



Committee of the Whole

February 2, 2021

8:30 a.m.

Council Chambers and Via Zoom,

Town Hall

359 Main Street

Agenda

1. **Approval of Agenda**

2. **Approval of Minutes**

- a. Committee of the Whole Minutes, January 12, 2021
- b. Special Committee of the Whole Minutes, January 14, 2021
- c. Special Committee of the Whole In-Camera Minutes, January 14, 2021

3. **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.

4. **Committee Reports (Internal)**

- a. Audit Committee



- b. Environmental Sustainability Committee – **Motion:** Offshore Drilling – Director of Planning & Development, Devin Lake
- c. REMAC Committee
- d. Design Review Committee

5. **Staff Reports for Discussion**

- a. Info Report: Ops Plan / Budget
 - i. Info Report: One-Time Capital Grant – Devour! Studios
- b. Info Report: 3rd Quarter Financial Update/Year End Forecast
- c. Info Report: 5G
- d. RFD 010-2021: Accessibility Report Card and Plan Amendment
- e. RFD 006-2021: Council Strategic Plan 2021-24
- f. RFD 007-2021: PCP Milestone 2 Emissions Reduction Targets
- g. RFD 002-2021: Willow Bank Cemetery
- h. RFD 008-2021: Financial Update #3 (COVID) Decision Points

6. **CAO Report**

7. **Committee Reports (External)**

- a. Wolfville Business Development Corporation (WBDC)

8. **Public Input / Question Period**

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

- a. Personnel – Annual CAO Performance Evaluation

10. **Adjournment of In-Camera and Regular Meeting**

COMMITTEE UPDATE

Title: Audit Committee
Date: February 2, 2021
Department: Committee of the Whole



UPDATE

- Brief introductions by each of the Committee members to advise their backgrounds and reasoning for applying for the Committee along with any roles they play on the Committee.
- Director MacLean introduced Jenny Johnson as the accountant for the Town attending the meetings now so she can expand her role on the Committee.

Director MacLean provides an overview of the reports to the Committee. Key highlights were as follows:

- There is a sufficient surplus for the end of the year. This is one of the highest forecasted over the years.
- Discussion of areas due to COVID where the Town felt there would be a sufficient decrease and the projected financial impact it would cause. Approvals by Council discussed to cut costs under the conditions.
- Deed Transfer Tax and the increase in the property market was a major contributor.
- Year-end forecast is estimated to be at least \$446,400.
- In addition to the year-end forecast, the Town is forecast to have \$44,800 in interest on Tax Arrears. This is despite the Town waiving interest rates in the first half of the year.
- In November, the Town received funds from a COVID Relief Fund Grant. Each Municipality was provided an amount by the Province, the Town received an approximate amount of \$380,000. This has not been reflected in the budget.
- Review of the Capital Budget and project summary for the 9 months ending on December 31, 2020. Discussion surrounding existing/projected projects and the status of same.

Also Noted:

- Director MacLean advised there are no reportable expenses yet for any member of Staff or Council this year.
- Noted there is only one expense for the CAO surrounding a conference with Management

Respectfully Submitted,
Councillor MacKay

COMMITTEE UPDATE

Title: Environmental Sustainability Committee

Date: January 21, 2021

Department: Committee of the Whole



UPDATE

The Environmental Sustainability Committee met via Teams on the evening of January 21, 2021. The agenda and materials from the meeting can be found on the Town's website [here](#).

All members and Chair were in attendance. The Committee discussed the following items:

- Discussion on the inclusion of public input at future meetings
- Staff (Omar) presented an overview of the target setting RFD going to Council at the February Committee of the Whole. The discussion from the Committee focused on the Climate Equity project that was referenced; the realities of meeting any target with unknowns around NS Power's plans to clean up the grid; questions around carbon pricing; and clarifying questions around the 2 targets presented to the Committee and the associated wedge diagrams showing potential emissions reduction areas of action. The Committee then tabled a motion, and it was carried to COW.
- Staff went through a high-level review of version 3 of our flood risk study being finalized with CBCL consultants. A copy of the presentation will be provided to the Committee members for further review. It was noted that Committee members have until end of day February 12th to provide comment. The Planning Advisory Committee will also be given an opportunity to provide comment before the report is finalized and presented to Council. Discussion was limited given that most members were still working through the report.
- Committee member Bill Zimmerman went through a presentation that was given to the previous Council (July 2020) outlining risks of potential offshore exploration/drilling. The Committee had limited discussion, clarifying questions and comments were presented to the presenter around the repercussions and potential action. The Committee then tabled the motion, and it was carried to COW
- Alisha Christie (Community Engagement and Tourism Coordinator for the Town) presented on background she has been doing on the Town's Fair-Trade certification. The Fair-Trade certification requires a steering committee – it is proposed the ESC – or a sub-Committee of this Committee – be used to meet this requirement. It was noted that this is complimentary to Acadia's Fair-Trade certification. Jodie Noiles is supportive of the committee serving this role and has met with Alisha on the issue. Some talk of other Town certifications/designations (e.g., CittaSlow) and if/how they

COMMITTEE UPDATE

Title: Environmental Sustainability Committee

Date: January 21, 2021

Department: Committee of the Whole



are connected. Was noted they both have very different reporting requirements to be maintained.

The Committee tabled a motion to be the steering committee, and it was carried. A report on the fair-trade certification will come to a future Council meeting (no action required on that from Council at this upcoming COW meeting).

- Other updates from members on ride sharing, Acadia's application to host a climate research centre, and Acadia's new strategic plan (relevant sustainability aspirations).

Respectfully Submitted,
Councillor Mike Butler, ESC Chair

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)
Date: February 2, 2021
Department: Committee of the Whole



UPDATE

Meeting was held via zoom on January 18, 2021

Chair and Vice Chair were selected – Mayor Sandra Snow and Deputy Mayor Cate Savage.

The Kings REMO Management Bylaw will be coming forth to each council for renewal.

The REMAC Agreement is now 95% complete – and it will be brought forward to the various councils in the coming weeks.

Draft letter to Minister outlined to committee for submission upon approval of the Kings REMO Agreement by the Kings County Municipal Units – this is in accordance with the NS Emergency Measures Act – to obtain a designation as per the Act to determine the respective responsibilities of the municipalities in the designated area.

REMAC terms of reference were reviewed for all new members.

Membership list was updated.

Detailed update on COVID-19 numbers, and the vaccination roll out.

Detailed list of all community groups that were given the coordinators presentation.

Detailed list of all the comfort centres. Discussion on who else may need to know about these.

Discussion on volunteer lists to “staff” centres in time of emergency.

The Draft Kings REMO 2021-2022 Annual Workplan was reviewed and approved for submission to the REMAC at the December 18, 2020 REMPC Meeting

The workplan covers the following areas of focus:

- (1) Regional EM Organization
- (2) Legislation & Policies
- (3) COVID-19 Pandemic
- (4) Emergency Management Plans/Operational Guidelines
- (5) Emergency Coordination Centre
- (6) Regional MOUs/Agreements
- (7) Training & Exercise Program
- (8) Public Awareness & Education Program
- (9) EM Planning Support

Next Meeting: Monday, April 19, 2021

Respectfully submitted by
Councillor MacKay on behalf of both myself and Councillor Elliott

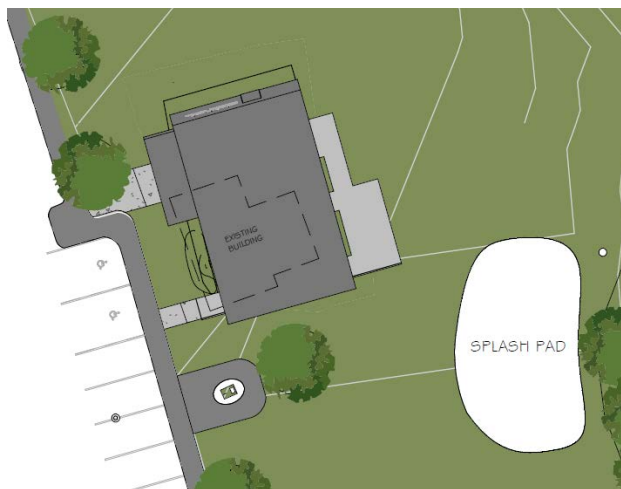
COMMITTEE UPDATE

Title: Design Review Committee
Date: February 2, 2021
Department: Committee of the Whole



UPDATE

- The Design Review Committee were convened (via email) to review the updated design of the proposed Welcome Centre.
- Valuable comments were submitted in relation to the overall building design, connection with Willow Park, types and scale of signage and other matters that have been brought back to the Architect for discussion.
- An excerpt from the site plan and a building rendering that were sent for comment are included below.
- The Director of Parks is working with Vincent Den Hartog (Architect) to incorporate the comments of the DRC into the final tender package.



View From Across The Street

More information on the Design Review Committee can be found here:

<https://www.wolfville.ca/design-review-committee.html>

Respectfully Submitted,
Devin Lake, Director of Planning & Development and
Kelton Thomason, Director of Parks and Recreation

INFORMATION REPORT

Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



SUMMARY

Draft 2021/22 Budgets V2

This Information Report and attachments deal with V2 of the Town's draft 2021/22 budgets. The V2 draft includes changes based on direction from Council at the January 14th Special Committee of the Whole (COW) meeting. It also includes adjustments made by staff over the last couple of weeks as estimates continue to be reviewed.

The review of the budget at the February COW meeting will include;

- Review of changes made to Town Operating Budget from V1 to V2
- Discussion/decisions on further changes to the draft budget
 - Impact of tax rate options
 - Other options
- Review of draft Ten Year CIP/Capital Budget
 - Review of financing options
- Review of Wolfville Water Utility Budget

The Town Operating Budget now reflects a \$69,100 shortfall. This largely relates to the use of Operating Reserves to cover selected expenses in the V2 budget as discussed at the January Special COW meeting, as well as a few other changes to be covered at the February 2nd COW.

The focus with Draft Budget V1 was review of what changed from 2020/21 Budget to draft 2021/22 V1 budget. The focus now is on changes from V1 to V2, and decisions/direction needed to get to a balanced V3. Work on the multi-year assumptions will continue through the month of February to enable V3 to include the 4-year financial projections.

The Operations Plan is currently being worked on and will be part of a Special COW meeting agenda in February. The CAO is developing a new layout to the Ops Plan that should provide a more seamless link to Council's Strategic Plan and function as a go to document for staff and Council throughout the year.

Ultimately the process should lead to a Request for Decision (RFD) for the regularly scheduled March COW meeting.

INFORMATION REPORT

Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



1) CAO COMMENTS

For information and direction purposes.

2) REFERENCES AND ATTACHMENTS

- Draft Budget Document V2 - **attached**
 - a. Town Draft Operating Budget
 - b. 10-year Capital Investment Plan (CIP)
 - c. Water Utility Operating Budget
 - d. Water Utility Capital Budget
- 2020/21 Quarterly Financial Updates
- Council's Strategic Plan
- Budget Info Report presented at November 2020 COW
- Budget Info Report presented at January 14th Special COW
- RFD's related to one time capital grant requests by local non profits presented at previous meetings

3) DISCUSSION

Beyond actual changes to draft budget estimates, it should be noted:

- V2 includes year end forecast results for the 2020/21 year. These can in some instances be helpful in reviewing 2021/22 budget estimates. Staff would note that the impact of the COVID State of Emergency in place makes the forecast results less directly comparative than they might be in a typical year.
- The Water Utility Budgets are now included in the draft documents before Council.

Town Operating Budget

As usual there will be a PowerPoint presentation to walk through the changes made from V1 of the draft operating budget. To assist readers in following each version, these changes have been highlighted in the budget document itself. Overall the shortfall, i.e. deficit, has dropped from \$342,000 in V1 to \$69,100 in V2.

The following table shows the summary of changes made from V1 to V2 of the draft budget. Note for purposes of the summary table, increased revenue estimates are shown as positive values, i.e. helping

INFORMATION REPORT

Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



to reduce the “negative” deficit. For expenses, increased values are shown as negative values, i.e. causing the “negative” shortfall to be larger.

Shortfall V1		(342,000)
<u>Revenue Changes</u>		
Taxes & Grants in Lieu of taxes	(10,700)	
Deed Transfer Tax	60,000	
		<hr/>
		49,300
<u>EXPENSES</u>		
Salary/Wages	25,000	
Employee Benefits	2,500	
Contracted Services - Planning	(10,000)	
Grants to Organization	(127,000)	
Partner Contributions - Prov. Education	8,900	
		<hr/>
		(100,600)
<u>Capital Program & Reserves</u>		
Transfer from Operating Reserves		324,200
		<hr/>
Net Surplus (Deficit) V2		<u>\$ (69,100)</u>

The changes can be explained as follows:

- Taxes & Grants In Lieu of Taxes contains two changes
 - NSLC tax estimated added 24,300
 - This line item had not previously been included as a line item in the budget. By not including in the past it provided a buffer against commercial assessments that might be adjusted lower during the year.
 - PNS GILT – Acadia reduced (35,000)
 - This grant is based on the exempt assessment of Acadia student residences. The new 2021 Assessment Roll shows the overall exempt value has dropped which will result in a lower amount for the upcoming year.
- Deed Transfer Tax – increased budget estimate to equal the average annual revenue over last five years. This comes with some risk if this revenue source, which is not controlled by the Town, does not meet targets based on recent years.

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Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



- Salary/Wages & Employee Benefits
 - This reduced cost estimate relates to Recreation Programming where V1 of the budget reflected the Town's estimate of a cost shared position with Acadia University. That position does not appear to be likely in the Acadia budget for upcoming year.

- Contracted Services – Planning
 - This estimate has been increased to better match expected need for resources to support the number of initiatives identified for 2021/22.

- Grants to Organizations
 - Tentative addition of the two one-time grant requests referred to budget process
 - Devour
 - Community Oven

- Partner Contributions - Provincial Education
 - A small adjustment to reduce the budget estimate. V1 was based on a 3% increase. This change brings the draft estimate closer to a 2% increase over previous year.
 - Note this item is likely to change again before final budget. Once Uniform Assessment information is collected from Berwick, Kentville, Kings County, & "Hantsport, and student enrolment data received....staff will be able to calculate the actual amount required for 2021/22.

- Transfer from Operating Reserves
 - IT Dept - \$23,200 to cover cost of pilot project of hiring a summer student to assist in GIS data projects and cover cost of one-time cost of new finance reporting software
 - \$127,000 to cover cost of one-time capital grant requests
 - \$30,000 in P Wks to cover a portion of the Street Maintenance (mill/pave, patch, sidewalk repairs) expense.
 - \$129,000 in Planning to cover cost of additional Bldg Inspector and cost of extending climate change position by 6 months to end of September.
 - \$15,000 in Parks to cover one time cost of set up of Railcar by Library

Although the operating budget is much closer to balanced, there are some key decision points to reaffirm (some of the changes noted above), and yet to be made around service levels/projects and tax rates. No change to tax rates have yet been made, but part of the presentation on Tuesday will include analysis of impact of incremental changes to rates.

INFORMATION REPORT

Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



Capital Budget

There have been a number of changes to the capital budget/CIP. These include increase cost estimate of Renovations to the Dykeland Facility (P Wks and Planning Dept's) and the addition of a second crosswalk upgrade.

Funding for the full ten years is **not** sufficient based on current funding assumptions. Options to balance the CIP will be reviewed on Tuesday.

Water Utility Budget – Operating and Capital

As noted in earlier budget discussions, two key changes have impacted the Water Utility and timing of the next Rate Study.

- The capital plan for the next four years now includes just under \$1.6 million in cost to replace the Town's aging transmission line from the wells up to the treatment plant. These costs were previously not identified in the multi-year capital plan. This added cost impact use of capital reserves, accumulated surplus and debt repayments in the coming years.
- COVID – as noted in the quarterly financial reports during the year, the COVID pandemic has impacted revenues for the Water Utility reducing consumption by a number of commercial and institutional customers.

Fiscal 2020/21 was the last year of rate increases under the approval of the UARB of the 2018 Rate Study. That combined with the negative impact of the above two items, and the Utility will need to carry out a new Rate Study in the upcoming year and apply to the NS Utility and Review Board for changes to our rate structure.

There are a number of estimates in the Water draft budget that may need adjustments, however the overall picture will remain unchanged, i.e. losses are expected to increase over the next four years.

4) FINANCIAL IMPLICATIONS

No key discussion needed in this section of the report at this time. The March RFD will include highlights of possible budget risks associated with decisions built into the budget.

A notation from the last few years still applies. The Town continues the recent trend of requiring the use of operating reserve funds to balance its annual budget. Continued review of projects/initiatives receiving funding from reserves is needed to ensure adequate (provincial benchmark) reserve balance is maintained into the future.

INFORMATION REPORT

Title: Draft 2021/22 Budgets V2

Date: 2021-02-02

Department: Finance



5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Not applicable at this stage of budget process. The Operations Plan will include they key links between projects/initiatives/services included in the budget estimates and the Strategic Plan.

6) COMMUNICATION REQUIREMENTS

No specific communications noted at this time. Two additional meetings have been added to the schedule in February to review the Operations Plans and provide a Public “Open House” to allow public feedback and answer questions. The Open House will be a virtual event.

7) FUTURE COUNCIL INVOLVEMENT

Council will be involved in the two additional meetings in February dealing with budget and Operations Plan. Ultimately a formal V3 of the budget will come back to Committee of the Whole in March. A Request for Decision will be included at that time, seeking approval of the balanced V3 to move forward to March Council meeting.

OPERATING & CAPITAL DRAFT BUDGET V2

TOWN OF WOLFVILLE

FISCAL 2021/22

February 2nd Committee Of The Whole



A cultivated experience for the mind, body, and soil

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Town of Wolfville
2021/22 Draft Operating Budget - V2
All Divisions

Changed Since V1

	2021/22	2020/21		2019/20	
	Budget	Forecast/Actual	Budget	Actual	Budget
REVENUES					
Taxes and grants in lieu of taxes	\$ 9,724,500	\$ 9,606,500	\$ 9,546,000	\$ 9,252,059	\$ 9,177,400
Sale of service/cost recoveries	929,800	867,400	979,400	1,027,625	912,500
Sewer Rates	509,000	420,300	451,500	432,233	430,000
Provincial, Federal & other grants	89,600	587,400	175,200	194,504	170,200
	11,252,900	11,481,600	11,152,100	10,906,421	10,690,100
EXPENSES					
Salary and wages	2,227,100	1,943,800	2,064,700	2,031,414	2,082,300
Employee Benefits	443,300	389,900	411,000	421,559	401,500
Seasonal/Term Wages	386,900	364,100	556,300	424,678	369,000
Employee Benefits Seasonal wag	60,200	64,900	80,300	54,512	58,600
Meetings, Meals and Travel	24,000	10,600	25,600	16,458	25,300
Professional Development	66,900	42,600	95,000	72,132	83,500
Membership Dues & Fees	19,600	19,500	15,800	17,510	20,700
Advertising	27,800	13,200	32,900	27,003	36,900
Telecommunications	38,300	36,200	47,400	39,421	43,000
Office Expense	57,600	45,500	66,000	51,800	78,800
Legal	52,700	49,300	42,700	50,312	50,200
Insurance	127,500	118,700	96,000	105,883	91,400
Marketing and Communications	4,500	400	3,400	1,125	200
Audit	21,500	25,100	20,000	16,647	18,000
Stipends & Honorariums	207,900	200,000	205,400	197,283	203,300
Miscellaneous	1,400	2,500	2,600	2,859	1,900
Heat	26,200	24,600	28,500	25,431	27,100
Utilities	138,200	119,000	124,600	133,971	129,400
Repairs and Maintenance	90,600	121,300	108,800	120,473	101,800
Property Taxes	-	-	-	-	-
Vehicle Fuel	47,700	40,200	50,400	46,269	50,200
Vehicle Repairs & Maintenance	144,100	150,100	140,800	172,455	126,400
Vehicle Insurance	12,200	12,800	11,900	10,039	10,100
Operational Equip & Supplies	568,100	531,600	598,300	513,118	523,400
Equipment Maintenance	10,000	17,300	10,000	17,952	10,000
Equipment Rentals	5,000	2,700	-	10,379	-
Program Expenditures	80,100	61,700	77,600	52,122	86,100
Contracted Services	2,688,600	2,494,400	2,635,600	2,443,478	2,580,000
Grants to Organizations	256,800	107,900	245,200	139,150	178,900
Licenses and Permits	3,300	3,300	3,300	3,055	3,300
Tax Exemptions	111,800	103,300	112,500	104,172	107,600
Election	-	24,500	35,000	-	-
Partner Contributions	1,867,600	1,689,900	1,767,100	1,814,913	1,788,100
Other debt charges	10,100	2,500	10,300	15,375	10,000
Debenture principal	-	-	-	-	-
Operating reserves	-	-	-	-	-
Capital Reserves	-	-	-	-	-
Doubtful accounts allowance	2,500	2,500	2,500	-	2,500
	9,830,100	8,835,900	9,727,500	9,152,948	9,299,500
Net Operational Surplus (Deficit)	1,422,800	2,645,700	1,424,600	1,753,473	1,390,600
Capital Program & Reserves					
Principal Debenture Repayments	601,800	562,900	562,900	538,366	538,400
Debenture interest	180,400	166,200	162,400	157,844	155,500
Principal/Interest Future Debt	-	-	-	-	-
Transfer to Operating Reserves	5,000	389,700	5,000	5,000	5,000
Transfer to Capital Reserves	769,900	740,300	740,300	729,300	729,300
Transfer to Cap Reserve - Fire Equip	259,000	259,000	259,000	219,000	219,000
Transfer to Capital Fund	-	-	-	-	-
Transfer from Operating Reserves	(324,200)	-	(305,000)	(145,485)	(256,600)
	1,491,900	2,118,100	1,424,600	1,504,025	1,390,600
Net Surplus (Deficit)	\$ (69,100)	\$ 527,600	\$ -	\$ 249,448	\$ -

Town of Wolfville
Operating Budget ~ Tax Revenue Requirement Draft Presentation
2021/22 Draft Operating Budget - V2

		BUDGET		
		Current Yr 2021/22	Required Increase	Prior Yr 2020/21
Total to be funded by Property Tax Rates		7,840,700	189,900	7,650,800
			2.48%	
		Budget 2021/22	\$ Increase	Budget 2020/21
RESULTING TAXES				
Residential ~ No Change to Rate	1.475	6,481,000	120,400	6,360,600
Resource	1.475	13,500	300	13,200
Subtotal from residential sector		6,494,500	120,700	6,373,800
			1.89%	
Commercial	3.585	1,277,100	100	1,277,000
Subtotal from commercial sector		1,277,100	100	1,277,000
			0.01%	
TOTAL		7,771,600	120,800	7,650,800
			1.58%	
Revenue surplus (shortfall)		(\$69,100)		\$0
Overall Increase in Tax Revenue		1.58%		

Tax Rate Change Assumption

Residential - 1 cent increase	1.475	1.475
Commercial - 1 cent increase	3.585	3.585

BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)

Residential	1.89%	439,388,400	431,230,500
Commercial	0.01%	35,623,600	35,619,500
Resource	2.23%	913,900	894,000
Business Occupancy		-	-
TOTAL		475,925,900	467,744,000

2019 PVSC ASSESSMENT ROLL

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
Residential	440,388,400	(1,000,000)	439,388,400
Commercial	35,623,600		35,623,600
Resource	913,900	-	913,900
Business Occupancy		-	-
TOTAL	476,925,900	(1,000,000)	475,925,900

**Town of Wolfville
Draft Budget 2021/22 V2
All Divisions
V1 to V2 Changes**

Shortfall V1 (342,000)

Revenue Changes

Taxes & Grants in Lieu of taxes	(10,700)	
Deed Transfer Tax	60,000	
		49,300

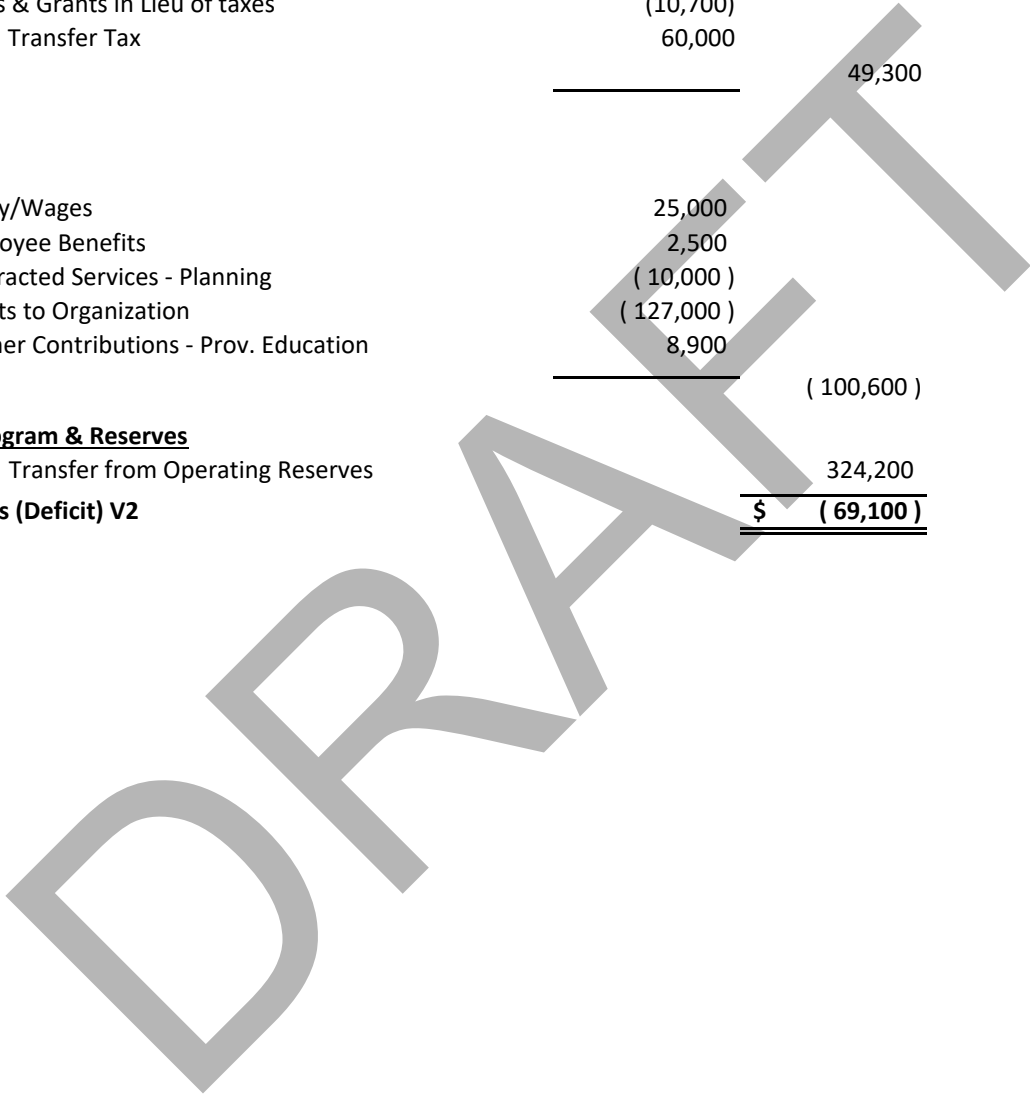
EXPENSES

Salary/Wages	25,000	
Employee Benefits	2,500	
Contracted Services - Planning	(10,000)	
Grants to Organization	(127,000)	
Partner Contributions - Prov. Education	8,900	
		(100,600)

Capital Program & Reserves

Transfer from Operating Reserves		324,200
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Net Surplus (Deficit) V2		<u><u>\$ (69,100)</u></u>
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Town of Wolfville
2021/22 Draft Operating Budget - V2
General Government Division

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Residential & resource taxes	6,494,500	6,372,900	6,373,800	6,016,056	6,018,100
Commercial taxes	1,363,400	1,356,600	1,345,600	1,320,635	1,318,800
Deed Transfer Tax	400,000	446,400	340,000	427,936	340,000
Business development area rate	100,000	30,400	100,000	101,546	100,000
Grant in lieu of taxes	970,500	1,009,100	990,500	981,513	992,500
Kings County Fire Protection	141,200	142,100	141,200	121,100	121,100
Cost recoveries	107,900	109,400	109,400	111,530	112,200
Cost recoveries from Sewer Dept	3,800	3,500	3,500	3,500	3,500
Interest on investments & o/s taxes	92,000	68,900	117,000	149,913	90,000
Other revenues	68,500	72,900	68,500	91,218	69,400
Equilization Grant	70,000	69,800	70,000	69,869	70,000
Farm Acreage Grant	1,100	1,200	1,100	1,168	1,100
Other conditional grants	-	404,700	-	350	-
	<u>9,812,900</u>	<u>10,087,900</u>	<u>9,660,600</u>	<u>9,396,334</u>	<u>9,236,700</u>
EXPENSES					
Salary and wages	644,000	619,000	629,300	611,939	609,300
Employee Benefits	133,300	124,700	128,600	124,400	118,200
Seasonal Wages	12,000	-	50,000	-	-
Employee Benefits Seasonal wag	1,200	-	5,000	-	-
Meetings, Meals and Travel	6,700	3,000	10,100	4,731	7,900
Professional Development	51,900	36,200	80,000	60,251	68,500
Membership Dues & Fees	8,800	10,100	7,000	8,511	7,600
Advertising	8,500	7,500	7,900	8,941	7,900
Telecommunications	14,900	13,800	16,800	16,023	16,700
Office Expense	30,600	31,300	36,800	32,237	44,200
Legal	30,000	22,100	15,000	29,458	20,000
Insurance	120,000	112,300	90,000	96,726	85,000
Marketing and Communications	1,000	100	2,400	1,125	-
Audit	21,500	25,100	20,000	16,647	18,000
Mayor and Council Remuneration	167,500	165,900	167,000	168,854	164,900
Miscellaneous	1,400	2,500	2,600	2,723	1,900
Heat	15,100	14,500	15,400	14,126	13,300
Utilities	5,700	5,300	5,700	5,356	5,700
Repairs and Maintenance	20,000	55,900	23,000	35,950	11,700
Operational Equip & Supplies	122,000	87,100	99,600	78,319	69,600
Program Expenditures	12,000	-	2,000	-	2,500
Contracted Services	91,100	57,800	95,000	16,608	80,000
Grants to Organizations	176,500	59,500	145,500	68,750	100,000
Tax Exemptions	111,800	103,300	112,500	104,172	107,600
Election	-	24,500	35,000	-	-
Other debt charges	10,100	2,500	10,300	15,375	10,000
Doubtful accounts allowance	2,500	2,500	2,500	-	2,500
	<u>1,820,100</u>	<u>1,586,500</u>	<u>1,815,000</u>	<u>1,521,222</u>	<u>1,573,000</u>
Net Division Surplus (Deficit)	\$ 7,992,800	\$ 8,501,400	\$ 7,845,600	\$ 7,875,112	\$ 7,663,700
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	150,200	-	190,000	25,000	80,000
Net Surplus (Deficit)	<u>\$ 8,143,000</u>	<u>\$ 8,501,400</u>	<u>\$ 8,035,600</u>	<u>\$ 7,900,112</u>	<u>\$ 7,743,700</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Legislative ~ 110

Town Council

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
TOTAL REVENUE	-	-	-	-	-
EXPENSES					
Employee Benefits - CPP	6,600	5,100	6,500	6,325	3,000
Meetings, Meals and Travel	4,300	2,000	6,100	3,481	4,400
Professional Development	16,900	12,300	25,000	19,696	23,500
Membership Dues & Fees	6,100	5,700	5,000	5,509	5,000
Advertising	300	500	300	1,358	300
Telecommunications	3,400	3,000	3,500	3,490	3,900
Stipends & Honorariums	167,500	165,900	167,000	168,854	164,900
Miscellaneous	1,200	2,400	2,200	400	1,500
Contracted Services	-	-	-	353	-
	<u>206,300</u>	<u>196,900</u>	<u>215,600</u>	<u>209,466</u>	<u>206,500</u>
Net Department Surplus (Deficit)	<u>\$ (206,300)</u>	<u>\$ (196,900)</u>	<u>\$ (215,600)</u>	<u>\$ (209,466)</u>	<u>\$ (206,500)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (206,300)</u>	<u>\$ (196,900)</u>	<u>\$ (215,600)</u>	<u>\$ (209,466)</u>	<u>\$ (206,500)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Office of the CAO/General Gov't Administration

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act Restated	Budget Restated	Actual Restated	Budget Restated
REVENUES					
Cost recoveries from Water Util	-	-	-	-	-
Cost recoveries from Sewer Dept	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-
EXPENSES					
Salary and wages	258,700	248,700	253,800	243,810	241,100
Employee Benefits	49,800	43,800	47,200	40,745	40,900
Term/Seasonal Wages	-	-	50,000	-	-
Employee Benefits Seasonal wag	-	-	5,000	-	-
Meetings, Meals and Travel	1,000	100	2,500	352	3,000
Professional Development	-	-	-	-	-
Membership Dues & Fees	1,900	3,400	1,200	2,658	2,200
Advertising	8,000	7,000	7,200	7,583	7,000
Telecommunications	3,500	3,700	3,300	3,081	3,900
Office Expense	1,200	800	1,200	1,299	1,200
Legal	15,000	12,400	10,000	11,531	15,000
Marketing and Communications	1,000	100	2,400	1,125	-
Miscellaneous	-	-	-	2,275	-
Program Expenditures	12,000	-	2,000	-	2,500
Contracted Services	55,000	20,000	50,000	1,357	40,000
Election	-	24,500	35,000	-	-
	<u>407,100</u>	<u>364,500</u>	<u>470,800</u>	<u>315,816</u>	<u>356,800</u>
Net Department Surplus (Deficit)	<u>\$ (407,100)</u>	<u>\$ (364,500)</u>	<u>\$ (470,800)</u>	<u>\$ (315,816)</u>	<u>\$ (356,800)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	110,000	-	30,000
Net Surplus (Deficit)	<u>\$ (407,100)</u>	<u>\$ (364,500)</u>	<u>\$ (360,800)</u>	<u>\$ (315,816)</u>	<u>\$ (326,800)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Human Resources ~ 130

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
Cost recoveries from Water Util	-		-		
Miscellaneous	-	-		13	
Other conditional grants	-		-	350	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>363</u>	<u>-</u>
<u>EXPENSES</u>					
Salary and wages	-				
Employee Benefits	9,000	12,000	9,000	9,423	6,000
Meetings, Meals and Travel	900	400	900	898	-
Professional Development	35,000	23,900	55,000	40,555	45,000
Membership Dues & Fees		300		-	
Office Expense	-	300	-	651	-
Legal	15,000	9,700	5,000	17,927	5,000
Operational Equip & Supplies	10,000	21,000	9,600	9,050	9,600
Contracted Services		-		1,565	
	<u>69,900</u>	<u>67,600</u>	<u>79,500</u>	<u>80,069</u>	<u>65,600</u>
Net Department Surplus (Deficit)	<u>\$ (69,900)</u>	<u>\$ (67,600)</u>	<u>\$ (79,500)</u>	<u>\$ (79,706)</u>	<u>\$ (65,600)</u>

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Finance ~ 140**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Tax Certificates & ByLaws	1,800	1,100	1,800	1,750	1,200
Cost recoveries from Water Util	66,700	66,700	66,700	64,730	65,400
Cost recoveries from Sewer Dept	-	-	-	-	-
Miscellaneous	-	2,000	-	3,935	-
	<u>68,500</u>	<u>69,800</u>	<u>68,500</u>	<u>70,415</u>	<u>66,600</u>
EXPENSES					
Salary and wages	239,900	233,700	233,400	234,506	229,200
Employee Benefits	41,200	39,300	40,100	43,326	41,200
Meetings, Meals and Travel	300	200	400	-	300
Membership Dues & Fees	800	700	800	344	400
Telecommunications	1,100	1,100	1,100	1,079	1,100
Office Expense	2,900	1,600	2,800	2,402	3,800
Audit	21,500	25,100	20,000	16,647	18,000
Miscellaneous	200	100	400	48	400
Contracted Services	-	-	-	-	-
	<u>307,900</u>	<u>301,800</u>	<u>299,000</u>	<u>298,352</u>	<u>294,400</u>
Net Department Surplus (Deficit)	<u>\$ (239,400)</u>	<u>\$ (232,000)</u>	<u>\$ (230,500)</u>	<u>\$ (227,937)</u>	<u>\$ (227,800)</u>

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Information Technologies ~ 150**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	<u>Budget</u>	Forecast/Act <small>Restated</small>	Budget <small>Restated</small>	Actual <small>Restated</small>	Budget <small>Restated</small>
REVENUES					
Job Cost billings			-		-
Cost recoveries from Water Util	34,000	30,800	30,800	29,800	29,800
Cost recoveries from Sewer Dept	3,800	3,500	3,500	3,500	3,500
Miscellaneous		800			
	<u>37,800</u>	<u>35,100</u>	<u>34,300</u>	<u>33,300</u>	<u>33,300</u>
EXPENSES					
Salary and wages	134,100	130,700	132,300	127,603	129,000
Employee Benefits	24,600	23,900	24,000	24,221	25,200
Seasonal Wages	12,000	-	-	-	-
Employee Benefits Seasonal wag	1,200	-	-	-	-
Meetings, Meals and Travel	200	-	200	-	200
Telecommunications	5,000	4,200	7,000	5,945	5,900
Operational Equip & Supplies	110,000	66,100	80,000	67,188	50,000
Contracted Services	36,100	37,800	45,000	12,916	40,000
	<u>323,200</u>	<u>262,700</u>	<u>288,500</u>	<u>237,873</u>	<u>250,300</u>
Net Department Surplus (Deficit)	<u>\$ (285,400)</u>	<u>\$ (227,600)</u>	<u>\$ (254,200)</u>	<u>\$ (204,573)</u>	<u>\$ (217,000)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	23,200	-	-	-	-
Net Surplus (Deficit)	<u>\$ (262,200)</u>	<u>\$ (227,600)</u>	<u>\$ (254,200)</u>	<u>\$ (204,573)</u>	<u>\$ (217,000)</u>

**Town of Wolfville
2021/22 Draft Operating Budget - V2
General Government Common Costs ~ 160**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	7,200	11,900	11,900	17,000	17,000
TOTAL REVENUE	7,200	11,900	11,900	17,000	17,000
EXPENSES					
Salary and wages	11,300	5,900	9,800	6,020	10,000
Employee Benefits	2,100	600	1,800	360	1,900
Meetings, Meals and Travel	-	300	-	-	-
Advertising	200	-	400	-	600
Telecommunications	1,900	1,800	1,900	2,428	1,900
Office Expense	26,500	28,600	32,800	27,885	39,200
Heat	15,100	14,500	15,400	14,126	13,300
Utilities	5,700	5,300	5,700	5,356	5,700
Repairs and Maintenance	20,000	55,900	23,000	35,950	11,700
Operational Equip & Supplies	2,000	-	10,000	2,081	10,000
Contracted Services	-	-	-	417	-
	84,800	112,900	100,800	94,623	94,300
Net Department Surplus (Deficit)	\$ (77,600)	\$ (101,000)	\$ (88,900)	\$ (77,623)	\$ (77,300)

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Other General Government ~ 190

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Residential Tax	6,481,000	6,360,500	6,360,600	6,005,858	6,007,200
Resource Tax	13,500	12,400	13,200	10,198	10,900
Commercial Tax	1,277,100	1,270,500	1,277,000	1,251,819	1,249,800
NSLC - exempt assessment	24,300	25,000	-	-	-
Aliant	20,500	20,500	20,000	20,203	20,000
NSPI Grant	4,500	4,400	3,600	4,285	3,600
HST Offset Grant	37,000	36,200	45,000	44,328	45,400
Fire Protection Rate	-	-	-	-	-
Deed Transfer Tax	400,000	446,400	340,000	427,936	340,000
Commercial Area Rate	100,000	30,400	100,000	101,546	100,000
Post Office GILT	20,500	20,500	20,500	20,558	20,500
Acadia GILT	950,000	988,600	970,000	960,955	972,000
Kings County Fire Protection	141,200	142,100	141,200	121,100	121,100
License & fee revenue	-	-	-	-	-
Facility Rental	16,500	17,800	16,500	16,581	18,000
Land Leases	200	200	200	200	200
Interest on investments	20,000	24,100	45,000	75,403	25,000
Interest on outstanding taxes	72,000	44,800	72,000	74,510	65,000
Miscellaneous	50,000	51,000	50,000	68,739	50,000
Equilization Grant	70,000	69,800	70,000	69,869	70,000
Farm Acreage Grant	1,100	1,200	1,100	1,168	1,100
Other conditional grants	-	404,700	-	-	-
TOTAL REVENUE	<u>9,699,400</u>	<u>9,971,100</u>	<u>9,545,900</u>	<u>9,275,256</u>	<u>9,119,800</u>
EXPENSES					
Insurance	120,000	112,300	90,000	96,726	85,000
Miscellaneous	-	-	-	-	-
Grants to Organizations	176,500	59,500	145,500	68,750	100,000
Tax Exemptions	111,800	103,300	112,500	104,172	107,600
Other debt charges	10,100	2,500	10,300	15,375	10,000
Debenture interest	-	-	-	-	-
Doubtful accounts allowance	2,500	2,500	2,500	-	2,500
	<u>420,900</u>	<u>280,100</u>	<u>360,800</u>	<u>285,023</u>	<u>305,100</u>
Net Department Surplus (Deficit)	<u>\$ 9,278,500</u>	<u>\$ 9,691,000</u>	<u>\$ 9,185,100</u>	<u>\$ 8,990,233</u>	<u>\$ 8,814,700</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	127,000	-	80,000	25,000	50,000
Net Surplus (Deficit)	<u>\$ 9,405,500</u>	<u>\$ 9,691,000</u>	<u>\$ 9,265,100</u>	<u>\$ 9,015,233</u>	<u>\$ 8,864,700</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Protective Services Division

