



Committee of the Whole

November 3, 2020

8:30 a.m.

Virtual: via Zoom

Agenda

1. **Approval of Agenda**

2. **Approval of Minutes**

- a. Committee of the Whole Minutes, September 1, 2020

3. **Presentations**

- a. Andrea Wyile and Glen Pavelich - 5G

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. **Committee Reports (Internal)**

- a. Accessibility Advisory Committee
- b. Audit Committee
- c. Environmental Sustainability Committee
- d. Planning Advisory Committee



e. RCMP Advisory Board Committee

6. Staff Reports for Discussion

- a. Info Report: 2021-22 Capital Budget and Initial Direction
- b. RFD 001-2020: Solid Waste-Resource Management Bylaw
- c. RFD 049-2020: VWRM Guarantees/Land Purchase
- d. Info Report: 1Q Financial Update
- e. Info Report: 2Q Financial Update
- f. RFD 047-2020: Council Committee Appointments

7. CAO Report

8. Public Input / Question Period

9. Adjournment to In-Camera Meeting under *section 22(2)(e) Of the Municipal Government Act.*

- a. Contract Negotiations

10. Adjournment of In-Camera Meeting



12. Regular Meeting Reconvened

13. Regular Meeting Adjourned

COMMITTEE UPDATE

Title: Accessibility Committee
Date: November 3, 2020
Department: Finance & Corporate Services



UPDATE

- The Accessibility Committee had two virtual meetings on September 14 and 30, 2020.
- The Meeting on the 14th was a regular scheduled quarterly meeting. The group reviewed updates on a number of items including:
 - COVID impact on Town budgets and resources originally planned to support the Accessibility Plan action items not being hired.
 - General discussion around what action items might get attention, and an update on the Stay Healthy Main Street Pilot Project which had accessibility aspects to it.
 - The Committee also discussed the annual Report Card to be submitted to Council. COVID had delayed work on the report card evaluation. Ultimately the Committee looked to have a 2nd meeting in September to complete the report card evaluation.
- The second meeting on September 30th focused entirely on completion of the report card evaluation. This was accomplished, and the Report Card has been prepared in draft form and will be submitted to Council at a future meeting.
- The next scheduled meeting is in December.

COMMITTEE UPDATE

Title: Audit Committee
Date: November 3, 2020
Department: Finance & Corporate Services



UPDATE

- Audit Committee had a virtual meeting on October 16, 2020.
- Director MacLean provided an overview of the financial results for the 2nd quarter. In the Town operating funds there is a substantial surplus of funds as of the end of September. The surplus is in part due to projects not being started and decisions made by Council surrounding Covid. Review of surplus of finances and intentions going forward.
- Review of the Capital Program including the information on Estimated Costs of Completion. Discussion surrounding projects, including renovations to the Public Works building.
- Inquiry of the steps staff complete when requesting estimates for projects.
- Review with Committee surrounding property taxes outstanding.

COMMITTEE UPDATE

Title: Environmental Sustainability Committee (ESC)
Date: November 3, 2020
Department: Planning & Development



UPDATE

The Environmental Sustainability Committee met on October 5th, 2020 after an almost 11-month long hiatus due to Covid restrictions. The mandate and overview of this Committee can be found here:

<https://www.wolfville.ca/environmental-sustainability-committee.html>

The committee reviewed the climate-related priorities, objectives, and policies included in the Town's newly adopted Municipal Planning Strategy. Members discussed how the Town could best prioritize its work related to climate change, and decided to undertake a prioritization exercise at the committee's next meeting, which could form the basis of a recommendation to Council on the measures the committee would like to see prioritized moving forward.

The Town's Climate Change Mitigation Coordinator then provided the committee with an overview of the Town's new 2016 Greenhouse Gas (GHG) Emissions Inventory and Business-As-Usual Scenario, and of work currently in progress to develop GHG emissions reduction targets and a Low Carbon Scenario to serve as the objective of the Town's Climate Change Mitigation Plan, currently under development. The full agenda with attachments can be found here:

https://www.wolfville.ca/component/com_docman/Itemid,264/alias,2778-2020-10-05-esc-committee-meeting-agenda-package/category_slug,environmental-sustainability-committee/view/document/

The meeting was adjourned after 3 hours with several agenda items unaddressed; the committee resolved to reconvene as soon as a chair had been appointed by the new Council and would continue with the agenda at the next meeting.

COMMITTEE UPDATE

Title: Planning Advisory Committee (PAC)
Date: November 3, 2020
Department: Planning & Development



UPDATE

The Planning Advisory Committee met on September 17th, 2020 after a long hiatus due to the final approval steps of our [new planning documents](#) and also due to Covid restrictions. The mandate and overview of this Committee can be found here: <https://www.wolfville.ca/planning-advisory-committee.html>

With no formal applications the meeting was a discussion with Committee members on how we best move forward and work on the implementation of the 5 years of plan review. This committee was integral in shepherding this long process through to the finish. It was decided that going through a process of MPS Implementation priorities and providing a recommendation to Council on this would be the group's focus in the short-term. Land Use and Heritage applications (and issues) will still obviously come through this committee. The agenda for the September 17th meeting can be found here: https://www.wolfville.ca/component/com_docman/Itemid,264/alias,2763-2020-09-17-pac-committee-meeting-agenda/category_slug,planning-advisory-committee/view/download/

Staff will bring a draft implementation framework to the Committee, for discussion, at their next meeting on November 19th, 2020. There are no imminent planning applications at this time.

COMMITTEE UPDATE

Title: RCMP Advisory Board Committee

Date: November 3, 2020

Department: Committee of the Whole



UPDATE

- The RCMP Advisory Board Committee had a virtual meeting on September 15, 2020.
- Cpl. Harold Prime provided the quarterly update.
- Additional measures are being taken by the RCMP for the start of school and additional control surrounding students returning to Wolfville.
- “Hearing from the Youth” is a program for youth to apply to take part in and if selected they will go to Ottawa. The question was asked if the deadline will be extended due to COVID. Cpl. Prime will inquire about the deadline and provide a response to the Committee.
- A suggested pilot project was provided to the Committee for review and feedback. A Community based group has been formed which will work with the RCMP to help promote neighbourly living amongst students and residents of Wolfville.

INFORMATION REPORT

Title: 2021/22 Budget – Preliminary Discussions

Date: 2020-11-03

Department: Finance



SUMMARY

2021/22 Budget –Preliminary Discussions

As per the timeline outlined in the Budget Standard Operating Procedures (SOP), the Management Team has committed to start budget discussions with Council in November of each year. This Information Report is the start of that process and covers:

- Budget philosophy/approach for the 2021/22 Operating and Capital Budgets.
 - Includes selected key data, eg. Consumer Price Index (CPI)
- Draft Capital Investment Plan (CIP) with selected supporting documentation

Typically, the goal is to have all major Capital Project Charters included with this early draft of the CIP. Similar to a couple of years ago, none of the Charters are ready to be included in the November agenda package. If needed, and beneficial, the Charters will be included in the December COW agenda package as the next phase of budget information. Otherwise they will be included in the January agenda dealing with budget.

The goal of the Budget SOP is to have an Operations Plan and related budget documents approved by March Council. The Town's relatively early start helps to ensure that Council has a number of opportunities to discuss the plan/budget drafts and weigh options before making a final decision for the next fiscal year. It also allows, where warranted, time for public information session(s) and feedback.

Not all matters need to be finalized at this starting point/discussion but input from Council is needed to develop the next iteration of the plan.

No formal motion of COW/Council will be required at this stage. Rather staff is seeking consensus from members of Council on overall budget goals as we move towards the 1st Draft Version 2021/22 Operating and Capital Budgets (Town and Water Utility), to be presented to COW in January.

Note a PowerPoint presentation will be used at November COW meeting to review key details of information included in this report and the Ten-Year Capital Investment Plan (CIP) itself.

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Title: 2021/22 Budget – Preliminary Discussions

Date: 2020-11-03

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1) CAO COMMENTS

This report is for information purposes and discussion.

2) REFERENCES AND ATTACHMENTS

- Draft 2021/22 Ten Year Capital Investment Plan (**attached**)
- Capital Project Charters – not yet ready
- Council's 2017-2021 Strategic Plan
- 2020/21 Operations Plan and Budget
- Ten Year CIP, pages 99 thru 108 of current year Operations Plan and Budget
- Consumer Price Index (data issued by Province of Nova Scotia)
- Provincial Financial Indicators
- Public input, both formal and informal
- 2nd Quarter 2020/21 Financial Update (included in November COW agenda)

3) DISCUSSION

This report will follow the format used over the last couple of years with two sections:

- key financial data/budget philosophy
- capital budget

Staff to date have been focused on the compilation of information related to the capital budget and long-term CIP. These discussions have occurred from July right thru to this past Wednesday. Typically the ten year plan should essentially be the previous years ten year plan moved forward a year. The draft before the Committee this year is not that straight forward. There have been numerous changes, including addition of new projects, moving the sequence of projects around (what year they might occur) and revising cost estimate assumptions. Several key changes have been made within the last few weeks (as noted above some changes are as recent as two days before this report is being prepared).

Given the evolving information being reviewed by senior management, it is likely changes will be made with the draft CIP before the next meeting of Council. Council is encouraged to compare the two documents (this year's draft and the approved 2020/21 document) to be aware of the changing landscape. Staff will also be reviewing the changes during the November COW meeting.

With respect to the CIP, this year's iteration of the annual budgeting process will:

- ***continue the theme of annually increasing the allocation of resources to capital projects.***
 - this is consistent with previously recognized limitations of assumptions to date
 - this is also consistent with key themes from the 2010 Fiscal Sustainability Study and overall results of the base line data in the Asset Management Plan.
- Continue efforts to link budgeting decisions with Planning (MPS) in terms of striving for development growth that provides more sustainable financial stability for the Town.

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PART I - Key Financial Data/Indicators and Budget Philosophy

Taxable Assessments

Noted each year, one of the largest impacts on the budget process is the change in the taxable assessment base from year to year. For the 2020/21 budget, the assessment increase provided significant dollars with over \$312,500 generated before any adjustment to the tax rate (refer to V1 of 20/21 budget presented at Special COW last January). A majority of this was new assessment which assisted Council to be able to keep the average taxpayer increase within the cost of living adjustment (COLA) as measured by the change in NS Consumer Price Index (CPI).

Returning members of Council will recall that in past years the impact has varied from moderately helpful (reasonable new assessment growth) to minimal assistance. In dollar terms the impact varied has been as low as \$60,000. To help put that in perspective consider:

- annual operating budget increases for inflation and external partner funding (VWRM, KTA, Education etc) can be as high as \$130,000.
- ***Increased funding for the capital program to address the infrastructure deficit and new projects could benefit from every dollar of new revenue.***
 - The Asset Management Plan baseline data (several years old now) noted, based on assumptions used, that the municipality should spend \$3.4 million a year on asset replacement.
 - In 2016 the Town was short of this mark by \$700,000, with an average annual capital budget of \$2.7 million based on the Ten Year Capital Investment Plan at that time.
 - The draft CIP before Council for 2021/22 budget totals some \$33 million (or \$3.3 million per year). Although it appears that the Town is now funding sustainably within the targets set by the Asset Management Plan, prior to the end of the ten year draft CIP no before Council, the financial capacity to continue at that annual level is eliminated. In fact the first shortfall is experienced by Year 5.
 - The Town has pushed the material shortfall out into the future, but the shortfall nonetheless still occurs within the 10 year horizon. This will likely still be true for this year's long term plan. Ideally the Town should look to push the full funding model out towards a twenty year horizon to ensure continual reduction in the infrastructure deficit. ***This is one of the most difficult aspects of the capital budget planning***, i.e. committing to project timelines (and related financial funding capacity) that exceed the timeline the majority of staff and Council are likely to be involved with Town operations.
- ***Bottom line is the Town continues to see upward pressure on finite revenues.***

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In the short term, Town staff won't have details on assessment growth impact until January when the full 2021 Assessment Roll is released. Property Valuations Services Corporation (PVSC), provincial body responsible for assessments, typically releases preliminary assessment information by December. Finance staff will start to review selected properties and what shows under their preliminary 2021 assessment data to see if expected changes have occurred.

The assessment data will be more fully analyzed by Town staff early in the new calendar year to better define the impact on the budget process.

Inflation/Cost of Living

Another piece of data taken into consideration every year is inflation. As with assessments, we don't yet have complete data. The Town uses the provincial CPI data in relation to non-union staff and council remuneration cost of living adjustments (COLA). The method used is based on the average CPI change for a calendar year.

The **average** monthly change in CPI over calendar 2020 so far would yield a change of 0.12% (compared to 1.6% at this point last year or 2.2% a couple of years ago), essentially zero.

The CPI data also influences the Capped Assessment Program (CAP) administered by Property Valuation Services Corporation (PVSC). They use an "October over October" method to set the percentage. This value won't be available until about mid-November, but **reasonable to anticipate the CAP will also be close to nil**. This compares to a year ago where the CAP limit was 1.0% (2.9% two years ago). ***In an era of "holding" the tax rate, a CAP % of zero will create upward pressure on that tax rate.***

Municipal Financial Indicators

Covered during the new council orientation, the indicators are a helpful reference in the budget process as they provide an indication of the overall financial health of the Town. The **stronger** a municipality's **financial indicators**, the **more flexibility** there may be in budgeting decisions.

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| | Per PNS Publication | | | | Internal 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 15%-20% | 9.90% |
| Uncollected Taxes | 4.8% | 4.9% | 4.8% | 5.7% | 7.0% | 10%-15% | 7.00% |
| 3 Yr change in Tax Base | 12.70% | 11.90% | 8.30% | 7.50% | 4.60% | < CPI (5.2%) | 4.50% |
| Comm Property Assessment | 7.9% | n/a | n/a | n/a | | | |
| 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 | | | |

Key reference points:

- Wolfville exceeds the Towns average for Residential Tax Effort. This means Wolfville has a higher residential tax burden than the overall provincial average and the majority of other Towns
- Wolfville is better than average, and threshold, in increase in tax base (assessments). Shows the Town continues to be a place of growth.
- Better than average, and threshold, in areas of liquidity, operating reserves, and combined reserves.
 - **NOTE:** This will not be the case within the next two budget cycles as we draw down reserves. Expect to see the Town to hit moderate risk (Operating Reserves) and possible high risk (Combined Reserves).
- Debt service ratio approximately 1/2 of provincial benchmark. Wolfville's 7.3% ratio is below the town's average of 7.6%.
 - **NOTE:** By Year 5 of the CIP, the Town is likely to move into the moderate risk category, and if depending on capital project decisions, the Town could hit the high risk category by Year 10.

Generally, the FCI report shows the Town is in a healthy financial position, with potential room to move in areas related to the capital budget (debt ratio and reserves).

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Summary Part I - Goal for budget philosophy discussion

Coming out of November COW staff is looking for general direction from Council on what approach staff should take in developing the first draft of the budget (to be presented in January). Definitive answers are not required at this stage, as more data will inform the decisions as the budget process moves to approval in March. **An early indication of where to start is needed.** The type of questions to think about now include:

- Does Council wish to hold the line on tax increases?
 - **Note this is phrased as tax increases, not necessarily tax rates.** This is intentional as the approach over the recent past has been to hold tax “increases” to approximate the inflation/cost of living changes. Tax rates may remain unchanged, but assessments that go up by CPI (whatever that is in a given year) yield tax increases to those property owners.
 - It is a common goal of many Councils across the province to hold the tax rate or hold tax increases to within cost of living. This makes sense from a taxpayer perspective, but it can be a limiting factor from the Town operationally. Residents experience cost increases and that can be expressed in terms of Consumer Price Index (CPI) and changes over time (COLA). The issue is the “basket of goods” measured by CPI data relates to household spending. A Town’s “basket of goods/services” does not necessarily correlate with the CPI.
 - **Staff feel this is a key question at this early stage and simply adopting past practice should not be a default position.** This is especially true with a new Council. No doubt councilors received input during the recent campaigns for municipal elections. Understanding of general positions at this stage can assist the group to make decisions (some of which will be difficult) later in the budget process.
- Does Council wish to see expenditure cuts? If yes, across the board or specific areas. This can be a difficult discussion as depending on level of possible cuts, impact on service levels needs to be reviewed. It is however still a general discussion that should be revisited throughout the process. Page 19 of the provincial FCI Report for Wolfville (2019 edition) provides a comparison of Wolfville spending levels by Division/Dept with the Town’s average. Although just a point of reference, this information may aide council’s understanding of how Wolfville allocates resources.
- Does Council wish to see an increase in service levels, even if that means an increase in taxes? Example, in 2013 the Bylaw (Compliance) Department was added to town services for the 2013/14 budget. More recently, Council’s goal of carrying out an MPS Review has required additional resources/expenditures in the Environmental Development area (Planning Dept).

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To reiterate, a healthy review of high-level goals at this early stage should help in avoiding conflicting goals at the later stages of the budget process.

PART II - Capital Budget/ Ten Year CIP Review

Refer to the attached Early Draft Ten Year CIP and the Water Utility Five Year Plan.

Staff intend to also bring a number of visual depictions (use of GIS system) of CIP related data to the November COW. This will include Pavement Condition Index of streets and mapping of streets covered by the draft CIP.

As noted earlier in the report the draft CIP should simply stem from the current approved 2020/21 version). In theory, year 2 thru 10 roll forward to form year 1 thru 9 of the draft plan to review today. Inevitably there are changes needed for this early draft. This year includes numerous changes:

- Dykeland St Facility –
 - Cost of salt shed replacement increased
 - New addition of a Parks Shed at cost of \$150,000 (previously not identified in 10 year plan)
 - Note – there is still a possibility that building renovations carried over from fiscal 2019/20 to '20/21 may carry over to '21/22 (Refer to 2nd Quarter Financial Update, re: tender results and senior mgt review). The project is not yet reflected as a carryforward to '21/22.
- Timeline of Library, Fire Hall, and Town Hall have once again been tweaked. The scope of these projects has not yet been defined and the timing has been open to change as they have been in the second half of the ten year plan. These three proposed projects require more research and Council discussion in order to refine their likelihood, timing if done, and scope of work if done.
 - A library working group has already carried out preliminary steps in scoping the need for a new library. The current 2020/21 budget includes \$75,000 for the next phase study for the proposed facility concept. Once completed this should assist Council in decisions around what a new library might look like, and include.
 - The splitting of the project timelines is to recognize the practical likelihood that all 3 could not happen in one year.
 - The Town Hall makes sense to come after any decision on a Fire Hall, as the location of a new Fire Hall (at current location or otherwise) will impact options around a new Town Hall. Possibilities include, as previously discussed with Council, Town Hall being relocated to Library complex or renovation of existing Town Hall.

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- With all three building projects, the CIP now reflects dollars a couple of years in advance of buildings which is meant to reflect needed resources to study and design any one of these projects.
- The current Fire Hall has limitations in meeting today's standards for Fire Hall facilities. A practical example of how this is being felt in a practical sense would be upcoming replacement of the ladder truck. The CIP reflects estimated cost to buy a new ladder truck as finding a used truck that fits the current bays is problematic. A new truck can be designed/ordered to fit.
- Through provincial legislation, all municipalities must meet new accessibility mandates by the Year 2030. Currently the Town's Accessibility Plan notes Town buildings to meet a Rick Hansen Gold standard. Given the Town Hall's age and layout, it is likely at a minimum a major renovation will be required in order to meet this standard. A first step (yet to be carried out) is to carry out an accessibility assessment (built environment inventory) of the Town Hall. Options to make needed improvements may include major renovation or new building.
- ***Currently the three projects are included in the ten year plan to ensure funding options are considered well in advance and to highlight the need of Council to review what options are possible and ultimately make more specific decisions as the time comes to replace/upgrade the facilities.***
- Town Fleet/Equipment Inventory –
 - A year ago changes to this section included revising the planned number of years between equipment replacements.
 - This year cost estimates have been updated based on more recent inputs. This resulted in over \$130,000 of additional costs added to the CIP in recent weeks.
 - P Wks is requesting to upgrade the replacement of a ¾ ton and 1 ton with a 1 ton and 3 ton respectively. A significant portion of the \$130,000 cost increase above is related to this suggested change.
 - The current draft also includes a request by the Parks Dept for the addition of a vehicle, not a replacement of old vehicle. This is currently reflected as a ¾ ton full crew cab 4*4 at a cost of \$80,000.
 - NOTE: Senior Mgt is still reviewing these changes as they were late revisions to the CIP. The rationale for the changes should be reviewed before Council considers making the changes permanent.
- Under street infrastructure section (which generally includes complete rebuild involving underground pipes as well as surface pavement), numerous changes were incorporated into the draft CIP, including:
 - Highland Avenue now proposed over two phases (Year 1 & 2). Previously this was split over three years to reach up to Skyway with the 3rd phase not reaching Skyway until 2027/28.

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- Victoria Avenue moved up from 2028/29 to Year 3 (2023/24).
- Pleasant from Sherwood to Huron moved out 3 years to 2024/25.
- Maple Avenue sections moved out 3 years further to Year 6 and Year 9. **Key to this is an assumption that the operating budget will include resurfacing the asphalt in Year 1 or Year 1 & 2.** This would improve the surface until such time as the underground pipes reach end of life.
- One section of University Ave bumped out one year.
- Flood Mitigation project has been moved up 4 years to Year 4. Key final decisions on this project will be option selected for mitigation/related costs, as well as risk assessment/tolerance around pushing the work off to future years.
- Sewer Treatment Plant Expansion
 - Currently Phase I of this project is scheduled to be done by March 31, 2021, i.e. it doesn't show up in next year's CIP. That said, there are discussions currently taking place as to flood mitigation options for the Plant, what those might cost, and what if any phasing would be appropriate. There is a chance that some dollar estimate will have to be carried forward to 2021/22.
- The Sanitary Sewer section includes \$75,000 to video sewer lines.
 - This is a new addition to plan.
 - Current year budget provided \$100,000 to carry out the video inspection and the original budget estimate was it would cover approximately 25km of pipe. It is not yet clear that the goal of 25km will be achieved (the work is currently underway), and staff want to ensure the budget next year allows completion of the video inventory.
 - **NOTE:** the video work will inform Town staff of condition (and material type) of key underground infrastructure. This is an important element of completing baseline data for the Asset Management Plan. The Plan is only as good as the accuracy of the information as to condition and material type of assets installed decades ago.
- Community Infrastructure Section –
 - A small scale project has been added to the West End Gateway to improve the burial ground entrance pathway and seating.
 - The East End Gateway should move into phase II and III and looks to have significant grant funding now in hand.
- Flood mitigation work at the Nature Preserve has been moved out 2 years. Senior Mgt are currently reviewing preliminary findings of a study started a few years ago. Options are being reviewed and once a decision has been made as to selection of best option(s) to address the risk identified, this project may change in dollar and/or year of work.
- Reservoir Park
 - Additional dollars/feature upgrades have been added to fiscal 2021/22. The improvements to date have been well received by the public and the newer upgrades proposed are considered part of this refurbishment of the Park.

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- Rec Centre
 - Reflects a new feature, pickleball courts. The Director is proposing this new element in response to public feedback received.
- Farmer's Market Open Space
 - A concept plan was reviewed with Council earlier this fall. The dollars reflected in the draft CIP would allow for some of this concept plan to be implemented. There are a number of issues that would need to be resolved around this concept area and staff are still working on the feasibility of the concept, and whether it is the path for the Town to take.
- **Other Comments**
 - There are a couple of line items on the CIP with no dollar amount noted in any year.
 - In-House Project Management noted in the Street Infrastructure section. This is an idea being considered by the senior mgt group as a more cost effective way to manage civil engineering projects (i.e. streets including underground services). A survey of NS municipalities shows a number of places use this approach. Additional details will be brought back to Council as they are developed.
 - Active Transportation Upgrade is noted under Other Transportation Section. There is no one project that is noted on this line item. Staff are currently carrying out work around mobility options and this will assist in identifying needed changes in the built environment. Staff are now also incorporating mobility/active transportation options into the design phase of each street noted in the ten year plan, i.e. imbed the thinking into current projects versus one off special projects.

There are always a number of potential projects not yet included on the draft CIP. By starting in November, Council has time to see what is on the radar currently and perhaps have other priorities not yet noted in the CIP.

It should be noted that some of the estimates in the CIP are soft estimates and staff are working on gathering more detailed estimates. Typically, there are very few changes with the CIP once the early draft has been presented. Staff is working to avoid the number of projects that have to come back to Council as a result of budget estimates being too low. If estimates require adjustment, those changes will be brought to Council attention as soon as the information is available.

With regard street infrastructure, further information will be reviewed at COW on condition of the paved surface and need to maintain some focus on the infrastructure deficit. Over the last five years a number factors have impacted the allocation of capital dollars. These include continued improvement

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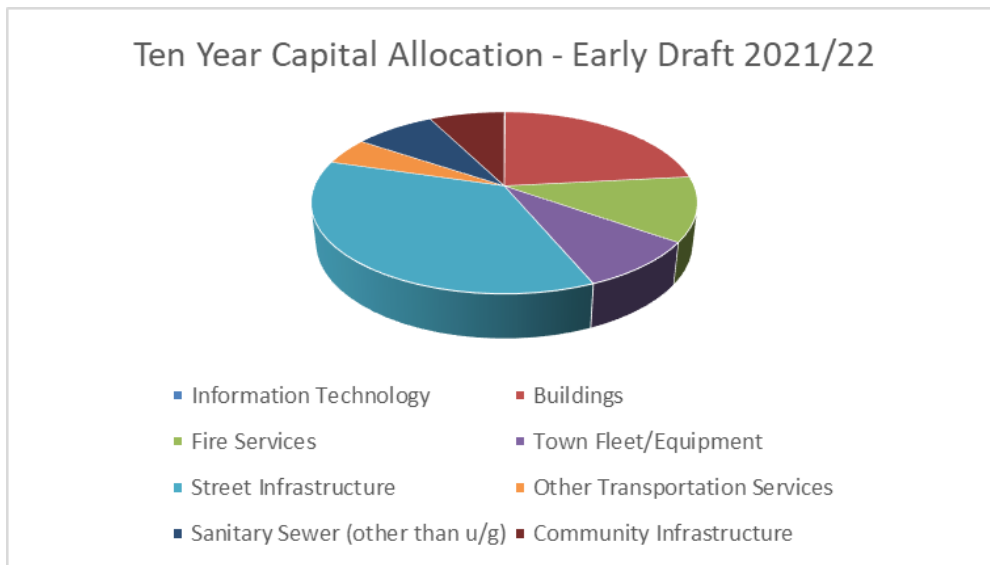
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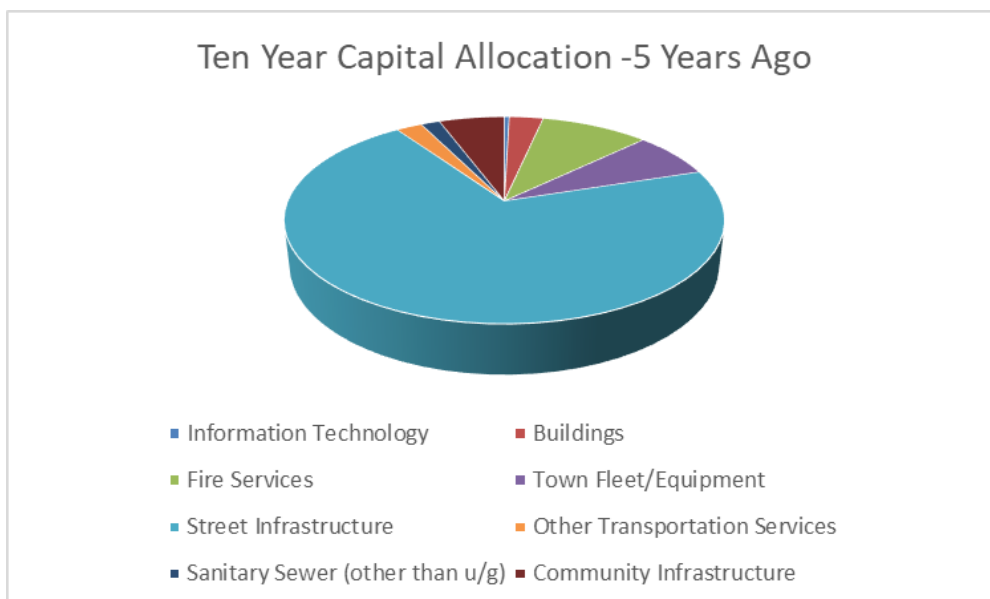


of identifying needed projects in the CIP. The Community Infrastructure section has had continued improvements in projects identified. In addition, major projects have been added for municipal buildings. Even though the overall funding for the CIP has increased, the proportion that goes to street infrastructure (including underground sanitary, storm, and water services) has diminished in both % of total and absolute dollars.

The Current Draft CIP breaks down as follows in terms of % allocation:



Five years ago the ten year plan showed dollars allocated as follows:



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Date: 2020-11-03

Department: Finance



Council may want to consider whether the focus needs to be realigned back to street infrastructure. One of the issues which has resulted in this change in dollar allocation has been new major projects not in the CIP years ago. This includes the Sewer Treatment Plant Upgrade, Library, Fire Hall, and Town Hall. In order to fit these large dollar projects into existing financial constraints, previous Councils have been faced with delaying street infrastructure projects for a year or two. In some cases, the combination of new projects has pushed previously identified streets out upwards of 5 years. In the short term this can solve a funding issue, but in the long term it can result in increasing the infrastructure deficit and increase risk around potential failure of basic service assets (streets, sewer pipes, water pipes, sidewalks).

The following notation from last year's budget discussion still applies and is important to keep in mind. Potential revenue from new developments has been noted as a likely source of dollars to help fund capital. Key in this discussion is the fact that a significant portion of any revenue from new development (**not including infill development**) will create a new, "additional", funding requirement beyond funding requirements currently being discussed.

For example, using certain assumptions based on current cost estimates for street replacement projects, an assumed lot size frontage of 30 meters, and applying the estimated useful life, the resulting data indicates that upwards of 50% to 60% of related new property tax revenue would have to be set aside annually in reserves for future replacement needs.

Summary

At this stage there are a number of factors to note:

- Previously, Council had managed to achieve a sustainable funding model for the 10 Year CIP. At the same time, it has been discussed that the funding is not sufficient to manage capital requirements beyond Year 10. This year's early draft of the 2021/22 CIP shows the funding shortfall has moved back inside the ten year timeframe.
- Staff will review funding scenarios/assumptions during the November presentation.
- Several key funding assumptions have been built into the future year funding model;
 - Long term debt costs = 4% (consistent with last year's assumptions).
 - The 2020/21 assumption of annual 5% increase in capital funding has been maintained.
 - Average term of LTD = 15 years (actual term can be more or less depending on the asset being funded)

INFORMATION REPORT

Title: 2021/22 Budget – Preliminary Discussions

Date: 2020-11-03

Department: Finance



Coming out of the November COW, general consensus from Council to staff is sought with regards to initial priorities expressed in the CIP.

- Is Council comfortable with the revised timelines for the 3 major building projects, i.e. library, Fire Hall, and Town Hall?
- Does Council wish to see more or less emphasis on road infrastructure?? Note road infrastructure in this perspective includes sidewalks and underground structures.
- Does Council wish to see more emphasis on community infrastructure?
- Is the balance of projects just right?
- **Are there important projects not yet captured in the plan?**
- Is Council prepared for the needed increase in annual funding towards capital. For example, the commitment to 5% annual increase to capital eliminates the shortfall over the ten year plan. Such a move adds pressure on departmental operating costs and/or holding tax increases.

4) FINANCIAL IMPLICATIONS

Nothing specific required at this time.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No additional details provided here as reference to specific strategic plan and/or reports will be included in Project Charters, where applicable.

6) COMMUNICATION REQUIREMENTS

Nothing required at this stage. The budget discussion itself (and related agenda package information) form part of the communication to the public.

7) FUTURE COUNCIL INVOLVEMENT

As per Standard Operating Procedure – Annual Budget Process, there will be a number of COW meetings where 2021/22 budget is discussed. A formal Request for Decision will be developed in February 2021, to be presented at the March COW seeking budget approval at the March meeting of Council.

**Town of Wolfville
2021/22 Ten Year Capital Investment Plan - EARLY DRAFT
Fiscal 2021/22 to 2030/31**

| | BUDGET FOCUS | | | | | | | | | | Accessibility |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Deadline |
| | <u>2021/22</u> | <u>2022/23</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> | |
| Information Technology | | | | | | | | | | | |
| Servers | - | - | - | - | - | 15,000 | - | - | - | - | - |
| Other IT Upgrades | | | | | | | | | | | |
| Video/Audio improvements to Chambers | 15,000 | | | | | | | | | | |
| Total Other | 15,000 | - | - | - | - | - | - | - | - | - | - |
| Information Technology | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | |
| Municipal Buildings | | | | | | | | | | | |
| Town Hall Civic Complex | | | | | | | | | | | |
| New or Major Renovated Facility | | - | - | | 50,000 | 50,000 | - | 2,100,000 | | | |
| Community Development/Public Works | | | | | | | | | | | |
| Accessibility/Reno upgrade - cfwd | | | | | | | | | | | |
| Dykeland Facility - Yard Upgrades | | | | | | | | | | | |
| Park Shed | 150,000 | | | | | | | | | | |
| Salt Shed | 280,000 | | | | | | | | | | |
| Fire Hall | | | | | | | | | | | |
| New Facility | | | - | 25,000 | 50,000 | | 2,500,000 | - | | | |
| RCMP Detachment | | | | | | | | | | | |
| Library | | | | | | | | | | | |
| New Facility | - | 50,000 | 50,000 | | | - | 2,362,500 | | | | |
| Total Municipal Buildings | \$ 430,000 | \$ 50,000 | \$ 50,000 | \$ 25,000 | \$ 100,000 | \$ 2,412,500 | \$ 2,500,000 | \$ 2,100,000 | \$ - | \$ - | |
| Protective Services | | | | | | | | | | | |
| Fire Department | | | | | | | | | | | |
| Trucks | | | | | | | | | | | |
| Aerial Ladder Truck | 2000 | | | 1,350,000 | - | | | | | | |
| Pumper 1 E-One Cyclone | | | | | | | | | | | |
| Ford 4*4 Utility Vehicle | | | | | | | | | | | |
| Pumper 3 E-One Cyclone | 2003 | | 800,000 | | | | | | | | |
| Tanker 6 Int'l Pumper/Tanker | 2006 | | | | | | | | | 500,000 | |
| Rescue 4 Pumper Rescue | 2007 | | | | | | | 750,000 | | | |
| Ford Haz Matt vehicle | | | | | | | | | 120,000 | | |
| Fire Trucks | | | 800,000 | 1,350,000 | - | - | - | 750,000 | 120,000 | 500,000 | |

**Town of Wolfville
2021/22 Ten Year Capital Investment Plan - EARLY DRAFT
Fiscal 2021/22 to 2030/31**

Accessibility
Deadline

| | BUDGET FOCUS | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
| | <u>2021/22</u> | <u>2022/23</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> |
| Equipment | | | | | | | | | | |
| Equipment Upgrades | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| SCBA Apparatus | 30,000 | 30,000 | | | | | | | | |
| Misc Fire Equipment | 50,000 | 50,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total Fire Department | \$ 50,000 | \$ 50,000 | \$ 820,000 | \$ 1,370,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 770,000 | \$ 140,000 | \$ 520,000 |
| Transportation Services | | | | | | | | | | |
| Public Works - Fleet Inventory | | | | | | | | | | |
| veh # 18 - 2019 Wacker Neuson Loader 7 yrs | | | | | | | 175,000 | | | |
| veh # 19 - PW 2017 F250 3/4 ton Crew C 7 yrs | | | | 55,000 | | | | | | |
| veh # 21 - PW 2015 F250 4*4 7 yrs | | 89,000 | | | | | | | 95,000 | |
| veh # 22 - PW 2014 Ford F150 1/2 ton 8 | | 40,000 | | | | | | | | 50,000 |
| veh # 23 - PW 2016 F450 1 ton 4*4 6 | | 97,000 | | | | | | 100,000 | | |
| veh # 25 - PW 2017 5 ton plow truck 6 | | | 215,000 | | | | | | | 240,000 |
| veh # 27 - PW 2014 JD backhoe 7 | | | | | | 175,000 | | | | |
| veh # 28 - PW 2013 Case loader 10 | | 195,500 | | | | | | | | |
| veh # 29 - PW 2012 trackless (sidewalk Tractor) | | | | | | | | 195,000 | | |
| veh #15 - PW LH Truck 2019 F150 8 | | | | | | | 45,000 | | | |
| veh # 24 - PW 2011 asphalt recycler | | | 110,000 | | | | | | | |
| veh # 51 - PW 2017 trackless | | | | | 170,000 | | | | | |
| Parks Dept - Fleet/Equip | | | | | | | | | | |
| veh # 20 - 2014 Ford 1/2 pick up 7 | | 40,000 | | | | | | | 45,000 | |
| veh # 26 - Parks 2016 Ford F250 3/4 ton crew cab | | | 75,000 | | | | | | | 80,000 |
| veh # 31 - Parks 2001 Suzuki micro truck 9 | | 25,000 | | | | | | | | 30,000 |
| veh #34 - Parks 2000 Suzuki micro truck 9 | | 25,000 | | | | | | | | 30,000 |
| veh #16 - Parks LH Truck 2019 F150 8 | | | | | | | 45,000 | | | |
| veh # 39 - Parks 2015 JD mower X730 | | | | | 18,000 | | | | | 20,000 |
| veh # 40 -2015 JD Parks loader 1025 | | 25,000 | | | | | 30,000 | | | |
| veh # 37 - Parks 2017 JD mower/backho 6? | | | | 45,000 | | | | | | |
| veh # 38 - Parks 2017 JD mower 1023E | | 25,000 | | | | | | 25,000 | | |
| veh # 33 - Parks 2015 F450 3/4 ton crew cab 4*4 | | | | | | | | | 85,000 | |
| veh #59 - Parks 2020 Kubota Mower | | | | | | | | | | |
| veh #new - Parks 3/4 ton full crew cab 4*4 | 80,000 | | | | | | | | | |
| Chipper | | | | | | | | | | |
| Water & Wastewater Dept's | | | | | | | | | | |
| Veh #30 - Works 2014 Ford F150 WTP | 40,000 | | | | | | | | | |
| veh # 32 - Works 2017 F250 3/4 ton 4*4 WWTP | | | | 50,000 | | | | | | |
| Other | | | | | | | | | | |
| veh # 17 - Bylaw car 2013 Ford Fusion | | | 30,000 | | | | | | | |
| flail mower | | | | | | | | | | |
| Rec Dept - 2011 Bike Trailer | | | | 15,000 | | | | | | |
| Fleet/Equipment | 120,000 | 561,500 | 430,000 | 165,000 | 188,000 | 175,000 | 295,000 | 320,000 | 225,000 | 450,000 |

Town of Wolfville
2021/22 Ten Year Capital Investment Plan - EARLY DRAFT
Fiscal 2021/22 to 2030/31

Accessibility
 Deadline

Transportation Infrastructure

includes active transport corridors, street, sidewalk, sanitary & storm sewer where applicable

| | |
|---|-------|
| Earnscliffe Ave. - civic 16 to end | 150 m |
| Earnscliffe Ave. Main to civic 16 | 180 m |
| Gaspereau - civic 94 to civic 128 | 180 m |
| Highland - Prospect to Catherine Ct | 405m |
| Highland - Catherine Ct to Skyway | 330 m |
| Maple Ave - Main to civic 19 | 210 m |
| Maple Ave -civic 19 to civic 43 | 210 m |
| Pleasant - Huron to Orchard | 240 m |
| Pleasant - Sherwood to Huron | 180 m |
| University - civic 18 to Crowell Dr | 200 m |
| University - Main to civic 18 | 200 m |
| Victoria - Main to King | 170 m |
| Wickwire - Little to Beckwith | 300 m |
| Parking lots ~ Dykeland/Elm | |
| Guard Rail - Orchard Ave | |
| In House - Project Mgt position | |
| Engineering - design work year in advance | |

| BUDGET FOCUS | | | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
| <u>2021/22</u> | <u>2022/23</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> |
| | | - | 600,000 | | | | | | |
| | - | 720,000 | | | | | | | |
| | | | | | | | - | - | 720,000 |
| \$ 1,620,000 | | | | | | | | | |
| | 1,320,000 | | | | | | | | |
| | | | | | 630,000 | | | | |
| | | | | | | | | 630,000 | |
| | | | | | | | 960,000 | | |
| | | | 540,000 | | | | | | |
| | | | | | | | | 800,000 | |
| | | 680,000 | | | | | | | |
| | | | | | 1,200,000 | | | | |
| | | | | | | | | | |
| | 40,000 | | | | | | | | |
| | | | | | | | | | |
| | 66,000 | 70,000 | 57,000 | | 91,500 | 40,000 | 48,000 | 71,500 | 36,000 |
| | 1,726,000 | 1,390,000 | 1,457,000 | 1,140,000 | 91,500 | 1,870,000 | 848,000 | 1,031,500 | 1,466,000 |
| | | | | | | | | | |
| | | | | | | | | | |
| | 1,726,000 | 1,390,000 | 1,457,000 | 1,140,000 | 91,500 | 1,870,000 | 848,000 | 1,031,500 | 1,466,000 |

Land Acquisitions/Disposals

Streets, Sidewalks, Parking Lots

**Town of Wolfville
2021/22 Ten Year Capital Investment Plan - EARLY DRAFT
Fiscal 2021/22 to 2030/31**

Accessibility
Deadline

| BUDGET FOCUS | | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
| | <u>2021/22</u> | <u>2022/23</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> |
| Other Transportation | | | | | | | | | | |
| Decorative Light Posts - to Willow, & Up Gaspereau | 100,000 | 235,000 | | | | | | | | |
| Active Transportation Upgrade Wayfinding - might be op | 50,000 | | | | | | | | | |
| Flood Risk Mitigation - partial cfwd | | | 50,000 | 1,000,000 | | | - | | | |
| Generator replacements - Town Hall Main Lift Station | | 80,000 | | | | | | | | 80,000 |
| 2006 2015 | | | | | | | | | | |
| | 150,000 | 315,000 | 50,000 | 1,000,000 | - | - | - | - | - | 80,000 |
| Other Transportation | | | | | | | | | | |
| TOTAL TRANSPORTATION | \$ 1,996,000 | \$ 2,266,500 | \$ 1,937,000 | \$ 2,305,000 | \$ 279,500 | \$ 2,045,000 | \$ 1,143,000 | \$ 1,351,500 | \$ 1,691,000 | \$ 1,368,500 |
| Environmental Health Services | | | | | | | | | | |
| <u>Storm Water Management</u> | | | | | | | | | | |
| included in Street infrastructure above Storm Water System | - | - | - | - | - | - | - | - | - | - |
| <u>Sewage Treatment/Collection</u> | | | | | | | | | | |
| <u>Sewer Treatment</u> | | | | | | | | | | |
| Treatment plant expansion Phase II Generator - STP | - | | | - | 2,500,000 | | | | | 80,000 |
| 2015 | | | | | | | | | | |
| | - | - | - | - | 2,500,000 | - | - | - | - | 80,000 |
| <u>Sanitary Sewer Collection</u> | | | | | | | | | | |
| included in Street infrastructure above Condition Assessment - video sewer lines | 75,000 | | | | | | | | | |
| | 75,000 | - | - | - | - | - | - | - | - | - |
| TOTAL Environmental Health Services | \$ 75,000 | \$ - | \$ - | \$ - | \$ 2,500,000 | \$ - | \$ - | \$ - | \$ - | \$ 80,000 |

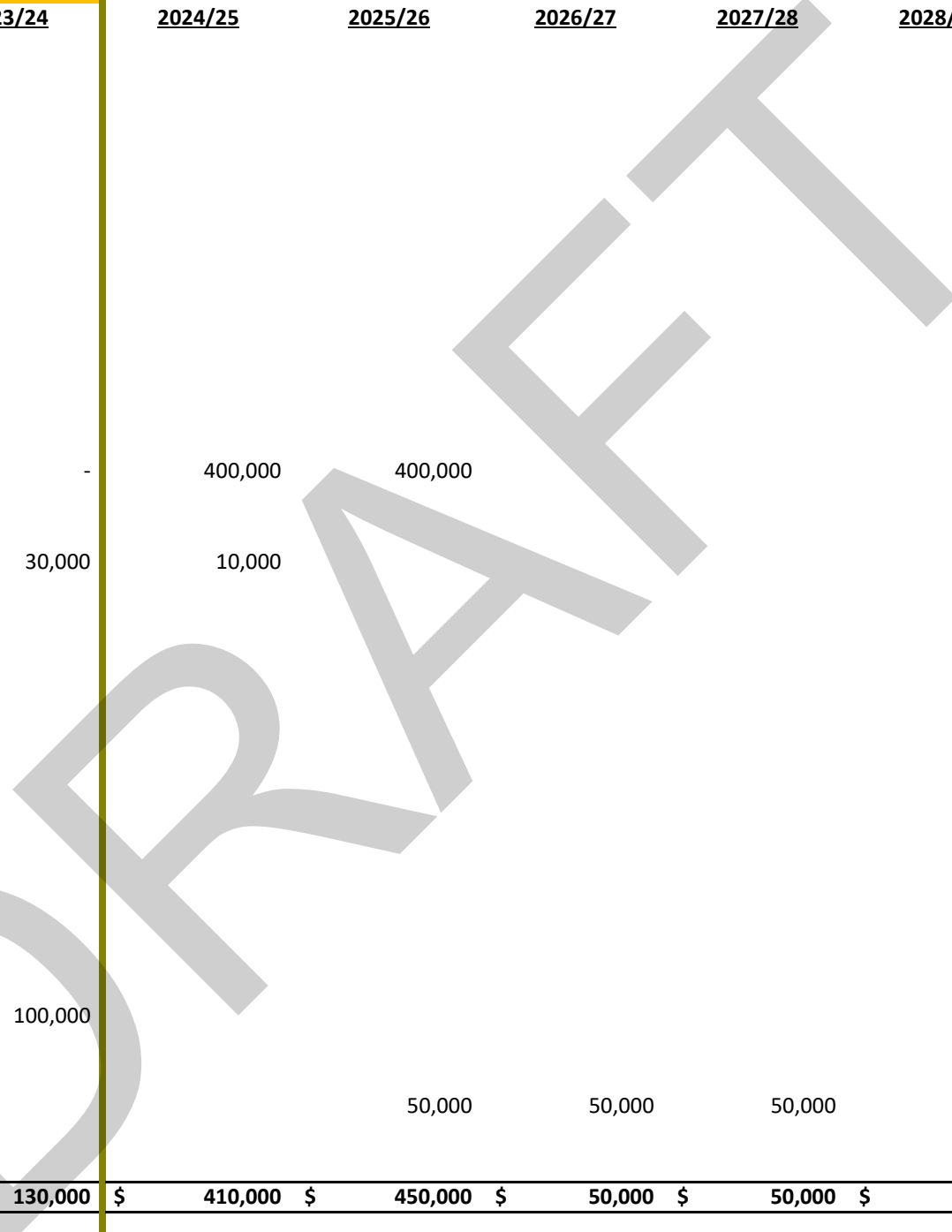
**Town of Wolfville
2021/22 Ten Year Capital Investment Plan - EARLY DRAFT
Fiscal 2021/22 to 2030/31**

