expenses</b>							
Sundry adjustment						-	15
Bank fees						-	40
						-	55
	28	5,117	100	69	51,830	57,144	56,098

**Non-Consolidated Financial Statements**  
**Town of Wolfville**  
**March 31, 2020**

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

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A cultivated experience for the mind, body, and soil

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**Town of Wolfville**  
**Operating Fund**  
**Statement of Operations**  
**Year Ended March 31**

			<b>2020</b>	<b>2019</b>
	<u>Page</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Revenue</b>				
Taxes	<u>3</u>	\$ 7,421,000	\$ 7,506,843	\$ 7,179,881
Grants in lieu of taxes	<u>3</u>	992,500	981,513	992,920
Services provided other government	<u>3</u>	-	-	-
Sales of services	<u>3</u>	849,400	796,469	795,424
Other revenue from own sources	<u>4</u>	446,500	547,398	455,611
Unconditional transfers from other governments	<u>4</u>	71,100	71,037	71,014
Conditional transfers from other governments	<u>4</u>	99,100	123,465	28,249
		<u>9,879,600</u>	<u>10,026,725</u>	<u>9,523,099</u>
<b>Expenditures</b>				
General government services	<u>5</u>	1,646,500	1,594,451	1,455,032
Protective services	<u>6</u>	2,545,700	2,473,804	2,411,747
Transportation services	<u>7</u>	1,715,300	1,585,818	1,717,643
Environmental health services	<u>7</u>	878,900	910,112	822,892
Public health and welfare services	<u>8</u>	40,000	50,786	38,924
Environmental development services	<u>8</u>	905,600	842,473	786,039
Recreational and cultural services	<u>8</u>	912,500	973,871	806,462
		<u>8,644,500</u>	<u>8,431,315</u>	<u>8,038,739</u>
Net revenue		<u>1,235,100</u>	<u>1,595,410</u>	<u>1,484,360</u>
<b>Financing and transfers</b>				
Principal repayment of long term debt		(538,400)	(538,366)	(537,016)
Transfers (to) from other funds				
Capital reserves		(948,300)	(948,300)	(898,800)
Operating reserves		251,600	126,742	130,225
		<u>(1,235,100)</u>	<u>(1,359,924)</u>	<u>(1,305,591)</u>
Change in fund balance		<u>\$ -</u>	235,486	178,769
Surplus, beginning of year			-	-
			235,486	178,769
Transferred to operating reserve per Provincial FRAM requirement			<u>(235,486)</u>	<u>(178,769)</u>
Surplus, end of year			<u>\$ -</u>	<u>\$ -</u>



**Town of Wolfville**  
**Operating Fund**  
Statement of Financial Position  
March 31

	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
Cash	\$ 46,734	\$ 146,982
Receivables		
Taxes	454,122	334,750
Other receivables	271,773	383,377
Own funds and agencies		
Water Operating Fund	78,327	-
Capital Fund	135,691	-
	<u>939,913</u>	<u>718,127</u>
	<u>986,647</u>	<u>865,109</u>
<b>Liabilities</b>		
Payables		
Trade and accruals	494,086	414,896
Own funds and agencies		
Capital Fund	-	1,564
Water Operating Fund	-	9,837
Operating Reserve	235,486	178,769
Deferred revenue	296,240	232,426
Other payables	13,975	85,174
	<u>1,039,787</u>	<u>922,666</u>
<b>NET ASSETS</b>	(53,140)	(57,557)
<b>Non-Financial Assets</b>		
Prepaid expenses	<u>53,140</u>	<u>57,557</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ -</u>	<u>\$ -</u>

# Town of Wolfville

## Operating Fund

### Schedules to Statement of Operations

Year Ended March 31

	<b>2020</b>	<b>2019</b>
	<b>Budget</b>	<b>Actual</b>
<b>Taxes</b>		
Assessable property		
Residential	\$ 6,007,200	\$ 6,005,858
Commercial		
Commercial property	1,249,800	1,251,819
BID Area Rate	100,000	101,546
Resource	10,900	10,198
Fire protection area rate	408,000	404,373
	<u>7,775,900</u>	<u>7,773,794</u>
Business property		
Business occupancy		
Based on revenue (Aliant)	20,000	20,204
Nova Scotia Power Inc. (GILT)	3,600	4,285
NSPI (HST rebate)	45,400	44,328
	<u>69,000</u>	<u>68,817</u>
Deed transfer tax	<u>340,000</u>	<u>427,936</u>
Taxes collected on behalf of others		
Appropriation to regional centre for education	<u>(763,900)</u>	<u>(763,704)</u>
	<u>\$ 7,421,000</u>	<u>\$ 7,506,843</u>
<b>Grants in lieu of taxes</b>		
Federal government agencies	\$ 20,500	\$ 20,558
Provincial government		
Property of supported institution	972,000	960,955
	<u>\$ 992,500</u>	<u>\$ 981,513</u>
<b>Sales of services</b>		
General government	\$ 1,200	1,750
Protective services	366,600	286,300
Transportation	10,000	8,500
Environmental health	432,000	434,837
Environmental development	600	3,455
Recreation, tourism and cultural	39,000	61,627
	<u>\$ 849,400</u>	<u>\$ 796,469</u>
		<u>\$ 795,424</u>

**Town of Wolfville**  
**Operating Fund**  
Schedules to Statement of Operations

Year Ended March 31

	<b>2020</b>	<b>2019</b>
	<u>Budget</u>	<u>Actual</u>
<b>Other revenue from own sources</b>		<u>Actual</u>
Cost recovery - Water Utility	\$ 223,900	\$ 216,600
Licenses and permits	23,500	19,820
Fines and fees	36,000	46,032
Rentals	23,100	19,765
Interest on Investments	25,000	32,806
Interest on tax arrears	65,000	68,453
Miscellaneous	50,000	52,135
	<u>\$ 446,500</u>	<u>\$ 455,611</u>
<b>Unconditional transfers from other governments</b>		
Provincial government		
Municipal Grant Act - equalization	\$ 70,000	\$ 69,869
Farm property acreage	1,100	1,145
	<u>\$ 71,100</u>	<u>\$ 71,014</u>
<b>Conditional transfers from other governments &amp; agencies</b>		
Federal government	\$ 60,500	\$ 5,480
Provincial government	31,600	14,395
Other	7,000	8,374
	<u>\$ 99,100</u>	<u>\$ 28,249</u>

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**Town of Wolfville**  
**Operating Fund**  
Schedules to Statement of Operations

Year Ended March 31

	<b>2020</b>	<b>2019</b>
	<u>Budget</u>	<u>Actual</u>
		<u>Actual</u>
<b>General government services</b>		
Legislative		
Mayor remuneration	\$ 37,730	\$ 34,000
Council remuneration	127,170	115,122
Other expenses	41,600	38,309
	<u>206,500</u>	<u>187,431</u>
General administrative		
Administration, finance, common costs	1,124,900	1,029,905
Audit	18,000	15,841
Taxation		
Reduced taxes	107,600	103,527
Transfer provincial assessments	77,000	76,005
	<u>1,327,500</u>	<u>1,225,278</u>
Debt charges		
Interest, bank and other debt charges	10,000	9,073
	<u>10,000</u>	<u>9,073</u>
Valuation allowances		
Doubtful receivables other	2,500	-
	<u>2,500</u>	<u>-</u>
Other general government services		
Grants to organizations	100,000	33,250
	<u>100,000</u>	<u>33,250</u>
	<u>\$ 1,646,500</u>	<u>\$ 1,455,032</u>

**Town of Wolfville**  
**Operating Fund**

Schedules to Statement of Operations

Year Ended March 31

	<b>2020</b>	<b>2019</b>
<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Protective services</b>		
Contracted police service	\$ 1,462,900	\$ 1,442,413
By-law enforcement	109,900	104,208
Building maintenance	10,000	5,750
Other	9,500	4,417
	<u>1,592,300</u>	<u>1,556,788</u>
Transfer to Province		
Correctional service	<u>82,000</u>	<u>81,976</u>
Fire protection		
Water supply and hydrants	399,400	408,077
Fire fighting	354,200	380,808
	<u>753,600</u>	<u>788,885</u>
Emergency measures	<u>80,000</u>	<u>9,349</u>
Debt charges	<u>5,300</u>	<u>4,852</u>
Other	<u>32,500</u>	<u>31,954</u>
	<u>\$ 2,545,700</u>	<u>\$ 2,473,804</u>
		<u>\$ 2,411,747</u>

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**Town of Wolfville  
Operating Fund**