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Rate	396,100	391,100	396,100	404,373	408,000
Kings County Fire Protection	167,600	176,100	167,600	165,200	165,500
License & fee revenue	5,000	3,800	5,000	4,132	5,000
Parking fines	10,000	3,000	26,000	36,787	26,000
Other fines	10,000	15,300	10,000	12,601	10,000
EMO 911 Cost Recovery	1,900	1,600	1,600	1,924	1,600
	<u>670,600</u>	<u>654,100</u>	<u>686,300</u>	<u>708,782</u>	<u>696,100</u>
EXPENSES					
Salary and wages	210,100	199,300	207,000	201,210	197,500
Employee Benefits	35,200	31,200	34,500	32,374	31,700
Seasonal Wages	16,700	11,100	16,600	14,705	14,700
Employee Benefits Seasonal wag	1,700	1,000	1,700	974	1,500
Meals and Travel	7,700	2,500	7,100	4,403	7,200
Professional Development	15,000	6,400	15,000	11,881	15,000
Membership Dues & Fees	1,700	1,400	1,400	605	2,200
Supplies	-	-	-	-	-
Advertising	-	-	-	2,476	-
Telecommunications	9,400	9,300	10,000	9,134	11,100
Office Expense	7,800	200	9,400	2,052	11,500
Legal	7,700	7,000	7,700	7,827	10,200
Insurance	7,500	6,400	6,000	9,157	6,400
Honorariums	40,400	34,100	38,400	28,429	38,400
Miscellaneous	-	-	-	-	-
Heat	4,100	3,400	4,100	4,112	4,800
Utilities	17,200	15,100	17,200	16,837	17,500
Repairs and Maintenance	11,600	16,500	16,400	28,843	19,000
Property Taxes	-	-	-	-	-
Vehicle Fuel	6,200	4,700	6,000	4,706	6,000
Vehicle Repairs & Maintenance	46,500	49,100	47,100	51,103	44,100
Vehicle Insurance	6,100	6,100	4,900	4,882	4,900
Operational Equip & Supplies	69,500	62,100	76,400	89,634	74,500
Equipment Maintenance	10,000	17,300	10,000	17,681	10,000
Contracted Services	1,957,500	1,920,200	1,942,200	1,902,283	1,928,200
Licenses and Permits	1,800	1,800	1,800	1,711	1,800
Debenture interest	2,500	4,000	4,000	4,853	5,300
	<u>2,494,900</u>	<u>2,410,500</u>	<u>2,505,900</u>	<u>2,451,872</u>	<u>2,463,700</u>
Net Division Surplus (Deficit)	<u>\$ (1,824,300)</u>	<u>\$ (1,756,400)</u>	<u>\$ (1,819,600)</u>	<u>\$ (1,743,090)</u>	<u>\$ (1,767,600)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Police Service ~ 210

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Parking fines	-		-		
Other fines	10,000	15,300	10,000	12,601	10,000
	<u>10,000</u>	<u>15,300</u>	<u>10,000</u>	<u>12,601</u>	<u>10,000</u>
EXPENSES					
Salary and wages	6,800	4,300	5,600	4,202	4,400
Employee Benefits	1,400	400	1,100	215	900
Office Expense	-	-	-	-	-
Legal	6,500	7,000	4,500	6,465	4,200
Miscellaneous	-	-	-	-	-
Utilities	3,500	3,200	3,500	3,157	4,000
Repairs and Maintenance	2,700	3,700	3,200	2,593	6,000
Contracted Services	1,517,000	1,472,000	1,478,400	1,435,948	1,462,900
	<u>1,537,900</u>	<u>1,490,600</u>	<u>1,496,300</u>	<u>1,452,580</u>	<u>1,482,400</u>
Net Department Surplus (Deficit)	<u>\$ (1,527,900)</u>	<u>\$ (1,475,300)</u>	<u>\$ (1,486,300)</u>	<u>\$ (1,439,979)</u>	<u>\$ (1,472,400)</u>

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Compliance (By Law Enforcement) Dept ~ 215**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Parking fines	10,000	3,000	26,000	36,787	26,000
Other fines			-	-	-
	<u>10,000</u>	<u>3,000</u>	<u>26,000</u>	<u>36,787</u>	<u>26,000</u>
EXPENSES					
Salary and wages	63,600	63,700	62,600	63,256	61,000
Employee Benefits	12,700	9,700	12,500	9,218	12,200
Meetings, Meals and Travel	200	200	200	-	200
Membership Dues & Fees	100	200	200	100	200
Telecommunications	1,000	1,000	1,200	1,002	1,200
Office Expense	1,600	200	1,000	1,001	1,000
Legal	1,200	-	3,200	610	6,000
Marketing and Communications	1,000	300	1,000	-	200
Vehicle Fuel	500	300	600	500	600
Vehicle Repairs & Maintenance	900	1,600	500	810	500
Vehicle Insurance	400	400	300	272	300
Operational Equip & Supplies	1,000	1,300	1,500	1,470	500
Contracted Services	15,000	21,900	38,600	25,967	26,000
Grants to Organizations	-	-	20,000	-	-
	<u>99,200</u>	<u>100,800</u>	<u>143,400</u>	<u>104,206</u>	<u>109,900</u>
Net Department Surplus (Deficit)	<u>\$ (89,200)</u>	<u>\$ (97,800)</u>	<u>\$ (117,400)</u>	<u>\$ (67,419)</u>	<u>\$ (83,900)</u>

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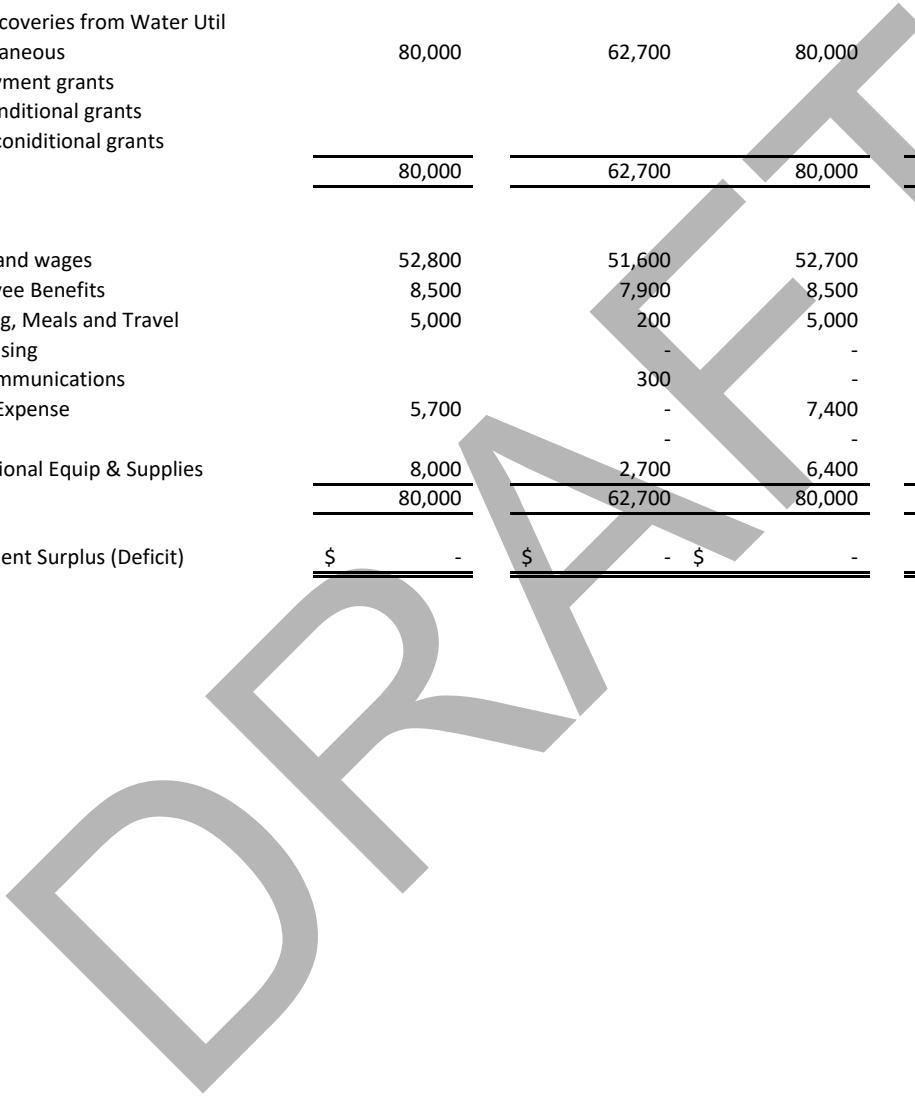
**Town of Wolfville
2021/22 Draft Operating Budget - V2
Fire Services ~ 220**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Area Rate	396,100	391,100	396,100	404,373	408,000
Kings County Fire Protection	167,000	175,500	167,000	164,100	164,400
Miscellaneous		500	-	1,375	
Other conditional grants	-		-	12,995	
	<u>563,100</u>	<u>567,100</u>	<u>563,100</u>	<u>582,843</u>	<u>572,400</u>
EXPENSES					
Salary and wages	84,700	79,400	83,900	80,941	82,100
Employee Benefits	12,300	13,100	12,100	14,803	10,600
Meeting, Meals and Travel	2,500	2,100	1,900	2,270	2,000
Professional Development	15,000	6,400	15,000	11,881	15,000
Membership Dues & Fees	1,600	1,200	1,200	505	2,000
Telecommunications	8,400	8,000	8,800	7,694	9,900
Office Expense	500	-	1,000	243	1,500
Insurance	7,500	6,400	6,000	9,157	6,400
Stipends & Honorariums	40,400	34,100	38,400	28,429	38,400
Miscellaneous	-	-	-	-	-
Heat	4,100	3,400	4,100	4,112	4,800
Utilities	13,700	11,900	13,700	13,680	13,500
Repairs and Maintenance	8,900	12,800	13,200	26,250	13,000
Vehicle Fuel	5,700	4,400	5,400	4,206	5,400
Vehicle Repairs & Maintenance	45,600	47,500	46,600	50,293	43,600
Vehicle Insurance	5,700	5,700	4,600	4,610	4,600
Operational Equip & Supplies	60,000	57,700	68,000	85,050	65,000
Equipment Maintenance	10,000	17,300	10,000	17,681	10,000
Contracted Services	410,500	411,300	410,200	425,368	424,000
Licenses and Permits	1,800	1,800	1,800	1,711	1,800
	<u>738,900</u>	<u>724,500</u>	<u>745,900</u>	<u>788,884</u>	<u>753,600</u>
Net Department Surplus (Deficit)	<u>\$ (175,800)</u>	<u>\$ (157,400)</u>	<u>\$ (182,800)</u>	<u>\$ (206,041)</u>	<u>\$ (181,200)</u>

Note: \$396,100 (\$408,000 in 19/20) of contracted services expense relates to Fire Hydrant Fee paid to Wolfville Water Utility, as per UARB approved formula. The full amount of this fee is recovered by the Town through the Fire Protection Area Rate, noted in revenues above.

Town of Wolfville
2021/22 Draft Operating Budget - V2
EMO ~ 230

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util					
Miscellaneous	80,000	62,700	80,000	69,395	80,000
Employment grants					
PNS conditional grants					
Other conditional grants					
	<u>80,000</u>	<u>62,700</u>	<u>80,000</u>	<u>69,395</u>	<u>80,000</u>
EXPENSES					
Salary and wages	52,800	51,600	52,700	52,220	50,000
Employee Benefits	8,500	7,900	8,500	7,870	8,000
Meeting, Meals and Travel	5,000	200	5,000	2,133	5,000
Advertising		-	-	2,476	-
Telecommunications		300	-	438	-
Office Expense	5,700	-	7,400	808	9,000
Legal		-	-	752	-
Operational Equip & Supplies	8,000	2,700	6,400	2,698	8,000
	<u>80,000</u>	<u>62,700</u>	<u>80,000</u>	<u>69,395</u>	<u>80,000</u>
Net Department Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Town of Wolfville
2021/22 Draft Operating Budget - V2
Other Protective Services ~ 290

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Kings County Fire Protection	600	600	600	1,100	1,100
License & fee revenue	5,000	3,800	5,000	4,132	5,000
EMO 911 Cost Recovery	1,900	1,600	1,600	1,924	1,600
	<u>7,500</u>	<u>6,000</u>	<u>7,200</u>	<u>7,156</u>	<u>7,700</u>
EXPENSES					
Salary and wages	2,200	300	2,200	591	
Employee Benefits	300	100	300	268	
Seasonal Wages	16,700	11,100	16,600	14,705	14,700
Employee Benefits Seasonal wag	1,700	1,000	1,700	974	1,500
Miscellaneous	-	-	-	-	
Operational Equip & Supplies	500	400	500	416	1,000
Contracted Services	15,000	15,000	15,000	15,000	15,300
Debenture interest	2,500	4,000	4,000	4,853	5,300
	<u>38,900</u>	<u>31,900</u>	<u>40,300</u>	<u>36,807</u>	<u>37,800</u>
Net Department Surplus (Deficit)	<u>\$ (31,400)</u>	<u>\$ (25,900)</u>	<u>\$ (33,100)</u>	<u>\$ (29,651)</u>	<u>\$ (30,100)</u>

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Public Works Division**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries WBDC	-	-	-	-	-
Job Cost billings	7,000	4,500	10,000	8,500	10,000
Cost recoveries from Water Util	115,100	115,100	115,100	111,700	111,700
Cost recoveries from Sewer Dept	45,300	45,300	45,300	43,100	43,100
Land Leases	3,900	3,400	4,000	1,975	4,000
TOTAL REVENUE	171,300	168,300	174,400	165,275	168,800
EXPENSES					
Salary and wages	568,600	503,700	550,400	538,968	580,600
Employee Benefits	124,200	109,700	120,300	111,474	122,800
Seasonal Wages	-	-	12,000	-	12,000
Employee Benefits Seasonal wag	-	-	1,200	-	1,200
Meals and Travel	3,300	3,100	2,300	2,912	2,400
Professional Development	-	-	-	-	-
Membership Dues & Fees	1,400	1,200	1,100	521	1,500
Advertising	-	300	-	357	-
Telecommunications	3,800	3,800	4,200	4,241	4,200
Office Expense	4,000	4,500	3,600	3,628	4,100
Legal	5,000	3,500	-	1,281	-
Heat	7,000	6,700	9,000	7,193	9,000
Utilities	33,000	33,200	32,500	37,748	35,500
Repairs and Maintenance	40,000	40,200	50,400	42,947	54,800
Property Taxes	-	-	-	-	-
Vehicle Fuel	34,000	28,500	36,900	33,065	36,900
Vehicle Repairs & Maintenance	69,500	64,600	65,300	84,327	57,000
Vehicle Insurance	3,300	3,300	4,200	3,804	4,200
Operational Equip & Supplies	147,000	171,500	177,300	136,626	153,800
Equipment Maintenance	-	-	-	-	-
Equipment Rentals	5,000	-	-	391	-
Program Expenditures	-	-	-	-	-
Contracted Services	425,000	435,800	441,000	318,807	390,700
Licenses and Permits	1,500	1,500	1,500	1,344	1,500
Debenture interest	136,200	133,700	133,500	130,747	133,500
	1,611,800	1,548,800	1,646,700	1,460,381	1,605,700
Net Division Surplus (Deficit)	\$ (1,440,500)	\$ (1,380,500)	\$ (1,472,300)	\$ (1,295,106)	\$ (1,436,900)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	30,000		100,000	73,959	95,000
Net Surplus (Deficit)	\$ (1,410,500)	\$ (1,380,500)	\$ (1,372,300)	\$ (1,221,147)	\$ (1,341,900)

Town of Wolfville
2021/22 Draft Operating Budget - V2
Public Works Common Costs ~ 310

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	80,900	80,900	80,900	81,400	81,400
Cost recoveries from Sewer Dept	24,800	24,800	24,800	24,900	24,900
TOTAL REVENUE	<u>105,700</u>	<u>105,700</u>	<u>105,700</u>	<u>106,300</u>	<u>106,300</u>
EXPENSES					
Salary and wages	178,900	170,400	168,300	168,364	167,300
Employee Benefits	30,000	30,400	27,900	26,791	27,400
Meetings, Meals and Travel	300	100	300	-	400
Membership Dues & Fees	1,400	1,200	1,100	521	1,500
Advertising	-	300	-	357	-
Telecommunications	3,800	3,800	4,200	4,241	4,200
Office Expense	4,000	4,500	3,600	3,628	4,100
Legal	5,000	3,500	-	1,281	-
Miscellaneous	-	-	-	-	-
Heat	7,000	6,700	9,000	7,193	9,000
Utilities	10,000	10,400	11,000	15,236	13,100
Repairs and Maintenance	40,000	40,200	50,400	42,947	54,800
Operational Equip & Supplies	3,000	100	3,000	100	3,000
Equipment Maintenance	-	-	-	-	-
Equipment Rentals	-	-	-	-	-
Contracted Services	1,500	-	4,200	448	4,200
Licenses and Permits	1,500	1,500	1,500	1,344	1,500
	<u>286,400</u>	<u>273,100</u>	<u>284,500</u>	<u>272,451</u>	<u>290,500</u>
Net Department Surplus (Deficit)	<u>\$ (180,700)</u>	<u>\$ (167,400)</u>	<u>\$ (178,800)</u>	<u>\$ (166,151)</u>	<u>\$ (184,200)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	4,159	13,000
Net Surplus (Deficit)	<u>\$ (180,700)</u>	<u>\$ (167,400)</u>	<u>\$ (178,800)</u>	<u>\$ (161,992)</u>	<u>\$ (171,200)</u>

**Town of Wolfville
2021/22 Draft Operating Budget - V2
Roads and Streets ~ 320**

		<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
		Budget	Forecast/Act	Budget	Actual	Budget
REVENUES						
4570	Cost recoveries from Water Util	34,200	34,200	34,200	30,300	30,300
4571	Cost recoveries from Sewer Dept	20,500	20,500	20,500	18,200	18,200
		<u>54,700</u>	<u>54,700</u>	<u>54,700</u>	<u>48,500</u>	<u>48,500</u>
EXPENSES						
5000	Salary and wages	388,700	333,100	381,100	370,038	408,900
5010	Employee Benefits	94,000	79,300	92,200	84,594	94,400
5020	Seasonal Wages	-	-	12,000	-	12,000
5030	Employee Benefits Seasonal wag	-	-	1,200	-	1,200
5040	Meetings, Meals and Travel	3,000	3,000	2,000	2,912	2,000
7500	Vehicle Fuel	34,000	28,500	36,900	33,065	36,900
7510	Vehicle Repairs & Maintenance	69,500	64,600	65,300	84,327	57,000
7520	Vehicle Insurance	3,300	3,300	4,200	3,804	4,200
8000	Operational Equip & Supplies	125,000	126,600	111,400	116,717	96,600
8040	Equipment Rentals	5,000	-	-	391	-
8110	Contracted Services	385,000	390,400	385,000	264,102	344,700
		<u>1,107,500</u>	<u>1,028,800</u>	<u>1,091,300</u>	<u>959,950</u>	<u>1,057,900</u>
	Net Department Surplus (Deficit)	<u>\$ (1,052,800)</u>	<u>\$ (974,100)</u>	<u>\$ (1,036,600)</u>	<u>\$ (911,450)</u>	<u>\$ (1,009,400)</u>
	Reserve Funding					
	Transfer from Operating Reserves & Accumulated Surplus	30,000	63,000	100,000	54,800	67,000
	Net Surplus (Deficit)	<u>\$ (1,022,800)</u>	<u>\$ (911,100)</u>	<u>\$ (936,600)</u>	<u>\$ (856,650)</u>	<u>\$ (942,400)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Street Lighting ~ 330

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Utilities	23,000	22,800	21,500	22,512	22,400
Operational Equip & Supplies	5,000	3,100	9,600	2,161	9,600
Contracted Services	1,500	300		2,039	
	<u>29,500</u>	<u>26,200</u>	<u>31,100</u>	<u>26,712</u>	<u>32,000</u>
Net Department Surplus (Deficit)	<u>\$ (29,500)</u>	<u>\$ (26,200)</u>	<u>\$ (31,100)</u>	<u>\$ (26,712)</u>	<u>\$ (32,000)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Traffic Services ~ 340

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
Job Cost billings	-	-	-	-	-
<u>EXPENSES</u>					
Salary and wages	1,000	200	1,000	566	4,400
Employee Benefits	200	-	200	89	1,000
Operational Equip & Supplies	14,000	41,000	48,500	12,700	29,000
Contracted Services	37,000	38,600	44,500	45,876	34,500
	<u>52,200</u>	<u>79,800</u>	<u>94,200</u>	<u>59,231</u>	<u>68,900</u>
Net Department Surplus (Deficit)	<u>\$ (52,200)</u>	<u>\$ (79,800)</u>	<u>\$ (94,200)</u>	<u>\$ (59,231)</u>	<u>\$ (68,900)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				15,000	15,000
Net Surplus (Deficit)	<u>\$ (52,200)</u>	<u>\$ (79,800)</u>	<u>\$ (94,200)</u>	<u>\$ (44,231)</u>	<u>\$ (53,900)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Other Roads & Street ~ 350

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
Professional Development		-			
Operational Equip & Supplies	-	700	4,800	4,938	15,600
Contracted Services	-	6,500	7,300	6,342	7,300
	-	7,200	12,100	11,280	22,900
Net Department Surplus (Deficit)	\$ -	\$ (7,200)	\$ (12,100)	\$ (11,280)	\$ (22,900)

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Other Transport ~ 390

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Job Cost billings	7,000	4,500	10,000	8,500	10,000
Land Leases	3,900	3,400	4,000	1,975	4,000
	<u>10,900</u>	<u>7,900</u>	<u>14,000</u>	<u>10,475</u>	<u>14,000</u>
EXPENSES					
Miscellaneous				10	
Operational Equip & Supplies					
Debenture interest	136,200	133,700	133,500	130,747	133,500
	<u>136,200</u>	<u>133,700</u>	<u>133,500</u>	<u>130,757</u>	<u>133,500</u>
Net Department Surplus (Deficit)	<u>\$ (125,300)</u>	<u>\$ (125,800)</u>	<u>\$ (119,500)</u>	<u>\$ (120,282)</u>	<u>\$ (119,500)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Sewer & Solid Waste Division

Environmental Health

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUE					
Sewer Rates	509,000	420,300	451,500	432,233	430,000
Kings County Sewer Contribution	2,000	2,000	2,000	2,604	2,000
Acadia Solid Waste Contribution	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTAL REVENUE	511,000	422,300	453,500	434,837	432,000
EXPENSES					
Salary and wages	87,500	93,300	85,800	87,665	82,900
Employee Benefits	20,300	17,200	19,900	14,566	18,200
Utilities	62,500	45,000	52,700	51,385	52,400
Vehicle Repairs & Maintenance	17,600	21,400	17,900	20,029	17,900
Operational Equip & Supplies	112,800	93,200	109,500	94,932	111,700
Equipment Maintenance	-	-	-	-	-
Equipment Rentals	-	-	-	6,390	-
Contracted Services	66,000	33,500	63,400	75,491	62,100
Debenture interest	28,200	20,800	17,300	14,043	9,500
	394,900	327,000	366,500	367,182	358,700
Net Division Surplus (Deficit)	\$ 116,100	\$ 95,300	\$ 87,000	\$ 67,655	\$ 73,300

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Sewer Administration ~ 410**

	<u>2021/22</u> Budget	<u>2020/21</u> Forecast/Act Budget		<u>2019/20</u> Actual Budget	
<u>EXPENSES</u>					
Salary and wages					
Employee Benefits					
Contracted Services	24,800	28,300	24,800	49,033	25,000
	<u>24,800</u>	<u>28,300</u>	<u>24,800</u>	<u>49,033</u>	<u>25,000</u>
Net Department Surplus (Deficit)	\$ (24,800)	\$ (28,300)	\$ (24,800)	\$ (49,033)	\$ (25,000)

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Sanitary & Storm Sewer Collection ~ 420

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Salary and wages	46,500	44,300	45,600	42,523	43,300
Employee Benefits	10,800	9,100	10,600	7,304	9,500
Vehicle Repairs & Maintenance	12,300	12,300	12,600	10,920	12,600
Operational Equip & Supplies	53,000	28,000	27,000	18,844	27,000
Equipment Rentals	-	-		6,390	
Contracted Services	25,000	-	27,000	18,468	25,500
	<u>147,600</u>	<u>93,700</u>	<u>122,800</u>	<u>104,449</u>	<u>117,900</u>
Net Department Surplus (Deficit)	<u>\$ (147,600)</u>	<u>\$ (93,700)</u>	<u>\$ (122,800)</u>	<u>\$ (104,449)</u>	<u>\$ (117,900)</u>

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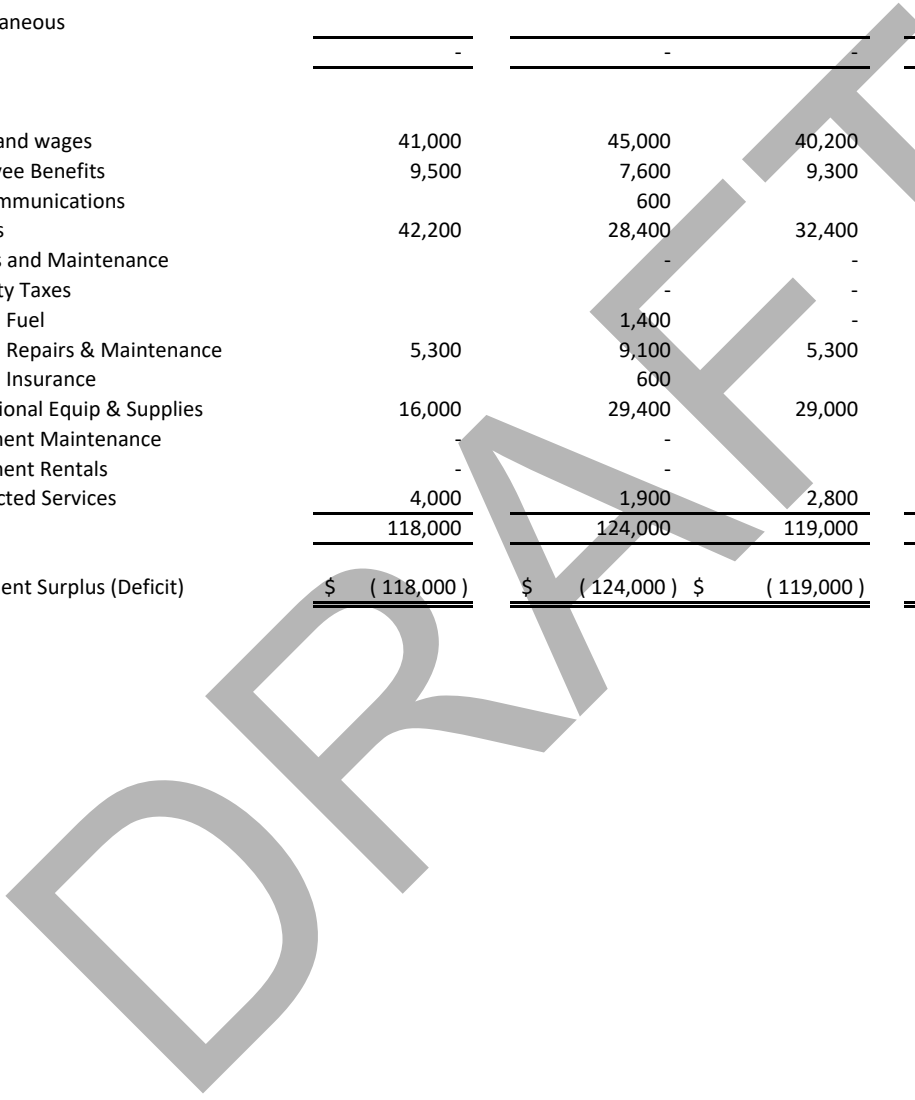
Town of Wolfville
2021/22 Draft Operating Budget - V2
Lift Stations ~ 430

	<u>2021/22</u> Budget	<u>2020/21</u> Forecast/Act Budget		<u>2019/20</u> Actual Budget	
<u>EXPENSES</u>					
Salary and wages		4,000		1,183	
Employee Benefits		500		163	
Utilities	20,300	16,600	20,300	19,227	20,000
Operational Equip & Supplies	23,800	15,400	33,500	23,593	27,400
Equipment Maintenance		-			
Equipment Rentals		-			
Contracted Services	3,400	600		1,802	
	<u>47,500</u>	<u>37,100</u>	<u>53,800</u>	<u>45,968</u>	<u>47,400</u>
Net Department Surplus (Deficit)	<u>\$ (47,500)</u>	<u>\$ (37,100)</u>	<u>\$ (53,800)</u>	<u>\$ (45,968)</u>	<u>\$ (47,400)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Sewer Treatment ~ 440

	<u>2021/22</u> <u>Budget</u>	<u>2020/21</u>		<u>2019/20</u>	
		Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-	-	-	-	-
EXPENSES					
Salary and wages	41,000	45,000	40,200	43,959	39,600
Employee Benefits	9,500	7,600	9,300	7,099	8,700
Telecommunications		600		590	
Utilities	42,200	28,400	32,400	32,158	32,400
Repairs and Maintenance		-	-	287	4,000
Property Taxes		-	-	-	-
Vehicle Fuel		1,400	-	1,804	-
Vehicle Repairs & Maintenance	5,300	9,100	5,300	9,109	5,300
Vehicle Insurance		600			
Operational Equip & Supplies	16,000	29,400	29,000	34,064	37,200
Equipment Maintenance		-			-
Equipment Rentals		-			-
Contracted Services	4,000	1,900	2,800	3,158	2,800
	<u>118,000</u>	<u>124,000</u>	<u>119,000</u>	<u>132,228</u>	<u>130,000</u>
Net Department Surplus (Deficit)	<u>\$ (118,000)</u>	<u>\$ (124,000)</u>	<u>\$ (119,000)</u>	<u>\$ (132,228)</u>	<u>\$ (130,000)</u>



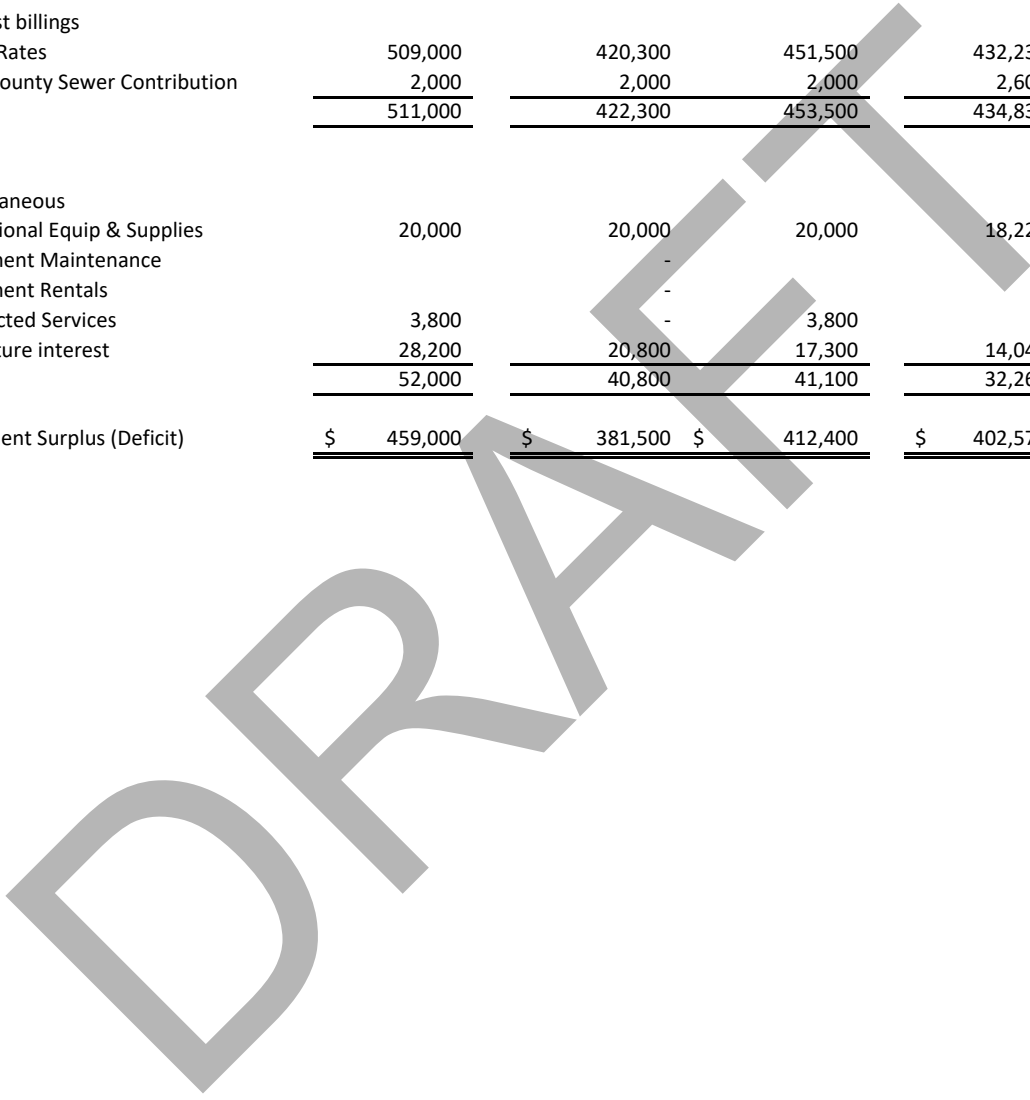
Town of Wolfville
2021/22 Draft Operating Budget - V2
Solid Waste Department ~ 450

	<u>2021/22</u> <u>Budget</u>	<u>2020/21</u>		<u>2019/20</u>	
		Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
Acadia Solid Waste Contribution	-	-	-	-	-
<u>EXPENSES</u>					
Vehicle Insurance					
Operational Equip & Supplies	-	400	-	208	-
Equipment Maintenance					
Equipment Rentals					
Program Expenditures	-	-	-	-	-
Contracted Services	5,000	2,700	5,000	3,030	5,000
	<u>5,000</u>	<u>3,100</u>	<u>5,000</u>	<u>3,238</u>	<u>5,000</u>
Net Department Surplus (Deficit)	<u>\$ (5,000)</u>	<u>\$ (3,100)</u>	<u>\$ (5,000)</u>	<u>\$ (3,238)</u>	<u>\$ (5,000)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Other Environmental ~ 490

	<u>2021/22</u> Budget	<u>2020/21</u> Forecast/Act Budget		<u>2019/20</u> Actual Budget	
REVENUES					
Job Cost billings					
Sewer Rates	509,000	420,300	451,500	432,233	430,000
Kings County Sewer Contribution	2,000	2,000	2,000	2,604	2,000
	<u>511,000</u>	<u>422,300</u>	<u>453,500</u>	<u>434,837</u>	<u>432,000</u>
EXPENSES					
Miscellaneous					
Operational Equip & Supplies	20,000	20,000	20,000	18,223	20,100
Equipment Maintenance		-			
Equipment Rentals		-			
Contracted Services	3,800	-	3,800		3,800
Debenture interest	28,200	20,800	17,300	14,043	9,500
	<u>52,000</u>	<u>40,800</u>	<u>41,100</u>	<u>32,266</u>	<u>33,400</u>
Net Department Surplus (Deficit)	<u>\$ 459,000</u>	<u>\$ 381,500</u>	<u>\$ 412,400</u>	<u>\$ 402,571</u>	<u>\$ 398,600</u>



Town of Wolfville
2021/22 Draft Operating Budget - V2
Planning & Development Division ~ 610
Environmental Development

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Zoning & Subdivision approvals	600	900	600	655	600
Bldg Insp. & Development Revenues		2,900	-	2,800	
License & fee revenue	1,500	1,000	1,500	2,580	1,500
Building & development permits	16,000	12,300	16,000	23,041	16,000
Development agreements	1,000	-	1,000	-	1,000
Land Leases	900	-	900	-	900
Miscellaneous		-		1,200	-
Employment grants		-	8,400	1,619	
PNS conditional grants	-	30,000	30,000	30,000	30,000
Other conditional grants	-	46,500	46,500	42,900	46,500
	<u>20,000</u>	<u>93,600</u>	<u>104,900</u>	<u>104,795</u>	<u>96,500</u>
EXPENSES					
Salary and wages	339,600	268,400	269,500	288,584	301,700
Employee Benefits	58,800	61,200	47,500	58,205	54,000
Seasonal Wages	30,000	67,800	91,600	69,369	58,000
Employee Benefits Seasonal wag	3,000	-	9,700	6,307	5,800
Meetings, Meals and Travel	5,000	700	5,000	1,261	5,000
Membership Dues & Fees	2,500	2,300	3,000	2,507	2,100
Advertising	8,000	2,100	8,000	4,951	8,000
Telecommunications	5,300	3,500	5,300	3,760	5,300
Office Expense	13,200	7,000	13,200	11,401	13,200
Legal	10,000	15,000	20,000	11,746	20,000
Miscellaneous		-	-	136	
Operational Equip & Supplies		20,500	1,000	-	
Program Expenditures		32,400	20,000	7,389	30,000
Contracted Services	50,000	200	25,000	65,413	45,000
	<u>525,400</u>	<u>481,100</u>	<u>518,800</u>	<u>531,029</u>	<u>548,100</u>
Net Division Surplus (Deficit)	(505,400)	\$ (387,500)	\$ (413,900)	\$ (426,234)	\$ (451,600)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	129,000	-	15,000	10,000	30,000
Net Surplus (Deficit)	<u>\$ (376,400)</u>	<u>\$ (387,500)</u>	<u>\$ (398,900)</u>	<u>\$ (416,234)</u>	<u>\$ (421,600)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Community Development Division

Recreation & Cultural

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Kings County Recreation Contrib	15,000	10,000	15,000	29,647	10,000
Program fees	15,000	5,800	20,000	15,542	16,000
Festival & events revenues	-	-	-	2,025	500
Facility fees & cost recoveries	12,000	4,600	12,300	11,581	11,000
Tourist Bureau revenues	8,500	100	7,500	2,832	1,500
Miscellaneous	-	1,300	-	1,092	-
Employment grants	-	7,000	-	1,619	-
PNS conditional grants	-	18,000	-	13,448	-
Other conditional grants	16,600	8,600	17,600	18,612	21,000
TOTAL REVENUE	67,100	55,400	72,400	96,398	60,000
EXPENSES					
Salary and wages	377,300	260,100	322,700	303,048	310,300
Employee Benefits	71,500	45,900	60,200	80,540	56,600
Seasonal/Term Wages	328,200	285,200	386,100	340,604	284,300
Employee Benefits Seasonal wag	54,300	63,900	62,700	47,231	50,100
Meals and Travel	1,300	1,300	1,100	3,151	2,800
Membership Dues & Fees	5,200	4,500	3,300	5,366	7,300
Advertising	11,300	3,300	17,000	10,278	21,000
Telecommunications	4,900	5,200	11,100	5,673	5,700
Office Expense	2,000	2,500	3,000	2,482	5,800
Legal	-	1,700	-	-	-
Marketing and Communications	2,500	-	-	-	-
Utilities	19,800	20,400	16,500	22,645	18,300
Repairs and Maintenance	19,000	8,700	19,000	12,446	12,300
Property Taxes	-	-	-	-	-
Vehicle Fuel	7,500	5,600	7,500	6,694	7,300
Vehicle Repairs & Maintenance	10,500	15,000	10,500	16,996	7,400
Vehicle Insurance	2,800	2,800	2,800	1,353	1,000
Operational Equip & Supplies	116,800	97,200	134,500	113,607	113,800
Equipment Maintenance	-	-	-	271	-
Equipment Rentals	-	2,700	-	3,598	-
Program Expenditures	68,100	29,300	55,600	44,733	53,600
Contracted Services	99,000	46,900	69,000	64,876	74,000
Grants to Organizations	80,300	48,400	79,700	70,400	78,900
Debenture interest	13,500	7,700	7,600	8,201	7,200
	1,295,800	958,300	1,269,900	1,164,193	1,117,700
Net Division Surplus (Deficit)	(1,228,700)	\$ (902,900)	\$ (1,197,500)	\$ (1,067,795)	\$ (1,057,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	15,000	-	-	22,783	51,600
	15,000	-	-	9,040	10,000
	-	-	-	-	-
	-	-	-	-	-
Net Surplus (Deficit)	\$ (1,213,700)	\$ (902,900)	\$ (1,197,500)	\$ (94,512)	\$ (101,100)

Town of Wolfville
2021/22 Draft Operating Budget - V2
Parks Dept ~ 510

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-	1,300	-	940	-
Employment grants	-	3,500	-	-	-
TOTAL REVENUE	-	4,800	-	940	-
EXPENSES					
Salary and wages	161,600	63,400	111,700	43,159	67,500
Employee Benefits	32,500	15,700	22,500	37,371	13,200
Seasonal Wages	204,300	218,200	238,000	236,310	193,000
Employee Benefits Seasonal wag	40,800	54,100	43,600	33,420	35,700
Meetings, Meals and Travel	-	1,000	-	1,016	-
Telecommunications	-	800	-	738	-
Office Expense	-	200	-	132	-
Utilities	5,400	7,000	5,400	5,647	5,200
Repairs and Maintenance	-	-	-	128	-
Vehicle Fuel	6,500	5,600	6,500	5,582	6,300
Vehicle Repairs & Maintenance	8,500	14,700	8,500	15,979	5,400
Vehicle Insurance	2,400	2,700	2,400	946	1,000
Operational Equip & Supplies	88,200	85,300	89,200	91,327	82,700
Equipment Maintenance	-	-	-	271	-
Equipment Rentals	-	2,700	-	3,598	-
Contracted Services	72,500	36,200	42,500	44,995	46,000
Debenture interest	10,400	4,300	4,300	4,452	-
	<u>633,100</u>	<u>511,900</u>	<u>574,600</u>	<u>525,071</u>	<u>456,000</u>
Net Division Surplus (Deficit)	<u>\$ (633,100)</u>	<u>\$ (507,100)</u>	<u>\$ (574,600)</u>	<u>\$ (524,131)</u>	<u>\$ (456,000)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	15,000	-	-	13,743	41,600
Net Surplus (Deficit)	<u>\$ (618,100)</u>	<u>\$ (507,100)</u>	<u>\$ (574,600)</u>	<u>\$ (510,388)</u>	<u>\$ (414,400)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Economic Development Department ~ 710