Accessibility
Deadline

**Community Infrastructure
Infrastructure**

| BUDGET FOCUS | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
| <u>2021/22</u> | <u>2022/23</u> | <u>2023/24</u> | <u>2024/25</u> | <u>2025/26</u> | <u>2026/27</u> | <u>2027/28</u> | <u>2028/29</u> | <u>2029/30</u> | <u>2030/31</u> |
| West End Gateway | | | | | | | | | |
| Old Burial Ground - Entrance Pathway/Seating | 30,000 | | | | | | | | |
| East End Gateway | | | | | | | | | |
| Replace VIC - partial cfwd | | | | | | | | | |
| Other Gateway Upgrades - sidewalk/street lighting | 340,000 | 250,000 | | | | | | | |
| Public Art Project | 25,000 | | | | | | | | |
| Nature Preserve - dam upgrade | 50,000 | - | - | 400,000 | 400,000 | | | | |
| West End Parkland & Trail | | | | | | | | | |
| Trail system | 10,000 | | | | | | | | |
| neighborhood | - | 20,000 | 30,000 | 10,000 | | | | | |
| | | 150,000 | | | | | | | |
| Reservoir Park | | | | | | | | | |
| Washroom/Change Rooms | - | 100,000 | | | | | | | |
| Trails and bike Skills Park | 20,000 | | | | | | | | |
| Main walking trails, steps into large pond, | 25,000 | | | | | | | | |
| Paving of parking Lot | 20,000 | | | | | | | | |
| Rec Centre | | | | | | | | | |
| Add two pickleball courts | 80,000 | | | | | | | | |
| Farmers Market - open space enhancements | | | | | | | | | |
| Parking Lot - Dykeland/Elm cul de sac | 175,000 | | | | | | | | |
| Pond & Park area | | | 100,000 | | | | | | |
| Allow for Future Park Development | | | | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Active Transport Upgrades | | | | | | | | | |
| \$ | 775,000 | \$ 520,000 | \$ 130,000 | \$ 410,000 | \$ 450,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| \$ | 3,341,000 | \$ 2,886,500 | \$ 2,937,000 | \$ 4,110,000 | \$ 3,349,500 | \$ 4,542,500 | \$ 3,713,000 | \$ 4,271,500 | \$ 1,881,000 |
| | | | | | | | | 10 Yr Grand Total | \$ 33,000,500 |

GRAND TOTAL ALL PROJECTS

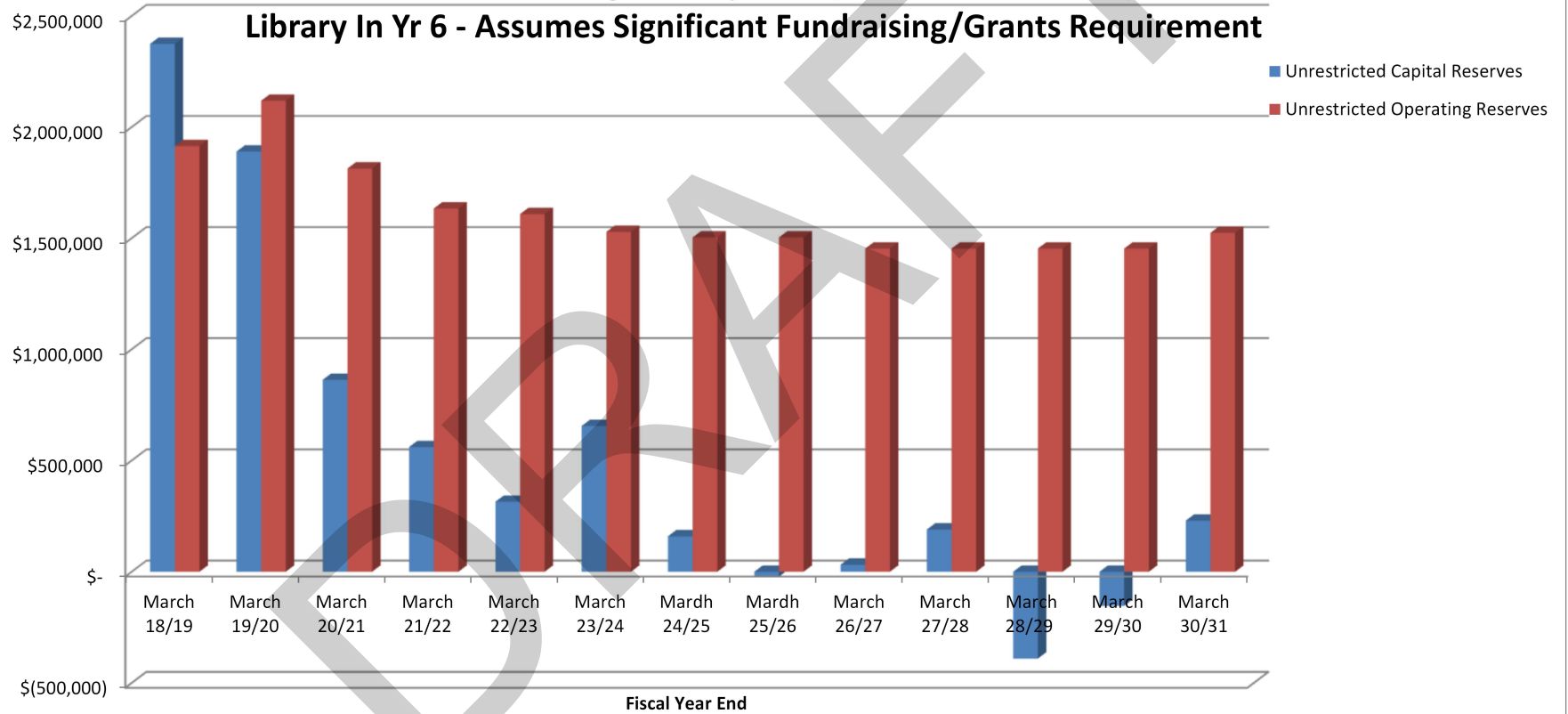


**Town of Wolfville
2021/22 Draft CIP - EARLY DRAFT NOV COW**

Unrestricted Reserve Balances

Increase Funding Assumptions (5% annual Increase)

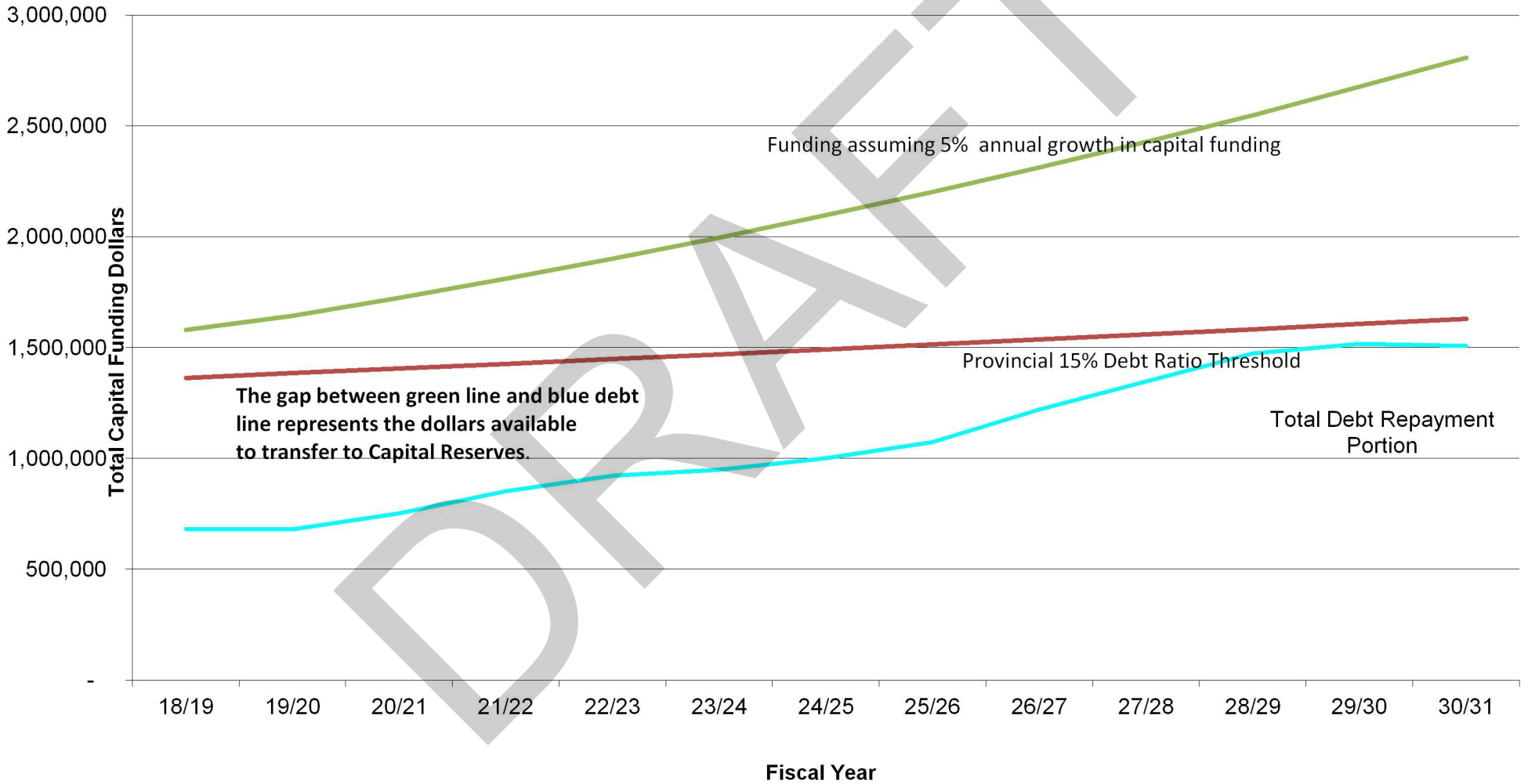
Library In Yr 6 - Assumes Significant Fundraising/Grants Requirement



Town of Wolfville

Draft 2021/22 CIP - EARLY DRAFT

10 Year Impact Assumptions- Capital Funding Capacity



REQUEST FOR DECISION 001-2020

Title: Solid Waste-Resource Management Bylaw

Date: ~~2020-01-21~~ November 3, 2020

Department: Office of the CAO



SUMMARY

SOLID WASTE-RESOURCE MANAGEMENT BYLAW

The current Valley Region Solid Waste-Resource Management Bylaw was last amended in 2012. There is a need to now update this Bylaw to:

1. Reflect changes to collection required as per the waste collection contract coming into effect April 1, 2020;
2. Remove Annapolis County, Bridgetown and Hantsport from the Bylaw;
3. Update the list of materials banned from landfill by the Province and Valley Waste-Resource Management Authority (VWRM); and
4. Address other housekeeping issues as required.

Council gave first reading to an amended regional Valley Region Solid Waste Bylaw on January 21, 2020. Since that time, it has been determined that each municipality should have their own individual complementary bylaws and that the directives initially proposed by Valley Waste be adopted by each individual municipality. The revised Bylaw now before Council achieves the goals as per this original RFD but now also has Valley Waste 1) recommending the directives for Council approval,; 2) recommending to the Municipality the By-Law Enforcement Officer(s) to be appointed by Council; and 3) setting out Schedules 1a and 1b as delegated authority to Valley Waste.

As a result of these changes, first reading to the Bylaw is once again required.

DRAFT MOTIONS:

That Council give first reading to the attached **Solid Waste-Resource Management Bylaw** and direct staff to prepare the notice of intention and set a date for second reading.

That Council give first reading to the attached **Repeal Bylaws and Regulations Chapter 107 Bylaw** and direct staff to prepare the notice of intention and set a date for second reading.

REQUEST FOR DECISION 001-2020

Title: Solid Waste-Resource Management Bylaw

Date: ~~2020-01-21~~ November 3, 2020

Department: Office of the CAO



1) CAO COMMENTS

See discussion for comments from the CAO.

2) LEGISLATIVE AUTHORITY

Section 325 of the *Municipal Government Act* enables Council to approve this Bylaw.

3) STAFF RECOMMENDATION

Staff recommend that Council adopt the proposed changes to the Bylaw.

4) REFERENCES AND ATTACHMENTS

1. Draft Solid Waste-Resource Management Bylaw Chapter 106
2. Draft Repeal Bylaws and Regulations Bylaw Chapter 107
3. 2020-01-09 VWRM – Report to Council on Proposed Changes to the Bylaw
4. 2020-01-09 Valley Region Solid Waste-Resource Management Bylaw – Draft
5. 2020-01-09 Valley Regional Solid Waste-Resource Management Bylaw Directives – Draft

For further context council can find items 4.3, 4.4 and 4.5 in the January 21, 2020 Council Package.

5) DISCUSSION

In May 2019, VWRM awarded the contract for the Provision of Services for the Curb-side Collection and Transportation of Source-Separated Waste for the 5-year period of April 1, 2020 – March 31, 2025 to EFR Environmental. Key changes as a result of this awarding are (1) a move to a four day per week collection program; (2) the allowance of materials to be placed curbside in the evening prior to collection starting at 7:00 pm and (3) a collection commencement time of 7:00 am (currently this is 8:00 am). Additionally, special collection waste is now to be placed curbside “no earlier than the weekend before the scheduled week” (currently the Bylaw states “no earlier than 7 day prior”).

Over the past few years there have also been changes to the Parties of the VWRM Inter-municipal Services Agreement. Bridgetown and Hantsport no longer exist as municipalities and the Municipality of the County of Annapolis and Municipality of West Hants have both withdrawn from VWRM, necessitating an update to the Bylaw.

Aside from other changes of a housekeeping nature, the Directives have also been updated to include new provincially banned materials such as certain types of oil products and electronics.

6) FINANCIAL IMPLICATIONS

REQUEST FOR DECISION 001-2020

Title: Solid Waste-Resource Management Bylaw

Date: ~~2020-01-21~~ November 3, 2020

Department: Office of the CAO



There are no direct financial implications from the adoption of the amended Bylaw. It should be noted that the Residential Collection Contract collective budget line item for 2020-21 is anticipated to be a decrease of \$144,145 over the 2019-20 budget.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

8) COMMUNICATION REQUIREMENTS

Note that this communication happened last winter as anticipated.

There will be a great deal of communication required for Wolfville residents as a result of amending the Bylaw and the start of the new waste collection contract. Specifically, the impacts for Wolfville that need to be communicated are as follows:

Regular Collection (Effective March 31, 2020)

The Town of Wolfville will be switching from the current Wednesday & Thursday Week 1 to **Friday Week 2 for everyone**

This means the last time Wolfville will have collection on Wednesday/Thursday will be March 18/19 and the **first collection on the new day would be Friday April 10**; however, that is Good Friday so the first collection will actually be **Saturday, April 11**.

It will then be every second Friday (April 24, May 8, May 22...)

Also **collection begins at 7:00 am** starting in April and residents will be permitted to place the materials at roadside after 7:00 pm the night before.

Spring & Fall Cleanup

There will also be a completely new cleanup schedule. There are no more Zone A or B or specific dates for each town.

Clean-up will still be on one day only – once in the spring and once in the fall.

The collection day area (Friday Week 2) will now be assigned a specific week each spring and fall for clean-up.

For Wolfville that will be the **weeks of April 27-May 1 and September 28 – October 2**

Residents will be asked to wait until the weekend before their cleanup week to put materials out. Bulky waste must be at roadside by 7:00 am on April 27th and September 28th.

REQUEST FOR DECISION 001-2020

Title: Solid Waste-Resource Management Bylaw

Date: ~~2020-01-21~~ November 3, 2020

Department: Office of the CAO



The Clean-up truck will be along sometime that week, Monday-Friday, to pick up the items and the truck will be by only once.

The cleanup dates will fall on the opposite week of regular collection. This helps VWRM keep the materials separate from regular materials and also helps them balance out the amount of incoming materials to the transfer stations.

Also, as VWRM is switching to a 4-day/week collection schedule (Tuesday – Friday), the transfer station will be closed on all holidays.

Finally, Monday, instead of Saturday, will become the alternate collection day for any storms or other holidays.

Town staff will be communicating with residents on these changes in the coming months.

9) ALTERNATIVES

Council can choose not to amend the Bylaw as requested, however this would ensure that the new waste collection contract awarded by VWRM would be offside the existing Valley Region Solid Waste-Resource Management Bylaw.



WHEREAS section 325 *Municipal Government Act, 1995 R.S.N.S. c. 18*, as amended (*MGA*), enables Council to make by-laws pertaining to solid waste; and

WHEREAS the Town of Wolfville is party to an Agreement under section 60 *MGA*, that created the Valley Region Solid Waste-Resource Management Authority as a municipally owned body corporate;

NOW THEREFORE BE IT RESOLVED THAT the Town of Wolfville hereby enacts as follows:

1 Repeal

Municipal By-Law # 68 Valley Region Solid Waste-Resource Management By-Law is hereby repealed.

2 Definitions

In this By-law:

- 2.1. "Authority" means the *Solid Waste-Resource Management Authority* as defined in provision 2.1 herein;
- 2.2. "Authority Collection" means collection of Solid Waste by or on behalf of the Authority from waste generators pursuant to this By-law and any issued Directives;
- 2.3. "Boxboard" means cereal, shoe, tissue, detergent, cracker, cookie, baking product and frozen food boxes, toilet paper rolls and paper towel rolls or like items, with plastics removed;
- 2.4. "Bulky Items" means large items of a household nature including, without limitation, furniture, stoves, fridges with "CFC-free" sticker on, mattresses, bed springs, barrels, water tanks, dishwashers, Oil Tanks, and pieces of fencing;
- 2.5. "By-law Enforcement Officer" means a person with Special Constable Designation per ss 89 and 90 *Police Act*, employed by the Authority to administer and enforce this By-law;
- 2.6. "Collection Cart" or "Cart" means a cart supplied by the Authority for the Storage of Source-Separated Solid Waste such as an aerated cart for the collection of organic materials;
- 2.7. "Collection Containers" means bags, garbage cans or other containers approved in any
- 2.8. Directive; "Compostable Organics" or "Organics" or Compostables means Food Waste, Leaf and Yard Waste, Soiled and Non-Recyclable Paper, branches and bushes, natural Christmas trees without decorations and stands and other material of plant or animal origin as set out in any Directive, but does not include whole companion animal or livestock carcasses or parts thereof that may create hazards or nuisance except as approved by the General Manager or designate;
- 2.9. "Construction and Demolition Waste" or "C&D" means materials normally used in the construction of buildings, structures, roadways, walls and other landscaping material, and includes, without limitation, soil, asphalt, brick, mortar, concrete, drywall, plaster, cellulose, fibreglass fibres, lumber, wood, asphalt shingles, and metals;
- 2.10. "Directive" means a provision recommended by the Authority and adopted by the Municipality and as set out in a Schedule to this By-law;
- 2.11. "Dispose" means the actions of dumping, abandoning, placing or leaving or the causing or permitting of any of these actions with respect to any Solid Waste on any property within the jurisdiction of this By-law;
- 2.12. "Eligible Premises" means those properties within the jurisdiction of the Authority, which are eligible for Authority Collection as set out in any Directive;
- 2.13. "Dwelling Unit" means a building or a unit with a separate entrance, kitchen, and sanitary facilities in a building, occupied or intended to be occupied as a home or residence by one or more persons but does not include a hotel, motel, guesthouse, inn, or travel trailer;



- 2.14. "Food Waste" means, without limitation, fruit and vegetable peelings, table scraps, meat, poultry and fish, shellfish, dairy products, cooking oil, grease and fat, bread, grain, rice and pasta, bones, egg shells, coffee grounds and filters, tea leaves and bags or other like items;
- 2.15. "General Manager" means the General Manager of the Authority, the successor to such position, or a designate;
- 2.16. "Hazardous Waste" means solid or liquid waste that may be harmful to humans, animals, plant life or natural resources including, without limitation, industrial chemicals, toxic, flammable, corrosive, radioactive, reactive, pathological and PCB waste, oil, gasoline, paint solvent, wood preservatives, ink, battery acid and pesticides;
- 2.17. "Household Hazardous Waste" or "HHW" means Hazardous Waste generated in households including, without limitation, solvents, glues, cleaners, paints and finishes, asphalt sealers, gasoline, diesel, kerosene, pesticides, lawn and garden chemicals, poisons, propane tanks, roofing tar, pool chemicals, lubricating oil, batteries, and automotive fluids. For the purposes of this By-law, Household Hazardous Waste does not include PCBs, radioactive materials, explosives, fireworks, pathological wastes, and ammunition;
- 2.18. "IC&I Waste" means Solid Waste generated by, from or within any Industrial/Commercial/Institutional Premises.
- 2.19. "IC&I Premises" means a lot of land occupied by one or more industrial, commercial or institutional establishments;
- 2.20. "Litter" means loose Solid Waste items, usually smaller in size, that are distributed over a distance or area, including, without limitation, disposable drink cups, beverage bottles and containers, cigarette boxes, cigarette butts, potato chip bags, and food and candy wrappers;
- 2.21. "Leaf and Yard Waste" means grass clippings, leaves, brush, twigs, house and garden plants, sawdust and wood shavings and other like items;
- 2.22. "Multi-Unit Residential Building" means a dwelling containing three or more residential Dwelling Units and may include condominiums;
- 2.23. "Mini-bin" means a small container supplied to Eligible Premises by the Authority for the collection of organic materials prior to deposit in an Organics Collection Cart;
- 2.24. "Notice of Violation or Summary Offence Ticket" means an administrative monetary penalty issued by the Municipality for violating the By-law which, if paid as required, will result in no prosecution for the offence being commenced by the Municipality;
- 2.25. "Occupant" means any person who occupies property, including lands or buildings, and includes a tenant, lessee, roomer, subtenant, under-tenant or co-tenant, or who otherwise occupies or has occupied land or buildings and heirs, assigns and legal representatives;
- 2.26. "Oil Tanks" means residential oil tanks, cleaned and emptied of all liquids that hold a maximum volume of 900 litres;
- 2.27. "Order" means a written direction requiring any person to comply with a provision of this By-law;
- 2.28. "Property Owner" or "Owner" has the same meaning as "Owner" in the *Municipal Government Act* and, for greater clarity, includes a landlord, a lessor, an Owner, the person giving or permitting the occupation of premises, heirs and assigns and legal representatives and, in the case of a corporation, the officers and directors;
- 2.29. "Public Waste" means Solid Waste generated in or on premises where the public is or would normally be responsible for disposing of waste including, without limitation, enclosed or exterior shopping centres, malls, food courts, quick-service or counter- service restaurants, sports arenas, office or other commercial premises, retail premises, private or public parks or campgrounds, and inside or outside public event venues;
- 2.30. "Recyclable Materials" or "Recyclables" means newsprint, corrugated cardboard, Boxboard and other paper products, redeemable beverage containers, milk cartons, glass bottles and jars, steel/tin food cans, aluminum cans, aluminum foil plates, trays and wrap, high-density polyethylene plastic containers (HDPE #2), low-density polyethylene plastic containers (LDPE #4), and polyethylene terephthalate plastic bottles (PET #1), plastic bags (#2 and #4), stretch wrap (pallet wrap) or other items set out in any Directive;



- 2.31. “Residential Premises” means any house, dwelling, apartment, condominium, flat, tenement, mini-home, mobile home, mobile home park, mobile home space or any property that is occupied or may be occupied by an individual as a residence or that part of any such place, and includes any such property or premises occupied by an Owner and family;
- 2.32. “Residual Waste” means any Solid Waste remaining after diversion of Recyclables, Organics and Hazardous Waste or Household Hazardous Waste, tires, and electronics;
- 2.33. “Soiled and Non-Recyclable Paper” means dinner napkins, paper towels and fast food wrappers, wax paper, wrapping paper, soiled pizza boxes, paper plates and cups, damp and soiled newspaper and flyers, sugar, flour and potato paper bags or other like items or such other items that may be set out in any Directive;
- 2.34. “Solid Waste” means Residual Waste, Recyclables, Organics, Compostable Organics, construction and demolition debris, and other discarded materials resulting from residential, commercial, institutional and industrial activities that are commonly accepted at a municipal Solid Waste management facility, but excludes wastes from industrial activities regulated by an approval issued pursuant to the *Environment Act*;
- 2.35. “Source-Separated Solid Waste” means Solid Waste that has been sorted and separated at the point of origin, to facilitate its reuse, recycling, composting or disposal; for greater clarity, references to ‘source separation’ and ‘source separation of Solid Waste’ have the same meaning;
- 2.36. “Special Collection” means an Authority Collection for Bulky Items and such other materials as may be set out in any Directive;
- 2.37. “Storage Facility” or “Storage” means any container, Collection Cart, receptacle, building, structure, enclosure or other facility capable of, or intended to be used for, the temporary holding or storage of Solid Waste;
- 2.38. “Unsorted Solid Waste” means any Solid Waste that is not sorted and separated and contains materials banned from landfill as Directives;
- 2.39. “Valley Region” or “Region” means the Valley Region as defined in the Nova Scotia Solid Waste-Resource Management Regulations and any amendments thereto;
- 2.40. “Warning” means written notice by a By-law Enforcement Officer of contravention or failure to comply with any provision of this By-law, but which is not subject to section 8.0 Offence Enforcement and Penalties whereby proceedings are instituted; and
- 2.41. “Waste-Resource Management Centre” means a facility operated by the Authority for receiving, storing, sorting and shipping Solid Waste.



3 Valley Region Solid Waste-Resource Management Authority

- 3.1. The *Valley Region Solid Waste-Resource Management Authority*, referenced herein as the Authority, is a body corporate established pursuant to an Intermunicipal Services Agreement (IMSA) to which this Municipality is party. The municipal parties thereto have delegated responsibility for the management of Solid Waste within their respective jurisdictions, pursuant to section 60 *Municipal Government Act* and the Solid Waste-Resource Management Regulations enabled by the *Environment Act* to the Authority.
- 3.2 Pursuant to the IMSA, it is agreed that each party shall establish and maintain a complementary Solid Waste-Resource Management By-law for the efficient and consistent execution of the Authority mandate throughout the jurisdiction of the municipal parties. Accordingly, this By-law may reference places or facilities within the Region that are beyond the geographical boundaries of this Municipality and it is intended that any such references in this By-law be construed and applied in a manner consistent with the provincially-mandated regional approach to Solid Waste-Resource management.
- 3.3 The General Manager is the chief administrator of and is responsible to the Authority for its proper administration in accordance with provincial legislation and regulations, any Directive, and plans approved and established by the Authority. The General Manager shall be responsible for the administration and enforcement of this By-law.
- 3.4 Directives to supplement and assist with the administration and enforcement of this By-law may be adopted and included as a Schedule hereto, and shall form part of this By-law and shall be subject to the penalty provisions herein.
- 3.5 The Authority shall recommend to the Municipality the appointment of a By-law Enforcement Officer to assist with the administration and enforcement of this By-law. Municipal Council shall consider the recommendation and may approve the appointment by resolution.
- 3.6 For the purpose of administration of this By-law, the General Manager or the By-law Enforcement Officer, or an agent or employee of the Authority so designated by either, may, at any reasonable time, enter and inspect any land or premises, other than a dwelling or a room being used as a dwelling, to verify compliance with this By-law and Directives, and may inspect Solid Waste and any Storage Facility.
- 3.7 The General Manager or the By-law Enforcement Officer may issue an Order directing any person to comply with the provisions of this By-law, including any Directive, in the manner and within the time specified therein.
- 3.8 Any Order or other written direction pursuant to section 3.7 signed by the General Manager or By-law Enforcement Officer, is effective if delivered personally to the person named therein or posted on the premises or if sent by prepaid post or facsimile or email transmission to the most recent known address of the person named and shall be deemed to have been received by such person, in the case of facsimile or e-mail transmission on the day after it was sent and in the case of prepaid post, on the third day after it was sent where receipt is not acknowledged, in the case of posting on the premises, on the day thereof.
- 3.9 It shall be an offence for any person to fail or refuse to comply with an Order signed by either the General Manager or Bylaw Enforcement Officer pursuant to this By-law.

4 Prohibitions

4.1 Illegal Dumping of Solid Waste

- 4.1.1 No person shall Dispose of or permit the Disposal of, dump, place, leave, abandon, or deposit Solid Waste at any public or private place within the Municipality unless that place is duly licensed to receive and Dispose of that particular category or item of Solid Waste.
- 4.1.2 Litter is not illegal dumping, and therefore is not within the jurisdiction of this By-law.

4.2 Illegal Dumping of Solid Waste at Authority Waste Facility

No person shall Dispose of Residual Waste or Solid Waste on the lands of a Waste- Resource Management Centre or any other facility licensed to receive any category of waste except during operational hours and only where directed by the Centre or facility.

4.3 Illegal Burning of Solid Waste

No person shall burn Solid Waste in the Municipality in a barrel, stove or other device or in the open as a method of Solid Waste disposal, excepting brush, tree limbs and milled wood that is free from adhesives, coatings and preservatives and, with respect to such products, only where such burning is permitted by law.

4.4 Disposal of Banned Materials

No person shall Dispose of the following materials at any licensed Solid Waste management facility, or Dispose of any such materials in a Storage area, Storage Facility, or collection container intended for Residual Waste disposal in an incinerator or landfill, namely:

4.4.1 Banned by Provincial Regulation

Materials banned from Disposal by provincial regulation, including those materials listed in Schedule B of the Nova Scotia Solid Waste-Resource Management Regulations as amended from time to time;

4.4.2 Banned by the Authority

Materials banned from time to time by this By-law.

4.5 Flow Control

No person shall export or remove from the Municipality Residual Waste, Construction and Demolition Waste, or Unsorted Solid Waste generated within the Municipality unless permitted otherwise by the General Manager or designate, and without limiting the foregoing, transport is permitted only to Waste-Resource Management Centres authorized by the Authority.

- 4.6 Notwithstanding section 4.5, the Authority may export Residual Waste, Construction and Demolition Waste or Unsorted Solid Waste to approved facilities beyond the jurisdiction of the Municipality.

4.7 Waste Accumulation



No Occupant or Owner of property in the Municipality shall allow, permit or authorize the accumulation of Solid Waste on or around property owned or occupied by them or allow, permit or authorize any uncollected Solid Waste to remain on or around property owned or occupied by them other than in a Storage Facility as approved in this By-law or in any Directive.

- 4.8 No person shall leave the lid or door of the Storage Facility open except during loading or unloading.
- 4.9 No person shall place any Solid Waste for collection on a property other than a property owned or occupied by that person, except as permitted by the General Manager or designate.

5 Source Separation Requirements

- 5.1 It shall be an offence of this By-law to fail to comply with any Directive pertaining to source separation of Solid Waste.
- 5.2 All Solid Waste being generated by or from any Residential Premises or any IC&I Premises shall be source-separated and packaged in accordance with any issued Directive and shall also comply with this By-law.
- 5.3 Public Waste
The Property Owner and the Occupant of any premises where Public Waste is generated shall provide common area containers designed to receive and accommodate the quantities of Source-Separated Solid Waste generated on that site, as required by this By-law or any Directive, and shall ensure that such containers are clearly labeled and are accessible to the public, tenants, employees, visitors and Occupants of such premises.

6 Authority Collection

Solid Waste to be collected by or on behalf of the Authority must comply with the provisions of this section.

- 6.1 Collection Container Placement
 - 6.1.1 Except as otherwise permitted by this By-law, or by the General Manager, Collection Containers shall be placed roadside for collection as close as practicable to the edge of the street or roadway, and no further than five (5) meters from the travelled portion of the street or roadway to facilitate efficient unobstructed collection, accounting for factors such as urban versus rural setting, winter snow clearing operations, ditches, brush, and the like.
 - 6.1.2 All Solid Waste placed for collection shall be in front of and on the same side of the street or roadway as the Eligible Premises from which it has been generated.



- 6.1.3 Collection Carts shall be placed roadside in an upright position with the lid closed.
- 6.1.4 In the case of Multi-Unit Residential Buildings, the Owner shall provide a Storage Facility for Source-Separated Solid Waste in an easily accessible location on the building property in accordance with this By-law, any issued Directive and other applicable municipal requirements. Any collection contractor engaged by the Authority will collect Solid Waste from this location in accordance with source-separation and collection Directives provided it is accessible when the collection truck arrives, and otherwise shall be placed roadside for collection.
- 6.1.5 Collection will occur on public streets and roads only, except for: private roads identified by the Authority; roads on federal lands in cases where the cost of collection has been paid for by a grant in lieu of taxes or other means; or other roads as designated from time to time by the Authority, provided that all such roads must be in acceptable condition for the collection vehicles.
- 6.1.6 For all roads not otherwise addressed, collection will occur at the nearest intersection with a public street or road. Source-Separated Solid Waste must be brought to the intersection and placed in accordance with section 6.2 Set- out Times of this By-law; otherwise placement must be in the Solid Waste generator's own permanent Storage Facility or in the closest Storage Facility provided by the Authority for that purpose.

Any such Storage Facility must be in compliance with Storage requirements set out in clause 6.5 Solid Waste Storage.

6.2 Set-out Times

- 6.2.1 Solid Waste shall be set out for collection only between 7:00 pm the night before and 7:00 am on collection day. In the event of conditions preventing collection, the Property Owner shall remove prior to the end of collection day all Solid Waste not collected and set it out again on the scheduled alternative collection day or the next regularly scheduled collection day.
- 6.2.2 For Special Collections (Spring and Fall cleanups) Solid Waste for roadside collection shall be set out no earlier than the weekend immediately before the scheduled Special Collection week.

6.3 Removal of Collection Containers and Uncollected Material from Roadside

6.3.1 Removal of Collection Containers

Solid Waste Collection Containers shall be removed or caused to be removed by the Property Owner from roadside by the end of collection day excepting



permanent Solid Waste Storage facilities. Permanent Storage facilities shall comply with this By-law and any issued Directives. Collection Carts shall be removed from roadside and stored on the premises.

6.3.2 Removal of Uncollected Solid Waste

Any Solid Waste not collected for any reason, including, without limitation, Litter in or around any Storage Facility, shall be removed or caused to be removed by the Property Owner by end of collection day and properly sorted, contained, stored and Disposed of in accordance with this By-law.

Where uncollected Solid Waste has not been removed from roadside within 24 hours of collection day's end, and in cases where Solid Waste has been placed roadside outside the permitted time, the General Manager may arrange for the removal and Disposal of such waste and invoice the Property Owner for associated costs. For the purposes of this section and section 507 *Municipal Government Act*, the General Manager shall be deemed to be an employee of the Municipality.

6.4 Directives

The Municipality may adopt as part of this By-law Directives recommended by the Authority respecting the collection of Solid Waste, including, without limitation, the contents, type, nature, location and weight of Collection Containers or Storage facilities. The Directives, if adopted by the Municipality, shall form a part of this Bylaw and it shall be an offence to fail to comply with any such Directive.

6.5 Solid Waste Storage

Solid Waste Storage facilities shall be:

- 6.5.1 Weather-tight and animal-proof with the lid or door maintained in a closed position except during loading or unloading;
- 6.5.2 Capable of accommodating the quantities of Source-Separated Solid Waste generated between collections at that location;
- 6.5.3 Designed and constructed such that Solid Waste remains in a source-separated condition;
- 6.5.4 Easily accessible to all users and easily serviced by the collector;
- 6.5.5 Safe for their intended users; and
- 6.5.6 In cases where Authority Collection is provided at the Storage location, placed to provide unobstructed access over clear ground free of snow, ditches, brush or other obstacles to the Authority Collection truck within five (5) meters of the loading hopper.



6.6 Owner and Occupant Responsibilities for Solid Waste Management

The responsibility for management of Solid Waste in Residential Premises and IC&I Premises is shared by each Property Owner, jointly and severally, and each Occupant, jointly and severally, as follows:

6.6.1 Property Owner Responsibilities

The Property Owner shall:

6.6.1.1 Provide Solid Waste Storage facilities as set out in section 6.5;

6.6.1.2 Where any Storage Facility is inaccessible to the collection truck as required in section 5.5.6 on regular or Special Collection days, ensure that Solid Waste is set roadside in accordance with section 6.2;

6.6.1.3 Maintain any Solid Waste Storage facilities in good repair and in a clean, tidy, and sanitary condition at all times, both inside and outside, including the immediate surroundings; and

6.6.1.4 Ensure that Collection Containers, Storage facilities and uncollected Solid Waste, including Litter produced or resulting from set-out Solid Waste by pests, weather conditions or otherwise, are removed by the end of collection day.

6.6.2 Occupant Responsibilities

The Occupant shall:

6.6.2.1 Source-separate and package all Solid Waste generated in the Occupant's premises as per section 5 of this By-law and issued Directives; and

6.6.2.2 Between collections, place sorted and packaged Solid Waste in the Storage Facility provided by the Property Owner or in their own Storage Facility, as the case may be.

6.7 Inspection and Rejection Guidelines

Solid Waste set out for Authority Collection shall be subject to inspection by the collection contractor or by Authority staff. Solid Waste not in compliance with this By-law or any Directive may be rejected.

6.8 Authority Collection Prohibitions

No person shall:

6.8.1 Pick over remove, disturb or otherwise interfere with any Solid Waste that has been set out for Authority Collection except that Solid Waste set out for Special Collections may be removed for salvage or reuse providing that the set-out location must be left in a clean and tidy condition;



6.8.2 Collect Solid Waste placed for collection by the Authority; or

6.8.3 Remove a collection container placed roadside.

These prohibitions do not apply to the person who placed the waste for collection, to the Authority, or to its contractors.

6.9 Suspension of Collection

The General Manager may suspend Authority Collection, upon written notice, at any Eligible Premises where one of the following deficiencies develops until corrected to the General Manager's satisfaction, namely:

6.9.1 An unsafe or potentially unhealthy condition or a nuisance or a potential nuisance related to Storage or collection of Solid Waste;

6.9.2 Persistent violation of any provision of this By-law or any Directives, Orders or other written notice issued pursuant to this By-law; or

6.9.3 Road conditions are unsafe for collection.

7 Non-Authority Collection and Disposal of Solid Waste

The provisions of this section apply to all residential and IC&I Premises generating waste that is unacceptable for Authority Collection or exceeds allowable limits of Authority Collection or which for any other reason is not placed for Authority Collection by the Owner or Occupant, and is managed either by the Owner or Occupant or by another person or corporation for or on behalf of the Owner or the Occupant.

7.1 Solid Waste Removal

The Property Owner or Occupant of premises shall promptly remove and Dispose of all Solid Waste not collected by Authority Collection.

7.2 Solid Waste Storage

7.2.1 The Owner of any premises housing a Storage Facility, or the Owner or user thereof shall each ensure that such Storage Facility is:

7.2.1.1 weather-tight and animal-proof with the lid or door maintained in a closed position except during loading and unloading;

7.2.1.2 capable of accommodating the quantities of Source-Separated Solid Waste

generated between collections at that location;

7.2.1.3 designed and constructed such that Solid Waste remains in a source-separated condition;

7.2.1.4 emptied and cleaned regularly;

7.2.1.5 maintained in good repair and in a clean and tidy condition at all times, both inside and outside, including the immediate surroundings; and

7.2.1.6 clearly labelled with signage for source-separated waste streams.

7.3 No person shall place Solid Waste in any Storage Facility without permission of the Owner of the premises or the Owner or renter of the Storage Facility.

7.4 All Storage facilities are subject to inspection per this By-law.

7.5 The Owner of the premises or the Owner or renter or user of any Storage Facility shall each ensure that all Solid Waste placed in such Storage Facility is source-separated and packaged in accordance with this By-law and any issued Directive.

7.6 Any person collecting, transporting or hauling Solid Waste or any Storage Facility shall ensure that all Solid Waste contained within such vehicle or Storage Facility is delivered to the Waste-Resource Management Centre in a source-separated condition and deposited at the Waste-Resource Management Centre in the designated locations for each type of Source-Separated Solid Waste.

7.7 It is an offense to haul Unsorted Solid Waste to the Waste-Resource Management Centre for Disposal or to fail to deposit each type of Source-Separated Solid Waste in designated locations at the Waste-Resource Management Centre.

8 Waste-Resource Management Centres

8.1 The Municipality delegates its authority as enabled under section 60 *MGA* to the Authority relative to the operation of Waste-Resource Management Centres and related tip fees as depicted in Schedules 1(a) and 1(b) of this By-law, as may be amended from time to time, by the Authority.

8.2 The Authority may recommend Directives to be adopted by the Municipality respecting the efficient, safe and environmentally-sound operation of Waste-Resource Management Centres in the Region and it shall be an offence to fail to comply with any such Directive.

8.3 Inspection and Enforcement

All loads entering the Waste-Resource Management Centre are subject to inspection and enforcement by the General Manager or designate. The General Manager or designate may issue warnings, charge increased tipping fees, impose administrative



fees or revoke privileges of site users for non-compliance with this By-law or any issued Directive.

8.4 No person shall remove Solid Waste from a Waste-Resource Management Centre except as authorized by the General Manager or designate.

8.5 The operator of every commercial collection vehicle entering the Waste-Resource Management Centre site shall produce, upon request of the General Manager or designate, a manifest comprising a customer list whose Solid Waste is on board the vehicle.

9 Offence Enforcement and Penalties

9.1 No person shall contravene or fail to comply with any provision of this By-law.

9.2 This By-law may be enforced, at the discretion of the Municipality, by any peace officer or By-law Enforcement Officer, in accordance with the procedures set out in the *Municipal Government Act* or by means of a Summary Offence Ticket per the *Municipal Government Act* or *Summary Proceedings Act*.

9.3 The *Summary Proceedings Act*, where applicable, shall apply to proceedings under this By-law.

9.4 Except as otherwise provided in this By-law, any person who violates the following provisions of this By-law or who suffers or permits any act or thing to be done in contravention thereof, or who makes any false or misleading statements in relation to any duty, obligation or application pursuant to the following provisions of this By-law, or who refuses, omits, fails to comply with or neglects to fulfill, observe, carry out or perform any duty or obligation imposed by the following provisions of this By-law shall be liable upon summary conviction:

- 9.4.1 Section 4.8 (failing to close the lid or door of Storage)
- 9.4.2 Section 4.9 (unauthorized placing of waste for curbside collection)
- 9.4.3 Section 6.1 (improper collection container placement)
- 9.4.4 Section 6.2 (improper set-out time)
- 9.4.5 Section 6.8.1 (interfering with Solid Waste set out for collection)

- a. for the first offence to a penalty of not less than one hundred dollars (\$100.00) and not more than five hundred dollars (\$500.00) or imprisonment for a period of not more than fourteen (14) days or both;
- b. for the second offence to a penalty of not less than two hundred dollars (\$200.00) and not more than seven hundred and fifty (\$750.00) or imprisonment for a period of not more than thirty (30) days or both;
- c. for the third offence to a penalty of not less than four hundred dollars (\$400.00) and not more than one thousand dollars (\$1000.00) or imprisonment for a period of not more than sixty (60) days or both

9.5 Except as otherwise provided in this By-law, any person who violates the following provisions of this By-law or who suffers or permits any act or thing to be done in contravention thereof, or who makes any false or misleading statements in relation to any duty, obligation or application pursuant to the following provisions of this By-law, or who refuses, omits, fails to comply with or neglects to fulfill, observe, carry out or perform any duty or obligation imposed by the following provisions of this By-law shall be liable upon summary conviction:

- 9.5.1 Section 3.4 (failure to comply with a Directive)
 - 9.5.2 Section 3.9 (failure to obey a Warning or other written notice)
 - 9.5.3 Section 4.1 (illegal dumping)
 - 9.5.4 Section 4.2 (illegal disposal at licensed facility)
 - 9.5.5 Section 4.3 (illegal burning)
 - 9.5.6 Section 4.4 (disposing of banned Solid Waste)
 - 9.5.7 Section 4.5 (removing or exporting Residual Waste or Unsorted Solid Waste)
 - 9.5.8 Section 4.7 (accumulating of Solid Waste)
 - 9.5.9 Section 5.2 (failure to source-separate solid waste)
 - 9.5.10 Section 5.3 (failure to provide for source-separation of Public Waste or label containers)
 - 9.5.11 Section 6.3 (failure to remove uncollected containers or waste from roadside)
 - 9.5.12 Section 6.6.1 (failure to fulfill Owner Property Owner's responsibilities)
 - 9.5.13 Section 6.6.2 (failure to fulfill Occupant's responsibilities)
 - 9.5.14 Section 6.8.2 (illegally collecting Solid Waste set out for Authority Collection)
 - 9.5.15 Section 6.8.3 (illegally removing Collection Containers)
 - 9.5.16 Section 7.1 (failure to promptly remove Solid Waste from premises)
 - 9.5.17 Section 7.2 (failure to provide proper waste Storage for non-Authority Collection)
 - 9.5.18 Section 7.3 (unauthorized use of Solid Waste Storage)
 - 9.5.19 Section 7.5 (Owner's or renters of Storage Facility failure to ensure Solid Waste in Storage Facility is source separated and packaged)
 - 9.5.20 Section 7.6 (hauler's failure to keep hauled Solid Waste source separated and packaged)
 - 9.5.21 Section 7.7 (hauling Unsorted Solid Waste or failure to deposit Solid Waste in designated locations at Management Centre)
 - 9.5.22 Section 8.5 (hauler's failure to provide a manifest)
- a. for the first offence to a penalty of not less than five hundred dollars (\$500) and not more than five thousand dollars (\$5,000) or imprisonment for a period of not more than thirty (30) days or both;
 - b. for the second offence to a penalty of not less than one thousand dollars (\$1,000) and not more than seven thousand dollars (\$7,000) or imprisonment for a period of not more than forty-five (45) days or both;
 - c. for the third offence to a penalty of not less than two thousand dollars (\$2,000) and not more than ten thousand dollars (\$10,000) or imprisonment for a period of not more than sixty (60) days or both.

9.6 Any person who violates any other provision of this By-law is guilty of a summary offense

and liable to a fine of not less than two hundred and fifty dollars (\$250) and not more than five thousand dollars (\$5,000) or to imprisonment for a period of not more than thirty (30) days or both.

- 9.7 In any prosecution for an offence under this By-law, it is sufficient proof of the offence to establish that it was committed by an employee or agent of the accused, whether or not the employee or agent is identified or has been prosecuted for the offence, unless the accused establishes that the offence was committed without the knowledge or consent of the accused.
- 9.8 Where a corporation commits an offence under this By-law, any officer or director of the corporation who directed, authorized, assented to, acquiesced in or participated in the violation of this By-law is guilty of the offence and is liable to the punishment provided for the offence, whether or not the corporation has been prosecuted.
- 9.9 In lieu of prosecution under this By-law, the General Manager or his delegate may, in his sole and absolute discretion, issue to any person he believes upon reasonable grounds has committed an offence under this By-law a Notice of Violation (By-law Ticket), which Notice shall require the person to whom it is directed to pay to the Authority within fourteen (14) days of the issuance of the Notice the sum of one hundred and twenty-five dollars (\$125) for offences listed in section 9.4 and one hundred and seventy five dollars (\$175) for offences listed in section 9.5; and one hundred and twenty-five dollars (\$125) for offences covered by section 9.6. Where a Notice of Violation is issued and if that sum is paid as required therein, no prosecution shall ensue in respect to the matter or matters referred to in the Notice. For greater certainty, nothing in this By-law requires the General Manager or designate to issue a Notice of Violation before initiating a prosecution.