**Schedules to Statement of Operations**

Year Ended March 31

	<b>2020</b>	<b>2019</b>
	<u>Budget</u>	<u>Actual</u>
<b>Transportation services</b>		<u>Actual</u>
Common services		
Administration	\$ 180,000	\$ 177,607
Buildings and equipment	85,600	56,308
	<u>265,600</u>	<u>233,915</u>
Road transport		
Roads and streets	1,039,700	1,096,129
Street lighting	32,000	27,233
Traffic services	68,900	39,792
Other road transport	22,900	11,632
	<u>1,163,500</u>	<u>1,174,786</u>
Public transport	<u>152,700</u>	<u>188,499</u>
Debt charges	<u>133,500</u>	<u>120,443</u>
	<u>\$ 1,715,300</u>	<u>\$ 1,717,643</u>
<b>Environmental health services</b>		
Sewage collection and disposal		
Administration	\$ 25,000	\$ 27,700
Sewage collection	117,900	93,497
Sewage lift stations	47,400	26,739
Sewage treatment	130,000	133,792
	<u>320,300</u>	<u>281,728</u>
Garbage and waste collection and disposal		
Garbage and waste collection	520,200	515,526
Other	28,900	13,635
	<u>549,100</u>	<u>529,161</u>
Debt charges	<u>9,500</u>	<u>12,003</u>
	<u>\$ 878,900</u>	<u>\$ 822,892</u>

**Town of Wolfville**  
**Operating Fund**  
Schedules to Statement of Operations  
Year Ended March 31

	<b>Budget</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Public health and welfare services</b>			
Regional Housing Authority	40,000	50,786	38,924
	<u>\$ 40,000</u>	<u>\$ 50,786</u>	<u>\$ 38,924</u>
<b>Environmental development services</b>			
Planning and zoning	548,100	\$ 531,029	459,446
Community development			
Transfer to Regional Development	25,800	-	22,766
Transfer to Business Development Corp	100,000	100,000	100,000
Transfer to Valley Community Fibre	1,500	(3,202)	5,814
Community development administration	144,900	142,576	121,780
Tourism	85,000	71,819	75,722
Debt charges	300	251	511
	<u>\$ 905,600</u>	<u>\$ 842,473</u>	<u>\$ 786,039</u>
<b>Recreational and cultural services</b>			
Recreation			
Administration	\$ 181,500	\$ 181,643	\$ 114,959
Program expenses	67,600	78,106	60,061
Parks, playgrounds, and sports fields	456,000	520,620	440,535
Grants to organizations	68,900	60,400	66,650
Festival and events	76,300	70,225	61,797
	<u>850,300</u>	<u>910,994</u>	<u>744,002</u>
Cultural buildings and facilities			
Library	20,300	20,606	20,421
Transfer to regional library board	25,000	24,320	24,320
Museums and cemetery	10,000	10,000	10,000
	<u>55,300</u>	<u>54,926</u>	<u>54,741</u>
Debt charges	6,900	7,951	7,719
	<u>\$ 912,500</u>	<u>\$ 973,871</u>	<u>\$ 806,462</u>

**Town of Wolfville  
Capital Fund**

**Statement of Financial Position**

March 31

**2020**

**2019**

**Assets**

Receivables

Grant funding and other

Own funds and agencies

General operating fund

\$ - \$ 1,564

Due to/from operating reserve

\$ - \$ -

Water Utility operating fund

- 781

Tangible capital assets

Work in progress

543,994 544,393

Property and equipment

21,757,878 18,911,987

22,301,872 19,458,725

**Liabilities**

Short-term borrowing

183,158 55,660

Payables

Trade accounts

728,479 143,730

Deferred revenue

13,691 -

Own funds and agencies

General operating fund

135,691

Water Operating Fund

29,189 -

Capital Reserve

13,649 -

Long-term debt

Municipal Finance Corporation

5,625,904 5,339,870

6,729,761 5,539,260

**Equity**

Investment in capital assets (Page 10)

15,572,111 13,919,465

\$ 22,301,872 \$ 19,458,725

-



**Town of Wolfville**  
**Capital Fund**  
**Statement of Investment in Capital Assets**  
Year Ended March 31

	<b>2020</b>	<b>2019</b>
Balance, beginning of year	<u>\$ 13,919,465</u>	<u>\$ 13,934,696</u>
Add:		
Debt retired	538,366	537,016
Transfer from reserve funds	2,125,200	230,000
Grant funding	410,981	350,652
Gain (loss) on disposal of assets	(84,637)	56,522
Loss on impairment of value - WIP	-	-
Capital contributions	<u>58,000</u>	<u>9,252</u>
	<u>3,047,910</u>	<u>1,183,442</u>
Less:		
Amortization of capital assets	<u>1,395,264</u>	<u>1,198,673</u>
Balance, end of year	<u>\$ 15,572,111</u>	<u>\$ 13,919,465</u>

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**Town of Wolfville  
Reserve Fund**

Statement of Financial Position

March 31

	<u>Capital</u>	<u>Operating</u>	<b>2020</b> <u>Total</u>	<b>Restated</b> <b>2019</b> <u>Total</u>
<b>Assets</b>				
Cash	\$ 2,871,740	\$ 1,927,718	\$ 4,799,458	\$ 5,506,052
Due From own funds and agencies				
Town operating, current year surplus	-	235,486	235,486	178,769
Town capital fund	13,649			
<b>Liabilities</b>				
Own funds and agencies				
Town capital fund	-	-	-	-
Reserves	<u>\$ 2,885,389</u>	<u>\$ 2,163,204</u>	<u>\$ 5,034,944</u>	<u>\$ 5,684,821</u>

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**Town of Wolfville**  
**Reserve Fund**  
**Statement of Operations**  
**Year Ended March 31**

			<b>2020</b>	<b>Restated</b>
	<u>Capital</u>	<u>Operating</u>	<u>Total</u>	<u>2019</u>
<b>Revenue</b>				
Interest	\$ 72,073	\$ -	\$ 72,073	\$ 46,273
Contributions/donations	15,982	5,470	21,452	8,264
Federal gas tax grant	655,303	-	655,303	335,199
Other	-	-	-	200
	<u>743,358</u>	<u>5,470</u>	<u>748,828</u>	<u>389,936</u>
<b>Expenses</b>				
Bank charges and sundry	-	-	-	-
Net Revenue	<u>743,358</u>	<u>5,470</u>	<u>748,828</u>	<u>389,936</u>
<b>Transfer from</b>				
General operating fund - accumulated surplus	-	235,486	235,486	178,769
General operating fund	948,300	5,000	953,300	903,800
	<u>948,300</u>	<u>240,486</u>	<u>1,188,786</u>	<u>1,082,569</u>
<b>Transfer to</b>				
General operating fund		(131,742)	(131,742)	(135,225)
General capital fund	(2,397,500)	(44,600)	(2,442,100)	(546,900)
	<u>(2,397,500)</u>	<u>(176,342)</u>	<u>(2,573,842)</u>	<u>(682,125)</u>
Change in fund balance	(705,842)	69,614	(636,228)	790,380
Balance, beginning of year	<u>3,591,231</u>	<u>2,093,590</u>	<u>5,684,821</u>	<u>4,894,441</u>
Balance, end of year	<u>\$ 2,885,389</u>	<u>\$ 2,163,204</u>	<u>\$ 5,048,593</u>	<u>\$ 5,684,821</u>

**Town of Wolfville**  
**Water Utility Operating Fund**  
**Statement of Operations**  
**Year Ended March 31**

	<u>Page</u>	<u>Budget</u>	<u>2020</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>Revenue</b>				
Metered sales		\$ 718,800	\$ 709,143	\$ 664,292
Public fire protection		408,100	408,077	382,417
Sprinkler services		8,300	10,817	8,883
Other		30,900	40,603	34,102
		<u>1,166,100</u>	<u>1,168,640</u>	<u>1,089,694</u>
<b>Operating expenditures</b>				
Source of supply		-	-	-
Power and pumping		121,200	156,509	112,171
Treatment		115,100	149,336	98,128
Transmission and distribution		252,800	203,307	256,798
Administrative	15	241,900	259,148	257,300
Depreciation		158,300	145,094	137,699
Taxes		57,200	55,866	56,002
		<u>946,500</u>	<u>969,260</u>	<u>918,098</u>
Operating profit		<u>219,600</u>	<u>199,380</u>	<u>171,596</u>
<b>Non-operating expenditures</b>				
Debt charges				
Principal		112,500	112,475	98,975
Interest		15,600	22,269	21,519
Other debt charges		500	54	75
Capital expenditure out of operations		70,000	35,253	70,000
Dividend to town		45,000	45,000	-
		<u>243,600</u>	<u>215,051</u>	<u>190,569</u>
Change in Fund Balance		<u>\$ (24,000)</u>	<u>\$ (15,671)</u>	<u>\$ (18,973)</u>
<hr/>				
Surplus, beginning of year			\$ 924,416	\$ 943,389
Less: Transfer to Capital Fund			(324,479)	
Change in Fund Balance			<u>(15,671)</u>	<u>(18,973)</u>
Surplus, end of year			<u>\$ 584,266</u>	<u>\$ 924,416</u>