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Salary and wages	-	-	-	109,912	90,700
Employee Benefits	-	200	-	22,636	16,300
Meetings, Meals and Travel	-	-	600	1,027	1,200
Membership Dues & Fees	-	400	2,800	1,082	2,800
Advertising	-	-	9,500	5,981	9,500
Telecommunications	-	100	500	779	900
Office Expense	-	-	1,500	1	3,500
Operational Equip & Supplies	-	-	5,000	1,158	10,000
Contracted Services	-	-	5,000	-	10,000
Grants to Organizations	10,000	-	10,000	10,000	10,000
Debenture interest	-	100	100	251	300
	<u>10,000</u>	<u>800</u>	<u>35,000</u>	<u>152,827</u>	<u>155,200</u>
Net Operational Dept. Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ (800)</u>	<u>\$ (35,000)</u>	<u>\$ (152,827)</u>	<u>\$ (155,200)</u>

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**Town of Wolfville
2021/22 Draft Operating Budget - V2
Festival & Events Department ~ 720**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Festival & events revenues	-		-	2,025	500
PNS conditional grants		10,000	-	4,148	-
Other conditional grants		1,800	-	2,400	-
	<u>-</u>	<u>11,800</u>	<u>-</u>	<u>8,573</u>	<u>500</u>
EXPENSES					
Salary and wages	3,500	-	5,600	953	5,600
Employee Benefits	700	-	700	161	700
Seasonal Wages	9,300	8,800	9,300	13,567	8,900
Employee Benefits Seasonal wag	1,000	800	1,200	1,096	1,100
Advertising	6,000	2,600	5,500	3,160	6,000
Operational Equip & Supplies	12,000	7,000	27,000	17,427	10,000
Program Expenditures	54,000	23,000	47,000	33,861	44,000
Grants to Organizations	35,300	26,000	35,300	41,900	35,300
	<u>121,800</u>	<u>68,200</u>	<u>131,600</u>	<u>112,125</u>	<u>111,600</u>
Net Department Surplus (Deficit)	\$ (121,800)	\$ (56,400)	\$ (131,600)	\$ (103,552)	\$ (111,100)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				9,040	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,040</u>	<u>10,000</u>
Net Surplus (Deficit)	<u>\$ (121,800)</u>	<u>\$ (56,400)</u>	<u>\$ (131,600)</u>	<u>\$ (94,512)</u>	<u>\$ (101,100)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Parks and Recreation Adm Department ~ 730

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Facility Rental	-	-	-	-	-
PNS conditional grants	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES					
Salary and wages	200,500	188,000	194,200	138,448	133,900
Employee Benefits	36,300	28,800	35,100	18,177	24,100
Seasonal Wages	-	400	25,000	5,276	-
Employee Benefits Seasonal wag	-	100	2,500	2,605	-
Meetings, Meals and Travel	800	-	-	23	1,000
Professional Development	-	-	-	-	-
Membership Dues & Fees	4,700	4,100	-	4,284	4,000
Advertising	3,300	-	-	30	3,500
Telecommunications	2,300	2,200	8,000	2,105	2,400
Office Expense	-	1,600	-	1,199	1,100
Legal	-	1,700	-	-	-
Insurance	-	-	-	-	-
Marketing and Communications	2,500	-	-	-	-
Audit	-	-	-	-	-
Honorariums	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Heat	-	-	-	-	-
Utilities	5,800	6,000	2,500	5,591	3,000
Repairs and Maintenance	4,000	3,800	4,000	3,576	3,000
Operational Equip & Supplies	-	-	-	86	2,500
Contracted Services	1,500	-	1,500	243	15,000
Debenture interest	100	100	100	290	3,600
	<u>261,800</u>	<u>236,800</u>	<u>272,900</u>	<u>181,933</u>	<u>197,100</u>
Net Department Surplus (Deficit)	<u>\$ (261,800)</u>	<u>\$ (236,800)</u>	<u>\$ (272,900)</u>	<u>\$ (181,933)</u>	<u>\$ (197,100)</u>

**Town of Wolfville
2021/22 Draft Operating Budget - V2
Recreation Programs Department ~ 740**

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Kings County Recreation Contrib	15,000	10,000	15,000	29,647	10,000
Program fees	15,000	5,800	20,000	15,542	16,000
Festival & events revenues	-	-	-	-	-
Facility fees & cost recoveries	12,000	4,600	12,300	11,581	11,000
Employment grants	-	3,500	-	1,619	-
PNS conditional grants	-	1,800	-	4,300	-
Other conditional grants	1,500	1,800	2,000	11,212	2,000
	<u>43,500</u>	<u>27,500</u>	<u>49,300</u>	<u>73,901</u>	<u>39,000</u>
EXPENSES					
Salary and wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Seasonal Wages	65,900	20,800	58,100	41,635	30,100
Employee Benefits Seasonal wag	7,600	1,800	7,000	3,614	3,900
Meetings, Meals and Travel	500	300	500	773	500
Advertising	2,000	700	2,000	1,107	2,000
Vehicle Fuel	1,000	-	1,000	1,112	1,000
Vehicle Repairs & Maintenance	2,000	300	2,000	1,017	2,000
Vehicle Insurance	400	100	400	407	-
Operational Equip & Supplies	3,100	2,600	2,200	2,568	3,500
Equipment Maintenance	-	-	-	-	-
Equipment Rentals	-	-	-	-	-
Program Expenditures	14,100	6,300	8,600	10,872	9,600
Contracted Services	25,000	6,500	20,000	15,000	3,000
Grants to Organizations	25,000	12,400	24,400	8,500	23,600
	<u>146,600</u>	<u>51,800</u>	<u>126,200</u>	<u>86,605</u>	<u>79,200</u>
Net Department Surplus (Deficit)	<u>\$ (103,100)</u>	<u>\$ (24,300)</u>	<u>\$ (76,900)</u>	<u>\$ (12,704)</u>	<u>\$ (40,200)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Tourism Department ~ 750

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Tourist Bureau revenues	8,500	100	7,500	2,832	1,500
PNS conditional grants		6,200	-	5,000	-
Other conditional grants	10,100	-	10,600	-	14,000
	<u>18,600</u>	<u>6,300</u>	<u>18,100</u>	<u>7,832</u>	<u>15,500</u>
EXPENSES					
Salary and wages	3,300	2,400	3,300	3,448	7,300
Employee Benefits	400	300	400	1,851	1,300
Seasonal Wages	48,700	37,000	55,700	43,816	52,300
Employee Benefits Seasonal wag	4,900	7,100	8,400	6,496	9,400
Meetings, Meals and Travel		-	-	312	100
Professional Development		-	-	-	-
Membership Dues & Fees	500	-	500	-	500
Telecommunications	2,000	1,600	2,000	1,552	1,700
Office Expense	1,000	200	1,000	277	1,100
Utilities	2,000	2,900	2,000	4,935	2,000
Repairs and Maintenance	1,000	1,400	1,000	4,311	5,000
Operational Equip & Supplies	13,000	2,300	10,600	650	4,300
Contracted Services		4,200	-	4,170	-
	<u>76,800</u>	<u>59,400</u>	<u>84,900</u>	<u>71,818</u>	<u>85,000</u>
Net Department Surplus (Deficit)	<u>\$ (58,200)</u>	<u>\$ (53,100)</u>	<u>\$ (66,800)</u>	<u>\$ (63,986)</u>	<u>\$ (69,500)</u>

Town of Wolfville
2021/22 Draft Operating Budget - V2
Library ~ 760

	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
Miscellaneous				152	
Other conditional grants	5,000	5,000	5,000	5,000	5,000
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,152</u>	<u>5,000</u>
<u>EXPENSES</u>					
Salary and wages	8,400	6,300	7,900	7,128	5,300
Employee Benefits	1,600	900	1,500	344	1,000
Telecommunications	600	500	600	499	700
Office Expense	1,000	500	500	873	100
Utilities	6,600	4,500	6,600	6,472	8,100
Repairs and Maintenance	14,000	3,500	14,000	4,431	4,300
Operational Equip & Supplies	500	-	500	391	800
Contracted Services	-	-	-	468	-
Debenture interest	3,000	3,200	3,100	3,208	3,300
	<u>35,700</u>	<u>19,400</u>	<u>34,700</u>	<u>23,814</u>	<u>23,600</u>
Net Department Surplus (Deficit)	<u>\$ (30,700)</u>	<u>\$ (14,400)</u>	<u>\$ (29,700)</u>	<u>\$ (18,662)</u>	<u>\$ (18,600)</u>

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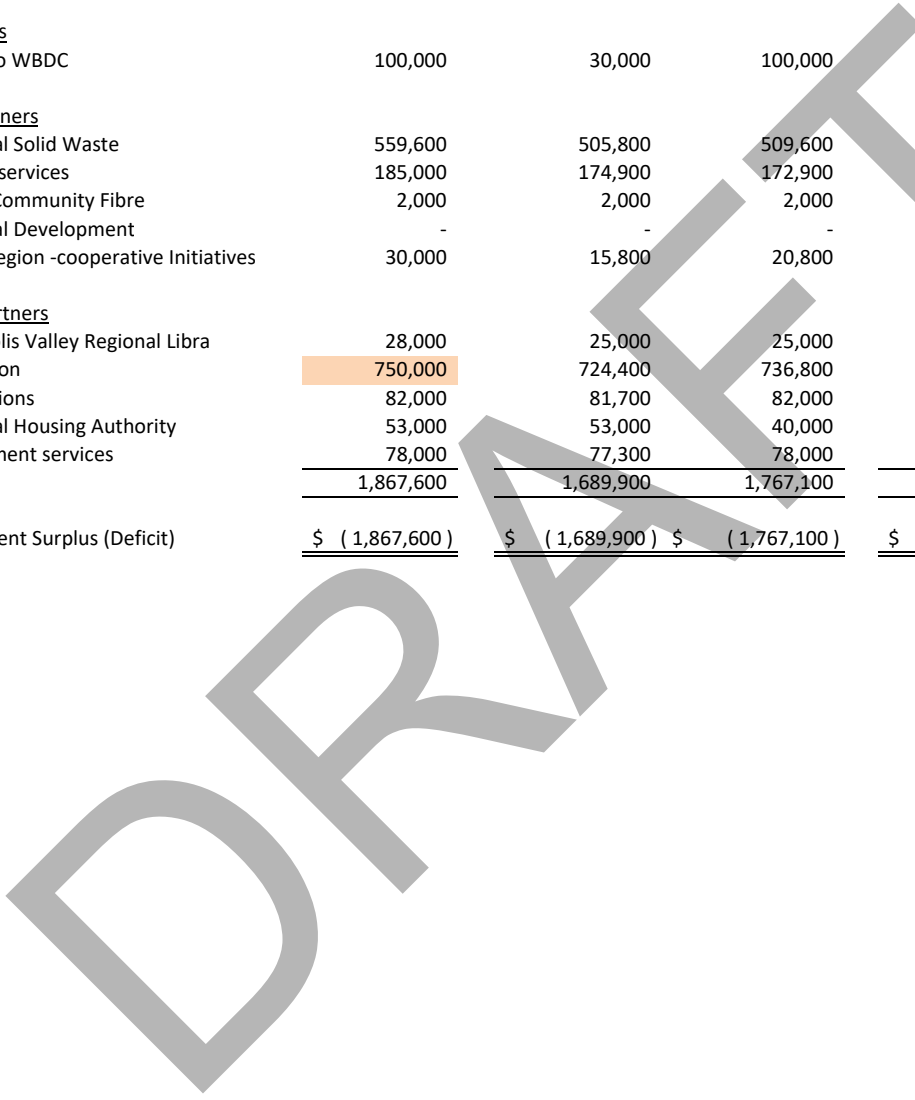
Town of Wolfville
2021/22 Draft Operating Budget - V2
Museum & Historical ~ 770

	<u>2021/22</u> Budget	<u>2020/21</u> Forecast/Act Budget		<u>2019/20</u> Actual Budget	
<u>EXPENSES</u>					
Miscellaneous					
Grants to Organizations	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Net Department Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>

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Town of Wolfville
2021/22 Draft Operating Budget - V2
Partner Contributions ~ 840

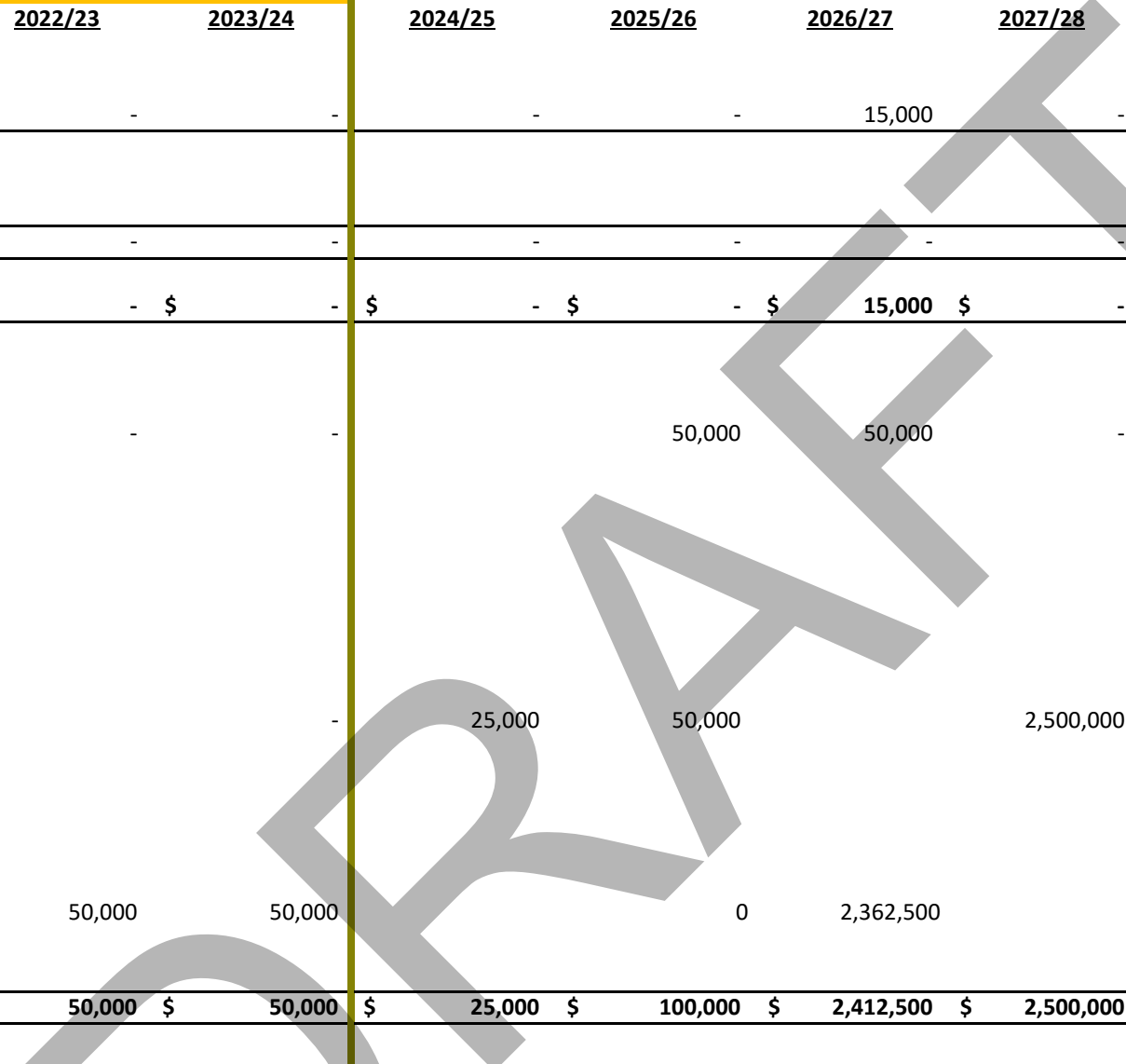
	<u>2021/22</u>	<u>2020/21</u>		<u>2019/20</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
<u>Local partners</u>					
Grant to WBDC	100,000	30,000	100,000	100,000	100,000
<u>Regional partners</u>					
Regional Solid Waste	559,600	505,800	509,600	542,931	520,200
Transit services	185,000	174,900	172,900	168,317	152,700
Valley Community Fibre	2,000	2,000	2,000	(3,202)	1,500
Regional Development	-	-	-	-	-
Kings Region -cooperative Initiatives	30,000	15,800	20,800	9,349	25,800
<u>Provincial partners</u>					
Annapolis Valley Regional Libra	28,000	25,000	25,000	24,320	25,000
Education	750,000	724,400	736,800	763,704	763,900
Corrections	82,000	81,700	82,000	81,976	82,000
Regional Housing Authority	53,000	53,000	40,000	50,786	40,000
Assessment services	78,000	77,300	78,000	76,732	77,000
	<u>1,867,600</u>	<u>1,689,900</u>	<u>1,767,100</u>	<u>1,814,913</u>	<u>1,788,100</u>
Net Department Surplus (Deficit)	<u>\$ (1,867,600)</u>	<u>\$ (1,689,900)</u>	<u>\$ (1,767,100)</u>	<u>\$ (1,814,913)</u>	<u>\$ (1,788,100)</u>



**Town of Wolfville
2020/21 Ten Year Capital Investment Plan - V2
Fiscal 2021/22 to 2030/31**

	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>
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	700,000									
Dykeland Facility - Yard Upgrades Salt Shed & Parks Shed	430,000									
Fire Hall										
New Facility			-	25,000	50,000		2,500,000	-		
RCMP Detachment										
Library										
New Facility	75,000	50,000	50,000			0	2,362,500			
Total Municipal Buildings	\$ 1,205,000	\$ 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

Accessibility
Deadline



**Town of Wolfville
2020/21 Ten Year Capital Investment Plan - V2
Fiscal 2021/22 to 2030/31**

Accessibility

changes after Nov COW Draft

Changed since V1

Equipment

Equipment Upgrades

SCBA Apparatus

Misc Fire Equipment

Total Fire Department

Transportation Services

Public Works - Fleet Inventory

veh # 18 - 2019 Wacker Neuson Loader 7 yrs

veh # 19 - PW 2017 F250 3/4 ton Crew C 7 yrs

veh # 21 - PW 2015 F250 4*4 7 yrs

veh # 22 - PW 2014 Ford F150 1/2 ton 8

veh # 23 - PW 2016 F450 1 ton 4*4 6

veh # 25 - PW 2017 5 ton plow truck 6

veh # 27 - PW 2014 JD backhoe 7

veh # 28 - PW 2013 Case loader 10

veh # 29 - PW 2012 trackless (sidewalk Tractor)

veh #15 - PW LH Truck 2019 F150 8

veh # 24 - PW 2011 asphalt recycler

veh # 51 - PW 2017 trackless

Parks Dept - Fleet/Equip

veh # 20 - 2014 Ford 1/2 pick up 7

veh # 26 - Parks 2016 Ford F250 3/4 ton crew cab

veh # 31 - Parks 2001 Suzuki micro truck 9

veh #34 - Parks 2000 Suzuki micro truck 9

veh #16 - Parks LH Truck 2019 F150 8

veh # 39 - Parks 2015 JD mower X730

veh # 40 -2015 JD Parks loader 1025

veh # 37 - Parks 2017 JD mower/backho 6?

veh # 38 - Parks 2017 JD mower 1023E

veh # 33 - Parks 2015 F450 3/4 ton crew cab 4*4

veh #59 - Parks 2020 Kubota Mower

veh #new - Parks 3/4 ton full crew cab 4*4

Chipper

Water & Wastewater Dept's

Veh #30 - Works 2014 Ford F150 WTP

veh # 32 - Works 2017 F250 3/4 ton 4*4 WWTP

Other

veh # 17 - Bylaw car 2013 Ford Fusion

flail mower

Rec Dept - 2011 Bike Trailer

Fleet/Equipment

	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 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
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
2020/21 Ten Year Capital Investment Plan - V2
Fiscal 2021/22 to 2030/31**

changes after Nov COW Draft
Changed since V1

Accessibility
Deadline

Transportation Infrastructure

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

		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>
Earncliffe Ave. - civic 16 to end	150 m			-	600,000						
Earncliffe Ave. Main to civic 16	180 m		-	720,000							
Gaspereau - civic 128 to Fowler	170 m									-	-
Gaspereau - civic 94 to civic 128	180 m								-		720,000
Gaspereau - Willow to civic 94	180 m										
Highland - Bay to Civic 76	250 m										
Highland - Prospect to Catherine Ct	405m	\$ 1,620,000									
Highland - Catherine Ct to Skyway	330 m		1,320,000								
Highland - civic 76 - Skyway Dr	250 m						-				
Highland - Prospect to Bay	250 m										
Maple Ave - civic 43 to Civic 83	230 m								-		-
Maple Ave - Main to civic 19	210 m						630,000				
Maple Ave -civic 19 to civic 43	210 m									630,000	
Maple Ave -civic 83 to end	250 m										
Pleasant - Huron to Orchard	240 m								960,000		
Pleasant - Sherwood to Huron	180 m				540,000						
University - civic 18 to Crowell Dr	200 m									800,000	
University - Main to civic 18	200 m							800,000			
Victoria - Main to King	170 m			680,000							
Wickwire - Little to Beckwith	300 m						1,200,000				
Parking lots ~ Dykeland/Elm		moved to Community Infrastructure									
Guard Rail - Orchard Ave		40,000									
In House - Project Mgt position											
Engineering - design work year in advance		66,000	70,000	57,000		91,500	40,000	48,000	71,500	36,000	118,500
		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	838,500
Streets, Sidewalks, Parking Lots		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	838,500

**Town of Wolfville
2020/21 Ten Year Capital Investment Plan - V2
Fiscal 2021/22 to 2030/31**

	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	possibly on Highland Ave project 50,000									
Flood Risk Mitigation - <i>partial cfwd</i> Waterfront Park to East End Gateway			50,000	1,000,000						
Generator replacements - Town Hall Main Lift Station	2006 2015	80,000								80,000
Crosswalks										
Upgrades, eg. RRB/accessibility	80,000									
	230,000	315,000	50,000	1,000,000	-	-	-	-	-	80,000
Other Transportation										
TOTAL TRANSPORTATION	\$ 2,076,000	\$ 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										
Storm Water Management										
included in Street infrastructure above Storm Water System	-	-	-	-	-	-	-	-	-	-
Sewage Treatment/Collection										
Sewer Treatment										
Treatment plant expansion Flood Mitigation @ STP Generator - STP	2015	50,000	400,000	-	2,500,000	-				80,000
		50,000	400,000	-	2,500,000	-				80,000
Sanitary Sewer Collection										
included in Street infrastructure above Condition Assessment - video sewer lines	75,000									
	75,000	-	-	-	-	-	-	-	-	-
TOTAL Environmental Health Services	\$ 75,000	\$ 50,000	\$ 400,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000

Accessibility
Deadline

**Town of Wolfville
2020/21 Ten Year Capital Investment Plan - V2
Fiscal 2021/22 to 2030/31**

	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>	
Community Infrastructure											
Infrastructure											
<u>West End Gateway</u>											
Old Burial Ground - Entrance Pathway/Seating	-										
<u>East End Gateway</u>											
Replace VIC - partial cfwd	600,000										
Other Gateway Upgrades - sidewalk/street lighting	340,000	250,000									
<u>Public Art Project</u>	28,000										
<u>Nature Preserve - dam upgrade</u>	50,000	-	-	400,000	400,000						
<u>West End Parkland & Trail</u>	10,000										
Trail system neighborhood	-	20,000	30,000	10,000							
neighborhood		150,000									
<u>Reservoir Park</u>											
Washroom/Change Rooms	-	100,000									
Trails and bike Skills Park	20,000										
Main walking trails, steps into large pond,	-										
Paving of parking Lot	20,000										
<u>Rec Centre</u>											
Add two pickleball courts (three courts based on site)	120,000										
<u>Farmers Market - open space enhancements</u>											
Parking Lot - Dykeland/Elm cul de sac	-	175,000									
Pond & Park area			100,000								
<u>Basinview</u>											
Community Engagement & Design	7,500										
Park Build		100,000									
Allow for Future Park Development						-	100,000	100,000	100,000	100,000	100,000
	\$ 1,195,500	\$ 795,000	\$ 130,000	\$ 410,000	\$ 400,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
GRAND TOTAL ALL PROJECTS	\$ 4,616,500	\$ 3,211,500	\$ 3,337,000	\$ 4,110,000	\$ 3,299,500	\$ 4,592,500	\$ 3,763,000	\$ 4,321,500	\$ 1,931,000	\$ 2,068,500	
									\$ 39,506,500	\$ 35,251,000	

Accessibility
Deadline

**Town of Wolfville
Water Utility
2021/22 Draft Operating Budget V2**

	2020/21		2021/22	2022/23	2023/24	2024/25
	Forecast	Budget	Budget	Three Year Budget Projection		
Operating Revenue: Dept 950						
Metered Sales	693,200	721,200	700,000	721,200	721,200	721,200
Fire Protection Charges	396,000	396,000	396,000	396,000	396,000	396,000
Sprinkler Service	10,800	8,900	10,800	10,800	10,800	10,800
Other	16,400	4,500	15,000	15,000	15,000	15,000
Job Cost Billings	3,000	12,000	3,000	6,000	6,000	6,000
Interest on Arrears	1,300	1,800	3,000	3,000	3,000	3,000
Investment Income	5,200	12,000	5,500	6,000	6,500	6,500
	1,125,900	1,156,400	1,133,300	1,158,000	1,158,500	1,158,500
Operating Expenditures:						
Power & Pumping 962						
Salary and wages	8,700	11,800	12,000	12,200	12,400	12,600
Employee Benefits	1,600	2,400	2,400	2,400	2,500	2,500
Utilities	83,500	91,000	85,000	86,700	88,400	90,200
Operational equipment & supplies	4,000	8,000	8,000	8,000	8,000	8,000
Contracted Service	300	16,000	16,000	8,000	8,000	8,000
	98,100	129,200	123,400	117,300	119,300	121,300
Treatment 964						
Salary and wages	17,200	15,700	17,500	17,900	18,300	18,800
Employee benefits	3,000	3,200	3,500	3,600	3,700	3,800
Professional Development						
Utilities	6,000	6,500	6,500	6,700	6,900	7,100
Repairs & maintenance - Bldg	-	2,400	2,400	1,000	1,000	1,000
Operational equipment & supplies	55,100	50,000	60,000	60,600	61,200	61,800
Equipment Maintenance	-					
Contracted Service	16,900	17,800	18,000	18,200	18,400	18,600
	98,200	95,600	107,900	108,000	109,500	111,100
Transmission & Distribution 966						
Wages	110,500	106,200	111,300	113,500	115,800	119,000
Employee Benefits	18,800	21,000	22,300	22,700	23,200	23,800
Meetings, Meals and Travel	200	1,000	1,000	1,000	1,000	1,000
Telecommunications	800	1,500	1,500	1,500	1,500	1,500
Vehicle Fuel	1,100	3,000	3,000	3,000	3,000	3,000
Vehicle Repairs & Maintenance	18,800	14,400	14,400	14,400	14,400	14,400
Vehicle Insurance	600	400	400	400	400	400
Operational equipment & supplies	118,500	71,000	80,000	80,000	80,000	80,000
Equipment Maintenance	2,000	5,000	5,000	5,000	5,000	5,000
Contracted Service	26,000	30,000	30,000	30,300	30,600	30,900
	297,300	253,500	268,900	271,800	274,900	279,000
Administration And General 970						
Salary/wages	148,000	145,000	149,900	153,600	157,400	161,300
Employee Benefits	29,400	29,000	30,000	30,700	31,500	32,300
Meetings, Meals & Travel	100	400	400	400	400	400
Professional development	-	5,000	5,000	5,000	5,000	5,000
Membership dues & fess	500	500	500	500	500	500
Advertising	-	200	200	200	200	200
Office expense	31,500	34,000	34,000	34,300	34,600	34,900
Legal	-	300	300	300	300	300
Insurance	13,300	10,500	10,500	10,600	10,700	10,800
Audit	6,000	6,000	6,000	6,000	6,000	6,000
Miscellaneous	-					
Contracted services	20,000	20,000	30,000	20,000	20,000	20,000
Doubtful accounts allowance	1,000	1,000	1,000	1,000	1,000	1,000
	249,800	251,900	267,800	262,600	267,600	272,700
Depreciation	160,000	160,000	160,000	160,000	160,000	160,000
Property Taxes	53,200	56,500	53,700	54,800	55,900	57,000
Operating Expense total	956,600	946,700	981,700	974,500	987,200	1,001,100
NET OPERATING REVENUE:	169,300	209,700	151,600	183,500	171,300	157,400

**Town of Wolfville
Water Utility
2021/22 Draft Operating Budget V2**

	2020/21		2021/22	2022/23	2023/24	2024/25
	Forecast	Budget	Budget	Three Year Budget Projection		
Non Operating Expenditures:						
Debenture Interest	20,500	20,500	18,800	18,000	17,200	16,300
Debenture Principle	80,400	80,400	37,000	37,000	37,000	37,000
Future debt repymts	-	-	-	9,200	35,100	72,500
Other Debt Charges	1,000	500	500	500	500	500
Capital From Revenue	20,000	45,000	70,000	70,000	70,000	70,000
Dividend to Town	50,000	50,000	50,000	50,000	50,000	50,000
	<u>171,900</u>	<u>196,400</u>	<u>176,300</u>	<u>184,700</u>	<u>209,800</u>	<u>246,300</u>
Net Surplus (Deficit)	<u>\$ (2,600)</u>	<u>\$ 13,300</u>	<u>\$ (24,700)</u>	<u>\$ (1,200)</u>	<u>\$ (38,500)</u>	<u>\$ (88,900)</u>
Accumulated Surplus, Op Fund, Opening	<u>\$ 584,266</u>		<u>\$ 581,666</u>	<u>\$ 456,966</u>	<u>\$ 334,366</u>	<u>\$ 295,866</u>
Transfer to Water Capital Projects			(100,000)	(121,400)	-	-
Accumulated Surplus, Op Fund, Opening	<u>581,666</u>	<u>-</u>	<u>456,966</u>	<u>334,366</u>	<u>295,866</u>	<u>206,966</u>
Capital Reserve Fund at Year End						
Water Depreciation Reserve Acct Balance	<u>\$ 239,100</u>	<u>\$ -</u>	<u>\$ 13,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,000</u>

DRAFT

Town of Wolfville
Water Utility -Draft Five Year Capital Plan
 Fiscal 2021/22 to 2025/26

	Year 1 <u>2021/22</u>	Year 2 <u>2022/23</u>	Year 3 <u>2023/24</u>	Year 4 <u>2024/25</u>	Year 5 <u>2025/26</u>
Equipment					
Remote Meter System	30,000	35,000			
Equipment Trailer veh #30 - 1/2 pick up	40,000				
Total Other	70,000	35,000	-	-	-
				-	Ph II STP
Collection System					
Highland - Prospect to Catherine Court	400,500				
Highland - Catherine Court to Skyway		330,000			
Earnscliffe - Main to civic 16			180,000		
Victoria - Main to King			170,000		
Earnscliffe - civic 16 to end				150,000	
	400,500	330,000	350,000	150,000	-
Treatment System					
<u>Transmission Line to WTP</u>					
Westwood to University Ave	315,000				
University Ave to Skyway		360,000			
Cherry Lane to Westwood			495,000		
Skyway to WTP				400,000	
	315,000	360,000	495,000	400,000	-
GRAND TOTAL ALL PROJECTS	\$ 785,500	\$ 725,000	\$ 845,000	\$ 550,000	\$ -
Funding					
Depreciation Reserve Funds - current year	160,000	160,000	160,000	80,000	
Depreciation Reserve Funds - accumulated	225,500	13,600			
Capital From Revenue	70,000	70,000	70,000	70,000	
Long Term Debt	230,000	360,000	615,000	400,000	-
Capital From Surplus	100,000	121,400			
	785,500	725,000	845,000	550,000	-



Capital Request – Devour! The Food Film Fest

During the presentation to Council of RFD 004-2021, a capital funding request for Devour Studios, several questions were noted. Staff compiled these questions and sought clarification and/or additional information from lead author of the grant request – Michael Howell.

Mr. Howell was quick in his reply to each of the questions and noted the detailed business plan that was included in the original application and encouraged Council to review this comprehensive document.

Section 2) of this Information Report lists the questions and his responses.

Mr. Howell remains available and open to address any further questions that may be lingering with Council.



1) CAO COMMENTS

For information only

2) REFERENCES AND ATTACHMENTS

January 18, 2021

Attention: Michael Howell

Reference: Devour! Studios and capital grant request

From: Kelton Thomason

Cc: Erin Beaudin

Michael,

As you are aware, Council was presented with your capital grant request at a recent budget meeting. There were several questions that came up and I think it easiest if you were to address the following and I will follow-up with Council. Any questions or concerns please let me know.

1. There were some questions around ownership of the property and how that relates to Devour! Studios. Can you explain how the ownership/lease of the building will work and what, if anything, would Devour! Studios have as building assets.

Currently, our Festival patrons John Lindsay and Anne Campbell are purchasing the property to secure it on behalf of Devour!. We will sign a lease (10 years with option to renew for 10 years), simply to establish Devour! in the space and to commit to a long-term relationship. The owners are drafting a covenant agreement between our lawyers to sell Devour! the building at the price they paid for it (\$2,310,000) when renovations are complete. This is to satisfy standard lenders as having renovation equity in the building will in turn satisfy their debt to equity ratios. We expect to be able to do this within 18-24 months. This also allows us time to begin operations without standard debt service in the first year. Essentially, John and Anne wanted to make sure that we have the building while we pull all of the pieces together. This is a purely altruistic/philanthropic endeavour on their part as they believe in Devour!. They have conveyed to us that they do not want to be long-term landlords in Wolfville, but wanted Devour! to have the security of ownership as soon as is feasible, because debt service on the building will be 80-85% covered by existing cash flow from Tenants (residential, commercial and the Tim Hortons Land lease). They have a long history of philanthropic commitment - they just built the new YMCA in Halifax under similar circumstances.

INFORMATION REPORT

Title: Capital Request – Devour! The Food Film Fest
Date: 2021-01-26
Department: Parks and Recreation



2. There was a question about access and usage. In the past, when large grants have been awarded, a MOU is drafted which details any direct access or benefits afforded to the town. Can you speak to what access or usage the Town may receive as part of this grant?

Our largest community plan is to create the facility so that, in times of crisis, it will be available as an EMO facility to house, feed and shelter our citizens. As the Town no longer has access to the back of the fire hall, this is well positioned as an emergency EMO facility right across from Town Hall in the Town's centre. Part of the Town's investment would be dedicated to that (i.e. generator, upgrade electrical systems and food production facilities). We will also increase the openness and relationship to Waterfront Park to the commercial core with decks and access to the facility. We also will have digital screens available for cultural and community information access. We offered the facility to the Town as a potential home for the Tourist Bureau and central information point, but the Town moved ahead with a separate plan. This will also be a significant economic driver and Placemaking hub so the Town will benefit from the economic activity generated by the facility with increased visitation. A question from us with the Town's investments in other projects such as L'Arche, what kinds of mandated community usages come up in those MOUs?

3. There was a question about the other tenants in the building. Do their leases directly or indirectly involve Devour! Studios? If so how? And given what is understood, who ends up acting as the Building/Business Manager moving forward?

Devour! (Slow Motion Food Film Fest Society - SMFFF) will act as building manager for the property and assume snowplowing, salting and parking lot maintenance, and operation of the facility including new retail tenants within the Studios (ie Taste of NS retail store). Revenues from leases will service the mortgage allowing us to grow Devour! programs throughout the year. We will have our senior management (Lia and I) overseeing but will have a facility manager (who is also part of our Devour! management team) hired to do the day-to-day management of the building. This is in the business plan and financial tables. A candidate familiar with the building (this person built the facility for Pete Luckett and was general manager during that phase) has been approached to ensure proper property management for the long-term.

4. There were questions about the role and relationship to/with the Culinary Tourism Centre (CTC). Can you speak to this please?

The CTC is not an operational organization. It was formed to explore the feasibility of the proposed Culinary Tourism Centre and move it forward. It did not have a mandate beyond that. (Full disclosure - Hanspeter Stutz and Michael Howell began the CTC together years ago). They formed a not-for-profit society, formed a small Board, secured funding for the feasibility study (TOW, ACOA & Kings Co) and presented it to partners. Devour! is an operational organization, a not-for-profit and now registered federal charity with a strong brand and team. We saw the opportunity to move forward with the same stated goals that the CTC had - to create a sustainable culinary tourism centre. Devour! has the

INFORMATION REPORT

Title: Capital Request – Devour! The Food Film Fest
Date: 2021-01-26
Department: Parks and Recreation



organizational capacity, will and strategic mandate to operate the facilities and fulfil the original mandate of the CTC . We have signed an MOU with the CTC to ensure that the original ideals would always be reflected in operations and goals, to contribute to the vitality and economic growth of the Town of Wolfville.

5. Can you obtain a letter of support from the WBDC to include in your request?

Yes- will forward once we have- they have toured the facility.

6. There were questions around the business model and long-term sustainability of the Studio. Can you offer comment to address this?

The business plan clearly lays out operational plans, diverse revenue streams and, in the form of every well-crafted business plan, offers realistic business and cash flow modelling for five years. As Scott Roberts has stated in the business plan, the revenues from the existing tenants cover most of the proposed debt service, so revenues within the Studios section of the building offer additional long-term security. We would ask councillors to please look at the budgeting and fiscal projections in the business plan. In ten years, Devour! has also grown from a budget of \$25,000 in 2009 to what would have been a \$650,000 budget in 2020. Despite COVID-19 and our roll back of the 2020 budget to a little over \$300,000, we will show two years of surpluses in 2019 and now 2020. Devour! has ten years of operational history, no deficit and operates under proper fiscal guidance alongside our Accountant, Teresa Rooney, Bishop and Company conducting all annual financial reporting and our Board treasurer, John Swain of Swain and Associates Professional Chartered Accountants. We are a federally registered charity and must conduct our business under full scrutiny in that regard. We are conducting a full audit this season and moving forward, given the scope of this project.

7. Given the size of the project and the funding required, can you speak directly to why a commitment from the Town is so important and if other funding is dependent on Town support. Part of this relates to what happens to Devour! Studios if the funding is not approved or approved at a lower level.

Most other funders that are involved in this project (Invest NS, NS Department of CCH, Canadian Heritage) are asking what investment the main beneficiary (The Town of Wolfville) is making. Economic impact over the last number of years tracks at 75% benefitting the Town of Wolfville directly (in 2018 this was calculated at \$1,600,000 in Wolfville alone and \$2,000,000 in the province) yet we are only asking the Town for an investment of 1.5% of the total project budget. Wolfville stands to gain the most economic and socio-cultural benefits from this project, so must have some 'skin in the game'. So, yes the simple answer is that the town must be seen by funders to be behind it, not just from a supporter point of view. We'd like to manage these optics together. If the Town does not commit, yes it will endanger the project, as other funders will say why is the Town not involved when they stand to gain the most. This project is not just provincial but national/international in scope and is poised to be an iconic and one

INFORMATION REPORT

Title: Capital Request – Devour! The Food Film Fest

Date: 2021-01-26

Department: Parks and Recreation



time, game-changing investment for the Town, not as private enterprise, but as a major community investment and legacy piece.

Thanks Michael. I think this capture most of the early questions. Hopefully, you can elaborate on each and I will update Council.

Take care,

Kelton

3) DISCUSSION

Additional information as it pertains to RFD 004-2021 Capital Funding Request – Devour! The Food Film Fest. See attached questions and answers.

4) FINANCIAL IMPLICATIONS

Please refer to RFD 004-2021

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



SUMMARY

3rd Quarter Financial Update and Year End Forecast

This report comprises part of the recurring financial updates to the Audit Committee and Council. The 3rd quarter results include actual financial results to December 31st as well as forecast year end results. The financial update includes:

- December 31/20 Financial Variance Report, including Y/E Forecast –Town Operating Fund & Water Utility
- Summary of Significant Variances by Division – Town Operating Fund
- December 31/20 Capital Project Summary

It is equally important to review the forecast results for year-end as it is to review the December 31st results to date. After review by the Audit Committee, the financial update is forwarded to Committee of the Whole for Council's benefit.

The Audit Committee passed the following motion at the January 22nd meeting:

THAT THE AUDIT COMMITTEE FORWARD THE 3rd QUARTER FINANCIAL UPDATE (AS AT DECEMBER 31, 2020) TO THE FEBRUARY 2, 2021 COMMITTEE OF THE WHOLE MEETING

No motion is required at Committee of the Whole as this report is received for information purposes, completing the regular quarterly financial update.

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- 3rd Quarter Financial Update – Variance & Year End Forecast (attached)
- 2020-12-31 Major Variance Summary by Division (attached)
- 2020-06-14 Interim Financial Update – COVID Impact
- 2020-09-04 Information Report – 1st Quarter Financial Update
- 2020-10-14 Information Report – 2nd Quarter Financial Update
- RFD 031-2020 Financial Update – Decision Points
- RFD 042-2020 Financial Update – Decision Points #2

3) DISCUSSION

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 budget expectations up to the most recent quarter end. Where circumstances warrant, Council can be presented with recommended courses of action to address financial issues. ***Included with the third quarter results are year-end forecasts for each division. The forecast results are important in relation to any action that may be required before year end and to provide an additional reference for the 2020/21 budget discussions.***

TOWN OPERATING FUND

In October during the review of the 2nd Quarter Variance Report it was noted that the Adjusted Surplus Forecast (see Info Report, page 3 noting Timing Difference analysis) was estimated at \$510,000. The year-end Forecast included in this 3rd Quarter Financial Update now estimates a Forecast Surplus of \$527,600. Note, no Timing Difference/Adjusted surplus/(deficit) calculation is done with the third quarter update. The year end forecast becomes the more important focus at this stage.

The forecast surplus represents approximately 4.73% of the Town's total 2020/21 operating budget. It's important to look at what impacted the operation allowing for a surplus which is larger than the Town's typical surplus result. There were key contributing factors this year, including:

- Steps taken early in the fiscal year to try and offset what were expected to be material negative impacts from the COVID lockdown. Think back to March & April when so many things seemed uncertain. Basically, cost reductions to offset what was expected to be large revenue shortfalls in a number of areas (like Deed Transfer Tax, Interest Revenue, Transit revenues, etc).
- The level to which revenue results were significantly better than forecast due to COVID.

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



- The number of initiatives that did not get carried out this year.