- 9.10 Every day during which an offence pursuant to section 9.4, 9.5, or 9.6 continues is a separate offence.
- 9.11 Proof that Solid Waste that is Disposed of anywhere in contravention of this By-law originated from a particular person, from a residence of a particular person, from a particular premises or from a particular vehicle shall be evidence that the person, the Owner, or the current Occupant of said premises or the Owner of the vehicle so Disposed of it in the absence of evidence to the contrary.
- 9.12 When a person is identified as owner of Solid Waste deposited or dumped on a premises in violation of this By-law, the owner, on request of the By-law Enforcement Officer shall, within 48 hours of the request, supply the name and address of the person(s) responsible for the dumping. An owner of Solid Waste deposited or dumped on a premises in violation of this By-law who fails, to supply the requested information shall be guilty of an offense under this By-law.

Clerk's Annotation for Official Bylaw Book

Date of first reading: _____

Date of advertisement of Notice of Intent to Consider: _____

Date of second reading: _____

Date of advertisement of Passage of By-law: _____

Date of mailing to Minister a certified copy of Bylaw: _____

I certify that this **NUISANCE BYLAW #97** was adopted by Council and published as indicated above.

Erin Beaudin, Chief Administrative Officer

Schedule "A" DIRECTIVES

SOLID WASTE-RESOURCE MANAGEMENT BY-LAW DIRECTIVES

**Pursuant to the
Solid Waste-Resource Management By-law**

Enabled by section 3.4 of the By-law

Approved by Council:

**Solid Waste-Resource Management
By-law Directives**

**Enabled by
Solid Waste-Resource Management By-law**

Introduction

The Solid Waste-Resource Management By-law (By-law) authorizes the Authority to apply and enforce Directives for the effective and efficient management of Solid Waste within the jurisdictions of the municipal unit parties to the *Valley Region Solid Waste-Resource Management Intermunicipal Services Agreement* or *IMSA* (i.e. the Municipality of the County of Kings, and the Towns of Annapolis Royal, Berwick, Kentville, Middleton, and Wolfville (collectively, the parties), or any other municipality who enters the *IMSA* to contract or designate the Authority to enforce their Solid Waste By-law and Directives.

These Directives are a Schedule to the By-law, forming part of the By-law that is in force and effect. Section 3.4 of the By-law reads as follows:

- 3.4 Directives to supplement and assist with the administration and enforcement of this By-law may be adopted and included as a Schedule hereto, and shall form part of this By-law and shall be subject to the penalty provisions herein.

The Directives in this Schedule have been recommended by the Authority pursuant to section 3.4 of the By-law and adopted by the Municipality and may be amended from time to time.

1 Banned Materials

Materials Banned from Disposal

Section 4.4 Solid Waste Resource Management By-law names two classes of materials that are banned from disposal in landfill: 1.1 materials banned by Provincial Regulation; and 1.2 materials banned by the Authority. Banned items may be managed as Recyclables, Compostable Organics, Household Hazardous Waste, Hazardous Waste, tires, electronics, or by other means appropriate to the material. Disposal bans are in effect at Authority facilities for the materials listed below.

Materials on the list that are accepted at the Waste-Resource Management Centres must be delivered separated from other garbage. Questions about how to handle specific items should be directed to the Authority at 902-679-1325 or toll free at 1-877-927-8300.

- 1.1 Materials banned from landfill disposal by the provincial Solid Waste-Resource Management Regulations and accepted at the Solid Waste-Resource Management Centres:
- Beverage containers
 - Corrugated cardboard
 - Newsprint
 - Steel/tin food containers
 - Glass food containers

- Low Density Polyethylene (LDPE #4) bags and packaging including industrial/commercial/institutional stretch wrap (pallet wrap)
- High Density Polyethylene (HDPE #2) non-hazardous containers and packaging such as food containers, detergent containers, shampoo containers, jugs, pails and lids, windshield washer containers, non-hazardous cleaner containers, etc.
- Compostable organic material (food waste, yard waste, Soiled and Non-Recyclable Paper)
- Lead-acid automotive batteries
- Waste paint & their containers
- Ethylene glycol (automotive antifreeze)
- Used glycol
- Glycol containers
- Used oil
- Used oil filters
- Oil containers
- Electronic products specified by the Province

In the event of conflict with the above itemized list and the current policy of Nova Scotia Environment [NSE], NSE governs. Refer to Schedule “B” — Designated Materials Banned from Destruction or Disposal in Landfills and Incinerators in the Nova Scotia Solid Waste-Resource Management Regulations.

1.2 Materials banned from landfill disposal by the Authority and accepted at the Waste-Resource Management Centres:

- Polycoat or gable top cartons (milk, juice, soy, rice, etc.) and aseptic cartons (Tetra Pak[®])
- All non-hazardous plastic bottles and containers Glossy paper, office paper, and other recyclable and compostable paper products
- Boxboard
- Household Hazardous Waste (HHW)
- Propane tanks
- Expanded polystyrene foam (beaded Styrofoam[®])

1.3 Materials banned federally, provincially, or by the Authority and not accepted at the Waste- Resource Management Centres:

- Industrial, Commercial, Institutional Hazardous Waste
- Liquid Waste, or Solid Waste saturated to a fluid consistency, which is not part of the HHW program
- Highly combustible or explosive materials, such as celluloid cuttings, motion picture film, gasoline or solvent soaked rags or other combustible residues, ammunition, dynamite, or other similar material
- Medical material that is considered pathogenic or biomedical including anatomical waste, saturated blood-soaked dressings, infected material, and hypodermic needles from physicians, surgeons, dentists or veterinarians
- Whole carcasses of any animal or parts thereof that may create hazards or nuisance except as authorized by the General Manager or designate, except for

- the bodies of companion animals delivered to the Waste-Resource Management Centre by a municipal animal control officer
- Waste listed or characterized as hazardous by federal or provincial law
 - Large pieces of sheet iron, scrap metal or machine parts, automobile bodies and fuel tanks
 - Septic tank pumpings, raw sewage or industrial sludge
 - Radioactive materials
 - Soil and rock, and tree branches and stumps exceeding 15 cm (6 in) in diameter, unless approved by the General Manager or designate
 - Manure, kennel waste, excreta, fish processing waste
 - Asbestos
 - Fuel tanks exceeding 2250 litre (500 gal) capacity
 - Hot ashes or cinders
 - Used Tires (rim size 24.5 inches or less)
 - Specified Risk Materials (SRM) - the skull, brain, trigeminal ganglia, eyes, palatine tonsils, spinal cord and dorsal root ganglia (DRG) of cattle aged 30 months or older, as well as the distal ileum of cattle of all ages. In cattle infected with Bovine Spongiform Encephalopathy (BSE), these tissues contain the BSE agent and may transmit the disease

2 Source-Separation

To facilitate recycling and composting of banned materials, all persons in the Valley Region are required to source-separate the waste they generate at permanent, seasonal or temporary Residential Premises, at Industrial, Commercial, and Institutional premises, in public places, and at events held in public places, commercial premises, and other public event venues. Waste must be separated into the following categories: Compostable Organics, Recyclables, Residual Waste, Hazardous Waste, tires, and electronics. The items that compose each of these categories are listed below. For up-to-date sorting information, including proper preparation, see current the Authority sorting lists in the annual calendar on the Authority website (www.vwrm.com), a free Recycle Coach app, or call the Authority office at 1-902-679-1325 or toll free at 1-877-927-8300.

2.1 Organics/Compostable Organics

- Food Waste including fruits and vegetables and peelings, table scraps, meat, poultry and fish, bones, shellfish (including shells), dairy products, egg shells, cheese, cooking oil, grease and fat, bread, grain, rice and pasta, coffee grounds and filters, tea leaves and bags, and other similar items
- Leaf and Yard Waste including grass clippings, leaves, brush, twigs, house and garden plants, waste potting soil, sawdust, and wood shavings
- soiled Boxboard with all plastics, foil and metal fasteners removed (unless soiled with HHW, paint, petroleum products, etc.) including cereal, shoe, tissue, cracker, cookie, baking product and frozen food boxes (not coated with plastic), paper towel and toilet paper rolls, soiled pizza boxes and waxed corrugated cardboard

- Soiled and Non-Recyclable Paper products (unless soiled with petroleum products)
- branches and prunings tied in bundles no longer than four (4) feet
- Christmas trees with decorations and stands removed; and
- Other materials of plant or animal origin, including cat litter (optional), except for whole companion animal or livestock carcasses or parts thereof and Specified Risk Materials (see section 1.0).

2.2 Recyclables

Recyclable Paper

- phone books
- paper egg cartons and other molded paper products
- newspaper
- file folders
- office paper including shredded paper (bond paper, computer paper, envelopes)
- paperback books
- cereal boxes and other Boxboard packaging
- flyers and magazines
- non-waxed corrugated cardboard

Recyclable Containers

- milk and juice containers (no caps)
- beverage containers (soft drinks, beer, liquor may also be returned to an Enviro-Depot for refund)
- tin/steel food cans
- aluminum foil plates, trays and wrap
- glass bottles and jars (remove lids)
- clean and empty plastic bags
- all plastic bottles and containers
- stretch wrap (pallet wrap)

2.3 Household Hazardous Waste (HHW)

HHW to be delivered at no charge to the HHW Depot at one of the Waste-Resource Management Centres. In general, material with hazardous symbols on the packaging illustrated below shall be considered hazardous.



Toxic



Corrosive



Flammable



Explosive

Examples of Household Hazardous Waste include:

- batteries
- propane tanks
- fluorescent light bulbs
- paint, stain, finishes, sealers
- motor oil
- household cleaners
- pool chemicals
- pesticides
- needles and lancets

2.4 Residual Waste

Examples of Residual Waste include:

- chip bags and candy wrappers
- toothpaste tubes, tooth brushes and floss
- disposable drink cups
- diapers
- toys, clothing and footwear
- incandescent light bulbs, empty spray cans
- feminine hygiene products
- oil and antifreeze containers
- cat litter (optional)
- dog feces
- broken glass
- appliances not considered part of the electronics program
- furniture
- carpet
- Construction and Demolition (C&D) materials
- permitted medical Solid Waste*
- and other items not listed as compostable or Recyclables or as Hazardous Waste

**** Permitted medical waste means medical waste that is not medical waste listed in section 1.3 of the Directives.***

3 Authority Collection

The Authority provides a roadside waste collection program servicing all residential and IC&I Premises within the jurisdictions of the municipal unit parties to the *Solid Waste-Resource Management Intermunicipal Services Agreement*, i.e. the Town of Wolfville, and the Towns of Annapolis Royal, Berwick, Kentville, Middleton, and Wolfville. Solid Waste is collected through the Authority Collection program provided it is source-separated and set out according to the By-law and these By-law Directives.

All Eligible Premises are subject to the same source-separation requirements, set-out limits, and Collection Container requirements. It is the responsibility of the Owner or Occupant to provide for

collection and disposal of materials which are not eligible for Authority Collection or which exceed the allowable limits.

3.1 Eligible Premises

The basic unit of Authority Collection is a property, or Eligible Premises. To be deemed an Eligible Premises, a premises must be in compliance with applicable municipal zoning and development requirements, and property taxes levied to date must be paid. In the case of federal lands for which property taxes are not paid, premises may be deemed Eligible Premises if an agreement is in effect to provide waste management services on those lands.

Residential Premises eligible for Authority Collection include self-contained long-term living accommodations containing kitchen facilities in which the Occupant(s) sleep, cook, and eat meals. Each such unit is one Eligible Premises.

Industrial Commercial and Institutional (IC&I) Eligible Premises may include a variety of industrial, commercial or institutional enterprises or organizations including home occupation businesses. An IC&I serviced unit must:

- conform to municipal zoning by-law requirements;
- comprise the entire building, or form a separate business unit within a building containing two or more separate units;
- be an operating business generating waste through activities of that business; and
- be assessed as commercial, resource farm, or another designation excepting residential, or resource forest.

The Owner or Occupant of any Eligible Premises generating waste in excess of the standard collection limits must make arrangements, either through private service providers or using their own resources, to remove and Dispose of their waste materials in compliance with the By-law.

Examples of residential and IC&I Eligible Premises include:

- single detached residential dwellings including mobile homes
- each individual unit in a duplex or semi-detached residential dwelling (under-and-over and side-by-side)
- each individual unit in a Multi-Unit Residential Building (e.g. apartments and condominiums) or in a multi-unit ICI building or in a multi-unit mixed use building
- each individual unit in a row house or townhouse dwelling
- an individual unit in an industrial, commercial or institutional building as defined above
- seasonal residential dwellings (e.g. a cottage)
- church halls, community halls, fire halls, service club halls, and other similar public buildings
- residential dwellings and IC&I Premises on private roads providing that properly sorted and contained waste materials shall be deposited in a drop-off depot

designated by Authority for the purpose, or, in the absence of a drop-off depot, placed at the nearest

- intersection with a public road at the set-out times specified in section 5.2 of the By-law
- public wharves: a wharf is one Eligible Premises
- cemeteries: a cemetery is one Eligible Premises
- seasonal agricultural worker accommodations where Occupants eat, sleep and prepare their meals

3.2 Green Carts and Mini-bins

3.2.1 Cart Distribution

The Authority provides aerated Organics Collection Carts (Green Carts) and kitchen Mini- bins for each Eligible Premises. Green Carts and Mini-bins are assigned to a given Eligible Premises and remain the property of the Authority. In all cases, the Authority supplies the Green Cart and Mini-bin only for the Storage and collection of Compostable Organics from the premises. Green Carts and Mini-bins are assigned as detailed below:

- a single detached permanent, residential dwelling including a mobile home, individual row house, and individual unit in a semi-detached dwelling - one Green Cart and one Mini-bin will be assigned automatically to the property;
- each single Industrial, Commercial, or Institutional premises - one Green Cart and Mini bin will be supplied;
- Multi-Unit Residential Building or condominium building - a sufficient number of Green Carts will be assigned to provide Storage for the amount of Organics generated between collections by all the building's units combined -usually that means one Green Cart for every four units;
- A Mini-bin will be provided to each individual apartment unit;
- duplexes (side by side or over and under) - one Green Cart will be assigned to each unit;
- seasonal homes on private roads - one Mini-bin will be provided to each unit; a Green Cart will only be provided if there is no seasonal waste drop-off depot in the area and the resident places the Green Cart at a public road for collection; and
- church halls, community halls, fire halls, service club halls and other similar buildings - one Green Cart and one Mini-bin will be provided on request to each unit.

3.2.2 Green Cart Ownership

Green Carts and Mini-bins are and remain the property of the Valley Region Solid Waste-Resource Management Authority. The Green Cart and Mini-bin are registered to the residential or IC&I property, and are assigned to the property. When a property is sold, the Green Cart and Mini-bin shall remain on the property.

3.2.3 Green Cart Exchange

The Authority may from time to time offer more than one size Green Cart to accommodate the varying needs of residents. The standard Green Cart size has a nominal volume of 240 liters. When other Green Cart sizes are available, the current one may be exchanged for one of more suitable size. There is no service fee for this exchange. Green Carts will not be exchanged due to uncleanliness or design preference.

3.2.4 Lost, Stolen or Damaged Green Carts or Mini-bins

If a Green Cart is lost, stolen or damaged, except through normal use, it is the Property Owner's responsibility, subject to the General Manager's discretion, to pay the Authority the replacement cost. If damaged or stolen due to negligence of the collection contractor, it will be the contractor's responsibility to purchase a new Green Cart.

The Authority will replace Green Carts rendered unusable through normal use at no cost. It is the Property Owner's responsibility to replace lost or broken Mini-bins, except that when a property is sold, the Authority will replace missing or destroyed Mini-bins free of charge at the Owner's request.

3.2.5 Sale of Property

Green Carts are the property of the Authority. Upon the sale of a property, the Green Cart shall remain with the property. The new Owner is responsible for making new Green Cart arrangements with the Authority if necessary.

3.3 Non-Collectable Materials

In addition to all materials detailed in **Section 1.0 Banned Materials**, subsection iii, the Authority will not collect the following materials curbside through the Authority Collection program:

- Solid Waste produced outside the jurisdictions administered by the Authority
- Any material not meeting collection requirements
- items banned by the province from landfill disposal, as per Schedule B of Solid Waste- Resource Regulations; e.g. electronics
- large windows or large glass doors
- items covered under the Authority's Household Hazardous Waste program

3.4 Collection Containers

Waste shall be set out for Authority Collection in the containers and quantities set out below.

Collection Containers must be designed to allow for safe and efficient collection. Collection Containers that do not allow the collector to remove waste in an ergonomically-acceptable manner may be rejected roadside provided the collector affixes a rejection sticker explaining the reason.

3.4.1 Acceptable Collection Containers for Authority Collection

Acceptable Collection Containers for Recyclable Materials shall be:

- Transparent blue plastic bags weighing no more than 15 kg (33 lb.) when full; no wider than 0.8 m (30 inches), and no longer than 1 m (39 inches) when flat
- Bundles of corrugated cardboard: flattened and securely tied or otherwise bound together, weighing no more than 15 kg (33 lb.) and measuring no more than 30 cm by 60 cm by 90 cm (1 foot by 2 feet by 3 feet)

Acceptable Collection Containers for Compostable Organics shall be:

- Organics Collection Carts as assigned to properties by the Authority weighing no more than 100 kg (220 lb.) when full
- Bundles of brush, no more than 60 cm (2 feet) in diameter, securely tied, and weighing no more than 15 kg (33 lb.) with no individual piece of material being more than 5 cm (2 inches) in diameter or longer than 1.2 m (4 feet)

Acceptable Collection Containers for Residual Waste shall be:

- Clear Transparent Plastic Bags:
- Securely tied and watertight
- No wider than 0.8 m (30 inches) , and no longer than 1 m (39 inches) when flat; and
- Weighing no more than 15 kg (33 lb.) when full
- Each serviced unit may set out one (1) solid-coloured regular plastic garbage bag (e.g. black, green, brown, white, etc.) as a "privacy bag" each collection cycle, to contain private items

such as permitted medical waste and other Residual Waste. A clear bag filled with smaller opaque bags is considered one solid-coloured “privacy bag”. The privacy bag counts as one Residual Waste container and is subject to inspection for proper source-separation like any other Residual Waste container.

- Broken glass shall be safely boxed or wrapped to prevent injury
- To prevent Litter created by pests, snow plows, etc., acceptable Residual Waste bags may be set out for collection inside water tight metal or plastic garbage cans which are:
 - a. constructed of durable metal, plastic or other impermeable material designed for containment of waste;
 - b. equipped with a tight fitting impermeable cover;
 - c. equipped with handles in good repair; and
 - d. as large as or larger in diameter at the top than at the bottom.

NOTE: The basic Collection Container unit remains the plastic bag (clear or solid-coloured) regardless whether the bag is set out on its own, in a garbage can, or in a Storage bin roadside.

3.4.2 Allowable Number of Collection Containers

The number of Collection Containers allowed per serviced unit per collection is as follows:

1. A total of eight bags of Recyclables and Residual Waste combined;
 - a. Up to eight bags may be Recyclable Materials (in blue bags)
 - b. No more than four bags may be Residual Waste (in clear bags)
 - c. One clear bag may be replaced with a solid-coloured privacy bag – see section 3.4.1, Acceptable Collection Containers for Residual Waste, ii.
2. One Green Cart; except in the case of a Multi-Unit Residential Building where the number of Green Carts allowed shall be the number issued by the Authority to the building in accordance with section 3.2.1 of the Directives;
3. Two bundles of brush; and
4. Two bundles of corrugated cardboard

3.5 Exemptions from Collection Rules

Occasionally, the Occupant(s) of a serviced unit may be unable to comply with Authority Collection rules, for medical or similar reasons. In such cases, after verifying the reasons for the inability to comply, and after confirming that the Occupants are aware of their responsibilities and are complying with the best of their ability, Authority staff may grant an exemption to the normal collection rules.

Staff shall maintain a list of civic addresses where exemptions have been granted and the reasons for the exemptions. The civic address list shall be provided to the Authority

Collection Contractor to ensure that collection at exempted address is carried out consistent with the exemptions.

3.6 Curbside Inspection of Solid Waste Setouts

Inspection Guidelines

Authority staff regularly inspect waste materials set out for collection as a means of assessing compliance with the By-law and the source-separation and waste container Directives.

When the Inspector finds improperly sorted or packaged material set out for collection, the inspector may respond with educational tools including leaving the waste with an information sticker, and follow-up communication with the Occupant or Owner of the property.

Repeated subsequent violations, depending on their severity, may result in a more serious penalty as set out in the By-law, such a By-law Ticket or the suspension of the collection service.

3.7 Special Collections

3.7.1 Spring and Fall Clean-up

Bulky Items such as furniture, stoves, mattresses, scrap metal, bed springs, barrels, water tanks, dishwashers, clothes, washers and dryers, pieces of fencing, refrigerators, freezers, air conditioners (with a “CFC refrigerant-free” sticker) and debris from home renovations are not collected roadside during regular Authority Collection days.

The Authority provides Special Collections for Bulky Items. The dates, schedules, and rules for these collections appear on the annual Authority calendar distributed through the jurisdiction of municipal partners and on the Authority website.

Rules for Spring and Fall Cleanup are as follows:

- cleanups are intended for large, bulky and excess Residual Waste only.
- Recyclable Materials and Compostable Organics will not be collected by the clean- up trucks.
- items may be set out for clean-up no earlier than the weekend before the scheduled collection day
- all items must be set out for collection in front of the property where they were generated
- a maximum of 20 items will be collected from each serviced unit
- an item means a single object, bag, container, or securely tied bundle
- a bundle shall measure no more than 120 cm (4 feet) in length
- bagged waste must be placed in clear bags
- corrugated cardboard Cartons are banned from landfill in Nova Scotia and collection crews will empty and leave them for the Owner or Occupant of the

- serviced unit to recycle
- no more than two of any one appliance type will be collected from any one serviced unit
- items shall weigh no more than 34 kg (75 lb.) each
- certain large items such as furniture and appliances may weigh up to 91 kg (200 lb.)
- items weighing more than 91 kg (200 lb.) will not be collected
- large windows and glass doors may not be collected because of the potential danger to the collection crew if the glass shatters when compacted in the collection truck
- items not collected are the responsibility of the Owner or Occupant and must be removed from roadside at the end of the collection day

3.7.2 Other Special Collections

The General Manager may schedule other Special Collections as approved by the Authority.

3.8 Collection Schedule

Regular roadside Authority Collection of Recyclable Materials, Compostable Organics, and Residual Waste occurs every second week. Details of collection routes are available in the annual Authority Calendar, online at www.vwrm.com, or by phone through the Hotline at 902-679-1325 or toll free at 1-877-927-8300.

Collection will start no earlier than 7:00 a.m. on any collection day, unless otherwise specified.

3.9 Holidays

There shall be no collection on the following designated holidays:

- New Year's Day
- Heritage Day
- Good Friday
- Easter Monday
- Victoria Day
- Canada Day
- Labour Day
- Thanksgiving Day
- Remembrance Day
- Christmas Day
- Boxing Day

The General Manager will notify the public, in advance, of the designated alternate collection day for each Holiday, normally through the annual calendar. Information is also available online at www.vwrm.com or through the Hotline at 902-679-1325 or toll free at 1-877-927-8300.

3.10 Storm Day Collection

If Authority Collection is cancelled because of a storm, the collection contractor will collect the route the following Monday. If that Monday is a holiday or already scheduled for collection, the General Manager will designate another day.

If the collection contractor begins the day's routes but is called off the road due to inclement weather before completing the routes, no alternate collection day will be scheduled. Collection stops missed due to the cancellation will be granted double collection limits for the next regularly scheduled collection day.

4 Hazardous Waste

The Authority Collection program is not designed to collect Hazardous Waste. Residents shall Dispose of Household Hazardous Waste through the Household Hazardous Waste (HHW) Depots operated by the Authority at the Eastern Management Centre or the Western Management Centre.

The Management Centres are not permitted by the Province to accept Hazardous Waste generated in the Industrial, Commercial and Institutional sector. It is the responsibility of the IC&I sector to ensure that their Hazardous Waste is Disposed of in accordance with provincial regulations.

5 Public Waste and Special Events

The By-law requires the generator to source-separate their waste. There is no exception for waste generated at a public event where Public Waste is generated, or a private event such as a wedding, family reunion or other such gathering at a home, or other public or private venue.

The By-law defines Public Waste as:

- Public Waste means Solid Waste generated in or on premises where the public is or would normally be responsible for Disposing of waste including, without limitation, enclosed or exterior shopping centres, malls, food courts, quick-service or counter-service restaurants, sports arenas, office or other commercial premises, retail premises, private or public parks or campgrounds, and inside or outside public event venues;

It is challenging for businesses or special event managers to control the actions of the public or invited guests who use their facilities or attend their events. Public education and cooperation between the public, guests, the manager, staff, the waste hauler and the Authority key to successfully managing Public Waste. Similar guidelines apply also to operators of private events such as private parties, family events and the like.

Event organizers may contact the Authority for information and borrow sorting stations. It is the responsibility of event operators to Dispose of materials collected in borrowed sorting stations. The event organizer is also responsible for picking up, cleaning and returning borrowed sorting stations.

Guidelines for Managing Public Waste

- in any staff-controlled area all waste shall be source-separated
- where waste is not under staff control, the business or event manager shall exercise due diligence to provide the public with conveniently located Source-Separation containers
- Labels and signage shall be posted indicating what materials should be placed in each container to help the public know where to correctly place their waste
- public washroom waste is considered Residual Waste and there is no requirement to sort it
- all waste delivered to Management Centres is subject to inspection and compliance measures
- The Authority staff are available to provide advice on setting up a Public Waste sorting system
- on request, the Authority lends sorting stations to event organizers

6 Management Centres

The Authority operates two Waste Management Centres, one at 100 Donald E. Hiltz Connector Road, in Kentville and one at 343 Elliot Road, south of Exit 19 off Highway 101 near the Village of Lawrencetown. The Management Centres are approved by the Minister of the Environment to accept Source-Separated Solid Waste from the general public and the IC&I sector. The various streams of Solid Waste are transferred off site to approved processing or disposal locations.

6.1 Hours of Public Operation

The Eastern Management Centre in Kentville is open to the public from 8:00 am to 4:00 pm from Monday to Friday inclusive and from 8:00 am to 12:00 noon on Saturdays. The Western Management Centre in Lawrencetown is open 8:00 am to 4:00 pm on Tuesday, Wednesday, and Friday and from 8:00 am to 12:00 pm on Saturdays.

6.2 Materials Not Acceptable as Residual Waste

See *Section 1.0 Banned Materials* for information on what can be delivered to the Waste- Resource Management Centres.

6.3 Waste Disposal Fee Structure

The following provisions apply to the waste disposal fee structure:

- The Authority shall stipulate the fees and charges for disposing materials at its waste management facilities. These fees shall be set from time to time by the Authority and displayed in a Fee Schedule (see attached sample in Schedule 1 (a));
- The applicable disposal fee shall be paid by the hauler who delivers the waste to the Waste- Resource Management Centre;
- Haulers or waste generators wishing to Dispose of materials requiring special handling or disposal techniques shall give the Authority 48 hours' notice

requesting permission to deposit such special wastes, stating the properties, characteristics, origins and amounts of the waste.

- Authority staff shall advise the hauler whether the waste is acceptable and, if so, under what conditions; and
- No waste disposal fees shall apply to waste collected from Eligible Premises by the collection contractor(s) engaged by the Authority to undertake the Authority Collection program.

6.4 Haulage Vehicle Registration

Commercial haulers using the Authority's Waste-Resource Management Centres may be required to comply with the registration requirements of the Authority including vehicle registration for such haulers.

The following provisions may apply to vehicle registration for haulers using the Authority's Waste-Resource Management Centres:

- Haulers using the Authority's waste management facilities shall pre-register identifying information and the tare weight of each vehicle as required by the Authority from time to time, and separately identify those vehicles to be used in contracted Authority Collection services operated on behalf of the Authority (if the hauler is also a commercial collection contractor);
- Haulers who wish to be granted credit privileges with the Authority must register adequate information with the Authority. Each hauler will be assigned an account number and each vehicle may be assigned a unique identification number that shall be displayed on the left front of the vehicle in a location, size and format specified by the Manager; and The driver of each registered vehicle must present the assigned account number to the scale operator upon entering the facility. The hauler in whose name the account is registered will be invoiced for materials delivered under that account.

6.5 Waste packaging and placement requirements

Waste materials may be brought to the Waste-Resource Management Centre either bagged, bundled or loose. For bagged materials, Recyclables must be in blue or clear bags, compostables in Green Carts or compostable bags for Organics, and Residual Waste in clear bags. In case of Recyclables or Residual Waste brought in cardboard boxes, the boxes must be emptied by the user.

All Solid Waste shall be placed in appropriate designated locations for each type of Source- Separated Solid waste. Failing to do so is an offence contrary to section 6.8 of the By-law.

6.6 Fee Payment

Haulers who transport acceptable material to a facility operated by the Authority, either with his/her own vehicles, or through his/her contractors or agents shall pay tipping fee charges in cash, by credit card, or by current electronic payment technology available at the site or, if they have been granted credit privileges, upon invoice in accordance with sections a, b, and c below:

- a. When both inbound and outbound scales are operating, the vehicle will be weighed upon entering the facility and shall be weighed again upon leaving. The hauler will pay the fee in accordance with the current fee structure prior to leaving the facility, or upon receipt of an invoice if the hauler has been granted credit privileges;
- b. When only one scale is in operation and the tare weight of a vehicle transporting materials has been predetermined, payment in accordance with the fee structure is required upon being weighed prior to leaving the facility, or upon receipt of an invoice if the hauler has been granted credit privileges; and
- c. When only one scale is in operation and the tare weight of a vehicle transporting materials for disposal has not been predetermined, the vehicle will be weighed upon entering the facility and again upon leaving. The hauler will then pay the tipping fee in accordance with the fee structure set from time to time by the Authority prior to leaving the facility, or upon receipt of an invoice if the hauler has been granted credit privileges.

Haulers who have been granted credit privileges are subject to the current Overdue Account Collection Policy.

6.7 **Volume Based Tipping Fees**

The General Manager shall set per cubic-meter rates payable by the haulers to be used when the weigh scales at the Waste-Resource Management Centres become inoperative. These shall be applied based on the capacity of the vehicle and the volume of the material in the vehicle as estimated by the scale operator, and shall be based on material weights displayed in Schedule 1(b) Volume-based Tipping Fee Calculation.

6.8 **Inspection and Compliance Guidelines**

Waste at the Waste-Resource Management Centres may be inspected to ensure compliance with the source-separation and waste packaging requirements established by provincial regulation, the By-law, and operational rules of the Waste-Resource Management Centres.

Based on a visual inspection, random selection or other factors, Waste-Resource Management Centre staff may choose a load for thorough screening. Waste screening normally means removing bagged waste or individual items from a load for careful examination to assess compliance and to identify the waste generator(s).

As provided in section 7.4 of the By-law, inspection staff have the authority to request the names of all customers whose waste is contained in commercial loads being inspected.

Non-compliant materials located in a load are communicated to the hauler, customer or generator of the waste.

Non-compliant materials located in a load may also result in any penalty detailed in the By-law, including without limitation, a Warning, a By-law Ticket, a double tipping fee, or rejection of the load and sending it back to the generator for corrective action before it can be accepted at the Waste-Resource Management Centre.

7 By-law Enforcement

7.1 Compliance Philosophy

Authority staff use a balance of education and enforcement strategies to improve compliance with municipal By-laws and provincial regulations. Providing information and assistance to citizens and businesses is the first step in achieving compliance, followed if necessary by progressive enforcement action such as written notice, Warnings, fines and charges laid by investigators to be dealt with according to law in Provincial or Supreme Court.

7.2 Enforcement Tools and Procedures

The graduated enforcement response has been developed to address cases of failure to comply with the requirements of the By-law and Directives.

The tools used by enforcement staff range from verbal communication, written notice with specific deadlines, Warnings, suspension of curbside waste collection, Notices of Violation providing for an administrative out-of-court settlement (By-law Tickets), Summary Offence Tickets (SOTs) and Long Form Information charges in Provincial Court.

The enforcement tools are chosen based on the type and severity of offence and are at the discretion of the enforcement staff and in accordance with the Offence Enforcement and Penalties provisions of this By-law.

7.3 Investigation

All complaints and information concerning alleged violations of the By-law received are prioritized and investigated as quickly as resources allow. As needed, during the investigation, enforcement staff will work closely with other Authority staff, municipal staff, Nova Scotia Environment Inspectors, and with the local police agencies.

The By-law Enforcement Officer shall be qualified as a Special Constable under the Nova Scotia Police Act, be a member of the Atlantic Bylaw Officers Association (ABOA) and shall participate in enforcement and compliance training opportunities.



Schedule 1(a) – Fee Schedule
 Current April 1, 2020

| Waste Category | Price Per Tonne | |
|---|--------------------------------|--------------------------------|
| | Authority Members | Non-members |
| Recyclables | \$97 | \$129 |
| Organics | | |
| Food Waste | \$97 | \$129 |
| Brush, Grass Clippings, Pine Needles | \$97 | \$129 |
| Leaves | No Charge | \$129 |
| Garbage | \$121 | \$161 |
| Construction & Demolition Debris – Sorted | \$57 | \$76 |
| Brick, block, concrete | | |
| Asphalt shingles | | |
| Drywall | | |
| Construction & Demolition Debris – Mixed | \$121 | \$161 |
| Scrap Metals and White Goods | \$57 | \$76 |
| One free appliance per day | | |
| Minimum Fee | \$5 | \$10 |
| Penalty Fee | \$242 | \$322 |
| Other Services | | |
| CFC Removal from Refrigeration Units | \$20/unit | \$20/unit |
| Household Hazardous Waste | No Fee | No Fee |
| Contaminated Soil: Contact the Authority for disposal locations. | Dependent on disposal location | Dependent on disposal location |
| Other Special Wastes: Generator must give the Authority 48 hours' notice to make special arrangements. | To be arranged | To be arranged |
| Weighscale usage (loaded weight and tare weight) | \$10.00 per load | |
| Used wood pallets (for sale) | \$2.00 each | |



Hours of Operation:

Kentville: Mon – Fri 8am-4pm. Saturday 8am-12noon

Lawrencetown: Tues, Wed, Fri 8am – 4pm. Saturday 8 am-12 noon

Note 1: The minimum fee applies to the following: 41kg and less for garbage, 50 kg and less for Organics, 50 kg and less for Recyclables or 90 kg and less for sorted construction & demolition debris and scrap metal.

Note 2: The term **Authority Members** applies to anyone bringing a load generated in the Town of Wolfville, the Towns of Annapolis Royal, Berwick, Kentville, Middleton and Wolfville, and the First Nations communities of Annapolis Valley, Bear River, and Glooscap. Loads originating outside these areas are considered **on-members**.

Schedule 1(b)
Volume Based Tipping Fee Calculation

It may be necessary at times to operate one or both of the Waste-Resource Management Centres with inoperable scales – for example, during an emergency such as a major power failure. In such a circumstance it would be impossible to charge tipping fees based on incoming weights. Volume-based fees are one option.

The following table details conversion factors that the scale operator can use to calculate fees based on the type and volume of the material on the delivery truck.

**Volume Based
 Weights**

| MSW | lb./cu yd. | kg/cu yd. | kg/cu m |
|------------------------|-------------------|------------------|----------------|
| Non-compacted | 225 | 102 | 134 |
| Compacted | 750 | 341 | 446 |
| C&D | | | |
| Loose Mixed | 560 | 255 | 333 |
| Wood | 169 | 77 | 100 |
| Roofing | 731 | 332 | 434 |
| Concrete | 860 | 391 | 511 |
| Organics | | | |
| Food Waste | 1,070 | 486 | 635 |
| Leaves | 225 | 102 | 134 |
| Brush | 300 | 136 | 178 |
| Grass | 400 | 182 | 238 |
| Recyclables | | | |
| Paper Mixed Loose | 875 | 398 | 520 |
| Containers Mixed Loose | 35 | 16 | 21 |

Information from various sources including

National Recycling Coalition Measurement Standards and Reporting Guidelines; EPA; FEECO; CIWMB 2006

Conversions: 1 kg = 2.2 lb.; 1 cu yd. = .765 cu meter



1. Title

1.1 This Bylaw is entitled “Repeal of Bylaws and Regulations Chapter 107”

2. Repeal

2.1. Be it enacted by the Council of the Town of Wolfville under the authority of the *Municipal Government Act* as follows:

The following Bylaw by Chapter and Description be hereby repealed in their entirety:

Chapter 68 – Valley Waste Solid Waste Management Bylaw

2.2 This Bylaw shall take effect on the date that the new Solid Waste Bylaw Ch. 106 comes into effect.

Clerk’s Annotation for Official Bylaw Book

Date of first reading:

Date of advertisement of Notice of Intent to Consider:

Date of second reading:

Date of advertisement of Passage of Bylaw:

Date of mailing to Minister a certified copy of Bylaw:

I certify that this **Bylaw to Repeal Valley Waste Solid Waste Management Bylaw** was adopted by Council and published as indicated above.

Erin Beaudin, CAO & Town Clerk

Date

REQUEST FOR DECISION 049-2020

Title: VWRM Debt Guarantees

Date: 2020-11-03

Department: Finance



SUMMARY

Valley Waste Resource Management Debt Guarantees

Annually the Town is involved in the budget process for Valley Waste Resource Management (VWRM), including any debt guarantees that may be required in relation to the VWRM capital budget.

The request before Council with this report relates to the 2020/21 Capital program, for which VWRM would expect to participate in next spring's Municipal Finance Corporation's debenture issue. The first step for VWRM is to have their TBR #20/21-1 approved through the Minister's Office (Municipal Affairs). Part of this process is to have the IMSA partners sign off on debt guarantee resolutions supporting the TBR.

DRAFT MOTION:

That Council guarantees a share of the Valley Waste Resource Management Authority's TBR #20/21-1 (in the amount of \$945,000), with Wolfville's share being 8.24% or \$77,868.00 as per attached loan guarantee form.

REQUEST FOR DECISION 049-2020

Title: VWRM Debt Guarantees

Date: 2020-11-03

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act - Section 88
- VWRM Intermunicipal Service Agreement (IMSA)

3) STAFF RECOMMENDATION

That Council approve the loan guarantee requested by VWRM to address the majority of their 2020/21 capital requirements.

4) REFERENCES AND ATTACHMENTS

1. Standard (new) loan guarantee resolution provided by VWRM (attached)
2. VWRM TBR 20/21-1, including schedule A showing breakdown of guarantees, and schedule B noting the Capital Budget items being funded by way of debt (attached)
3. VWRM 2020/21 approved budget (refer to Town RFD 019-2020, April Council agenda)

5) DISCUSSION

Similar to the Town, VWRM must go through the process required to access debenture funding for its capital program. As one of the IMSA parties, Wolfville must guarantee its share of any long term borrowings of VWRM. This paperwork deals with the documentation needed to ensure the TBR can be approved by the Minister.

The breakdown of guarantees by the IMSA group is:

| MUNICIPAL PARTNER | GUARANTEE PERCENTAGE | GUARANTEE AMOUNT |
|---|----------------------|------------------|
| Municipality of the County of Kings | 74.69% | \$705,821.00 |
| Town of Kentville | 9.99% | \$94,406.00 |
| Town of Wolfville | 8.24% | \$77,868.00 |
| Town of Berwick | 3.53% | \$33,358.00 |
| Town of Middleton | 2.51% | \$23,719.00 |
| Town of Annapolis Royal | 1.04% | \$9,828.00 |
| Total Capital Requirements for Borrowing Resolution | 100.00% | \$945,000.00 |

REQUEST FOR DECISION 049-2020

Title: VWRM Debt Guarantees

Date: 2020-11-03

Department: Finance



6) FINANCIAL IMPLICATIONS

There is no immediate budget impact to the Town as the capital program was already considered as part of the approval of for the VWRM 2020/21 Budget.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None provided at this time.

8) COMMUNICATION REQUIREMENTS

Once approved guarantee is signed, advise VWRM staff of Councils decision.

9) ALTERNATIVES

Not provide the guarantee. This option would require VWRM to seek a different mechanism to fund it's 2020/21 capital budget. Since Council has already approved their budget, not providing the guarantee is not a practical option.

**VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY
MUNICIPAL PARTNER GUARANTEE RESOLUTION
COUNCIL OF**

Guarantee Share Amount: \$ _____ Purpose: _____

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority has determined to borrow the aggregate principal amount of _____ Dollars (\$ _____) for purpose of _____;

WHEREAS the Authority has requested the Council of the _____, a municipality that executed the instrument of incorporation of the Authority, to guarantee said borrowing; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act, no guarantee of a borrowing by a municipality shall have effect unless the Minister of Municipal Affairs and Housing has approved of the proposed borrowing or debenture and of the proposed guarantee;

BE IT THEREFORE RESOLVED

THAT the Council of the _____ does hereby approve the borrowing of the aggregate principal amount of _____ Dollars (\$ _____) for the purpose set out above;

THAT subject to the approval of the Minister of Municipal Affairs and Housing of the borrowing by the Authority and the approval of the Minister of Municipal Affairs and Housing of the guarantee, the Council unconditionally guarantee repayment of _____ Dollars (\$ _____) for the purpose set out above; and

THAT upon the issue of the debentures, the Mayor and Chief Administrative Officer of the Municipality do sign the guarantee attached to each of the debentures and affix thereto the corporate seal of the Municipality.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the _____ day of _____, 2020.

GIVEN under the hands of the Clerk and under the seal of the Municipality this _____ day of _____, 2020.

Clerk

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 945,000.00

Capital Projects: Detailed in Schedule "B"

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Town of Berwick, the Town of Kentville, the Town of Middleton, the Town of Wolfville, the Town of Annapolis Royal, and the Municipality of the County of Kings entered into an inter-municipal services agreement pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority pursuant to the inter-municipal agreement states that the body corporate shall be vested with the power to borrow money for the purpose of capital projects, the specific amounts and descriptions of which are contained in Schedule "B";

WHEREAS any borrowing and/or entering into debt obligations of the municipal body corporate must be approved by the municipal units and the Municipal Guarantee percentages and amounts for each of the six municipal parties are attached at Schedule "A"; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act no money shall be borrowed by a municipality, village, committee by an inter-municipal agreement or service commission pursuant to this Act or another Act of the Legislature until the proposed borrowing has been approved by the Minister of Municipal Affairs and Housing has the approved the proposed guarantees;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 92 of the Municipal Government Act, and subject to the approval of the Minister of Municipal Affairs and Housing, the Authority borrow a sum or sums not to exceed Nine Hundred Forty-Five Thousand Dollars (\$ 945,000.00) for the purpose set out above;

THAT the sum be borrowed by the issue and sale of debentures of the Authority of an amount as the Authority deems necessary;

THAT pursuant to Section 92 of the Municipal Government Act, the issue of debentures be postponed and that a sum or sums not to exceed Nine Hundred Forty-Five Thousand Dollars (\$ 945,000.00) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

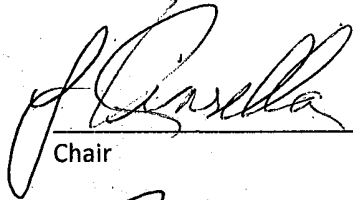
THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

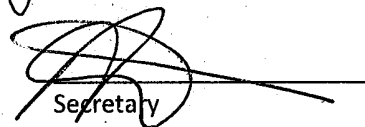
THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and,

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Valley Region Solid Waste-Resource Management Authority held on the 16 day of September, 2020.

GIVEN under the hands of the Chair and the Secretary and under the seal of the Authority this 16 day of September, 2020.


Chair


Secretary

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 945,000.00

Capital Projects: Detailed in Schedule "B"

SCHEDULE "A"

MUNICIPAL GUARANTEES

| MUNICIPAL PARTNER | GUARANTEE PERCENTAGE | GUARANTEE AMOUNT |
|--|-----------------------------|-------------------------|
| Municipality of the County of Kings | 74.69% | \$705,821.00 |
| Town of Kentville | 9.99% | \$94,406.00 |
| Town of Wolfville | 8.24% | \$77,868.00 |
| Town of Berwick | 3.53% | \$33,358.00 |
| Town of Middleton | 2.51% | \$23,719.00 |
| Town of Annapolis Royal | 1.04% | \$9,828.00 |
| Total Capital Requirements for Borrowing Resolution | 100.00% | \$945,000.00 |

VALLEY REGION SOLD WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 945,000.00

Capital Projects: Detailed in Schedule "B"

**SCHEDULE "B"
CAPITAL PROJECTS**

| | | \$ |
|---|----------------------------------|-------------------|
| Heading: Vehicles | | |
| Item | Heavy Duty 4X4 Pickup Truck | 50,000.00 |
| Item | Roll Off Truck | 225,000.00 |
| Item | | |
| Item | | |
| Heading Sub Total: | | 275,000.00 |
| Heading: Equipment | | |
| Item | Power Lift Gate for Pickup Truck | 4,000.00 |
| Item | Wheel Loader | 235,000.00 |
| Item | Forklift | 42,000.00 |
| Item | | |
| Heading Sub Total: | | 281,000.00 |
| Heading: Site / Facilities | | |
| Item | Automated Scale House Window | 18,000.00 |
| Item | | |
| Item | | |
| Item | | |
| Heading Sub Total: | | 18,000.00 |
| Heading: Various | | |
| Item | Land for Future Expansion | 238,000.00 |
| Item | Video Surveillance Cameras | 75,000.00 |
| Item | Scale Program Software | 50,000.00 |
| Item | Server Computer Switch | 8,000.00 |
| Heading Sub Total: | | 371,000.00 |
| TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION | | 945,000.00 |

INFORMATION REPORT

Title: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance



SUMMARY

1st Quarter Financial Update

This report comprises one of the components of the Town's commitment to transparency and accountability. The process includes quarterly updates that go first to the Audit Committee for questions and review. After that, the report is forwarded to Council (at the next available COW meeting) to complete that step of updating financial results for the Town.

This year's process of financial updates has had an additional factor, which has been updates taken direct to Council to provide high level information since the start of the COVID state of emergency. Despite the additional information provided to Council, the quarterly variance report and discussion with Audit Committee remain an important element in oversight of the Town's adherence to budget and overall financial management.

The Finance Department has been working on the June 30, 2019 variance report since mid-July and a draft copy was provided to the Mgt Team at the end of July. The 1st quarter results are well ahead of budget expectations, however much of this relates to projects/initiatives being put on hold during the first half of the year as the financial impact from COVID becomes more clear.

Audit Committee Draft Motion

THAT THE AUDIT COMMITTEE FORWARD THE INTERIM FINANCIAL REPORT (AS AT JUNE 30, 2020) TO THE NEXT AVAILABLE COMMITTEE OF THE WHOLE MEETING.

INFORMATION REPORT

Title: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance



1) CAO COMMENTS

2) REFERENCES AND ATTACHMENTS

- 2020/21 Operations Plan, approved by Council in March 2020
- June 30/20 Variance Report (attached)
- June 30/20 Summary of Significant Variances (attached)
- Various financial updates direct to Council this year including RFD 017-2020, RFD 018-2020, RFD 024-2020, RFD 031-2020, and June Info Report COVID Update

3) DISCUSSION

The quarterly financial update is intended to provide the Audit Committee and Council with an overview of where the Town's financial results are in comparison to the budgeted expectations up to the most recent quarter end. In addition, it provides an opportunity to update other financial balances that might otherwise not be reviewed until year end, e.g. outstanding accounts receivables.