**Town of Wolfville**  
**Water Utility Operating Fund**  
**Statement of Financial Position**  
**March 31**

	<b>2020</b>	<b>2019</b>
	<u>Actual</u>	<u>Actual</u>
<b>Assets</b>		
Cash	\$ 551,260	\$ 646,412
Receivables		
Rates, net of allowance for doubtful accounts	153,171	141,591
Own funds and agencies		
Town Capital Fund	29,189	-
Town Operating Fund	-	9,837
Water Capital Fund	-	151,700
Prepaid expenses	3,670	2,530
Work In Progress	-	12,449
Inventory, at cost	24,978	23,133
	<u>\$ 762,268</u>	<u>\$ 987,652</u>
<b>Liabilities</b>		
Payables and accruals	\$ 79,971	\$ 43,505
Customer deposits	19,704	18,950
Own funds and agencies		
Town Capital Fund	-	781
Town General Operating Fund	78,327	-
	<u>178,002</u>	<u>63,236</u>
Surplus	<u>584,266</u>	<u>924,416</u>
	<u>\$ 762,268</u>	<u>\$ 987,652</u>

**Town of Wolfville**  
**Water Utility Operating Fund**  
 Schedule to Statement of Operations  
 Year Ended March 31

	<u>Budget</u>	<u>2020 Actual</u>	<u>2019 Actual</u>
Administrative			
Salary and benefits	\$ 168,000	\$ 173,366	\$ 170,598
General office expenses	41,900	12,920	11,224
Audit	6,000	5,500	5,500
Building and vehicle expenses	20,000	66,426	66,191
Doubtful accounts expense (recovery)	1,000	-	-
Training and travel	5,000	936	3,787
	<u>\$ 241,900</u>	<u>\$ 259,148</u>	<u>\$ 257,300</u>

DRAFT

**Town of Wolfville**  
**Water Utility Capital Fund**  
Statement of Financial Position  
March 31

	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
Cash (depreciation fund)	\$ 239,111	\$ 94,016
Utility plant and equipment	<u>11,091,292</u>	<u>10,736,865</u>
	<u>\$11,330,403</u>	<u>\$10,830,881</u>
<hr/>		
<b>Liabilities</b>		
Long term debt	\$ 737,350	\$ 698,125
Due to Water Operating Fund	-	151,700
Accumulated allowance for depreciation	3,862,965	3,722,465
<b>Equity</b>		
Reserve fund balance	239,111	94,016
Investment in capital assets (Page 17)	<u>6,490,977</u>	<u>6,164,575</u>
	<u>\$11,330,403</u>	<u>\$10,830,881</u>

DRAFT

**Town of Wolfville**  
**Water Utility Capital Fund**  
**Statement of Investment in Capital Assets**  
Year Ended March 31

	<b>2020</b>	<b>2019</b>
Balance, beginning of year	<u>\$ 6,164,575</u>	<u>\$ 6,037,724</u>
Add:		
Term debt retired	112,475	98,975
Gain (Loss) on disposal of assets	(711)	(2,507)
Capital from Depreciation Reserve	-	98,082
Capital from Operating Fund - Accumulated Surplus	324,479	-
Capital from operations	<u>35,253</u>	<u>70,000</u>
	<u>471,496</u>	<u>264,550</u>
Less:		
Amortization of capital assets	<u>145,094</u>	<u>137,699</u>
Balance, end of year	<u>\$ 6,490,977</u>	<u>\$ 6,164,575</u>

DRAFT



## REQUEST FOR DECISION 034-2020

Title: Revision Period for List of Electors

Date: 2020-07-21

Department: Office of the CAO

---



## SUMMARY

### Recommended Revision Period for amendments to the List of Electors

The Municipal Elections Act, Section 38(1), requires the Returning Officer to recommend to Council the dates for a revision period when amendments can be made by the public to the List of Electors. This RFD provides the recommended dates.

#### DRAFT MOTION:

That Council approve the dates of **July 27th, 2020 to August 21<sup>st</sup>, 2020** as the formal Revision Period during which amendments can be made to the Preliminary List of Electors for the Town of Wolfville.

## REQUEST FOR DECISION 034-2020

Title: Revision Period for List of Electors  
Date: 2020-07-21  
Department: Office of the CAO

---



### 1) CAO COMMENTS

The CAO supports the recommendation of staff.

### 2) LEGISLATIVE AUTHORITY

- Section 38 Municipal Elections Act RSNS 1989, c.300

### 3) STAFF RECOMMENDATION

Staff recommends that Council approve this formal Revision Period

### 4) DISCUSSION

The Municipal Elections Act, Section 38, requires the Returning Officer to recommend to Council the dates for a formal revision period when amendments can be made to the Preliminary List of Electors:

*Amended list*

*38 (1) On or before the date chosen by the council on the advice of the returning officer, the revising officers shall furnish the returning officer or registrar of voters with a list of electors consisting of the preliminary lists of electors together with the amendments that they have made to the lists as a result of their sittings.*

There is no specific time fixed by legislation to carry out revisions to the Preliminary List of Electors and each Municipality can choose their own dates provided 'The amended list of electors must be completed on the date set by council on the advice of the RO which must be no later than the day before candidates can start filing nomination papers' which in 2020 is August 27<sup>th</sup>, 7 working days before the actual Nomination Day on September 8<sup>th</sup>.

With this in mind the Returning Officer for the Town recommends dates of **July 27<sup>th</sup> to August 21<sup>st</sup>, 2020 for the Revision Period** which allows 3 working days for the RO to ensure all changes are incorporated and have the List ready to share with candidates from August 27<sup>th</sup>.

After the Revision Period has ended changes can still be made to the List information.

### 5) FINANCIAL IMPLICATIONS

N/A

## REQUEST FOR DECISION 034-2020

Title: Revision Period for List of Electors

Date: 2020-07-21

Department: Office of the CAO

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### 6) COMMUNICATION REQUIREMENTS

After preparing the preliminary list, two advertisements will be placed in the Chronicle Herald on July 25<sup>th</sup> and August 8<sup>th</sup> to advise the public that they can check if their name is on the list and the accuracy of the information and when and where the Returning Officer will be if any changes are required.

The Town will be coordinating its advertisements with Municipality of Kings, Town of Berwick, Town of Kentville and Town of Annapolis Royal to maximize the impact of the newspaper adverts.

In addition, the RO will use the Town's website, e-newsletter, social media sites, kiosk, notice boards and library to communicate that changes can be made throughout the revision period and beyond.

Intelivote will be mailing individual letters to every elector advising of the upcoming election and how to vote electronically.

### 7) ALTERNATIVES

That Council not approve the RO's recommendation and choose different Revision Period dates.

**REQUEST FOR DECISION 022-2019**

Title: Annapolis Valley Chamber of Commerce-Tourism Marketing

Date: 2020-07-15

Department: Parks and Recreation

---



## **SUMMARY**

The Annapolis Valley Chamber of Commerce (AVCC) is seeking funding to share in the cost to build a multi-media tourism marketing campaign; including television, radio, print, digital and social media to let visitors know we, the Annapolis Valley, is open and ready to welcome them.

Operators have added protocols and adjusted service delivery, based on Public Health directives, but now need help to invite visitors to our region through a marketing campaign.

The AVCC is ready to go but requires funding to support this initiative.

They request the Town of Wolfville contribute \$4000 for 2020-21 marketing season.

### **DRAFT MOTION:**

That Council approves the request from the Annapolis Valley Chamber of Commerce for marketing as presented at the July 07, 2020 Committee of the Whole Meeting, in the amount of \$4,000, to be utilized for the 2020-21 tourism campaign.

## REQUEST FOR DECISION 022-2019

Title: Annapolis Valley Chamber of Commerce-Tourism Marketing

Date: 2020-07-15

Department: Parks and Recreation

---



### 1) CAO COMMENTS

The CAO supports the recommendations of staff. This allows Council to participate on a regional initiative related to tourism in our area.

### 2) LEGISLATIVE AUTHORITY

The Municipal Government Act, in Section 65(m) states that municipalities may spend money on the “promotion and attraction of institutions, industries and businesses, the stabilization and expansion of employment opportunities and the economic development of the municipality.”

### 3) STAFF RECOMMENDATION

That Council provide \$4000 to the AVCC for the 2020-21 tourism campaign.

### 4) REFERENCES AND ATTACHMENTS

Attachment one - Letter from Judy Rafuse, Executive Director - AVCC

### 5) DISCUSSION

Since 2014 the Annapolis Valley Chamber of Commerce has provided Tourism Marketing and promoted the Annapolis Valley with the goal to bring visitors to the area. AVCC receives support from most municipalities in the region to complete this annual campaign.

### 6) FINANCIAL IMPLICATIONS

In the approved 2020-21 Budget there is an allowance for grants to organizations allowing Council the flexibility to support this request. Staff included an amount of \$4,000 in the General Government section of the 2020-21 Budget under the Grants to Organization line. The \$4,000 allowance was left in the budget in anticipation of the AVCC presentation, which in past years has occurred prior to the budget approval date.

### 7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

This decision relates to the 2017-2021 Strategic plan goal:

- Leveraging our economic opportunities
- Maximizing our Infrastructure Investments

#### Council Strategic Principles:

1. **Affordability:** This amount is included in the 2020-21 operating budget.
2. **Transparency:** Council will review at a public Council meeting.