Expected Financial Impact from COVID

The Information Report – Interim Financial Update presented at the June 16th Council meeting included a section noting expected revenue losses of between \$250,000 and \$325,000. This was related to earlier estimates made back in April. Four revenue streams comprised the majority of this estimate:

- Deed Transfer Tax
 - Budget of \$340,000
 - COVID impact expected to reduce this revenue by upwards of \$200,000 or expected y/e revenue of \$140,000.
- Parking Fines
 - Budget of \$26,000
 - Expected this revenue would effectively drop to nil.
 - Contract for Commissionaires to enforce parking was ended effectively in April.
 - With lockdown it did not appear there would be a need for parking enforcement
- Interest on Investments
 - Budget of \$45,000
 - Town's investment income currently tied to BMO prime less a 1.75%
 - Prime dropped early in fiscal year
 - Expected slower cash receipts by all who were impacted by COVID.
 - Possible loss in revenue estimated between \$27,000 and \$35,000
- Interest on Tax Arrears
 - Budget of \$72,000
 - Council decision by April 1st to waive arrears interest for at least the first 6 months of year
 - Likely drop in monthly arrears interest rate as additional relief to community
 - Expected revenue drop for year of \$41,000

Based on these expected loss in revenues compared to budget, Council authorized the senior Management Team to delay/cut in the area of staff salaries/wages.

- Essentially certain permanent seasonal staff returned to work a number of weeks/months later than budgeted.
- A new permanent staff position started the year at 60% before being elevated to 100% as the year progressed.
- A term position in the Office of the CAO was not hired
- A summer staff position for P Wks was not hired

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



- Non-union staff and Council did not receive COLA until October 1st.
- Overall, these steps were expected to provide a savings of \$301,300 for the year.

Actual Results (revenues) vs. Expected COVID Impact

Although a couple of the smaller revenue losses did occur, one key revenue is materially different than expected losses. As many may be aware, the real estate market in Nova Scotia (including Wolfville) largely went in the opposite direction to what was expected back at the outset of the COVID lockdown. Deed Transfer Tax is now at December YTD total of \$386,100 (compared to \$208,000 at Sept 30th).

- Year-end forecast is estimated to be at least \$446,400. This is a full \$246,000 to \$306,000 higher than the early year COVID outlook.
- As a point of reference as to how unusual the real estate market has been this year, the Town's Deed Transfer Tax revenue for the month of November was just over \$93,000. That is the second largest monthly revenue in this area in at least ten years. It is double the amount typically expected in the months of July, August and September which are on average the higher receipt months.

In addition to the revenue above, the Town is forecast to have \$44,800 in Interest on Tax Arrears. This is despite the Town waiving interest rates in the first half of the year.

An unexpected revenue was received in November of this year, and that was \$384,657 from the province as a COVID Safe Restart grant, i.e. a Conditional Grant. These funds were possible as a result of the efforts by the AMA/NSFM and the province working with the federal government to assist municipalities with the variety of impacts COVID was having (and will have into 2021/22). Staff are reviewing the appropriate use of this funding and will likely be recommending the majority of these funds be placed in an Operating Reserve, to be drawn out to address COVID related issues the Town and community are facing. The year end forecast has a built-in assumption the funds are transferred to Reserves (i.e. an expense offsetting the revenue itself meaning no impact on the Town's expected bottom line at year end). The CAO and Director of Finance are taking part in a conference call later this month with provincial representatives with regard to use of this funding source.

Subsequent the Audit Committee meeting on January 22nd, the CAO and Finance Director attended a video conference call between the province and municipal units. During the call, the province laid out the parameters/restrictions around use of the COVID Safe Reopening grant. Based on that call the use of the funds will be very limited. Also based on that call, numerous municipal units had questions and the provincial reps committed to providing further details in the coming weeks. It is too soon to say whether concerns raised by municipal representatives will result in how the funds are used as it relates to COVID impacts on the Town.

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



Staff expect to bring a report to the March COW meeting outlining how the funds can be used in the current fiscal year, as well as possible uses for the amount carried forward to next year and possibly 2022/23.

Initiatives Not carried out in 2020/21

Adding to the forecast year end surplus, beyond the \$300,000 higher than expected revenues are cost savings from a number of areas where dollars were not spent. In some cases these dollars were not spent due largely to COVID pandemic restrictions. An example would be Professional Development. Early in the fiscal year it was unknown what would happen to conferences and training. As the year progressed, it became clear no travel related training would occur unless it was a required course and the course was still offered. PD dollars are forecast to end the year \$52,400 underbudget.

Almost every expense line on the global all divisions summary page is expected to end the year under budget. The exceptions to this are insurance, Legal, Audit, and Vehicle/Equipment Repairs.

Overall Summary for Town Operations

Given the forecast surplus it will be important for Council to ensure the surplus be used strategically and that trends in the forecast results be used to inform the 2021/22 budget process currently underway (i.e. are there budget costs estimates that could be adjusted based on actual spending in 20/21).

With regard strategic use of the expected year end surplus, it should be noted that the surplus will become part of the Town's Unrestricted Operating Reserve balance as of March 31, 2021.

- A portion of the Operating Reserve is meant to be retained for future use in the event of a financially significant negative impact on the Town overall.
 - Typically for towns this type of negative event would be loss of major industrial employer. Such an occurrence can for a # of years reduce tax base significantly
 - Wolfville is less at risk for this type of event as it has a very low reliance on a single taxable employer. Acadia University has the largest commercial assessment, but it is exempt and does not attract property taxes.
 - The reserve can also be used to assist in costs around a natural disaster, which for Wolfville could include flooding.
 - COVID could still prove to be a negative impact as businesses struggle to hold on until things return to normal.

INFORMATION REPORT

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Department: Finance



- The benchmark established by the province for municipalities to keep in a permanent (more or less), operating reserve is 20% of budget (with selected items excluded from the calculation).

Included with the agenda package is the usual Summary of Major Variances by Division with explanation of key changes from budget. Note for this year, the 3rd quarter analysis looks at variances greater than \$20,000.

TOWN CAPITAL FUND

A summary of capital projects is included in the December 31/20 Interim Financial Variance Report. Notations have been added to projects that are not yet complete, and/or may carry over to the next budget year. As discussed last fall during the review of Sept 30th results, there were questions around the expected final costs of the Sewer Treatment Plant Expansion. At that time, it was noted the project may end up over budget related to flood mitigation issues. After further work/discussions between Town staff and consulting engineers (both project managing engineers and flood risk consulting engineers) it was determined that there is a need for risk management by way of a berm around at least the building structures at the treatment plant. This has been added to the draft 2021/22 Capital Investment Plan at a cost of \$400,000.

WATER UTILITY

As noted in previous financial quarterly updates, metered revenues are below budget with the third quarter billings continuing that trend.

Overall the Utility is forecast to have a small deficit for the year (\$2,600).

- This is related to the metered sales revenue drop forecast to be \$28,000 less than budget by year end.
- Operating costs are also expected to be overbudget by year end with the largest negative variance in operational equipment (materials) and supplies. The dollar amount expended on pavement repairs for water line work was significantly higher this year than in past. The Director of Public Works is currently looking into this variance and staff will bring further details when available.
- The amount to be transferred to the Capital Fund is forecast to be less than budget and this savings helps offset the negative variances noted above.

INFORMATION REPORT

Title: 3rd Quarter Financial Update – Audit Committee
Date: 2021-01-22 Audit Committee ~ **UPDATED FOR COUNCIL**
Department: Finance



4) FINANCIAL IMPLICATIONS

Staff are reviewing the details of the forecast results and how these may impact the 2021/22 budget process. Key to this will be identifying the reason a variance has occurred in current year, and whether that same rationale would be applicable to next year, i.e. 2021/22. If there is a connection, then the year end forecasts will help inform some changes to next year's draft operating budget.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Not applicable at this time.

6) COMMUNICATION REQUIREMENTS

Not applicable at this time.

7) FUTURE COUNCIL INVOLVEMENT

The financial update will be forwarded to Committee of the Whole to complete the process of update through to Council.

A separate Request for Decision will likely be presented to Council in February regarding the use of the COVID Safe Reopening grant received from the province. **As noted above in the report, a report on the COVID grant funds is not expected until March COW. It will take sometime for Staff to consider the information provided during the January 27th video conference call with the province.**

Interim Financial Variance Report

Town of Wolfville

As at December 31, 2020



A cultivated experience for the mind, body, and soil

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Town of Wolfville
All Divisions
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	over(under)	Forecast	Budget	
	31-Dec-20	31-Dec-20	VARIANCE	03/31/21	03/31/21	
REVENUES						
Taxes and grant in lieu of taxes	\$ 8,534,079	\$ 9,495,959	\$ (961,880)	\$ 9,606,500	\$ 9,546,000	\$ 60,500
Tax Certificates & ByLaws	750	1,350	(600)	1,100	1,800	(700)
Kings County Fire Protection	242,788	231,600	11,188	318,200	308,800	9,400
REMO Cost Recovery	60,000	60,000	-	62,700	80,000	(17,300)
Zoning & Subdivision approvals	920	600	320	900	600	300
Building Inspection Cost Recove	2,913	-	2,913	2,900	-	2,900
Job Cost billings	4,500	10,000	(5,500)	4,500	10,000	(5,500)
Sewer Rates	313,329	337,470	(24,141)	420,300	451,500	(31,200)
Kings County Sewer Contribution	-	-	-	2,000	2,000	-
Kings County Recreation Contrib	-	-	-	10,000	15,000	(5,000)
Program fees	5,800	13,333	(7,533)	5,800	20,000	(14,200)
Festival & events revenues	609	-	609	-	-	-
Facility fees & cost recoveries	4,596	12,300	(7,704)	4,600	12,300	(7,700)
Tourist Bureau revenues	71	7,500	(7,429)	100	7,500	(7,400)
License & fee revenue	1,702	1,500	202	4,800	6,500	(1,700)
Building & development permits	10,374	12,000	(1,626)	12,300	16,000	(3,700)
Development agreements	-	500	(500)	-	1,000	(1,000)
Parking fines	2,624	19,500	(16,876)	3,000	26,000	(23,000)
Other fines	17,988	7,500	10,488	15,300	10,000	5,300
Cost recoveries from Water Util	168,375	168,375	-	224,500	224,500	-
Cost recoveries from Sewer Dept	36,600	36,540	60	48,800	48,800	-
Facility Rental	12,326	12,375	(49)	17,800	16,500	1,300
Land Leases	3,585	5,100	(1,515)	3,600	5,100	(1,500)
Interest on investments	30,773	33,750	(2,977)	24,100	45,000	(20,900)
Interest on outstanding taxes	25,149	54,000	(28,851)	44,800	72,000	(27,200)
Miscellaneous	5,601	-	5,601	55,600	50,000	5,600
Provincial and Federal grants	34,934	52,500	(17,566)	69,800	70,000	(200)
Farm Acreage Grant	1,194	1,100	94	1,200	1,100	100
EMO 911 Cost Recovery	-	1,600	(1,600)	1,600	1,600	-
Employment grants	13,534	8,400	5,134	7,000	8,400	(1,400)
PNS conditional grants	422,694	30,000	392,694	452,700	30,000	422,700
Other conditional grants	32,132	52,475	(20,343)	55,100	64,100	(9,000)
	<u>9,989,940</u>	<u>10,667,327</u>	<u>(677,387)</u>	<u>11,481,600</u>	<u>11,152,100</u>	<u>329,500</u>
EXPENSES						
Salary and wages	1,450,423	1,571,804	(121,381)	1,943,800	2,064,700	(120,900)
Employee Benefits	300,640	309,123	(8,483)	389,900	411,000	(21,100)
Seasonal Wages	334,167	501,478	(167,311)	364,100	556,300	(192,200)
Employee Benefits Seasonal wag	36,677	73,057	(36,380)	64,900	80,300	(15,400)
Meetings, Meals and Travel	5,098	18,726	(13,628)	10,600	25,600	(15,000)
Professional Development	37,460	72,826	(35,366)	42,600	95,000	(52,400)
Membership Dues & Fees	14,819	14,700	119	19,500	15,800	3,700
Advertising	10,131	25,050	(14,919)	13,200	32,900	(19,700)
Telecommunications	27,321	35,348	(8,027)	36,200	47,400	(11,200)
Office Expense	33,754	50,419	(16,665)	45,500	66,000	(20,500)
Legal	34,975	33,278	1,697	49,300	42,700	6,600
Insurance	110,455	88,314	22,141	118,700	96,000	22,700
Marketing and Communications	-	2,550	(2,550)	400	3,400	(3,000)
Audit	3,103	-	3,103	25,100	20,000	5,100
Honorariums	161,039	166,776	(5,737)	200,000	205,400	(5,400)
Miscellaneous	1,923	2,206	(283)	2,500	2,600	(100)
Heat	8,235	13,662	(5,427)	24,600	28,500	(3,900)
Utilities	81,496	97,760	(16,264)	119,000	124,600	(5,600)
Repairs and Maintenance	38,318	100,292	(61,974)	121,300	108,800	12,500
Vehicle Fuel	19,398	32,807	(13,409)	40,200	50,400	(10,200)
Vehicle Repairs & Maintenance	100,832	99,978	854	150,100	140,800	9,300
Vehicle Insurance	12,630	11,900	730	12,800	11,900	900
Operational Equip & Supplies	401,664	505,051	(103,387)	511,100	598,300	(87,200)
Equipment Maintenance	14,791	7,500	7,291	17,300	10,000	7,300
Equipment Rentals	2,657	-	2,657	2,700	-	2,700
Program Expenditures	39,001	68,868	(29,867)	49,800	77,600	(27,800)
Contracted Services	2,004,216	2,101,173	(96,957)	2,526,600	2,635,600	(109,000)
Grants to Organizations	87,850	235,200	(147,350)	107,900	245,200	(137,300)
Licenses and Permits	2,681	-	2,681	3,500	3,300	200
Tax Exemptions	103,301	112,455	(9,154)	103,300	112,500	(9,200)
Election	24,281	35,000	(10,719)	24,500	35,000	(10,500)
Partner Contributions	1,225,597	1,386,625	(161,028)	1,689,900	1,767,100	(77,200)
Other debt charges	13,260	9,850	3,410	2,500	10,300	(7,800)
Debenture interest	-	-	-	-	-	-
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	<u>6,742,193</u>	<u>7,783,776</u>	<u>(1,041,583)</u>	<u>8,835,900</u>	<u>9,727,500</u>	<u>(891,600)</u>
Net Operational Surplus (Deficit)	<u>3,247,747</u>	<u>2,883,551</u>	<u>364,196</u>	<u>2,645,700</u>	<u>1,424,600</u>	<u>1,221,100</u>
Capital Program & Reserves						
Principal Debenture Repayments	562,886	562,900	(14)	562,900	562,900	-
Debenture Interest	151,592	162,378	(10,786)	166,200	162,400	3,800
Transfer to/(from) Operating Reserves	-	-	-	389,700	(300,000)	689,700
Transfer to Capital Reserves	-	-	-	999,300	999,300	-
	<u>714,478</u>	<u>725,278</u>	<u>(10,800)</u>	<u>2,118,100</u>	<u>1,424,600</u>	<u>693,500</u>
Net Surplus (Deficit)	<u>\$ 2,533,269</u>	<u>\$ 2,158,273</u>	<u>\$ 374,996</u>	<u>\$ 527,600</u>	<u>\$ -</u>	<u>\$ 527,600</u>

Town of Wolfville
All Divisions - Exp variance by %
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance	
	Actual	Budget	over(under)	Forecast	Budget	\$	%
	31-Dec-20	31-Dec-20	VARIANCE	03/31/21	03/31/21		
REVENUES							
Taxes and grant in lieu of taxes	\$ 8,534,079	\$ 9,495,959	\$ (961,880)	\$ 9,606,500	\$ 9,546,000	\$ 60,500	.63%
Tax Certificates & ByLaws	750	1,350	(600)	1,100	1,800	(700)	(38.89%)
Kings County Fire Protection	242,788	231,600	11,188	318,200	308,800	9,400	3.04%
REMO Cost Recovery	60,000	60,000	-	62,700	80,000	(17,300)	(21.63%)
Zoning & Subdivision approvals	920	600	320	900	600	300	50.00%
Building Inspection Cost Recove	2,913	-	2,913	2,900	-	2,900	#DIV/0!
Job Cost billings	4,500	10,000	(5,500)	4,500	10,000	(5,500)	(55.00%)
Sewer Rates	313,329	337,470	(24,141)	420,300	451,500	(31,200)	(6.91%)
Kings County Sewer Contribution	-	-	-	2,000	2,000	-	.00%
Kings County Recreation Contrib	-	-	-	10,000	15,000	(5,000)	(33.33%)
Program fees	5,800	13,333	(7,533)	5,800	20,000	(14,200)	(71.00%)
Festival & events revenues	609	-	609	-	-	-	#DIV/0!
Facility fees & cost recoveries	4,596	12,300	(7,704)	4,600	12,300	(7,700)	(62.60%)
Tourist Bureau revenues	71	7,500	(7,429)	100	7,500	(7,400)	(98.67%)
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Building & development permits	10,374	12,000	(1,626)	12,300	16,000	(3,700)	(23.13%)
Development agreements	-	500	(500)	-	1,000	(1,000)	(100.00%)
Parking fines	2,624	19,500	(16,876)	3,000	26,000	(23,000)	(88.46%)
Other fines	17,988	7,500	10,488	15,300	10,000	5,300	53.00%
Cost recoveries from Water Util	168,375	168,375	-	224,500	224,500	-	.00%
Cost recoveries from Sewer Dept	36,600	36,540	60	48,800	48,800	-	.00%
Facility Rental	12,326	12,375	(49)	17,800	16,500	1,300	7.88%
Land Leases	3,585	5,100	(1,515)	3,600	5,100	(1,500)	(29.41%)
Interest on investments	30,773	33,750	(2,977)	24,100	45,000	(20,900)	(46.44%)
Interest on outstanding taxes	25,149	54,000	(28,851)	44,800	72,000	(27,200)	(37.78%)
Miscellaneous	5,601	-	5,601	55,600	50,000	5,600	11.20%
Provincial and Federal grants	34,934	52,500	(17,566)	69,800	70,000	(200)	(0.29%)
Farm Acreage Grant	1,194	1,100	94	1,200	1,100	100	9.09%
EMO 911 Cost Recovery	-	1,600	(1,600)	1,600	1,600	-	.00%
Employment grants	13,534	8,400	5,134	7,000	8,400	(1,400)	(16.67%)
PNS conditional grants	422,694	30,000	392,694	452,700	30,000	422,700	1,409.00%
Other conditional grants	32,132	52,475	(20,343)	55,100	64,100	(9,000)	(14.04%)
	<u>9,989,940</u>	<u>10,667,327</u>	<u>(677,387)</u>	<u>11,481,600</u>	<u>11,152,100</u>	<u>329,500</u>	
EXPENSES							
Equipment Rentals	2,657	-	2,657	2,700	-	2,700	#DIV/0!
Debtenture interest	114,915	89,321	25,594	101,300	82,100	19,200	23.39%
Equipment Maintenance	14,791	7,500	7,291	17,300	10,000	7,300	73.00%
Audit	3,103	-	3,103	25,100	20,000	5,100	25.50%
Insurance	110,455	88,314	22,141	118,700	96,000	22,700	23.65%
Membership Dues & Fees	14,819	14,700	119	19,500	15,800	3,700	23.42%
Legal	34,975	33,278	1,697	49,300	42,700	6,600	15.46%
Repairs and Maintenance	38,318	100,292	(61,974)	121,300	108,800	12,500	11.49%
Vehicle Insurance	12,630	11,900	730	12,800	11,900	900	7.56%
Vehicle Repairs & Maintenance	100,832	99,978	854	150,100	140,800	9,300	6.61%
Licenses and Permits	2,681	-	2,681	3,500	3,300	200	6.06%
Doubtful accounts allowance	-	-	-	2,500	2,500	-	.00%
Honorariums	161,039	166,776	(5,737)	200,000	205,400	(5,400)	(2.63%)
Miscellaneous	1,923	2,206	(283)	2,500	2,600	(100)	(3.85%)
Contracted Services	2,004,216	2,101,173	(96,957)	2,526,600	2,635,600	(109,000)	(4.14%)
Partner Contributions	1,225,597	1,386,625	(161,028)	1,689,900	1,767,100	(77,200)	(4.37%)
Utilities	81,496	97,760	(16,264)	119,000	124,600	(5,600)	(4.49%)
Employee Benefits	300,640	309,123	(8,483)	389,900	411,000	(21,100)	(5.13%)
Salary and wages	1,450,423	1,571,804	(121,381)	1,943,800	2,064,700	(120,900)	(5.86%)
Tax Exemptions	103,301	112,455	(9,154)	103,300	112,500	(9,200)	(8.18%)
Heat	8,235	13,662	(5,427)	24,600	28,500	(3,900)	(13.68%)
Operational Equip & Supplies	401,664	505,051	(103,387)	511,100	598,300	(87,200)	(14.57%)
Employee Benefits Seasonal wag	36,677	73,057	(36,380)	64,900	80,300	(15,400)	(19.18%)
Vehicle Fuel	19,398	32,807	(13,409)	40,200	50,400	(10,200)	(20.24%)
Telecommunications	27,321	35,348	(8,027)	36,200	47,400	(11,200)	(23.63%)
Election	24,281	35,000	(10,719)	24,500	35,000	(10,500)	(30.00%)
Office Expense	33,754	50,419	(16,665)	45,500	66,000	(20,500)	(31.06%)
Seasonal Wages	334,167	501,478	(167,311)	364,100	556,300	(192,200)	(34.55%)
Program Expenditures	39,001	68,868	(29,867)	49,800	77,600	(27,800)	(35.82%)
Professional Development	37,460	72,826	(35,366)	42,600	95,000	(52,400)	(55.16%)
Grants to Organizations	87,850	235,200	(147,350)	107,900	245,200	(137,300)	(56.00%)
Meetings, Meals and Travel	5,098	18,726	(13,628)	10,600	25,600	(15,000)	(58.59%)
Advertising	10,131	25,050	(14,919)	13,200	32,900	(19,700)	(59.88%)
Other debt charges	13,260	9,850	3,410	2,500	10,300	(7,800)	(75.73%)
Marketing and Communications	-	2,550	(2,550)	400	3,400	(3,000)	(88.24%)
	<u>6,857,108</u>	<u>7,873,097</u>	<u>(1,015,989)</u>	<u>8,937,200</u>	<u>9,809,600</u>	<u>(872,400)</u>	
Net Operational Surplus (Deficit)	<u>3,132,832</u>	<u>2,794,230</u>	<u>338,602</u>	<u>2,544,400</u>	<u>1,342,500</u>	<u>1,201,900</u>	
Capital Program & Reserves							
Principal Debtenture Repayments	562,886	562,900	(14)	562,900	562,900	-	
Debtenture Interest	151,592	162,378	(10,786)	166,200	162,400	3,800	
Transfer to/(from) Operating Reserves	-	-	-	389,700	(300,000)	689,700	
Transfer to Capital Reserves	-	-	-	999,300	999,300	-	
	<u>714,478</u>	<u>725,278</u>	<u>(10,800)</u>	<u>2,118,100</u>	<u>1,424,600</u>	<u>693,500</u>	
Net Surplus (Deficit)	<u>\$ 2,418,354</u>	<u>\$ 2,068,952</u>	<u>\$ 349,402</u>	<u>\$ 426,300</u>	<u>\$ (82,100)</u>	<u>\$ 508,400</u>	

Town of Wolfville
All Divisions - Exp Variance by \$
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	over(under)	Forecast	Budget	
	31-Dec-20	31-Dec-20	VARIANCE	03/31/21	03/31/21	
REVENUES						
Taxes and grant in lieu of taxes	\$ 8,534,079	\$ 9,495,959	\$ (961,880)	\$ 9,606,500	\$ 9,546,000	\$ 60,500
Tax Certificates & ByLaws	750	1,350	(600)	1,100	1,800	(700)
Kings County Fire Protection	242,788	231,600	11,188	318,200	308,800	9,400
REMO Cost Recovery	60,000	60,000	-	62,700	80,000	(17,300)
Zoning & Subdivision approvals	920	600	320	900	600	300
Building Inspection Cost Recove	2,913	-	2,913	2,900	-	2,900
Job Cost billings	4,500	10,000	(5,500)	4,500	10,000	(5,500)
Sewer Rates	313,329	337,470	(24,141)	420,300	451,500	(31,200)
Kings County Sewer Contribution	-	-	-	2,000	2,000	-
Kings County Recreation Contrib	-	-	-	10,000	15,000	(5,000)
Program fees	5,800	13,333	(7,533)	5,800	20,000	(14,200)
Festival & events revenues	609	-	609	-	-	-
Facility fees & cost recoveries	4,596	12,300	(7,704)	4,600	12,300	(7,700)
Tourist Bureau revenues	71	7,500	(7,429)	100	7,500	(7,400)
License & fee revenue	1,702	1,500	202	4,800	6,500	(1,700)
Building & development permits	10,374	12,000	(1,626)	12,300	16,000	(3,700)
Development agreements	-	500	(500)	-	1,000	(1,000)
Parking fines	2,624	19,500	(16,876)	3,000	26,000	(23,000)
Other fines	17,988	7,500	10,488	15,300	10,000	5,300
Cost recoveries from Water Util	168,375	168,375	-	224,500	224,500	-
Cost recoveries from Sewer Dept	36,600	36,540	60	48,800	48,800	-
Facility Rental	12,326	12,375	(49)	17,800	16,500	1,300
Land Leases	3,585	5,100	(1,515)	3,600	5,100	(1,500)
Interest on investments	30,773	33,750	(2,977)	24,100	45,000	(20,900)
Interest on outstanding taxes	25,149	54,000	(28,851)	44,800	72,000	(27,200)
Miscellaneous	5,601	-	5,601	55,600	50,000	5,600
Provincial and Federal grants	34,934	52,500	(17,566)	69,800	70,000	(200)
Farm Acreage Grant	1,194	1,100	94	1,200	1,100	100
EMO 911 Cost Recovery	-	1,600	(1,600)	1,600	1,600	-
Employment grants	13,534	8,400	5,134	7,000	8,400	(1,400)
PNS conditional grants	422,694	30,000	392,694	452,700	30,000	422,700
Other conditional grants	32,132	52,475	(20,343)	55,100	64,100	(9,000)
	<u>9,989,940</u>	<u>10,667,327</u>	<u>(677,387)</u>	<u>11,481,600</u>	<u>11,152,100</u>	<u>329,500</u>
EXPENSES						
Insurance	110,455	88,314	22,141	118,700	96,000	22,700
Repairs and Maintenance	38,318	100,292	(61,974)	121,300	108,800	12,500
Vehicle Repairs & Maintenance	100,832	99,978	854	150,100	140,800	9,300
Equipment Maintenance	14,791	7,500	7,291	17,300	10,000	7,300
Legal	34,975	33,278	1,697	49,300	42,700	6,600
Audit	3,103	-	3,103	25,100	20,000	5,100
Membership Dues & Fees	14,819	14,700	119	19,500	15,800	3,700
Equipment Rentals	2,657	-	2,657	2,700	-	2,700
Vehicle Insurance	12,630	11,900	730	12,800	11,900	900
Licenses and Permits	2,681	-	2,681	3,500	3,300	200
Doubtful accounts allowance	-	-	-	2,500	2,500	-
Miscellaneous	1,923	2,206	(283)	2,500	2,600	(100)
Marketing and Communications	-	2,550	(2,550)	400	3,400	(3,000)
Heat	8,235	13,662	(5,427)	24,600	28,500	(3,900)
Honorariums	161,039	166,776	(5,737)	200,000	205,400	(5,400)
Utilities	81,496	97,760	(16,264)	119,000	124,600	(5,600)
Other debt charges	13,260	9,850	3,410	2,500	10,300	(7,800)
Tax Exemptions	103,301	112,455	(9,154)	103,300	112,500	(9,200)
Vehicle Fuel	19,398	32,807	(13,409)	40,200	50,400	(10,200)
Election	24,281	35,000	(10,719)	24,500	35,000	(10,500)
Telecommunications	27,321	35,348	(8,027)	36,200	47,400	(11,200)
Meetings, Meals and Travel	5,098	18,726	(13,628)	10,600	25,600	(15,000)
Employee Benefits Seasonal wag	36,677	73,057	(36,380)	64,900	80,300	(15,400)
Advertising	10,131	25,050	(14,919)	13,200	32,900	(19,700)
Office Expense	33,754	50,419	(16,665)	45,500	66,000	(20,500)
Employee Benefits	300,640	309,123	(8,483)	389,900	411,000	(21,100)
Program Expenditures	39,001	68,868	(29,867)	49,800	77,600	(27,800)
Professional Development	37,460	72,826	(35,366)	42,600	95,000	(52,400)
Partner Contributions	1,225,597	1,386,625	(161,028)	1,689,900	1,767,100	(77,200)
Operational Equip & Supplies	401,664	505,051	(103,387)	511,100	598,300	(87,200)
Contracted Services	2,004,216	2,101,173	(96,957)	2,526,600	2,635,600	(109,000)
Salary and wages	1,450,423	1,571,804	(121,381)	1,943,800	2,064,700	(120,900)
Grants to Organizations	87,850	235,200	(147,350)	107,900	245,200	(137,300)
Seasonal Wages	334,167	501,478	(167,311)	364,100	556,300	(192,200)
	<u>6,742,193</u>	<u>7,783,776</u>	<u>(1,041,583)</u>	<u>8,835,900</u>	<u>9,727,500</u>	<u>(891,600)</u>
Net Operational Surplus (Deficit)	<u>3,247,747</u>	<u>2,883,551</u>	<u>364,196</u>	<u>2,645,700</u>	<u>1,424,600</u>	<u>1,221,100</u>
Capital Program & Reserves						
Principal Debenture Repayments	562,886	562,900	(14)	562,900	562,900	-
Debenture Interest	151,592	162,378	(10,786)	166,200	162,400	3,800
Transfer to/(from) Operating Reserves	-	-	-	389,700	(300,000)	689,700
Transfer to Capital Reserves	-	-	-	999,300	999,300	-
	<u>714,478</u>	<u>725,278</u>	<u>(10,800)</u>	<u>2,118,100</u>	<u>1,424,600</u>	<u>693,500</u>
Net Surplus (Deficit)	<u>\$ 2,533,269</u>	<u>\$ 2,158,273</u>	<u>\$ 374,996</u>	<u>\$ 527,600</u>	<u>\$ -</u>	<u>\$ 527,600</u>

Town of Wolfville
General Government Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Residential Tax	6,360,526	6,360,600	(74)	6,360,500	6,360,600	(100)
Resource Tax	12,442	13,200	(758)	12,400	13,200	(800)
Commercial Tax	1,297,276	1,277,000	20,276	1,295,500	1,277,000	18,500
Aliant	15,484	20,000	(4,516)	20,500	20,000	500
NSPI Grant	4,447	3,600	847	4,400	3,600	800
HST Offset Grant	36,243	45,000	(8,757)	36,200	45,000	(8,800)
Deed Transfer Tax	386,124	289,959	96,165	446,400	340,000	106,400
Commercial Area Rate	30,396	100,000	(69,604)	30,400	100,000	(69,600)
Post Office GILT	-	20,500	(20,500)	20,500	20,500	-
Acadia GILT	-	970,000	(970,000)	988,600	970,000	18,600
Tax Certificates & ByLaws	750	1,350	(600)	1,100	1,800	(700)
Kings County Fire Protection	107,291	105,900	1,391	142,100	141,200	900
Cost recoveries from Water Util	82,050	82,050	-	109,400	109,400	-
Cost recoveries from Sewer Dept	2,625	2,625	-	3,500	3,500	-
Facility Rental	12,326	12,375	(49)	17,800	16,500	1,300
Land Leases	200	200	-	200	200	-
Interest on investments	30,773	33,750	(2,977)	24,100	45,000	(20,900)
Interest on outstanding taxes	25,149	54,000	(28,851)	44,800	72,000	(27,200)
Miscellaneous	3,717	-	3,717	53,800	50,000	3,800
Equilization Grant	34,934	52,500	(17,566)	69,800	70,000	(200)
Farm Acreage Grant	1,194	1,100	94	1,200	1,100	100
PNS conditional grants	404,738	-	404,738	404,700	-	404,700
	<u>8,848,685</u>	<u>9,445,709</u>	<u>(597,024)</u>	<u>10,087,900</u>	<u>9,660,600</u>	<u>427,300</u>
EXPENSES						
Salary and wages	474,157	483,163	(9,006)	619,000	629,300	(10,300)
Employee Benefits	93,437	96,243	(2,806)	124,700	128,600	(3,900)
Seasonal Wages	-	38,460	(38,460)	-	50,000	(50,000)
Employee Benefits Seasonal wag	-	3,849	(3,849)	-	5,000	(5,000)
Meals and Travel	598	8,095	(7,497)	3,000	10,100	(7,100)
Professional Development	35,104	61,576	(26,472)	36,200	80,000	(43,800)
Membership Dues & Fees	8,687	6,900	1,787	10,100	7,000	3,100
Advertising	5,826	5,925	(99)	7,500	7,900	(400)
Telecommunications	10,885	12,479	(1,594)	13,800	16,800	(3,000)
Office Expense	22,473	28,510	(6,037)	31,300	36,800	(5,500)
Legal	16,446	12,500	3,946	22,100	15,000	7,100
Insurance	107,280	86,700	20,580	112,300	90,000	22,300
Marketing and Communications	-	1,800	(1,800)	100	2,400	(2,300)
Audit	3,103	-	3,103	25,100	20,000	5,100
Stipends/Honorariums	127,022	128,376	(1,354)	165,900	167,000	(1,100)
Miscellaneous	1,923	2,206	(283)	2,500	2,600	(100)
Heat	5,882	6,682	(800)	14,500	15,400	(900)
Utilities	3,440	4,275	(835)	5,300	5,700	(400)
Repairs and Maintenance	10,619	23,650	(13,031)	55,900	23,000	32,900
Operational Equip & Supplies	78,749	93,981	(15,232)	87,100	99,600	(12,500)
Contracted Services	30,227	82,800	(52,573)	57,800	95,000	(37,200)
Grants to Organizations	39,500	140,500	(101,000)	59,500	145,500	(86,000)
Tax Exemptions	103,301	112,455	(9,154)	103,300	112,500	(9,200)
Election	24,281	35,000	(10,719)	24,500	35,000	(10,500)
Other debt charges	13,260	9,850	3,410	2,500	10,300	(7,800)
Debenture interest	-	-	-	-	-	-
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	<u>1,216,200</u>	<u>1,487,475</u>	<u>(271,275)</u>	<u>1,586,500</u>	<u>1,815,000</u>	<u>(228,500)</u>
Net Division Surplus (Deficit)	<u>7,632,485</u>	<u>7,958,234</u>	<u>(325,749)</u>	<u>8,501,400</u>	<u>7,845,600</u>	<u>655,800</u>

Town of Wolfville
Legislative
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Employee Benefits	3,730	5,042	(1,312)	5,100	6,500	(1,400)
Meetings, Meals and Travel	-	5,078	(5,078)	2,000	6,100	(4,100)
Professional Development	11,659	20,329	(8,670)	12,300	25,000	(12,700)
Membership Dues & Fees	4,442	5,000	(558)	5,700	5,000	700
Advertising	391	150	241	500	300	200
Telecommunications	2,162	2,592	(430)	3,000	3,500	(500)
Stipends & Honorariums	127,022	128,376	(1,354)	165,900	167,000	(1,100)
Miscellaneous	1,846	1,906	(60)	2,400	2,200	200
Contracted Services		-	-		-	-
	<u>151,252</u>	<u>168,473</u>	<u>(17,221)</u>	<u>196,900</u>	<u>215,600</u>	<u>(18,700)</u>
Net Department Surplus (Deficit)	<u>(151,252)</u>	<u>(168,473)</u>	<u>17,221</u>	<u>(196,900)</u>	<u>(215,600)</u>	<u>18,700</u>

Town of Wolfville
General Administration
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Cost recoveries from Water Util	7,350	7,350	-	9,800	9,800	-
Cost recoveries from Sewer Dept	2,625	2,625	-	3,500	3,500	-
Miscellaneous	-	-	-	-	-	-
TOTAL REVENUE	9,975	9,975	-	13,300	13,300	-
EXPENSES						
Salary and wages	236,962	241,633	(4,671)	309,100	314,200	(5,100)
Employee Benefits	39,138	39,871	(733)	53,500	56,900	(3,400)
Seasonal Wages	-	38,460	(38,460)	-	50,000	(50,000)
Employee Benefits Seasonal wag	-	3,849	(3,849)	-	5,000	(5,000)
Meetings, Meals and Travel	218	1,875	(1,657)	100	2,500	(2,400)
Membership Dues & Fees	3,318	1,100	2,218	3,400	1,200	2,200
Advertising	5,435	5,475	(40)	7,000	7,200	(200)
Telecommunications	2,578	2,430	148	3,700	3,300	400
Office Expense	646	900	(254)	800	1,200	(400)
Legal	7,766	7,500	266	12,400	10,000	2,400
Marketing and Communications	-	1,800	(1,800)	100	2,400	(2,300)
Miscellaneous	50	-	50	-	-	-
Program Expenditures	-	1,500	(1,500)	-	2,000	(2,000)
Contracted Services	-	40,000	(40,000)	20,000	50,000	(30,000)
Election	24,281	35,000	10,719	24,500	35,000	10,500
	320,392	421,393	(101,001)	434,600	540,900	(106,300)
Net Department Surplus (Deficit)	(310,417)	(411,418)	(101,001)	(421,300)	(527,600)	(106,300)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	110,000	(110,000)
Net Surplus (Deficit)	\$ (310,417)	\$ (411,418)	\$ (101,001)	\$ (421,300)	\$ (417,600)	\$ (216,300)

Town of Wolfville
Human Resources
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Miscellaneous		-	-	-		-
Employment grants		-	-			-
PNS conditional grants		-	-			-
Other conditional grants		-	-			-
	-	-	-	-	-	-
EXPENSES						
Employee Benefits	8,922	6,750	2,172	12,000	9,000	3,000
Meetings, Meals and Travel	159	675	(516)	400	900	(500)
Professional Development	23,445	41,247	(17,802)	23,900	55,000	(31,100)
Membership Dues & Fees	223		223	300		300
Telecommunications			-			-
Office Expense	255	-	255	300	-	300
Legal	8,680	5,000	3,680	9,700	5,000	4,700
Operational Equip & Supplies	20,258	9,350	10,908	21,000	9,600	11,400
	61,942	63,022	(1,080)	67,600	79,500	(11,900)
Net Department Surplus (Deficit)	(61,942)	(63,022)	1,080	(67,600)	(79,500)	11,900

Town of Wolfville
Finance
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Tax Certificates & ByLaws	750	1,350	(600)	1,100	1,800	(700)
Cost recoveries from Water Util	50,025	50,025	-	66,700	66,700	-
Miscellaneous	2,005	-	(2,005)	2,000	-	(2,000)
	<u>52,780</u>	<u>51,375</u>	<u>(2,605)</u>	<u>69,800</u>	<u>68,500</u>	<u>(2,700)</u>
EXPENSES						
Salary and wages	179,054	178,732	322	233,700	233,400	300
Employee Benefits	30,823	32,171	(1,348)	39,300	40,100	(800)
Meetings, Meals and Travel	-	317	(317)	200	400	(200)
Membership Dues & Fees	704	800	(96)	700	800	(100)
Telecommunications	807	810	(3)	1,100	1,100	-
Office Expense	990	2,070	(1,080)	1,600	2,800	(1,200)
Audit	3,103	-	3,103	25,100	20,000	5,100
Miscellaneous	27	300	(273)	100	400	(300)
Contracted Services	-	-	-	-	-	-
	<u>215,508</u>	<u>215,200</u>	<u>308</u>	<u>301,800</u>	<u>299,000</u>	<u>2,800</u>
Net Department Surplus (Deficit)	<u>(162,728)</u>	<u>(163,825)</u>	<u>(2,913)</u>	<u>(232,000)</u>	<u>(230,500)</u>	<u>(5,500)</u>

Town of Wolfville
Information Technology
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES			-			-
Cost recoveries from Water Util	15,750	15,750	-	21,000	21,000	-
Miscellaneous	774	-	774	800		(800)
	<u>16,524</u>	<u>15,750</u>	<u>774</u>	<u>21,800</u>	<u>21,000</u>	<u>(800)</u>
EXPENSES						
Salary and wages	53,727	55,309	(1,582)	70,300	71,900	(1,600)
Employee Benefits	10,360	11,060	(700)	14,200	14,300	(100)
Seasonal Wages	-	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-	-
Meetings, Meals and Travel	-	150	(150)	-	200	(200)
Telecommunications	4,031	5,279	(1,248)	4,200	7,000	(2,800)
Operational Equip & Supplies	57,938	77,134	(19,196)	66,100	80,000	(13,900)
Contracted Services	30,227	42,800	(12,573)	37,800	45,000	(7,200)
	<u>156,283</u>	<u>191,732</u>	<u>(35,449)</u>	<u>192,600</u>	<u>218,400</u>	<u>(25,800)</u>
Net Department Surplus (Deficit)	<u>(139,759)</u>	<u>(175,982)</u>	<u>36,223</u>	<u>(170,800)</u>	<u>(197,400)</u>	<u>25,000</u>

Town of Wolfville
 General Government Common Services
 For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES			-			-
Cost recoveries from Water Util	8,925	8,925	-	11,900	11,900	-
TOTAL REVENUE	8,925	8,925	-	11,900	11,900	-
EXPENSES						
Salary and wages	4,414	7,489	(3,075)	5,900	9,800	(3,900)
Employee Benefits	464	1,349	(885)	600	1,800	(1,200)
Meetings, Meals and Travel	221	-	221	300	-	300
Advertising	-	300	(300)	-	400	(400)
Telecommunications	1,307	1,368	(61)	1,800	1,900	(100)
Office Expense	20,582	25,540	(4,958)	28,600	32,800	(4,200)
Heat	5,882	6,682	(800)	14,500	15,400	(900)
Utilities	3,440	4,275	(835)	5,300	5,700	(400)
Repairs and Maintenance	10,619	23,650	(13,031)	55,900	23,000	32,900
Operational Equip & Supplies	553	7,497	(6,944)		10,000	(10,000)
Contracted Services	-	-	-			-
	47,482	78,150	(30,668)	112,900	100,800	12,100
Net Department Surplus (Deficit)	(38,557)	(69,225)	30,668	(101,000)	(88,900)	(12,100)