The variance from budget, both overall and on numerous lines items, is larger than typically expected after the first quarter. The key contributing factor to this is the financial impact of the COVID pandemic as well as the steps taken early in the year by Council and senior staff to manage expenditures in the early part of the fiscal year. The following information covers the first quarter variance reports for the Town's Operating and Water Utility Operating Funds, updates on the Capital Projects, and updates on outstanding receivables.

Town Operating Fund

The June 30th Financial Variance Report attached focuses on *actual* results compared to *expected* budget results for the first quarter of the year. The monthly breakdown is based on when the revenue or expenditure is planned to occur, not simply a 1/12ths allocation.

Timing differences (see details below) account for a much larger portion of the raw net 1st quarter variance this year compared to any other year. This basically means the expected year-end result is significantly less than the surplus shown at June 30th. As noted above, COVID has impacted many areas of the Town operation. Several of these impacts have temporarily shown up in the June 30th results, with expenditures occurring later in the year than budget expectations.

Attached is the variance report for the period ended June 30th. Included is the summary page of all Town operating activities, accompanied by Divisional and Department breakdowns.

INFORMATION REPORTTitle: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance

**Town of Wolfville Operating Fund**

| | Actual June 30, 2020 | Budget June 30, 2020 | Variance over/(under) budget |
|--|---------------------------------|---------------------------------|---|
| Revenues | \$4,515,407 | \$4,549,159 | \$(33,752) |
| Expenditures (operating/capital & reserves) | 2,041,188 | 3,438,723 | (1,397,535) |
| Net Surplus | \$2,474,219 | \$1,110,436 | \$1,363,783 |

As noted in the table, results in the first half of the year are \$1.3 million ahead of budget. This is not a typical year due to COVID, so the raw variance should be discounted in terms of importance. The adjusted variance noted below carries more relevance after allowing for timing differences.

Following is a high-level summary of identified and/or expected timing differences between budget and actual:

| Timing Difference Reconciliation | | |
|-------------------------------------|-----------|-------------------|
| Surplus variance, as of June 30/20 | | \$ 1,363,783 |
| Revenue variance timing adjustments | | |
| Deed Transfer Tax | (70,000) | |
| Property taxes | (20,000) | |
| Other | (100,000) | (190,000) |
| Expense variance timing adjustments | | |
| Operational Equip/Supplies | (27,000) | |
| Contracted Services | (109,000) | |
| Grants to Organizations | (80,000) | |
| Partner Contributions | (60,500) | |
| Other Debt Charges | (14,000) | |
| Interest On Debentures | (87,800) | |
| Principal Repymt on Debentures | (562,900) | |
| Stay Healthy Main St | (35,000) | |
| | | (976,200) |
| Adjusted Surplus Forecast | | \$ 197,583 |

The adjusted surplus forecast is within 2% of the total budget. It is important to note that many initiatives/projects which are in the budget have either formally been temporarily deferred or cut. It is not unexpected that actual financial results would be ahead of budget expectations in the first quarter.

INFORMATION REPORT

Title: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance



A couple of key areas at this point of the year:

- Deed Transfer Tax is slightly higher than budget in the first quarter. This variance reversed in July where DTT revenue came in almost 50% below budget. July through September are typically the highest months in regard to DTT revenue. It is too soon to know which direction this revenue will take through the rest of the year.
- The largest timing difference is related to debenture repayments. The NS Municipal Finance Corporation (which administers the debenture program) took steps this year to assist municipalities with their cash flows during the early part of the year. They delayed taking principal & interest payments from municipalities until July, which is later than usual for most debentures. Note debenture related expenses above account for \$664,700 of the timing differences.
- There have been a couple of larger, unbudgeted expenses this year, which will impact the final year end surplus/deficit situation.
 - Stay Healthy Main Street external costs (not including staff time for set up or removal) total approximately \$35,000. This is partially offset by grant funding, the details of which are being worked out with the province as the grant was initially tied to the full pilot project.
 - A repair to Highland Avenue near Main Street had to be addressed. An unusually heavy rainfall created underground conditions where new infrastructure installed four years ago had to be replaced.
 - Revenue losses related to sewer charges are expected to be larger than original estimates. The first quarter water/sewer billing run showed a 20% drop in water consumption from June 2019. It is unlikely these revenues will be sufficient to cover operational costs for the full year. See additional notes regarding this in the Water Utility section below.

Overall, it will be important for the Town to maintain at least a break-even operation for the year. Staff expect that the 2021/22 budget year will be a difficult one given the continued impact of COVID. From a financial perspective, the negative impacts on the economy are expected to carry over into next year at a minimum. Carrying any level of deficit into 2021/22 would only add to the expected budget difficulties.

A table containing key Divisional variances > \$5,000 is attached to this report. Additional explanations of those variances can be found in that document.

Town Capital Fund

A summary is provided in the variance report attached. Only a small portion of the capital plan was expended in the first quarter. This is not unusual compared to past years during the 1st quarter. The

INFORMATION REPORT

Title: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance



delay is not directly linked to the COVID impacts (as noted in the operational section above), although it may be somewhat indirectly linked to working remotely during the first couple months of the year. Not all processes have functioned as efficiently while staff have worked from home, although this has improved over time.

The capital project summary included in the attached June 30 Variance Report includes notations on the projects that have known details.

Water Utility

The Utility ended the first quarter \$139,500 ahead of budget. This result, however, is not expected to match the results by year end. Staff anticipate the Utility may end the year with a small deficit. Refer to Metered Sales revenue which was \$7,000 below budget in the 1st quarter. This relates to a material drop in consumption during a period of time where anecdotally one would expect more people to be home during the day than past years.

- A review of Acadia's use of water and selected commercial accounts (only 21 accounts in all) shows a significant drop in water consumption. This is one of those pieces of data that informs our knowledge on the impact of the COVID pandemic on the commercial sector.
- The group of 21 accounts reviewed show approximately a 50% drop in use of water. Acadia has been impacted and there was no real activity in use of residences and sports facilities. Restaurants and overnight accommodation locations clearly show a decline in customers.

Although the COVID restrictions have been relaxed somewhat since June 30th, there is likely a continued trend toward less demand on the water system. The 2nd quarter billing run totals should help inform how much of a recovery from the low early demand will be experienced through the rest of the year.

Outstanding Taxes

As reported to Council throughout the 1st quarter, payment of outstanding taxes has been materially lower than last year. This was not unexpected and in fact was a major concern for most municipalities. Wolfville's collections have been around \$300,000 to \$400,000 slower than the first quarter last year. This has not improved during July and August.

Council waived the requirement to charge interest on arrears during the first half of the year. Although helpful to members of the community, it also impacts the incentive to pay taxes on time, i.e. no harm if late. Interest charges start again with the due date of the final tax bills issued at the end of August. Time will tell whether payment rates increase in the fall.

INFORMATION REPORT

Title: 1st Quarter Financial Update

Date: 2020-09-04

Department: Finance



4) FINANCIAL IMPLICATIONS

Not applicable. This report for information purposes only.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No specific references provided. Generally speaking the quarterly financial updates help to provide transparency and accountability. In addition, where variances are materially significant, the reports can assist Council in ensuring projects/programs are affordable, and enhance the organizations ability to Stay the Course.

6) COMMUNICATION REQUIREMENTS

This document and associated report are part of Council's communication and accountability to the public. No other specific communications considered at this time.

7) FUTURE COUNCIL INVOLVEMENT

After review by Audit Committee, this report and related financial statements will be forwarded to COW to complete the reporting cycle.

Interim Financial Variance Report

Town of Wolfville

As at June 30, 2020



A cultivated experience for the mind, body, and soil

Contents

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GP-2013 Wolfville
Town Operating Fund
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$4,195,593 | \$4,177,032 | \$18,561 | \$9,546,000 | \$3,992,193 |
| Cost sharing recoveries | 175,825 | 165,505 | 10,320 | 662,100 | 158,058 |
| Sewer charges | 94,593 | 107,205 | (12,612) | 451,500 | 98,638 |
| Sale of services and other revenue | 23,935 | 64,192 | (40,257) | 317,300 | 67,820 |
| Provincial & Federal Grants | 25,461 | 35,225 | (9,764) | 175,200 | 26,385 |
| | <u>4,515,407</u> | <u>4,549,159</u> | <u>(33,752)</u> | <u>11,152,100</u> | <u>4,343,094</u> |
| EXPENSES | | | | | |
| Salary and wages | 563,647 | 723,098 | (159,451) | 2,621,000 | 675,498 |
| Employee Benefits | 119,427 | 133,762 | (14,335) | 491,300 | 131,247 |
| Meetings, Meals and Travel | 598 | 5,409 | (4,811) | 25,600 | 5,878 |
| Professional Development | 1,199 | 25,634 | (24,435) | 95,000 | 38,218 |
| Membership Dues & Fees | 5,557 | 12,000 | (6,443) | 15,800 | 4,890 |
| Advertising | 2,813 | 8,350 | (5,537) | 32,900 | 8,745 |
| Telecommunications | 8,684 | 11,783 | (3,099) | 47,400 | 10,593 |
| Office Expense | 11,165 | 17,363 | (6,198) | 66,000 | 16,111 |
| Legal | 3,103 | 14,426 | (11,323) | 42,700 | 6,363 |
| Insurance | 101,973 | 82,238 | 19,735 | 96,000 | 81,379 |
| Marketing and Communications | | 850 | (850) | 3,400 | 1,125 |
| Audit | 2,019 | | 2,019 | 20,000 | (12,614) |
| Stipends & Honorariums | 54,554 | 55,695 | (1,141) | 205,400 | 55,187 |
| Miscellaneous | 0 | 444 | (444) | 2,600 | 12 |
| Heat | 2,380 | 5,538 | (3,158) | 28,500 | 4,120 |
| Utilities | 26,148 | 30,167 | (4,019) | 124,600 | 23,428 |
| Repairs and Maintenance | 9,406 | 37,592 | (28,186) | 108,800 | 20,384 |
| Vehicle Fuel | 6,524 | 9,575 | (3,051) | 50,400 | 11,704 |
| Vehicle Repairs & Maintenance | 32,500 | 32,625 | (125) | 140,800 | 39,789 |
| Vehicle Insurance | 12,630 | 11,900 | 730 | 11,900 | 9,738 |
| Operational Equip & Supplies | 95,128 | 235,996 | (140,868) | 598,300 | 121,034 |
| Equipment Maintenance | 927 | 2,500 | (1,573) | 10,000 | 2,013 |
| Equipment Rentals | 600 | | 600 | | |
| Program Expenditures | 5,613 | 12,400 | (6,787) | 77,600 | 4,284 |
| Contracted Services | 519,043 | 630,154 | (111,111) | 2,635,600 | 535,278 |
| Grants to Organizations | | 115,200 | (115,200) | 245,200 | 64,400 |
| Licenses and Permits | 781 | | 781 | 3,300 | 764 |
| Tax Exemptions | 43,146 | 45,390 | (2,244) | 112,500 | 42,644 |
| Election | | | | 35,000 | |
| Partner Contributions | 411,525 | 518,875 | (107,350) | 1,767,100 | 524,890 |
| Other debt charges | 98 | 9,100 | (9,002) | 10,300 | 8,360 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>2,041,188</u> | <u>2,788,064</u> | <u>(746,876)</u> | <u>9,727,500</u> | <u>2,435,462</u> |
| Net Operational Surplus | <u>2,474,219</u> | <u>1,761,095</u> | <u>713,124</u> | <u>1,424,600</u> | <u>1,907,632</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture principal | | 562,900 | (562,900) | 562,900 | 538,366 |
| Debenture interest | | 87,759 | (87,759) | 162,400 | 74,373 |
| Operating reserves | | | | (300,000) | |
| Capital Reserves | | | | 999,300 | |
| | | <u>650,659</u> | <u>(650,659)</u> | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>2,474,219</u> | <u>1,110,436</u> | <u>1,363,783</u> | | <u>1,294,893</u> |

GP-2013 Wolfville
Town Operating Fund
For the Three Months Ending Tuesday, June 30, 2020

| | Financial Results To | | | Annual Budget 3/31/2021 | Previous Year Actual 6/30/2019 | |
|---------------------------------------|----------------------|---------------------|------------------|-------------------------------|--------------------------------------|------------------|
| | Actual 6/30/2020 | Budget 6/30/2020 | VARIANCE | | | |
| REVENUES | | | | | | |
| Taxes and grants in lieu of taxes | \$4,195,593 | \$4,177,032 | \$18,561 | \$9,546,000 | \$3,992,193 | |
| Cost sharing recoveries | 175,825 | 165,505 | 10,320 | 662,100 | 158,058 | |
| Sewer charges | 94,593 | 107,205 | -12,612 | 451,500 | 98,638 | |
| Sale of services and other revenue | 23,935 | 64,192 | -40,257 | 317,300 | 67,820 | |
| Provincial & Federal Grants | 25,461 | 35,225 | -9,764 | 175,200 | 26,385 | |
| | <u>4,515,407</u> | <u>4,549,159</u> | <u>-33,752</u> | <u>11,152,100</u> | <u>4,343,094</u> | |
| EXPENSES | | | | | | |
| Insurance | 101,973 | 82,238 | 19,735 | 24.0% | 96,000 | 81,379 |
| Audit | 2,019 | | 2,019 | #DIV/0! | 20,000 | -12,614 |
| Licenses and Permits | 781 | | 781 | #DIV/0! | 3,300 | 764 |
| Vehicle Insurance | 12,630 | 11,900 | 730 | 6.1% | 11,900 | 9,738 |
| Equipment Rentals | 600 | | 600 | #DIV/0! | | |
| Vehicle Repairs & Maintenance | 32,500 | 32,625 | -125 | -0.4% | 140,800 | 39,789 |
| Miscellaneous | 0 | 444 | -444 | -100.0% | 2,600 | 12 |
| Marketing and Communications | | 850 | -850 | -100.0% | 3,400 | 1,125 |
| Stipends & Honorariums | 54,554 | 55,695 | -1,141 | -2.0% | 205,400 | 55,187 |
| Equipment Maintenance | 927 | 2,500 | -1,573 | -62.9% | 10,000 | 2,013 |
| Tax Exemptions | 43,146 | 45,390 | -2,244 | -4.9% | 112,500 | 42,644 |
| Vehicle Fuel | 6,524 | 9,575 | -3,051 | -31.9% | 50,400 | 11,704 |
| Telecommunications | 8,684 | 11,783 | -3,099 | -26.3% | 47,400 | 10,593 |
| Heat | 2,380 | 5,538 | -3,158 | -57.0% | 28,500 | 4,120 |
| Utilities | 26,148 | 30,167 | -4,019 | -13.3% | 124,600 | 23,428 |
| Meetings, Meals and Travel | 598 | 5,409 | -4,811 | -88.9% | 25,600 | 5,878 |
| Advertising | 2,813 | 8,350 | -5,537 | -66.3% | 32,900 | 8,745 |
| Office Expense | 11,165 | 17,363 | -6,198 | -35.7% | 66,000 | 16,111 |
| Membership Dues & Fees | 5,557 | 12,000 | -6,443 | -53.7% | 15,800 | 4,890 |
| Program Expenditures | 5,613 | 12,400 | -6,787 | -54.7% | 77,600 | 4,284 |
| Other debt charges | 98 | 9,100 | -9,002 | -98.9% | 10,300 | 8,360 |
| Legal | 3,103 | 14,426 | -11,323 | -78.5% | 42,700 | 6,363 |
| Employee Benefits | 119,427 | 133,762 | -14,335 | -10.7% | 491,300 | 131,247 |
| Professional Development | 1,199 | 25,634 | -24,435 | -95.3% | 95,000 | 38,218 |
| Repairs and Maintenance | 9,406 | 37,592 | -28,186 | -75.0% | 108,800 | 20,384 |
| Partner Contributions | 411,525 | 518,875 | -107,350 | -20.7% | 1,767,100 | 524,890 |
| Contracted Services | 519,043 | 630,154 | -111,111 | -17.6% | 2,635,600 | 535,278 |
| Grants to Organizations | | 115,200 | -115,200 | -100.0% | 245,200 | 64,400 |
| Operational Equip & Supplies | 95,128 | 235,996 | -140,868 | -59.7% | 598,300 | 121,034 |
| Salary and wages | 563,647 | 723,098 | -159,451 | -22.1% | 2,621,000 | 675,498 |
| Election | | | | #DIV/0! | 35,000 | |
| Doubtful accounts allowance | | | | | 2,500 | |
| | <u>2,041,188</u> | <u>2,788,064</u> | <u>-746,876</u> | | <u>9,727,500</u> | <u>2,435,462</u> |
| Net Operational Surplus | <u>2,474,219</u> | <u>1,761,095</u> | <u>713,124</u> | | <u>1,424,600</u> | <u>1,907,632</u> |
| CAPITAL PROGRAM & RESERVES | | | | | | |
| Debtenture principal | | 562,900 | -562,900 | | 562,900 | 538,366 |
| Debtenture interest | | 87,759 | -87,759 | | 162,400 | 74,373 |
| Operating reserves | | | | | -300,000 | |
| Capital Reserves | | | | | 999,300 | |
| | | <u>650,659</u> | <u>-650,659</u> | | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>2,474,219</u> | <u>1,110,436</u> | <u>1,363,783</u> | | <u>1,424,600</u> | <u>1,294,893</u> |

GP-2013 Wolfville
Town Operating Fund
For the Three Months Ending Tuesday, June 30, 2020

| | Financial Results To | | | | Annual Budget 3/31/2021 | Previous Year Actual 6/30/2019 |
|---------------------------------------|----------------------|---------------------|------------------|---------|-------------------------------|--------------------------------------|
| | Actual 6/30/2020 | Budget 6/30/2020 | VARIANCE | | | |
| REVENUES | | | | | | |
| Taxes and grants in lieu of taxes | \$4,195,593 | \$4,177,032 | \$18,561 | | \$9,546,000 | \$3,992,193 |
| Cost sharing recoveries | 175,825 | 165,505 | 10,320 | | 662,100 | 158,058 |
| Sewer charges | 94,593 | 107,205 | -12,612 | | 451,500 | 98,638 |
| Sale of services and other revenue | 23,935 | 64,192 | -40,257 | | 317,300 | 67,820 |
| Provincial & Federal Grants | 25,461 | 35,225 | -9,764 | | 175,200 | 26,385 |
| | <u>4,515,407</u> | <u>4,549,159</u> | <u>-33,752</u> | | <u>11,152,100</u> | <u>4,343,094</u> |
| EXPENSES | | | | | | |
| Salary and wages | 2,019 | | 2,019 | #DIV/0! | 20,000 | -12,614 |
| Employee Benefits | 600 | | 600 | #DIV/0! | | |
| Meetings, Meals and Travel | 781 | | 781 | #DIV/0! | 3,300 | 764 |
| Professional Development | | | | #DIV/0! | 35,000 | |
| Membership Dues & Fees | 101,973 | 82,238 | 19,735 | 24.0% | 96,000 | 81,379 |
| Advertising | 12,630 | 11,900 | 730 | 6.1% | 11,900 | 9,738 |
| Telecommunications | 32,500 | 32,625 | -125 | -0.4% | 140,800 | 39,789 |
| Office Expense | 54,554 | 55,695 | -1,141 | -2.0% | 205,400 | 55,187 |
| Legal | 43,146 | 45,390 | -2,244 | -4.9% | 112,500 | 42,644 |
| Insurance | 119,427 | 133,762 | -14,335 | -10.7% | 491,300 | 131,247 |
| Marketing and Communications | 26,148 | 30,167 | -4,019 | -13.3% | 124,600 | 23,428 |
| Audit | 519,043 | 630,154 | -111,111 | -17.6% | 2,635,600 | 535,278 |
| Stipends & Honorariums | 411,525 | 518,875 | -107,350 | -20.7% | 1,767,100 | 524,890 |
| Miscellaneous | 563,647 | 723,098 | -159,451 | -22.1% | 2,621,000 | 675,498 |
| Heat | 8,684 | 11,783 | -3,099 | -26.3% | 47,400 | 10,593 |
| Utilities | 6,524 | 9,575 | -3,051 | -31.9% | 50,400 | 11,704 |
| Repairs and Maintenance | 11,165 | 17,363 | -6,198 | -35.7% | 66,000 | 16,111 |
| Vehicle Fuel | 5,557 | 12,000 | -6,443 | -53.7% | 15,800 | 4,890 |
| Vehicle Repairs & Maintenance | 5,613 | 12,400 | -6,787 | -54.7% | 77,600 | 4,284 |
| Vehicle Insurance | 2,380 | 5,538 | -3,158 | -57.0% | 28,500 | 4,120 |
| Operational Equip & Supplies | 95,128 | 235,996 | -140,868 | -59.7% | 598,300 | 121,034 |
| Equipment Maintenance | 927 | 2,500 | -1,573 | -62.9% | 10,000 | 2,013 |
| Equipment Rentals | 2,813 | 8,350 | -5,537 | -66.3% | 32,900 | 8,745 |
| Program Expenditures | 9,406 | 37,592 | -28,186 | -75.0% | 108,800 | 20,384 |
| Contracted Services | 3,103 | 14,426 | -11,323 | -78.5% | 42,700 | 6,363 |
| Grants to Organizations | 598 | 5,409 | -4,811 | -88.9% | 25,600 | 5,878 |
| Licenses and Permits | 1,199 | 25,634 | -24,435 | -95.3% | 95,000 | 38,218 |
| Tax Exemptions | 98 | 9,100 | -9,002 | -98.9% | 10,300 | 8,360 |
| Election | | 850 | -850 | -100.0% | 3,400 | 1,125 |
| Partner Contributions | 0 | 444 | -444 | -100.0% | 2,600 | 12 |
| Other debt charges | | 115,200 | -115,200 | -100.0% | 245,200 | 64,400 |
| Doubtful accounts allowance | | | | | 2,500 | |
| | <u>2,041,188</u> | <u>2,788,064</u> | <u>-746,876</u> | | <u>9,727,500</u> | <u>2,435,462</u> |
| Net Operational Surplus | <u>2,474,219</u> | <u>1,761,095</u> | <u>713,124</u> | | <u>1,424,600</u> | <u>1,907,632</u> |
| CAPITAL PROGRAM & RESERVES | | | | | | |
| Debt principal | | 562,900 | -562,900 | | 562,900 | 538,366 |
| Debt interest | | 87,759 | -87,759 | | 162,400 | 74,373 |
| Operating reserves | | | | | -300,000 | |
| Capital Reserves | | | | | 999,300 | |
| | | <u>650,659</u> | <u>-650,659</u> | | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>2,474,219</u> | <u>1,110,436</u> | <u>1,363,783</u> | | | <u>1,294,893</u> |

GP-2013 Wolfville
GENERAL GOVERNMENT DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$3,999,839 | \$3,978,982 | \$20,857 | \$9,149,900 | \$3,789,779 |
| Cost sharing recoveries | 63,525 | 63,525 | | 254,100 | 59,033 |
| Sale of services and other revenue | 9,619 | 33,825 | (24,206) | 185,500 | 28,614 |
| Provincial & Federal Grants | 18,661 | 18,600 | 61 | 71,100 | 18,985 |
| | <u>4,091,644</u> | <u>4,094,932</u> | <u>(3,288)</u> | <u>9,660,600</u> | <u>3,896,411</u> |
| EXPENSES | | | | | |
| Salary and wages | 164,804 | 182,051 | (17,247) | 679,300 | 163,181 |
| Employee Benefits | 35,215 | 34,827 | 388 | 133,600 | 35,116 |
| Meetings, Meals and Travel | | 2,032 | (2,032) | 10,100 | 1,907 |
| Professional Development | 411 | 21,884 | (21,473) | 80,000 | 35,132 |
| Membership Dues & Fees | 3,866 | 6,900 | (3,034) | 7,000 | 3,198 |
| Advertising | 1,741 | 1,975 | (234) | 7,900 | 3,085 |
| Telecommunications | 3,290 | 4,160 | (870) | 16,800 | 4,712 |
| Office Expense | 7,887 | 10,070 | (2,183) | 36,800 | 10,934 |
| Legal | 3,103 | 7,500 | (4,397) | 15,000 | 5,584 |
| Insurance | 101,245 | 81,700 | 19,545 | 90,000 | 80,419 |
| Marketing and Communications | | 600 | (600) | 2,400 | 1,125 |
| Audit | 2,019 | | 2,019 | 20,000 | (12,614) |
| Stipends & Honorariums | 44,454 | 44,895 | (441) | 167,000 | 44,387 |
| Miscellaneous | 0 | 444 | (444) | 2,600 | 12 |
| Heat | 1,563 | 2,458 | (895) | 15,400 | 2,457 |
| Utilities | 1,177 | 1,425 | (248) | 5,700 | 1,065 |
| Repairs and Maintenance | 2,403 | 9,300 | (6,897) | 23,000 | 4,437 |
| Operational Equip & Supplies | 17,184 | 49,449 | (32,265) | 99,600 | 13,945 |
| Program Expenditures | | 500 | (500) | 2,000 | |
| Contracted Services | 6,171 | 34,300 | (28,129) | 95,000 | 901 |
| Grants to Organizations | | 40,500 | (40,500) | 145,500 | 4,000 |
| Tax Exemptions | 43,146 | 45,390 | (2,244) | 112,500 | 42,644 |
| Election | | | | 35,000 | |
| Other debt charges | 98 | 9,100 | (9,002) | 10,300 | 8,360 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>439,777</u> | <u>591,460</u> | <u>(151,683)</u> | <u>1,815,000</u> | <u>453,987</u> |
| Net Operational Surplus | <u>3,651,867</u> | <u>3,503,472</u> | <u>148,395</u> | <u>7,845,600</u> | <u>3,442,424</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>3,651,867</u> | <u>3,503,472</u> | <u>148,395</u> | <u>7,845,600</u> | <u>3,442,424</u> |

GP-2013 Wolfville
Legislative
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Employee Benefits | \$1,252 | \$1,765 | (\$513) | \$6,500 | \$1,691 |
| Meetings, Meals and Travel | | 1,026 | (1,026) | 6,100 | 1,000 |
| Professional Development | | 8,135 | (8,135) | 25,000 | 10,644 |
| Membership Dues & Fees | 1,981 | 5,000 | (3,019) | 5,000 | 1,633 |
| Advertising | 391 | | 391 | 300 | 1,471 |
| Telecommunications | 744 | 864 | (120) | 3,500 | 1,127 |
| Stipends & Honorariums | 44,454 | 44,895 | (441) | 167,000 | 44,387 |
| Miscellaneous | | 344 | (344) | 2,200 | |
| Contracted Services | | | | | 353 |
| | <u>48,822</u> | <u>62,029</u> | <u>(13,207)</u> | <u>215,600</u> | <u>62,306</u> |
| Net Operational Surplus | <u>(48,822)</u> | <u>(62,029)</u> | <u>13,207</u> | <u>(215,600)</u> | <u>(62,306)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(48,822)</u> | <u>(62,029)</u> | <u>13,207</u> | <u>(215,600)</u> | <u>(62,306)</u> |

GP-2013 Wolfville
General Administration
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$3,325 | \$3,325 | | \$13,300 | \$3,325 |
| | <u>3,325</u> | <u>3,325</u> | | <u>13,300</u> | <u>3,325</u> |
| EXPENSES | | | | | |
| Salary and wages | 82,434 | 98,033 | (15,599) | 364,200 | 80,698 |
| Employee Benefits | 15,199 | 15,302 | (103) | 61,900 | 13,045 |
| Meetings, Meals and Travel | | 625 | (625) | 2,500 | 68 |
| Membership Dues & Fees | 1,107 | 1,100 | 7 | 1,200 | 1,221 |
| Advertising | 1,349 | 1,875 | (526) | 7,200 | 1,614 |
| Telecommunications | 793 | 810 | (17) | 3,300 | 816 |
| Office Expense | 81 | 300 | (219) | 1,200 | 200 |
| Legal | | 2,500 | (2,500) | 10,000 | 3,751 |
| Marketing and Communications | | 600 | (600) | 2,400 | 1,125 |
| Program Expenditures | | 500 | (500) | 2,000 | |
| Contracted Services | | 10,000 | (10,000) | 50,000 | |
| Election | | | | 35,000 | |
| | <u>100,963</u> | <u>131,645</u> | <u>(30,682)</u> | <u>540,900</u> | <u>102,538</u> |
| Net Operational Surplus | <u>(97,638)</u> | <u>(128,320)</u> | <u>30,682</u> | <u>(527,600)</u> | <u>(99,213)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(97,638)</u> | <u>(128,320)</u> | <u>30,682</u> | <u>(527,600)</u> | <u>(99,213)</u> |

GP-2013 Wolfville
Human Resources
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget | Previous Year Actual |
|---------------------------------------|----------------------|----------------------|-----------------|------------------|-------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | 2021-03-31 | 2019-06-30 |
| REVENUES | | | | | |
| Provincial & Federal Grants | | | | | \$350 |
| | | | | | <u>350</u> |
| EXPENSES | | | | | |
| Employee Benefits | 2,062 | 2,250 | (188) | 9,000 | 4,087 |
| Meetings, Meals and Travel | | 225 | (225) | 900 | 838 |
| Professional Development | 411 | 13,749 | (13,338) | 55,000 | 24,488 |
| Membership Dues & Fees | 74 | | 74 | | |
| Office Expense | | | | | 96 |
| Legal | 3,103 | 5,000 | (1,897) | 5,000 | 1,833 |
| Operational Equip & Supplies | 63 | 250 | (187) | 9,600 | 132 |
| | <u>5,713</u> | <u>21,474</u> | <u>(15,761)</u> | <u>79,500</u> | <u>31,474</u> |
| Net Operational Surplus | <u>(5,713)</u> | <u>(21,474)</u> | <u>15,761</u> | <u>(79,500)</u> | <u>(31,124)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(5,713)</u> | <u>(21,474)</u> | <u>15,761</u> | <u>(79,500)</u> | <u>(31,124)</u> |

GP-2013 Wolfville
Finance
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$16,675 | \$16,675 | | \$66,700 | \$16,183 |
| Sale of services and other revenue | 1,128 | 450 | 678 | 1,800 | 275 |
| | <u>17,803</u> | <u>17,125</u> | <u>678</u> | <u>68,500</u> | <u>16,458</u> |
| EXPENSES | | | | | |
| Salary and wages | 62,200 | 62,039 | 161 | 233,400 | 62,000 |
| Employee Benefits | 12,448 | 11,167 | 1,281 | 40,100 | 12,161 |
| Meetings, Meals and Travel | | 106 | (106) | 400 | |
| Membership Dues & Fees | 704 | 800 | (96) | 800 | 344 |
| Telecommunications | 269 | 270 | (1) | 1,100 | 271 |
| Office Expense | 339 | 690 | (351) | 2,800 | 372 |
| Audit | 2,019 | | 2,019 | 20,000 | (12,614) |
| Miscellaneous | 0 | 100 | (100) | 400 | 12 |
| | <u>77,979</u> | <u>75,172</u> | <u>2,807</u> | <u>299,000</u> | <u>62,546</u> |
| Net Operational Surplus | <u>(60,176)</u> | <u>(58,047)</u> | <u>(2,129)</u> | <u>(230,500)</u> | <u>(46,088)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(60,176)</u> | <u>(58,047)</u> | <u>(2,129)</u> | <u>(230,500)</u> | <u>(46,088)</u> |

GP-2013 Wolfville
IT
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$5,250 | \$5,250 | | \$21,000 | \$5,000 |
| | <u>5,250</u> | <u>5,250</u> | | <u>21,000</u> | <u>5,000</u> |
| EXPENSES | | | | | |
| Salary and wages | 18,574 | 19,358 | (784) | 71,900 | 18,544 |
| Employee Benefits | 4,105 | 3,871 | 234 | 14,300 | 4,037 |
| Meetings, Meals and Travel | | 50 | (50) | 200 | |
| Telecommunications | 1,030 | 1,760 | (730) | 7,000 | 1,779 |
| Operational Equip & Supplies | 17,743 | 46,700 | (28,957) | 80,000 | 13,813 |
| Contracted Services | 6,171 | 24,300 | (18,129) | 45,000 | 131 |
| | <u>47,623</u> | <u>96,039</u> | <u>(48,416)</u> | <u>218,400</u> | <u>38,304</u> |
| Net Operational Surplus | (42,373) | (90,789) | 48,416 | (197,400) | (33,304) |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(42,373)</u> | <u>(90,789)</u> | <u>48,416</u> | <u>(197,400)</u> | <u>(33,304)</u> |

GP-2013 Wolfville
Common Services
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$2,975 | \$2,975 | | \$11,900 | \$4,250 |
| | <u>2,975</u> | <u>2,975</u> | | <u>11,900</u> | <u>4,250</u> |
| EXPENSES | | | | | |
| Salary and wages | 1,596 | 2,621 | (1,025) | 9,800 | 1,939 |
| Employee Benefits | 149 | 472 | (323) | 1,800 | 94 |
| Advertising | | 100 | (100) | 400 | |
| Telecommunications | 454 | 456 | (2) | 1,900 | 719 |
| Office Expense | 7,467 | 9,080 | (1,613) | 32,800 | 10,266 |
| Heat | 1,563 | 2,458 | (895) | 15,400 | 2,457 |
| Utilities | 1,177 | 1,425 | (248) | 5,700 | 1,065 |
| Repairs and Maintenance | 2,403 | 9,300 | (6,897) | 23,000 | 4,437 |
| Operational Equip & Supplies | (622) | 2,499 | (3,121) | 10,000 | |
| Contracted Services | | | | | 417 |
| | <u>14,187</u> | <u>28,411</u> | <u>(14,224)</u> | <u>100,800</u> | <u>21,394</u> |
| Net Operational Surplus | <u>(11,212)</u> | <u>(25,436)</u> | <u>14,224</u> | <u>(88,900)</u> | <u>(17,144)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(11,212)</u> | <u>(25,436)</u> | <u>14,224</u> | <u>(88,900)</u> | <u>(17,144)</u> |

GP-2013 Wolfville
Other General Government
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|-------------------------|-------------------------|----------------------|-------------------------|-------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$3,999,839 | \$3,978,982 | \$20,857 | \$9,149,900 | \$3,789,779 |
| Cost sharing recoveries | 35,300 | 35,300 | | 141,200 | 30,275 |
| Sale of services and other revenue | 8,491 | 33,375 | (24,884) | 183,700 | 28,339 |
| Provincial & Federal Grants | 18,661 | 18,600 | 61 | 71,100 | 18,635 |
| | <u>4,062,291</u> | <u>4,066,257</u> | <u>(3,966)</u> | <u>9,545,900</u> | <u>3,867,028</u> |
| EXPENSES | | | | | |
| Insurance | 101,245 | 81,700 | 19,545 | 90,000 | 80,419 |
| Grants to Organizations | | 40,500 | (40,500) | 145,500 | 4,000 |
| Tax Exemptions | 43,146 | 45,390 | (2,244) | 112,500 | 42,644 |
| Other debt charges | 98 | 9,100 | (9,002) | 10,300 | 8,360 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>144,489</u> | <u>176,690</u> | <u>(32,201)</u> | <u>360,800</u> | <u>135,423</u> |
| Net Operational Surplus | <u>3,917,802</u> | <u>3,889,567</u> | <u>28,235</u> | <u>9,185,100</u> | <u>3,731,605</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>3,917,802</u></u> | <u><u>3,889,567</u></u> | <u><u>28,235</u></u> | <u><u>9,185,100</u></u> | <u><u>3,731,605</u></u> |

GP-2013 Wolfville
PROTECTIVE SERVICES DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$195,754 | \$198,050 | (\$2,296) | \$396,100 | \$202,414 |
| Cost sharing recoveries | 72,200 | 61,900 | 10,300 | 247,600 | 60,325 |
| Sale of services and other revenue | 6,097 | 9,000 | (2,903) | 41,000 | 12,217 |
| Provincial & Federal Grants | | | | 1,600 | |
| | <u>274,051</u> | <u>268,950</u> | <u>5,101</u> | <u>686,300</u> | <u>274,956</u> |
| EXPENSES | | | | | |
| Salary and wages | 53,746 | 60,747 | (7,001) | 223,600 | 58,378 |
| Employee Benefits | 8,801 | 11,024 | (2,223) | 36,200 | 8,424 |
| Meetings, Meals and Travel | 196 | 1,777 | (1,581) | 7,100 | 1,749 |
| Professional Development | 788 | 3,750 | (2,962) | 15,000 | 3,086 |
| Membership Dues & Fees | 50 | 200 | (150) | 1,400 | 75 |
| Advertising | | | | | 430 |
| Telecommunications | 2,163 | 2,493 | (330) | 10,000 | 2,427 |
| Office Expense | | 2,348 | (2,348) | 9,400 | 102 |
| Legal | | 1,925 | (1,925) | 7,700 | |
| Insurance | 728 | 538 | 190 | 6,000 | 959 |
| Marketing and Communications | | 250 | (250) | 1,000 | |
| Stipends & Honorariums | 10,100 | 10,800 | (700) | 38,400 | 10,800 |
| Heat | 388 | 1,080 | (692) | 4,100 | 1,053 |
| Utilities | 3,518 | 3,880 | (362) | 17,200 | 2,707 |
| Repairs and Maintenance | 456 | 4,142 | (3,686) | 16,400 | 4,452 |
| Vehicle Fuel | 808 | 1,500 | (692) | 6,000 | 1,894 |
| Vehicle Repairs & Maintenance | 9,112 | 11,765 | (2,653) | 47,100 | 21,351 |
| Vehicle Insurance | 6,036 | 4,900 | 1,136 | 4,900 | 4,882 |
| Operational Equip & Supplies | 9,061 | 22,223 | (13,162) | 76,400 | 17,941 |
| Equipment Maintenance | 927 | 2,500 | (1,573) | 10,000 | 1,742 |
| Contracted Services | 473,519 | 490,121 | (16,602) | 1,942,200 | 478,658 |
| Grants to Organizations | | 5,000 | (5,000) | 20,000 | |
| Licenses and Permits | 437 | | 437 | 1,800 | 428 |
| | <u>580,834</u> | <u>642,963</u> | <u>(62,129)</u> | <u>2,501,900</u> | <u>621,538</u> |
| Net Operational Surplus | <u>(306,783)</u> | <u>(374,013)</u> | <u>67,230</u> | <u>(1,815,600)</u> | <u>(346,582)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debtenture interest | | 2,327 | (2,327) | 4,000 | 2,927 |
| | | <u>2,327</u> | <u>(2,327)</u> | <u>4,000</u> | <u>2,927</u> |
| NET SURPLUS (DEFICIT) | <u>(306,783)</u> | <u>(376,340)</u> | <u>69,557</u> | <u>(1,819,600)</u> | <u>(349,509)</u> |

GP-2013 Wolfville
Police and Law Enforcement
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$4,370 | \$2,500 | \$1,870 | \$10,000 | \$4,010 |
| | <u>4,370</u> | <u>2,500</u> | <u>1,870</u> | <u>10,000</u> | <u>4,010</u> |
| EXPENSES | | | | | |
| Salary and wages | 505 | 1,557 | (1,052) | 5,600 | 1,196 |
| Employee Benefits | 43 | 284 | (241) | 1,100 | 55 |
| Legal | | 1,125 | (1,125) | 4,500 | |
| Utilities | 660 | 780 | (120) | 3,500 | 508 |
| Repairs and Maintenance | 456 | 800 | (344) | 3,200 | 1,213 |
| Contracted Services | 366,971 | 373,342 | (6,371) | 1,478,400 | 361,641 |
| | <u>368,635</u> | <u>377,888</u> | <u>(9,253)</u> | <u>1,496,300</u> | <u>364,613</u> |
| Net Operational Surplus | <u>(364,265)</u> | <u>(375,388)</u> | 11,123 | <u>(1,486,300)</u> | <u>(360,603)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(364,265)</u> | <u>(375,388)</u> | 11,123 | <u>(1,486,300)</u> | <u>(360,603)</u> |

GP-2013 Wolfville
By Law Enforcement
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$1,433 | \$6,500 | (\$5,067) | \$26,000 | \$7,262 |
| | <u>1,433</u> | <u>6,500</u> | <u>(5,067)</u> | <u>26,000</u> | <u>7,262</u> |
| EXPENSES | | | | | |
| Salary and wages | 16,834 | 16,849 | (15) | 62,600 | 16,680 |
| Employee Benefits | 2,550 | 3,370 | (820) | 12,500 | 2,474 |
| Meetings, Meals and Travel | | 50 | (50) | 200 | |
| Membership Dues & Fees | 25 | 50 | (25) | 200 | 25 |
| Telecommunications | 247 | 300 | (53) | 1,200 | 251 |
| Office Expense | | 250 | (250) | 1,000 | 13 |
| Legal | | 800 | (800) | 3,200 | |
| Marketing and Communications | | 250 | (250) | 1,000 | |
| Vehicle Fuel | 70 | 150 | (80) | 600 | 160 |
| Vehicle Repairs & Maintenance | 749 | 125 | 624 | 500 | |
| Vehicle Insurance | 372 | 300 | 72 | 300 | 272 |
| Operational Equip & Supplies | | 375 | (375) | 1,500 | |
| Contracted Services | | 9,650 | (9,650) | 38,600 | 6,049 |
| Grants to Organizations | | 5,000 | (5,000) | 20,000 | |
| | <u>20,847</u> | <u>37,519</u> | <u>(16,672)</u> | <u>143,400</u> | <u>25,924</u> |
| Net Operational Surplus | <u>(19,414)</u> | <u>(31,019)</u> | 11,605 | <u>(117,400)</u> | <u>(18,662)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(19,414)</u> | <u>(31,019)</u> | 11,605 | <u>(117,400)</u> | <u>(18,662)</u> |

GP-2013 Wolfville
Fire Protection
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$195,754 | \$198,050 | (\$2,296) | \$396,100 | \$202,414 |
| Cost sharing recoveries | 52,050 | 41,750 | 10,300 | 167,000 | 40,050 |
| | <u>247,804</u> | <u>239,800</u> | <u>8,004</u> | <u>563,100</u> | <u>242,464</u> |
| EXPENSES | | | | | |
| Salary and wages | 21,661 | 22,176 | (515) | 83,900 | 21,608 |
| Employee Benefits | 4,057 | 4,446 | (389) | 12,100 | 3,555 |
| Meetings, Meals and Travel | 196 | 477 | (281) | 1,900 | 1,229 |
| Professional Development | 788 | 3,750 | (2,962) | 15,000 | 3,086 |
| Membership Dues & Fees | 25 | 150 | (125) | 1,200 | 50 |
| Telecommunications | 1,859 | 2,193 | (334) | 8,800 | 2,032 |
| Office Expense | | 250 | (250) | 1,000 | |
| Insurance | 728 | 538 | 190 | 6,000 | 959 |
| Stipends & Honorariums | 10,100 | 10,800 | (700) | 38,400 | 10,800 |
| Heat | 388 | 1,080 | (692) | 4,100 | 1,053 |
| Utilities | 2,858 | 3,100 | (242) | 13,700 | 2,200 |
| Repairs and Maintenance | | 3,342 | (3,342) | 13,200 | 3,240 |
| Vehicle Fuel | 737 | 1,350 | (613) | 5,400 | 1,734 |
| Vehicle Repairs & Maintenance | 8,363 | 11,640 | (3,277) | 46,600 | 21,351 |
| Vehicle Insurance | 5,664 | 4,600 | 1,064 | 4,600 | 4,610 |
| Operational Equip & Supplies | 8,651 | 20,124 | (11,473) | 68,000 | 17,657 |
| Equipment Maintenance | 927 | 2,500 | (1,573) | 10,000 | 1,742 |
| Contracted Services | 102,798 | 103,379 | (581) | 410,200 | 107,218 |
| Licenses and Permits | 437 | | 437 | 1,800 | 428 |
| | <u>170,237</u> | <u>195,895</u> | <u>(25,658)</u> | <u>745,900</u> | <u>204,552</u> |
| Net Operational Surplus | <u>77,567</u> | <u>43,905</u> | <u>33,662</u> | <u>(182,800)</u> | <u>37,912</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>77,567</u> | <u>43,905</u> | <u>33,662</u> | <u>(182,800)</u> | <u>37,912</u> |

GP-2013 Wolfville
Emergency Measures
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$20,000 | \$20,000 | | \$80,000 | \$20,000 |
| | <u>20,000</u> | <u>20,000</u> | | <u>80,000</u> | <u>20,000</u> |
| EXPENSES | | | | | |
| Salary and wages | 13,973 | 14,186 | (213) | 52,700 | 13,679 |
| Employee Benefits | 2,090 | 2,286 | (196) | 8,500 | 2,028 |
| Meetings, Meals and Travel | | 1,250 | (1,250) | 5,000 | 520 |
| Advertising | | | | | 430 |
| Telecommunications | 56 | | 56 | | 144 |
| Office Expense | | 1,848 | (1,848) | 7,400 | 89 |
| Operational Equip & Supplies | 410 | 1,599 | (1,189) | 6,400 | 284 |
| | <u>16,529</u> | <u>21,169</u> | <u>(4,640)</u> | <u>80,000</u> | <u>17,174</u> |
| Net Operational Surplus | <u>3,471</u> | <u>(1,169)</u> | <u>4,640</u> | | <u>2,826</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>3,471</u> | <u>(1,169)</u> | <u>4,640</u> | | <u>2,826</u> |

GP-2013 Wolfville
Other Protective Services
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget | Previous Year Actual |
|---------------------------------------|----------------------|----------------------|----------------|------------------|-------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | 2021-03-31 | 2019-06-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$150 | \$150 | | \$600 | \$275 |
| Sale of services and other revenue | 294 | | 294 | 5,000 | 945 |
| Provincial & Federal Grants | | | | 1,600 | |
| | <u>444</u> | <u>150</u> | <u>294</u> | <u>7,200</u> | <u>1,220</u> |
| EXPENSES | | | | | |
| Salary and wages | 774 | 5,979 | (5,205) | 18,800 | 5,214 |
| Employee Benefits | 61 | 638 | (577) | 2,000 | 312 |
| Operational Equip & Supplies | | 125 | (125) | 500 | |
| Contracted Services | 3,750 | 3,750 | | 15,000 | 3,750 |
| | <u>4,585</u> | <u>10,492</u> | <u>(5,907)</u> | <u>36,300</u> | <u>9,276</u> |
| Net Operational Surplus | <u>(4,141)</u> | <u>(10,342)</u> | 6,201 | <u>(29,100)</u> | <u>(8,056)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 2,327 | (2,327) | 4,000 | 2,927 |
| | | <u>2,327</u> | <u>(2,327)</u> | <u>4,000</u> | <u>2,927</u> |
| NET SURPLUS (DEFICIT) | <u>(4,141)</u> | <u>(12,669)</u> | <u>8,528</u> | <u>(33,100)</u> | <u>(10,983)</u> |