## REQUEST FOR DECISION 022-2019

Title: Annapolis Valley Chamber of Commerce-Tourism Marketing

Date: 2020-07-15

Department: Parks and Recreation

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3. **Community Capacity Building:** offering a dynamic quality of life through tourism investment
4. **Discipline to Stay the Course:** Managing our growth through tourism investment
5. **United Front:** Tourism investment for the greater good of Wolfville

## 8) COMMUNICATION REQUIREMENTS

The AVCC will be notified of Council's decision.

## 9) ALTERNATIVES

- a. That Council does not contribute to the AVCC 2020-21 tourism marketing campaign at the level requested and chooses another amount.
- b. That Council chooses not to contribute to the AVCC 2020-21 tourism marketing campaign.

## REQUEST FOR DECISION 022-2019

Title: Annapolis Valley Chamber of Commerce-Tourism Marketing

Date: 2020-07-15

Department: Parks and Recreation

---



### Attachment One:

#### Presentation to Wolfville Council

As you know the Annapolis Valley Chamber of Commerce has been providing Tourism Marketing for the Annapolis Valley since 2014 with **very favourable results**. We have gained credibility with our funding partners and the industry to allow us to continue.

Our yearly budgets are based on the funding availability from our Municipal partners and therefore vary from year to year. That being said, we have continually been able to provide a level of marketing that has shown our visitor numbers continue to grow. Or they did....until COVID 19.

We are in unprecedented times, a term I'm sure you have all heard many times over the past several months. Everyone has been affected in some way.

Our tourism sector has been affected in a huge way. With "Stay the Blazes Home" ingrained in our minds for several weeks, no one was looking at travelling.

However, that is changing. We are opening up, businesses are adapting to doing business a new way (with added expense to do so), and we are beginning to see a light at the end of the tunnel.

The reality is we are ready to welcome guests to our region and tourism operators are hungry to get **"heads in beds" and meals on tables!**

Operators have added all the protocols required by Public Health and we now need to invite visitors to our region.

**If there was ever any emergency in Tourism, this is it and they need help and they need it fast!**

I am asking Council to provide \$4,000 to the Annapolis Valley Chamber of Commerce for Tourism Marketing. This funding will allow us to build a **multi-media campaign including television, radio, print, digital and social media** to let visitors know we are open and ready to welcome them.

**Timing is of the essence!** Some operators just won't make it through this and that will inevitably result in lost tax revenue for the town.

We have material ready to go at the drop of a hat, we just need the funding.

**REQUEST FOR DECISION 022-2019**

Title: Annapolis Valley Chamber of Commerce-Tourism Marketing

Date: 2020-07-15

Department: Parks and Recreation

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We do have a small pot of money to start with, (about \$20,000) which we always try to differ to begin a small campaign May/June, but nowhere near what we would need to do a television campaign which is where we will get the most exposure.

We have received \$1000 from the Town of Annapolis Royal every year since 2014. That is the total of our funding this year.

Also, the County of Kings has granted \$100,00 from their COVID-19 Emergency Fund to be used for Tourism Marketing.

I have also applied for funding through **Tourism Nova Scotia** for funding made available from Destination Canada for domestic marketing in lieu of the international marketing they would usually be doing. However, indications are if we are successful, we don't know when or how much we will receive and it looks like it wouldn't be available until mid July or August. **TOO LATE!**

I can be available to answer any questions you may have or provide more details and am certainly willing and looking forward to reporting back on results.

**Again, I can't stress enough, NOW is the time!**

Thank you for your consideration and I look forward to hearing from you.

Kind regards,

Judy Rafuse

Executive Director

Annapolis Valley Chamber of Commerce

902-670-7277

[executivedirector@annapolisvalleychamber.ca](mailto:executivedirector@annapolisvalleychamber.ca)



## Amanda Brown

---

**Subject:** RE: Wolfville Downtown

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**From:** Allysha Hammer  
**Sent:** July 15, 2020 3:37 PM  
**To:** Town Council <towncouncil@wolfville.ca>  
**Subject:** Wolfville Downtown

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi there -

Just reaching out to share some thoughts re: the changes to downtown Wolfville (Elm to Gaspereau).

As a current resident in close proximity (Locust), I haven't found the one-way street to pose any difficulties on commutes to work or while driving around, generally. While the 4-way stop has been well-known for becoming congested, I don't believe it has become any more "bothersome," by any means. Prior to the changes made, I was apt to unintentionally breach social distancing measures while walking through town, particularly on the patio boardwalks. The added pedestrian space, if or when used, has created a preventative measure, making it a safe(r) option. I also bike and have had the tendency to avoid this area due to the decreased amount of space. The added pedestrian space has made this stretch of road more comfortable, in this regard.

Thanks for considering the safety of community members and visitors as it pertains to social distancing, while minimally disrupting the usual ebb and flow of downtown Wolfville. Things might look a little different, but it seems to be functioning well.

Kind regards,

Allysha Hammer

**Amanda Brown**

---

**Subject:** RE: Main St

---

**From:** andré gaudet

**Sent:** July 8, 2020 8:25 PM

**To:** Town Council <towncouncil@wolfville.ca>

**Subject:** Main St

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi, I have been a homeowner in Wolfville for over 10 years. I found it via facebook on Monday night about this one-way street change on Main St. I am all for creativity but I really am not sure this is a phenomenal idea.

What I am most angry about is the lack of communication. I would have expected something in the mail at the very least for a vote of sorts. Also, I read afterwards that up to \$50,000 or so has been allocated to the change. As a property tax payer this concerns me.

But again, I am all for creativity so I am hoping this turns out to be a good idea. I just wanted to express my angst at the lack of communication for such a change.

Sincerely,

Andre Gaudet

**Amanda Brown**

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**Subject:** RE: Thank you for the one way and our experience

---

**Subject:** Re: Thank you for the one way and our experience

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Same here!

I absolutely love it – I used to practically avoid Main Street whenever I could, finding it very overwhelming and often unsafe with so much traffic – be it on foot, bike or in a car.

Now it's a real pleasure to walk along main street, and there is space to actually stop, chat with other community members (this was often tricky even before Covid, to be honest).

I also felt like I was on vacation in Italy on Monday night – it's nice to be able to actually hang out, pop in and out of our local businesses, but not feel like I have to rush & move on – you can actually linger and chat and enjoy 😊

I'm soooo inspired by the now pedestrian cobble-stone area by BMO, too – I can see endless amazing community events & engagements happening there.

OK, that's a bit of a ramble, but you get the point – it's amazing!

Thank you for making this bold move!!

Cheers,  
Anne

---

**From:** Steven Wilton **Subject:** Re: Thank you for the one way and our experience

**CAUTION:** This email comes from outside Acadia. Verify the sender and use caution with any requests, links or attachments.

second Druncan's thoughts....I love the change! Thank you for the great work you all do and for making downtown feel safer, more social and fun, and inviting!

Cheers,  
Steven

On Tue, Jul 14, 2020 at 6:38 PM Duncan Ebata > wrote:

Dear town staff and councillors.

Thank you for making the bold move to create more active and public space on Main St and Central St. I mostly avoided going downtown until this happened because physical distancing wasn't possible and people weren't wearing masks. I have had immunity issues in the past and I have close friends and family that I like to see who are vulnerable,

so I worry about passing anything to them. I've found it easier to walk and I've been to several shops to buy things since this space has been created.

Yesterday, on my way to and from to our second small group booking at the community oven yesterday (yes we are cautiously opening for bookings, announcement coming shortly- <http://frontstreetoven.ca/bookings>) I rode through town on my bicycle with a bike trailer and found it much easier to navigate my way and it was easy to have a socially distanced conversation with friends on the street who also had bikes. We had a joyous experience, it felt dreamy like we were in some European country with lots of public space.

I rode through town with a bike trailer at 3pm, 5pm, 8pm with no difficulty.

Several times in the last week I've also driven through town and found it considerably less stressful to not have to worry about so many car doors opening or cars swerving into the other lane to avoid park cars. It's been dreamy to be downtown. Friends are thinking about how they can animate this new space. We're very excited. I've cc'd the 4 other people I was with yesterday.

My mom has also mentioned she finds it much easier to walk safely through town with her two granddaughters.

I'm excited to see where this goes and I will also continue to think about how we can make this even better. I've asked Frank Harris from Just Us coffee to also weigh in as a delivery driver as he had good feedback.

Warmly,

Duncan  
Duncan Ebata

Social Entrepreneur & Community Builder  
Office/Cell: 1-902-692-9421  
Projects at: [duncanebata.com/welcome](http://duncanebata.com/welcome)

*May it be acknowledged that Wolfville is located in Mi'kma'ki ,  
the ancestral and unsundered territory of the Mi'kmaq People.  
Pronouns: he/him*

## Amanda Brown

---

**Subject:** RE: In support of spacious main

-----Original Message-----

From: Brian Riley

Sent: July 14, 2020 8:24 PM

To: Town Council <towncouncil@wolfville.ca>

Subject: In support of spacious main

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi all, just wanted to re-iterate how much I love what's going on down in Main Street. I've had a meeting with Alicia and am excited to be a community volunteer. As an artist I have lots of ideas, and am hoping to be able to realize some of them down in that space.