Town of Wolfville
Other General Government
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Residential Tax	6,360,526	6,360,600	(74)	6,360,500	6,360,600	(100)
Resource Tax	12,442	13,200	(758)	12,400	13,200	(800)
Commercial Tax	1,297,276	1,277,000	20,276	1,295,500	1,277,000	18,500
Aliant	15,484	20,000	(4,516)	20,500	20,000	500
NSPI Grant	4,447	3,600	847	4,400	3,600	800
HST Offset Grant	36,243	45,000	(8,757)	36,200	45,000	(8,800)
Deed Transfer Tax	386,124	289,959	96,165	446,400	340,000	106,400
Downtown Commercial Area Rate	-	-	-	-	-	-
Commercial Area Rate	30,396	100,000	(69,604)	30,400	100,000	(69,600)
Post Office GILT	-	20,500	(20,500)	20,500	20,500	-
Acadia GILT	-	970,000	(970,000)	988,600	970,000	18,600
Kings County Fire Protection	107,291	105,900	1,391	142,100	141,200	900
Facility Rental	12,326	12,375	(49)	17,800	16,500	1,300
Land Leases	200	200	-	200	200	-
Interest on investments	30,773	33,750	(2,977)	24,100	45,000	(20,900)
Interest on outstanding taxes	25,149	54,000	(28,851)	44,800	72,000	(27,200)
Miscellaneous	938	-	938	51,000	50,000	1,000
Equilization Grant	34,934	52,500	(17,566)	69,800	70,000	(200)
Farm Acreage Grant	1,194	1,100	94	1,200	1,100	100
PNS conditional grants	404,738	-	404,738	404,700	-	404,700
TOTAL REVENUE	8,760,481	9,359,684	(599,203)	9,971,100	9,545,900	425,200
EXPENSES						
Insurance	107,280	86,700	20,580	112,300	90,000	22,300
Miscellaneous	-	-	-	-	-	-
Grants to Organizations	39,500	140,500	(101,000)	59,500	145,500	(86,000)
Tax Exemptions	103,301	112,455	(9,154)	103,300	112,500	(9,200)
Other debt charges/bank fees	13,260	9,850	3,410	2,500	10,300	(7,800)
Debenture interest	-	-	-	-	-	-
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	263,341	349,505	(86,164)	280,100	360,800	(80,700)
Net Department Surplus (Deficit)	8,497,140	9,010,179	(513,039)	9,691,000	9,185,100	505,900

Town of Wolfville
Protective Services Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Fire Protection Rate	391,141	396,100	(4,959)	391,100	396,100	(5,000)
Kings County Fire Protection	135,497	125,700	9,797	176,100	167,600	8,500
REMO Cost Recovery	60,000	60,000	-	62,700	80,000	(17,300)
License & fee revenue	622	-	622	3,800	5,000	(1,200)
Parking fines	2,624	19,500	(16,876)	3,000	26,000	(23,000)
Other fines	17,988	7,500	10,488	15,300	10,000	5,300
Miscellaneous	507	-	507	500	-	500
EMO 911 Cost Recovery	-	1,600	(1,600)	1,600	1,600	-
Other conditional grants	-	-	-	-	-	-
	<u>608,379</u>	<u>610,400</u>	<u>(2,021)</u>	<u>654,100</u>	<u>686,300</u>	<u>(32,200)</u>
EXPENSES						
Salary and wages	151,385	158,620	(7,235)	199,300	207,000	(7,700)
Employee Benefits	22,986	26,767	(3,781)	31,200	34,500	(3,300)
Seasonal Wages	6,678	12,095	(5,417)	11,100	16,600	(5,500)
Employee Benefits Seasonal wag	873	1,209	(336)	1,000	1,700	(700)
Meals and Travel	1,627	5,331	(3,704)	2,500	7,100	(4,600)
Professional Development	2,356	11,250	(8,894)	6,400	15,000	(8,600)
Membership Dues & Fees	150	900	(750)	1,400	1,400	-
Advertising	-	-	-	-	-	-
Telecommunications	6,833	7,479	(646)	9,300	10,000	(700)
Office Expense	146	7,044	(6,898)	200	9,400	(9,200)
Legal	3,828	5,775	(1,947)	7,000	7,700	(700)
Insurance	3,175	1,614	1,561	6,400	6,000	400
Marketing and Communications	-	750	(750)	300	1,000	(700)
Stipends & Honorariums	34,017	38,400	(4,383)	34,100	38,400	(4,300)
Heat	851	2,480	(1,629)	3,400	4,100	(700)
Utilities	10,977	12,020	(1,043)	15,100	17,200	(2,100)
Repairs and Maintenance	9,083	12,342	(3,259)	16,500	16,400	100
Vehicle Fuel	2,835	4,500	(1,665)	4,700	6,000	(1,300)
Vehicle Repairs & Maintenance	35,097	35,295	(198)	49,100	47,100	2,000
Vehicle Insurance	6,036	4,900	1,136	6,100	4,900	1,200
Operational Equip & Supplies	46,133	60,169	(14,036)	62,100	76,400	(14,300)
Equipment Maintenance	14,791	7,500	7,291	17,300	10,000	7,300
Contracted Services	1,445,062	1,458,198	(13,136)	1,920,200	1,942,200	(22,000)
Grants to Organizations	-	15,000	(15,000)	-	20,000	(20,000)
Licenses and Permits	1,311	-	1,311	1,800	1,800	-
Debenture interest	4,018	4,000	18	4,000	4,000	-
	<u>1,810,248</u>	<u>1,893,638</u>	<u>(83,390)</u>	<u>2,410,500</u>	<u>2,505,900</u>	<u>(95,400)</u>
Net Division Surplus (Deficit)	<u>(1,201,869)</u>	<u>(1,283,238)</u>	<u>81,369</u>	<u>(1,756,400)</u>	<u>(1,819,600)</u>	<u>63,200</u>

Town of Wolfville
Police and Law Enforcement
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Other fines	17,988	7,500	10,488	15,300	10,000	5,300
	<u>17,988</u>	<u>7,500</u>	<u>10,488</u>	<u>15,300</u>	<u>10,000</u>	<u>5,300</u>
EXPENSES						
Salary and wages	2,619	4,267	(1,648)	4,300	5,600	(1,300)
Employee Benefits	238	811	(573)	400	1,100	(700)
Legal	3,828	3,375	453	7,000	4,500	2,500
Utilities	2,058	2,420	(362)	3,200	3,500	(300)
Repairs and Maintenance	2,942	2,400	542	3,700	3,200	500
Contracted Services	1,104,963	1,110,027	(5,064)	1,472,000	1,478,400	(6,400)
	<u>1,116,648</u>	<u>1,123,300</u>	<u>(6,652)</u>	<u>1,490,600</u>	<u>1,496,300</u>	<u>(5,700)</u>
Net Department Surplus (Deficit)	<u>(1,098,660)</u>	<u>(1,115,800)</u>	<u>17,140</u>	<u>(1,475,300)</u>	<u>(1,486,300)</u>	<u>11,000</u>

Town of Wolfville
Bylaw Enforcement
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Parking fines	2,624	19,500	(16,876)	3,000	26,000	(23,000)
Other fines	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
	<u>2,624</u>	<u>19,500</u>	<u>(16,876)</u>	<u>3,000</u>	<u>26,000</u>	<u>(23,000)</u>
EXPENSES						
Salary and wages	47,900	48,140	(240)	63,700	62,600	1,100
Employee Benefits	6,705	9,629	(2,924)	9,700	12,500	(2,800)
Seasonal Wages	-	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-	-
Meetings, Meals and Travel	46	150	(104)	200	200	-
Membership Dues & Fees	75	150	(75)	200	200	-
Telecommunications	718	900	(182)	1,000	1,200	(200)
Office Expense	146	750	(604)	200	1,000	(800)
Legal	-	2,400	(2,400)	-	3,200	(3,200)
Marketing and Communications	-	750	(750)	300	1,000	(700)
Vehicle Fuel	143	450	(307)	300	600	(300)
Vehicle Repairs & Maintenance	1,004	375	629	1,600	500	1,100
Vehicle Insurance	372	300	72	400	300	100
Operational Equip & Supplies	220	1,125	(905)	1,300	1,500	(200)
Contracted Services	20,591	28,950	(8,359)	21,900	38,600	(16,700)
Grants to Organizations	-	15,000	15,000	-	20,000	20,000
	<u>77,920</u>	<u>109,069</u>	<u>(31,149)</u>	<u>100,800</u>	<u>143,400</u>	<u>(42,600)</u>
Net Department Surplus (Deficit)	<u>(75,296)</u>	<u>(89,569)</u>	<u>14,273</u>	<u>(97,800)</u>	<u>(117,400)</u>	<u>19,600</u>

Town of Wolfville
Fire Service
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-21		03/31/21	03/31/21	
REVENUES						
Fire Protection Rate	391,141	396,100	(4,959)	391,100	396,100	(5,000)
Kings County Fire Protection	135,071	125,250	9,821	175,500	167,000	8,500
Miscellaneous	507	-	507	500	-	500
Other conditional grants	-	-	-	-	-	-
	<u>526,719</u>	<u>521,350</u>	<u>5,369</u>	<u>567,100</u>	<u>563,100</u>	<u>4,000</u>
EXPENSES						
Salary and wages	60,977	64,110	(3,133)	79,400	83,900	(4,500)
Employee Benefits	10,315	9,558	757	13,100	12,100	1,000
Meetings, Meals and Travel	1,468	1,431	37	2,100	1,900	200
Professional Development	2,356	11,250	(8,894)	6,400	15,000	(8,600)
Membership Dues & Fees	75	750	(675)	1,200	1,200	-
Telecommunications	5,885	6,579	(694)	8,000	8,800	(800)
Office Expense	-	750	(750)	-	1,000	(1,000)
Insurance	3,175	1,614	1,561	6,400	6,000	400
Marketing and Communications	-	-	-	-	-	-
Stipends & Honorariums	34,017	38,400	(4,383)	34,100	38,400	(4,300)
Heat	851	2,480	(1,629)	3,400	4,100	(700)
Utilities	8,919	9,600	(681)	11,900	13,700	(1,800)
Repairs and Maintenance	6,141	9,942	(3,801)	12,800	13,200	(400)
Vehicle Fuel	2,692	4,050	(1,358)	4,400	5,400	(1,000)
Vehicle Repairs & Maintenance	34,093	34,920	(827)	47,500	46,600	900
Vehicle Insurance	5,664	4,600	1,064	5,700	4,600	1,100
Operational Equip & Supplies	44,007	53,872	(9,865)	57,700	68,000	(10,300)
Equipment Maintenance	14,791	7,500	7,291	17,300	10,000	7,300
Contracted Services	310,758	307,971	2,787	411,300	410,200	1,100
Licenses and Permits	1,311	-	1,311	1,800	1,800	-
	<u>547,495</u>	<u>569,377</u>	<u>(21,882)</u>	<u>724,500</u>	<u>745,900</u>	<u>(21,400)</u>
Net Department Surplus (Deficit)	<u>(20,776)</u>	<u>(48,027)</u>	<u>27,251</u>	<u>(157,400)</u>	<u>(182,800)</u>	<u>25,400</u>

Town of Wolfville
Emergency Measures
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
REMO Cost Recovery	60,000	60,000	-	62,700	80,000	17,300
	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>62,700</u>	<u>80,000</u>	<u>17,300</u>
EXPENSES						
Salary and wages	39,711	40,531	820	51,600	52,700	1,100
Employee Benefits	6,055	6,531	476	7,900	8,500	600
Meetings, Meals and Travel	113	3,750	(3,637)	200	5,000	(4,800)
Advertising	-	-	-	-	-	-
Telecommunications	230	-	230	300	-	300
Office Expense	-	5,544	(5,544)	-	7,400	(7,400)
Operational Equip & Supplies	1,490	4,797	(3,307)	2,700	6,400	(3,700)
	<u>47,599</u>	<u>61,153</u>	<u>(13,554)</u>	<u>62,700</u>	<u>80,000</u>	<u>(17,300)</u>
Net Department Surplus (Deficit)	<u>12,401</u>	<u>(1,153)</u>	<u>13,554</u>	<u>-</u>	<u>-</u>	<u>17,300</u>

Town of Wolfville
Other Protective Service Costs
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Kings County Fire Protection	426	450	(24)	600	600	-
License & fee revenue	622	-	622	3,800	5,000	(1,200)
EMO 911 Cost Recovery	-	1,600	(1,600)	1,600	1,600	-
	<u>1,048</u>	<u>2,050</u>	<u>(1,002)</u>	<u>6,000</u>	<u>7,200</u>	<u>(1,200)</u>
EXPENSES						
Salary and wages	178	1,572	(1,394)	300	2,200	(1,900)
Employee Benefits	(327)	238	(565)	100	300	(200)
Seasonal Wages	6,678	12,095	(5,417)	11,100	16,600	(5,500)
Employee Benefits Seasonal wag	873	1,209	(336)	1,000	1,700	(700)
Operational Equip & Supplies	416	375	41	400	500	(100)
Contracted Services	8,750	11,250	(2,500)	15,000	15,000	-
Debenture interest	4,018	4,000	18	4,000	4,000	-
	<u>20,586</u>	<u>30,739</u>	<u>(10,153)</u>	<u>31,900</u>	<u>40,300</u>	<u>(8,400)</u>
Net Department Surplus (Deficit)	<u>(19,538)</u>	<u>(28,689)</u>	<u>9,151</u>	<u>(25,900)</u>	<u>(33,100)</u>	<u>7,200</u>

Town of Wolfville
Public Works Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Job Cost billings	4,500	10,000	(5,500)	4,500	10,000	(5,500)
Cost recoveries from Water Util	86,325	86,325	-	115,100	115,100	-
Cost recoveries from Sewer Dept	33,975	33,915	60	45,300	45,300	-
Land Leases	3,385	4,000	(615)	3,400	4,000	(600)
TOTAL REVENUE	128,185	134,240	(6,055)	168,300	174,400	(6,100)
EXPENSES						
Salary and wages	360,780	407,284	(46,504)	503,700	550,400	(46,700)
Employee Benefits	77,489	88,118	(10,629)	109,700	120,300	(10,600)
Meals and Travel	1,440	725	715	3,100	2,300	800
Membership Dues & Fees	166	600	(434)	1,200	1,100	100
Advertising	469	-	469	300	-	300
Telecommunications	2,852	3,150	(298)	3,800	4,200	(400)
Office Expense	3,332	2,715	617	4,500	3,600	900
Legal	2,805	-	2,805	3,500	-	3,500
Heat	1,502	4,500	(2,998)	6,700	9,000	(2,300)
Utilities	23,731	22,695	1,036	33,200	32,500	700
Repairs and Maintenance	10,668	47,550	(36,882)	40,200	50,400	(10,200)
Vehicle Fuel	11,222	21,207	(9,985)	28,500	36,900	(8,400)
Vehicle Repairs & Maintenance	33,677	40,758	(7,081)	64,600	65,300	(700)
Vehicle Insurance	3,259	4,200	(941)	3,300	4,200	(900)
Operational Equip & Supplies	108,584	118,600	(10,016)	171,500	177,300	(5,800)
Equipment Rentals	-	-	-	-	-	-
Contracted Services	438,993	424,325	14,668	435,800	441,000	(5,200)
Licenses and Permits	1,030	-	1,030	1,500	1,500	-
Debenture interest	126,189	133,478	(7,289)	133,700	133,500	200
	1,208,188	1,333,105	(124,917)	1,548,800	1,646,700	(97,900)
Net Division Surplus (Deficit)	(1,080,003)	(1,198,865)	118,862	(1,380,500)	(1,472,300)	91,800

Town of Wolfville
Public Works Common Services
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Cost recoveries from Water Util	60,675	60,675	-	80,900	80,900	-
Cost recoveries from Sewer Dept	18,600	18,540	60	24,800	24,800	-
TOTAL REVENUE	79,275	79,215	60	105,700	105,700	-
EXPENSES						
Salary and wages	129,934	129,321	613	170,400	168,300	2,100
Employee Benefits	21,018	21,413	(395)	30,400	27,900	2,500
Meetings, Meals and Travel	-	225	(225)	100	300	(200)
Membership Dues & Fees	166	600	(434)	1,200	1,100	100
Advertising	469	-	469	300	-	300
Telecommunications	2,852	3,150	(298)	3,800	4,200	(400)
Office Expense	3,332	2,715	617	4,500	3,600	900
Legal	2,805	-	2,805	3,500	-	3,500
Heat	1,502	4,500	(2,998)	6,700	9,000	(2,300)
Utilities	7,498	7,179	319	10,400	11,000	(600)
Repairs and Maintenance	10,668	47,550	(36,882)	40,200	50,400	(10,200)
Operational Equip & Supplies	270	2,500	(2,230)	100	3,000	(2,900)
Contracted Services	-	3,425	(3,425)	-	4,200	(4,200)
Licenses and Permits	1,030	-	1,030	1,500	1,500	-
	181,544	222,578	(41,034)	273,100	284,500	(11,400)
Net Department Surplus (Deficit)	(102,269)	(143,363)	41,094	(167,400)	(178,800)	11,400

Town of Wolfville
Roads and Streets
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Cost recoveries from Water Util	25,650	25,650	-	34,200	34,200	-
Cost recoveries from Sewer Dept	15,375	15,375	-	20,500	20,500	-
Miscellaneous	-	-	-	-	-	-
	<u>41,025</u>	<u>41,025</u>	<u>-</u>	<u>54,700</u>	<u>54,700</u>	<u>-</u>
EXPENSES						
Salary and wages	230,793	277,193	(46,400)	333,100	381,100	(48,000)
Employee Benefits	56,461	66,527	(10,066)	79,300	92,200	(12,900)
Seasonal Wages	-	12,000	(12,000)	-	12,000	(12,000)
Employee Benefits Seasonal wag	-	1,200	(1,200)	-	1,200	(1,200)
Meetings, Meals and Travel	1,440	500	940	3,000	2,000	1,000
Vehicle Fuel	11,222	21,207	(9,985)	28,500	36,900	(8,400)
Vehicle Repairs & Maintenance	33,677	40,758	(7,081)	64,600	65,300	(700)
Vehicle Insurance	3,259	4,200	(941)	3,300	4,200	(900)
Operational Equip & Supplies	70,131	56,800	13,331	126,600	111,400	15,200
Equipment Rentals	-	-	-	-	-	-
Contracted Services	405,213	376,400	28,813	390,400	385,000	5,400
	<u>812,196</u>	<u>856,785</u>	<u>(44,589)</u>	<u>1,028,800</u>	<u>1,091,300</u>	<u>(62,500)</u>
Net Department Surplus (Deficit)	<u>(771,171)</u>	<u>(815,760)</u>	<u>44,589</u>	<u>(974,100)</u>	<u>(1,036,600)</u>	<u>62,500</u>

Town of Wolfville
Street Lighting
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Utilities	16,233	15,516	717	22,800	21,500	1,300
Operational Equip & Supplies	908	7,200	(6,292)	3,100	9,600	(6,500)
Contracted Services	211	-	(211)	300	-	(300)
	<u>17,352</u>	<u>22,716</u>	<u>(5,364)</u>	<u>26,200</u>	<u>31,100</u>	<u>(4,900)</u>
Net Department Surplus (Deficit)	<u>(17,352)</u>	<u>(22,716)</u>	<u>5,364</u>	<u>(26,200)</u>	<u>(31,100)</u>	<u>4,900</u>

Town of Wolfville
Traffic Services
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Salary and wages	53	770	(717)	200	1,000	(800)
Employee Benefits	10	178	(168)	-	200	(200)
Operational Equip & Supplies	30,942	48,500	(17,558)	41,000	48,500	(7,500)
Contracted Services	33,569	44,500	(10,931)	38,600	44,500	(5,900)
	<u>64,574</u>	<u>93,948</u>	<u>(29,374)</u>	<u>79,800</u>	<u>94,200</u>	<u>(14,400)</u>
Net Department Surplus (Deficit)	(64,574)	(93,948)	29,374	(79,800)	(94,200)	14,400

Town of Wolfville
Other Road Transport
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Operational Equip & Supplies	6,333	3,600	2,733	700	4,800	(4,100)
Contracted Services		-	-	6,500	7,300	(800)
	<u>6,333</u>	<u>3,600</u>	<u>2,733</u>	<u>7,200</u>	<u>12,100</u>	<u>(4,900)</u>
Net Department Surplus (Deficit)	<u>(6,333)</u>	<u>(3,600)</u>	<u>(2,733)</u>	<u>(7,200)</u>	<u>(12,100)</u>	<u>4,900</u>

Town of Wolfville
Other Transportation Expenses
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Job Cost billings	4,500	10,000	(5,500)	4,500	10,000	(5,500)
Land Leases	3,385	4,000	(615)	3,400	4,000	(600)
	<u>7,885</u>	<u>14,000</u>	<u>(6,115)</u>	<u>7,900</u>	<u>14,000</u>	<u>(6,100)</u>
EXPENSES						
Debenture interest	126,189	133,478	(7,289)	133,700	133,500	200
	<u>126,189</u>	<u>133,478</u>	<u>(7,289)</u>	<u>133,700</u>	<u>133,500</u>	<u>200</u>
Net Department Surplus (Deficit)	<u>(118,304)</u>	<u>(119,478)</u>	<u>1,174</u>	<u>(125,800)</u>	<u>(119,500)</u>	<u>(6,300)</u>

Town of Wolfville
Sewer & Solid Waste Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUE						
Sewer Rates	313,329	337,470	(24,141)	420,300	451,500	(31,200)
Kings County Sewer Contribution	-	-	-	2,000	2,000	-
TOTAL REVENUE	313,329	337,470	(24,141)	422,300	453,500	(31,200)
EXPENSES						
Salary and wages	70,889	65,980	4,909	93,300	85,800	7,500
Employee Benefits	11,511	15,278	(3,767)	17,200	19,900	(2,700)
Telecommunications	400	-	400	600	-	600
Utilities	28,764	46,433	(17,669)	45,000	52,700	(7,700)
Repairs and Maintenance	-	-	-	-	-	-
Vehicle Fuel	999	-	999	1,400	-	1,400
Vehicle Repairs & Maintenance	16,114	13,425	2,689	21,400	17,900	3,500
Operational Equip & Supplies	74,853	97,108	(22,255)	93,200	109,500	(16,300)
Equipment Rentals	-	-	-	-	-	-
Contracted Services	30,422	55,500	(25,078)	33,500	63,400	(29,900)
Debenture interest	13,749	17,300	(3,551)	20,800	17,300	3,500
	248,276	311,024	(62,748)	327,000	366,500	(39,500)
Net Division Surplus (Deficit)	65,053	26,446	38,607	95,300	87,000	8,300

Town of Wolfville
Sewer Administration
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Contracted Services	21,225	18,600	2,625	28,300	24,800	3,500
	21,225	18,600	2,625	28,300	24,800	3,500
Net Department Surplus (Deficit)	(21,225)	(18,600)	(2,625)	(28,300)	(24,800)	(3,500)

Town of Wolfville
Sewer Collection
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Salary and wages	33,774	35,120	(1,346)	44,300	45,600	(1,300)
Employee Benefits	6,219	8,178	(1,959)	9,100	10,600	(1,500)
Meetings, Meals and Travel	-	-	-	-	-	-
Vehicle Repairs & Maintenance	9,225	9,450	(225)	12,300	12,600	(300)
Operational Equip & Supplies	27,089	27,000	89	28,000	27,000	1,000
Equipment Rentals	-	-	-	-	-	-
Contracted Services	4,708	27,000	(22,292)	-	27,000	(27,000)
	<u>81,015</u>	<u>106,748</u>	<u>(25,733)</u>	<u>93,700</u>	<u>122,800</u>	<u>(29,100)</u>
Net Department Surplus (Deficit)	<u>(81,015)</u>	<u>(106,748)</u>	<u>25,733</u>	<u>(93,700)</u>	<u>(122,800)</u>	<u>29,100</u>

Town of Wolfville
Sewer Lift Stations
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Salary and wages	2,975	-	(2,975)	4,000	-	(4,000)
Employee Benefits	231	-	(231)	500	-	(500)
Utilities	10,656	14,033	(3,377)	16,600	20,300	(3,700)
Operational Equip & Supplies	11,641	30,633	(18,992)	15,400	33,500	(18,100)
Contracted Services	532	-	(532)	600	-	(600)
	<u>26,035</u>	<u>44,666</u>	<u>(18,631)</u>	<u>37,100</u>	<u>53,800</u>	<u>(16,700)</u>
Net Department Surplus (Deficit)	<u>(26,035)</u>	<u>(44,666)</u>	<u>18,631</u>	<u>(37,100)</u>	<u>(53,800)</u>	<u>16,700</u>

Town of Wolfville
Sewer Treatment
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Salary and wages	34,140	30,860	3,280	45,000	40,200	4,800
Employee Benefits	5,061	7,100	(2,039)	7,600	9,300	(1,700)
Telecommunications	400	400	400	600		600
Utilities	18,108	32,400	(14,292)	28,400	32,400	(4,000)
Repairs and Maintenance	-	-	-	-	-	-
Vehicle Fuel	999	-	999	1,400	-	1,400
Vehicle Repairs & Maintenance	6,889	3,975	2,914	9,100	5,300	3,800
Vehicle Insurance	575		575	600		600
Operational Equip & Supplies	18,426	22,100	(3,674)	29,400	29,000	400
Equipment Rentals	-	-	-	-	-	-
Contracted Services	1,932	2,350	(418)	1,900	2,800	(900)
	<u>86,530</u>	<u>98,785</u>	<u>(12,255)</u>	<u>124,000</u>	<u>119,000</u>	<u>5,000</u>
Net Department Surplus (Deficit)	<u>(86,530)</u>	<u>(98,785)</u>	<u>12,255</u>	<u>(124,000)</u>	<u>(119,000)</u>	<u>(5,000)</u>

Town of Wolfville
Solid Waste Management
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	Variance
REVENUES	-	-	-	-	-	-
EXPENSES						
Operational Equip & Supplies	350	-	(350)	400	-	(400)
Contracted Services	2,025	3,750	(1,725)	2,700	5,000	(2,300)
	<u>2,375</u>	<u>3,750</u>	<u>(1,375)</u>	<u>3,100</u>	<u>5,000</u>	<u>(1,900)</u>
Net Department Surplus (Deficit)	<u>(2,375)</u>	<u>(3,750)</u>	<u>1,375</u>	<u>(3,100)</u>	<u>(5,000)</u>	<u>1,900</u>

Town of Wolfville
Other Environmental
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	Variance
REVENUES						
Sewer Rates	313,329	337,470	(24,141)	420,300	451,500	(31,200)
Kings County Sewer Contribution	-	-	-	2,000	2,000	-
	<u>313,329</u>	<u>337,470</u>	<u>(24,141)</u>	<u>422,300</u>	<u>453,500</u>	<u>(31,200)</u>
EXPENSES						
Operational Equip & Supplies	17,347	17,375	(28)	20,000	20,000	-
Equipment Rentals	-	-	-	-	-	-
Contracted Services	-	3,800	(3,800)	-	3,800	(3,800)
Debenture interest	13,749	17,300	(3,551)	20,800	17,300	3,500
	<u>31,096</u>	<u>38,475</u>	<u>(7,379)</u>	<u>40,800</u>	<u>41,100</u>	<u>(300)</u>
Net Department Surplus (Deficit)	<u>282,233</u>	<u>298,995</u>	<u>(16,762)</u>	<u>381,500</u>	<u>412,400</u>	<u>(30,900)</u>

Town of Wolfville
Parks Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Facility fees & cost recoveries		-	-	-	-	-
Miscellaneous	1,350	-	1,350	1,300	-	1,300
Employment grants	3,514	-	3,514	3,500	-	3,500
TOTAL REVENUE	4,864	-	4,864	4,800	-	4,800
EXPENSES						
Salary and wages - Full time	39,060	87,012	(47,952)	63,400	111,700	(48,300)
Employee Benefits	34,649	17,531	17,118	15,700	22,500	(6,800)
Seasonal Wages	213,660	228,672	(15,012)	218,200	238,000	(19,800)
Employee Benefits Seasonal wag	22,189	41,774	(19,585)	54,100	43,600	10,500
Meetings, Meals and Travel	762	-	762	1,000	-	1,000
Telecommunications	532	-	532	800	-	800
Office Expense	122	-	122	200	-	200
Utilities	6,175	4,012	2,163	7,000	5,400	1,600
Repairs and Maintenance	-	-	-	-	-	-
Vehicle Fuel	4,342	6,100	(1,758)	5,600	6,500	(900)
Vehicle Repairs & Maintenance	15,477	8,500	6,977	14,700	8,500	6,200
Vehicle Insurance	2,704	2,400	304	2,700	2,400	300
Operational Equip & Supplies	82,480	89,200	(6,720)	85,300	89,200	(3,900)
Equipment Maintenance	-	-	-	-	-	-
Equipment Rentals	2,657	-	2,657	2,700	-	2,700
Contracted Services	20,260	32,600	(12,340)	36,200	42,500	(6,300)
Debenture interest	4,298	4,300	(2)	4,300	4,300	-
	449,367	522,101	(72,734)	511,900	574,600	(62,700)
Net Division Surplus (Deficit)	(444,503)	(522,101)	77,598	(507,100)	(574,600)	67,500

Town of Wolfville
 Planning Division
 For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-21		03/31/21	03/31/21	
REVENUES						
Zoning & Subdivision approvals	920	600	320	900	600	300
Building Inspection Cost Recove	2,913	-	2,913	2,900	-	2,900
License & fee revenue	1,080	1,500	(420)	1,000	1,500	(500)
Building & development permits	10,374	12,000	(1,626)	12,300	16,000	(3,700)
Development agreements	-	500	(500)	-	1,000	(1,000)
Land Leases	-	900	(900)	-	900	(900)
Miscellaneous	-	-	-	-	-	-
Employment grants	4,706	8,400	(3,694)	-	8,400	(8,400)
PNS conditional grants	-	30,000	(30,000)	30,000	30,000	-
Other conditional grants	25,382	34,875	(9,493)	46,500	46,500	-
	<u>45,375</u>	<u>88,775</u>	<u>(43,400)</u>	<u>93,600</u>	<u>104,900</u>	<u>(11,300)</u>
EXPENSES						
Salary and wages	204,378	207,200	(2,822)	268,400	269,500	(1,100)
Employee Benefits	38,938	36,260	2,678	61,200	47,500	13,700
Seasonal Wages	54,019	78,217	(24,198)	67,800	91,600	(23,800)
Employee Benefits Seasonal wag	4,880	8,362	(3,482)	-	9,700	(9,700)
Meetings, Meals and Travel	438	3,750	(3,312)	700	5,000	(4,300)
Membership Dues & Fees	1,417	3,000	(1,583)	2,300	3,000	(700)
Advertising	1,608	6,000	(4,392)	2,100	8,000	(5,900)
Telecommunications	2,571	3,975	(1,404)	3,500	5,300	(1,800)
Office Expense	5,436	9,900	(4,464)	7,000	13,200	(6,200)
Legal	10,193	15,003	(4,810)	15,000	20,000	(5,000)
Operational Equip & Supplies	-	750	(750)	-	1,000	(1,000)
Program Expenditures	12,482	20,000	(7,518)	20,500	20,000	500
Contracted Services	29,561	25,000	4,561	32,400	25,000	7,400
Licenses and Permits	340	-	(340)	200	-	(200)
	<u>366,261</u>	<u>417,417</u>	<u>(51,156)</u>	<u>481,100</u>	<u>518,800</u>	<u>(37,700)</u>
Net Division Surplus (Deficit)	<u>(320,886)</u>	<u>(328,642)</u>	<u>7,756</u>	<u>(387,500)</u>	<u>(413,900)</u>	<u>26,400</u>

Town of Wolfville
Community Development Division
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Kings County Recreation Contrib	-	-	-	10,000	15,000	(5,000)
Program fees	5,800	13,333	(7,533)	5,800	20,000	(14,200)
Festival & events revenues	609	-	609	-	-	-
Facility fees & cost recoveries	4,596	12,300	(7,704)	4,600	12,300	(7,700)
Tourist Bureau revenues	71	7,500	(7,429)	100	7,500	(7,400)
Miscellaneous	27	-	27	-	-	-
Employment grants	5,314	-	5,314	3,500	-	3,500
PNS conditional grants	17,956	-	17,956	18,000	-	18,000
FEDERAL Grants						
Other conditional grants	6,750	17,600	(10,850)	8,600	17,600	(9,000)
TOTAL REVENUE	41,123	50,733	(9,610)	50,600	72,400	(21,800)
EXPENSES						
Salary and wages	149,774	162,545	(12,771)	196,700	211,000	(14,300)
Employee Benefits	21,630	28,926	(7,296)	30,200	37,700	(7,500)
Seasonal Wages	59,810	132,034	(72,224)	67,000	148,100	(81,100)
Employee Benefits Seasonal wag	8,735	16,663	(7,928)	9,800	19,100	(9,300)
Meals and Travel	233	825	(592)	300	1,100	(800)
Membership Dues & Fees	4,399	3,300	1,099	4,500	3,300	1,200
Advertising	2,228	13,125	(10,897)	3,300	17,000	(13,700)
Telecommunications	3,248	8,265	(5,017)	4,400	11,100	(6,700)
Office Expense	2,245	2,250	(5)	2,300	3,000	(700)
Marketing and Communications	-	-	-	-	-	-
Utilities	8,409	8,325	84	13,400	11,100	2,300
Repairs and Maintenance	7,948	16,750	(8,802)	8,700	19,000	(10,300)
Vehicle Fuel	-	1,000	(1,000)	-	1,000	(1,000)
Vehicle Repairs & Maintenance	467	2,000	(1,533)	300	2,000	(1,700)
Vehicle Insurance	56	400	(344)	100	400	(300)
Operational Equip & Supplies	10,865	45,243	(34,378)	11,900	45,300	(33,400)
Program Expenditures	26,519	47,368	(20,849)	29,300	55,600	(26,300)
Contracted Services	9,691	22,750	(13,059)	10,700	26,500	(15,800)
Grants to Organizations	48,350	79,700	(31,350)	48,400	79,700	(31,300)
Debenture interest	3,338	3,300	38	3,400	3,300	100
	369,648	594,769	(225,121)	446,400	695,300	(248,900)
Net Division Surplus (Deficit)	(328,525)	(544,036)	215,511	(395,800)	(622,900)	227,100

Town of Wolfville
Economic Development
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	Variance
REVENUES	-	-	-	-	-	-
EXPENSES						
Salary and wages		-	-		-	-
Employee Benefits	193	-	193	200	-	200
Meetings, Meals and Travel	-	450	(450)	-	600	(600)
Membership Dues & Fees	349	2,800	(2,451)	400	2,800	(2,400)
Advertising	-	7,125	(7,125)	-	9,500	(9,500)
Telecommunications	47	375	(328)	100	500	(400)
Office Expense	-	1,125	(1,125)	-	1,500	(1,500)
Marketing and Communications	-	-	-	-	-	-
Operational Equip & Supplies	-	5,000	(5,000)	-	5,000	(5,000)
Contracted Services	-	3,750	(3,750)	-	5,000	(5,000)
Grants to Organizations	-	10,000	(10,000)	-	10,000	(10,000)
Debenture interest	101	100	1	100	100	-
	690	30,725	(30,035)	800	35,000	(34,200)
Net Department Surplus (Deficit)	(690)	(30,725)	30,035	(800)	(35,000)	34,200

Town of Wolfville
Festival and Events
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Festival & events revenues	609	-	609	-	-	-
Employment grants	1,800	-	1,800	-	-	-
PNS conditional grants	9,946	-	9,946	10,000	-	10,000
Other conditional grants	-	-	-	1,800	-	1,800
	<u>12,355</u>	<u>-</u>	<u>12,355</u>	<u>11,800</u>	<u>-</u>	<u>11,800</u>
EXPENSES						
Salary and wages	-	4,600	(4,600)	-	5,600	(5,600)
Employee Benefits	-	580	(580)	-	700	(700)
Seasonal Wages	8,785	9,300	(515)	8,800	9,300	(500)
Employee Benefits Seasonal wag	805	1,200	(395)	800	1,200	(400)
Advertising	2,026	4,500	(2,474)	2,600	5,500	(2,900)
Operational Equip & Supplies	4,978	27,000	(22,022)	7,000	27,000	(20,000)
Program Expenditures	19,792	41,001	(21,209)	23,000	47,000	(24,000)
Grants to Organizations	26,000	35,300	(9,300)	26,000	35,300	(9,300)
	<u>62,386</u>	<u>123,481</u>	<u>(61,095)</u>	<u>68,200</u>	<u>131,600</u>	<u>(63,400)</u>
Net Department Surplus (Deficit)	<u>(50,031)</u>	<u>(123,481)</u>	<u>73,450</u>	<u>(56,400)</u>	<u>(131,600)</u>	<u>75,200</u>

Town of Wolfville
Community Development Adm & Rec Centre
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Facility fees & cost recoveries	-	-	-	-	-	-
EXPENSES						
Salary and wages	142,547	149,320	(6,773)	188,000	194,200	(6,200)
Employee Benefits	20,627	26,940	(6,313)	28,800	35,100	(6,300)
Seasonal Wages	390	18,750	(18,360)	400	25,000	(24,600)
Employee Benefits Seasonal wag	-	1,875	(1,875)	100	2,500	(2,400)
Meetings, Meals and Travel	-	-	-	-	-	-
Membership Dues & Fees	4,050	-	4,050	4,100	-	4,100
Advertising	-	-	-	-	-	-
Telecommunications	1,671	6,000	(4,329)	2,200	8,000	(5,800)
Office Expense	1,662	-	1,662	1,600	-	1,600
Legal	1,703	-	1,703	1,700	-	1,700
Utilities	2,982	1,875	1,107	6,000	2,500	3,500
Repairs and Maintenance	3,061	3,000	61	3,800	4,000	(200)
Operational Equip & Supplies	-	-	-	-	-	-
Contracted Services	-	1,500	(1,500)	-	1,500	(1,500)
Debenture interest	117	100	17	100	100	-
	<u>178,810</u>	<u>209,360</u>	<u>(30,550)</u>	<u>236,800</u>	<u>272,900</u>	<u>(36,100)</u>
Net Department Surplus (Deficit)	<u>(178,810)</u>	<u>(209,360)</u>	<u>30,550</u>	<u>(236,800)</u>	<u>(272,900)</u>	<u>36,100</u>

Town of Wolfville
Recreation Programs
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Kings County Recreation Contrib	-	-	-	10,000	15,000	(5,000)
Program fees	5,800	13,333	(7,533)	5,800	20,000	(14,200)
Facility fees & cost recoveries	4,596	12,300	(7,704)	4,600	12,300	(7,700)
Employment grants	3,514	-	3,514	3,500	-	3,500
PNS conditional grants	1,800	-	1,800	1,800	-	1,800
Other conditional grants	1,750	2,000	(250)	1,800	2,000	(200)
	<u>17,460</u>	<u>27,633</u>	<u>(10,173)</u>	<u>27,500</u>	<u>49,300</u>	<u>(21,800)</u>
EXPENSES						
Salary and wages	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Seasonal Wages	14,767	48,371	(33,604)	20,800	58,100	(37,300)
Employee Benefits Seasonal wag	1,159	5,190	(4,031)	1,800	7,000	(5,200)
Meetings, Meals and Travel	233	375	(142)	300	500	(200)
Advertising	202	1,500	(1,298)	700	2,000	(1,300)
Utilities	(85)	-	(85)	-	-	-
Vehicle Fuel	-	1,000	(1,000)	-	1,000	(1,000)
Vehicle Repairs & Maintenance	467	2,000	(1,533)	300	2,000	(1,700)
Vehicle Insurance	56	400	(344)	100	400	(300)
Operational Equip & Supplies	3,659	2,143	1,516	2,600	2,200	400
Program Expenditures	6,727	6,367	360	6,300	8,600	(2,300)
Contracted Services	6,500	17,500	(11,000)	6,500	20,000	(13,500)
Grants to Organizations	12,350	24,400	(12,050)	12,400	24,400	(12,000)
	<u>46,035</u>	<u>109,246</u>	<u>(63,211)</u>	<u>51,800</u>	<u>126,200</u>	<u>(74,400)</u>
Net Department Surplus (Deficit)	<u>(28,575)</u>	<u>(81,613)</u>	<u>53,038</u>	<u>(24,300)</u>	<u>(76,900)</u>	<u>52,600</u>

Town of Wolfville
Tourism
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
REVENUES						
Tourist Bureau revenues	71	7,500	(7,429)	100	7,500	(7,400)
Employment grants	-	-	-	-	-	-
PNS conditional grants	6,210	-	6,210	6,200	-	6,200
Other conditional grants	-	10,600	(10,600)	-	10,600	(10,600)
	<u>6,281</u>	<u>18,100</u>	<u>(11,819)</u>	<u>6,300</u>	<u>18,100</u>	<u>(11,800)</u>
EXPENSES						
Salary and wages	2,320	2,475	(155)	2,400	3,300	(900)
Employee Benefits	300	297	3	300	400	(100)
Seasonal Wages	35,868	55,613	(19,745)	37,000	55,700	(18,700)
Employee Benefits Seasonal wag	6,771	8,398	(1,627)	7,100	8,400	(1,300)
Meetings, Meals and Travel	-	-	-	-	-	-
Membership Dues & Fees	-	500	(500)	-	500	(500)
Telecommunications	1,157	1,440	(283)	1,600	2,000	(400)
Office Expense	214	750	(536)	200	1,000	(800)
Utilities	2,790	1,500	1,290	2,900	2,000	900
Repairs and Maintenance	1,470	750	720	1,400	1,000	400
Operational Equip & Supplies	2,228	10,600	(8,372)	2,300	10,600	(8,300)
Contracted Services	3,191	-	3,191	4,200	-	4,200
	<u>56,309</u>	<u>82,323</u>	<u>(26,014)</u>	<u>59,400</u>	<u>84,900</u>	<u>(25,500)</u>
Net Department Surplus (Deficit)	<u>(50,028)</u>	<u>(64,223)</u>	<u>14,195</u>	<u>(53,100)</u>	<u>(66,800)</u>	<u>13,700</u>