GP-2013 Wolfville
PUBLIC WORKS DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$40,100 | \$40,080 | \$20 | \$160,400 | \$38,700 |
| Sale of services and other revenue | 5,346 | 7,000 | (1,654) | 14,000 | 3,000 |
| | <u>45,446</u> | <u>47,080</u> | <u>(1,634)</u> | <u>174,400</u> | <u>41,700</u> |
| EXPENSES | | | | | |
| Salary and wages | 118,482 | 145,546 | (27,064) | 562,400 | 141,020 |
| Employee Benefits | 28,523 | 30,903 | (2,380) | 121,500 | 30,477 |
| Meetings, Meals and Travel | 340 | 75 | 265 | 2,300 | 500 |
| Membership Dues & Fees | 31 | | 31 | 1,100 | 141 |
| Telecommunications | 955 | 1,050 | (95) | 4,200 | 1,056 |
| Office Expense | 1,276 | 895 | 381 | 3,600 | 1,412 |
| Heat | 428 | 2,000 | (1,572) | 9,000 | 609 |
| Utilities | 7,661 | 7,278 | 383 | 32,500 | 6,350 |
| Repairs and Maintenance | 4,731 | 11,900 | (7,169) | 50,400 | 5,968 |
| Vehicle Fuel | 4,261 | 5,425 | (1,164) | 36,900 | 7,507 |
| Vehicle Repairs & Maintenance | 13,012 | 11,710 | 1,302 | 65,300 | 9,743 |
| Vehicle Insurance | 3,259 | 4,200 | (941) | 4,200 | 3,503 |
| Operational Equip & Supplies | 16,350 | 34,200 | (17,850) | 177,300 | 22,643 |
| Contracted Services | 17,731 | 75,950 | (58,219) | 441,000 | 21,887 |
| Licenses and Permits | 343 | | 343 | 1,500 | 336 |
| | <u>217,383</u> | <u>331,132</u> | <u>(113,749)</u> | <u>1,513,200</u> | <u>253,152</u> |
| Net Operational Surplus | <u>(171,937)</u> | <u>(284,052)</u> | <u>112,115</u> | <u>(1,338,800)</u> | <u>(211,452)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 72,109 | (72,109) | 133,500 | 62,190 |
| | | <u>72,109</u> | <u>(72,109)</u> | <u>133,500</u> | <u>62,190</u> |
| NET SURPLUS (DEFICIT) | <u>(171,937)</u> | <u>(356,161)</u> | <u>184,224</u> | <u>(1,472,300)</u> | <u>(273,642)</u> |

GP-2013 Wolfville
Common Services
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$26,425 | \$26,405 | \$20 | \$105,700 | \$26,575 |
| | <u>26,425</u> | <u>26,405</u> | <u>20</u> | <u>105,700</u> | <u>26,575</u> |
| EXPENSES | | | | | |
| Salary and wages | 44,360 | 45,203 | (843) | 168,300 | 44,227 |
| Employee Benefits | 8,225 | 7,495 | 730 | 27,900 | 7,842 |
| Meetings, Meals and Travel | | 75 | (75) | 300 | |
| Membership Dues & Fees | 31 | | 31 | 1,100 | 141 |
| Telecommunications | 955 | 1,050 | (95) | 4,200 | 1,056 |
| Office Expense | 1,276 | 895 | 381 | 3,600 | 1,412 |
| Heat | 428 | 2,000 | (1,572) | 9,000 | 609 |
| Utilities | 2,572 | 2,183 | 389 | 11,000 | 2,991 |
| Repairs and Maintenance | 4,731 | 11,900 | (7,169) | 50,400 | 5,968 |
| Operational Equip & Supplies | | 1,500 | (1,500) | 3,000 | |
| Contracted Services | | 1,325 | (1,325) | 4,200 | 448 |
| Licenses and Permits | 343 | | 343 | 1,500 | 336 |
| | <u>62,921</u> | <u>73,626</u> | <u>(10,705)</u> | <u>284,500</u> | <u>65,030</u> |
| Net Operational Surplus | <u>(36,496)</u> | <u>(47,221)</u> | <u>10,725</u> | <u>(178,800)</u> | <u>(38,455)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(36,496)</u> | <u>(47,221)</u> | <u>10,725</u> | <u>(178,800)</u> | <u>(38,455)</u> |

GP-2013 Wolfville
Roads and Streets
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$13,675 | \$13,675 | | \$54,700 | \$12,125 |
| | <u>13,675</u> | <u>13,675</u> | | <u>54,700</u> | <u>12,125</u> |
| EXPENSES | | | | | |
| Salary and wages | 74,122 | 100,074 | (25,952) | 393,100 | 96,710 |
| Employee Benefits | 20,298 | 23,346 | (3,048) | 93,400 | 22,622 |
| Meetings, Meals and Travel | 340 | | 340 | 2,000 | 500 |
| Vehicle Fuel | 4,261 | 5,425 | (1,164) | 36,900 | 7,507 |
| Vehicle Repairs & Maintenance | 13,012 | 11,710 | 1,302 | 65,300 | 9,743 |
| Vehicle Insurance | 3,259 | 4,200 | (941) | 4,200 | 3,503 |
| Operational Equip & Supplies | 10,881 | 17,100 | (6,219) | 111,400 | 15,368 |
| Contracted Services | 17,731 | 45,625 | (27,894) | 385,000 | 20,141 |
| | <u>143,904</u> | <u>207,480</u> | <u>(63,576)</u> | <u>1,091,300</u> | <u>176,094</u> |
| Net Operational Surplus | <u>(130,229)</u> | <u>(193,805)</u> | <u>63,576</u> | <u>(1,036,600)</u> | <u>(163,969)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(130,229)</u> | <u>(193,805)</u> | <u>63,576</u> | <u>(1,036,600)</u> | <u>(163,969)</u> |

GP-2013 Wolfville
Street Lighting
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Utilities | \$5,090 | \$5,095 | (\$5) | \$21,500 | \$3,359 |
| Operational Equip & Supplies | | 2,400 | (2,400) | 9,600 | |
| Contracted Services | | | | | 1,298 |
| | <u>5,090</u> | <u>7,495</u> | <u>(2,405)</u> | <u>31,100</u> | <u>4,657</u> |
| Net Operational Surplus | <u>(5,090)</u> | <u>(7,495)</u> | <u>2,405</u> | <u>(31,100)</u> | <u>(4,657)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(5,090)</u> | <u>(7,495)</u> | <u>2,405</u> | <u>(31,100)</u> | <u>(4,657)</u> |

GP-2013 Wolfville
Traffic Services
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | | \$270 | (\$270) | \$1,000 | \$82 |
| Employee Benefits | | 62 | (62) | 200 | 13 |
| Operational Equip & Supplies | 2,752 | 12,000 | (9,248) | 48,500 | 5,086 |
| Contracted Services | | 29,000 | (29,000) | 44,500 | |
| | <u>2,752</u> | <u>41,332</u> | <u>(38,580)</u> | <u>94,200</u> | <u>5,181</u> |
| Net Operational Surplus | <u>(2,752)</u> | <u>(41,332)</u> | <u>38,580</u> | <u>(94,200)</u> | <u>(5,181)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(2,752)</u> | <u>(41,332)</u> | <u>38,580</u> | <u>(94,200)</u> | <u>(5,181)</u> |

GP-2013 Wolfville
Other Road Transport
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Operational Equip & Supplies | \$2,717 | \$1,200 | \$1,517 | \$4,800 | \$2,189 |
| Contracted Services | | | | 7,300 | |
| | <u>2,717</u> | <u>1,200</u> | <u>1,517</u> | <u>12,100</u> | <u>2,189</u> |
| Net Operational Surplus | <u>(2,717)</u> | <u>(1,200)</u> | <u>(1,517)</u> | <u>(12,100)</u> | <u>(2,189)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(2,717)</u> | <u>(1,200)</u> | <u>(1,517)</u> | <u>(12,100)</u> | <u>(2,189)</u> |

GP-2013 Wolfville
Other Transportation Services
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$5,346 | \$7,000 | (\$1,654) | \$14,000 | \$3,000 |
| | <u>5,346</u> | <u>7,000</u> | <u>(1,654)</u> | <u>14,000</u> | <u>3,000</u> |
| EXPENSES | | | | | |
| | | | | | |
| Net Operational Surplus | 5,346 | 7,000 | (1,654) | 14,000 | 3,000 |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 72,109 | (72,109) | 133,500 | 62,190 |
| | | <u>72,109</u> | <u>(72,109)</u> | <u>133,500</u> | <u>62,190</u> |
| NET SURPLUS (DEFICIT) | <u>5,346</u> | <u>(65,109)</u> | <u>70,455</u> | <u>(119,500)</u> | <u>(59,190)</u> |

GP-2013 Wolfville
SANITARY SEWER DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sewer charges | \$94,593 | \$107,205 | (\$12,612) | \$451,500 | \$98,638 |
| Sale of services and other revenue | | | | 2,000 | |
| | <u>94,593</u> | <u>107,205</u> | <u>(12,612)</u> | <u>453,500</u> | <u>98,638</u> |
| EXPENSES | | | | | |
| Salary and wages | 18,263 | 23,093 | (4,830) | 85,800 | 24,660 |
| Employee Benefits | 2,967 | 5,347 | (2,380) | 19,900 | 3,351 |
| Telecommunications | 125 | | 125 | | |
| Utilities | 8,457 | 13,471 | (5,014) | 52,700 | 8,863 |
| Repairs and Maintenance | | | | | 287 |
| Vehicle Fuel | 276 | | 276 | | |
| Vehicle Repairs & Maintenance | 5,453 | 4,475 | 978 | 17,900 | 4,571 |
| Vehicle Insurance | 575 | | 575 | | |
| Operational Equip & Supplies | 17,789 | 35,946 | (18,157) | 109,500 | 25,101 |
| Contracted Services | 11,780 | 9,900 | 1,880 | 63,400 | 10,021 |
| | <u>65,685</u> | <u>92,232</u> | <u>(26,547)</u> | <u>349,200</u> | <u>76,854</u> |
| Net Operational Surplus | <u>28,908</u> | <u>14,973</u> | <u>13,935</u> | <u>104,300</u> | <u>21,784</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 9,114 | (9,114) | 17,300 | 4,849 |
| | | <u>9,114</u> | <u>(9,114)</u> | <u>17,300</u> | <u>4,849</u> |
| NET SURPLUS (DEFICIT) | <u>28,908</u> | <u>5,859</u> | <u>23,049</u> | <u>87,000</u> | <u>16,935</u> |

GP-2013 Wolfville
Sewer Administration
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|-----------------------|-----------------------|---------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Contracted Services | \$7,075 | \$6,200 | \$875 | \$24,800 | \$7,100 |
| | <u>7,075</u> | <u>6,200</u> | <u>875</u> | <u>24,800</u> | <u>7,100</u> |
| Net Operational Surplus | <u>(7,075)</u> | <u>(6,200)</u> | <u>(875)</u> | <u>(24,800)</u> | <u>(7,100)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(7,075)</u></u> | <u><u>(6,200)</u></u> | <u><u>(875)</u></u> | <u><u>(24,800)</u></u> | <u><u>(7,100)</u></u> |

GP-2013 Wolfville
Sewer Collection
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Salary and wages | \$5,011 | \$12,292 | (\$7,281) | \$45,600 | \$11,984 |
| Employee Benefits | 908 | 2,862 | (1,954) | 10,600 | 1,817 |
| Vehicle Repairs & Maintenance | 3,075 | 3,150 | (75) | 12,600 | 2,730 |
| Operational Equip & Supplies | 63 | 4,000 | (3,937) | 27,000 | 6,935 |
| Contracted Services | 2,587 | 1,500 | 1,087 | 27,000 | |
| | <u>11,644</u> | <u>23,804</u> | <u>(12,160)</u> | <u>122,800</u> | <u>23,466</u> |
| Net Operational Surplus | <u>(11,644)</u> | <u>(23,804)</u> | <u>12,160</u> | <u>(122,800)</u> | <u>(23,466)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u>(11,644)</u> | <u>(23,804)</u> | <u>12,160</u> | <u>(122,800)</u> | <u>(23,466)</u> |

GP-2013 Wolfville
Sewer Lift Stations
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|-----------------------|------------------------|----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Salary and wages | \$1,144 | | \$1,144 | | |
| Employee Benefits | 63 | | 63 | | |
| Utilities | 3,042 | 3,875 | (833) | 20,300 | 3,656 |
| Operational Equip & Supplies | 365 | 12,871 | (12,506) | 33,500 | 1,499 |
| Contracted Services | 532 | | 532 | | 1,414 |
| | <u>5,146</u> | <u>16,746</u> | <u>(11,600)</u> | <u>53,800</u> | <u>6,569</u> |
| Net Operational Surplus | <u>(5,146)</u> | <u>(16,746)</u> | <u>11,600</u> | <u>(53,800)</u> | <u>(6,569)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(5,146)</u></u> | <u><u>(16,746)</u></u> | <u><u>11,600</u></u> | <u><u>(53,800)</u></u> | <u><u>(6,569)</u></u> |

GP-2013 Wolfville
Sewer Treatment
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|------------------------|------------------------|-----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$12,108 | \$10,801 | \$1,307 | \$40,200 | \$12,676 |
| Employee Benefits | 1,996 | 2,485 | (489) | 9,300 | 1,535 |
| Telecommunications | 125 | | 125 | | |
| Utilities | 5,415 | 9,596 | (4,181) | 32,400 | 5,207 |
| Repairs and Maintenance | | | | | 287 |
| Vehicle Fuel | 276 | | 276 | | |
| Vehicle Repairs & Maintenance | 2,378 | 1,325 | 1,053 | 5,300 | 1,841 |
| Vehicle Insurance | 575 | | 575 | | |
| Operational Equip & Supplies | 15,091 | 7,700 | 7,391 | 29,000 | 6,383 |
| Contracted Services | 911 | 950 | (39) | 2,800 | 749 |
| | <u>38,875</u> | <u>32,857</u> | <u>6,018</u> | <u>119,000</u> | <u>28,678</u> |
| Net Operational Surplus | <u>(38,875)</u> | <u>(32,857)</u> | <u>(6,018)</u> | <u>(119,000)</u> | <u>(28,678)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(38,875)</u></u> | <u><u>(32,857)</u></u> | <u><u>(6,018)</u></u> | <u><u>(119,000)</u></u> | <u><u>(28,678)</u></u> |

GP-2013 Wolfville
Solid Waste Management
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|----------------------|-----------------------|-------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Contracted Services | \$675 | \$1,250 | (\$575) | \$5,000 | \$758 |
| | <u>675</u> | <u>1,250</u> | <u>(575)</u> | <u>5,000</u> | <u>758</u> |
| Net Operational Surplus | <u>(675)</u> | <u>(1,250)</u> | <u>575</u> | <u>(5,000)</u> | <u>(758)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(675)</u></u> | <u><u>(1,250)</u></u> | <u><u>575</u></u> | <u><u>(5,000)</u></u> | <u><u>(758)</u></u> |

GP-2013 Wolfville
Other Environmental Health
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sewer charges | \$94,593 | \$107,205 | (\$12,612) | \$451,500 | \$98,638 |
| Sale of services and other revenue | | | | 2,000 | |
| | <u>94,593</u> | <u>107,205</u> | <u>(12,612)</u> | <u>453,500</u> | <u>98,638</u> |
| EXPENSES | | | | | |
| Operational Equip & Supplies | 2,270 | 11,375 | (9,105) | 20,000 | 10,283 |
| Contracted Services | | | | 3,800 | |
| | <u>2,270</u> | <u>11,375</u> | <u>(9,105)</u> | <u>23,800</u> | <u>10,283</u> |
| Net Operational Surplus | <u>92,323</u> | <u>95,830</u> | <u>(3,507)</u> | <u>429,700</u> | <u>88,355</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 9,114 | (9,114) | 17,300 | 4,849 |
| | | <u>9,114</u> | <u>(9,114)</u> | <u>17,300</u> | <u>4,849</u> |
| NET SURPLUS (DEFICIT) | <u>92,323</u> | <u>86,716</u> | <u>5,607</u> | <u>412,400</u> | <u>83,506</u> |

GP-2013 Wolfville
PARKS DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$450 | | \$450 | | \$440 |
| | <u>450</u> | | <u>450</u> | | <u>440</u> |
| EXPENSES | | | | | |
| Salary and wages | 71,948 | 109,321 | (37,373) | 349,700 | 89,787 |
| Employee Benefits | 18,099 | 20,036 | (1,937) | 66,100 | 19,589 |
| Meetings, Meals and Travel | 62 | | 62 | | 256 |
| Telecommunications | 177 | | 177 | | 212 |
| Office Expense | 80 | | 80 | | |
| Utilities | 1,905 | 1,337 | 568 | 5,400 | 1,020 |
| Repairs and Maintenance | | | | | 128 |
| Vehicle Fuel | 1,180 | 2,100 | (920) | 6,500 | 1,747 |
| Vehicle Repairs & Maintenance | 4,850 | 4,150 | 700 | 8,500 | 3,883 |
| Vehicle Insurance | 2,704 | 2,400 | 304 | 2,400 | 946 |
| Operational Equip & Supplies | 33,225 | 56,900 | (23,675) | 89,200 | 28,496 |
| Equipment Maintenance | | | | | 271 |
| Equipment Rentals | 600 | | 600 | | |
| Contracted Services | 8,809 | 10,300 | (1,491) | 42,500 | 10,050 |
| | <u>143,639</u> | <u>206,544</u> | <u>(62,905)</u> | <u>570,300</u> | <u>156,385</u> |
| Net Operational Surplus | <u>(143,189)</u> | <u>(206,544)</u> | <u>63,355</u> | <u>(570,300)</u> | <u>(155,945)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 2,209 | (2,209) | 4,300 | 2,313 |
| | | <u>2,209</u> | <u>(2,209)</u> | <u>4,300</u> | <u>2,313</u> |
| NET SURPLUS (DEFICIT) | <u>(143,189)</u> | <u>(208,753)</u> | <u>65,564</u> | <u>(574,600)</u> | <u>(158,258)</u> |

GP-2013 Wolfville
PLANNING DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$2,523 | \$6,200 | (\$3,677) | \$20,000 | \$17,538 |
| Provincial & Federal Grants | | 11,625 | (11,625) | 84,900 | |
| | <u>2,523</u> | <u>17,825</u> | <u>(15,302)</u> | <u>104,900</u> | <u>17,538</u> |
| EXPENSES | | | | | |
| Salary and wages | 87,130 | 97,182 | (10,052) | 361,100 | 97,659 |
| Employee Benefits | 17,231 | 15,156 | 2,075 | 57,200 | 18,566 |
| Meetings, Meals and Travel | | 1,250 | (1,250) | 5,000 | 495 |
| Membership Dues & Fees | 409 | 3,000 | (2,591) | 3,000 | 811 |
| Advertising | 972 | 2,000 | (1,028) | 8,000 | 2,093 |
| Telecommunications | 838 | 1,325 | (487) | 5,300 | 965 |
| Office Expense | 1,469 | 3,300 | (1,831) | 13,200 | 3,196 |
| Legal | | 5,001 | (5,001) | 20,000 | 779 |
| Operational Equip & Supplies | | 250 | (250) | 1,000 | |
| Program Expenditures | 5,214 | 7,500 | (2,286) | 20,000 | |
| Contracted Services | | 8,333 | (8,333) | 25,000 | 11,946 |
| | <u>113,263</u> | <u>144,297</u> | <u>(31,034)</u> | <u>518,800</u> | <u>136,510</u> |
| Net Operational Surplus | <u>(110,740)</u> | <u>(126,472)</u> | <u>15,732</u> | <u>(413,900)</u> | <u>(118,972)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(110,740)</u> | <u>(126,472)</u> | <u>15,732</u> | <u>(413,900)</u> | <u>(118,972)</u> |

GP-2013 Wolfville
COMMUNITY SERVICES DIVISION
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | (\$100) | \$8,167 | (\$8,267) | \$54,800 | \$6,012 |
| Provincial & Federal Grants | 6,800 | 5,000 | 1,800 | 17,600 | 7,400 |
| | <u>6,700</u> | <u>13,167</u> | <u>(6,467)</u> | <u>72,400</u> | <u>13,412</u> |
| EXPENSES | | | | | |
| Salary and wages | 49,273 | 105,159 | (55,886) | 359,100 | 100,813 |
| Employee Benefits | 8,592 | 16,471 | (7,879) | 56,800 | 15,723 |
| Meetings, Meals and Travel | | 275 | (275) | 1,100 | 971 |
| Membership Dues & Fees | 1,201 | 1,900 | (699) | 3,300 | 665 |
| Advertising | 101 | 4,375 | (4,274) | 17,000 | 3,137 |
| Telecommunications | 1,135 | 2,755 | (1,620) | 11,100 | 1,220 |
| Office Expense | 453 | 750 | (297) | 3,000 | 467 |
| Utilities | 3,430 | 2,775 | 655 | 11,100 | 3,423 |
| Repairs and Maintenance | 1,815 | 12,250 | (10,435) | 19,000 | 5,112 |
| Vehicle Fuel | | 550 | (550) | 1,000 | 556 |
| Vehicle Repairs & Maintenance | 73 | 525 | (452) | 2,000 | 242 |
| Vehicle Insurance | 56 | 400 | (344) | 400 | 407 |
| Operational Equip & Supplies | 1,519 | 37,029 | (35,510) | 45,300 | 12,907 |
| Program Expenditures | 398 | 4,400 | (4,002) | 55,600 | 4,284 |
| Contracted Services | 1,032 | 1,250 | (218) | 26,500 | 1,816 |
| Grants to Organizations | | 69,700 | (69,700) | 79,700 | 60,400 |
| | <u>69,078</u> | <u>260,564</u> | <u>(191,486)</u> | <u>692,000</u> | <u>212,143</u> |
| Net Operational Surplus | <u>(62,378)</u> | <u>(247,397)</u> | <u>185,019</u> | <u>(619,600)</u> | <u>(198,731)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 2,000 | (2,000) | 3,300 | 2,094 |
| | | <u>2,000</u> | <u>(2,000)</u> | <u>3,300</u> | <u>2,094</u> |
| NET SURPLUS (DEFICIT) | <u>(62,378)</u> | <u>(249,397)</u> | <u>187,019</u> | <u>(622,900)</u> | <u>(200,825)</u> |

GP-2013 Wolfville
Economic Development
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | | | | | \$25,579 |
| Employee Benefits | 193 | | 193 | | 5,657 |
| Meetings, Meals and Travel | | 150 | (150) | 600 | 726 |
| Membership Dues & Fees | 101 | 1,400 | (1,299) | 2,800 | 165 |
| Advertising | | 2,375 | (2,375) | 9,500 | 2,397 |
| Telecommunications | 39 | 125 | (86) | 500 | 183 |
| Office Expense | | 375 | (375) | 1,500 | |
| Operational Equip & Supplies | | 2,500 | (2,500) | 5,000 | 1,158 |
| Contracted Services | | 1,250 | (1,250) | 5,000 | |
| Grants to Organizations | | | | 10,000 | |
| | <u>333</u> | <u>8,175</u> | <u>(7,842)</u> | <u>34,900</u> | <u>35,865</u> |
| Net Operational Surplus | <u>(333)</u> | <u>(8,175)</u> | <u>7,842</u> | <u>(34,900)</u> | <u>(35,865)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 100 | (100) | 100 | 199 |
| | | <u>100</u> | <u>(100)</u> | <u>100</u> | <u>199</u> |
| NET SURPLUS (DEFICIT) | <u>(333)</u> | <u>(8,275)</u> | <u>7,942</u> | <u>(35,000)</u> | <u>(36,064)</u> |

GP-2013 Wolfville
Festival and Events
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Provincial & Federal Grants | \$1,800 | | \$1,800 | | \$2,400 |
| | <u>1,800</u> | | <u>1,800</u> | | <u>2,400</u> |
| EXPENSES | | | | | |
| Salary and wages | 2,137 | 6,250 | (4,113) | 14,900 | 4,538 |
| Employee Benefits | 194 | 792 | (598) | 1,900 | 310 |
| Advertising | 20 | 1,500 | (1,480) | 5,500 | 262 |
| Operational Equip & Supplies | | 23,250 | (23,250) | 27,000 | 10,210 |
| Program Expenditures | | 3,000 | (3,000) | 47,000 | 2,016 |
| Grants to Organizations | | 35,300 | (35,300) | 35,300 | 41,900 |
| | <u>2,351</u> | <u>70,092</u> | <u>(67,741)</u> | <u>131,600</u> | <u>59,236</u> |
| Net Operational Surplus | (551) | (70,092) | 69,541 | (131,600) | (56,836) |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(551)</u> | <u>(70,092)</u> | <u>69,541</u> | <u>(131,600)</u> | <u>(56,836)</u> |

GP-2013 Wolfville
Recreation Administration
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$45,410 | \$58,512 | (\$13,102) | \$219,200 | \$36,602 |
| Employee Benefits | 6,881 | 10,145 | (3,264) | 37,600 | 5,925 |
| Membership Dues & Fees | 1,100 | | 1,100 | | 500 |
| Telecommunications | 586 | 2,000 | (1,414) | 8,000 | 524 |
| Office Expense | 328 | | 328 | | 88 |
| Utilities | 1,358 | 625 | 733 | 2,500 | 1,024 |
| Repairs and Maintenance | 591 | 1,000 | (409) | 4,000 | 1,630 |
| Operational Equip & Supplies | | | | | 28 |
| Contracted Services | | | | 1,500 | 243 |
| | <u>56,254</u> | <u>72,282</u> | <u>(16,028)</u> | <u>272,800</u> | <u>46,564</u> |
| Net Operational Surplus | <u>(56,254)</u> | <u>(72,282)</u> | <u>16,028</u> | <u>(272,800)</u> | <u>(46,564)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 100 | (100) | 100 | 230 |
| | | <u>100</u> | <u>(100)</u> | <u>100</u> | <u>230</u> |
| NET SURPLUS (DEFICIT) | <u>(56,254)</u> | <u>(72,382)</u> | <u>16,128</u> | <u>(272,900)</u> | <u>(46,794)</u> |

GP-2013 Wolfville
Recreation Programs
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | (\$100) | \$6,667 | (\$6,767) | \$47,300 | \$3,690 |
| Provincial & Federal Grants | | | | 2,000 | |
| | <u>(100)</u> | <u>6,667</u> | <u>(6,767)</u> | <u>49,300</u> | <u>3,690</u> |
| EXPENSES | | | | | |
| Salary and wages | 827 | 16,209 | (15,382) | 58,100 | 14,471 |
| Employee Benefits | 60 | 1,837 | (1,777) | 7,000 | 1,239 |
| Meetings, Meals and Travel | | 125 | (125) | 500 | 245 |
| Advertising | 81 | 500 | (419) | 2,000 | 478 |
| Vehicle Fuel | | 550 | (550) | 1,000 | 556 |
| Vehicle Repairs & Maintenance | 73 | 525 | (452) | 2,000 | 242 |
| Vehicle Insurance | 56 | 400 | (344) | 400 | 407 |
| Operational Equip & Supplies | 1,519 | 429 | 1,090 | 2,200 | 645 |
| Program Expenditures | 398 | 1,400 | (1,002) | 8,600 | 2,268 |
| Contracted Services | | | | 20,000 | |
| Grants to Organizations | | 24,400 | (24,400) | 24,400 | 8,500 |
| | <u>3,014</u> | <u>46,375</u> | <u>(43,361)</u> | <u>126,200</u> | <u>29,051</u> |
| Net Operational Surplus | <u>(3,114)</u> | <u>(39,708)</u> | <u>36,594</u> | <u>(76,900)</u> | <u>(25,361)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(3,114)</u> | <u>(39,708)</u> | <u>36,594</u> | <u>(76,900)</u> | <u>(25,361)</u> |

GP-2013 Wolfville
Tourism
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | | \$1,500 | (\$1,500) | \$7,500 | \$2,300 |
| Provincial & Federal Grants | | | | 10,600 | |
| | | <u>1,500</u> | <u>(1,500)</u> | <u>18,100</u> | <u>2,300</u> |
| EXPENSES | | | | | |
| Salary and wages | 844 | 22,035 | (21,191) | 59,000 | 17,637 |
| Employee Benefits | 1,260 | 3,309 | (2,049) | 8,800 | 2,510 |
| Membership Dues & Fees | | 500 | (500) | 500 | |
| Telecommunications | 385 | 480 | (95) | 2,000 | 388 |
| Office Expense | 20 | 250 | (230) | 1,000 | 177 |
| Utilities | 1,011 | 500 | 511 | 2,000 | 1,306 |
| Repairs and Maintenance | 496 | 250 | 246 | 1,000 | 1,329 |
| Operational Equip & Supplies | | 10,600 | (10,600) | 10,600 | 476 |
| Contracted Services | 1,032 | | 1,032 | | 1,105 |
| | <u>5,048</u> | <u>37,924</u> | <u>(32,876)</u> | <u>84,900</u> | <u>24,928</u> |
| Net Operational Surplus | <u>(5,048)</u> | <u>(36,424)</u> | <u>31,376</u> | <u>(66,800)</u> | <u>(22,628)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(5,048)</u> | <u>(36,424)</u> | <u>31,376</u> | <u>(66,800)</u> | <u>(22,628)</u> |

GP-2013 Wolfville
Library Facility
For the Three Months Ending June 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | | Budget 2021-03-31 | Actual 2019-06-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | | | | | \$22 |
| Provincial & Federal Grants | 5,000 | 5,000 | | 5,000 | 5,000 |
| | <u>5,000</u> | <u>5,000</u> | | <u>5,000</u> | <u>5,022</u> |
| EXPENSES | | | | | |
| Salary and wages | 55 | 2,153 | (2,098) | 7,900 | 1,986 |
| Employee Benefits | 5 | 388 | (383) | 1,500 | 83 |
| Telecommunications | 124 | 150 | (26) | 600 | 125 |
| Office Expense | 106 | 125 | (19) | 500 | 202 |
| Utilities | 1,061 | 1,650 | (589) | 6,600 | 1,093 |
| Repairs and Maintenance | 728 | 11,000 | (10,272) | 14,000 | 2,153 |
| Operational Equip & Supplies | | 250 | (250) | 500 | 391 |
| Contracted Services | | | | | 468 |
| | <u>2,079</u> | <u>15,716</u> | <u>(13,637)</u> | <u>31,600</u> | <u>6,501</u> |
| Net Operational Surplus | <u>2,921</u> | <u>(10,716)</u> | <u>13,637</u> | <u>(26,600)</u> | <u>(1,479)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | | 1,800 | (1,800) | 3,100 | 1,664 |
| | | <u>1,800</u> | <u>(1,800)</u> | <u>3,100</u> | <u>1,664</u> |
| NET SURPLUS (DEFICIT) | <u>2,921</u> | <u>(12,516)</u> | <u>15,437</u> | <u>(29,700)</u> | <u>(3,143)</u> |

GP-2013 Wolfville
Museum & Historical Facilities
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|--|----------------------|----------------------|------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Grants to Organizations | | \$10,000 | (\$10,000) | \$10,000 | \$10,000 |
| | | 10,000 | (10,000) | 10,000 | 10,000 |
| Net Operational Surplus | | (10,000) | 10,000 | (10,000) | (10,000) |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | | (10,000) | 10,000 | (10,000) | (10,000) |

GP-2013 Wolfville
Partner Contributions
For the Three Months Ending Tuesday, June 30, 2020

| | Financial Results To | | | Annual Budget 3/31/2021 | Previous Year Actual 6/30/2019 |
|--------------------------------------|----------------------|---------------------|----------|-------------------------------|--------------------------------------|
| | Actual 6/30/2020 | Budget 6/30/2020 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Partner Contributions: | | | | | |
| Regional Solid Waste | 152,449 | 193,000 | -40,551 | 509,600 | 201,491 |
| Joint CAO Working Group | 625 | | 625 | | 1,407 |
| Transit services | 39,439 | 40,725 | -1,286 | 172,900 | 46,241 |
| Valley Community Fibre | | 2,000 | -2,000 | 2,000 | -4,508 |
| Annapolis Valley Regional Library | 6,080 | 6,250 | -170 | 25,000 | 6,080 |
| Kings Region Cooperative Initiatives | 2,695 | 2,700 | -5 | 20,800 | |
| Education funding | 190,926 | 184,200 | 6,726 | 736,800 | 184,503 |
| Valley Regional Housing Authority | 0 | | | 40,000 | |
| Assessment services | 19,311 | 19,500 | -189 | 78,000 | 19,183 |
| Grant to WBDC | | 50,000 | -50,000 | 100,000 | 50,000 |
| Corrections | | 20,500 | -20,500 | 82,000 | 20,494 |
| Total Partner Contributions | 411,525 | 518,875 | -107,350 | 1,767,100 | 524,890 |
| | 411,525 | 518,875 | -107,350 | 1,767,100 | 524,890 |
| Net Operational Surplus | -411,525 | -518,875 | 107,350 | -1,767,100 | -524,890 |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | -411,525 | -518,875 | 107,350 | -1,767,100 | -524,890 |

**Town of Wolfville
Capital Fund ~ Project Summary
For the 3 Months Ended June 30, 2020**

| | Actual YTD Total | Budget Fiscal 20/21 | Actual to Budget VARIANCE | |
|--|---------------------|------------------------|---------------------------------|--|
| Information Technology | | | | |
| Server | - | 25,000 | (25,000) | no details at this time |
| Video/Audio Council Chambers | - | 15,000 | (15,000) | delayed due to COVID, possible reassessment informed by COVID |
| | - | 40,000 | (40,000) | |
| Municipal Buildings | | | | |
| P Wks/Comm Dev Bldg - Reno | 12,100 | 500,000 | (487,900) | Tender closes in early September. Mgt Team to review once available. |
| P Wks - SOLAR PANELS | 133,718 | 160,000 | (26,282) | Substantially complete in first quarter. Should yield revenue stream |
| New Library - Feasibility Study | - | 75,000 | (75,000) | RFP call to go out in September |
| | 145,818 | 735,000 | (589,182) | |
| Protective Services | | | | |
| Fire Equipment Upgrades | - | 50,000 | (50,000) | no details at this time |
| | - | 50,000 | (50,000) | |
| Fleet/Equip Inventory | | | | |
| veh #27 - Replace P Wks Backhoe | - | 160,000 | (160,000) | Tender awarded. Council approved cost overrun to \$177,000 |
| veh #29 - Replace P Wks Trackhoe | - | 175,000 | (175,000) | not tendered yet. |
| veh #39 - Parks mower | 14,287 | 14,000 | 287 | |
| Parks - chipper | 28,052 | 30,000 | (1,948) | |
| | 42,339 | 379,000 | (336,661) | |
| Streets | | | | |
| Westwood - Main to Irving Centre <i>cost to complete</i> | 3,985 | - | 3,985 | final costs of project completed last year |
| Gaspereau Ave | 7,042 | - | 7,042 | final costs of project completed last year |
| Seaview Ave | 39,998 | - | 39,998 | final costs of project completed last year. Extra retaining wall |
| Blomidon Terrace | 368 | - | 368 | |
| Land Acquisition for Parking Lot - East End Gateway | 200,000 | - | 200,000 | Council approved purchase at April 14th meeting |
| Parking Lots - Dykeland | - | 125,000 | (125,000) | Deferred likely until next year |
| Engineering - 2020/21 Street projects | - | 45,000 | (45,000) | |
| | 251,393 | 170,000 | 81,393 | |
| Other Transportation | | | | |
| Decorative Street Lights - Elm | - | 80,000 | (80,000) | recently closed. No award yet |
| Decorative Street Lights - design to Willow | - | 10,000 | (10,000) | |
| Flood Mitigation <i>carryforward</i> | 15,253 | 100,000 | (84,747) | Some cost incurred last year. Ttotal expected to be in budget |
| Well Generator ~ <i>refer to water capital listing</i> | - | 70,000 | (70,000) | |
| Shoreline Protection/Wharf Upgrade <i>carryforward</i> | 18,018 | - | 18,018 | landscaping and one extra on project completed last year. |
| P Wks Facility Upgrades - Exterior | - | 80,000 | (80,000) | |
| Stormwater - East End Gateway parking lot | 3,372 | - | 3,372 | Project substantially complete last year. |
| | 36,643 | 340,000 | (303,357) | |
| Sewer Operations | | | | |
| Video Sewer Lines | - | 100,000 | (100,000) | Work to start shortly |
| WWTP Expansion | 12,116 | 3,500,000 | (3,487,884) | Tenders closed. Contract awarded. Work to commence by early Sept. |
| Sewer Rodder/Flusher | - | 90,000 | (90,000) | Tender closes Sept 3 |
| | - | - | - | |
| Sub total Sewer Operation | 12,116 | 3,690,000 | (3,677,884) | |
| Community Services | | | | |
| VIC/Willow Park - design/prep for VIC | 1,500 | 400,000 | (398,500) | Revised scope approved by Council September 1st. Likely retender |
| East End Gateway - Harvest Moon trail Head | 7,139 | 25,000 | (17,861) | |
| East End Gateway - walkway | - | 75,000 | (75,000) | |
| East End Gateway - splashpad | - | 175,000 | (175,000) | tender awarded. Work to start in fall |
| East End Gateway - Lighting | - | 30,000 | (30,000) | |
| East End Gateway - events lawn | - | 75,000 | (75,000) | |
| East End Gateway - parking lot | - | - | - | |
| Nature Preserve - Dam Study and Upgrades | - | - | - | |
| Evangeline Park | - | 15,000 | (15,000) | |
| Post Office Open Space - Cenotaph | - | 50,000 | (50,000) | Council approved cost overrun (based on tenders) @ Sept 1 Meeting. |
| Reservoir Park - design | - | 10,000 | (10,000) | |
| Reservoir Park - parking lot | - | 55,000 | (55,000) | contract awarded and work started. No invoices recorded yet. |
| Reservoir Park - pumphouse | 2,607 | 10,000 | (7,393) | |
| | 11,246 | 920,000 | (908,754) | |
| GRAND TOTAL ALL PROJECTS | 499,555 | 6,324,000 | (5,824,445) | |

GP-2013 Wolfville
Water Utility - Summary
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Metered Sales | \$164,302 | \$171,300 | (\$6,998) | \$721,200 | \$169,629 |
| Fire Protection | 99,006 | 99,000 | 6 | 396,000 | 102,019 |
| Sprinkler Service Charge | | | | 8,900 | |
| Other | 14,745 | 7,575 | 7,170 | 30,300 | 15,159 |
| | <u>278,053</u> | <u>277,875</u> | <u>178</u> | <u>1,156,400</u> | <u>286,807</u> |
| EXPENSES | | | | | |
| Salary and wages | 66,925 | 72,244 | (5,319) | 278,700 | 70,481 |
| Employee Benefits | 12,756 | 14,410 | (1,654) | 55,600 | 11,789 |
| Meeting, Meals and Travel | | 350 | (350) | 1,400 | |
| Professional Development | | 2,500 | (2,500) | 5,000 | 936 |
| Membership Dues & Fees | | 500 | (500) | 500 | 122 |
| Advertising | | 200 | (200) | 200 | |
| Telecommunications | 174 | 375 | (201) | 1,500 | 281 |
| Office Expense | 9,944 | 8,500 | 1,444 | 34,000 | 8,676 |
| Legal | | 300 | (300) | 300 | |
| Insurance | 13,300 | 10,500 | 2,800 | 10,500 | 10,500 |
| Audit | (5,500) | | (5,500) | 6,000 | |
| Utilities | 16,159 | 24,378 | (8,219) | 97,500 | 20,248 |
| Repairs and Maintenance | | 2,400 | (2,400) | 2,400 | |
| Property Taxes | 27,911 | 28,250 | (339) | 56,500 | 27,935 |
| Vehicle Fuel | 224 | 750 | (526) | 3,000 | 854 |
| Vehicle Repairs & Maintenance | 4,473 | 3,600 | 873 | 14,400 | 3,431 |
| Vehicle Insurance | 575 | 400 | 175 | 400 | 340 |
| Operational Equip & Supplies | 21,604 | 32,250 | (10,646) | 129,000 | 28,409 |
| Equipment Maintenance | 242 | 1,250 | (1,008) | 5,000 | 242 |
| Contracted Services | 4,366 | 17,449 | (13,083) | 83,800 | 13,380 |
| Other debt charges | 30 | 500 | (470) | 500 | 26 |
| Debt interest | | 11,000 | (11,000) | 20,500 | 11,073 |
| Doubtful accounts allowance | | | | 1,000 | |
| | <u>173,183</u> | <u>232,106</u> | <u>(58,923)</u> | <u>807,700</u> | <u>208,723</u> |
| Net Operational Surplus | <u>104,870</u> | <u>45,769</u> | <u>59,101</u> | <u>348,700</u> | <u>78,084</u> |
| Capital Program & Reserves | | | | | |
| Depreciation | | | | 160,000 | |
| Debt interest principal | | 80,400 | (80,400) | 80,400 | 112,475 |
| Capital Fund | | | | 45,000 | |
| Dividend to Town | | | | 50,000 | |
| | | <u>80,400</u> | <u>(80,400)</u> | <u>335,400</u> | <u>112,475</u> |
| NET SURPLUS (DEFICIT) | <u>104,870</u> | <u>(34,631)</u> | <u>139,501</u> | <u>13,300</u> | <u>(34,391)</u> |

GP-2013 Wolfville
Operating Revenue
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|----------------------------|----------------------|----------------------|------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| Metered Sales | \$164,302 | \$171,300 | (\$6,998) | \$721,200 | \$169,629 |
| Fire Protection | 99,006 | 99,000 | 6 | 396,000 | 102,019 |
| Sprinkler Service Charge | | | | 8,900 | |
| Other | 14,745 | 7,575 | 7,170 | 30,300 | 15,159 |
| | <u>278,053</u> | <u>277,875</u> | <u>178</u> | <u>1,156,400</u> | <u>286,807</u> |
| EXPENSES | | | | | |
| Net Operational Surplus | <u>278,053</u> | <u>277,875</u> | <u>178</u> | <u>1,156,400</u> | <u>286,807</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>278,053</u> | <u>277,875</u> | <u>178</u> | <u>1,156,400</u> | <u>286,807</u> |

GP-2013 Wolfville
Power and Pumping
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$2,085 | \$3,178 | (\$1,093) | \$11,800 | \$2,167 |
| Employee Benefits | 388 | 647 | (259) | 2,400 | 410 |
| Utilities | 14,781 | 22,755 | (7,974) | 91,000 | 18,832 |
| Operational Equip & Supplies | 521 | 2,001 | (1,480) | 8,000 | 1,528 |
| Contracted Services | | 8,000 | (8,000) | 16,000 | |
| | <u>17,775</u> | <u>36,581</u> | <u>(18,806)</u> | <u>129,200</u> | <u>22,937</u> |
| Net Operational Surplus | <u>(17,775)</u> | <u>(36,581)</u> | <u>18,806</u> | <u>(129,200)</u> | <u>(22,937)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(17,775)</u> | <u>(36,581)</u> | <u>18,806</u> | <u>(129,200)</u> | <u>(22,937)</u> |

GP-2013 Wolfville
Treatment
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|------------------------------|----------------------|----------------------|--------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$4,655 | \$4,225 | \$430 | \$15,700 | \$4,099 |
| Employee Benefits | 872 | 860 | 12 | 3,200 | 720 |
| Utilities | 1,378 | 1,623 | (245) | 6,500 | 1,416 |
| Repairs and Maintenance | | 2,400 | (2,400) | 2,400 | |
| Operational Equip & Supplies | 14,209 | 12,498 | 1,711 | 50,000 | 12,168 |
| Contracted Services | 4,366 | 4,449 | (83) | 17,800 | 3,130 |
| | <u>25,480</u> | <u>26,055</u> | <u>(575)</u> | <u>95,600</u> | <u>21,533</u> |
| Net Operational Surplus | <u>(25,480)</u> | <u>(26,055)</u> | <u>575</u> | <u>(95,600)</u> | <u>(21,533)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(25,480)</u> | <u>(26,055)</u> | <u>575</u> | <u>(95,600)</u> | <u>(21,533)</u> |

GP-2013 Wolfville
Transmission & Distribution
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|-------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$23,584 | \$28,591 | (\$5,007) | \$106,200 | \$27,449 |
| Employee Benefits | 4,175 | 5,653 | (1,478) | 21,000 | 4,160 |
| Meeting, Meals and Travel | | 250 | (250) | 1,000 | |
| Telecommunications | 174 | 375 | (201) | 1,500 | 281 |
| Vehicle Fuel | 224 | 750 | (526) | 3,000 | |
| Vehicle Repairs & Maintenance | 4,473 | 3,600 | 873 | 14,400 | |
| Vehicle Insurance | 575 | 400 | 175 | 400 | |
| Operational Equip & Supplies | 6,874 | 17,751 | (10,877) | 71,000 | 14,712 |
| Equipment Maintenance | 242 | 1,250 | (1,008) | 5,000 | 242 |
| Contracted Services | | | | 30,000 | |
| | <u>40,321</u> | <u>58,620</u> | <u>(18,299)</u> | <u>253,500</u> | <u>46,844</u> |
| Net Operational Surplus | <u>(40,321)</u> | <u>(58,620)</u> | <u>18,299</u> | <u>(253,500)</u> | <u>(46,844)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(40,321)</u> | <u>(58,620)</u> | <u>18,299</u> | <u>(253,500)</u> | <u>(46,844)</u> |

GP-2013 Wolfville
Administration
For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|-------------------------------|------------------------|------------------------|---------------------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$36,600 | \$36,250 | \$350 | \$145,000 | \$36,765 |
| Employee Benefits | 7,322 | 7,250 | 72 | 29,000 | 6,500 |
| Meeting, Meals and Travel | | 100 | (100) | 400 | |
| Professional Development | | 2,500 | (2,500) | 5,000 | 936 |
| Membership Dues & Fees | | 500 | (500) | 500 | 122 |
| Advertising | | 200 | (200) | 200 | |
| Office Expense | 9,944 | 8,500 | 1,444 | 34,000 | 8,676 |
| Legal | | 300 | (300) | 300 | |
| Insurance | 13,300 | 10,500 | 2,800 | 10,500 | 10,500 |
| Audit | (5,500) | | (5,500) | 6,000 | |
| Property Taxes | 27,911 | 28,250 | (339) | 56,500 | 27,935 |
| Vehicle Fuel | | | | | 854 |
| Vehicle Repairs & Maintenance | | | | | 3,431 |
| Vehicle Insurance | | | | | 340 |
| Contracted Services | | 5,000 | (5,000) | 20,000 | 10,250 |
| Doubtful accounts allowance | | | | 1,000 | |
| | <u>89,577</u> | <u>99,350</u> | <u>(9,773)</u> | <u>308,400</u> | <u>106,309</u> |
| Net Operational Surplus | <u>(89,577)</u> | <u>(99,350)</u> | <u>9,773</u> | <u>(308,400)</u> | <u>(106,309)</u> |
| Capital Program & Reserves | | | | | |
| Depreciation | | | | 160,000 | |
| | | | | <u>160,000</u> | |
| NET SURPLUS (DEFICIT) | <u><u>(89,577)</u></u> | <u><u>(99,350)</u></u> | <u><u>9,773</u></u> | <u><u>(468,400)</u></u> | <u><u>(106,309)</u></u> |