There is a group of artists that(pre-covid) would get together once a month to chat, and with this great opportunity in main street we're finally getting together to talk about possibilities with that space for the summer. It's time to usher in new possibilities of what could be.

KEEP UP THE GOOD WORK!

BRAVO

Brian Riley

26 Grandview drive

## Amanda Brown

---

**Subject:** RE: Parking Issues

-----Original Message-----

From: Darlene Sanford

Sent: July 6, 2020 10:09 PM

To: Stay Healthy Main <stayhealthymain@wolfville.ca>

Cc: Town Council <towncouncil@wolfville.ca>

Subject: Parking Issues

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Folks

Parking has always been an issue in Wolfville especially for those with accessibility issues. I would like to suggest that employees of the downtown core use the parking at Festival Theatre as well as the Acadia Arena.

This allows residents and visitors a chance to find a parking spot in town. If not, I am afraid you will see many residents preferring to shop in New Minas.

Many employees do NOT get preferred parking and if so there is a monthly fee attached to it.

The other day I had Luke out for a wheel about town. To sit in the shade we opted to go to Clock Park. I would like to bring to your attention that it was impossible for me to push Luke through the newly gravelled walkway to a bench in the shade. It took two of us to push him. Beyond frustrated guys. It looks great however, for people that are using wheelchairs, walkers, strollers this is not accessible. If you could pack it down and ensure that the surface is hard packed that would be greatly appreciated.

Thanks in advance for considering these suggestions.

Darlene

## Amanda Brown

---

**Subject:** RE: Concerns

-----Original Message-----

From: Debbie Fredericks <

Sent: July 1, 2020 11:30 AM

To: Town Council <towncouncil@wolfville.ca>

Subject: Concerns

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

> Councillors,

> Consider these very possible emergency events - A fire in a dorm at Landmark, a cardiac arrest on Kent Ave, a person hit while trying to cross the road at Stirlings during pumpkin time - What would you think if the alarm goes out and first responders finish eating supper, mowing their lawns, playing with their kids? You'd be appalled, but you know they would never do that. Because, depending on the nature of the alarm, seconds matter, and minutes definitely matter!

> Emergency services are already facing delays in caring for citizens due to covid. Precautions must be taken before patient contact. Also, at this time, fire service is not permitted to respond to medical calls. Further delaying response by these agencies will increase the possibility of serious outcomes.

> Why are you willing to take this risk?

> Council does not appear to be addressing the concerns that residents have over this change downtown. Has anyone listened to emergency services or truckers?

> I have tried but cannot find the benefits of the one way route or the benches on a street. We are already a walkable town!! The benches are dangerous and should be relocated to shady, pleasant places to sit. Given the choice of sitting in a green area or on the side of the street with your back to traffic, which option do you think people would prefer?

> This decision has been rushed and has been negligent in not doing research and consultation.

> Please consider reversing it!

> Sincerely,

> Debbie Fredericks

Sent from my iPad

## Amanda Brown

---

**Subject:** RE: TRAFFIC LIGHTS ; SIDEWALKS

-----Original Message-----

From: Dola AuCoin  
Sent: July 7, 2020 7:14 PM  
To: Jeff Cantwell <JCantwell@wolfville.ca>  
Cc: Town Council <towncouncil@wolfville.ca>  
Subject: TRAFFIC LIGHTS ; SIDEWALKS

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Why-Oh-Why does this town not have even one set of traffic lights ??? I live in Woodman's Grove , just inside the Eastern town boundary . In the seven years I have lived here , when driving across town , traffic has become increasingly more difficult . Weekends are particularly problematic .

When I moved here from another Valley town I was shocked at the lack of traffic lights in Wolfville . Even without the Acadia students this is probably the busiest town in our beautiful Valley . Not only would lights facilitate a smoother flow of traffic , they would enhance pedestrian safety . I was confident that the announced Main St changes would include two or three sets of traffic lights at intersections along Main St . Alas , this appears not to be the case . Why is this ? I am perplexed . I urge Council to consider correction of this serious omission to be a priority .

Another matter which I want to bring to your attention is the deplorable condition of what passes as a sidewalk on the North side of Main St between Woodman's Rd and the parking lot at the start of the Business District . It is asphalt , not concrete , and is in very poor condition with concave sections alternating with convex . In some areas it is worn down to dirt leaving the pavement narrowed to 12 or 15 inches wide . It is by any objective standard frankly hazardous .

In the interests of health and well being , people of all ages are encouraged to walk more . Using a cane or walker under the conditions described above is dangerous . Pushing a child in a stroller is just as difficult . Toddlers and other young children are also at risk of falling . Many seniors live in Woodman's as well as in Tideways . Young families with children also live in this end of town . Even young healthy adults can easily trip under these conditions . In short , this urgently requires attention .

I look forward to a reply that addresses these issues .

Yours truly ,  
D.AuCoin



## Amanda Brown

---

**Subject:** RE: Thank you for the one way and our experience

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**From:** Duncan Ebata <duncan.ebata@gmail.com>

**Sent:** July 14, 2020 6:39 PM

**To: Subject:** Thank you for the one way and our experience

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear town staff and councillors.

Thank you for making the bold move to create more active and public space on Main St and Central St. I mostly avoided going downtown until this happened because physical distancing wasn't possible and people weren't wearing masks. I have had immunity issues in the past and I have close friends and family that I like to see who are vulnerable, so I worry about passing anything to them. I've found it easier to walk and I've been to several shops to buy things since this space has been created.

Yesterday, on my way to and from to our second small group booking at the community oven yesterday (yes we are cautiously opening for bookings, announcement coming shortly- <http://frontstreetoven.ca/bookings>) I rode through town on my bicycle with a bike trailer and found it much easier to navigate my way and it was easy to have a socially distanced conversation with friends on the street who also had bikes. We had a joyous experience, it felt dreamy like we were in some European country with lots of public space.

I rode through town with a bike trailer at 3pm, 5pm, 8pm with no difficulty.

Several times in the last week I've also driven through town and found it considerably less stressful to not have to worry about so many car doors opening or cars swerving into the other lane to avoid park cars. It's been dreamy to be downtown. Friends are thinking about how they can animate this new space. We're very excited. I've cc'd the 4 other people I was with yesterday.

My mom has also mentioned she finds it much easier to walk safely through town with her two granddaughters.

I'm excited to see where this goes and I will also continue to think about how we can make this even better. I've asked Frank Harris from Just Us coffee to also weigh in as a delivery driver as he had good feedback.

Warmly,

Duncan  
Duncan Ebata

Social Entrepreneur & Community Builder  
Office/Cell: 1-902-692-9421  
Projects at: [duncanebata.com/welcome](http://duncanebata.com/welcome)

*May it be acknowledged that Wolfville is located in Mi'kma'ki ,  
the ancestral and unsundered territory of the Mi'kmaq People.  
Pronouns: he/him*

## Amanda Brown

---

**Subject:** RE: Your BONEHEADED idea

---

**From:** Ian Taylor

**Sent:** July 8, 2020 12:03 AM

**To:**

**Subject:** Your BONEHEADED idea

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you for the warning of the most ridiculous thing I've heard next to all the comments from Mr. Trump. You have now just discouraged me from coming anywhere near the downtown area during the daylight hours and spending ANY money with the local retailers. I will find it easier to exit Wolfville to the east and travel from Exit 10 to Exit 11A and do ALL my shopping and restaurant eating in New Minas.

Wherever this idea came from...???

AND fantastic that the email address assigned to this project is unreachable.

Ian Taylor

[Sent from Yahoo Mail on Android](#)

[Sent from Yahoo Mail on Android](#)

## Amanda Brown

---

**Subject:** RE: Main Street pilot project

-----Original Message-----

From: Jerry Miner

Sent: July 15, 2020 4:02 PM

To: Town Council <towncouncil@wolfville.ca>

Subject: Main Street pilot project

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

World War II was used as an excuse to confiscate land from the Indians. Now COVID-19 appears to be used as an excuse to allow the Food and Beverage businesses to excel at the expense of other businesses and the citizens of Wolfville. This pilot project resembles a solution looking for a problem. Well I guess you have now found one!

When I look at Main Street I feel sad. Last year we were in Belfast and saw a similar partitioning there. To me it looks like a war zone. Our businesses appear to have been taken hostages by the food and beverage industries and we, the residences, are on the outside looking over the barricades at what looks like a crime scene.

The food and beverage businesses in Wolfville feel that they are a food district that deserves special attention. In the daily lives of Wolfville citizens do we need all these food and beverage businesses? We need the banks, the post office, the grocery stores, the dentist, the hairdresser, etc. When is enough enough? These food and beverage businesses are intermixed with these essential services which need to be easily accessed by seniors and people with disabilities. There is no food district in Wolfville per se.