Town of Wolfville
Library
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
REVENUES						
Miscellaneous	27	-	27	-	-	-
Other conditional 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>5,000</u>	<u>-</u>
EXPENSES						
Salary and wages	4,907	6,150	(1,243)	6,300	7,900	(1,600)
Employee Benefits	510	1,109	(599)	900	1,500	(600)
Telecommunications	373	450	(77)	500	600	(100)
Office Expense	369	375	(6)	500	500	-
Utilities	2,722	4,950	(2,228)	4,500	6,600	(2,100)
Repairs and Maintenance	3,417	13,000	(9,583)	3,500	14,000	(10,500)
Operational Equip & Supplies	-	500	(500)	-	500	(500)
Contracted Services	-	-	-	-	-	-
Debenture interest	3,120	3,100	20	3,200	3,100	100
	<u>15,418</u>	<u>29,634</u>	<u>(14,216)</u>	<u>19,400</u>	<u>34,700</u>	<u>(15,300)</u>
Net Department Surplus (Deficit)	<u>(10,391)</u>	<u>(24,634)</u>	<u>14,243</u>	<u>(14,400)</u>	<u>(29,700)</u>	<u>15,300</u>

Town of Wolfville
Museum & Historical Facilities
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 03/31/21	Budget 03/31/21	
EXPENSES						
Miscellaneous			-			-
Contracted Services		-	-	-	-	-
Grants to Organizations	10,000	10,000	-	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>	<u>10,000</u>	-
Net Department Surplus (Deficit)	<u>(10,000)</u>	<u>(10,000)</u>	-	<u>(10,000)</u>	<u>(10,000)</u>	-

Town of Wolfville
Partner Contributions
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual	Budget	VARIANCE	Forecast	Budget	
	31-Dec-20	31-Dec-20		03/31/21	03/31/21	
EXPENSES						
Grant to WBDC	30,000	100,000	(70,000)	30,000	100,000	(70,000)
Regional Solid Waste	371,408	448,000	(76,592)	505,800	509,600	(3,800)
Transit services	135,374	132,175	3,199	174,900	172,900	2,000
Valley Community Fibre	-	2,000	(2,000)	2,000	2,000	-
Regional Development	-	-	-	-	-	-
Kings Region - cooperative Initiatives	8,084	13,100	(5,016)	15,800	20,800	(5,000)
Annapolis Valley Regional Libra	18,240	18,750	(510)	25,000	25,000	-
Education	543,285	552,600	(9,315)	724,400	736,800	(12,400)
Corrections	61,272	61,500	(228)	81,700	82,000	(300)
Regional Housing Authority	-	-	-	53,000	40,000	13,000
Assessment services	57,934	58,500	(566)	77,300	78,000	(700)
	<u>1,225,597</u>	<u>1,386,625</u>	<u>(161,028)</u>	<u>1,689,900</u>	<u>1,767,100</u>	<u>(77,200)</u>
Net Department Surplus (Deficit)	<u>(1,225,597)</u>	<u>(1,386,625)</u>	<u>161,028</u>	<u>(1,689,900)</u>	<u>(1,767,100)</u>	<u>77,200</u>

Town of Wolfville
Capital Fund ~ Project Summary
For the 9 Months Ended Dec 31, 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	-	reviewing pricing. Purchase expected by end of month
Video/Audio Council Chambers	-	15,000	15,000	15,000	-	in progress
	-	-	-	-	-	
	-	40,000	40,000	40,000	-	
Municipal Buildings						
P Wks/Comm Dev Bldg - Reno	47,972	-	47,972	500,000	(452,028)	Project on Hold - Mgt Team reviewing options
P Wks - SOLAR PANELS	139,331	-	139,331	160,000	(20,669)	Still waiting 1st bill impacted by solar
New Library - Feasibility Study	-	75,000	75,000	75,000	-	RFP not issued yet
	187,303	75,000	262,303	735,000	(472,697)	
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	184,795	-	184,795	160,000	24,795	Tender awarded. Council approved cost overrun to \$177,000, plus HST
veh #29 - Replace P Wks Trackless	152,159	-	152,159	175,000	(22,841)	purchased and in service
	-	-	-	-	-	
veh #39 - Parks mower	14,287	-	14,287	14,000	287	
Parks - chipper	28,052	-	28,052	30,000	(1,948)	
	-	-	-	-	-	
	379,293	-	379,293	379,000	293	
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)	moved to 2021/22 CIP process
	-	-	-	-	-	
Engineering - 2020/21 Street projects	-	45,000	45,000	45,000	-	work in process. No bills rec'd yet
	253,154	45,000	298,154	170,000	128,154	
Other Transportation						
Decorative Street Lights - Elm	66,158	11,800	77,958	80,000	(2,042)	
Decorative Street Lights - design to Willow	-	10,400	10,400	10,000	400	Gaspereau to Willow section. Also looking at Main to Summer
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)	will move to 2021/22 budget
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 (generator)	7,487	75,000	82,487	80,000	2,487	in progress. Should be complete by March 31st
Stormwater - East End Gateway parking lot	3,995	-	3,995	-	3,995	Project substantially complete last year.
	109,598	98,482	294,562	340,000	(45,438)	
Sewer Operations						
Video Sewer Lines	-	100,000	100,000	100,000	-	issues with video equipment. Resolved and back in progress
WWTP Expansion	1,319,168	2,181,000	3,500,168	3,500,000	168	may run into April. CO's to date total less than contingency
Sewer Rodder/Flusher	-	88,200	88,200	90,000	(1,800)	awarded
	-	-	-	-	-	
Sub total Sewer Operation	1,319,168	2,369,200	3,688,368	3,690,000	(1,632)	
Community Services						
VIC/Willow Park - design/prep for VIC	13,621	-	13,621	400,000	(386,379)	Being rentended. ACOA funding secured towards this
East End Gateway - Harvest Moon trail Head	19,731	-	19,731	25,000	(5,269)	This element is complete
East End Gateway - walkway	-	-	-	75,000	(75,000)	carry over to 2021/22
East End Gateway - splashpad	61,998	128,000	189,998	175,000	14,998	tender awarded. Work to start in fall. Within CAO 10%.install 21/22
East End Gateway - Lighting	-	-	-	30,000	(30,000)	carry over to 2021/22
East End Gateway - events lawn	1,243	-	1,243	75,000	(73,757)	carry over to 2021/22
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	16,918	-	16,918	-	16,918	awaiting further info. Refer to 21/22 CIP
Evangeline Park	-	-	-	15,000	(15,000)	move to operations....one element to install
	-	-	-	-	-	
Post Office Open Space - Cenotaph	67,291	13,800	81,091	50,000	31,091	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	106,420	-	106,420	75,000	31,420	Includes own force wages of approx \$14 K. Some of this work may be operating. Staff are reviewing
	-	-	-	-	-	
	289,177	141,800	430,977	920,000	(489,023)	
GRAND TOTAL ALL PROJECTS	2,537,693	2,769,482	5,393,657	6,324,000	(930,343)	

Wolville Water Utility
All Divisions
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-20	31-Dec-20		31-Mar-21	31-Mar-21	
REVENUES						
Metered Sales	519,074	539,100	(20,026)	693,200	721,200	(28,000)
Fire Protection Charge	297,017	297,000	17	396,000	396,000	-
Sprinkler Service	-	-	-	10,800	8,900	1,900
Miscellaneous	15,477	3,375	12,102	16,400	4,500	11,900
Interest on arrears	744	1,440	(696)	1,300	1,800	(500)
Job Cost billings	3,000	12,000	(9,000)	3,000	12,000	(9,000)
Investment Income	1,295	9,000	(7,705)	5,200	12,000	(6,800)
	<u>836,607</u>	<u>861,915</u>	<u>(25,308)</u>	<u>1,125,900</u>	<u>1,156,400</u>	<u>(30,500)</u>
EXPENSES						
Salary and wages	217,981	211,590	(6,391)	284,400	278,700	(5,700)
Employee Benefits	39,545	42,205	2,660	52,800	55,600	2,800
Meetings, Meals and Travel	-	1,050	1,050	300	1,400	1,100
Professional Development	-	5,000	5,000	-	5,000	5,000
Membership Dues & Fees	428	500	72	500	500	-
Advertising	-	200	200	-	200	200
Telecommunications	522	1,125	603	800	1,500	700
Office Expense	29,783	25,500	(4,283)	31,500	34,000	2,500
Insurance	13,300	10,500	(2,800)	13,300	10,500	(2,800)
Audit	-	-	-	6,000	6,000	-
Miscellaneous	-	-	-	-	-	-
Utilities	59,948	73,134	13,186	89,500	97,500	8,000
Property Taxes	53,193	56,500	3,307	53,200	56,500	3,300
Vehicle Fuel	726	2,250	1,524	1,100	3,000	1,900
Vehicle Repairs & Maintenance	14,355	10,800	(3,555)	18,800	14,400	(4,400)
Vehicle Insurance	575	400	(175)	600	400	(200)
Operational Equip & Supplies	116,850	96,750	(20,100)	177,600	129,000	(48,600)
Equipment Maintenance	727	3,750	3,023	2,000	5,000	3,000
Contracted Services	37,289	74,347	37,058	63,200	83,800	20,600
Depreciation	-	-	-	-	-	-
Doubtful accounts allowance	-	-	-	1,000	1,000	-
	<u>585,222</u>	<u>618,301</u>	<u>33,079</u>	<u>796,600</u>	<u>786,700</u>	<u>(9,900)</u>
Net Operating Revenue	<u>251,385</u>	<u>243,614</u>	<u>7,771</u>	<u>329,300</u>	<u>369,700</u>	<u>(40,400)</u>
Non-Operating						
Principal Debenture Repayments	80,360	80,400	40	80,400	80,400	-
Debenture interest	20,506	20,500	(6)	20,500	20,500	-
Other debt charges	922	500	(422)	1,000	500	(500)
Transfer to Capital Fund	10,349	45,000	34,651	20,000	45,000	25,000
Depreciation	-	-	-	160,000	160,000	-
Dividend to Town	-	-	-	50,000	50,000	-
	<u>112,137</u>	<u>146,400</u>	<u>34,263</u>	<u>331,900</u>	<u>356,400</u>	<u>24,500</u>
Net Surplus (Deficit)	<u>\$ 139,248</u>	<u>\$ 97,214</u>	<u>\$ 42,034</u>	<u>\$ (2,600)</u>	<u>\$ 13,300</u>	<u>\$ (15,900)</u>

Town of Wolfville
Power and Pumping
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 31-Mar-21	Budget 31-Mar-21	
EXPENSES						
Salary and wages	6,482	9,080	2,598	8,700	11,800	3,100
Employee Benefits	1,124	1,849	725	1,600	2,400	800
Utilities	55,957	68,265	12,308	83,500	91,000	7,500
Operational Equip & Supplies	2,060	6,003	3,943	4,000	8,000	4,000
Contracted Services	285	16,000	15,715	300	16,000	15,700
	<u>65,908</u>	<u>101,197</u>	<u>35,289</u>	<u>98,100</u>	<u>129,200</u>	<u>31,100</u>
Net Department Surplus (Deficit)	<u>(65,908)</u>	<u>(101,197)</u>	<u>35,289</u>	<u>(98,100)</u>	<u>(129,200)</u>	<u>31,100</u>

Town of Wolfville
Treatment
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 31-Mar-21	Budget 31-Mar-21	
EXPENSES						
Salary and wages	13,242	12,071	(1,171)	17,200	15,700	(1,500)
Employee Benefits	2,277	2,455	178	3,000	3,200	200
Utilities	3,991	4,869	878	6,000	6,500	500
Repairs and Maintenance	-	2,400	2,400	-	2,400	2,400
Operational Equip & Supplies	41,315	37,494	(3,821)	55,100	50,000	(5,100)
Contracted Services	11,550	13,347	1,797	16,900	17,800	900
	<u>72,375</u>	<u>72,636</u>	<u>261</u>	<u>98,200</u>	<u>95,600</u>	<u>(2,600)</u>
Net Department Surplus (Deficit)	<u>(72,375)</u>	<u>(72,636)</u>	<u>261</u>	<u>(98,200)</u>	<u>(95,600)</u>	<u>(2,600)</u>

Town of Wolfville
Transmission and Distribution
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		Variance
	Actual 31-Dec-20	Budget 31-Dec-20	VARIANCE	Forecast 31-Mar-21	Budget 31-Mar-21	
EXPENSES						
Salary and wages	87,433	81,689	(5,744)	110,500	106,200	(4,300)
Employee Benefits	14,152	16,151	1,999	18,800	21,000	2,200
Meetings, Meals and Travel	-	750	750	200	1,000	800
Telecommunications	522	1,125	603	800	1,500	700
Vehicle Fuel	726	2,250	1,524	1,100	3,000	1,900
Vehicle Repairs & Maintenance	14,355	10,800	(3,555)	18,800	14,400	(4,400)
Vehicle Insurance	575	400	(175)	600	400	(200)
Operational Equip & Supplies	73,475	53,253	(20,222)	118,500	71,000	(47,500)
Equipment Maintenance	727	3,750	3,023	2,000	5,000	3,000
Contracted Services	25,454	30,000	4,546	26,000	30,000	4,000
	<u>217,419</u>	<u>200,168</u>	<u>(17,251)</u>	<u>297,300</u>	<u>253,500</u>	<u>(43,800)</u>
Net Department Surplus (Deficit)	<u>(217,419)</u>	<u>(200,168)</u>	<u>(17,251)</u>	<u>(297,300)</u>	<u>(253,500)</u>	<u>(43,800)</u>

Town of Wolfville
Administration
For the Nine Months Ending December 31, 2020

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-20	31-Dec-20		31-Mar-21	31-Mar-21	
REVENUES			-			-
	-	-	-	-	-	-
EXPENSES						
Salary and wages	110,824	108,750	(2,074)	148,000	145,000	(3,000)
Employee Benefits	21,992	21,750	(242)	29,400	29,000	(400)
Meetings, Meals and Travel	-	300	300	100	400	300
Professional Development	-	5,000	5,000	-	5,000	5,000
Membership Dues & Fees	428	500	72	500	500	-
Advertising	-	200	200	-	200	200
Office Expense	29,783	25,500	(4,283)	31,500	34,000	2,500
Legal	-	300	300	-	300	300
Insurance	13,300	10,500	(2,800)	13,300	10,500	(2,800)
Audit	-	-	-	6,000	6,000	-
Property Taxes	53,193	56,500	3,307	53,200	56,500	3,300
Contracted Services	-	15,000	15,000	20,000	20,000	-
Doubtful accounts allowance	-	-	-	1,000	1,000	-
	<u>229,520</u>	<u>244,300</u>	<u>14,780</u>	<u>303,000</u>	<u>308,400</u>	<u>5,400</u>
Net Department Surplus (Deficit)	<u>(229,520)</u>	<u>(244,300)</u>	<u>14,780</u>	<u>(303,000)</u>	<u>(308,400)</u>	<u>5,400</u>

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended Dec 31, 2020

	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Revenues	\$ 9,989,940	\$ 10,667,327	\$ (677,387)
Expenditures (Operating/capital & reserves)	7,456,671	8,509,054	(1,052,383)
Net Surplus (Deficit)	\$ 2,533,269	\$ 2,158,273	\$ 374,996

Forecast to March 31/21	Budget March 31/21	Variance
\$ 11,481,600	\$ 11,152,100	\$ 329,500
10,954,000	11,152,100	(198,100)
\$ 527,600	\$ -	\$ 527,600

Significant Variance Explanation (over \$20,000 by Division)

Focused on year end Forecast Variances

General Government

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Deed Transfer Tax Trend from August onwards has been higher than budgeted revenue levels. Month of November saw > \$90,000 in DTT. Second highest month ever.	386,124	289,959	96,165
Commercial - Business Dev Area Rate Council decision early in year to offer some COVID relief, reduced area rate by 70% for year	30,396	100,000	(69,604)
Interest on Investments Interest income currently tied to BMO prime. Prime dropped early in year. Combined with slower cash receipts on tax bills resulted in lower than budget returns	30,773	33,750	(2,977)
Interest on tax Arrears Council decision early in year to offer some COVID relief, interest on arrears was waived during the 1st six months	25,149	54,000	(28,851)
PNS - Conditional Grants Through efforts of the NSFM/AMA and province, grant funds to assist municipalities were secured from the federal gov't. Total COVID relief grant was \$684,600 (approx \$67,000 relates to Transit). An additional grant was received related to the Stay Healthy Main Street pilot project.	404,738	-	404,738
Seasonal Wages & Benefits Budgeted 1 year term position was not filled as part of COVID related mitigation steps	-	55,000	(55,000)
Professional Development Both Staff and Council PD \$ were reduced related to COVID. Most conference related costs did not occur as conferences were cancelled due to COVID	35,104	61,576	(26,472)
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.	107,280	86,700	20,580
Contracted Services Majority of CAO Office's Contingency budget not spent with savings of \$30,000.	30,227	82,800	(52,573)
Grant to Organizations One time grants not paid out yet, with one possibly carry over to next year. Savings of \$80,000 as of December. Full amount of Acadia MOU amounts not spent in recognition that Acadia's operation also impact by COVID.	39,500	140,500	(101,000)

Forecast to March 31/16	Budget March 31/16	Variance over/(under) budget
446,400	340,000	106,400
30,400	100,000	(69,600)
24,100	45,000	(20,900)
44,800	72,000	(27,200)
404,700	-	404,700
-	55,000	(55,000)
36,200	80,000	(43,800)
112,300	90,000	22,300
57,800	95,000	(37,200)
59,500	145,500	(86,000)
		-

Protective Services

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Parking Fines Enforcement by way of fines was suspended with the onset of COVID restrictions	2,624	19,500	(16,876)
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)	1,445,062	1,458,198	(13,136)
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.	-	15,000	(15,000)

Forecast to March 31/16	Budget March 31/16	Variance
3,000	26,000	(23,000)
1,920,200	1,942,200	(22,000)
-	20,000	(20,000)

Public Works

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	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 Emergency. All permanent positions have been brought back as of Oct 1st. In addition, a budgeted student position was not hired.	360,780	407,284	(46,504)

Forecast to March 31/16	Budget March 31/16	Variance
503,700	550,400	(46,700)

Environmental - Sanitary Sewer

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Revenue - sewer charges As reported with June & Sept variance report, both sewer and water revenues have been impacted by COVID. Although more people would have been at home for longer periods of time, 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. All 3 quarters to date have been less than budget.	313,329	337,470	(24,141)
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.	30,422	55,500	(25,078)
			-
			-

Forecast to March 31/16	Budget March 31/16	Variance
420,300	451,500	(31,200)
33,500	63,400	(29,900)
		-
		-

Parks Department

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Salary & Wages - combined full time with seasonal 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. A portion of Parks wages was allocated to Capitla Projects and therefore do not show in operations.	252,720	315,684	(62,964)

Forecast to March 31/16	Budget March 31/16	Variance
281,600	349,700	(68,100)

Planning

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Salary & Wages Full budget compement of summer students was not hired in response to the organizations early approach to delay some discretionary spending. Savings were 3 students @ \$8,400 each	54,019	78,217	(24,198)
			-

Forecast to March 31/16	Budget March 31/16	Variance
67,800	91,600	(23,800)
-	-	-

Community and Economic Development

Account/Explanation	Actual Dec 31/20	Budget Dec 31/20	Variance over/(under) budget
Salary and wages - Fulltime and Seasonal combined New permanent FTE was initially hired at 60% in response to COVID shutdown. Not all summer staff positions were hired with programming reductions and fewer weeks where programs existed.	209,584	294,579	(84,995)
Operational Equipment & Supplies Savings related to festival/events which did not occur. Also, \$9.2 K in costs at VIC not carried out.	10,865	45,243	(34,378)
Program Expenditures Many programs cut back or not carried out due to impact of COVID on public events.	26,519	47,368	(20,849)
Grnats to Organizations Grants are in this area are typically event oriented or facilities that host public programming. Not all annual recipients had programming in 2020	48,350	79,700	(31,350)
			-

Forecast to March 31/16	Budget March 31/16	Variance
263,700	359,100	(95,400)
11,900	45,300	(33,400)
29,300	55,600	(26,300)
48,400	79,700	(31,300)
		-

INFORMATION REPORT

Title: 5G Technology
Date: 2021-02-02
Department: Office of the CAO



SUMMARY

5G TECHNOLOGY

The Town cannot prevent the deployment of 5G technology in Wolfville and has quite limited powers over the installation of 5G, because telecommunications and internet fall under federal jurisdiction.

See the federal Government of Canada website for more information, [here](#).

INFORMATION REPORT

Title: 5G Technology
Date: 2021-02-02
Department: Office of the CAO



1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- Government of Canada information found here:
<https://www.ic.gc.ca/eic/site/smt-gst.nsf/eng/sf11467.html>
- Federation of Canadian Municipalities (FCM) Guide to 5G:
<https://fcm.ca/en/resources/preparing-5g-deployment-in-your-community>

3) DISCUSSION

Jurisdiction

In theory, the Town does have some authority over the installation of 5G infrastructure.

Municipalities cannot refuse internet companies' access to street and sidewalk ROWs to install cables and wiring, but they can impose some reasonable conditions in granting their consent.

Unlike wires and cables, companies do not have any right to access municipal property (or any other property) for the purpose of installing antennas. As a result, if a company wishes to install a small cell or tower on municipal property, they must negotiate an agreement to do so, and a municipality can refuse to permit the installation of towers or small cells on municipal property.

With respect to the construction of new antenna towers, the federal government has set out a process of formal consultations with municipalities as the local land use planning authorities for the construction of towers. However, 5G small cell installations on structures such as buildings, power poles and pre-existing towers are excluded from this requirement.

Practical limits on the Town's authority

While the Town has some control over the 5G infrastructure that is placed in the Town's street and sidewalk ROWs and other Town-owned property, in practical terms this will not enable the Town to exercise much control over the installation of 5G, for a couple of reasons:

- (a) If internet companies use existing infrastructure such as NSP power poles and existing cell towers for the installation of small cells and any new cabling required, it is possible that the Town will not even be notified of the 5G installation, let alone have any control over it.
- (b) Even for new cabling and connection boxes placed in the street and sidewalk ROW, the Town cannot prevent companies from locating these things in the ROW.

INFORMATION REPORT

Title: 5G Technology
Date: 2021-02-02
Department: Office of the CAO



Health and safety issues

According to a guide for municipalities regarding 5G deployment prepared by the Federation of Canadian Municipalities¹, Health Canada ensures that 5G installations comply with all existing safety regulations, including the regulations that determine exposure limits for wireless devices and associated infrastructure. According to the FCM Guide, Canada's limits are consistent with the standards in other countries, and large safety margins have been incorporated into these limits to provide significant protection for the public.

The Government of Canada provides health related information on their website, [here](#).

Regardless of any health concerns, the Town has no ability to prohibit or regulate 5G on the basis of concerns for health and safety.

4) FINANCIAL IMPLICATIONS

N/A

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

¹ *Getting it right: Preparing for 5G deployment in your municipality guide*, Federation of Canadian Municipalities.

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan Amendment
Date: 2021-02-02
Department: Finance



SUMMARY

Accessibility Committee – Annual Report Card and Plan Amendment

In February 2019, Council approved the Town's first ever Accessibility Plan, Wolfville Access By Design, formally starting the process for the Town to meet provincial legislation mandating all NS municipalities become accessible under the legislation by the year 2030.

The Accessibility Plan includes five areas of focus, as well as a section on Implementing the Plan (page 26 of the Plan). This includes a Monitoring provision calling for the Accessibility Advisory Committee (AAC) to prepare a Report Card for Council by March 31st of each fiscal year.

Attached to this RFD, is the first Report Card issued by the AAC and is now forwarded to Committee of the Whole (Council) to complete this reporting cycle. ***No motion is required on the report card itself as the responsibility for the Report Card is the AAC's and it represents their assessment of progress on action items. Once received by Committee of the Whole the Report Card is to be posted on the Town's website.*** There is, however, a draft motion proposed to amend the Accessibility Plan to change the date the report card is due annually to Council.

DRAFT MOTION:

That Council amend the Wolfville: Access by Design Accessibility Plan for 2019-2022 to change the date the Report Card is due to Council from March 31st of each year to April 30th.

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan Amendment
Date: 2021-02-02
Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

The Wolfville: Access by Design Accessibility Plan 2019-2022 outlines the process for submitting an annual report card to Council.

3) STAFF RECOMMENDATION

Staff recommend that Council approve the change recommended by the Accessibility Plan to require the annual report card be submitted by April 30th of every year and not March 31st.

4) REFERENCES AND ATTACHMENTS

- Bill No. 59 – NS Accessibility Act (2017)
- Town of Wolfville’s Accessibility Plan 2019-2022
- AAC Report Card – For the year ended March 31, 2020

5) DISCUSSION

The Accessibility Plan includes five areas of focus, as well as a section on Implementing the Plan (page 26 of the Plan). This includes a Monitoring provision calling for the Accessibility Advisory Committee (AAC) to prepare a Report Card for Council by March 31st of each fiscal year. Although the Plan was adopted in February 2019, this is the first Report Card to be prepared by the AAC and submitted to Council.

- The Plan was only adopted a month before the March 31/19 year end, so no action items had been fully addressed by the point in time.
- Staff and Council worked to include projects in the 2019/20 fiscal year budgets that would address at least some of the Action Items noted in the five areas of focus in the Plan.
- The attached Report Card represents the AAC’s assessment of the ***Town’s progress up for the year ended March 31, 2020***
- Although the Report Card was not submitted by March 31/20 as outlined on page 26 of the Accessibility Plan, it is important to complete this reporting cycle. This will help ensure accountability and transparency in the Town’s reporting to Council and public.

It should be noted that the AAC started the Report Card assessment work in the fall of 2019. This involved a smaller working group comprised of Committee members meeting to develop a report card template that could then be used by the AAC to carry out its monitoring function. The draft layout was reviewed and adopted by the full Committee at the March 9, 2020 Committee meeting. In addition, the

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan Amendment
Date: 2021-02-02
Department: Finance



Committee recognized the March 31st deadline in the Plan was potentially problematic because it involved assessing action items before the reporting period was completed, i.e. the Report Card would have to be done in advance of March 31st in order to submit by that date, AND the assessment was to cover progress for that full up to March 31st. As such the Committee passed a motion recommending to Council that the Accessibility Plan be amended to change the deadline for submission of the Report Card to April 30th of each year.

The Committee set a next meeting date of April 6th to complete the report card.

A little over a week after the March 9th meeting, the COVID lockdown hit the province. This essentially derailed the Committee work until this past fall, and as such this first Report Card is much later being submitted than anyone would have preferred.

The process of working through the Report Card assessment has been helpful to the Committee in working out kinks in the process and possible changes for the Accessibility Plan in coming months.

Given the time of year, it is also important to note the new Accessibility Committee (meeting for the first time this upcoming Monday February 8th) will be starting work on the next Report Card in just over a month at the regular March meeting.

As noted in the first page Summary section, Staff feel no motion is required by Council as the Report Card is being received as submitted. There may be discussion regarding specific items of evaluation, the layout of the report card template, or other aspects of this stage of the process. However, the AAC has carried out its assessment and as such it is submitted to Council as assessed.

If Council feels the Committee should consider changes to the template, the manner of evaluation and that type of area, it would be helpful to pass those on back to the Committee for their consideration.

One final note should be mentioned. There are a number of Action Items that did not get completed by March 31, 2020 but have since been completed and/or started. These items will become part of the next, upcoming report card on fiscal 2020/21.

6) FINANCIAL IMPLICATIONS

There are no specific financial implications of this report. There are relevant Report Card assessments that will become part of upcoming Town budgets, be it in fiscal 2021/22 or over the next 4 years operating or ten year capital plans.

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan
Amendment
Date: 2021-02-02
Department: Finance



7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Although the development of an Accessibility Plan has become a legislated requirement for all municipalities, it also fits within Council Strategic Plan (2017-2021) which includes the goal of “Improving quality of life for all”. This Report Card is part of the process of achieving this goal for the entire Wolfville Community.

8) COMMUNICATION REQUIREMENTS

As noted on page 26 of the Accessibility Plan, the Report Card will be made available to the public and will be posted on the Town’s website.

9) FUTURE COUNCIL INVOLVEMENT

Council’s future involvement will be to work with Staff in ensuring action items are addressed in upcoming years.

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan Amendment
Date: 2021-02-02
Department: Finance



SUMMARY

Accessibility Committee – Annual Report Card and Plan Amendment

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Date: 2021-02-02
Department: Finance



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REQUEST FOR DECISION 010-2021

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Date: 2021-02-02
Department: Finance



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One final note should be mentioned. There are a number of Action Items that did not get completed by March 31, 2020 but have since been completed and/or started. These items will become part of the next, upcoming report card on fiscal 2020/21.

6) FINANCIAL IMPLICATIONS

There are no specific financial implications of this report. There are relevant Report Card assessments that will become part of upcoming Town budgets, be it in fiscal 2021/22 or over the next 4 years operating or ten year capital plans.

REQUEST FOR DECISION 010-2021

Title: Accessibility Committee – Annual Report Card and Plan
Amendment
Date: 2021-02-02
Department: Finance



7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS




Although the development of an Accessibility Plan has become a legislated requirement for all municipalities, it also fits within Council Strategic Plan (2017-2021) which includes the goal of “Improving quality of life for all”. This Report Card is part of the process of achieving this goal for the entire Wolfville Community.

8) COMMUNICATION REQUIREMENTS







As noted on page 26 of the Accessibility Plan, the Report Card will be made available to the public and will be posted on the Town’s website.

9) FUTURE COUNCIL INVOLVEMENT







Council’s future involvement will be to work with Staff in ensuring action items are addressed in upcoming years.


	means – items/action has NOT been done
	means – in progress
	means – item/action has been done



Short term (1-2 years)







<i>Action Item</i>	<i>Page</i>	<i>Is it done?</i>	<i>Comments/Suggestions</i>
Built Environment			
Top priorities			
Add sidewalk curb cuts at all intersections where sidewalks exist	11		To be done in summer 2020
Commit portion of annual budget to install, maintain or improve accessibility in public buildings and spaces	11		Money has been set aside to improve the Visitor information centre, Public Works Building, ramp into Town Hall building
Ensure all pedestrian buttons or light controls at intersections/pedestrian-controlled crosswalks are located on flat area	11		
Place street furniture, sandwich boards, planters...away from path of travel and curb cuts	11		Currently winter regulations, will look at this issue in summer 2020
Put auditory, visual and tactile markers at busy intersections where people cross roads...core/schools/parks	11		Will look at this in the new fiscal year 2020-2021
Other			
Ensure Council Chambers meet Canadian Standard Association Accessibility requirements by March	12		Money set aside in budget for 2020-2021 fiscal year



31 st 2020, including providing a mid-ramp landing to improve access to the first floor of Town Hall			
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Information and communications			
Top priorities			
Train relevant staff in plain language and inclusive communication	15		COVID-19 affected these plans
Develop/implement a public awareness program to build awareness around barriers to accessibility and what an accessible community means	15		
Provide modified editions of key municipal resources – in large print and/or plain language – on request	15		No request received *suggestion: Write for people to see If you require resources in a specific format (for example plain language, large print, etc.) please ask
Ensure digital communications, including emergency alerts, are screen readable. Encourage partner agencies to achieve the same standard	15		No formal steps have been taken
Other			
Include Braille on all business cards	15		*suggestion: to be completed as soon as possible for upcoming election in October 2020
Ensure public have enough notice to give feedback and participate in discussions before Council makes a decision	16		*suggestion: should look at and specify what “enough notice” means

Employment			
Top priorities			
Update employee training manual to include	18		Scheduled for 2020-2021

respecting diversity, including requirements for all employees taking Working with Abilities online training offered through the NS Human Rights Commission			
Establish a centralized accommodation fund to cover cost of assistive devices. Promote funding on job postings	18		Reserve funds can accommodate this already *suggestion: write on job ads that the Town of Wolfville will pay for assistive devices for jobs with the Town
Other			
Investigate strategies to reach wider/more diverse audience with job postings...noting Town will provide accommodations	19		*suggestion: write what this means on job ads

Goods & Services			
Top priorities/			
Ensure public parks can be enjoyed by people of all ages and abilities	21		Post office space upgraded, Mona Parsons area upgraded, accessible picnic tables to be added in 2020-2021
Create an accessible playground at Willow Park	21		
Improve snow clearance	21		Additional staff hired; extra sidewalk snow plow bought
Provide an adapted listing of recreation programs and services for people of all ages and abilities, update annually	21		
Other			
Waive entrance fees at leisure activities for individuals who are there as a support person for someone with a disability	22		Guidelines stating the waived fees will be written
Establish an accommodation fund to provide services for residents who need	22		Residents can ask Accessibility Coordinator directly for accommodations, funds are available

accommodations (eg. CART or ASL)			
Provide accessibility training to the Building Inspector, through RHFAC, through NSCC	22		
Where applicable include an Accessibility Lens/Impact Analysis in reports to Council and consultant reports to staff and Council	22		

Transportation – All actions in this section planned for years after March 31/20			
Top priorities			
Other			

Medium term (2-5 years)

<i>Action Item</i>	<i>Page</i>	<i>Comments/Suggestions</i>
Built Environment		
Top priorities		
Ensure all pedestrian buttons or light controls at intersections/pedestrian-controlled crosswalks are located on flat area	11	Ongoing
Other		

Information and communications		
Top priorities		
Provide modified editions of key municipal resources – in large print and/or plain language – on request	15	*suggestion: The Town should have modified editions available, no request from residents needed
Ensure digital communications, including emergency alerts, are screen readable. Encourage partner agencies to achieve the same standard	15	Ongoing discussions
Other		
By 2021 ensure Town’s website meets latest Web Content Accessibility Guidelines (WCAG)	15	Money is available COVID-19 had an effect on these plans
Issue meeting agendas with enough lead time to review and book communication accommodations if needed	16	Remains in Town staff and Council conversations to ensure public participation
Ensure public have enough notice to give feedback and participate	16	See short term goals

in discussions before Council makes a decision		
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Employment		
Top priorities		
Other		

Goods & Services		
Top priorities		
Ensure public parks can be enjoyed by people of all ages and abilities	21	Areas that must be improved: Harvest Moon Trail, War Memorial, Clock Park
Create an accessible playground at Willow Park	21	Part of East End Gateway project
Improve snow clearance	21	Reassess after one winter (2021), reassess equipment needs
Provide an adapted listing of recreation programs and services for people of all ages and abilities, update annually	21	More research to be done
Other		
Provide accessible exercise equipment at municipal recreational facilities	22	
Provide accessibility training to the Building Inspector, through RHFAC, through NSCC	22	New building inspector to be trained
Where applicable include an Accessibility Lens/Impact Analysis in reports to Council and consultant reports to staff and Council	22	

Transportation		
Top priorities		
Town staff to work with Kings Transit staff to review snow removal at	24	Public Works department to assist with bus stop snow removal

transit stops. Prepare steps (including \$\$) required to improve snow removal timelines		
Ensure all bus stops designed to meet or exceed CSAA B651-18 Accessible Design	24	Waiting for clear notice of who is responsible
Other		
Explore subsidized transit fares/passes for people with disabilities and/or low income	24	COVID-19 had an effect on these plans
Ensure accessible taxi service is available by <ul style="list-style-type: none"> • Consult with AAC and public to determine how many on demand taxis are needed 	25	Work together with Kings Point to Point

Long term (5+ years)

<i>Action Item</i>	<i>Page</i>	<i>Comments/Suggestions</i>
Built Environment		
Top priorities		
Widen doorways and install power buttons/automated sliding doors at entrance of municipal buildings	11	
Staff to bring recommendations (with related capital or operating costs) to improve the standard timeline for snow removal on sidewalks	11	Money has been included in 2020-2021 budget for extra Staff
Other		
Ensure service desks are at an accessible height, including Community Development/ Public Works building	12	Will happen during renovations to the building
Work with Library to make sure collections are more accessible	12	Call for proposal for new library study 2020-2021
Fast track approvals/waive fees for private developments that aim to meet Rick Hansen Certification	12	To be discussed and considered in 2021-2022
For new developments that aim to meet RHFC consider <ul style="list-style-type: none"> • Deducting cost of RHFC fees from development fees • Fast tracking these applications through development approval process 	12 12	To be discussed and considered by incoming Town Council
Promote province's Small Business ACCESS-Ability Grant Program to	12	2020-2021 discussions have taken place already

business community, including WBDC		
Consider changing Land use bylaw to make easier for homeowners to <ul style="list-style-type: none"> • Add a secondary suite/backyard suite • Create co-housing 	12 12	New regulations in discussions
Encourage ageing-in-place housing options in Municipal planning Strategy zoning by-laws	12	

Information and communications		
Top priorities		
Other		
Provide American Sign Language (ASL) and/or Communication Realtime Translation (CART) services at Town Council and Town-hosted public meetings, on request	15	COVID-19 had an effect on these plans
Work with Nova Scotia Federation of Municipalities to advocate for accessibility to be included in the public notice requirements of the Municipal Government Act	15	

Employment		
Top priorities		
Other		
Survey Town workforce to get baseline data on ages/abilities of all employees	19	Has started, privacy concerns have been raised
Produce annual diversity reports, including trends and analysis about	19	Has started, privacy concerns have been raised

workforce with varying abilities		
Share opportunities for accessibility training with residents and local businesses-with staff training	19	COVID-19 had an effect on these plans
Asking a designated staff person to help individuals who may need assistance in their jobs	19	COVID-19 had an effect on these plans

Goods & Services		
Top priority		
Train staff responsible for delivering accessible services	21	
Other		
Provide ASL interpreters, on request, to enable people to participate in recreation and library programs	22	Partnership with the Annapolis Valley Regional Library *suggestion: make it clear how far in advance the request for ASL interpreters has to be made

Transportation		
Top priority		
Other		
Ensure training is available for operators and drivers of public transportation	24	Working together with community groups and giving money for training
Ensure accessible taxi service is available by		Working together with Kings Point to Point
<ul style="list-style-type: none"> Demonstrate progress meeting demand 	25	
<ul style="list-style-type: none"> Ensure no additional fees or any fee to store mobility assistive device 	25	
<ul style="list-style-type: none"> Ensure vehicle registration is visible/available 	25	

in accessible formats for passengers of all ages and abilities		
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REQUEST FOR DECISION 006-2021

Title: Council Strategic Plan 2021-24

Date: 2021-02-02

Department: Office of the CAO



SUMMARY

Council Strategic Plan 2021-24

After each election, the new Council sets direction for the organization to guide the annual operations planning and budget processes for the upcoming term. On December 16th, Council met to review the existing Strategic Plan, community priorities and policies in the newly adopted Municipal Planning Strategy and to discuss the feedback provided by residents and businesses during the election campaign. After the session, the Mayor summarized the discussions into a draft document, which was circulated to Council on January 4th. On January 21st, a slightly revised version was re-circulated. The latter version is now attached to this RFD for consideration and adoption by Council.

DRAFT MOTION:

That Council adopt the attached Council Strategic Plan for 2021-2024

REQUEST FOR DECISION 006-2021

Title: Council Strategic Plan 2021-24

Date: 2021-02-02

Department: Office of the CAO



1) CAO COMMENTS

Refer to staff comments below.

2) LEGISLATIVE AUTHORITY

While there is no specific provision in the Municipal Government Act requiring a Strategic Plan, many municipalities adopt Strategic Plans to guide their operational and budgetary decisions.

3) STAFF RECOMMENDATION

Staff recommend that once Council is satisfied that the attached Draft Strategic Plan for 2021-24 reflects their priorities, vision and values, that it be adopted so that it can serve to guide the Town in the development of the annual operations plan and budget.

4) REFERENCES AND ATTACHMENTS

1. Draft Council Strategic Plan 2021-2024

5) DISCUSSION

After each election, the new Council sets direction for the organization to guide the annual operations planning and budget processes for the upcoming term. On December 16th, Council met to review the existing Strategic Plan, community priorities and policies in the newly adopted Municipal Planning Strategy and to discuss the feedback provided by residents and businesses during the election campaign. After the session, the Mayor summarized the discussions into a draft document, which was circulated to Council on January 4th. This summary included the following notes:

1. *The vision was revised to make the major elements of our Town – residents, business, visitors and university equal rather than, as we have in the past, elevate the University to be more relevant to our self-concept and the other sectors as supporting players.*
2. *The Mission more clearly notes that this is Council's Strategic Plan to guide us, rather than a plan for the Town. (as an aside there are many documents that guide the Town's development including and importantly the new MPS and associated documents).*
3. *Most words to describe the town e.g., inclusive, accessible, socially responsive have been removed, not that these elements are not part of the Town but because they, along with many other attributes, are written into the Town's DNA through policy and practice and expectation. The term socially responsive in was not used, although it was mentioned by several councillors in the initial discussion. There is concern that this term could lead us to move into, or be expected to move into, areas that are not part of the Town's core and legislated responsibilities e.g., into areas that are of Provincial responsibility. The absence of that term should not be understood to*

REQUEST FOR DECISION 006-2021

Title: Council Strategic Plan 2021-24

Date: 2021-02-02

Department: Office of the CAO



suggest the Town is not a socially responsible player, nor that the Town would not support socially responsive initiatives. Rather there is concern that including the term as a principle might make it more difficult to step back when Council is asked to take an initiative outside our mandate.

- 4. Finally, a decision has been made in this draft Strategic Plan to focus priority initiatives more narrowly to the top four items (a fifth – Communication is considered to be so broad as to be a principle and fit into all that we do). These four priorities incorporate many of the other priorities identified by members of Council. Where they do not they may in fact already be incorporated in the Town’s various planning and operational documents including the current 10 year capital plan.*

On January 21st, a slightly revised version was re-circulated. The latter version is now attached to this RFD for consideration and adoption by Council. The main suggested change was highlighted by the Mayor as:

The change made removed “Infrastructure Management” as a strategic direction and replaces it with “Community Wellness”. Rationale: Infrastructure Management is operational, is a thread in every aspect of operations and policy rather than a strategic direction. As Erin and senior staff have worked through the draft operations plan a number of items seemed naturally to group under a community wellness heading and yet we did not have that heading in our plan. It seems to make sense to change up those two terms as in the attached draft.

The draft plan is now before Council for consideration and adoption.

6) FINANCIAL IMPLICATIONS

While there are no direct financial implications associated with the adoption of the Strategic Plan 2021-24, the plan will be used to guide future budgetary decisions for the Town.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Upon adoption of the Council Strategic Plan, this section will be updated for future RFD’s to demonstrate how each request for decision aligns with Council’s priorities.