GP-2013 Wolfville
 Non Operating Expenditures
 For the Three Months Ending June 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-06-30 |
|----------------------------|----------------------|----------------------|----------|--------------------------------|---------------------------------------|
| | Actual 2020-06-30 | Budget 2020-06-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Other debt charges | \$30 | \$500 | (\$470) | \$500 | \$26 |
| Debenture interest | | 11,000 | (11,000) | 20,500 | 11,073 |
| | 30 | 11,500 | (11,470) | 21,000 | 11,099 |
| Net Operational Surplus | (30) | (11,500) | 11,470 | (21,000) | (11,099) |
| Capital Program & Reserves | | | | | |
| Debenture principal | | 80,400 | (80,400) | 80,400 | 112,475 |
| Capital Fund | | | | 45,000 | |
| Dividend to Town | | | | 50,000 | |
| | | 80,400 | (80,400) | 175,400 | 112,475 |
| NET SURPLUS (DEFICIT) | (30) | (91,900) | 91,870 | (196,400) | (123,574) |

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended June 30, 2020

| | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Revenues | \$ 4,515,407 | \$ 4,549,159 | \$ (33,752) |
| Expenditures (Operating/capital & reserves) | 2,041,188 | 3,438,723 | (1,397,535) |
| Net Surplus (Deficit) | \$ 2,474,219 | \$ 1,110,436 | \$ 1,363,783 |

Significant Variance Explanation (over \$5,000 - \$10,000 by Division)

General Government

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Taxes and grants in lieu of taxes | | | |
| The budget allowed for \$1 million loss on assessment for appeals. To date assessments dropped only \$600,000. Deed Transfer Tax was \$6,600 more than budget by June 30th. GILT was \$4,400 was more than budget to June 30th. | 3,999,839 | 3,978,982 | 20,857 |
| Sale of Services and Other Revenues | | | |
| The main shortfall is \$18,000 related to Interest on Overdue Taxes. Note Council temporarily waived interest charges on overdue taxes. This revenue will be \$36,000 less than budget by September 30th. Interest on Investments is \$7,700 below budget at June 30th. Fiscal 2020/21 was the first year this budget line was increases substantially (from \$25,000 up to \$45,000). This coincided with a drop of 1.5% in the rate earned on the town funds. | 9,619 | 33,825 | (24,206) |
| Salary & Wages | | | |
| Main savings relate to decision not to hire 1 yr term special projects position in the Office of CAO. This position was to support work on the Accessibility Plan, election and crosswalk policy development. | 164,804 | 182,051 | (17,247) |
| Professional Development | | | |
| These savings will continue thru the year as conferences and in person training sessions have essentially been suspended due to the COVID pandemic. | 411 | 32,884 | (32,473) |
| Insurance | | | |
| There was a significant increase in base premiums. The Town's claims history has not improved significantly and there have already been a number of claims where the Town has incurred deductible costs this year. | 101,245 | 81,700 | 19,545 |
| Repairs & Maintenance | | | |
| The budget provided for a number of repairs/maintenance items in the first quarter, none of which were incurred in that period. They include work on the furnace, A/C unit, and generator. The targets actual expense to end of June was the installation of plexi-glass at Town Hall (an unbudgeted COVID OH&S expense). | 2,403 | 9,300 | (6,897) |
| Operational Equip & Supplies | | | |
| Largest savings are in the IT Department, with the website redesign put on hold, laptop replacements deferred to later in year. | 17,184 | 49,449 | (32,265) |
| Contracted Services | | | |
| Savings are in both the Office of CAO and IT Dept. Contingency allowance in CAO's Office not utilized in 1st Qtr leaving a savings of \$10,000. Approximately \$14,000 relates to annual Diamond maintenance/support fee. Budgeted to occur 100% in June, actual accounting is prorating amount of 12 months. | 6,171 | 34,300 | (28,129) |
| Grants to Organization | | | |
| Council deferred decisions on grants to organization until later in year. Nothing spent in first three months. | - | 40,500 | (40,500) |
| Other Debt Charges | | | |
| The NS Municipal Finance Corporation delayed issuing the Spring Debenture which meant proceeds were not received until July (2nd qtr). This actual expense was \$12,485 but it occurs a month after budget expectation. | 98 | 9,100 | (9,002) |

Protective Services

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Cost Sharing Recoveries The additional revenue relates to a one time adjustment for fiscal 2019/20. Final year end expenses were high than budget, and the \$10,000 represents the retroactive adjustment. | 72,200 | 61,900 | 10,300 |
| Salary & Wages Main area of savings is in Other Protective Services where crosswalk guards were laid off once schools closed due to COVID-19 | 53,746 | 60,747 | (7,001) |
| Operational Equipment & Supplies \$11,500 of the savings is in the Fire Dept. The Chief has been monitoring spending in the first half of the year (similar to other Dept Heads) keeping in mind COVID impacts. Those purchases that could reasonable be deferred have been. | 9,061 | 22,223 | (13,162) |
| Contracted Services \$6,300 of variance relates to Police Service, where qtrly RCMP costs are \$1,400 less than budget, and the cost of DNA testing was not incurred until July (budgeted for June). Another \$9,600 is in the Bylaw Dept where no costs have been incurred in the 1st Qtr for parking commissionaires. This service was put on hold when the COVID State of Emergency was declared. | 473,519 | 490,121 | (16,602) |
| Grants to Organizations This budget item is in the Bylaw Dept., which had a budget to contribute to Acadia's hiring of a Community Liason position. They have not filled this position and therefore no grant has been paid. | - | 5,000 | (5,000) |

Public Works

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Salary and wages Approximately \$20,000 relates to temporary layoffs which occurred at the onset of the COVID State of Emergency. All but one permanent position has been rehired, and the one outstanding position relates to health issues. In addition, a budgeted student position was not hired. | 118,482 | 145,546 | (27,064) |
| Repairs and Maintenance (Building & Yard) A review of these value indicates a budget error in estimates, accounting for \$9,000 of the variance. | 4,731 | 11,900 | (7,169) |
| Operational Equipment & Supplies General savings in Roads & Streets, partly a function of delay in having full complement of workers back on staff. Note the savings in this area in the 1st qtr are more than offset with an unbudgeted repair to Highland Avenue in the second quarter. Another \$9,000 in savings is in Traffic Services where budget allowed for \$7,500 to be spent on street signs in the 1st qtr with actual spending only at \$2,700. Budget also allowed for 3rd speed sign which has yet to be purchased (\$4,500 savings). | 16,350 | 34,200 | (17,850) |
| Contracted Service Savings relate to both Roads & Streets as well as Traffic Services. Cost for the scaled back street maintenance program were only partially incurred in 1st qtr (actual \$16,000 versus budget of \$45,000). In Traffic Services, \$29,000 in line painting has yet to be processed, although the work has been done. | 17,731 | 75,950 | (58,219) |

Environmental - Sanitary Sewer

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Revenue - sewer charges Both sewer and water revenues have been impacted by COVID. Although more people would have been at home for longer periods of time during the April to June period, the drop in water consumption in the commercial sector and Acadia is significant. A review of 21 of these accounts shows on average a drop in use of water of approx. 50%. In fact the drop of these 21 accounts (out of over 1500 customer accounts) makes up almost the entire overall drop in consumption comparing June 2019 to June 2020. | 94,593 | 107,205 | (12,612) |
| Utilities nothing specific identified at this time | 8,457 | 13,471 | (5,014) |
| Operational Equipment & Supplies Main savings is related to work budgeted for the sewer lift stations. No cost incurred yet. | 17,789 | 35,946 | (18,157) |
| Debenture Interest see notes above in other Divisions. Debenture transactions delayed until July. | - | 9,114 | (9,114) |
| | | | - |
| | | | - |

Parks Department

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Salary & Wages Due to the impact of COVID, seasonal staff were not all brought back as early as scheduled. | 71,948 | 109,321 | (37,373) |
| Operational Equipment & Supplies With delay in return of staff, and intentional delay in carrying out all projects, a number of 1st quarter items were not purchased by June 30th. | 33,225 | 56,900 | (23,675) |
| | | | - |
| | | | - |

Planning

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Grant Revenues | | | |
| This revenue will be received later in the year. Timing difference at this stage. | - | 11,625 | (11,625) |
| Salary & Wages | | | |
| Full budget complement of summer students was not hired in response to the organizations early approach to delay some discretionary spending. | 87,130 | 97,182 | (10,052) |
| Legal | | | |
| This is a general budget allowance. Not required in 1st quarter. | - | 5,001 | (5,001) |
| Contracted Services | | | |
| This is a general budget allowance. Not required in 1st quarter. Note by August of 2nd quarter, this account is over budget. | - | 8,333 | (8,333) |
| | | | - |

Community and Economic Development

| Account/Explanation | Actual 30-Jun-20 | Budget 30-Jun-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Sale of Services | | | |
| With COVID restrictions effectively no revenue generating programs were in place in this reporting period. | (100) | 8,167 | (8,267) |
| Salary and wages | | | |
| As with line above, COVID impact with programs resulted in fewer seasonal staff or delay in returning, eg. Toursit Bureau | 49,273 | 105,159 | (55,886) |
| Employee Benefits | | | |
| | 8,592 | 16,471 | (7,879) |
| Repairs & Maintenance - Building | | | |
| Planned maintenance work not carried out in first quarter not carried out. | 1,815 | 12,250 | (10,435) |
| Operational Equipment & Supplies | | | |
| Savings related to festival/events and recreation programs that did not occur in the reporting period. | 1,519 | 37,029 | (35,510) |
| Grants to Organizations | | | |
| Neither the CPP or SPP grants were paid out in the first quarter | - | 69,700 | (69,700) |
| | | | - |
| | | | - |

INFORMATION REPORT

Title: 2nd Quarter Financial Update
Date: 2020-10-16 Audit Committee
Department: Finance



SUMMARY

2nd Quarter Financial Update

This report is an important aspect of the overall internal controls intended to ensure financial transactions receive appropriate level of oversight. The process includes quarterly updates that go first to the Audit Committee for questions and review. After that, the report is forwarded to Council (at the next available COW meeting) to complete that step of updating financial results for the Town. This year's 2nd quarter update is occurring during a municipal election year and the Audit Meeting is taking place a week earlier than most years. As such, there is a shorter turn around time from month end (September 30th) and preparing this report. If key information has been missed in this year's process, it will be identified and brought forward to November COW or next Audit Committee meeting in January.

This is the Audit Committee's second look at financial results for the Town and Water Utility in the 2020/21 fiscal year. Compared to first quarter results, actual results at the end of the first half of the fiscal year should provide a better idea of trends and likely results by year end. As noted with the 1st Quarter update, the COVID pandemic has had an impact on the Town's operations. The winter months will also be a key factor in final results, but at this point in the year certain variances will be established and not likely to change.

Audit Committee Draft Motion

THAT THE AUDIT COMMITTEE FORWARD THE INTERIM FINANCIAL REPORT (AS AT SEPT 30, 2020) TO THE NOVEMBER 3, 2020 COMMITTEE OF THE WHOLE MEETING.

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INFORMATION REPORT

Title: 2nd Quarter Financial Update
Date: 2020-10-16 Audit Committee
Department: Finance



1) CAO COMMENTS

Typically added when report goes to Committee of the Whole (COW).

2) REFERENCES AND ATTACHMENTS

- 2020/21 Operations Plan, approved by Council March 2020
- 1st Quarter Financial Update, including variance reports/summaries and capital program information.
- September 30/20 Variance Report (attached)
- September 30/20 – Summary of Significant Variances (attached)

3) DISCUSSION

This is the Committee's second look at a financial update for the 2020/21 fiscal year. The quarterly financial update is intended to provide the Audit Committee and Council with an overview of how the Town's financial results are doing in comparison to the budgeted expectations up to the most recent quarter end. In addition, it provides an opportunity to update on other financial balances that might otherwise not be reviewed until year end, e.g. outstanding accounts receivables.

The following information will cover the second quarter variance reports for the Town's Operating and Water Utility Operating Funds, updates on the Capital Projects, and updates on outstanding receivables.

Town Operating Fund

The September 30th Financial Variance Report attached focuses on actual results compared to expected budget results for the first half of the year. The monthly breakdown is based on when the revenue or expenditure is planned, not simply a 1/12ths allocation.

Included is the summary page of all Town operating activities, accompanied by Divisional and Department breakdowns. The report includes actual to date, budget to date, annual budget, and prior year actual to date. Although not directly related to planned operations for the current year, the prior year comparison is an added piece of data to aid financial analysis.

Town of Wolfville Operating Fund

| | Actual Sept 30, 2020 | Budget Sept 30, 2020 | Variance over/(under) budget |
|--|-------------------------|-------------------------|---------------------------------|
| Revenues | \$9,031,131 | \$9,202,357 | \$(171,226) |
| Expenditures (operating/capital & reserves) | 4,973,989 | 6,136,824 | (1,162,835) |
| Net Surplus | \$4,057,142 | \$3,065,533 | \$991,609 |

INFORMATION REPORT

Title: 2nd Quarter Financial Update
Date: 2020-10-16 Audit Committee
Department: Finance



As noted in the table, results in the first half of the year are \$991,000 ahead of budget. This is a smaller variance than reported at June 30th. It is a larger variance compared to the first half of the 2019/20 budget year and is an indication that the Town is heading towards a surplus result for the current year.

As with each variance report, the Audit Committee is provided a calculation meant to reconcile a number of timing differences that are not apparent from the summary above. For Sept 30/20 the Adjusted Forecast is:

| Timing Difference Reconciliation | |
|---|-------------------|
| Surplus variance, as of Sept 30/20 | \$ 991,609 |
| Revenue variance timing adjustments | |
| None provided at this time | - |
| Expense variance timing adjustments - assumes projects get done | |
| Professional Development | |
| Insurance | 12,900 |
| Utilities | (12,000) |
| Repairs and Maintenance | (64,000) |
| Operational Equip/Supplies | (87,500) |
| Contracted Services | (142,000) |
| Grants to Organizations | (50,000) |
| Partner Contributions | (130,000) |
| Interest On Debentures | (8,700) |
| | (481,300) |
| Adjusted Surplus Forecast | \$ 510,309 |

This adjusted surplus forecast is large enough that the Town will end the year with a surplus. The timing differences also point to a number of projects/initiatives that will not be done this year. Some of this reflects the Town's caution with spending during the early months of the COVID pandemic, there are other projects that could have/should have been done. The timing adjustments above assume that staff can still complete some of these projects. This may not be practical given time of year, and if not carried out the surplus could be larger.

In terms of variance from budget, the adjusted forecast surplus is still within a reasonable 5% of overall budget. As a point of reference the provincial financial indicators look at +/- 5% from budget as prudent budgeting.

The following comments are provided to add context to the timing differences noted:

INFORMATION REPORT

Title: 2nd Quarter Financial Update
Date: 2020-10-16 Audit Committee
Department: Finance



- Insurance is expected to be further over budget by year end. The noted amount provides for the separate premium coverage for fuel tanks to be paid in December as well as allowing for 2 more claims with deductible costs.
- Utilities – the allocation of annual budget dollars for Sewer Treatment Plant were incorrectly allocated for only a portion of the year, thereby front end loading the interim budget \$\$.
- Repairs & maintenance – refers to buildings and the timing difference relates to improvements to have been made as recommended in a facilities assessment carried out a few years ago (for example caulking windows and siding paint/replacement)
- Contracted Services – Includes allowances for different types of services. One is in the Office of CAO where the budget provides a “contingency” amount for items that come up mid year that require attention. Although not spent yet, staff hope to utilize these \$\$ for cross walk priorities and accessibility priorities (eg. ramp at Town Hall). This category of costs also has a budget allowance of \$21,000 related to sanitary sewer flushing and video inspection. Intention is till to spend these dollars. The largest dollars related to contracted work for street maintenance. This project is \$90,000 under budget at Sept 30th however work is still underway in completing needed repairs (Highland Avenue).
- The Town budget included the use of \$300,000 from Operating Reserves to balance the budget. The adjusted forecast surplus is sufficient that the use of reserves may not be necessary, leaving more reserve \$\$ on hand to address priorities in future years.

Town Capital Fund

A summary is provided in the variance report. Added to the report layout is information showing estimated costs to complete, and a resulting Forecast Final Cost. The variance from budget is now tied to the forecast final costs, not simply actuals to date.

Staff will have further information by the meeting time on Friday. Staff will also be looking for feedback on whether this additional information is what the Committee is seeking or perhaps further details may be desired.

Water Utility

Overall, the Utility’s financial results are better than expected budget results to the end of September, however this relates to costs not yet incurred, but likely to occur. As noted with the June Financial update, sales continue below budget largely due to the COVID pandemic slowdown.

INFORMATION REPORT

Title: 2nd Quarter Financial Update
Date: 2020-10-16 Audit Committee
Department: Finance



Outstanding Taxes

Staff are working thru the balance of arrears and next steps, including tax sale process. Receipts have continued to lag behind previous year as the community adapts to changing times with COVID. On the one hand, there appear to only be 4 accounts that currently still fall into the Tax Sale Policy. However, several significant amounts are outstanding from a handful of commercial and large residential accounts (apartment buildings). Further information will be brought to the meeting on Friday.

Council/CAO Expenses

A brief review of this item will be done on Friday. Note that the COVID pandemic has essentially eliminated expense claims.

4) FINANCIAL IMPLICATIONS

N/A

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No specific references provided. Generally speaking, the quarterly financial updates help to provide transparency and accountability. In addition, where variances are materially significant, the reports can assist Council in ensuring projects/programs are affordable, and enhance the organizations ability to Stay the Course

6) COMMUNICATION REQUIREMENTS

This document and associated report are part of Council's communication and accountability to the public. No other specific communications considered at this time.

7) FUTURE COUNCIL INVOLVEMENT

After review by Audit Committee, this report and related financial statements will be forwarded to COW to complete the reporting cycle. It should be noted that, although the Audit Committee does a more in-depth review of the financial updates, Council is ultimately responsible for the financial results of the Town.

Interim Financial Variance Report

Town of Wolfville

As at Sept 30, 2020



A cultivated experience for the mind, body, and soil

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GP-2013 Wolfville
Town Operating Fund
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$8,360,669 | \$8,442,619 | (\$81,950) | \$9,546,000 | \$8,087,272 |
| Cost sharing recoveries | 341,671 | 331,010 | 10,661 | 662,100 | 317,415 |
| Sewer charges | 207,715 | 224,595 | (16,880) | 451,500 | 212,972 |
| Sale of services and other revenue | 62,584 | 129,383 | (66,799) | 317,300 | 140,291 |
| Provincial & Federal Grants | 58,752 | 74,750 | (15,998) | 175,200 | 71,459 |
| | <u>9,031,391</u> | <u>9,202,357</u> | <u>(170,966)</u> | <u>11,152,100</u> | <u>8,829,409</u> |
| EXPENSES | | | | | |
| Salary and wages | 1,137,452 | 1,385,036 | (247,584) | 2,621,000 | 1,282,733 |
| Employee Benefits | 232,483 | 253,152 | (20,669) | 491,300 | 246,449 |
| Meetings, Meals and Travel | 3,044 | 10,818 | (7,774) | 25,600 | 9,755 |
| Professional Development | 4,239 | 47,333 | (43,094) | 95,000 | 48,924 |
| Membership Dues & Fees | 10,307 | 13,900 | (3,593) | 15,800 | 10,284 |
| Advertising | 5,646 | 16,700 | (11,054) | 32,900 | 13,409 |
| Telecommunications | 17,576 | 23,565 | (5,989) | 47,400 | 20,333 |
| Office Expense | 23,488 | 34,166 | (10,678) | 66,000 | 29,343 |
| Legal | 15,293 | 23,852 | (8,559) | 42,700 | 22,398 |
| Insurance | 105,878 | 85,276 | 20,602 | 96,000 | 83,943 |
| Marketing and Communications | | 1,700 | (1,700) | 3,400 | 1,125 |
| Audit | 3,103 | | 3,103 | 20,000 | (2,759) |
| Stipends & Honorariums | 92,301 | 96,681 | (4,380) | 205,400 | 92,934 |
| Miscellaneous | 5 | 1,638 | (1,633) | 2,600 | 2,017 |
| Heat | 2,380 | 5,538 | (3,158) | 28,500 | 4,120 |
| Utilities | 55,937 | 67,233 | (11,296) | 124,600 | 58,981 |
| Repairs and Maintenance | 16,610 | 80,617 | (64,007) | 108,800 | 48,052 |
| Vehicle Fuel | 13,032 | 21,101 | (8,069) | 50,400 | 23,523 |
| Vehicle Repairs & Maintenance | 69,309 | 64,005 | 5,304 | 140,800 | 70,600 |
| Vehicle Insurance | 12,630 | 11,900 | 730 | 11,900 | 9,738 |
| Operational Equip & Supplies | 221,917 | 410,134 | (188,217) | 598,300 | 269,219 |
| Equipment Maintenance | 12,913 | 5,000 | 7,913 | 10,000 | 12,009 |
| Equipment Rentals | 600 | | 600 | | 1,955 |
| Program Expenditures | 9,793 | 47,351 | (37,558) | 77,600 | 22,918 |
| Contracted Services | 1,319,004 | 1,519,589 | (200,585) | 2,635,600 | 1,329,252 |
| Grants to Organizations | 64,350 | 225,200 | (160,850) | 245,200 | 64,400 |
| Licenses and Permits | 1,674 | | 1,674 | 3,300 | 1,527 |
| Tax Exemptions | 102,858 | 112,455 | (9,597) | 112,500 | 103,522 |
| Election | 11,391 | | 11,391 | 35,000 | |
| Partner Contributions | 753,968 | 912,750 | (158,782) | 1,767,100 | 944,190 |
| Other debt charges | 12,882 | 9,475 | 3,407 | 10,300 | 8,679 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>4,332,063</u> | <u>5,486,165</u> | <u>(1,154,102)</u> | <u>9,727,500</u> | <u>4,833,573</u> |
| Net Operational Surplus | <u>4,699,328</u> | <u>3,716,192</u> | <u>983,136</u> | <u>1,424,600</u> | <u>3,995,836</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture principal | 562,886 | 562,900 | (14) | 562,900 | 538,366 |
| Debenture interest | 79,052 | 87,759 | (8,707) | 162,400 | 74,373 |
| Operating reserves | | | | (300,000) | |
| Capital Reserves | | | | 999,300 | |
| | <u>641,938</u> | <u>650,659</u> | <u>(8,721)</u> | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>4,057,390</u> | <u>3,065,533</u> | <u>991,857</u> | | <u>3,383,097</u> |

GP-2013 Wolfville
Town Operating Fund
For the Six Months Ending Wednesday, September 30, 2020

| | Financial Results To | | | Variance By % | Annual | Previous Year |
|---------------------------------------|----------------------|---------------------|-------------------|------------------|---------------------|---------------------|
| | Actual 9/30/2020 | Budget 9/30/2020 | VARIANCE | | Budget 3/31/2021 | Actual 9/30/2019 |
| REVENUES | | | | | | |
| Taxes and grants in lieu of taxes | \$8,360,669 | \$8,442,619 | (\$81,950) | | \$9,546,000 | \$8,087,272 |
| Cost sharing recoveries | 341,671 | 331,010 | 10,661 | | 662,100 | 317,415 |
| Sewer charges | 207,715 | 224,595 | -16,880 | | 451,500 | 212,972 |
| Sale of services and other revenue | 62,584 | 129,383 | -66,799 | | 317,300 | 140,291 |
| Provincial & Federal Grants | 58,752 | 74,750 | -15,998 | | 175,200 | 71,459 |
| | <u>9,031,391</u> | <u>9,202,357</u> | <u>-170,966</u> | | <u>11,152,100</u> | <u>8,829,409</u> |
| EXPENSES | | | | | | |
| Insurance | 105,878 | 85,276 | 20,602 | 24.2% | 96,000 | 83,943 |
| Election | 11,391 | | 11,391 | #DIV/0! | 35,000 | |
| Equipment Maintenance | 12,913 | 5,000 | 7,913 | 158.3% | 10,000 | 12,009 |
| Vehicle Repairs & Maintenance | 69,309 | 64,005 | 5,304 | 8.3% | 140,800 | 70,600 |
| Other debt charges | 12,882 | 9,475 | 3,407 | 36.0% | 10,300 | 8,679 |
| Audit | 3,103 | | 3,103 | #DIV/0! | 20,000 | -2,759 |
| Licenses and Permits | 1,674 | | 1,674 | #DIV/0! | 3,300 | 1,527 |
| Vehicle Insurance | 12,630 | 11,900 | 730 | 6.1% | 11,900 | 9,738 |
| Equipment Rentals | 600 | | 600 | #DIV/0! | | 1,955 |
| Miscellaneous | 5 | 1,638 | -1,633 | -99.7% | 2,600 | 2,017 |
| Marketing and Communications | | 1,700 | -1,700 | -100.0% | 3,400 | 1,125 |
| Heat | 2,380 | 5,538 | -3,158 | -57.0% | 28,500 | 4,120 |
| Membership Dues & Fees | 10,307 | 13,900 | -3,593 | -25.8% | 15,800 | 10,284 |
| Stipends & Honorariums | 92,301 | 96,681 | -4,380 | -4.5% | 205,400 | 92,934 |
| Telecommunications | 17,576 | 23,565 | -5,989 | -25.4% | 47,400 | 20,333 |
| Meetings, Meals and Travel | 3,044 | 10,818 | -7,774 | -71.9% | 25,600 | 9,755 |
| Vehicle Fuel | 13,032 | 21,101 | -8,069 | -38.2% | 50,400 | 23,523 |
| Legal | 15,293 | 23,852 | -8,559 | -35.9% | 42,700 | 22,398 |
| Tax Exemptions | 102,858 | 112,455 | -9,597 | -8.5% | 112,500 | 103,522 |
| Office Expense | 23,488 | 34,166 | -10,678 | -31.3% | 66,000 | 29,343 |
| Advertising | 5,646 | 16,700 | -11,054 | -66.2% | 32,900 | 13,409 |
| Utilities | 55,937 | 67,233 | -11,296 | -16.8% | 124,600 | 58,981 |
| Employee Benefits | 232,483 | 253,152 | -20,669 | -8.2% | 491,300 | 246,449 |
| Program Expenditures | 9,793 | 47,351 | -37,558 | -79.3% | 77,600 | 22,918 |
| Professional Development | 4,239 | 47,333 | -43,094 | -91.0% | 95,000 | 48,924 |
| Repairs and Maintenance | 16,610 | 80,617 | -64,007 | -79.4% | 108,800 | 48,052 |
| Partner Contributions | 753,968 | 912,750 | -158,782 | -17.4% | 1,767,100 | 944,190 |
| Grants to Organizations | 64,350 | 225,200 | -160,850 | -71.4% | 245,200 | 64,400 |
| Operational Equip & Supplies | 221,917 | 410,134 | -188,217 | -45.9% | 598,300 | 269,219 |
| Contracted Services | 1,319,004 | 1,519,589 | -200,585 | -13.2% | 2,635,600 | 1,329,252 |
| Salary and wages | 1,137,452 | 1,385,036 | -247,584 | -17.9% | 2,621,000 | 1,282,733 |
| Doubtful accounts allowance | | | | #DIV/0! | 2,500 | |
| | <u>4,332,063</u> | <u>5,486,165</u> | <u>-1,154,102</u> | | <u>9,727,500</u> | <u>4,833,573</u> |
| Net Operational Surplus | <u>4,699,328</u> | <u>3,716,192</u> | <u>983,136</u> | | <u>1,424,600</u> | <u>3,995,836</u> |
| CAPITAL PROGRAM & RESERVES | | | | | | |
| Debenture principal | 562,886 | 562,900 | -14 | | 562,900 | 538,366 |
| Debenture interest | 79,052 | 87,759 | -8,707 | | 162,400 | 74,373 |
| Operating reserves | | | | | -300,000 | |
| Capital Reserves | | | | | 999,300 | |
| | <u>641,938</u> | <u>650,659</u> | <u>-8,721</u> | | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>4,057,390</u> | <u>3,065,533</u> | <u>991,857</u> | | | <u>3,383,097</u> |

GP-2013 Wolfville
Town Operating Fund
For the Six Months Ending Wednesday, September 30, 2020

| | Financial Results To | | | Variance By % | Annual | Previous Year |
|---------------------------------------|----------------------|---------------------|-------------------|------------------|---------------------|---------------------|
| | Actual 9/30/2020 | Budget 9/30/2020 | VARIANCE | | Budget 3/31/2021 | Actual 9/30/2019 |
| REVENUES | | | | | | |
| Taxes and grants in lieu of taxes | \$8,360,669 | \$8,442,619 | (\$81,950) | | \$9,546,000 | \$8,087,272 |
| Cost sharing recoveries | 341,671 | 331,010 | 10,661 | | 662,100 | 317,415 |
| Sewer charges | 207,715 | 224,595 | -16,880 | | 451,500 | 212,972 |
| Sale of services and other revenue | 62,584 | 129,383 | -66,799 | | 317,300 | 140,291 |
| Provincial & Federal Grants | 58,752 | 74,750 | -15,998 | | 175,200 | 71,459 |
| | <u>9,031,391</u> | <u>9,202,357</u> | <u>-170,966</u> | | <u>11,152,100</u> | <u>8,829,409</u> |
| EXPENSES | | | | | | |
| Audit | 3,103 | | 3,103 | #DIV/0! | 20,000 | -2,759 |
| Equipment Rentals | 600 | | 600 | #DIV/0! | | 1,955 |
| Licenses and Permits | 1,674 | | 1,674 | #DIV/0! | 3,300 | 1,527 |
| Election | 11,391 | | 11,391 | #DIV/0! | 35,000 | |
| Doubtful accounts allowance | | | | #DIV/0! | 2,500 | |
| Equipment Maintenance | 12,913 | 5,000 | 7,913 | 158.3% | 10,000 | 12,009 |
| Other debt charges | 12,882 | 9,475 | 3,407 | 36.0% | 10,300 | 8,679 |
| Insurance | 105,878 | 85,276 | 20,602 | 24.2% | 96,000 | 83,943 |
| Vehicle Repairs & Maintenance | 69,309 | 64,005 | 5,304 | 8.3% | 140,800 | 70,600 |
| Vehicle Insurance | 12,630 | 11,900 | 730 | 6.1% | 11,900 | 9,738 |
| Stipends & Honorariums | 92,301 | 96,681 | -4,380 | -4.5% | 205,400 | 92,934 |
| Employee Benefits | 232,483 | 253,152 | -20,669 | -8.2% | 491,300 | 246,449 |
| Tax Exemptions | 102,858 | 112,455 | -9,597 | -8.5% | 112,500 | 103,522 |
| Contracted Services | 1,319,004 | 1,519,589 | -200,585 | -13.2% | 2,635,600 | 1,329,252 |
| Utilities | 55,937 | 67,233 | -11,296 | -16.8% | 124,600 | 58,981 |
| Partner Contributions | 753,968 | 912,750 | -158,782 | -17.4% | 1,767,100 | 944,190 |
| Salary and wages | 1,137,452 | 1,385,036 | -247,584 | -17.9% | 2,621,000 | 1,282,733 |
| Telecommunications | 17,576 | 23,565 | -5,989 | -25.4% | 47,400 | 20,333 |
| Membership Dues & Fees | 10,307 | 13,900 | -3,593 | -25.8% | 15,800 | 10,284 |
| Office Expense | 23,488 | 34,166 | -10,678 | -31.3% | 66,000 | 29,343 |
| Legal | 15,293 | 23,852 | -8,559 | -35.9% | 42,700 | 22,398 |
| Vehicle Fuel | 13,032 | 21,101 | -8,069 | -38.2% | 50,400 | 23,523 |
| Operational Equip & Supplies | 221,917 | 410,134 | -188,217 | -45.9% | 598,300 | 269,219 |
| Heat | 2,380 | 5,538 | -3,158 | -57.0% | 28,500 | 4,120 |
| Advertising | 5,646 | 16,700 | -11,054 | -66.2% | 32,900 | 13,409 |
| Grants to Organizations | 64,350 | 225,200 | -160,850 | -71.4% | 245,200 | 64,400 |
| Meetings, Meals and Travel | 3,044 | 10,818 | -7,774 | -71.9% | 25,600 | 9,755 |
| Program Expenditures | 9,793 | 47,351 | -37,558 | -79.3% | 77,600 | 22,918 |
| Repairs and Maintenance | 16,610 | 80,617 | -64,007 | -79.4% | 108,800 | 48,052 |
| Professional Development | 4,239 | 47,333 | -43,094 | -91.0% | 95,000 | 48,924 |
| Miscellaneous | 5 | 1,638 | -1,633 | -99.7% | 2,600 | 2,017 |
| Marketing and Communications | | 1,700 | -1,700 | -100.0% | 3,400 | 1,125 |
| | <u>4,332,063</u> | <u>5,486,165</u> | <u>-1,154,102</u> | | <u>9,727,500</u> | <u>4,833,573</u> |
| Net Operational Surplus | <u>4,699,328</u> | <u>3,716,192</u> | <u>983,136</u> | | <u>1,424,600</u> | <u>3,995,836</u> |
| CAPITAL PROGRAM & RESERVES | | | | | | |
| Debenture principal | 562,886 | 562,900 | -14 | | 562,900 | 538,366 |
| Debenture interest | 79,052 | 87,759 | -8,707 | | 162,400 | 74,373 |
| Operating reserves | | | | | -300,000 | |
| Capital Reserves | | | | | 999,300 | |
| | <u>641,938</u> | <u>650,659</u> | <u>-8,721</u> | | <u>1,424,600</u> | <u>612,739</u> |
| NET SURPLUS (DEFICIT) | <u>4,057,390</u> | <u>3,065,533</u> | <u>991,857</u> | | | <u>3,383,097</u> |

GP-2013 Wolfville
GENERAL GOVERNMENT DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$7,969,481 | \$8,046,519 | (\$77,038) | \$9,149,900 | \$7,682,898 |
| Cost sharing recoveries | 127,989 | 127,050 | 939 | 254,100 | 118,065 |
| Sale of services and other revenue | 24,742 | 67,850 | (43,108) | 185,500 | 59,504 |
| Provincial & Federal Grants | 38,742 | 36,100 | 2,642 | 71,100 | 18,985 |
| | <u>8,160,954</u> | <u>8,277,519</u> | <u>(116,565)</u> | <u>9,660,600</u> | <u>7,879,452</u> |
| EXPENSES | | | | | |
| Salary and wages | 305,940 | 339,572 | (33,632) | 679,300 | 297,919 |
| Employee Benefits | 64,781 | 65,265 | (484) | 133,600 | 61,622 |
| Meetings, Meals and Travel | 42 | 4,063 | (4,021) | 10,100 | 2,280 |
| Professional Development | 3,451 | 39,833 | (36,382) | 80,000 | 42,295 |
| Membership Dues & Fees | 5,171 | 6,900 | (1,729) | 7,000 | 4,215 |
| Advertising | 3,767 | 3,950 | (183) | 7,900 | 4,743 |
| Telecommunications | 6,754 | 8,319 | (1,565) | 16,800 | 8,860 |
| Office Expense | 16,075 | 19,540 | (3,465) | 36,800 | 19,610 |
| Legal | 5,124 | 10,000 | (4,876) | 15,000 | 11,406 |
| Insurance | 104,413 | 84,200 | 20,213 | 90,000 | 81,487 |
| Marketing and Communications | | 1,200 | (1,200) | 2,400 | 1,125 |
| Audit | 3,103 | | 3,103 | 20,000 | (2,759) |
| Stipends & Honorariums | 82,201 | 83,481 | (1,280) | 167,000 | 82,134 |
| Miscellaneous | 5 | 1,638 | (1,633) | 2,600 | 2,017 |
| Heat | 1,563 | 2,458 | (895) | 15,400 | 2,457 |
| Utilities | 2,459 | 2,850 | (391) | 5,700 | 2,604 |
| Repairs and Maintenance | 3,404 | 23,100 | (19,696) | 23,000 | 9,228 |
| Operational Equip & Supplies | 24,821 | 78,242 | (53,421) | 99,600 | 44,306 |
| Program Expenditures | | 1,000 | (1,000) | 2,000 | |
| Contracted Services | 30,236 | 70,300 | (40,064) | 95,000 | 13,473 |
| Grants to Organizations | 16,000 | 135,500 | (119,500) | 145,500 | 4,000 |
| Tax Exemptions | 102,858 | 112,455 | (9,597) | 112,500 | 103,522 |
| Election | 11,391 | | 11,391 | 35,000 | |
| Other debt charges | 12,882 | 9,475 | 3,407 | 10,300 | 8,679 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>806,441</u> | <u>1,103,341</u> | <u>(296,900)</u> | <u>1,815,000</u> | <u>805,223</u> |
| Net Operational Surplus | <u>7,354,513</u> | <u>7,174,178</u> | <u>180,335</u> | <u>7,845,600</u> | <u>7,074,229</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>7,354,513</u> | <u>7,174,178</u> | <u>180,335</u> | <u>7,845,600</u> | <u>7,074,229</u> |

GP-2013 Wolfville
Legislative
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Employee Benefits | \$2,324 | \$3,277 | (\$953) | \$6,500 | \$3,126 |
| Meetings, Meals and Travel | | 2,052 | (2,052) | 6,100 | 1,373 |
| Professional Development | | 12,335 | (12,335) | 25,000 | 11,141 |
| Membership Dues & Fees | 3,211 | 5,000 | (1,789) | 5,000 | 2,515 |
| Advertising | 391 | 150 | 241 | 300 | 1,642 |
| Telecommunications | 1,515 | 1,728 | (213) | 3,500 | 1,862 |
| Stipends & Honorariums | 82,201 | 83,481 | (1,280) | 167,000 | 82,134 |
| Miscellaneous | | 1,438 | (1,438) | 2,200 | |
| Contracted Services | | | | | 353 |
| | <u>89,642</u> | <u>109,461</u> | <u>(19,819)</u> | <u>215,600</u> | <u>104,146</u> |
| Net Operational Surplus | <u>(89,642)</u> | <u>(109,461)</u> | <u>19,819</u> | <u>(215,600)</u> | <u>(104,146)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(89,642)</u> | <u>(109,461)</u> | <u>19,819</u> | <u>(215,600)</u> | <u>(104,146)</u> |

GP-2013 Wolfville
General Administration
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$6,650 | \$6,650 | | \$13,300 | \$6,650 |
| | <u>6,650</u> | <u>6,650</u> | | <u>13,300</u> | <u>6,650</u> |
| EXPENSES | | | | | |
| Salary and wages | 153,091 | 182,060 | (28,969) | 364,200 | 144,820 |
| Employee Benefits | 27,843 | 28,418 | (575) | 61,900 | 23,112 |
| Meetings, Meals and Travel | 42 | 1,250 | (1,208) | 2,500 | 68 |
| Membership Dues & Fees | 1,107 | 1,100 | 7 | 1,200 | 1,356 |
| Advertising | 3,376 | 3,600 | (224) | 7,200 | 3,100 |
| Telecommunications | 1,645 | 1,620 | 25 | 3,300 | 1,512 |
| Office Expense | 400 | 600 | (200) | 1,200 | 423 |
| Legal | 2,021 | 5,000 | (2,979) | 10,000 | 7,291 |
| Marketing and Communications | | 1,200 | (1,200) | 2,400 | 1,125 |
| Miscellaneous | | | | | 2,000 |
| Program Expenditures | | 1,000 | (1,000) | 2,000 | |
| Contracted Services | | 30,000 | (30,000) | 50,000 | 1,356 |
| Election | 11,391 | | 11,391 | 35,000 | |
| | <u>200,916</u> | <u>255,848</u> | <u>(54,932)</u> | <u>540,900</u> | <u>186,163</u> |
| Net Operational Surplus | <u>(194,266)</u> | <u>(249,198)</u> | <u>54,932</u> | <u>(527,600)</u> | <u>(179,513)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(194,266)</u> | <u>(249,198)</u> | <u>54,932</u> | <u>(527,600)</u> | <u>(179,513)</u> |

GP-2013 Wolfville
Human Resources
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | | |
| REVENUES | | | | | |
| Provincial & Federal Grants | | | | | \$350 |
| | | | | | <u>350</u> |
| EXPENSES | | | | | |
| Employee Benefits | 4,565 | 4,500 | 65 | 9,000 | 5,977 |
| Meetings, Meals and Travel | | 450 | (450) | 900 | 838 |
| Professional Development | 3,451 | 27,498 | (24,047) | 55,000 | 31,153 |
| Membership Dues & Fees | 149 | | 149 | | |
| Office Expense | 255 | | 255 | | 338 |
| Legal | 3,103 | 5,000 | (1,897) | 5,000 | 4,114 |
| Operational Equip & Supplies | 63 | 1,700 | (1,637) | 9,600 | 771 |
| | <u>11,586</u> | <u>39,148</u> | <u>(27,562)</u> | <u>79,500</u> | <u>43,191</u> |
| Net Operational Surplus | <u>(11,586)</u> | <u>(39,148)</u> | <u>27,562</u> | <u>(79,500)</u> | <u>(42,841)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(11,586)</u> | <u>(39,148)</u> | <u>27,562</u> | <u>(79,500)</u> | <u>(42,841)</u> |

GP-2013 Wolfville
Finance
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|--------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$33,350 | \$33,350 | | \$66,700 | \$32,365 |
| Sale of services and other revenue | 2,305 | 900 | 1,405 | 1,800 | 3,080 |
| | <u>35,655</u> | <u>34,250</u> | <u>1,405</u> | <u>68,500</u> | <u>35,445</u> |
| EXPENSES | | | | | |
| Salary and wages | 115,514 | 116,693 | (1,179) | 233,400 | 115,315 |
| Employee Benefits | 21,856 | 21,004 | 852 | 40,100 | 21,420 |
| Meetings, Meals and Travel | | 212 | (212) | 400 | |
| Membership Dues & Fees | 704 | 800 | (96) | 800 | 344 |
| Telecommunications | 537 | 540 | (3) | 1,100 | 541 |
| Office Expense | 653 | 1,380 | (727) | 2,800 | 888 |
| Audit | 3,103 | | 3,103 | 20,000 | (2,759) |
| Miscellaneous | 5 | 200 | (195) | 400 | 17 |
| | <u>142,372</u> | <u>140,829</u> | <u>1,543</u> | <u>299,000</u> | <u>135,766</u> |
| Net Operational Surplus | <u>(106,717)</u> | <u>(106,579)</u> | <u>(138)</u> | <u>(230,500)</u> | <u>(100,321)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(106,717)</u> | <u>(106,579)</u> | <u>(138)</u> | <u>(230,500)</u> | <u>(100,321)</u> |

GP-2013 Wolfville
IT
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget | Previous Year Actual |
|---------------------------------------|----------------------|----------------------|-----------------|------------------|-------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | 2021-03-31 | 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$10,500 | \$10,500 | | \$21,000 | \$10,000 |
| | <u>10,500</u> | <u>10,500</u> | | <u>21,000</u> | <u>10,000</u> |
| EXPENSES | | | | | |
| Salary and wages | 34,494 | 35,951 | (1,457) | 71,900 | 34,464 |
| Employee Benefits | 7,911 | 7,189 | 722 | 14,300 | 7,805 |
| Meetings, Meals and Travel | | 100 | (100) | 200 | |
| Telecommunications | 2,149 | 3,519 | (1,370) | 7,000 | 3,540 |
| Operational Equip & Supplies | 25,380 | 71,544 | (46,164) | 80,000 | 42,206 |
| Contracted Services | 30,236 | 40,300 | (10,064) | 45,000 | 11,347 |
| | <u>100,170</u> | <u>158,603</u> | <u>(58,433)</u> | <u>218,400</u> | <u>99,362</u> |
| Net Operational Surplus | (89,670) | (148,103) | 58,433 | (197,400) | (89,362) |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(89,670)</u> | <u>(148,103)</u> | <u>58,433</u> | <u>(197,400)</u> | <u>(89,362)</u> |

GP-2013 Wolfville
Common Services
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$5,950 | \$5,950 | | \$11,900 | \$8,500 |
| | <u>5,950</u> | <u>5,950</u> | | <u>11,900</u> | <u>8,500</u> |
| EXPENSES | | | | | |
| Salary and wages | 2,841 | 4,868 | (2,027) | 9,800 | 3,320 |
| Employee Benefits | 281 | 877 | (596) | 1,800 | 182 |
| Advertising | | 200 | (200) | 400 | |
| Telecommunications | 909 | 912 | (3) | 1,900 | 1,404 |
| Office Expense | 14,767 | 17,560 | (2,793) | 32,800 | 17,960 |
| Heat | 1,563 | 2,458 | (895) | 15,400 | 2,457 |
| Utilities | 2,459 | 2,850 | (391) | 5,700 | 2,604 |
| Repairs and Maintenance | 3,404 | 23,100 | (19,696) | 23,000 | 9,228 |
| Operational Equip & Supplies | (622) | 4,998 | (5,620) | 10,000 | 1,329 |
| Contracted Services | | | | | 417 |
| | <u>25,602</u> | <u>57,823</u> | <u>(32,221)</u> | <u>100,800</u> | <u>38,901</u> |
| Net Operational Surplus | <u>(19,652)</u> | <u>(51,873)</u> | <u>32,221</u> | <u>(88,900)</u> | <u>(30,401)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(19,652)</u> | <u>(51,873)</u> | <u>32,221</u> | <u>(88,900)</u> | <u>(30,401)</u> |

GP-2013 Wolfville
Other General Government
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|-------------------------|-------------------------|------------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$7,969,481 | \$8,046,519 | (\$77,038) | \$9,149,900 | \$7,682,898 |
| Cost sharing recoveries | 71,539 | 70,600 | 939 | 141,200 | 60,550 |
| Sale of services and other revenue | 22,437 | 66,950 | (44,513) | 183,700 | 56,424 |
| Provincial & Federal Grants | 38,742 | 36,100 | 2,642 | 71,100 | 18,635 |
| | <u>8,102,199</u> | <u>8,220,169</u> | <u>(117,970)</u> | <u>9,545,900</u> | <u>7,818,507</u> |
| EXPENSES | | | | | |
| Insurance | 104,413 | 84,200 | 20,213 | 90,000 | 81,487 |
| Grants to Organizations | 16,000 | 135,500 | (119,500) | 145,500 | 4,000 |
| Tax Exemptions | 102,858 | 112,455 | (9,597) | 112,500 | 103,522 |
| Other debt charges | 12,882 | 9,475 | 3,407 | 10,300 | 8,679 |
| Doubtful accounts allowance | | | | 2,500 | |
| | <u>236,153</u> | <u>341,630</u> | <u>(105,477)</u> | <u>360,800</u> | <u>197,688</u> |
| Net Operational Surplus | <u>7,866,046</u> | <u>7,878,539</u> | <u>(12,493)</u> | <u>9,185,100</u> | <u>7,620,819</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>7,866,046</u></u> | <u><u>7,878,539</u></u> | <u><u>(12,493)</u></u> | <u><u>9,185,100</u></u> | <u><u>7,620,819</u></u> |