Front Street is a disgrace and that is where this one way project is sending people. What an embarrassment! So when they get down there and park how do they know where to go and what to expect. There are some alleyways they could explore that are dead ends or filled with garbage. Perhaps when, and if, they find Main Street they may be looking for a business but which way should they go? If they have a Main Street number it may be quite a challenge as many businesses do not have one posted.

Why don't we have a food and beverage district in town during the summer months. Why does it have to be on Main Street at all. Why do we have to reduce access to our Main Street sidewalks at all. Oh I have an idea. Maybe we could have a Food and Beverage district on that underdeveloped Front Street near the Minas Basin and the trails. That may be better than looking at asphalt and cars. This is the kind of place Europeans would put some other draws like carousels or something else creative. Away from the traffic noise you could have music. Central Avenue could be the entrance right in the centre of town. There could be nice signage on both ends of the avenue.

We can have our cake and eat it too. It is too early to expect people to ditch their cars. The time is coming when we will need fewer parking spots when you can call for cars that drive themselves but we are not there yet. We need to become a smart community.

I would suggest that you do a better job in public relations. On the Town of Wolfville website where you have posted this new pilot project you are asking for input. I am afraid that some people that have an investment in making this

work do not wish to hear what people have to say. They are really being rude. It is actually quite shocking. Wolfville people have historic depth, are sophisticated and tolerant. This attitude is very demeaning.

Wolfville is one of the most charming towns in Canada. This pilot is not charming. It is not welcoming and is not working for anyone. Please take it down ASAP before it does any more damage to people and businesses. We all know that towns that have gone one way in Nova Scotia have become boring and dead. Thank God Wolfville has been a slow adopter because that is what makes it charming and unique.

COVID will end but hopefully Wolfville will not. Please learn from this pilot and come up with something better. Oh I forgot to ask. Why is this called a pilot project? Are we expecting to always have a disease or is this to do with going one-way? Everyone is extremely confused.

I started this memo after reading the book "The Inconvenient Indian." Sometimes I feel like the Inconvenient Wolfville Native.

Cheers

Jerry Miner

Sent from my iPhone

## **Amanda Brown**

---

**Subject:** RE: Upside down map(s) of Wolfville

-----Original Message-----

From: Jerry Miner

Sent: July 15, 2020 6:04 PM

To: Town Council <towncouncil@wolfville.ca>

Subject: Upside down map(s) of Wolfville

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please do something with the map at the new Blomidon look off station. If I was a tourist I would be very confused and frustrated. If you have both maps facing Blomidon it is not so bad. If you want a map facing Wolfville, the map needs to be of Wolfville facing South. This is not the only place where this is done incorrectly.

Tourist should not have to stand on their heads although it would be amusing for the locals.

Cheers

Jerry

Sent from my iPhone

## Amanda Brown

---

**Subject:** RE: Main St changes

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**From:** Jillian Banfield

**Sent:** July 14, 2020 8:17 AM

**To:** Town Council <towncouncil@wolfville.ca>; Stay Healthy Main <stayhealthymain@wolfville.ca>

**Subject:** Main St changes

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning,

I'm writing in support of the recent changes you've made to Main St to support active transportation and businesses in the heart of town. As a resident of Halifax, I love playing tourist in Wolfville and these recent changes make a trip to your town much more appealing.

As Bicycle Mayor of Halifax, I look for examples - especially in NS - of towns doing great things to support cycling, active transportation, and to respond to the COVID-19 with bold, visionary measures that prepare us for our new world. I think Wolfville's initiative reflects all of these things and you deserve kudos.

Undoubtedly, you will receive some pushback, but we know that's inevitable when leaders try to make change that moves society forward in a positive way. Keep up the good work and I can't wait to visit!

Best,

Jillian Banfield

## Amanda Brown

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**Subject:** RE: Concerned about one way

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**From:**

**Sent:** July 6, 2020 3:30 PM

**To:** Town Council <towncouncil@wolfville.ca>

**Subject:** Concerned about one way

Joan Lloyd  
60 Hillside  
Apr 201  
B4P 2N6  
902-542-0936

Joan doesn't have a computer and the library is not open and she was told there was a petition on the town's website regarding Main Street. She wanted to voice her concerns regarding the safety.

Jenny



**Jennifer Johnson**

Accountant

p 902- 542-4502 | f 902-542-4789 | e [jjohnson@wolfville.ca](mailto:jjohnson@wolfville.ca)

359 Main St., Wolfville, NS B4P 1A1

[wolfville.ca](http://wolfville.ca)

**DISCLAIMER: This email (and any attachments) is confidential, may be privileged, and is only for the use of the intended recipient. Other use is prohibited. If you have received this email in error, please notify us and delete this message. Thank you.**

## Amanda Brown

---

**Subject:** RE: Traffic, Parking and Nuisance Issues - Seaview Avenue

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**From:** Karen MacWilliam

**Sent:** June 25, 2020 11:10 AM

**To:** Erin Beaudin <EBeaudin@wolfville.ca>; Kevin Kerr <KKerr@wolfville.ca>

**Cc:** Town Council <towncouncil@wolfville.ca>

**Subject:** Traffic, Parking and Nuisance Issues - Seaview Avenue

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

With businesses re-opening and visitors returning to Wolfville, we are seeing a resurgence in a number of traffic and parking issues on Seaview Avenue.

Over the past 2 weeks, on a daily basis, I have observed more than 25 vehicles in a 2 hour stretch heading southbound on Seaview Avenue, and turning into driveways to turn around and head north. On Thursday, our cat was almost run over by a vehicle doing this. I have built my own sign which states "No Turns in Driveway" to try and stop people from turning around in mid-street into our driveway, but I have observed every resident's driveway being used in this manner.

The sign posted at Seaview and Main is misleading. In advising that it is not a through street, it is actually encouraging people to turn around mid-street.

In addition, drivers are driving and parking on the newly laid turf planted by the Town. Some vehicles have parked across driveways, trapping residents, and people have parked on the west side of Seaview, which does not permit parking. Other vehicles have parked at the north end of the street, which is a no-parking zone. The Church Brewing Company is using their loading bay as a parking lot for their own and employee vehicles.

What we would like to see is a sign posted at the bottom of Seaview Avenue stating "No Turns in Resident Driveways" rather than a sign stating that it is not a through street, when in fact, through traffic is possible. We would also like better parking enforcement, which was repeatedly brought to the attention of Council and Staff during meetings regarding development at Seaview and Main and a number of councillors agreed that enforcement should be improved. While we understand that COVID-19 has disrupted many activities and services, we are concerned that with the loosening of COVID-19 restrictions, the proposed transition to one way traffic on Main Street, and construction of the development across from Willow Park that these issues will become exponentially worse if steps are not taken now.

Finally, the Church Brewing Company has been leaving their outdoor lights on 24 hours a day. This occurred all winter and continues. We see no reason for this. It wastes power and is very bright and disruptive. We would ask that they be instructed to turn off their lights when they are closed for business.

Thank you,

Karen MacWilliam  
6 Seaview Avenue



902.542.2877

## Amanda Brown

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**Subject:** RE: Construction notice

---

**From:** kevin.gildart

**Sent:** June 29, 2020 12:46 PM

**To:** Town Council <towncouncil@wolfville.ca>

**Cc:** Devin Lake <DLake@wolfville.ca>; Kelton Thomason <kthomason@wolfville.ca>; Kevin Kerr <KKerr@wolfville.ca>; Mark Jamieson <mjamieson@wolfville.ca>; Blair MacMurtery <BMacMurtery@wolfville.ca>; Marcia Elliott <MElliott@wolfville.ca>; jcollicutt@wolfville.ca

**Subject:** Fwd: Construction notice

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello to Mayor Cantwell and Town Council:

Based on suggestions put forth at a recent Site Safety and Planning Meeting, we have initiated and completed the following actions:

- we have posted the attached message on the Community Notice Board at the Independent Grocer
- we have canvassed and dropped off the attachment to all businesses ( that were open) from Gaspereau Avenue through to 292 Main Street. Any questions that were raised were addressed at that time.
- we did a door to door canvassing of all homes in the block encompassing Locust through to Seaview.
- we canvassed all homes from Gaspereau Avenue through to the 100 series of civic addresses on both sides of Main Street, and the lower end of Willow Street..

This catchment area should capture the vast majority of homes/ businesses that would be impacted by our initial activities.

I am please to report, that based on notes provided to me by our canvasser, 100% of those persons who accepted the notice personally are anxious for constructive to commence.

In addition, our administration line has had one phone call requesting a personal follow-up, and I will address that call today.

Our objective is to inform impacted residents directly, and thereby lessen the number of inquiries that would flow to town council or administration..

Yours truly,

Kevin Gildart

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>

>



*More than a Building, it's your Destination.*  
[www.Latitude45Suites.com](http://www.Latitude45Suites.com)

## **Construction Commencement Notice**

June 24, 2020

To: Residents and Businesses in proximity to 292 Main Street, Wolfville.

From: Latitude 45 Suites, 292 Main Street, Wolfville

You may have noticed the arrival of heavy equipment to our site. This equipment will be used to drive piles that we require to stabilize our building to compensate for poor soil conditions.