8) COMMUNICATION REQUIREMENTS

The Council Strategic Plan will be placed on the website and circulated to all of Council and staff.

9) ALTERNATIVES

Council can choose to make changes to the draft Strategic Plan prior to its adoption.



VISION: A vibrant, progressive town at the centre of a thriving and sustainable region, where residents, visitors, businesses and university thrive and grow.

MISSION: To provide leadership and collaborative governance for the responsive and responsible allocation of public resources for the greater good of Wolfville.

Principles that guide how Council makes decisions and allocates resources

Sustainability	Transparency	Accountability	Well-Communicated	Evidence-Based
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Strategic Directions (That focus resource allocation)

Economic Prosperity	Social Equity	Climate Action	Community Wellness
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Council's Priority Initiatives (for the 2021-24 Council Term)

1. Multi-purpose regional complex to include at minimum an aquatic facility. May also include other recreation and cultural indoor facilities.
 2. Clear plan to address, in a timely manner, the revitalization and maintenance of road, sidewalk, crosswalk infrastructure and traffic management including addressing the issue of the 4-way stop.
 3. Economic sector growth and support for commercial, business and entrepreneurial opportunities including retention and attraction of new economic opportunities.
 4. Climate management related initiatives to reduce carbon emissions, support local transportation, local food security and environmental protection.
-

Wolfville Council 2021-2024 Strategic Plan, Purpose and Use:

The 2021-24 Town of Wolfville Strategic Plan incorporates elements that will guide our decisions and interactions in the community over the next four years.

The Vision is the future Council wishes for the Town. The vision identifies four equally important elements – residents, visitors, businesses, and the university. All operate in harmony and provide mutual support and benefit. None is expendable, none more important than the other. All must be healthy and stable for this vision to be achieved. The vision statement acknowledges that the Town exists within a sustainable region that supports the Town’s health which in turn is necessary to the region’s wellbeing.

The Mission outlines the purpose of this Council – to provide leadership for the Town’s decisions, to do so in collaboration with the important segments of the community – residents, businesses, the University, and the greater region. Those decisions will be made understanding our role is the responsive and responsible management and expenditure of public funds entrusted to the town for the good of the town.

Principles guide Council’s work:

1. **Sustainability:** Decisions will be made with a view to long-term viability of the Town and its sectors.
2. **Transparency:** Decisions will be made openly and in public.
3. **Accountability:** Council is responsible for decisions and their impact. Decisions are a function of the whole of Council.

4. **Well-Communicated:** Council decisions and the processes leading to decisions will be well communicated using the media and mediums available to ensure the decision processes are shared.
5. **Evidence-Based:** Decisions will be based on factual evidence, the importance an issue is to the community, and other realities of our community life.

The **Strategic Directions** found in the new Municipal Planning Strategy – Economic Prosperity, Social Equity, Climate Action and Community Wellness have been adopted by this Council as primary or strategic focuses for the Town’s services. Decisions will be made with consideration to these broad goals.

Council’s **Priority Initiatives** are initiatives that a majority of Council members heard in the community as priorities. It is hoped that at the end of this Council term Council members can look at the achievements of the term and see clear evidence of achievement on each of these priorities. They will hold a special place in the operations and resource allocation of the Town.

While the priority initiatives figure significantly in the Town’s annual Operations Plan, they are not the only things that the Town will achieve. Projects that figured prominently in the 2020-2021 Capital Plan will generally remain there although may be allocated to a different year. Ongoing work of service departments is a major component of each annual budget. These, and other projects for which need and/or opportunity arises during the term of Council, will be incorporated as appropriate and as possible in each annual Operations Plan and Budget.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development



SUMMARY

PCP Milestone 2: Emission Reduction Targets

The Town of Wolfville joined the Federation of Canadian Municipalities' Partners for Climate Protection (PCP) in 2006. In 2019, the Town recommitted to the program, hiring a Climate Change Mitigation Coordinator to navigate the PCP 5-milestone framework by developing and implementing an emissions reduction plan.



This Request for Decision (RFD) concerns the 2nd milestone of the PCP program: setting emissions reduction targets. It will outline the relevant research, planning, and modelling conducted by Town staff and consultants to date; propose an emission reduction target for consideration by council; and lay out the options before council, and the implications of those options.

DRAFT MOTION (FROM ENVIRONMENTAL SUSTAINABILITY COMMITTEE):

That Council set a community emission reduction target of 45% reduction from 2016 emissions by 2030 / net zero by 2050, while making every effort to address the impediments that would prevent the Town from achieving 70% reduction from 2016 emissions by 2030 / net zero by 2036.

OR

DRAFT MOTION (FROM STAFF):

That Council set a community emission reduction target of 45% reduction from 2016 emissions by 2030 / net zero by 2050.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

Nova Scotia Municipal Government Act (1998), Section 30(3): “The council shall provide direction on the administration, plans, policies and programs of the municipality to the chief administrative officer.”

3) STAFF RECOMMENDATION

Staff recommend that council adopt the target recommended by the Environmental Sustainability Committee, pursuant to the PCP requirements: “That Council set a community emission reduction target of 45% reduction from 2016 emissions by 2030 / net zero by 2050.”

The second part of the motion put forward by the ESC: “while making every effort to address the impediments that would prevent the Town from achieving 70% reduction from 2016 emissions by 2030 / net zero by 2036” will be explored further through the development of the Town’s Climate Action Plan. The impediments will be outlined and actions/efforts the Town may consider taking documented for Council’s consideration in how to best move forward with this work once the plan is presented.

4) REFERENCES AND ATTACHMENTS

1. Wolfville Modelling Assumptions
2. Target Setting RFD presentation

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development



5) DISCUSSION

Background: The Big Picture

In 2015, Canada signed the Paris Agreement, a legally binding international treaty on climate change. The goal of the agreement is to limit global warming to well below 2 °C compared to pre-industrial levels, and to pursue efforts to limit the increase to 1.5 °C, recognizing that this would substantially reduce the risks and impacts of climate change.

Under the Paris Agreement, each signatory must determine, plan, and regularly report on the contribution that it undertakes to mitigate global warming. In 2015, Canada committed to a 30% reduction in Greenhouse Gas (GHG) emissions below 2005 levels by 2030. In 2016, Canada released its plan for achieving its target: The Pan-Canadian Framework on Clean Growth and Climate Change.

In 2018, the Intergovernmental Panel on Climate Change (IPCC) released a Special Report on the Impacts of Global Warming of 1.5 °C Above Pre-Industrial Levels (SR15). The report concluded that:

- Average global temperatures had already risen by 1 °C above pre-industrial levels.
- Climate models project significant differences between present-day and global warming of between 1.5 °C and 2 °C, including increases in: hot extreme temperatures, heavy rainfall events, and the probability of drought.
- Populations at higher risk of adverse consequences with global warming of 1.5°C and beyond include: disadvantaged and vulnerable populations, indigenous peoples, and local communities dependent on agricultural or coastal livelihoods.
- In order to limit global warming to 1.5 °C, total human-generated GHG emissions would have to decline by 45% from 2010 levels by 2030 and reach net-zero around 2050.

In 2019, the Nova Scotia Government passed the Sustainable Development Goals Act (SDGA), which set ambitious goals to fight climate change. The Act commits the province to reducing GHG emissions by at least 53% from 2005 levels by 2030 and reaching net-zero by 2050. Based on emissions reported by the province, the SDGA's 2030 emissions reduction target aligns with the recommendations of SR15, making Nova Scotia the only province or state in North America with legally binding targets that align with the IPCC's current recommendations on emissions reduction.

Background: Closer to Home

In 2004, the Centre for Rural Sustainability submitted a GHG Emissions Report to the Town of Wolfville (hereinafter: Wolfville). The report "conservatively calculated" Wolfville's 2003 GHG emissions output to be 69,411 tonnes of equivalent CO₂ units (CO₂e), and recommended that the Town:

1. Join a program for addressing climate change,
2. Set a policy to monitor GHG emissions, and
3. Set community-wide emissions reduction targets.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development



In 2006 Wolfville joined the Partners for Climate Protection (PCP), a program of the Federation of Canadian Municipality (FCM) that helps communities take action against climate change by reducing GHG emissions. PCP employs a five-step Milestone Framework to guide community climate action efforts, illustrated in Figure 1.



Figure 1: PCP 5 Milestones enumerated

In 2011, Wolfville completed the 1st formal step of the PCP program, developing a Community Energy and Emissions Inventory for 2006. The inventory was developed using the Union of Nova Scotia Municipalities (UNSM) 2009 Community Energy and Emissions Inventory Toolkit. The inventory calculated Wolfville's 2006 GHG emissions output to be 80,851 tonnes CO₂e, an increase of 16% from 2003.

In 2018, Wolfville submitted a successful application to the FCM's Municipalities for Climate Innovation Program (MCIP) Climate Change Staff Grant program to enable it to implement initiatives to reduce its GHG emissions. As part of the program, the MCIP covers 80% of costs to hire a staff person to develop a GHG emissions reduction plan, including a baseline GHG emissions inventory, emissions reduction targets, and an outline of actions to reduce GHG emissions.

Emission Reduction Target Setting: A Primer

By adopting an emission reduction target, a community sets itself a goal of decreasing overall GHG emissions by a certain amount by a specified point in time. To receive recognition for PCP Milestone 2, GHG emissions reduction targets must meet 3 criteria:

1. They must have a defined scope, clearly stating whether they relate to corporate or community¹ emissions.
2. They must be specified in the form of: % reduction from base year by target year.
3. They must be adopted by council resolution.

The targets provided in this report for council's consideration are formatted in the required form.

Adoption of a target by council motion/resolution satisfies the third criteria.

¹ Corporate emissions are those generated directly by municipal operations, buildings, and services; community emissions are those generated by activities with a municipal boundary, as well as certain trans-boundary emission sources generated as a result of community activities.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development



On the question of scope, if the intent of Wolfville’s climate action efforts is to meaningfully contribute to the fight against global climate change, it is difficult to make the case for setting a corporate target. While it is true that Wolfville has direct control over its corporate emissions, the Town also has significant influence over the community’s emissions. And with corporate emissions comprising less than 2% of total GHG emissions in Wolfville, the potential impact of even an ambitious effort to curb corporate emissions is low. The following table (Figure 2) from Ontario’s Community Emissions Reduction Planning Guide for Municipalities illustrates the relationship clearly:

Local government as...	Authority	Sample actions	Community energy and emissions planning techniques	Potential impact on GHG emissions reductions
Energy consumers.	Direct control.	Retrofits of municipal buildings, construction of high performance municipal buildings, purchase of zero emissions vehicles, development of renewable natural gas from organic materials.	Corporate GHG inventory and plan.	Low.
Investors.	Indirect control.	Renewable natural gas from a landfill, zero emissions transit system, cycling infrastructure, electric vehicle charging stations, recycling programs, public/private partnerships.	Situational analysis [review of capital budgets].	Medium-High.
Influencers.	Indirect control.	Official Plan policies, Property Assessed Clean Energy (PACE) programs.	Modelling and scenario-planning.	High.

Figure 2 Authority of local governments on energy and GHG emissions.

Beyond setting requirements for PCP Milestone recognition, in its How to Set Emissions Reduction Targets guide the FCM recommends that the following “S.M.A.R.T.” principles should guide target setting for communities in the PCP program:

- **S**tretch the targets, acknowledging the climate change imperative
- **M**eaningful, connected to local context
- **A**dopted by council
- **R**ealistic targets
- **T**ime bound

Since Council **A**doption and **T**ime boundedness are mandatory criteria addressed directly in the targets recommended in this report, this discussion will focus on the principles of **S**tretching, **M**eaningfulness, and **R**ealisticity, along with the principles of **E**quity and **R**elevance.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

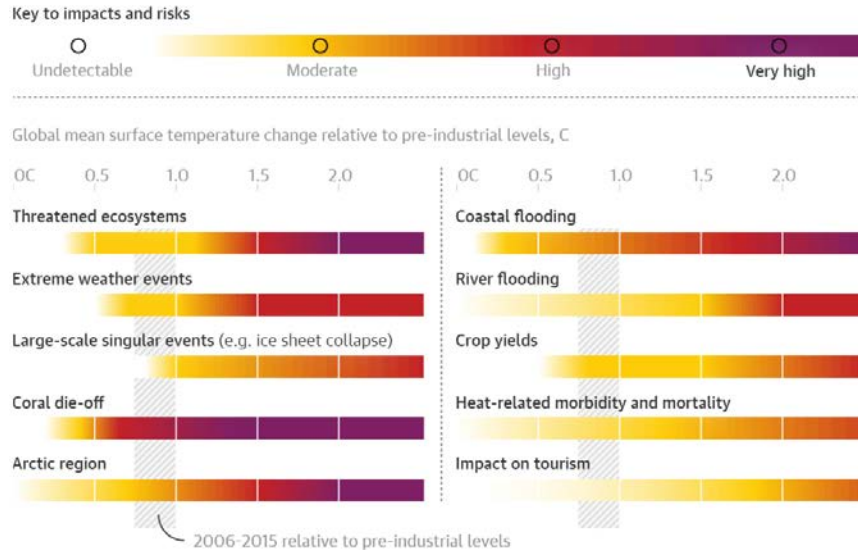
Department: Planning and Development



Stretch

In the Spring of 2019, Wolfville joined over 1,800 communities from around the world in declaring a climate emergency. With its declaration, Wolfville recognized the grave impacts that increasing global temperatures would have on human and natural systems, the urgency of acting to slow and reduce that temperature rise, and its responsibility to do so.

SR15 represents our most up to date understanding of the threats posed by global climate change. While the impacts of rising temperatures on natural and human systems are already being felt, the climate models upon which the report was based project significant differences between present-day and global warming of between 1.5 °C and 2 °C, illustrated in Figure 3. Notably, these include increases in extreme temperatures, heavy rainfall events, ecosystem collapse, coastal and river flooding, and the probability of drought.



SR15 also found that the adverse consequences of global warming beyond 1.5°C would disproportionately impact disadvantaged and vulnerable populations, indigenous peoples, and communities dependent on agricultural or coastal livelihoods.

Figure 3: Global warming impacts on selected natural, managed, and human systems from SR15

In its [press release for SR15](#), the IPCC made no effort to downplay the scope and scale of its recommendations for action, noting that “limiting global warming to 1.5°C would require rapid, far-reaching and unprecedented changes in all aspects of society.” And yet, our aspirations are our possibilities; if Wolfville can imagine a future in which its children are spared the worst impacts of climate change, can set our ambitions to act – and our targets – accordingly.

Meaningful

To be successful, emissions reduction targets should reflect the community, its values, priorities, and policy and planning activities. Community values and support provide the will and energy needed to work towards them; a supportive policy and planning framework provide the tools for achieving them.

REQUEST FOR DECISION 007-2021

Title: PCP Milestone 2: Emission Reduction Targets

Date: 2021-02-02

Department: Planning and Development

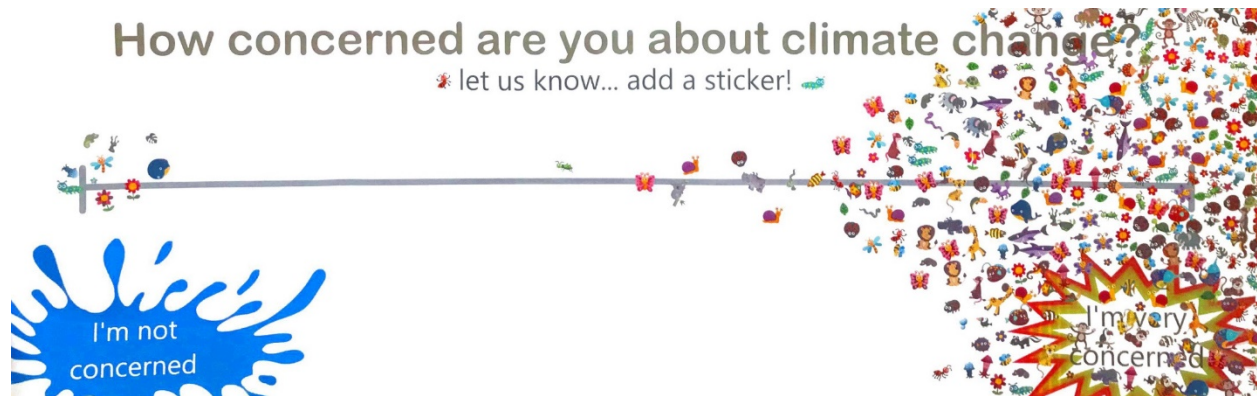


Figure 4: Sticker survey conducted at the Wolfville Farmer's Market August 2019

Since Wolfville's climate change mitigation planning effort began in April 2019, the community's expression of concern about climate change and support for this work have been strong and consistent. That June, over 200 residents showed up to and participated in the Town Hall for a Green New Deal event held on Acadia University Campus. In August, 97% of over 400 patrons polled at the Wolfville Farmers Market told staff they were concerned or very concerned about climate change. During door-to-door outreach that summer, which visited almost 300 homes, 89% of residents said the same thing. And that fall, over 300 Acadia students attended a climate strike rally that filled the downtown core, adding their voices to a growing chorus.

On the policy side, Wolfville's new Municipal Planning Strategy (MPS), adopted in September 2020 after 5 years of work and consultation, includes Climate Action among its four community priorities, "specific statements of what the Town intends to achieve during the life of [the] plan." As per the Municipal Government Act, "[t]he purpose of a municipal planning strategy is to provide statements of policy... to guide the development and management of the municipality and, to further this purpose, to establish... policies to provide a framework for the environmental, social and economic development within a municipality." In addition to making Climate Action a community priority, the MPS contains numerous policies supporting emissions reduction actions and investments by the Town and its residents.

Realistic

As noted earlier, "limiting global warming to 1.5°C [will] require rapid, far-reaching and unprecedented changes in all aspects of society." But SR15's Summary for Policy Makers notes that strengthened governance, institutional capacity, policy, technological innovation, the mobilization of finance, and changes in human behaviours and lifestyle are enabling conditions that would make such a transition possible.

In 2019, staff worked with consultants from the Sustainable Solutions Group (SSG) to update Wolfville's community GHG emissions inventory, incorporating data from 2016 and creating an emissions "model" of the town: a conceptual abstraction that incorporates and accounts for all of the components that drive GHG emissions in Town and the relationships between them. The advantage of an emissions

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model over a static inventory is that it is projectable and can be used to explore and evaluate the impacts of actions, or inaction. SSG ran the model based on current trends and forecasts, existing conditions, and a set of assumptions developed in collaboration with Town staff to generate a projection of what Wolfville’s emissions would look like over the next ~30 years. The resulting “Business as Usual” scenario illustrated in Figure 5 shows a downward trend in emissions until ~2030 – based on projections of increased renewable energy on the provincial electricity grid, rising federal fuel efficiency standards for vehicles and building code efficiency requirements for new structures, and warmer winters as a result of global warming – followed by a gradual rise, resulting in an overall reduction in emissions of 17.4% by 2050.

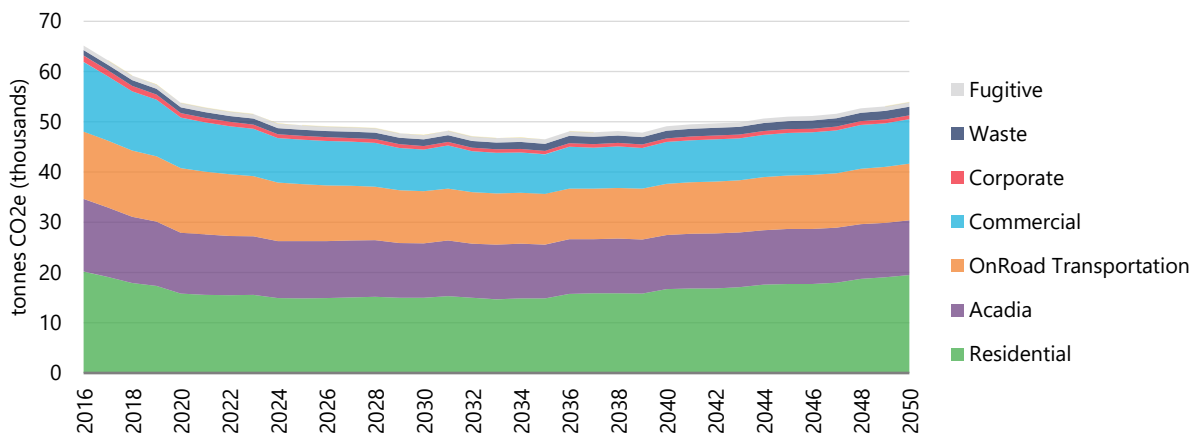


Figure 5 Wolfville's Business as Usual GHG emissions scenario

Over the past 6 months, staff have been working with SSG to develop a “low-carbon emission” scenario to determine the nature and extent of the changes that would be required in and by Wolfville to realize the level of emissions reductions compatible with a pathway to limit global warming to 1.5°C. The purpose of the exercise was to assess how achievable potential targets were, the thinking being that a target that cannot be achieved through means available to the town is not realistic, and therefore not worthy of consideration. Running SSG’s model of Wolfville through the CityInsight modelling platform to forecast the impact of a range of actions, investments, policies, land-use changes and fuel switching, it was determined that it would be possible to achieve the targets laid out in SR15, reducing emissions in Wolfville by 45% by 2030, and approaching net-zero by 2050.

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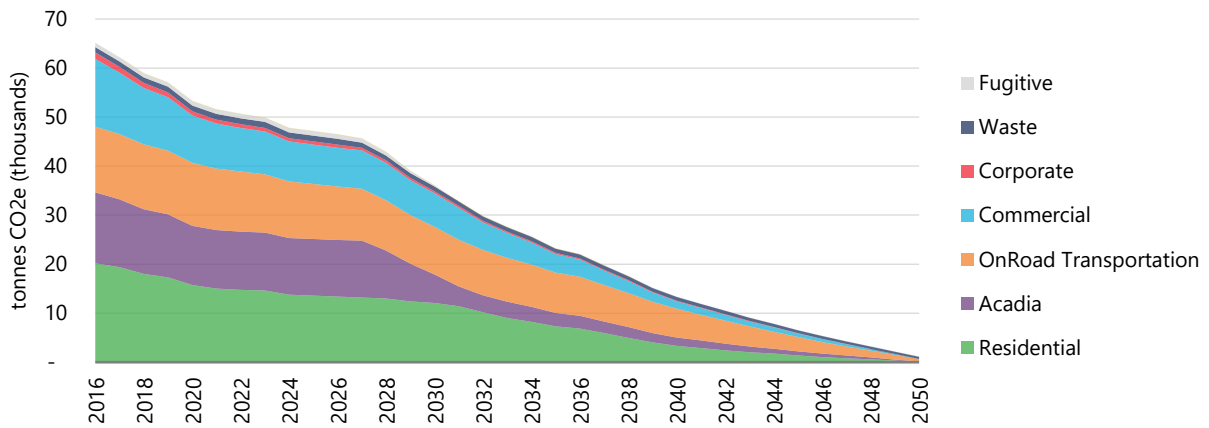


Figure 6 Wolfville's Low Carbon GHG emissions scenario

This scenario includes measures such as:

- Increasing the proportion of trips in town made by walking or cycling from 23% to 40% by 2030;
- cutting energy use in all existing buildings by 50%, by 2040; and
- drawing electricity from a grid powered by 100% renewable energy by 2050.²

S&G modelled potential “pathways” to achieving the targets included in this report, one of which is illustrated in Figure 7. The kinds of changes that would be required in such a scenario are “rapid, far-reaching, and unprecedented” – but they are possible.

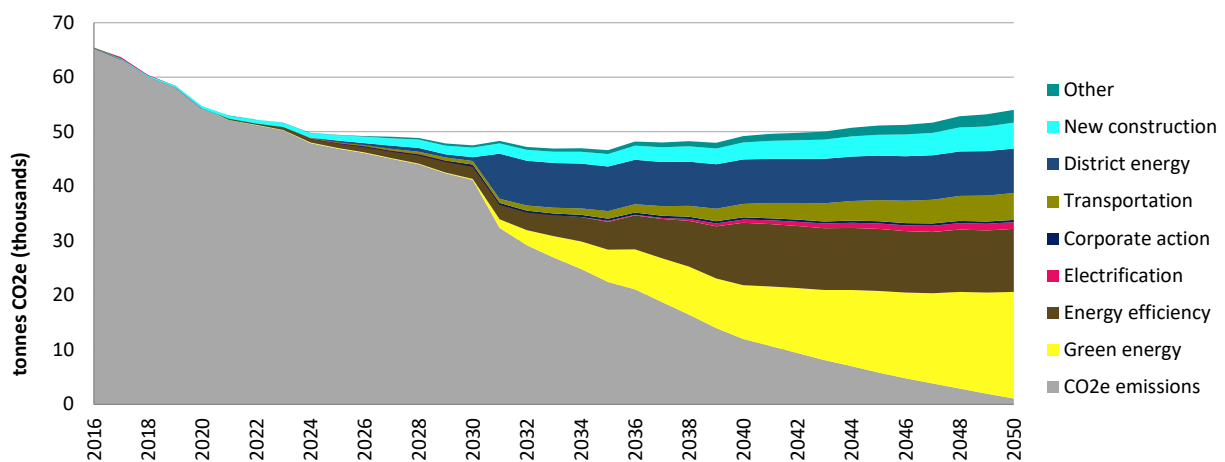


Figure 7 A "pathway" from the Business as Usual Scenario to the Low Carbon Scenario

² For more detail and information see the attachment “Wolfville Modelling Assumptions”

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Equitable

SR15 determined that, in order to limit global warming to 1.5 °C, total human-generated GHG emissions will have to decline by 45% from 2010 levels by 2030, and reach net-zero around 2050. The key is total: to achieve this goal, the average decrease in emissions by all communities and countries on the planet would need to reach those targets. This formulation of global emission reduction does not consider the way those targets might be reached through smaller scale, constituent reductions; it leaves unaddressed the question of how to distribute the required global effort fairly and equitably among the world's countries, communities, and people.

At a global level, both the Paris Agreement and the United Nations Framework Convention on Climate Change acknowledge the importance of equity in responding to the climate crisis. Specifically, both treaties highlight the equity principle of “Common But Differentiated Responsibilities and Respective Capabilities.” Closer to home, Social Equity is one of the community priorities identified in the Wolfville's Municipal Planning Strategy.

The Climate Equity Reference Project (CERP)³ picks up where SR15 leaves off, looking to incorporate this equity principle into a practical vision for a global climate regime. To this end, it has developed a methodology and tool for calculating national “fair shares” of the global effort to reduce GHG emissions on the basis of two factors:

- Responsibility: contribution to the climate problem, defined as the sum of historical emissions corresponding to consumption beyond a threshold required for life above the poverty line.
- Capability: defined in terms of total income beyond a threshold required for life above the poverty line.

With both per-capita income and GHG emissions in the top 10% worldwide, Canadians' “fair share” when it comes to reducing emissions is substantially higher than average. Though the CERP calculates equitable emission reduction targets at the national level, SSG was able to employ its methodology and assumptions and Wolfville's metrics to develop an equitable target that considers both the Town's historical responsibility and capacity to act relative to communities around the world.

Relevant

When making important decisions, it can be helpful to know what actors in similar situations have done. Figure 8 shows governments in Canada that set 2030 emissions reduction targets in recent years, the year they set them, and the targets themselves. Over the past 5 years, adopted targets have ranged

³ CERP is a project of the Stockholm Environment Institute, a US-based non-profit affiliate of Tufts University that conducts research and engages with decision-makers on energy, water, and climate policy.

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between 20% and 75%; the trend over time, illustrated by the pink dotted line, has been towards adopting increasingly ambitious targets.

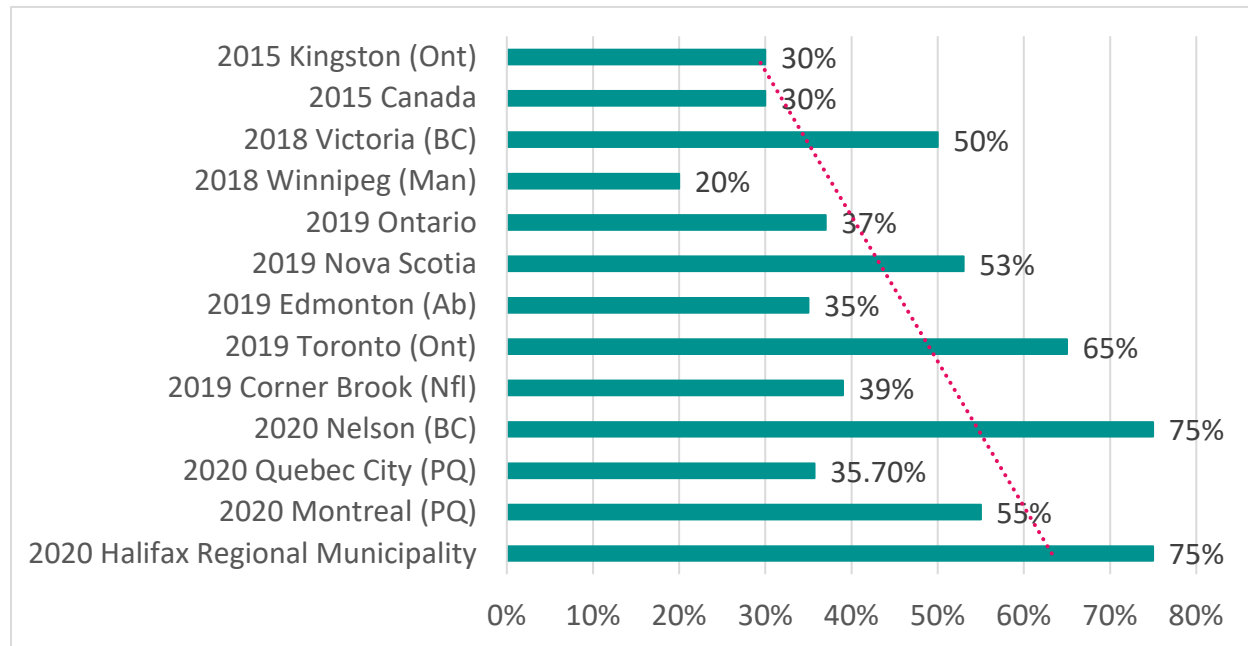


Figure 8: Canadian jurisdictions that have adopted 2030 emissions reduction targets over the past 5 years.

These targets are informative. However, it is the recommendation of staff that only two targets should inform council's decision as to what target to set:

- If the Town's objective is to do its part to limit global temperature rise to 1.5 °C above pre-industrial levels and avoid the worst impacts of climate change, the IPCC's recommendation to reduce emissions by 45% from 2010 levels is the only relevant target.
- Given the extent to which factors outside of Wolfville's control – such as the carbon intensity of grid-supplied electricity and transportation infrastructure and opportunities outside of town – contribute to its GHG emissions, its targets must align with those set by the Province, which has committed to reducing emissions by 53% from 2005 levels by 2030.

Proposed Target(s)

Staff are submitting two targets for consideration by council. Each of the targets is provided in two stages: the medium- and long-term. They are provided in the format required for compliance with the PCP program, accompanied by a rationale, below:

- 1. 70% reduction from 2016 emissions by 2030 / net zero by 2036**

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This target and timeline align with those set out by the IPCC in SR15 factoring in the principle of global equity and considering the “common but differentiated responsibilities and respective capabilities” of the world’s peoples in the fight against climate change. It factors in Wolfville’s responsibility for a disproportionate share of the historical GHG emissions that have precipitated the current climate crisis, and its high capacity, relative to communities around the world, to act on reducing its emissions.

Wolfville is a progressive Town, often making use of and interested in new ideas, findings, and opportunities. Social Equity is one of the 4 community priorities identified in the Town’s. There is a compelling rationale for the Town to apply this self-conception and lens to the GHG emission reduction target it adopts.

However, the equitable target does not satisfy one of the key principles put forward by the FCM to guide communities in setting targets: it would be impossible for Wolfville to reduce its emissions by 70% by 2030 without being able to source its own clean energy, which it is effectively prohibited from doing; it is not achievable within the current legal and regulatory framework in which the Town operates and is therefore not realistic.

2. 45% reduction from 2016 emissions by 2030 / net zero by 2050

It is impossible to perfectly align Wolfville’s target with those of the IPCC or the Province because both use base years – 2010 and 2005 respectively – for which Wolfville does not have GHG emissions data. However, extrapolating from the three GHG emission inventories that Wolfville has on file, a target of 45% reduction from 2016 emissions by 2030 would align with the Province’s legislated target of a 53% reduction from 2005 emissions by 2030. Serendipitously, this target would also align with the one set by the IPCC – though with a different base year.

The Environmental Sustainability Committee’s Recommendation

At its January 2021 meeting, the Town’s Environmental Sustainability Committee reviewed and discussed a draft version of this report, and the targets it proposed. Committee members found the equitable target compelling, and noted and discussed the impediments that would prevent the Town from achieving it. In the end, the committee passed the following motion:

“The Environmental Sustainability Committee recommends that Council adopt the target of 45% reduction from 2016 emissions by 2030; net zero by 2050, while making every effort to address the impediments that would prevent the Town from achieving 70% reduction from 2016 emissions by 2030; net zero by 2036.”

Next Steps

Once council has decided on an emissions reduction target, staff will develop a plan (to be presented in ~ 6 months) laying out the actions and timeline necessary to achieve it. Council will then have to decide whether to approve the plan, and how, whether, and to what extent to resource and implement it.

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6) FINANCIAL IMPLICATIONS

There are no financial implications to the motion contained on page 1 of this report. See Next Steps above – Council will have a future decision on how to resource this work once a plan is presented.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

The current Council's **draft** Strategic Plan (see RFD-006-2021) outlines "Climate Action" as a Strategic Direction (that focuses resource allocation) and "Climate Management" a top priority initiative, stating: "Climate management related initiatives to reduce carbon emissions, support local transportation, local food security and environmental protection."

Municipal Planning Strategy (Adopted September 2020)

- **Climate Action** is 1 of the 4 community priorities identified by Wolfville's 2020 MPS
- **Section 4.0 lists the following policies of council:**
 - To recognize climate change jeopardizes the future of our plant and creates generational inequities.
 - To prioritize climate change adaptation and mitigation in the Town's Capital and Operating Plans
 - To seek out and implement opportunities to reduce Greenhouse Gas emissions arising from the town's operations and facilities.
 - To educate, encourage, empower, and enable the Town's residents, businesses, and institutions to reduce their energy use and environmental impact.
 - To prioritize GHG emissions reduction and energy planning in the Town, and recognize that dedicated resources are required.

8) COMMUNICATION REQUIREMENTS

If and when council adopts an emissions reduction target for the Town, the Climate Change Mitigation Coordinator will inform FCM staff and update the Town's profile on the PCP Program Hub.

9) ALTERNATIVES

The following alternatives are available to council:

- Request that staff revise the emissions reduction targets.
- Adopt an emissions reduction target other than the one proposed by staff.
- Do not adopt an emissions reduction target, rescind the climate change emergency declaration, and withdraw from the PCP program.

Wolfville Modelling Assumptions		1	2	3
		Business as Usual Scenario	Low-carbon Scenario	Carbon Budget Scenario
Target outcome of policy or action in the sector.		The modelled current energy use and emissions production trajectory given Town plans and historical trends, without any new energy and emissions policy or action interventions.	A modelled alternative energy use and emissions production scenario accounting for Town plans and historical trends, with policy and action interventions in the land-use, buildings, energy generation, transportation, and waste sectors.	A modelled alternative energy use and emissions production scenario accounting for Town plans and historical trends, with policy and action interventions in the land-use, buildings, energy generation, transportation, and waste sectors, considering a fair share of carbon emissions over the next 30 years.
DEMOGRAPHICS				
1	Population (adjusted)	Current projects are for 1.7% annual growth , from 4195 in 2016 to 5535 in 2036. Undergraduate enrollment at the University increased by 16% between 2010 and 2018 (3600 students). University doesn't expect to be able to expand beyond 4000 students. 1500 students currently live on campus (I don't think they're captured in the census data), and about 500 commute to University from outside of Town (Acadia's figures/estimates).	Same as BAU assumptions.	Same as BAU assumptions.
2	Employment	2011 data showed that more than 70% of people who work in Wolfville live outside of Town. The percentage of population that is part of the workforce is projected to drop from 55% (2016) to 25% in 2036. If employment projects hold constant, that likely results in a lot more SOV commuting from out of town. <i>It is assumed that employment grows at 0.85% per year.</i>	Same as BAU assumptions.	Same as BAU assumptions.
3	Households	Based on current development agreements, there is a fair approximately 300 units being developed in the next 2 years. Number of households tracks on number of dwelling units.	Same as BAU assumptions.	Same as BAU assumptions.
4	Vehicles	Vehicle stock grows with population. Number of vehicles per household is kept constant.	Same as BAU assumptions.	Same as BAU assumptions.
LAND-USE				
5	Spatial distribution	Avoided thermal and electric energy use and avoided transportation energy use	Continue current development trajectories. Zones specified for both residential and commercial growth.	More density in the downtown area.
6	Dwelling size	Avoided thermal and electric energy use	Baseline dwelling sizes maintained.	Decrease the average dwelling size by 36% by 2050.
7	Building type mix	Avoided thermal and electric energy use	New buildings type mix ratios reflect baseline building mixes.	Decrease the share of new buildings that are single family homes to 10% by 2030.
BUILDINGS				
New buildings - buildings codes & standards				
8	New residential buildings	Avoided thermal and electric energy use	Follow National Building Code.	New buildings are net-zero by 2030.
9	New industrial, commercial, and institutional buildings	Avoided thermal and electric energy use	Follow National Building Code.	New buildings are net-zero by 2030.
Existing buildings - retrofitting				
10	Home energy efficiency retrofits	Reduced thermal and electric energy use	No substantial retrofits.	Achieve 50% thermal savings and 50% electrical savings in 100% of all existing dwellings by 2040.
11	ICI energy efficiency retrofits	Reduced thermal and electric energy use	No substantial retrofits.	Achieve 50% thermal savings and 50% electrical savings in 100% of all existing commercial buildings by 2040.
12	Industrial (process motors/efficiency)	Reduced thermal and electric energy use	No change to current efficiencies.	Increase efficiency by 50% by 2050.
13	Municipal buildings retrofits	Avoided thermal and electric energy	Current efficiencies held constant.	100% of existing municipal buildings are retrofit to net zero emissions by 2030.
Renewable energy generation (on-site, building scale)				

14	Heat pump installations	Fuel shifting from fossil fuel heating to electric heating	Current instances of heat pump use is extrapolated.	100% of buildings' space heating and cooling needs are met by electric systems by 2040.	100% of buildings' space heating and cooling needs are met by electric systems by 2035.
14a	Electric water heaters	Fuels shift from fossil fuel heating to electric heating	Current instances of water heater technology use is extrapolated.	100% of buildings' water heating needs are met by electric systems by 2040.	100% of buildings' water heating needs are met by electric systems by 2040.
15	Solar PV - net metering	Local energy generation	Current instances of solar PV use held constant.	90% of new buildings have solar PV installed by 2050, supplying 50% of the buildings' electric load.	90% of new buildings have solar PV installed by 2050, supplying 50% of the buildings' electric load.
ENERGY GENERATION					
Low or zero carbon energy generation (community scale)					
16	Solar PV - ground mount	Local energy generation	None	10MW installed capacity from 2030 to 2045	10MW installed capacity by 2035 currently not used, could be installed post 2030, not necessary to hit 2030 target
17	District energy	Local energy generation	Current instances of DE held constant.	Expand DE system to provide thermal energy to commercial buildings in the downtown core modelling zone by 2030	Expand DE system to provide thermal energy to commercial buildings in the downtown core modelling zone by 2030
18	Wind	Local energy generation	None	None	None
19	Renewable electricity storage	Fuel-shifting	None	New installed RE accompanied by storage for 20% of capacity	New installed RE accompanied by storage for 20% of capacity currently not used, could be installed post 2030, not necessary to hit 2030 target
20	Renewable natural gas	Local energy generation	None	100% of post-efficiency measures natural gas demand is replaced with RNG by 2035. Only NG current used is in the DE plant.	100% of post-efficiency measures natural gas demand is replaced with RNG by 2035. Only NG current used is in the DE plant.
TRANSPORTATION					
Transit and City fleet					
21	Expand transit	Reduced transportation energy use	Follows Kings Transit plans (currently unsure about expansion plans). Held constant	By 2050: 15 minute frequency on routes, 7 days/week service by 2030. Transit mode share increases to 25% by 2030	By 2050: 15 minute frequency on routes, 7 days/week service by 2030. Transit mode share increases to 25% by 2030
22	Electrify transit	Fuel-shifting	Follows Kings Transit plans (currently unsure about electrification plans). No electrification in BAU.	100% of vehicles electric and right-sized fleet by 2035.	100% of vehicles electric and right-sized fleet by 2035.
23	Electrify municipal fleets	Fuel-shifting	None.	100% electric by 2030.	100% electric by 2030.
Active					
24	Increase/improve cycling & walking infrastructure	Reduced transportation energy use	Current mode shares held current.	40% of trips are walking and cycling (including ebikes) by 2030, 50% by 2050, targeting trips of less than 2km for walking and less than 5km for cycling.	40% of trips are walking and cycling (including ebikes) by 2030, 50% by 2050, targeting trips of less than 2km for walking and less than 5km for cycling.
Private/personal use					
25	Electrify personal vehicles	Fuel-shifting	15.5% of market share 2040.	30% of market share by 2030, 60% by 2035, 100% by 2040.	30% of market share by 2030, 60% by 2035, 100% by 2040.
26	Electrify commercial vehicles	Fuel-shifting	15.5% of market share 2040.	30% of market share by 2030, 60% by 2035, 100% by 2040.	30% of market share by 2030, 60% by 2035, 100% by 2040.
WATER AND WASTE					
Water and wastewater					
27	Increase pumping efficiency	Reduced electric energy use	Current intensity held constant.	Upgrade to high efficiency pumps by 2035 (-50% energy use?)	Upgrade to high efficiency pumps by 2035 (-50% energy use?)
28	Increase water efficiency	Reduced electric energy use	Current intensity held constant.	Decrease water volume use by 1%/year to 2050.	Decrease water volume use by 1%/year to 2050.
Waste					