GP-2013 Wolfville
 PROTECTIVE SERVICES DIVISION
 For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$391,189 | \$396,100 | (\$4,911) | \$396,100 | \$404,373 |
| Cost sharing recoveries | 133,482 | 123,800 | 9,682 | 247,600 | 121,950 |
| Sale of services and other revenue | 10,099 | 18,000 | (7,901) | 41,000 | 21,541 |
| Provincial & Federal Grants | | | | 1,600 | |
| | <u>534,770</u> | <u>537,900</u> | <u>(3,130)</u> | <u>686,300</u> | <u>547,864</u> |
| EXPENSES | | | | | |
| Salary and wages | 99,252 | 109,967 | (10,715) | 223,600 | 104,536 |
| Employee Benefits | 16,761 | 18,853 | (2,092) | 36,200 | 15,853 |
| Meetings, Meals and Travel | 1,169 | 3,554 | (2,385) | 7,100 | 3,010 |
| Professional Development | 788 | 7,500 | (6,712) | 15,000 | 6,629 |
| Membership Dues & Fees | 100 | 700 | (600) | 1,400 | 150 |
| Advertising | | | | | 430 |
| Telecommunications | 4,368 | 4,986 | (618) | 10,000 | 4,660 |
| Office Expense | | 4,696 | (4,696) | 9,400 | 1,138 |
| Legal | 1,503 | 3,850 | (2,347) | 7,700 | 2,752 |
| Insurance | 1,464 | 1,076 | 388 | 6,000 | 2,456 |
| Marketing and Communications | | 500 | (500) | 1,000 | |
| Stipends & Honorariums | 10,100 | 13,200 | (3,100) | 38,400 | 10,800 |
| Heat | 388 | 1,080 | (692) | 4,100 | 1,053 |
| Utilities | 7,052 | 7,610 | (558) | 17,200 | 7,422 |
| Repairs and Maintenance | 2,539 | 8,292 | (5,753) | 16,400 | 14,797 |
| Vehicle Fuel | 2,081 | 3,000 | (919) | 6,000 | 3,088 |
| Vehicle Repairs & Maintenance | 25,812 | 23,530 | 2,282 | 47,100 | 32,749 |
| Vehicle Insurance | 6,036 | 4,900 | 1,136 | 4,900 | 4,882 |
| Operational Equip & Supplies | 24,376 | 42,946 | (18,570) | 76,400 | 52,672 |
| Equipment Maintenance | 12,913 | 5,000 | 7,913 | 10,000 | 11,738 |
| Contracted Services | 963,004 | 974,259 | (11,255) | 1,942,200 | 949,020 |
| Grants to Organizations | | 10,000 | (10,000) | 20,000 | |
| Licenses and Permits | 874 | | 874 | 1,800 | 855 |
| | <u>1,180,580</u> | <u>1,249,499</u> | <u>(68,919)</u> | <u>2,501,900</u> | <u>1,230,690</u> |
| Net Operational Surplus | <u>(645,810)</u> | <u>(711,599)</u> | <u>65,789</u> | <u>(1,815,600)</u> | <u>(682,826)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debtenture interest | 2,327 | 2,327 | | 4,000 | 2,927 |
| | <u>2,327</u> | <u>2,327</u> | | <u>4,000</u> | <u>2,927</u> |
| NET SURPLUS (DEFICIT) | <u>(648,137)</u> | <u>(713,926)</u> | <u>65,789</u> | <u>(1,819,600)</u> | <u>(685,753)</u> |

GP-2013 Wolfville
Police and Law Enforcement
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$6,930 | \$5,000 | \$1,930 | \$10,000 | \$6,822 |
| | <u>6,930</u> | <u>5,000</u> | <u>1,930</u> | <u>10,000</u> | <u>6,822</u> |
| EXPENSES | | | | | |
| Salary and wages | 985 | 2,710 | (1,725) | 5,600 | 2,140 |
| Employee Benefits | 90 | 527 | (437) | 1,100 | 114 |
| Legal | 1,503 | 2,250 | (747) | 4,500 | 2,305 |
| Utilities | 1,322 | 1,510 | (188) | 3,500 | 1,392 |
| Repairs and Maintenance | 2,539 | 1,600 | 939 | 3,200 | 1,591 |
| Contracted Services | 737,992 | 741,685 | (3,693) | 1,478,400 | 719,255 |
| | <u>744,431</u> | <u>750,282</u> | <u>(5,851)</u> | <u>1,496,300</u> | <u>726,797</u> |
| Net Operational Surplus | <u>(737,501)</u> | <u>(745,282)</u> | 7,781 | <u>(1,486,300)</u> | <u>(719,975)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(737,501)</u> | <u>(745,282)</u> | 7,781 | <u>(1,486,300)</u> | <u>(719,975)</u> |

GP-2013 Wolfville
By Law Enforcement
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget | Previous Year Actual |
|---------------------------------------|----------------------|----------------------|-----------------|------------------|-------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | 2021-03-31 | 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$2,241 | \$13,000 | (\$10,759) | \$26,000 | \$14,192 |
| | <u>2,241</u> | <u>13,000</u> | <u>(10,759)</u> | <u>26,000</u> | <u>14,192</u> |
| EXPENSES | | | | | |
| Salary and wages | 30,877 | 31,291 | (414) | 62,600 | 30,723 |
| Employee Benefits | 4,754 | 6,259 | (1,505) | 12,500 | 4,672 |
| Meetings, Meals and Travel | | 100 | (100) | 200 | |
| Membership Dues & Fees | 50 | 100 | (50) | 200 | 50 |
| Telecommunications | 496 | 600 | (104) | 1,200 | 497 |
| Office Expense | | 500 | (500) | 1,000 | 444 |
| Legal | | 1,600 | (1,600) | 3,200 | 447 |
| Marketing and Communications | | 500 | (500) | 1,000 | |
| Vehicle Fuel | 128 | 300 | (172) | 600 | 302 |
| Vehicle Repairs & Maintenance | 895 | 250 | 645 | 500 | 204 |
| Vehicle Insurance | 372 | 300 | 72 | 300 | 272 |
| Operational Equip & Supplies | | 750 | (750) | 1,500 | |
| Contracted Services | 13,164 | 19,300 | (6,136) | 38,600 | 12,827 |
| Grants to Organizations | | 10,000 | (10,000) | 20,000 | |
| | <u>50,736</u> | <u>71,850</u> | <u>(21,114)</u> | <u>143,400</u> | <u>50,438</u> |
| Net Operational Surplus | <u>(48,495)</u> | <u>(58,850)</u> | <u>10,355</u> | <u>(117,400)</u> | <u>(36,246)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(48,495)</u> | <u>(58,850)</u> | <u>10,355</u> | <u>(117,400)</u> | <u>(36,246)</u> |

GP-2013 Wolfville
Fire Protection
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Taxes and grants in lieu of taxes | \$391,189 | \$396,100 | (\$4,911) | \$396,100 | \$404,373 |
| Cost sharing recoveries | 93,208 | 83,500 | 9,708 | 167,000 | 81,400 |
| Sale of services and other revenue | 507 | | 507 | | (555) |
| | <u>484,904</u> | <u>479,600</u> | <u>5,304</u> | <u>563,100</u> | <u>485,218</u> |
| EXPENSES | | | | | |
| Salary and wages | 40,227 | 41,934 | (1,707) | 83,900 | 40,174 |
| Employee Benefits | 7,863 | 7,002 | 861 | 12,100 | 6,855 |
| Meetings, Meals and Travel | 1,125 | 954 | 171 | 1,900 | 1,346 |
| Professional Development | 788 | 7,500 | (6,712) | 15,000 | 6,629 |
| Membership Dues & Fees | 50 | 600 | (550) | 1,200 | 100 |
| Telecommunications | 3,705 | 4,386 | (681) | 8,800 | 3,910 |
| Office Expense | | 500 | (500) | 1,000 | |
| Insurance | 1,464 | 1,076 | 388 | 6,000 | 2,456 |
| Stipends & Honorariums | 10,100 | 13,200 | (3,100) | 38,400 | 10,800 |
| Heat | 388 | 1,080 | (692) | 4,100 | 1,053 |
| Utilities | 5,730 | 6,100 | (370) | 13,700 | 6,030 |
| Repairs and Maintenance | | 6,692 | (6,692) | 13,200 | 13,206 |
| Vehicle Fuel | 1,953 | 2,700 | (747) | 5,400 | 2,786 |
| Vehicle Repairs & Maintenance | 24,917 | 23,280 | 1,637 | 46,600 | 32,546 |
| Vehicle Insurance | 5,664 | 4,600 | 1,064 | 4,600 | 4,610 |
| Operational Equip & Supplies | 22,891 | 38,748 | (15,857) | 68,000 | 51,574 |
| Equipment Maintenance | 12,913 | 5,000 | 7,913 | 10,000 | 11,738 |
| Contracted Services | 205,598 | 205,775 | (177) | 410,200 | 211,937 |
| Licenses and Permits | 874 | | 874 | 1,800 | 855 |
| | <u>346,250</u> | <u>371,127</u> | <u>(24,877)</u> | <u>745,900</u> | <u>408,605</u> |
| Net Operational Surplus | <u>138,654</u> | <u>108,473</u> | <u>30,181</u> | <u>(182,800)</u> | <u>76,613</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>138,654</u> | <u>108,473</u> | <u>30,181</u> | <u>(182,800)</u> | <u>76,613</u> |

GP-2013 Wolfville
Emergency Measures
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$40,000 | \$40,000 | | \$80,000 | \$40,000 |
| | <u>40,000</u> | <u>40,000</u> | | <u>80,000</u> | <u>40,000</u> |
| EXPENSES | | | | | |
| Salary and wages | 25,653 | 26,345 | (692) | 52,700 | 25,372 |
| Employee Benefits | 3,934 | 4,245 | (311) | 8,500 | 3,846 |
| Meetings, Meals and Travel | 44 | 2,500 | (2,456) | 5,000 | 1,664 |
| Advertising | | | | | 430 |
| Telecommunications | 166 | | 166 | | 253 |
| Office Expense | | 3,696 | (3,696) | 7,400 | 694 |
| Operational Equip & Supplies | 1,068 | 3,198 | (2,130) | 6,400 | 681 |
| | <u>30,865</u> | <u>39,984</u> | <u>(9,119)</u> | <u>80,000</u> | <u>32,940</u> |
| Net Operational Surplus | <u>9,135</u> | <u>16</u> | <u>9,119</u> | | <u>7,060</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>9,135</u> | <u>16</u> | <u>9,119</u> | | <u>7,060</u> |

GP-2013 Wolfville
Other Protective Services
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$274 | \$300 | (\$26) | \$600 | \$550 |
| Sale of services and other revenue | 421 | | 421 | 5,000 | 1,082 |
| Provincial & Federal Grants | | | | 1,600 | |
| | <u>695</u> | <u>300</u> | <u>395</u> | <u>7,200</u> | <u>1,632</u> |
| EXPENSES | | | | | |
| Salary and wages | 1,511 | 7,687 | (6,176) | 18,800 | 6,127 |
| Employee Benefits | 120 | 820 | (700) | 2,000 | 365 |
| Operational Equip & Supplies | 416 | 250 | 166 | 500 | 416 |
| Contracted Services | 6,250 | 7,500 | (1,250) | 15,000 | 5,000 |
| | <u>8,297</u> | <u>16,257</u> | <u>(7,960)</u> | <u>36,300</u> | <u>11,908</u> |
| Net Operational Surplus | <u>(7,602)</u> | <u>(15,957)</u> | 8,355 | <u>(29,100)</u> | <u>(10,276)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 2,327 | 2,327 | | 4,000 | 2,927 |
| | <u>2,327</u> | <u>2,327</u> | | <u>4,000</u> | <u>2,927</u> |
| NET SURPLUS (DEFICIT) | <u>(9,929)</u> | <u>(18,284)</u> | 8,355 | <u>(33,100)</u> | <u>(13,203)</u> |

GP-2013 Wolfville
PUBLIC WORKS DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$80,200 | \$80,160 | \$40 | \$160,400 | \$77,400 |
| Sale of services and other revenue | 7,885 | 14,000 | (6,115) | 14,000 | 9,475 |
| | <u>88,085</u> | <u>94,160</u> | <u>(6,075)</u> | <u>174,400</u> | <u>86,875</u> |
| EXPENSES | | | | | |
| Salary and wages | 229,098 | 273,556 | (44,458) | 562,400 | 251,304 |
| Employee Benefits | 54,172 | 57,699 | (3,527) | 121,500 | 55,078 |
| Meetings, Meals and Travel | 1,040 | 150 | 890 | 2,300 | 1,532 |
| Membership Dues & Fees | 62 | | 62 | 1,100 | 172 |
| Telecommunications | 1,906 | 2,100 | (194) | 4,200 | 2,016 |
| Office Expense | 2,955 | 1,830 | 1,125 | 3,600 | 2,057 |
| Legal | 1,582 | | 1,582 | | 1,281 |
| Heat | 428 | 2,000 | (1,572) | 9,000 | 609 |
| Utilities | 14,773 | 14,636 | 137 | 32,500 | 16,096 |
| Repairs and Maintenance | 6,264 | 34,725 | (28,461) | 50,400 | 14,480 |
| Vehicle Fuel | 7,404 | 12,801 | (5,397) | 36,900 | 14,660 |
| Vehicle Repairs & Maintenance | 21,661 | 22,075 | (414) | 65,300 | 18,767 |
| Vehicle Insurance | 3,259 | 4,200 | (941) | 4,200 | 3,503 |
| Operational Equip & Supplies | 66,490 | 80,900 | (14,410) | 177,300 | 37,904 |
| Equipment Rentals | | | | | 391 |
| Contracted Services | 253,526 | 377,063 | (123,537) | 441,000 | 265,299 |
| Licenses and Permits | 687 | | 687 | 1,500 | 672 |
| | <u>665,307</u> | <u>883,735</u> | <u>(218,428)</u> | <u>1,513,200</u> | <u>685,821</u> |
| Net Operational Surplus | <u>(577,222)</u> | <u>(789,575)</u> | <u>212,353</u> | <u>(1,338,800)</u> | <u>(598,946)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debtenture interest | 65,901 | 72,109 | (6,208) | 133,500 | 62,190 |
| | <u>65,901</u> | <u>72,109</u> | <u>(6,208)</u> | <u>133,500</u> | <u>62,190</u> |
| NET SURPLUS (DEFICIT) | <u>(643,123)</u> | <u>(861,684)</u> | <u>218,561</u> | <u>(1,472,300)</u> | <u>(661,136)</u> |

GP-2013 Wolfville
Common Services
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Cost sharing recoveries | \$52,850 | \$52,810 | \$40 | \$105,700 | \$53,150 |
| | <u>52,850</u> | <u>52,810</u> | <u>40</u> | <u>105,700</u> | <u>53,150</u> |
| EXPENSES | | | | | |
| Salary and wages | 83,228 | 84,119 | (891) | 168,300 | 82,447 |
| Employee Benefits | 13,699 | 13,918 | (219) | 27,900 | 13,089 |
| Meetings, Meals and Travel | | 150 | (150) | 300 | |
| Membership Dues & Fees | 62 | | 62 | 1,100 | 172 |
| Telecommunications | 1,906 | 2,100 | (194) | 4,200 | 2,016 |
| Office Expense | 2,955 | 1,830 | 1,125 | 3,600 | 2,057 |
| Legal | 1,582 | | 1,582 | | 1,281 |
| Heat | 428 | 2,000 | (1,572) | 9,000 | 609 |
| Utilities | 5,189 | 4,198 | 991 | 11,000 | 6,075 |
| Repairs and Maintenance | 6,264 | 34,725 | (28,461) | 50,400 | 14,480 |
| Operational Equip & Supplies | 270 | 2,000 | (1,730) | 3,000 | 100 |
| Contracted Services | | 2,100 | (2,100) | 4,200 | 448 |
| Licenses and Permits | 687 | | 687 | 1,500 | 672 |
| | <u>116,270</u> | <u>147,140</u> | <u>(30,870)</u> | <u>284,500</u> | <u>123,446</u> |
| Net Operational Surplus | <u>(63,420)</u> | <u>(94,330)</u> | <u>30,910</u> | <u>(178,800)</u> | <u>(70,296)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(63,420)</u> | <u>(94,330)</u> | <u>30,910</u> | <u>(178,800)</u> | <u>(70,296)</u> |

GP-2013 Wolfville
Roads and Streets
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Cost sharing recoveries | \$27,350 | \$27,350 | | \$54,700 | \$24,250 |
| | <u>27,350</u> | <u>27,350</u> | | <u>54,700</u> | <u>24,250</u> |
| EXPENSES | | | | | |
| Salary and wages | 145,841 | 188,937 | (43,096) | 393,100 | 168,774 |
| Employee Benefits | 40,467 | 43,665 | (3,198) | 93,400 | 41,976 |
| Meetings, Meals and Travel | 1,040 | | 1,040 | 2,000 | 1,532 |
| Vehicle Fuel | 7,404 | 12,801 | (5,397) | 36,900 | 14,660 |
| Vehicle Repairs & Maintenance | 21,661 | 22,075 | (414) | 65,300 | 18,767 |
| Vehicle Insurance | 3,259 | 4,200 | (941) | 4,200 | 3,503 |
| Operational Equip & Supplies | 42,738 | 25,200 | 17,538 | 111,400 | 28,612 |
| Equipment Rentals | | | | | 391 |
| Contracted Services | 253,526 | 335,963 | (82,437) | 385,000 | 230,917 |
| | <u>515,936</u> | <u>632,841</u> | <u>(116,905)</u> | <u>1,091,300</u> | <u>509,132</u> |
| Net Operational Surplus | <u>(488,586)</u> | <u>(605,491)</u> | 116,905 | <u>(1,036,600)</u> | <u>(484,882)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(488,586)</u> | <u>(605,491)</u> | 116,905 | <u>(1,036,600)</u> | <u>(484,882)</u> |

GP-2013 Wolfville
Street Lighting
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Utilities | \$9,584 | \$10,438 | (\$854) | \$21,500 | \$10,021 |
| Operational Equip & Supplies | | 4,800 | (4,800) | 9,600 | 40 |
| Contracted Services | | | | | 2,039 |
| | <u>9,584</u> | <u>15,238</u> | <u>(5,654)</u> | <u>31,100</u> | <u>12,100</u> |
| Net Operational Surplus | <u>(9,584)</u> | <u>(15,238)</u> | <u>5,654</u> | <u>(31,100)</u> | <u>(12,100)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(9,584)</u> | <u>(15,238)</u> | <u>5,654</u> | <u>(31,100)</u> | <u>(12,100)</u> |

GP-2013 Wolfville
Traffic Services
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$29 | \$501 | (\$472) | \$1,000 | \$82 |
| Employee Benefits | 6 | 116 | (110) | 200 | 13 |
| Operational Equip & Supplies | 18,995 | 46,500 | (27,505) | 48,500 | 6,007 |
| Contracted Services | 19,030 | 39,000 | (39,000) | 44,500 | 31,896 |
| | <u>19,030</u> | <u>86,117</u> | <u>(67,087)</u> | <u>94,200</u> | <u>37,998</u> |
| Net Operational Surplus | <u>(19,030)</u> | <u>(86,117)</u> | <u>67,087</u> | <u>(94,200)</u> | <u>(37,998)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(19,030)</u> | <u>(86,117)</u> | <u>67,087</u> | <u>(94,200)</u> | <u>(37,998)</u> |

GP-2013 Wolfville
Other Road Transport
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Operational Equip & Supplies | \$4,488 | \$2,400 | \$2,088 | \$4,800 | \$3,135 |
| Contracted Services | | | | 7,300 | |
| | <u>4,488</u> | <u>2,400</u> | <u>2,088</u> | <u>12,100</u> | <u>3,135</u> |
| Net Operational Surplus | <u>(4,488)</u> | <u>(2,400)</u> | <u>(2,088)</u> | <u>(12,100)</u> | <u>(3,135)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(4,488)</u> | <u>(2,400)</u> | <u>(2,088)</u> | <u>(12,100)</u> | <u>(3,135)</u> |

GP-2013 Wolfville
Other Transportation Services
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$7,885 | \$14,000 | (\$6,115) | \$14,000 | \$9,475 |
| | <u>7,885</u> | <u>14,000</u> | <u>(6,115)</u> | <u>14,000</u> | <u>9,475</u> |
| EXPENSES | | | | | |
| Operational Equip & Supplies | | | | | 10 |
| | | | | | <u>10</u> |
| Net Operational Surplus | <u>7,885</u> | <u>14,000</u> | <u>(6,115)</u> | <u>14,000</u> | <u>9,465</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 65,901 | 72,109 | (6,208) | 133,500 | 62,190 |
| | <u>65,901</u> | <u>72,109</u> | <u>(6,208)</u> | <u>133,500</u> | <u>62,190</u> |
| NET SURPLUS (DEFICIT) | <u>(58,016)</u> | <u>(58,109)</u> | <u>93</u> | <u>(119,500)</u> | <u>(52,725)</u> |

GP-2013 Wolfville
SANITARY SEWER DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|-----------------------|----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sewer charges | \$207,715 | \$224,595 | (\$16,880) | \$451,500 | \$212,972 |
| Sale of services and other revenue | | | | 2,000 | |
| | <u>207,715</u> | <u>224,595</u> | <u>(16,880)</u> | <u>453,500</u> | <u>212,972</u> |
| EXPENSES | | | | | |
| Salary and wages | 39,026 | 42,887 | (3,861) | 85,800 | 55,042 |
| Employee Benefits | 6,479 | 9,931 | (3,452) | 19,900 | 8,121 |
| Telecommunications | 263 | | 263 | | |
| Utilities | 20,987 | 33,912 | (12,925) | 52,700 | 21,984 |
| Repairs and Maintenance | | | | | 287 |
| Vehicle Fuel | 625 | | 625 | | 960 |
| Vehicle Repairs & Maintenance | 10,825 | 8,950 | 1,875 | 17,900 | 9,521 |
| Vehicle Insurance | 575 | | 575 | | |
| Operational Equip & Supplies | 38,110 | 78,332 | (40,222) | 109,500 | 57,882 |
| Contracted Services | 22,502 | 45,600 | (23,098) | 63,400 | 37,482 |
| | <u>139,392</u> | <u>219,612</u> | <u>(80,220)</u> | <u>349,200</u> | <u>191,279</u> |
| Net Operational Surplus | <u>68,323</u> | <u>4,983</u> | <u>63,340</u> | <u>104,300</u> | <u>21,693</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 6,800 | 9,114 | (2,314) | 17,300 | 4,849 |
| | <u>6,800</u> | <u>9,114</u> | <u>(2,314)</u> | <u>17,300</u> | <u>4,849</u> |
| NET SURPLUS (DEFICIT) | <u><u>61,523</u></u> | <u><u>(4,131)</u></u> | <u><u>65,654</u></u> | <u><u>87,000</u></u> | <u><u>16,844</u></u> |

GP-2013 Wolfville
Sewer Administration
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|--|------------------------|------------------------|-----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Contracted Services | \$14,150 | \$12,400 | \$1,750 | \$24,800 | \$14,200 |
| | <u>14,150</u> | <u>12,400</u> | <u>1,750</u> | <u>24,800</u> | <u>14,200</u> |
| Net Operational Surplus | <u>(14,150)</u> | <u>(12,400)</u> | <u>(1,750)</u> | <u>(24,800)</u> | <u>(14,200)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(14,150)</u></u> | <u><u>(12,400)</u></u> | <u><u>(1,750)</u></u> | <u><u>(24,800)</u></u> | <u><u>(14,200)</u></u> |

GP-2013 Wolfville
Sewer Collection
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$14,026 | \$22,828 | (\$8,802) | \$45,600 | \$30,717 |
| Employee Benefits | 2,544 | 5,316 | (2,772) | 10,600 | 5,210 |
| Vehicle Repairs & Maintenance | 6,150 | 6,300 | (150) | 12,600 | 5,460 |
| Operational Equip & Supplies | 12,734 | 24,000 | (11,266) | 27,000 | 14,223 |
| Contracted Services | 4,708 | 25,500 | (20,792) | 27,000 | 18,468 |
| | <u>40,162</u> | <u>83,944</u> | <u>(43,782)</u> | <u>122,800</u> | <u>74,078</u> |
| Net Operational Surplus | <u>(40,162)</u> | <u>(83,944)</u> | <u>43,782</u> | <u>(122,800)</u> | <u>(74,078)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | <u>(40,162)</u> | <u>(83,944)</u> | <u>43,782</u> | <u>(122,800)</u> | <u>(74,078)</u> |

GP-2013 Wolfville
Sewer Lift Stations
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|--|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Salary and wages | \$1,544 | | \$1,544 | | |
| Employee Benefits | 82 | | 82 | | |
| Utilities | 7,704 | 10,158 | (2,454) | 20,300 | 9,095 |
| Operational Equip & Supplies | 999 | 25,132 | (24,133) | 33,500 | 11,524 |
| Contracted Services | 532 | | 532 | | 1,802 |
| | <u>10,861</u> | <u>35,290</u> | <u>(24,429)</u> | <u>53,800</u> | <u>22,421</u> |
| Net Operational Surplus | <u>(10,861)</u> | <u>(35,290)</u> | <u>24,429</u> | <u>(53,800)</u> | <u>(22,421)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u>(10,861)</u> | <u>(35,290)</u> | <u>24,429</u> | <u>(53,800)</u> | <u>(22,421)</u> |

GP-2013 Wolfville
Sewer Treatment
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|--|------------------------|------------------------|-------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Salary and wages | \$23,456 | \$20,059 | \$3,397 | \$40,200 | \$24,325 |
| Employee Benefits | 3,854 | 4,615 | (761) | 9,300 | 2,912 |
| Telecommunications | 263 | | 263 | | |
| Utilities | 13,284 | 23,754 | (10,470) | 32,400 | 12,889 |
| Repairs and Maintenance | | | | | 287 |
| Vehicle Fuel | 625 | | 625 | | 960 |
| Vehicle Repairs & Maintenance | 4,675 | 2,650 | 2,025 | 5,300 | 4,061 |
| Vehicle Insurance | 575 | | 575 | | |
| Operational Equip & Supplies | 18,256 | 15,200 | 3,056 | 29,000 | 19,493 |
| Contracted Services | 1,763 | 1,400 | 363 | 2,800 | 1,498 |
| | <u>66,751</u> | <u>67,678</u> | <u>(927)</u> | <u>119,000</u> | <u>66,425</u> |
| Net Operational Surplus | <u>(66,751)</u> | <u>(67,678)</u> | <u>927</u> | <u>(119,000)</u> | <u>(66,425)</u> |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u><u>(66,751)</u></u> | <u><u>(67,678)</u></u> | <u><u>927</u></u> | <u><u>(119,000)</u></u> | <u><u>(66,425)</u></u> |

GP-2013 Wolfville
Solid Waste Management
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|--------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Operational Equip & Supplies | \$350 | | \$350 | | \$208 |
| Contracted Services | 1,350 | 2,500 | (1,150) | 5,000 | 1,515 |
| | <u>1,700</u> | <u>2,500</u> | <u>(800)</u> | <u>5,000</u> | <u>1,723</u> |
| Net Operational Surplus | (1,700) | (2,500) | 800 | (5,000) | (1,723) |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(1,700)</u> | <u>(2,500)</u> | <u>800</u> | <u>(5,000)</u> | <u>(1,723)</u> |

GP-2013 Wolfville
Other Environmental Health
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sewer charges | \$207,715 | \$224,595 | (\$16,880) | \$451,500 | \$212,972 |
| Sale of services and other revenue | | | | 2,000 | |
| | <u>207,715</u> | <u>224,595</u> | <u>(16,880)</u> | <u>453,500</u> | <u>212,972</u> |
| EXPENSES | | | | | |
| Operational Equip & Supplies | 5,771 | 14,000 | (8,229) | 20,000 | 12,435 |
| Contracted Services | | 3,800 | (3,800) | 3,800 | |
| | <u>5,771</u> | <u>17,800</u> | <u>(12,029)</u> | <u>23,800</u> | <u>12,435</u> |
| Net Operational Surplus | <u>201,944</u> | <u>206,795</u> | <u>(4,851)</u> | <u>429,700</u> | <u>200,537</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 6,800 | 9,114 | (2,314) | 17,300 | 4,849 |
| | <u>6,800</u> | <u>9,114</u> | <u>(2,314)</u> | <u>17,300</u> | <u>4,849</u> |
| NET SURPLUS (DEFICIT) | <u>195,144</u> | <u>197,681</u> | <u>(2,537)</u> | <u>412,400</u> | <u>195,688</u> |

GP-2013 Wolfville
PARKS DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Sale of services and other revenue | \$1,350 | | \$1,350 | | \$940 |
| | <u>1,350</u> | | <u>1,350</u> | | <u>940</u> |
| EXPENSES | | | | | |
| Salary and wages | 167,834 | 221,810 | (53,976) | 349,700 | 180,080 |
| Employee Benefits | 37,845 | 40,482 | (2,637) | 66,100 | 40,054 |
| Meetings, Meals and Travel | 371 | | 371 | | 880 |
| Telecommunications | 355 | | 355 | | 389 |
| Office Expense | 94 | | 94 | | |
| Utilities | 5,120 | 2,675 | 2,445 | 5,400 | 4,418 |
| Repairs and Maintenance | | | | | 128 |
| Vehicle Fuel | 2,922 | 4,400 | (1,478) | 6,500 | 3,887 |
| Vehicle Repairs & Maintenance | 10,792 | 8,250 | 2,542 | 8,500 | 9,058 |
| Vehicle Insurance | 2,704 | 2,400 | 304 | 2,400 | 946 |
| Operational Equip & Supplies | 64,608 | 84,400 | (19,792) | 89,200 | 59,600 |
| Equipment Maintenance | | | | | 271 |
| Equipment Rentals | 600 | | 600 | | 1,564 |
| Contracted Services | 19,449 | 14,200 | 5,249 | 42,500 | 20,221 |
| | <u>312,694</u> | <u>378,617</u> | <u>(65,923)</u> | <u>570,300</u> | <u>321,496</u> |
| Net Operational Surplus | <u>(311,344)</u> | <u>(378,617)</u> | <u>67,273</u> | <u>(570,300)</u> | <u>(320,556)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debtenture interest | 2,209 | 2,209 | | 4,300 | 2,313 |
| | <u>2,209</u> | <u>2,209</u> | | <u>4,300</u> | <u>2,313</u> |
| NET SURPLUS (DEFICIT) | <u>(313,553)</u> | <u>(380,826)</u> | <u>67,273</u> | <u>(574,600)</u> | <u>(322,869)</u> |

GP-2013 Wolfville
PLANNING DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$8,134 | \$10,200 | (\$2,066) | \$20,000 | \$23,109 |
| Provincial & Federal Grants | | 31,650 | (31,650) | 84,900 | 30,000 |
| | <u>8,134</u> | <u>41,850</u> | <u>(33,716)</u> | <u>104,900</u> | <u>53,109</u> |
| EXPENSES | | | | | |
| Salary and wages | 166,306 | 180,480 | (14,174) | 361,100 | 191,527 |
| Employee Benefits | 32,302 | 28,146 | 4,156 | 57,200 | 35,227 |
| Meetings, Meals and Travel | 363 | 2,500 | (2,137) | 5,000 | 662 |
| Membership Dues & Fees | 1,068 | 3,000 | (1,932) | 3,000 | 1,274 |
| Advertising | 1,608 | 4,000 | (2,392) | 8,000 | 2,617 |
| Telecommunications | 1,717 | 2,650 | (933) | 5,300 | 1,911 |
| Office Expense | 3,082 | 6,600 | (3,518) | 13,200 | 5,361 |
| Legal | 5,381 | 10,002 | (4,621) | 20,000 | 6,959 |
| Operational Equip & Supplies | | 500 | (500) | 1,000 | |
| Program Expenditures | 5,214 | 15,000 | (9,786) | 20,000 | 78 |
| Contracted Services | 27,597 | 16,667 | 10,930 | 25,000 | 30,316 |
| Licenses and Permits | 113 | | 113 | | |
| | <u>244,751</u> | <u>269,545</u> | <u>(24,794)</u> | <u>518,800</u> | <u>275,932</u> |
| Net Operational Surplus | <u>(236,617)</u> | <u>(227,695)</u> | <u>(8,922)</u> | <u>(413,900)</u> | <u>(222,823)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(236,617)</u> | <u>(227,695)</u> | <u>(8,922)</u> | <u>(413,900)</u> | <u>(222,823)</u> |

GP-2013 Wolfville
COMMUNITY SERVICES DIVISION
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$10,373 | \$19,333 | (\$8,960) | \$54,800 | \$25,722 |
| Provincial & Federal Grants | 20,010 | 7,000 | 13,010 | 17,600 | 22,474 |
| | <u>30,383</u> | <u>26,333</u> | <u>4,050</u> | <u>72,400</u> | <u>48,196</u> |
| EXPENSES | | | | | |
| Salary and wages | 129,996 | 216,764 | (86,768) | 359,100 | 202,325 |
| Employee Benefits | 20,144 | 32,776 | (12,632) | 56,800 | 30,493 |
| Meetings, Meals and Travel | 60 | 550 | (490) | 1,100 | 1,391 |
| Membership Dues & Fees | 3,906 | 3,300 | 606 | 3,300 | 4,473 |
| Advertising | 272 | 8,750 | (8,478) | 17,000 | 5,620 |
| Telecommunications | 2,214 | 5,510 | (3,296) | 11,100 | 2,497 |
| Office Expense | 1,282 | 1,500 | (218) | 3,000 | 1,177 |
| Legal | 1,703 | | 1,703 | | |
| Utilities | 5,545 | 5,550 | (5) | 11,100 | 6,457 |
| Repairs and Maintenance | 4,402 | 14,500 | (10,098) | 19,000 | 9,133 |
| Vehicle Fuel | | 900 | (900) | 1,000 | 928 |
| Vehicle Repairs & Maintenance | 219 | 1,200 | (981) | 2,000 | 506 |
| Vehicle Insurance | 56 | 400 | (344) | 400 | 407 |
| Operational Equip & Supplies | 3,513 | 44,814 | (41,301) | 45,300 | 16,856 |
| Program Expenditures | 4,579 | 31,351 | (26,772) | 55,600 | 22,840 |
| Contracted Services | 2,690 | 21,500 | (18,810) | 26,500 | 13,441 |
| Grants to Organizations | 48,350 | 79,700 | (31,350) | 79,700 | 60,400 |
| | <u>228,931</u> | <u>469,065</u> | <u>(240,134)</u> | <u>692,000</u> | <u>378,944</u> |
| Net Operational Surplus | <u>(198,548)</u> | <u>(442,732)</u> | <u>244,184</u> | <u>(619,600)</u> | <u>(330,748)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 1,815 | 2,000 | (185) | 3,300 | 2,094 |
| | <u>1,815</u> | <u>2,000</u> | <u>(185)</u> | <u>3,300</u> | <u>2,094</u> |
| NET SURPLUS (DEFICIT) | <u>(200,363)</u> | <u>(444,732)</u> | <u>244,369</u> | <u>(622,900)</u> | <u>(332,842)</u> |

GP-2013 Wolfville
Economic Development
For the Six Months Ending September 30, 2020

| | Financial Results To | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | |
| REVENUES | | | | |
| EXPENSES | | | | |
| Salary and wages | | | | \$47,565 |
| Employee Benefits | 193 | | | 10,890 |
| Meetings, Meals and Travel | | 300 | 600 | 726 |
| Membership Dues & Fees | 156 | 2,800 | (2,644) | 2,800 |
| Advertising | | 4,750 | (4,750) | 9,500 |
| Telecommunications | 47 | 250 | (203) | 500 |
| Office Expense | | 750 | (750) | 1,500 |
| Operational Equip & Supplies | | 5,000 | (5,000) | 5,000 |
| Contracted Services | | 2,500 | (2,500) | 5,000 |
| Grants to Organizations | | 10,000 | (10,000) | 10,000 |
| | <u>396</u> | <u>26,350</u> | <u>(25,954)</u> | <u>34,900</u> |
| Net Operational Surplus | <u>(396)</u> | <u>(26,350)</u> | <u>25,954</u> | <u>(34,900)</u> |
| CAPITAL PROGRAM & RESERVES | | | | |
| Debt interest | 101 | 100 | 1 | 100 |
| | <u>101</u> | <u>100</u> | <u>1</u> | <u>100</u> |
| NET SURPLUS (DEFICIT) | <u>(497)</u> | <u>(26,450)</u> | <u>25,953</u> | <u>(35,000)</u> |
| | <u>(497)</u> | <u>(26,450)</u> | <u>25,953</u> | <u>(64,287)</u> |

GP-2013 Wolfville
Festival and Events
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Provincial & Federal Grants | \$8,800 | | \$8,800 | | \$2,400 |
| | <u>8,800</u> | | <u>8,800</u> | | <u>2,400</u> |
| EXPENSES | | | | | |
| Salary and wages | 7,901 | 12,400 | (4,499) | 14,900 | 13,127 |
| Employee Benefits | 719 | 1,572 | (853) | 1,900 | 1,070 |
| Advertising | 70 | 3,000 | (2,930) | 5,500 | 2,029 |
| Operational Equip & Supplies | 48 | 27,000 | (26,952) | 27,000 | 13,860 |
| Program Expenditures | 998 | 27,001 | (26,003) | 47,000 | 17,065 |
| Grants to Organizations | 26,000 | 35,300 | (9,300) | 35,300 | 41,900 |
| | <u>35,736</u> | <u>106,273</u> | <u>(70,537)</u> | <u>131,600</u> | <u>89,051</u> |
| Net Operational Surplus | (26,936) | (106,273) | 79,337 | (131,600) | (86,651) |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(26,936)</u> | <u>(106,273)</u> | <u>79,337</u> | <u>(131,600)</u> | <u>(86,651)</u> |

GP-2013 Wolfville
Recreation Administration
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$89,986 | \$109,558 | (\$19,572) | \$219,200 | \$68,224 |
| Employee Benefits | 14,146 | 18,930 | (4,784) | 37,600 | 10,578 |
| Membership Dues & Fees | 3,750 | | 3,750 | | 4,050 |
| Telecommunications | 1,147 | 4,000 | (2,853) | 8,000 | 1,076 |
| Office Expense | 894 | | 894 | | 619 |
| Legal | 1,703 | | 1,703 | | |
| Utilities | 2,336 | 1,250 | 1,086 | 2,500 | 2,214 |
| Repairs and Maintenance | 767 | 2,000 | (1,233) | 4,000 | 2,470 |
| Operational Equip & Supplies | | | | | 28 |
| Contracted Services | | 1,500 | (1,500) | 1,500 | 243 |
| | <u>114,729</u> | <u>137,238</u> | <u>(22,509)</u> | <u>272,800</u> | <u>89,502</u> |
| Net Operational Surplus | <u>(114,729)</u> | <u>(137,238)</u> | <u>22,509</u> | <u>(272,800)</u> | <u>(89,502)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debt interest | 117 | 100 | 17 | 100 | 230 |
| | <u>117</u> | <u>100</u> | <u>17</u> | <u>100</u> | <u>230</u> |
| NET SURPLUS (DEFICIT) | <u>(114,846)</u> | <u>(137,338)</u> | <u>22,492</u> | <u>(272,900)</u> | <u>(89,732)</u> |

GP-2013 Wolfville
Recreation Programs
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$10,346 | \$13,333 | (\$2,987) | \$47,300 | \$22,996 |
| Provincial & Federal Grants | | 2,000 | (2,000) | 2,000 | 10,574 |
| | <u>10,346</u> | <u>15,333</u> | <u>(4,987)</u> | <u>49,300</u> | <u>33,570</u> |
| EXPENSES | | | | | |
| Salary and wages | 8,095 | 39,016 | (30,921) | 58,100 | 28,709 |
| Employee Benefits | 685 | 4,255 | (3,570) | 7,000 | 2,460 |
| Meetings, Meals and Travel | 60 | 250 | (190) | 500 | 354 |
| Advertising | 202 | 1,000 | (798) | 2,000 | 656 |
| Utilities | (85) | | (85) | | |
| Vehicle Fuel | | 900 | (900) | 1,000 | 928 |
| Vehicle Repairs & Maintenance | 219 | 1,200 | (981) | 2,000 | 506 |
| Vehicle Insurance | 56 | 400 | (344) | 400 | 407 |
| Operational Equip & Supplies | 2,053 | 1,714 | 339 | 2,200 | 770 |
| Program Expenditures | 3,581 | 4,350 | (769) | 8,600 | 5,775 |
| Contracted Services | 500 | 17,500 | (17,000) | 20,000 | 10,500 |
| Grants to Organizations | 12,350 | 24,400 | (12,050) | 24,400 | 8,500 |
| | <u>27,716</u> | <u>94,985</u> | <u>(67,269)</u> | <u>126,200</u> | <u>59,565</u> |
| Net Operational Surplus | <u>(17,370)</u> | <u>(79,652)</u> | <u>62,282</u> | <u>(76,900)</u> | <u>(25,995)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(17,370)</u> | <u>(79,652)</u> | <u>62,282</u> | <u>(76,900)</u> | <u>(25,995)</u> |

GP-2013 Wolfville
Tourism
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget | Previous Year Actual |
|---------------------------------------|----------------------|----------------------|-----------------|------------------|-------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | 2021-03-31 | 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | | \$6,000 | (\$6,000) | \$7,500 | \$2,665 |
| Provincial & Federal Grants | 6,210 | | 6,210 | 10,600 | 4,500 |
| | <u>6,210</u> | <u>6,000</u> | <u>210</u> | <u>18,100</u> | <u>7,165</u> |
| EXPENSES | | | | | |
| Salary and wages | 20,391 | 51,793 | (31,402) | 59,000 | 41,163 |
| Employee Benefits | 4,036 | 7,299 | (3,263) | 8,800 | 5,316 |
| Meetings, Meals and Travel | | | | | 312 |
| Membership Dues & Fees | | 500 | (500) | 500 | |
| Telecommunications | 772 | 960 | (188) | 2,000 | 779 |
| Office Expense | 109 | 500 | (391) | 1,000 | 240 |
| Utilities | 1,648 | 1,000 | 648 | 2,000 | 2,123 |
| Repairs and Maintenance | 1,162 | 500 | 662 | 1,000 | 3,776 |
| Operational Equip & Supplies | 1,412 | 10,600 | (9,188) | 10,600 | 650 |
| Contracted Services | 2,190 | | 2,190 | | 2,230 |
| | <u>31,720</u> | <u>73,152</u> | <u>(41,432)</u> | <u>84,900</u> | <u>56,589</u> |
| Net Operational Surplus | <u>(25,510)</u> | <u>(67,152)</u> | <u>41,642</u> | <u>(66,800)</u> | <u>(49,424)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| | | | | | |
| NET SURPLUS (DEFICIT) | <u>(25,510)</u> | <u>(67,152)</u> | <u>41,642</u> | <u>(66,800)</u> | <u>(49,424)</u> |

GP-2013 Wolfville
Library Facility
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|---------------------------------------|----------------------|----------------------|-----------------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| REVENUES | | | | | |
| Sale of services and other revenue | \$27 | | \$27 | | \$61 |
| Provincial & Federal Grants | 5,000 | 5,000 | | 5,000 | 5,000 |
| | <u>5,027</u> | <u>5,000</u> | <u>27</u> | <u>5,000</u> | <u>5,061</u> |
| EXPENSES | | | | | |
| Salary and wages | 3,623 | 3,998 | (375) | 7,900 | 3,537 |
| Employee Benefits | 365 | 721 | (356) | 1,500 | 180 |
| Telecommunications | 248 | 300 | (52) | 600 | 249 |
| Office Expense | 279 | 250 | 29 | 500 | 318 |
| Utilities | 1,646 | 3,300 | (1,654) | 6,600 | 2,120 |
| Repairs and Maintenance | 2,473 | 12,000 | (9,527) | 14,000 | 2,887 |
| Operational Equip & Supplies | | 500 | (500) | 500 | 391 |
| Contracted Services | | | | | 468 |
| | <u>8,634</u> | <u>21,069</u> | <u>(12,435)</u> | <u>31,600</u> | <u>10,150</u> |
| Net Operational Surplus | <u>(3,607)</u> | <u>(16,069)</u> | <u>12,462</u> | <u>(26,600)</u> | <u>(5,089)</u> |
| CAPITAL PROGRAM & RESERVES | | | | | |
| Debenture interest | 1,597 | 1,800 | (203) | 3,100 | 1,664 |
| | <u>1,597</u> | <u>1,800</u> | <u>(203)</u> | <u>3,100</u> | <u>1,664</u> |
| NET SURPLUS (DEFICIT) | <u>(5,204)</u> | <u>(17,869)</u> | <u>12,665</u> | <u>(29,700)</u> | <u>(6,753)</u> |

GP-2013 Wolfville
Museum & Historical Facilities
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual | Previous Year |
|--|----------------------|----------------------|----------|----------------------|----------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | Budget 2021-03-31 | Actual 2019-09-30 |
| <u>REVENUES</u> | | | | | |
| <u>EXPENSES</u> | | | | | |
| Grants to Organizations | \$10,000 | \$10,000 | | \$10,000 | \$10,000 |
| | 10,000 | 10,000 | | 10,000 | 10,000 |
| Net Operational Surplus | (10,000) | (10,000) | | (10,000) | (10,000) |
| <u>CAPITAL PROGRAM & RESERVES</u> | | | | | |
| NET SURPLUS (DEFICIT) | <u>(10,000)</u> | <u>(10,000)</u> | | <u>(10,000)</u> | <u>(10,000)</u> |

GP-2013 Wolfville
Partner Contributions
For the Six Months Ending Wednesday, September 30, 2020

| | Financial Results To | | | Annual Budget 3/31/2021 | Previous Year Actual 9/30/2019 |
|--|----------------------|---------------------|----------|-------------------------------|--------------------------------------|
| | Actual 9/30/2020 | Budget 9/30/2020 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Partner Contributions: | | | | | |
| 1-840-9400- Regional Solid Waste | 242,178 | 298,000 | -55,822 | 509,600 | 322,900 |
| 1-840-9400-8401 Joint CAO Working Group | 625 | | 625 | | 1,407 |
| 1-840-9410- Transit services | 95,935 | 91,450 | 4,485 | 172,900 | 95,636 |
| 1-840-9420- Valley Community Fibre | | 2,000 | -2,000 | 2,000 | -4,508 |
| 1-840-9440- Annapolis Valley Regional Library | 12,160 | 12,500 | -340 | 25,000 | 12,160 |
| 1-840-9450- Kings Region Cooperative Initiatives | 5,389 | 10,400 | -5,011 | 20,800 | 5,389 |
| 1-840-9500- Education funding | 318,210 | 368,400 | -50,190 | 736,800 | 381,852 |
| 1-840-9510- Corrections | 40,848 | 41,000 | -152 | 82,000 | 40,988 |
| 1-840-9520- Valley Regional Housing Authority | 0 | | | 40,000 | |
| 1-840-9530- Assessment services | 38,623 | 39,000 | -377 | 78,000 | 38,366 |
| 1-840-9300- Grant to WBDC | | 50,000 | -50,000 | 100,000 | 50,000 |
| Total Partner Contributions | 753,968 | 912,750 | -158,782 | 1,767,100 | 944,190 |
| | 753,968 | 912,750 | -158,782 | 1,767,100 | 944,190 |
| Net Operational Surplus | -753,968 | -912,750 | 158,782 | -1,767,100 | -944,190 |
| CAPITAL PROGRAM & RESERVES | | | | | |
| NET SURPLUS (DEFICIT) | -753,968 | -912,750 | 158,782 | -1,767,100 | -944,190 |