This equipment will become active the week of July 6, 2020, with an anticipated duration of 2- 3 weeks. This equipment will be operating within a fenced off area and all relevant safety protocols will be observed.

The installation of steel piles will create periods of noise when this equipment is operational.

We will adhere to the Town of Wolfville by-laws, and will not start any equipment prior to 7:00 am, and will not work past 8:00 pm. In reality, this process requires a daily set-up and shut down procedure, and we anticipate the actual working hours to be between 8:00 am and 7:00 pm

Although permitted in some instances, we do not anticipate any weekend work taking place.

We apologize for any temporary inconvenience, and thank you in advance for your understanding as we commence this necessary work.

Yours truly,

Kevin Gildart

## Amanda Brown

---

**Subject:** RE: concern

-----Original Message-----

From: linda fisk

Sent: July 13, 2020 11:48 AM

To: Town Council <towncouncil@wolfville.ca>

Subject: concern

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning,

We just had a patient in her mid-70s fall while walking with her cane to her car.

We have had a steady stream of complaints about not being able to access our clinic; and this change has been less than a week in place. Others have told us they avoided the market on Saturday and are concerned about how this pilot project is shaping up. They are changing their habits to avoid Wolfville.

I appeal to you to please reconsider the pilot project. There is a litany of reasons, but in my mind, our elderly and non-able bodied are at the forefront of my concern. The appeal to walk farther to access services reads like ableism.

There needs to be, minimally, drop-off and curbside access points for seniors and non-ablebodied persons.

Thank you!

Linda Levy Fisk

## Amanda Brown

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**Subject:** RE: Important information - feedback requested ASAP on Stay Healthy Main Street

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**From:** Lis Porter

**Sent:** June 29, 2020 7:36 PM

**To:** Jeff Cantwell <JCantwell@wolfville.ca>; Town Council <towncouncil@wolfville.ca>

**Cc:** 'WBDC Promotions' <promotions@wbdc.me>; 'Jill Delaney' <admin@drinkannapolis.ca>; 'Lynda MacDonald' <lyndamacd@gmail.com>; Devin Lake <DLake@wolfville.ca>

**Subject:** RE: Important information - feedback requested ASAP on Stay Healthy Main Street

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello WBDC Board, Council, Mayor and Devin

Just want to pass along how disappointed I am in how this one-way traffic deal has been rolled out. While I do not think one-way for downtown traffic is a good idea, my greatest concern is the marked lack of advanced consultation with residents and businesses.

I watch all Council meetings and I consider myself engaged and informed. I zoomed for the WBDC AGM and watched for follow up emails/notices from WBDC. I have this looked at this complex idea from many perspectives and have given it much thought. I have followed closely as the community has responded: some "pro", more are seemingly perplexed, "con" and confused.

Before the special Council meeting tomorrow evening, I want to register my voice...as very considerably against this change in downtown traffic flow ; even as a trial. And, also, against your process for putting the plan in motion without wider consultation with those of us who have our hands up..

Thank you Mayor Cantwell and Councillor Donovan for your responses to my earlier emails.

Sincerely

Lis Porter

46 Parkview Ave

Wolfville

---

**From:** Jeff Cantwell [<mailto:JCantwell@wolfville.ca>]

**Sent:** June 16, 2020 8:18 AM

**To:** Lis Porter

**Cc:** WBDC Promotions; Jill Delaney; Lynda MacDonald; Devin Lake

**Subject:** Re: Important information - feedback requested ASAP on Stay Healthy Main Street

Lis,  
Thank you for your considered thoughts to the proposal coming before Council this evening. Much to weigh as we look at this new initiative.

Cheers,

jeff

Jeff Cantwell

Mayor  
Town of Wolfville

On Jun 15, 2020, at 10:36 PM, Lis Porter <[eaporter@ns.sympatico.ca](mailto:eaporter@ns.sympatico.ca)> wrote:

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

If course in d below I meant the green space right of the Harris Building when looking from Front Street.

Lis P.

Hello all

Another Beautiful day in the neighborhood!

Covid has put a monkey wrench in so many aspects of planning and I see that a lot of thought has been put into the opening of Downtown. Thank you.

- a) Anyone who knows me knows that I am all for lots of public seating and pretty places to sit, chat and have a picnic. But it's been on my mind that I feel that the proposed opening plan for downtown has some complexities and I'm taking the time to share those thoughts and some possible alternatives with you.
  - a. Before we engage in the "one-way" debate it would be helpful for residents and businesses to know where the Province stands The downtown is part of a Provincial highway, are they ok with Wolfville making parts of downtown one way? There could be impacts beyond our downtown -ie "bunched up" traffic flow from Grand Pre to Greenwich. With laws of physics, every time you turn a corner, flow of any kind slows down. Four turns travelling west : turn down Harbourside Dr., left onto Front, then left up Elm and right onto Main. For safety cross walk markers would have to be made more prominent.
  - b. My experience when downtown is that most people don't mind social distancing - standing to one side or walking single file for a bit. In fact it seems as if they kind of enjoy a few seconds of connecting as they do this. It's lovely to slow down and make eye contact as this happens. I like it. It's a bit like going to the Post Office. A friendly small town thing.
  - c. Re; parking stalls: instead of adding bike racks on Main Street, could we have most bike racks on Harbourside Dr., Central/Gaspereau/ Elm and Front Streets. Walkability.
  - d. The green space left of Harris Building is under -utilized and could be more useful and lovely for sitting and eating.
  - e. More bike racks by several entrances to the Rail Trail seems like a good idea. We call on vehicle drivers to walk longer distances when using the downtown and this is good healthy advice for bicyclists too
  - f. On a permanent basis maybe Acadia could partner with the Town for more near to downtown bike racks in such places like Festival Theater , the gym, Art Gallery Welcome Centre, the green area on Main bottom left on University.

- g. Maybe so many bumped out “on street” waiting areas are not needed. With cell phones, people waiting for services/ take-out or a restaurant seat can be waiting at a bit of a distance for a call - in Clock Park/by shoppers bus stop/ Front Street green space. Being active is good and we don’t need to be sitting directly in front of a business waiting for services.
- h. Alternatively, where sidewalks are wide enough to social distance business owners could be encouraged to provide benches or chairs next to their building for waiting.
- i. I love the vibrancy that patios bring to the downtown. On your map you show potential for a lot of them. If restaurant owners invest in these patios they may want to have them on an ongoing basis. Going forward, do we have a plan to accommodate this kind of increase on our streets and the resulting loss of parking spots. Hard for business to be given an opportunity one year and be uncertain if it will be available ongoing.
- j. Looking forward, what do residents and businesses feel is the sweet spot for through traffic travel time, number of planters/patios/street-side seating/parking spots?

Again, thank you for all your all the thought that has been going into opening our downtown.

Lis Porter

46 Parkview Ave. Wolfville

## Amanda Brown

---

**Subject:** RE: One-way traffic

-----Original Message-----

From: Marilyn Campbell

Sent: June 30, 2020 8:30 AM

To: Town Council <towncouncil@wolfville.ca>

Subject: One-way traffic

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Council Members,

I would like to register my opinion that making Main St, Wolfville, a one-way street is NOT a good idea. Moreover, taking away parking spaces is a terrible idea.

When I moved to Wolfville 2.5 years ago, my reply to “How do you like living there?” was always positive about my actual residence and the charm of the town but negative about traffic and parking. My actual “Welcome to Wolfville” was a parking ticket in a ridiculous spot where parking should be (and seemed to be) permitted. If you want to make things better in Wolfville, create parking; don’t keep taking it away. I know many people who just avoid the downtown and go up over the Ridge or out the West end to New Minas stores. It’s so easy to get into the new exit and there is always parking.

I want to support Wolfville businesses. I want to shop on Main St. It rains/snows/is icy and, therefore, I want to park on Main St. Likewise, if I want to shop at EOS or Carl’s, the lots on Front St are nearly always full (not to mention full of pot holes!) Bringing the Main St traffic down there will make it worse.

The benches and garden boxes need to go! It’s enough to put up with the patios for a few months but we can’t lose all of that space when students return. I see a lot of elderly people walking right down the middle of the street on that side now to avoid the patios, just as the students criss-cross when they are here. That’s what holds up traffic - all of the jaywalking. I know people who avoid the North side now altogether. The pubs and restaurants may be OK but the smaller businesses on that side will lose out.

Although I’d prefer to support local, I often drive right through now because there is nowhere to park. Our population is aging. Elderly people will not walk from further away. A group I belong to, consisting of retired people, gets together once monthly for lunch. They grumble about coming to Wolfville because there is no parking. We meet there twice/year at most even though Wolfville has the best restaurants. If parking was more available, I think we would only leave Wolfville once or twice a year.

My hairdresser is retiring. I thought I should look for one in town but I’m leaning away from it because of parking.

Being one-way does not seem to make traffic flow any easier in Kentville; it just confuses newcomers and tourists and forces people in a continuous circle, trying to find parking.



Finally, I want to say that I disagree with your timing on this. We do not expect to see a full contingent of students returning in the Fall. Many people are still staying close to home due to the pandemic and a second wave is expected in the fall. You won't be able to properly evaluate how well this plan works with traffic cut in half.

I urge you to abandon this plan and put your efforts, instead, into creating more parking in town.

Marilyn Campbell

Sent from my iPad

No to one-way

RECEIVED

The Town Council of Wolfville thinks it would be a good idea to turn Main Street into a one-way street. At least for the summer - July 1 to September 30 for a "trial run".

Being a long-time resident of Wolfville I know firsthand the congestion that already fills the town. Especially after the students come back.

They are getting rid of parking spots along the south side of Main Street - in a town that already has insufficient parking. Thus making it difficult for people who visit and shop the town to park.

It will also make it difficult - more difficult - for tractor-trailer drivers to make drop-offs at Shoppers, Independent, Tim Hortons, etc. AND to make the turn down to Front Street.

It will lessen the accessibility of the town for those who are disabled - and not just those residents with obvious mobility challenges.

Proposed replacement parking for downtown is at the Atlantic Theatre Festival parking lot and opposite the duck pond at the other end of town. Too far for most residents carrying purchases and/or Canada Post parcels in bad weather.

Several have already mentioned taking their business - banking, groceries, medication, hardware purchases, hair care, clothing purchases, eating out and recreation - to other towns, those with available and more convenient parking.

A public meeting on June 30 is too late to provide much more than hindsight - but you can be heard. **Call Town Hall for details of the meeting: 902-542-5767.**

*Call the Mayor to find out how all this was planned behind closed doors, without advance public input. (902-542-4008)*

David Pinch	David Pinch	542-9508
Betty pinch	Betty Pinch	902-697-2228
Terry Man		902-542-2135
Wanda Ford	Wanda Ford	902-698-1051
Erica Davis	Erica Davis	902-790-2482
Jasmine Lockhart	Jasmine Lockhart	902-300-7014
Cecil Corbin	Cecil Corbin	902-690-5741
Larry Keade		902-300-4995
Fred Strong	Fred Strong	542-4289
Galley Selk	Galley Selk	542-2617
Annanda Kelley	Annanda Kelley	902-300-0220
Sarah Cunningham	Sarah Cunningham	902-690-7930
Kegang Zhang	Kegang Zhang	902-520-2604

PLEASE TURN OVER

No to one-way

385-5133	MIchel Smith	300-9393	679-9558
301-0381	Isidor	670-0193	680-5533
697-2092	Richard King	542-3649	542-5321
542-5321	John King	542-7755	300-9283
542-7755	JANE MACINNES	542-2919	681-1727
300-9283	Jane Weber	681-1727	385-5222
542-2919	Tom DAKESHIRE	692-9165	226-914-9800
681-1727	Allan King	226-914-9800	385-5222
385-5222	Rose Boylan	385-5222	670-2381
692-9165	Basil Arnold	670-2381	300-9988
226-914-9800	Pete Caldwell	300-9988	300-9988
385-5222	Patricia Davidson	300-9988	300-9988
670-2381	Butch Messom	300-9988	300-9988
300-9988	Clayton Myles	300-9988	300-9988
300-9988	Jody Myles	300-9988	300-9988
300-9988	Keegan Stevens	300-9988	300-9988
300-9988	Josh Benjamin	300-9988	300-9988
300-9988	Peter Sheehan	300-9988	300-9988
300-9988	Rita Thomson	300-9988	300-9988
300-9988	Andres Loomer	300-9988	300-9988
300-9988	OWEN ATWELL	300-9988	300-9988
300-9988	Rick Crause	300-9988	300-9988
300-9988	Unkapp Cousins	300-9988	300-9988
300-9988	Hudson Davidson	300-9988	300-9988
300-9988	Bruce Therian	300-9988	300-9988

No to one-way

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Call the Mayor to find out how all this was planned behind closed doors, without advance public input. (902-542-4008)

G. Jake MacDonald	G. Jake MacDonald	542-4289
GLEN DAVIDSON	Alan Davison	670-5516
CHRIS KELLY	Chris Kelly	542-1140
BRIAN ISNOR	<del>Brian Isnor</del>	542-9338
Shelley Burgess		902-877-9765
Sandra Smith		902-877-9763
Bobby Yenn	Bobby Yenn	902-300-8440
Terry Munroe	Terry Munroe	902-542-2992
DAVID BARRY	David Barry	992-992-0080
LAM COMBATOR	Lam Combator	
Robert Hawley	Robert Hawley	902-309-0335
Jane Warren	Jane Warren	542-4289

RECEIVED  
JUN 3 0 2020

No to one-way

## Amanda Brown

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**Subject:** RE: "Stay Healthy" Main Street Prototype

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**From:** Rachel Bedingfield  
**Sent:** June 27, 2020 10:12 AM  
**To:** Town Council <towncouncil@wolfville.ca>  
**Cc:** Erin Beaudin <EBeaudin@wolfville.ca>  
**Subject:** "Stay Healthy" Main Street Prototype

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mayor and Council,

I am not a resident of Wolfville but live just outside of town in the Gaspereau Valley, which means Wolfville is often where we find ourselves. My son will be starting at Wolfville school next school year which will mean even more time spent in town. Having grown up in this community, I am beyond excited that my family get to experience the same benefits I had as a child - small community support intertwined with big and bold ideas. The current "Stay Healthy" plan for Main Street is no exception.

Now is a time when our communities need to re-adjust, think boldly, and acknowledge the need to adapt. I applaud your efforts in trying something new, in supporting your staff in researching and exploring new ways for the community to thrive, and allowing risks to be taken (because that's the only way we can move forward as a society). I can't speak to the proposed layout because I am neither a traffic authority nor a city planner. But I can speak to my support for having a creative idea, setting up a timeframe in which it will be tested, having a plan in place for evaluation and established markers for success, and the importance of looking at it from all perspectives, not just the voices that are often the loudest and most demanding of your attention.

Well done, and keep up the great work,

Rachel Bedingfield

## Amanda Brown

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**Subject:** RE: Partnership with Jooble

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**From:** Vitaliia Ammar  
**Sent:** July 14, 2020 9:22 AM  
**To:** Town Council <towncouncil@wolfville.ca>  
**Subject:** Partnership with Jooble

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Partnership with Jooble  
Hi,

My name is Vitaliia. I'm Partnerships Manager here at Jooble.  
We are a job aggregator with 55+ M users in 70 countries, with over 1 M monthly unique visitors in Canada.

We can provide extra visitors for your website showing your banner on our search result pages.  
People will be redirected to your website by clicking on it.  
In return, we would just ask you to place a link to Jooble on your website.

Would this be of interest ?  
Please let me know.

Kind regards, Vitaliia Ammar



**Vitaliia Ammar**

Country Manager

e-mail: [vitaliya.ammar@jooble.com](mailto:vitaliya.ammar@jooble.com)

Top 10 among Jobs and Employment websites

**Amanda Brown**

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**Subject:** RE: Thoughts resulting from Tuesdays COW meeting

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**From:** William Zimmerman  
**Sent:** July 8, 2020 5:25 PM  
**To:** Town Council <towncouncil@wolfville.ca>  
**Subject:** Thoughts resulting from Tuesdays COW meeting

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mayor and Council,

I have two thoughts I would like to share with you:

**Town COVID-19 Action Plan for the return of Acadia Students**

As we anticipate the return of students to Acadia University, now is the time to plan just how the Town and its residents will greet the students in the face of the COVID-19 pandemic.

Such a plan will take a careful advocacy and consultation with the public and cooperation with Acadia University. And we residents need to model the behaviour that we would like to see in the student community.

We should start by realizing the advantages of wearing masks in the face of the return of students from across Canada and beyond, *especially* those from the US where COVID-19 cases are setting new records almost every day. Personally I would like to see all residents wearing masks **in enclosed spaces** and carefully **observing social distancing inside as well as in outdoor settings**—a respectful standard for public health measures.

I was in touch with the authorities on the University's campus who are developing the Student Code of Conduct which is not yet finalized, but I would expect their Code would emphasize measures to minimize the spread of any inadvertently introduced COVID-19 into the campus community.

I know Council had the University's President at the COW meeting on Tuesday, but I hope that encounter is only the beginning of an aggressive action plan the Town will undertake in collaboration with Acadia well before the student community arrives.

**One Way Loop**

I am gratified that the Town is experimenting with this measure. I have been quite dismayed by the negative reactions of many who do so without having experienced this change.

I passed through the downtown twice today: the first time Main Street was closed (due to changes being carried out) and the second time the one way traffic was in effect and everything moved smoothly.

The only suggestion I would make is to install Stop signs on Elm at Front street in both directions giving the westbound traffic from Front Street the through traffic right-of-way.

Thank you in advance for your consideration of my concern and suggestions. Please feel free to contact me for any clarifications.

Sincerely yours,

Bill Zimmerman

PS I hope you will give serious consideration of the request from CPONS. It would certainly be in line with your previous resolution with respect to fossil fuel development.