**Town of Wolfville
Capital Fund ~ Project Summary
For the 6 Months Ended Sept 30, 2020**

| | Actual YTD | Est. Cost to Complete | Forecast Final Cost | Budget Fiscal 20/21 | Forecast Budget VARIANCE | |
|--|----------------|--------------------------|------------------------|------------------------|--------------------------------|---|
| Information Technology | | | | | | |
| Server | - | 25,000 | 25,000 | 25,000 | - | no details at this time |
| Video/Audio Council Chambers | - | - | - | 15,000 | (15,000) | delayed due to COVID, possible reassessment informed by COVID |
| | - | - | - | - | - | |
| | - | 25,000 | 25,000 | 40,000 | (15,000) | |
| Municipal Buildings | | | | | | |
| P Wks/Comm Dev Bldg - Reno | 30,036 | 615,000 | 645,036 | 500,000 | 145,036 | Project on Hold - Mgt Team reviewing options |
| P Wks - SOLAR PANELS | 135,159 | 4,171 | 139,330 | 160,000 | (20,670) | Still waiting 1st bill impacted by solar |
| New Library - Feasibility Study | - | 75,000 | 75,000 | 75,000 | - | RFP call to go out in October |
| | 165,195 | 694,171 | 859,366 | 735,000 | 124,366 | |
| Protective Services | | | | | | |
| Fire Equipment Upgrades | - | - | - | 50,000 | (50,000) | no details at this time |
| | - | - | - | 50,000 | (50,000) | |
| Fleet/Equip Inventory | | | | | | |
| veh #27 - Replace P Wks Backhoe | - | 184,586 | 184,586 | 160,000 | 24,586 | Tender awarded. Council approved cost overrun to \$177,000, plus HST |
| veh #29 - Replace P Wks Trackless | - | 175,000 | 175,000 | 175,000 | - | Tender closes October 22 |
| veh #39 - Parks mower | 14,287 | - | 14,287 | 14,000 | 287 | |
| Parks - chipper | 28,052 | - | 28,052 | 30,000 | (1,948) | |
| | - | - | - | - | - | |
| | 42,339 | 359,586 | 401,925 | 379,000 | 22,925 | |
| Streets | | | | | | |
| Westwood - Main to Irving Centre <i>cost to complete</i> | 5,746 | - | 5,746 | - | 5,746 | final costs of project completed last year |
| Gaspereau Ave | 7,042 | - | 7,042 | - | 7,042 | final costs of project completed last year |
| Seaview Ave | 39,998 | - | 39,998 | - | 39,998 | final costs of project completed last year. Extra retaining wall//Fence ?? |
| Blomidon Terrace | 368 | - | 368 | - | 368 | |
| Land Acquisition for Parking Lot - East End Gateway | 200,000 | - | 200,000 | - | 200,000 | Council approved purchase at April 14th meeting |
| Parking Lots - Dykeland | - | - | - | 125,000 | (125,000) | Deferred likely until next year |
| | - | - | - | - | - | |
| Engineering - 2020/21 Street projects | - | 45,000 | 45,000 | 45,000 | - | |
| | 253,154 | 45,000 | 298,154 | 170,000 | 128,154 | |
| Other Transportation | | | | | | |
| Decorative Street Lights - Elm | 7,039 | 74,853 | 81,892 | 80,000 | 1,892 | Not yet complete |
| Decorative Street Lights - design to Willow | - | 10,000 | 10,000 | 10,000 | - | Not yet started |
| Flood Mitigation <i>carryforward</i> | 25,422 | 76,282 | 101,704 | 100,000 | 1,704 | Some cost incurred last year. |
| Well Generator ~ <i>refer to water capital listing</i> | - | - | - | 70,000 | (70,000) | |
| Shoreline Protection/Wharf Upgrade <i>carryforward</i> | 18,018 | - | 18,018 | - | 18,018 | landscaping and one extra on project completed last year. |
| P Wks Facility Upgrades - Exterior | - | - | - | 80,000 | (80,000) | not likely to occur this year |
| Stormwater - East End Gateway parking lot | 3,995 | - | 3,995 | - | 3,995 | Project substantially complete last year. |
| | 50,479 | 161,135 | 215,609 | 340,000 | (124,391) | |
| Sewer Operations | | | | | | |
| Video Sewer Lines | - | 100,000 | 100,000 | 100,000 | - | Work started end of September (smaller scope than budget 17km vs 25km) |
| WWTP Expansion | 33,339 | 3,470,000 | 3,503,339 | 3,500,000 | 3,339 | Tenders closed. Contract awarded. Work to commence by early Sept. |
| Sewer Rodder/Flusher | - | - | - | 90,000 | (90,000) | Tender closes late October |
| | - | - | - | - | - | |
| Sub total Sewer Operation | 33,339 | 3,570,000 | 3,603,339 | 3,690,000 | (86,661) | |
| Community Services | | | | | | |
| VIC/Willow Park - design/prep for VIC | 1,500 | 598,500 | 600,000 | 400,000 | 200,000 | Revised scope approved by Council September 1st. Likely retender |
| East End Gateway - Harvest Moon trail Head | 16,831 | - | 16,831 | 25,000 | (8,169) | This element is complete |
| East End Gateway - walkway | - | - | - | 75,000 | (75,000) | carry over at 2020/21 |
| East End Gateway - splashpad | - | 190,000 | 190,000 | 175,000 | 15,000 | tender awarded. Work to start in fall. Within CAO 10%. |
| East End Gateway - Lighting | - | - | - | 30,000 | (30,000) | carry over at 2020/21 |
| East End Gateway - events lawn | - | - | - | 75,000 | (75,000) | carry over at 2020/21 |
| East End Gateway - parking lot | 1,955 | - | 1,955 | - | 1,955 | planned for 2021/22. This represents design cost before const tender |
| | - | - | - | - | - | |
| Nature Preserve - Dam Study and Upgrades | - | - | - | - | - | awaiting further info. |
| Evangeline Park | - | - | - | 15,000 | (15,000) | move to operations...one element to install |
| | - | - | - | - | - | |
| Post Office Open Space - Cenotaph | 4,005 | 76,786 | 80,791 | 50,000 | 30,791 | Council approved cost overrun (based on tenders) @ Sept 1 Meeting. Grant of \$25 K will partially offset cost overrun |
| | - | - | - | - | - | |
| Reservoir Park - design, pumphouse, parking lot | 78,625 | 3,000 | 81,625 | 75,000 | 6,625 | Includes own force wages of approx \$7 K. Some of this work may be operating |
| | - | - | - | - | - | |
| | 102,916 | 868,286 | 971,202 | 920,000 | 51,202 | |
| GRAND TOTAL ALL PROJECTS | 647,422 | 5,723,179 | 6,374,596 | 6,324,000 | 50,596 | |

GP-2013 Wolfville
Water Utility - Summary
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|---------------------------------------|----------------------|------------------------|----------------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| Metered Sales | \$347,166 | \$358,800 | (\$11,634) | \$721,200 | \$354,759 |
| Fire Protection | 198,012 | 198,000 | 12 | 396,000 | 204,039 |
| Sprinkler Service Charge | | | | 8,900 | |
| Other | 16,955 | 18,170 | (1,215) | 30,300 | 26,971 |
| | <u>562,133</u> | <u>574,970</u> | <u>(12,837)</u> | <u>1,156,400</u> | <u>585,769</u> |
| EXPENSES | | | | | |
| Salary and wages | 141,055 | 139,346 | 1,709 | 278,700 | 139,322 |
| Employee Benefits | 26,771 | 27,795 | (1,024) | 55,600 | 23,958 |
| Meeting, Meals and Travel | | 700 | (700) | 1,400 | |
| Professional Development | | 5,000 | (5,000) | 5,000 | 936 |
| Membership Dues & Fees | 428 | 500 | (72) | 500 | 545 |
| Advertising | | 200 | (200) | 200 | 137 |
| Telecommunications | 348 | 750 | (402) | 1,500 | 589 |
| Office Expense | 19,863 | 17,000 | 2,863 | 34,000 | 17,321 |
| Legal | | 300 | (300) | 300 | 285 |
| Insurance | 13,300 | 10,500 | 2,800 | 10,500 | 10,500 |
| Audit | | | | 6,000 | |
| Utilities | 39,319 | 48,756 | (9,437) | 97,500 | 43,047 |
| Repairs and Maintenance | | 2,400 | (2,400) | 2,400 | |
| Property Taxes | 53,193 | 56,500 | (3,307) | 56,500 | 55,866 |
| Vehicle Fuel | 561 | 1,500 | (939) | 3,000 | 887 |
| Vehicle Repairs & Maintenance | 9,846 | 7,200 | 2,646 | 14,400 | 6,920 |
| Vehicle Insurance | 575 | 400 | 175 | 400 | 340 |
| Operational Equip & Supplies | 48,411 | 64,500 | (16,089) | 129,000 | 52,996 |
| Equipment Maintenance | 404 | 2,500 | (2,096) | 5,000 | 488 |
| Contracted Services | 33,300 | 64,898 | (31,598) | 83,800 | 43,339 |
| Other debt charges | 895 | 500 | 395 | 500 | 41 |
| Debenture interest | 10,917 | 11,000 | (83) | 20,500 | 11,073 |
| Doubtful accounts allowance | | | | 1,000 | |
| | <u>399,186</u> | <u>462,245</u> | <u>(63,059)</u> | <u>807,700</u> | <u>408,590</u> |
| Net Operational Surplus | <u>162,947</u> | <u>112,725</u> | <u>50,222</u> | <u>348,700</u> | <u>177,179</u> |
| Capital Program & Reserves | | | | | |
| Depreciation | | | | 160,000 | |
| Debenture principal | 80,360 | 80,400 | (40) | 80,400 | 112,475 |
| Capital Fund | | 45,000 | (45,000) | 45,000 | |
| Dividend to Town | | | | 50,000 | |
| | <u>80,360</u> | <u>125,400</u> | <u>(45,040)</u> | <u>335,400</u> | <u>112,475</u> |
| NET SURPLUS (DEFICIT) | <u><u>82,587</u></u> | <u><u>(12,675)</u></u> | <u><u>95,262</u></u> | <u><u>13,300</u></u> | <u><u>64,704</u></u> |

GP-2013 Wolfville
Power and Pumping
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$4,048 | \$5,902 | (\$1,854) | \$11,800 | \$4,548 |
| Employee Benefits | 805 | 1,202 | (397) | 2,400 | 893 |
| Utilities | 36,634 | 45,510 | (8,876) | 91,000 | 40,109 |
| Operational Equip & Supplies | 2,060 | 4,002 | (1,942) | 8,000 | 2,221 |
| Contracted Services | 285 | 16,000 | (15,715) | 16,000 | 78 |
| | <u>43,832</u> | <u>72,616</u> | <u>(28,784)</u> | <u>129,200</u> | <u>47,849</u> |
| Net Operational Surplus | <u>(43,832)</u> | <u>(72,616)</u> | <u>28,784</u> | <u>(129,200)</u> | <u>(47,849)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(43,832)</u> | <u>(72,616)</u> | <u>28,784</u> | <u>(129,200)</u> | <u>(47,849)</u> |

GP-2013 Wolfville
Treatment
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$8,465 | \$7,846 | \$619 | \$15,700 | \$8,215 |
| Employee Benefits | 1,637 | 1,595 | 42 | 3,200 | 1,468 |
| Utilities | 2,686 | 3,246 | (560) | 6,500 | 2,938 |
| Repairs and Maintenance | | 2,400 | (2,400) | 2,400 | |
| Operational Equip & Supplies | 30,315 | 24,996 | 5,319 | 50,000 | 28,453 |
| Contracted Services | 8,286 | 8,898 | (612) | 17,800 | 6,576 |
| | <u>51,389</u> | <u>48,981</u> | <u>2,408</u> | <u>95,600</u> | <u>47,650</u> |
| Net Operational Surplus | <u>(51,389)</u> | <u>(48,981)</u> | <u>(2,408)</u> | <u>(95,600)</u> | <u>(47,650)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(51,389)</u> | <u>(48,981)</u> | <u>(2,408)</u> | <u>(95,600)</u> | <u>(47,650)</u> |

GP-2013 Wolfville
Transmission & Distribution
For the Six Months Ending September 30, 2020

| | Financial Results To | | | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|-------------------------------|----------------------|----------------------|-----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | VARIANCE | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$55,610 | \$53,098 | \$2,512 | \$106,200 | \$53,671 |
| Employee Benefits | 9,715 | 10,498 | (783) | 21,000 | 8,677 |
| Meeting, Meals and Travel | | 500 | (500) | 1,000 | |
| Telecommunications | 348 | 750 | (402) | 1,500 | 589 |
| Vehicle Fuel | 561 | 1,500 | (939) | 3,000 | 887 |
| Vehicle Repairs & Maintenance | 5,446 | 7,200 | (1,754) | 14,400 | 57 |
| Vehicle Insurance | 575 | 400 | 175 | 400 | |
| Operational Equip & Supplies | 16,036 | 35,502 | (19,466) | 71,000 | 22,322 |
| Equipment Maintenance | 404 | 2,500 | (2,096) | 5,000 | 488 |
| Contracted Services | 24,729 | 30,000 | (5,271) | 30,000 | 24,027 |
| | <u>113,424</u> | <u>141,948</u> | <u>(28,524)</u> | <u>253,500</u> | <u>110,718</u> |
| Net Operational Surplus | <u>(113,424)</u> | <u>(141,948)</u> | <u>28,524</u> | <u>(253,500)</u> | <u>(110,718)</u> |
| Capital Program & Reserves | | | | | |
| NET SURPLUS (DEFICIT) | <u>(113,424)</u> | <u>(141,948)</u> | <u>28,524</u> | <u>(253,500)</u> | <u>(110,718)</u> |

GP-2013 Wolfville
Administration
For the Six Months Ending September 30, 2020

| | Financial Results To | | VARIANCE | Annual Budget 2021-03-31 | Previous Year Actual 2019-09-30 |
|-------------------------------|----------------------|----------------------|----------------|--------------------------------|---------------------------------------|
| | Actual 2020-09-30 | Budget 2020-09-30 | | | |
| REVENUES | | | | | |
| EXPENSES | | | | | |
| Salary and wages | \$72,932 | \$72,500 | \$432 | \$145,000 | \$72,887 |
| Employee Benefits | 14,613 | 14,500 | 113 | 29,000 | 12,919 |
| Meeting, Meals and Travel | | 200 | (200) | 400 | |
| Professional Development | | 5,000 | (5,000) | 5,000 | 936 |
| Membership Dues & Fees | 428 | 500 | (72) | 500 | 545 |
| Advertising | | 200 | (200) | 200 | 137 |
| Office Expense | 19,863 | 17,000 | 2,863 | 34,000 | 17,321 |
| Legal | | 300 | (300) | 300 | 285 |
| Insurance | 13,300 | 10,500 | 2,800 | 10,500 | 10,500 |
| Audit | | | | 6,000 | |
| Property Taxes | 53,193 | 56,500 | (3,307) | 56,500 | 55,866 |
| Vehicle Repairs & Maintenance | 4,400 | | 4,400 | | 6,863 |
| Vehicle Insurance | | | | | 340 |
| Contracted Services | | 10,000 | (10,000) | 20,000 | 12,658 |
| Doubtful accounts allowance | | | | 1,000 | |
| | <u>178,729</u> | <u>187,200</u> | <u>(8,471)</u> | <u>308,400</u> | <u>191,257</u> |
| Net Operational Surplus | <u>(178,729)</u> | <u>(187,200)</u> | <u>8,471</u> | <u>(308,400)</u> | <u>(191,257)</u> |
| Capital Program & Reserves | | | | | |
| Depreciation | | | | <u>160,000</u> | |
| | | | | <u>160,000</u> | |
| NET SURPLUS (DEFICIT) | <u>(178,729)</u> | <u>(187,200)</u> | <u>8,471</u> | <u>(468,400)</u> | <u>(191,257)</u> |

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended Sept 30, 2020

| | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Revenues | \$ 9,031,131 | \$ 9,202,357 | \$ (171,226) |
| Expenditures (Operating/capital & reserves) | 4,973,989 | 6,136,824 | (1,162,835) |
| Net Surplus (Deficit) | \$ 4,057,142 | \$ 3,065,533 | \$ 991,609 |

Significant Variance Explanation (over \$5,000 - \$10,000 by Division)

General Government

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Taxes and grants in lieu of taxes Commercial property taxes are \$22,500 more than budget, while the Bus. Dev. Area rate is \$69,500 less than budget. This area rate was reduced by Council to provide relief resulting in lower area rate revenue. Deed Transfer Tax was \$18,200 under budget by Sept 30th. | 7,969,481 | 8,046,519 | (77,038) |
| Sale of Services and Other Revenues The main shortfall is \$36,000 related to Interest on Overdue Taxes. Note Council temporarily waived interest charges on overdue taxes. Interest on Investments is \$10,500 below budget at Sept 30th. | 22,437 | 66,950 | (44,513) |
| Salary & Wages Main savings relate to decision not to hire 1 yr term special projects position in the Office of CAO. This position was to support work on the Accessibility Plan, election and crosswalk policy development. | 305,940 | 339,572 | (33,632) |
| Professional Development These savings will continue thru the year as conferences and in person training sessions have essentially been suspended due to the COVID pandemic. | 3,451 | 39,833 | (36,382) |
| Insurance There was a significant increase in base premiums. The Town's claims history has not improved significantly and there have already been a number of claims where the Town has incurred deductible costs this year. | 104,413 | 84,200 | 20,213 |
| Repairs & Maintenance The budget provided for a number of repairs/maintenance items in the first quarter, none of which were incurred in that period. They include work on the furnace, A/C unit, and generator. | 3,404 | 23,100 | (19,696) |
| Operational Equip & Supplies Largest savings are in the IT Department, with the website redesign put on hold, laptop replacments deferred to later in year. | 24,821 | 78,242 | (53,421) |
| Contracted Services Savings are in both the Office of CAO and IT Dept. Contingency allowance in CAO's Office not utilized yet leaving a savings of \$30,000. In IT approximately \$10,000 relates to annual Diamond maintenance/support fee. Budgeted to occur 100% in June, actual accounting is prorating amount of 12 months. | 30,236 | 78,242 | (48,006) |
| Grants to Organization | 16,000 | 135,500 | (119,500) |
| | | | - |

Protective Services

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Cost Sharing Recoveries The additional revenue relates to a one time adjustment for fiscal 2019/20. Final year end expenses were high than budget, and the \$10,000 represents the retroactive adjustment. | 133,482 | 123,800 | 9,682 |
| Salary & Wages Main area of savings is in Other Protective Services where crosswalk guards were laid off once schools closed due ot COVID-19 | 99,252 | 109,967 | (10,715) |
| Operational Equipment & Supplies \$15,900 of the savings is in the Fire Dept. The Chief has been monitoring spending tin the first half of the year (simialr to other Dept Heads) keeping in mind COVID impacts. Those purchases that could reasonable be deferred have been. | 24,376 | 42,946 | (18,570) |
| Contracted Services Main savings are in Bylaw (\$6,100) where no cost has been incurred for parking enforcement thru Commissionaires. Offsetting what would be a larger savings variance is the use of private security during the start up of the university school year (the cost of which was not budgeted) | 963,004 | 974,259 | (11,255) |
| Grants to Organizations This budget item is in the Bylaw Dept., which had a budget to contribute to Acadia's hiring of a Community Liason position. They have not filled this position and therefore no grant has been paid. | - | 10,000 | (10,000) |

Public Works

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Salary and wages As reported for the June variances, the savings relate to temporary layoffs which occurred at the onset of the COVID State of Emergecy. All but one permanent position has been rehired, and the one outstanding position relates to health issues. In addition, a budgeted student position was not hired. The permanent positon has returned to work for the balance of the year (effective October), while the student position remianed vacant for the summer season. | 229,098 | 273,556 | (44,458) |
| Repairs and Maintenance (Building & Yard) \$20 K for exterior upgrades recommended in condition assessment (several years ago) not done yet, and \$9 K for LED lights/window caulking and condition assessment upgrades not done yet. \$9,000 general allowance not utilized yet. | 6,264 | 34,725 | (28,461) |
| Operational Equipment & Supplies Savings relate to Traffic Services where \$14 K for new street signage not tully spent yet, \$30 K for one more RRB crosswalk not done, and \$4.5 K for 3rd speed radar not incurred yet. Offsetting these savings are \$11.4 K for the Stay Healthy Mainstreet under Traffic Services. Another unbudgeted \$17 K was inccred under Roads & Streets for emergency repairs to a washh out section of lower Highland Ave. | 66,490 | 80,900 | (14,410) |
| Contracted Service Savings relate to both Roads & Streets as well as Traffic Services. Under Roads & Streets, the street maintenance budget (pothole patching/mill & pave) is \$90,982 underspent. Note there is an o/s invoice to be posted which will reduce those savings by approx. \$34K. In Traffic Services, \$29,000 in line painting still has yet to be processed (months late), although the work has been done. Offsetting these savings is \$13.3K in contracted services for the Stay Healthy Main Street Project | 253,526 | 377,063 | (123,537) |

Environmental - Sanitary Sewer

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Revenue - sewer charges impacted by COVID. Although more people would have been at home for longer periods of time during the April to June period, the drop in water consumption in the commercial sector and Acadia is significant. A review of 21 of these accounts shows on average a drop in use of water of approx. 50%. In fact the drop of these 21 accounts (out of over 1500 customer accounts) makes up almost the entire overall drop in consumption comparing June 2019 to June 2020. The second quarter was better than the first for sales, but still another \$4.5K below budget.....for a YTD drop of \$16.9K. | 207,715 | 224,595 | (16,880) |
| Utilities Apparent savings appear in Sewer Treatment Plant section of budget, however these "savings" will not be realized. They are a result of an apparent budget error where the annual budget was only spread over 7 months, not 12 with no budget allocated past November | 20,987 | 33,912 | (12,925) |
| Operational Equipment & Supplies Main portion of savings is in Lift Station section where \$10K for valve repairs not done yet and \$10K for pump repairs not done. Another \$11.3K of savings is in Sewer Collecton costs where the general supply budget is only 1/2 spent. In Other Environmental Health there is a further \$8 K savings for new garbage bins not incurred in this dept yet. | 38,110 | 78,332 | (40,222) |
| Contracted Services \$21K provided in budget for sanitary sewer flushing and videoing. This work is being done under a larger capital budget line item, no costs recorded in this dept to date. | 22,502 | 45,600 | (23,098) |
| | | | - |
| | | | - |

Parks Department

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Salary & Wages Due to the impact of COVID, seasonal staff were not all brought back as early as scheduled and not all summer student positions were filled. | 167,834 | 221,810 | (53,976) |
| Operational Equipment & Supplies With the late start to the year for Parks to have all permanent staff back, as well as having to help support the Stay Healthy Main Street Project, the Parks Dept has been playing catch up on numerous smaller budgeted projects. There may not be time before seasons end to get all initiatives carried out. | 64,608 | 84,400 | (19,792) |
| | | | - |
| | | | - |

Planning

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|--|---------------------|---------------------|------------------------------------|
| Grant Revenues | | | |
| This revenue will be received later in the year. Timing difference at this stage. | - | 31,650 | (31,650) |
| Salary & Wages | | | |
| Full budget complement of summer students was not hired in response to the organizations early approach to delay some discretionary spending. | 166,306 | 180,480 | (14,174) |
| Program Expenditures | | | |
| Fewer \$ incurred to date on environmental initiatives. | 5,214 | 15,000 | (9,786) |
| Contracted Services | | | |
| As noted earlier in the year, this line item moved past budget allotment during the second quarter. \$5.2 K relates to the unbudgeted Stay Healthy Main Street project. Another \$20 K spent on PACE program application which might be better posted to PRgram Expenses above. Only a small portion of the general allowance for consulting support to the Planning Dept has been used to date. | 27,597 | 16,667 | 10,930 |
| | | | - |

Community and Economic Development

| Account/Explanation | Actual 30-Sep-20 | Budget 30-Sep-20 | Variance over/(under) budget |
|---|---------------------|---------------------|------------------------------------|
| Sale of Services | | | |
| With COVID restrictions effectively no revenue generating programs were in place in the 1st quarter. Some afterschool programming has now been started. | 10,373 | 19,333 | (8,960) |
| Salary and wages | | | |
| As with line above, COVID impact with programs resulted in fewer seasonal staff or delay in returning, eg. Toursit Bureau | 129,996 | 216,764 | (86,768) |
| Employee Benefits | | | |
| Tied to wages | 20,144 | 32,776 | (12,632) |
| Repairs & Maintenance - Building | | | |
| Budgeted maintenance work on the library not carried out yet. | 4,402 | 14,500 | (10,098) |
| Operational Equipment & Supplies | | | |
| Savings related to festival/events which did not occur. Also, \$9.2 K in costs at VIC not carried out. | 3,513 | 44,814 | (41,301) |
| Contracted Services | | | |
| Savings mainly show under summer rec programming contracted to Acadia. Note the University did carry out adventure camps for the Town, but the invoice has yet to be posted so the main part of these savings will disappear once invoice posted. | 2,690 | 21,500 | (18,810) |
| | | | - |
| | | | - |

REQUEST FOR DECISION 047-2020

Title: Council – Committee Appointments

Date: 2020-11-03

Department: Office of the CAO



SUMMARY

Council – Committee Appointments

This RFD is for Council to consider Councillor appointments for the Committees of Council for the period starting December 2020.

DRAFT MOTION:

That Council appoint the following Councillors as listed in the Attached Council – Committee Appointments, effective November 3, 2020 for a one-year term in accordance with:

- Policy 110-001 Committees
- Policy 110-009 Accessibility Advisory Committee
- Policy 760-002 Public Art
- Policy 140-007 Audit Committee
- Bylaw 57 Emergency Measures
- Policy 120-015 Environmental Sustainability Committee
- Policy 610-002 Planning Advisory Committee (PAC)
- Bylaw 87, RCMP Advisory Board
- Policy 910-001 Source Water Protection Advisory Committee
- Policy 120-012 Wolfville – Acadia Town and Gown

REQUEST FOR DECISION 047-2020

Title: Council – Committee Appointments

Date: 2020-11-03

Department: Office of the CAO



1) CAO COMMENTS

The CAO and Mayor met to recommend committee appointments based on interest, equal representation/workload and skill sets. The CAO supports the recommendations in this report and feels that committees will all be well served with the appointments as presented.

2) LEGISLATIVE AUTHORITY

- [Nova Scotia Municipal Government Act](#) (NS MGA)

3) STAFF RECOMMENDATION

Staff recommends that Council appoint Committee representatives as outlined in Section 5 of this report.

4) REFERENCES AND ATTACHMENTS

- [Policy 110-001 Committees](#)
- [Policy 110-009 Accessibility Advisory Committee](#)
- [Policy 760-002 Public Art](#)
- [Policy 140-007 Audit Committee](#)
- [Bylaw 57 Emergency Measures](#)
- [Policy 120-015 Environmental Sustainability Committee](#)
- [Policy 610-002 Planning Advisory Committee \(PAC\)](#)
- [Bylaw 87, RCMP Advisory Board](#)
- [Policy 910-001 Source Water Protection Advisory Committee](#)
- [Policy 120-012 Wolfville – Acadia Town and Gown](#)

5) DISCUSSION

Council makes Committee appointments on an annual basis and the proposed appointments are as follows:

Accessibility Advisory Committee

- Councillor Jennifer Ingham
- Alternate: Councillor Jodi MacKay

Art in Public Spaces Committee

- Councillor Wendy Elliott (Chair)

Audit Committee

- Councillor Jodi MacKay (Chair)
- Councillor Mike Butler

Environmental Sustainability Committee

- Councillor Mike Butler (Chair)

REQUEST FOR DECISION 047-2020

Title: Council – Committee Appointments

Date: 2020-11-03

Department: Office of the CAO



Planning Advisory Committee

- Deputy Mayor Oonagh Proudfoot (Chair)
- Councillor Isabel Madeira-Voss
- Councillor Wendy Elliott

Wolfville RCMP Advisory Board

- Councillor Isabel Madeira-Voss
- Councillor Jodi MacKay

Source Water Protection Advisory Committee

- Deputy Mayor Oonagh Proudfoot (Chair)
- Councillor Wendy Elliott

Wolfville – Acadia Town and Gown Committee

- Mayor Wendy Donovan
- Councillor Mike Butler

Inter-Municipal / Partner Organizations

Wolfville Business Development Corporation (WBDC)

- Councillor Isabel Madeira-Voss
- Alternate: Councillor Jodi MacKay

Valley Community Fibre Network (VCFN)

- Mayor Wendy Donovan
- Alternate: Councillor Jodi MacKay

Kings Transit Authority (KTA)

- Councillor Jodi MacKay
- Alternate: Councillor Isabel Madeira-Voss

Valley Waste Resource Management Authority

- Mayor Wendy Donovan
- Alternate: Councillor Wendy Elliott

Annapolis Valley Trails Coalition

- Councillor Jennifer Ingham
- Alternate: Deputy Mayor Oonagh Proudfoot

Kings Point to Point

- Deputy Mayor Oonagh Proudfoot
- Alternate: Councillor Mike Butler

Regional Emergency Management Advisory Committee

- Councillor Jodi MacKay
- Councillor Wendy Elliott

REQUEST FOR DECISION 047-2020

Title: Council – Committee Appointments

Date: 2020-11-03

Department: Office of the CAO



Diversity Kings

- Councillor Jennifer Ingham

Bishop-Beckwith Marsh Body

- Councillor Wendy Elliott

Grand Pre Marsh Body

- Councillor Wendy Elliott

6) FINANCIAL IMPLICATIONS

Not Applicable

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Council Strategic Principles:

1. **Affordability:** N/A
2. **Transparency:** This decision supports Policy & Bylaw guidelines for Council involvement in the Town of Wolfville Committees of Council
3. **Community Capacity Building:** The Council appointments to Committees of Council provide focused Council involvement in those issues of importance to the Town of Wolfville
4. **Discipline to Stay the Course:** N/A
5. **United Front:** Council's decision to appoint Councillors to the Town's Committees of Council supports a collaborative approach with the citizens of the Town
6. **Environmental Sustainability:** N/A

8) COMMUNICATION REQUIREMENTS

Once appointed, the November 2020 Council Committee appointments will be updated to the Town of Wolfville website upon being effective

9) ALTERNATIVES

Should Council indicate preferred appointments to the Committees of Council, appointments may be updated to reflect the changes

APPOINTMENTS

COUNCIL & COMMITTEES

November 2020



COUNCIL & COMMITTEES

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COUNCIL

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TOWN OF WOLFVILLE COMMITTEES

a. Accessibility Advisory Committee (AAC)

- **Reference:** [Policy 110 009 Accessibility Advisory Committee Webpage](#)

| Name | Appointed | Expiry |
|--|----------------|----------------|
| Agnieszka Hayes (Chair) | 2018-05 | 2020-12 |
| Mayor Wendy Donovan | Not Applicable | Not Applicable |
| Andrew Roach | 2018-05 | 2020-12 |
| David Daniels | 2018-05 | 2020-12 |
| Rebecca Smith | 2018-05 | 2020-12 |
| Emily Duffett | 2018-05 | 2021-12 |
| Birigit Elssner | 2018-05 | 2021-12 |
| Councillor Jennifer Ingham | 2020-11 | 2021-12 |
| Alternate – Councillor Jodi MacKay | 2020-11 | 2021-12 |

Ex-Officio Members

- [Erin Beaudin](#), Chief Administrative Officer non-voting
- [Mike MacLean](#) Director of Finance non-voting

b. Art in Public Spaces Committee (APSC)

Reference: [Policy No. 760-002](#)

[Webpage](#)

| Name | Appointed | Expiry |
|--|----------------|----------------|
| Councillor Wendy Elliott (Chair) | 2020-11 | 2021-12 |
| Mayor Wendy Donovan | Not Applicable | Not Applicable |
| Sara-Lee Lewis | 2018-12 | 2020-12 |
| Sally Benevides Hopkins | 2020-12 | 2023-12 |
| Jessie Forman | 2017-12 | 2020-12 |
| Beverly Ann Boyd | 2019-12 | 2022-12 |

Ex-Officio Members

- [Erin Beaudin](#), Chief Administrative Officer non-voting

c. Audit Committee

Reference: [Policy No. 140-007](#)

[Webpage](#)

| Name | Appointed | Expiry |
|--|----------------|----------------|
| Councillor Jodi MacKay (Chair) | 2020-11 | 2021-12 |
| Mayor Wendy Donovan | Not Applicable | Not Applicable |
| Councillor Mike Butler | 2020-11 | 2021-12 |
| David Crabb | 2019-12 | 2021-12 |
| Frank Lussing | 2018-12 | 2020-12 |

Ex-Officio Members

- [Erin Beaudin](#), Chief Administrative Officer non-voting
- [Mike MacLean](#), Director Financial Services non-voting

d. Design Review Committee (DRC)

Reference: [Policy No. 610-001](#)

| Name | Appointed |
|----------------|------------|
| Angela Morin | 2014-02 |
| Michael Napier | 2014-02 |
| John Whidden | 2014-02 |
| Wil Lang | 2014-02 |
| Brian McKibbin | 2018-01-23 |

- [Devin Lake](#), Director Planning & Development

e. Environmental Sustainability Committee (ESC)

Reference: [Policy No. 120-015](#)

[Webpage](#)

| Name | Appointed | Expiry |
|---|-----------|---------|
| Councillor Mike Butler (Chair) | 2020-11 | 2021-12 |
| Jodi Noiles , Acadia University | 2018-12 | 2020-12 |
| Howard Williams , Member at-Large | 2018-12 | 2020-12 |
| Bill Zimmerman , Member at-Large | 2018-12 | 2020-12 |
| Janet Eaton , Member at-Large | 2018-12 | 2020-12 |
| Max Abu-Laban, Youth Member At-Large | 2019-12 | 2021-12 |

Ex-Officio Members

- [Wendy Donovan](#), Mayor voting
- [Erin Beaudin](#), Chief Administrative Officer non-voting
- [Devin Lake](#), Director Planning and Development non-voting

f. Planning Advisory Committee (PAC)

Reference: [Policy No. 610-002](#)

[Webpage](#)

| Name | Appointed | Expiry |
|---|-----------|----------|
| Deputy Mayor Oonagh Proudfoot (Chair) | 2020-11 | 2021-12 |
| Councillor Wendy Elliott | 2020-11 | 2021-12 |
| Councillor Isabel Madeira-Voss | 2020-11 | 2021-12 |
| Mark Bishop | 2019-12 | 2022-12 |
| Stephen Mattson | 2017-12 | 2020-12 |
| David MacKinnon | 2019-12 | 2022-12 |
| Alice Cohen | 2019-12 | 2022-12 |
| Isabel Madeira-Voss | 2019-01 | 2020-01* |

Ex-Officio Members

- [Mayor Wendy Donovan](#) voting
- [Erin Beaudin](#), Chief Administrative Officer non-voting
- Devin Lake, Director of Planning non-voting

g. Wolfville RCMP Advisory Board

References:

A. Town of Wolfville Bylaw Ch 87

[Webpage](#)

| Name | Appointed | Expiry |
|--|-----------|---------|
| Councillor Isabel Madeira-Voss | 2020-11 | 2021-12 |
| Councillor Jodi MacKay | 2020-11 | 2021-12 |
| Kathy Bird | 2018-07 | 2020-12 |
| Michael Jeffrey | 2018-12 | 2020-12 |
| Laura Fisher | 2019-12 | 2021-12 |

Ex-Officio Members

- [Mayor Wendy Donovan](#) voting
- [Erin Beaudin](#), Chief Administrative Officer non-voting
- **VACANT**, Department of Justice Consultant / Advisor non-voting
- [Sgt Andy Buckle](#), Wolfville RCMP non-voting

h. Source Water Protection Advisory Committee (SWPA)

Reference: Policy No. 910-001

[Webpage](#)

| Name | Appointed | Expiry |
|--|-----------|---------|
| <u>Deputy Mayor Oonagh Proudfoot</u> (Chair) | 2020-11 | 2021-12 |
| <u>Councillor Wendy Elliott</u> | 2020-11 | 2021-12 |
| <u>John Brzustowski</u> | 2017-03 | 2020-12 |
| <u>Jennifer Kershaw</u> | 2019-12 | 2021-12 |

VOTING MEMBERS

- Councillor Peter Allen - Kings County Council
- Mayor Wendy Donovan
- [Marcel Falkenham](#), Acadia University
- Shane Warner, Member-at-Large, County of Kings

NONVOTING MEMBERS

- Town of Wolfville, Director of Planning
- Town of Wolfville, Water System Operator
- Planning Staff, Kings County
- Nova Scotia Department of Environment & Labour representative
- Terry Hennigar, consultant
- Outside Resources as needed, NSDTIR, NS Agriculture

i. Wolfville-Acadia Town and Gown Committee

Reference: [Policy No. 120-012](#)

[Webpage](#)

| Name | Appointed | Expiry |
|--|----------------|----------------|
| Mayor Wendy Donovan | Not Applicable | Not Applicable |
| Councillor Mike Butler | 2020-11 | 2021-12 |
| Erin Beaudin, CAO | Not Applicable | Not Applicable |
| Bruce Phinney , Board of Governors, Acadia | 2018-12 | 2019-12 |
| Kyle Vandertoorn, Acadia Student Union President | 2019-05-01 | 2020-04-30 |
| Chris Callbeck, Acadia University | 2018-12 | 2019-12 |
| Lynn Verheul, ASU Community Relations | 2019-05-01 | 2020-04-30 |

INTER-MUNICIPAL / PARTNER ORGANIZATIONS

a. Wolfville Business Development Corporation (WBDC) Board

[Webpage](#)

| Name | Appointed | Expiry |
|--|-----------|----------------|
| Councillor Isabel Maderia-Voss | 2020-11 | 2021-12 |
| Councillor Jodi MacKay | 2020-11 | 2021-12 |
| Hugh Simpson | 2017-12 | Not Applicable |

b. Valley Community Fibre Network (VCFN)

[Webpage](#)

- [Mayor Wendy Donovan](#)
- Alternate: [Councillor Jodi MacKay](#)

c. Kings Transit Authority (KTA)

[Webpage](#)

- [Councillor Jodi MacKay](#)
- Alternate: [Councillor Isabel Madeira-Voss](#)

d. Valley Waste-Resource Management Authority

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- [Mayor Wendy Donovan](#)
- Alternate: [Councillor Wendy Elliott](#)

e. Annapolis Valley Trails Coalition (AVTC)

- [Councillor Jennifer Ingham](#)
- Alternate: [Deputy Mayor Oonagh Proudfoot](#)

f. Kings Point to Point

- [Deputy Mayor Oonagh Proudfoot](#)
- Alternate: [Councillor Mike Butler](#)

g. Regional Emergency Management Advisory Committee (REMAC)

- [Councillor Wendy Elliott](#)
- [Councillor Jodi MacKay](#)

OTHER COMMITTEES / BOARDS

a. Annapolis Valley Regional Library Board

[Webpage](#)

- [Janet Ness](#), Vice Chair

b. EKM Health Centre Liaison Team

[Webpage](#)

- **Vacant** (previous representative – Erin Hennessy, up to December 16, 2015)

c. Diversity Kings County

[Webpage](#)

- [Councillor Jennifer Ingham](#)

d. Bishop-Beckwith Marsh Body

- [Councillor Wendy Elliott](#)

e. Grand Pre Marsh Body

- [Councillor Wendy Elliott](#)

f. Western Regional Housing Authority (WRHA)

[Webpage](#)

- Susan Cater



1. Improving Quality of Life for All

- Staff are working on finalizing the Flood Risk Study that was presented to Council. An overview of this will be provided to the new Council in November and the study will be recommended to be adopted for information and decision-making purposes;
- Staff are working with the Wolfville Farmers Market on longer-term strategic planning and funding applications, including working toward the utilization of the DeWolfe building or other expansion area;
- Staff have begun work on the development of a mobility strategy for the Town. A workplan and timeline for the development of the strategy has been developed and will be discussed in more detail with the new Council in the coming weeks. A baseline mobility survey has been disseminated, with 250+ responses to-date (see here: www.wolfville.ca/keep-wolfville-moving). Bicycle Nova Scotia is on board to develop an Active Transportation Network plan through their HUBS program and a community-transit feasibility study has been designed and initiated, with a literature review completed, along with interviews with staff from Nova Scotian municipalities with operational community transit services. This work will go through Committees and Council as we move forward;
- Staff met with Town of Kentville staff to explore the development of a joint online tree-inventory platform and citizen data collection initiative;
- Staff have completed the development of a low-carbon scenario for climate change mitigation planning. The sustainability solutions group has begun modelling the low carbon scenario, along with variation-scenarios that account for important factors such as Nova Scotia Power's Integrated Resources Plan and equitable considerations developed by the Climate Equity Reference Project;
- Staff have been supporting the pilot introduction of 3 electric bikes into the Wolfville Public Library's BookBike program. Use and user experience data is being collected and will be analyzed and reported on this fall;
- Staff submitted a funding application to the Provincial Low Carbon Communities funding program to support the development of a Regional GHG Emissions Reduction Plan. CAOs from the Towns of Berwick and Kentville, and the Municipality of the County of Kings, submitted letters of support committing their municipalities to resourcing and participating in the project;
- This coming Halloween weekend will be the final weekend of the contract with Ennis Security who have been monitoring the Town during weekends. If there is a need to have them return in the future then it will be set up again;
- Staff worked with the Blomidon Naturalist Society to develop a plan to expand the Wolfville Climate Circles pilot project into a regional program to educate and empower residents of Kings County to take action on climate change, including developing and



submitting a funding application to the Federal Climate Action and Awareness funding program;

- Staff worked with the Acadia Students' Union and the Wolfville Business Development Corporation to hold the first Great Acadia Sneaker Rally, a Town-wide scavenger hunt event for University students designed to introduce them to the range of amenities, services, and resources available to them in Wolfville;
- Staff offered two Try It in Wolfville programs, Mountain Biking for Women and Girls, as well as Beasts and Critters - Halloween Trail Adventure. Collectively both programs served 80 community members;
- Staff connected with staff, at Horton High to help connect IB students looking for volunteer hours to the Wolfville Parks and Recreation Department;
- Staff met with municipal partners from Kentville and Kings County to create a working group on youth outreach and inclusivity;
- Completed Virtual Memory Café with participants from in-person Memory Café that was cut short due to pandemic. Working to develop more resources to offer future virtual and in-person Memory Cafés with various partners. Presenting as part of Recreation Nova Scotia's online Learning Series (in place of Annual Conference);
- Offering online Memory Boot Camp program with 50+ participants;

2. Maximizing Our Infrastructure Investments

- Staff have developed and submitted an application to the Provincial Green Infrastructure funding program for the development of a comprehensive active transportation network for the Town and the purchase of small electric buses/vehicles for a potential community transit program;
- The Wastewater Treatment Plant upgrade is ongoing – the Contractor is working on perimeter fencing, new screener building, new UV building and site work;
- Flushing and video inspection of sanitary sewer mains is ongoing. The contractor has completed approximately 50% of flushing and 25% of video inspection;
- Work continues with improvements to Reservoir Park;

3. Leveraging our Economic Opportunities

- Staff are working closely with the Wolfville Business Development Corporation (WBDC) and attending their monthly meetings. Progress has been made on communications and a downtown signage review and eventual project(s) is underway with Fathom Studios who will lead a meeting with the WBDC board on signage/wayfinding and downtown placemaking and improvement needs November 19th, 2020;
- Modified Winery Bus tours have continued, starting from the VIC;



4. Operational Updates

- Acadia University continue to update the Community page on their website under the COVID menu. <https://www2.acadiau.ca/covid-19/community-information.html>;
- Staff are assisting Kings Transit 2-days per week until a new General Manager can be hired;
- Staff worked to ensure the successful management of the October 17th, 2020 Municipal Election with a 48% voter participation this year compared to 31.7% in 2016;
- Staff continued to connect with the Acadia Student Union Leadership team regarding engaging students to vote in the Municipal Election on October 17, 2020;
- All required provincial financial reporting was submitted prior to the September 30th deadline;
- Staff confirm that the Water Utility annual report has been filed and accepted;
- Staff have been focused on the budget process for 2021/22;
- The IT department has deployed updated equipment to the new Council, switching to Microsoft Surface devices instead of the previously used iPads;
- GIS has been involved in a number of projects across the organization, including support to projects in the Planning Dept (eg. mobility survey) and Public Works Department (eg. asset management plan data);
- The Audit Committee has met twice to cover both the first quarter and second quarter financial updates. Both are in the November COW agenda;
- Orientation for the new Council started October 22/23 and the CAO and Finance took part in the first phase;
- Staff continue to provide building and development services (permitting, fire inspections, etc) and are currently providing limited building inspections services to the Town of Middleton while a longer-term solution is established for them;
- Staff are working on various aspects of implementing the new planning documents including operational and administrative processes. A Municipal Planning Strategy Implementation framework is currently being worked on and this will come to Committees and Council as a tool to set priorities and allocate resources;
- Staff have been working through various enforcement and compliance issues. In the absence of our Compliance Officer and the new employee yet to start, a number of Staff are contributing to this effort;
- Staff have been meeting with PACE Atlantic and members of the PACE Atlantic Consortium to discuss the progress of our joint funding application to FCM and next steps in establishing a regional PACE program. Staff are working with PACE Atlantic CIC to develop and schedule a PACE 101 workshop for Wolfville staff to build internal program capacity. A draft enabling Bylaw has been developed and will be submitted for consideration by council in December;

CAO REPORT

November 3, 2020

Department: Office of the CAO



- Staff participated with other municipalities in what is hopefully the first of many conference calls with staff from the provincial departments of energy and the environment to discuss municipal priorities and interests in the context of the development of the provincial Sustainable Development Goals Act and Climate Plan;
- Staff submitted a letter to Nova Scotia Power commenting on its Integrated Resource Plan modelling results and draft findings report, highlighting the impacts that the various scenarios NSPI is considering could have on climate change mitigation planning and work currently underway in Wolfville and other municipalities in Nova Scotia;
- Tender for new sidewalk tractor closed with the low bid within budget. Low bid is Saunders Equipment;
- Tender for a new sewer cleaner closed with the low bid within budget. Tender submission is being reviewed;
- Tender for hauling bulk salt awarded to GK Morse Trucking;
- Tender for Front street parking winter maintenance awarded to IJ Corkum's Excavating;
- Staff are verifying GIS data for asset management;
- Staff assisted with the recent annual Valley Harvest Marathon;
- Senior staff are working on the 2021/22 CIP;
- Internal promotion of Mike Whitman to Lead Hand 2 position within Public Works;
- Staff are working with Planning and traffic engineer on a crosswalk review for the Town;
- Staff began planning the Night of Lights festivities and Wolfville Glows with the WBDC;
- Staff met with an engaged group of community members on the direction of Tourism in Wolfville and the surrounding area. Conversations will continue into November and December;
- Staff met with the Annapolis Valley Node Staff members from the Co-operative Enterprise of New Brunswick (CECNB), on youth projects in our region and how TOW can support the youth within our community. Two local youth have been identified, and staff are supporting them in offering Try it in Wolfville sessions on their Projects (i.e Bat Box Building);
- Staff met with municipal partners from Kings County to explore the potential of Trailblazer Afterschool program staff training opportunities in our region;
- Met with Wolfville School administration to discuss partnership opportunities and recreational offerings that could tie in with or create new school activities;
- Parks Staff continuing with fall clean up and beginning planning for Holiday season.