29	Waste Diversion	Avoided methane emissions	Baseline generation and diversion rates extrapolated based on population growth, per capita rates.	100% diversion by 2050, reduce generation 30% by 2050 100% organics to anaerobic digestion Installation of anaerobic digestion facilities for waste water treatment and biogas capture for use as renewable natural gas.	100% diversion by 2050, reduce generation 30% by 2050 100% organics to anaerobic digestion Installation of anaerobic digestion facilities for waste water treatment and biogas capture for use as renewable natural gas.
Energy Procurement					
30	RNG Procurement	Fuel-shifting	None	Replace 100% of post-efficiency measures natural gas with RNG/hydrogen by 2050.	Replace 100% of post-efficiency measures natural gas with RNG/hydrogen by 2035.
31	Renewable Electricity Procurement	Fuel-shifting	No additional beyond what is already grid-supplied.	Replace 100% of the remaining grid electricity with green electricity by 2050.	Replace 100% of the remaining grid electricity with green electricity by 2035.
Industry and Agriculture					
32	Major industry energy use	Avoid fossil fuel emissions	N/A	N/A	N/A
33	Agricultural practices	Avoid livestock and tilling emissions	No change from current practices.	No change from current practices.	No change from current practices.
34	Carbon capture and storage	Remove carbon dioxide from the atmosphere	No change from current practices.	N/A	N/A



GHG Emissions Reduction Target Setting

Jan 21, 2021

Omar Bhimji

Overview



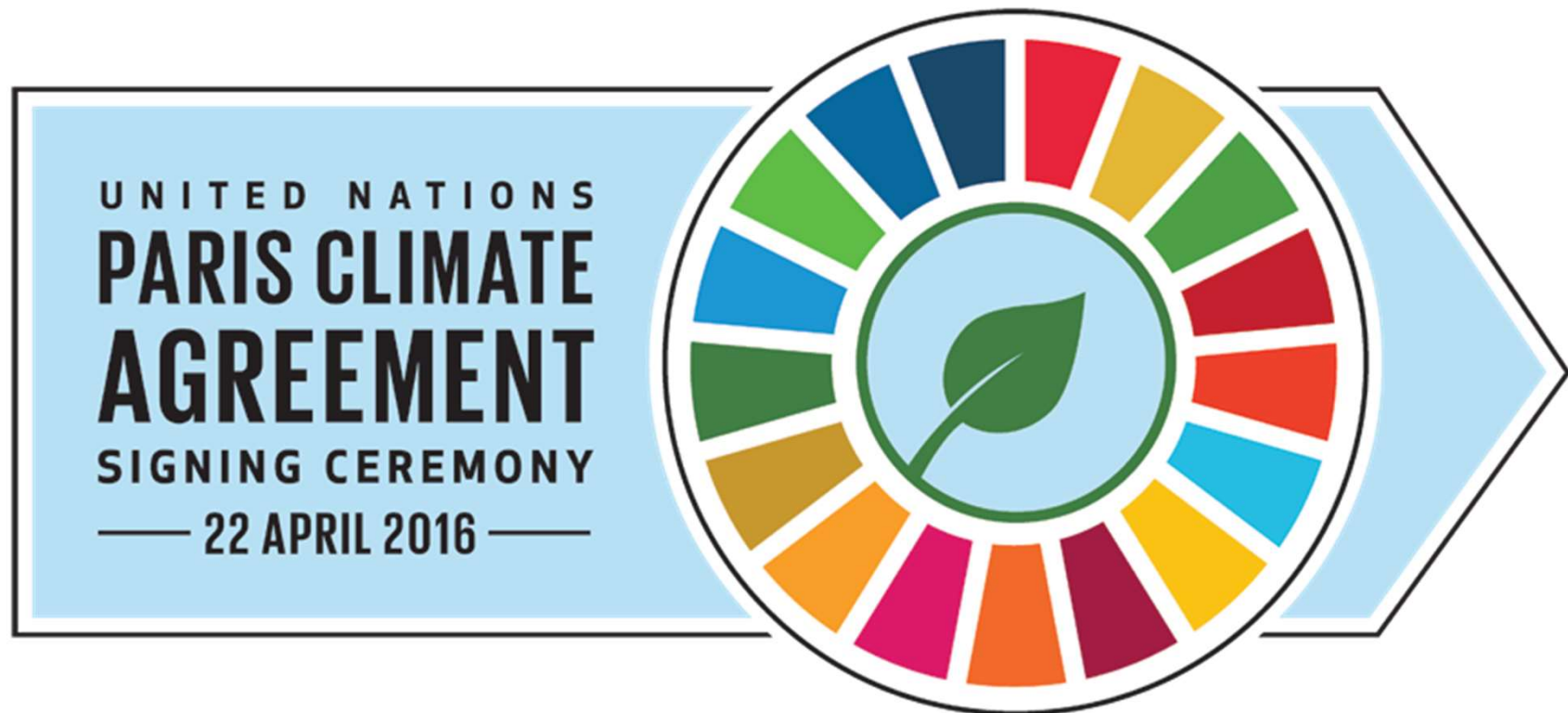
- Abbreviations
- Background
- Target setting requirements
- Target setting principles
- Proposed target(s)
- Recommendation

Abbreviations

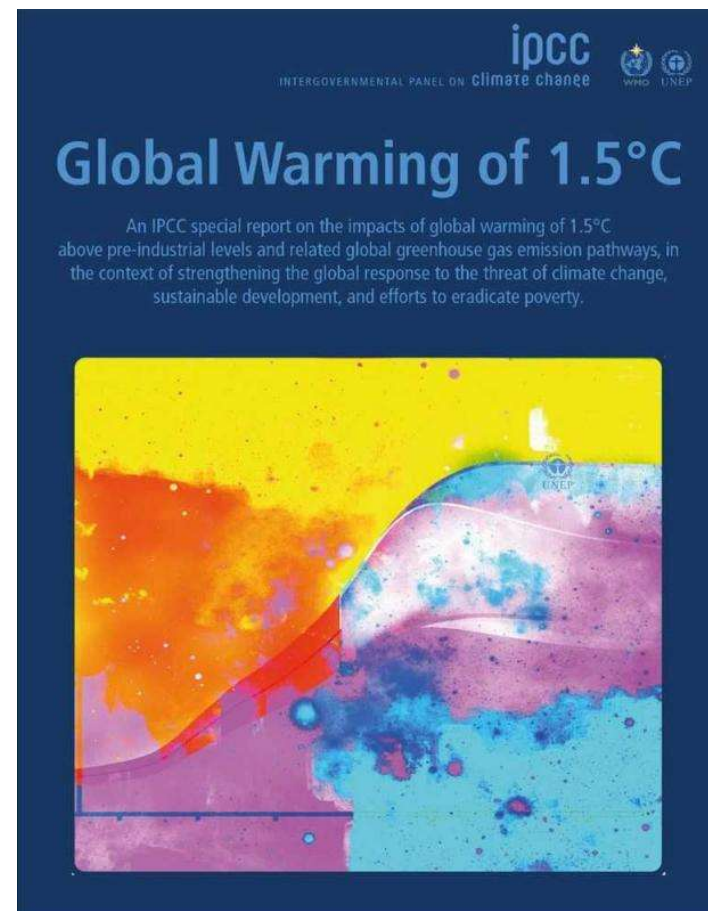
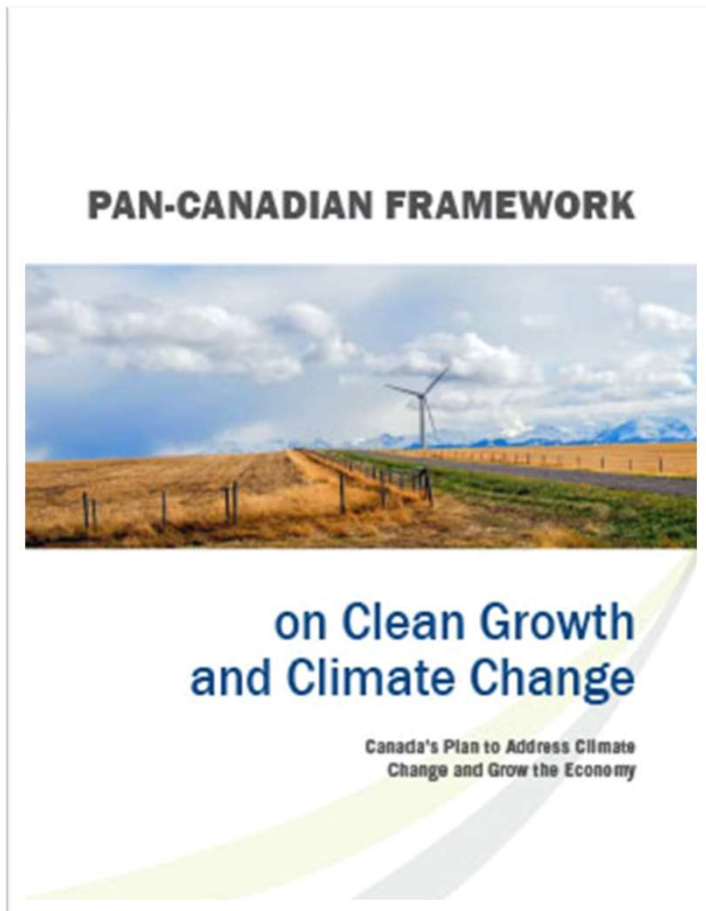


- **FCM** is the Federation of Canadian Municipalities, the national voice of municipal governments in Canada.
- **PCP** is the Partners for Climate Protection program, a network of Canadian municipalities that have committed to reducing GHG emissions and acting on climate change. PCP provides tools and resources to support municipalities in achieving their emissions reduction targets.
- **GHGs** are Greenhouse gases: gases (CO₂, N₂O, CH₄) in the Earth's atmosphere that trap heat.
- **CO₂e** is carbon dioxide equivalent, used to express the impact of GHGs in terms of the amount of CO₂ that would create the same amount of warming.

Background



Background



Background



BILL NO. 213

Government Bill

*2nd Session, 63rd General Assembly
Nova Scotia
68 Elizabeth II, 2019*

An Act to Achieve Environmental Goals and Sustainable Prosperity

CHAPTER 26
ACTS OF 2019

Background



[Focus areas](#) [Programs](#) [Funding](#) [Resources](#) [Events & training](#) [News & media](#) [About FCM](#)



[HOME](#) > [PROGRAMS](#) > [PARTNERS FOR CLIMATE PROTECTION](#)

Partners for Climate Protection

Background



PCP Target Setting Requirements



1. Must have a defined scope, clearly stating whether they relate to corporate or community emissions.
2. Must be specified in the form of: %
reduction from base year by target year.
3. Must be adopted by council resolution.

PCP Target Setting Principles



- **Stretch the targets**
- **Meaningful**
- **Adopted by council**
- **Realistic targets**
- **Time bound**
- **Equitable**
- **Relevant**

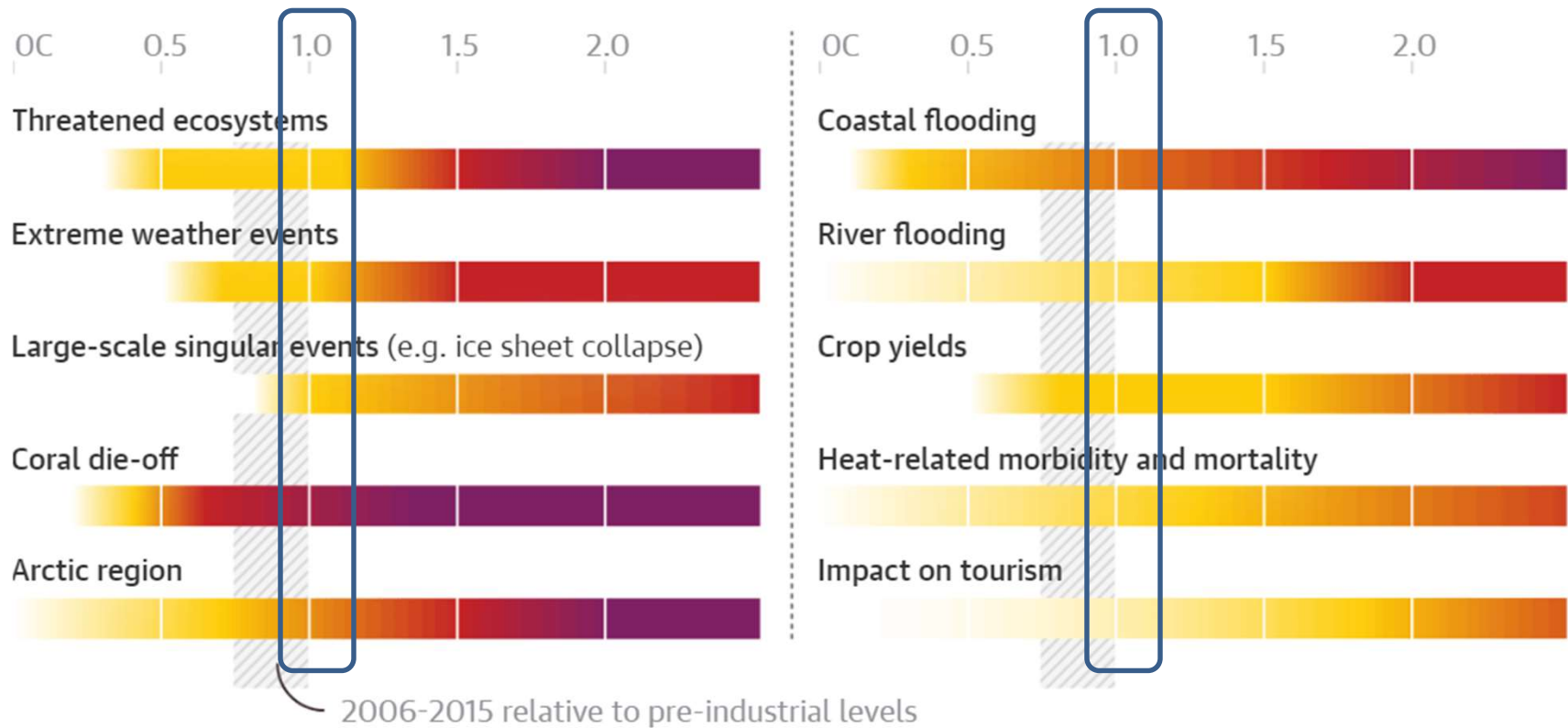
Stretch the target



Key to impacts and risks



Global mean surface temperature change relative to pre-industrial levels, C



Meaningful

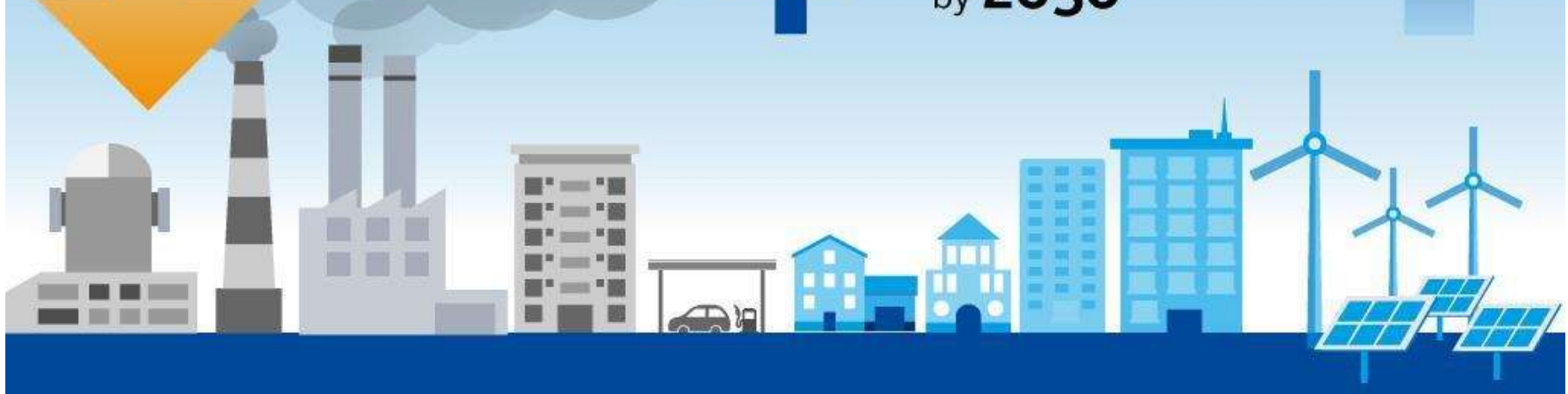


To keep to 1.5°C

CO₂ emissions would have to decline by **45%** before **2030**



renewable energy will need to supply **70-80%** of power by **2050**



Meaningful



How concerned are you about climate change?

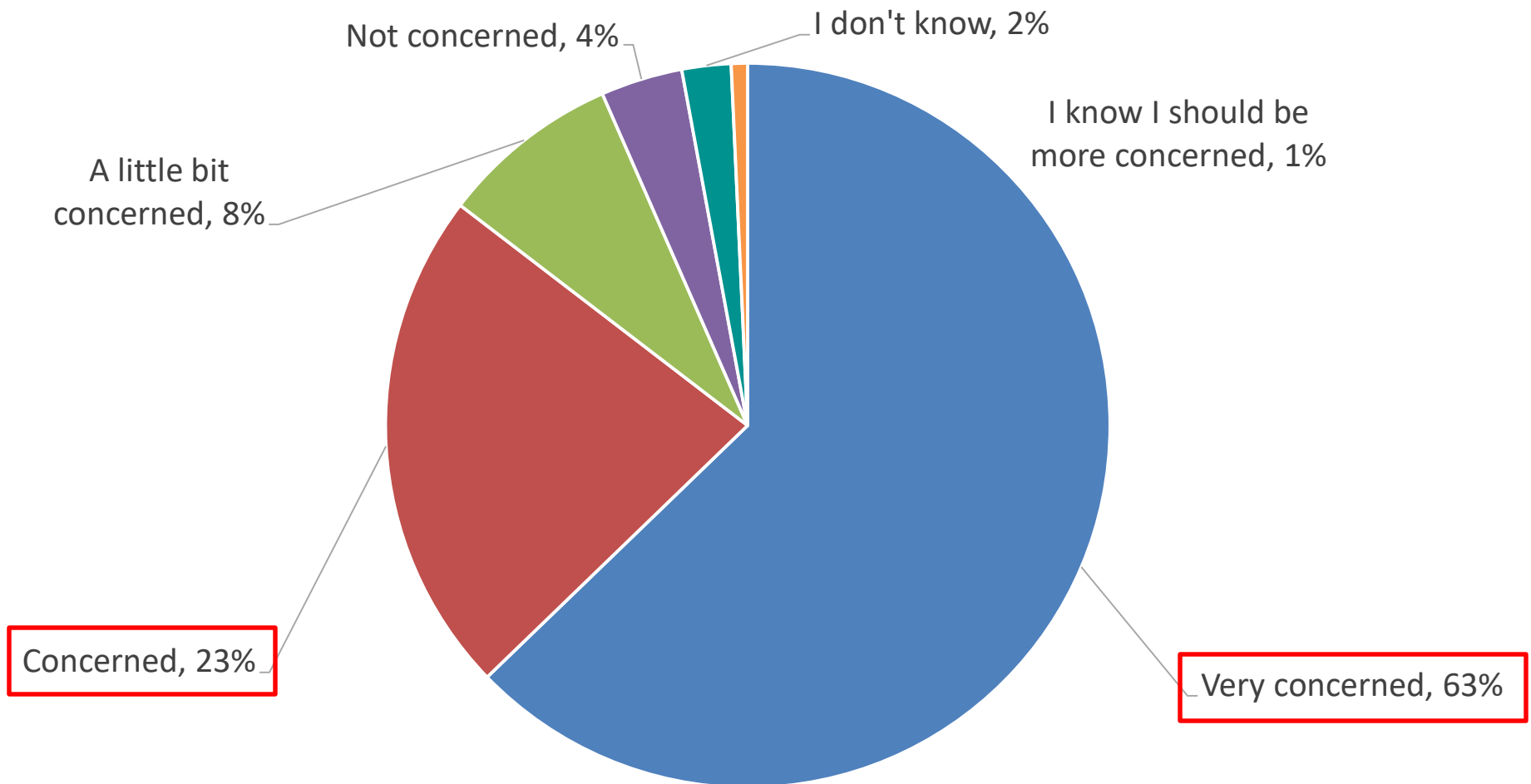
let us know... add a sticker!





Meaningful



How concerned are you about climate change?



Meaningful

A large, stylized letter 'W' in a vibrant magenta color, which serves as a background for the central image and text. The 'W' is formed by three overlapping, curved shapes.A composite image showing a park with a fountain and a building with a clock tower. The image is framed by the magenta 'W' graphic.

Town *of* Wolfville
MUNICIPAL PLANNING
STRATEGY

4.0 The Defining Issue of Our Time

IT SHALL BE THE POLICY OF COUNCIL:



1. To recognize climate changes jeopardize the future of our planet and creates generational inequities.
2. To prioritize Climate Change adaptation and mitigation in the Town's Capital and Operating Plans.
3. To manage Town owned land in an ecologically sustainable manner that reduces individual ecological footprints, consistent with best practice.
4. To investigate means of land protection other than outright ownership, such as conservation easements, expropriation, land trusts, etc.
5. To improve air quality by protecting, replacing and enhancing the urban forest canopy.
6. To seek out and implement opportunities to reduce Greenhouse Gas emissions arising from the town's operations and facilities.
7. To educate, encourage, empower, and enable the Town's residents, businesses, and institutions to reduce their energy use and environmental impact.

Community Priorities



Economic Prosperity



Social Equity



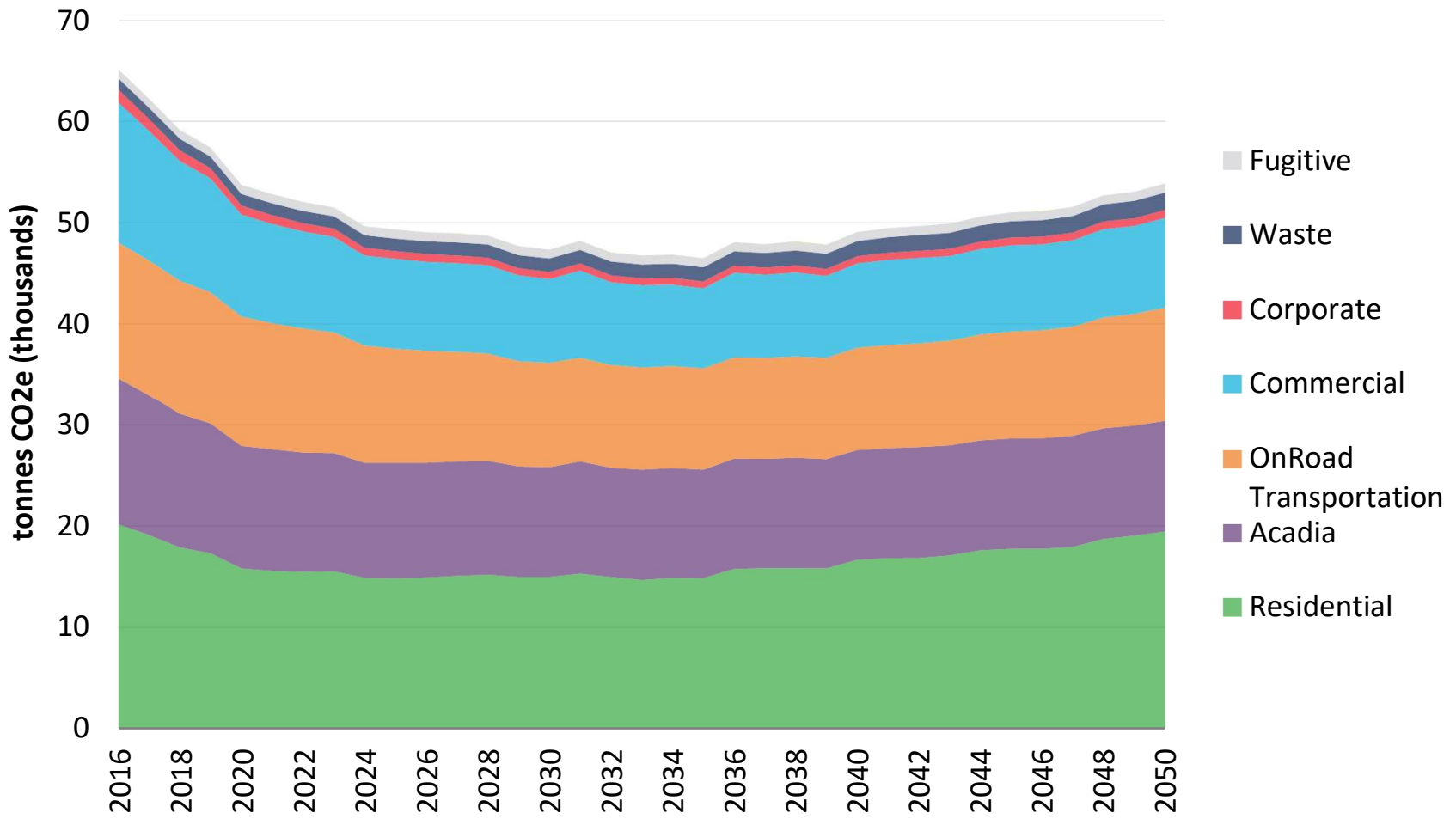
Climate Action



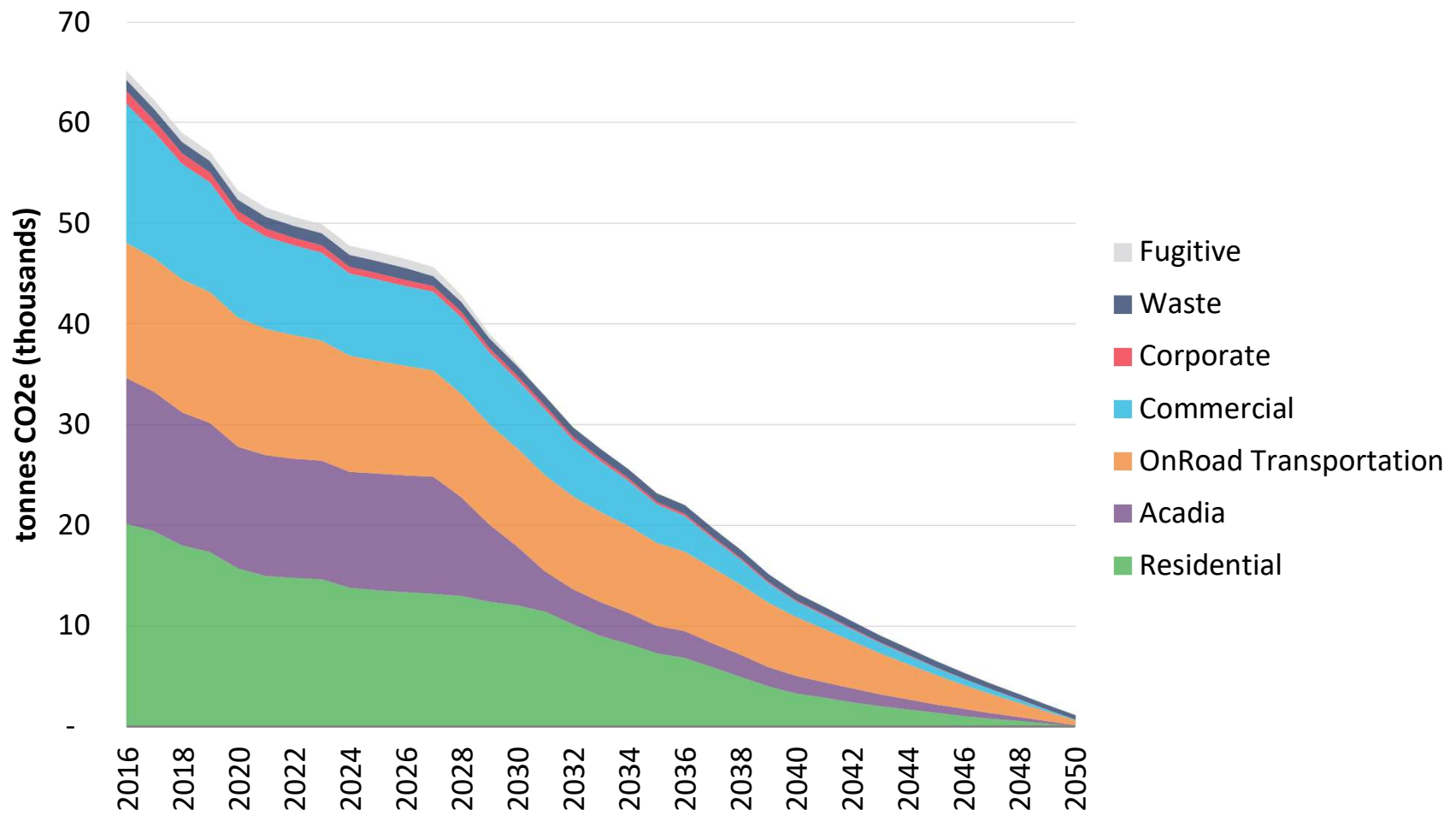
Land Use and Design

The policies of this plan action our Community Priorities and move us toward Our Shared Future.

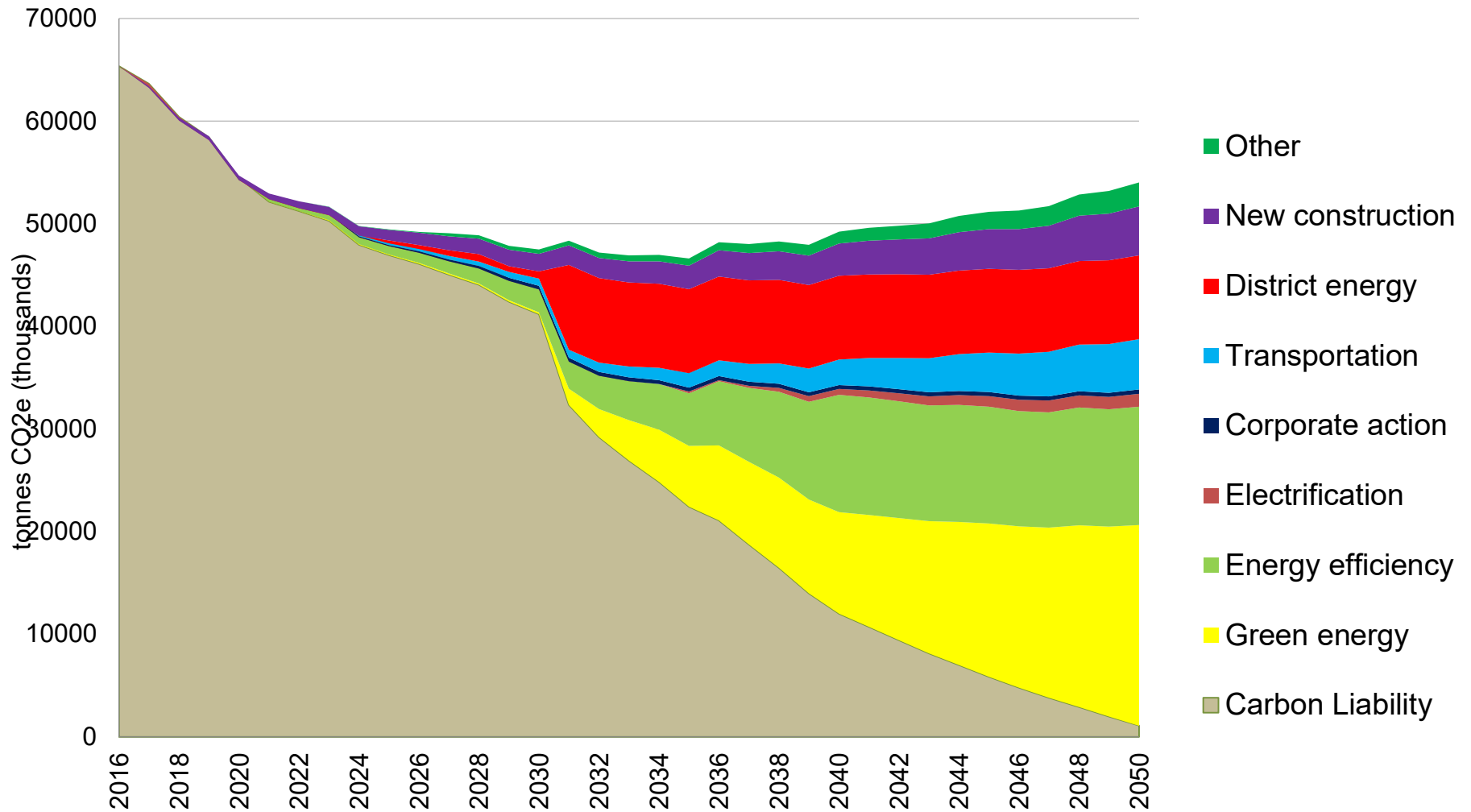
Realistic



Realistic



Realistic



Equitable

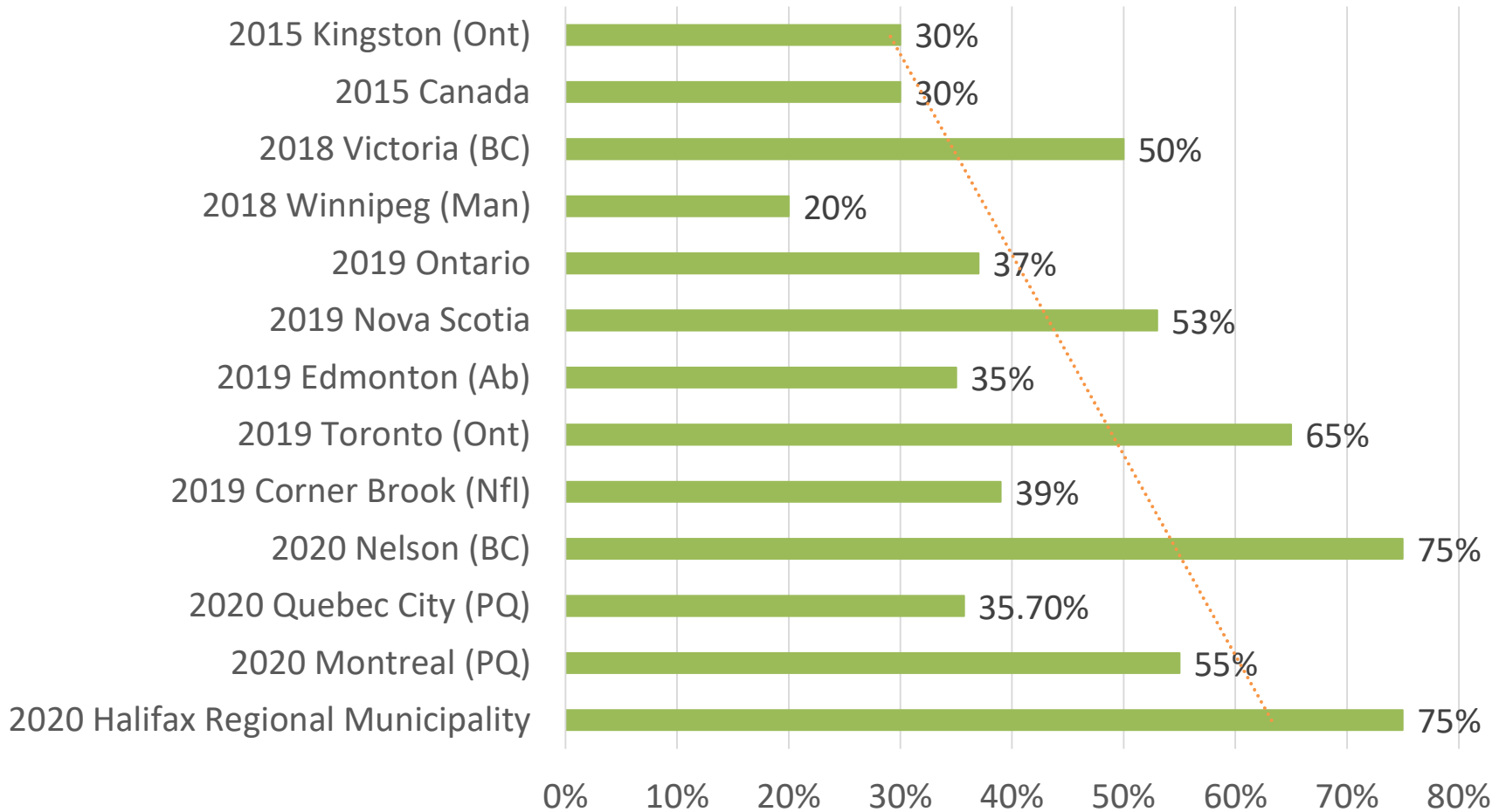


CLIMATE EQUITY REFERENCE P R O J E C T

Responsibility, contribution to the climate problem = the sum of all historical emissions.

Capability, ability to address the climate problem = the sum of all individual incomes.

Relevant



Proposed Target(s)



1. 70% reduction from
2016 emissions by
2030; net zero by 2036

2. 45% reduction from
2016 emissions by
2030; net zero by 2050

-
- Stretch
 - Meaningful
 - Adopted by council
 - Realistic
 - Time bound
 - Equitable
 - Relevant

Proposed Target(s)



**1. 70% reduction from
2016 emissions by
2030; net zero by 2036**

**2. 45% reduction from
2016 emissions by
2030; net zero by 2050**

- ✓ Stretch
- ✓ Meaningful
- ✓ Adopted by council
- x Realistic
- ✓ Time bound
- ✓ Equitable
- ✓ Relevant

Proposed Target(s)



1. 70% reduction from
2016 emissions by
2030; net zero by 2036

2. 45% reduction from
2016 emissions by
2030; net zero by 2050

- ✓ Stretch
- ✓ Meaningful
- ✓ Adopted by council
- ✓ Realistic
- ✓ Time bound
- x Equitable
- ✓ Relevant

Recommendation



“The Environmental Sustainability Committee recommends that Council adopt the target of 45% reduction from 2016 emissions by 2030 / net zero by 2050, while making every effort to address the impediments that would prevent the Town from achieving 70% reduction from 2016 emissions by 2030 / net zero by 2036.”

REQUEST FOR DECISION 002-2021

Title: Willow Bank Cemetery

Date: 2021-01-12 **UPDATE FOR COUNCIL 21-01-28**

Department: Finance/Parks & Recreation



SUMMARY

Willow Bank Cemetery

In September of 2020 the Manager of Willow Bank Cemetery provided a brief presentation to Town Council regarding their search for someone to take over operation of the Cemetery. No decision was made at that time by Council, with direction for Staff to come back with further information to assist in a decision to potentially bring the Cemetery into the operation of Town Departments.

This report provides some additional reference information and staff are looking for decision/direction from Council on whether the Town should assume responsibility for operations of Willow Bank. Depending on Council's decision, direction will be for Staff to proceed with further efforts to work on the specific requirements and add resources thru the Town's 2021/22 budget process, OR for the Cemetery Corp. to consider other alternatives.

DRAFT MOTION:

That Council advise Willow Bank Cemetery Corp. that the Town will not take over operation of the Willow Bank Cemetery operation.

REQUEST FOR DECISION 002-2021

Title: Willow Bank Cemetery

Date: 2021-01-12 **UPDATE FOR COUNCIL 21-01-28**

Department: Finance/Parks & Recreation



1) CAO COMMENTS

The CAO supports the recommendations of staff. As noted below, it is always difficult to recommend to not do something that has clear value and importance to the Wolfville community. However, due to the points raised in the discussion, staff have collectively landed on recommending to Council that the Town not take over the Cemetery operations.

If Council chooses to accept the recommendation of staff, perhaps the Town and/or Councillors can assist the Willow Bank Cemetery Corp. in finding an organization or new volunteers to take over the operation. Staff would be willing to connect current members of the Board to existing service and non-profit organizations in Town that we have relationships with to see if there might be an interest/fit. We could also use our social media/communications reach to assist in potentially recruiting new members to serve on the Board.

If Council decides they would like the Town to take over the cemetery, we will refer the issue to the Ops planning and budget process to ensure that we have the proper resources in place.

2) LEGISLATIVE AUTHORITY

There is nothing in the MGA that precludes a municipality from operating a cemetery. Staff have not identified any section that requires a municipality to take over such a service. Therefore, this request is a choice/decision point.

3) STAFF RECOMMENDATION

Staff recommend, given the additional staff resources that would be needed for both property maintenance and office administration, that the Town not take on this responsibility.

4) REFERENCES AND ATTACHMENTS

1. Annual Operations Reports to Willow Bank Cemetery Corporation
2. Town's draft budget scenario of operational costs if Town took on responsibility.

5) DISCUSSION

Update: Staff did meet with Chris Fuller, representative from Willow Bank Cemetery Corp. to discuss options. Council asked about a possible bridging approach. Mr. Fuller is willing to support, as best he can, sharing his knowledge, and assisting with some of the operations. He was confident, that the work required at the site would only require one person.

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Depending on the direction Council wants to take with this motion - further discussion with Mr. Fuller would be required and a detailed agreement of how the bridging would work seems necessary. Bridging is not providing a long-term sustainable future for the Town unless Council wants to resource this. It will however, potentially provide, a short-term solution.

Discussions are underway to see if a new Board may be interested on taking on this work – which includes the operations of the site. These conversations are led by Council members.

Staff seeks direction from Council as to how they would like to proceed and are willing to update as required.

Staff acknowledge this has not been an easy issue to review given the importance of the Cemetery to the Wolfville community over past decades. This report will outline steps taken by staff to gather information that should help Council in its deliberation.

- If Council decides they wish staff to take on the responsibility to operate, further work will have to be undertaken by staff enable the Town to successfully assume this workload.
- If Council agrees with staff recommendation, then the Trustees will have to take steps to find alternatives to keeping the property open.

Following the presentation to Council, the Director of Finance and Director of Parks and Recreation met with the Cemetery Manager, Chris Fuller, who has been the individual largely responsible for maintaining/operating the Cemetery over the recent past. Based on that meeting, staff would make the following notes:

- There appears to currently be healthy cash on hand in the organization. These dollars are available for annual general maintenance needs, perpetual care, and cost of prepaid burials.
- The Town would likely need 1 additional full time seasonal position dedicated to the property maintenance and management of burial lots in advance of burials and immediately after burials.
- In addition to this full-time position, an additional ½ FTE would be needed during the summer months. This would currently be proposed as a summer student resource.
- New mowing/maintenance equipment would be needed within the first year or two to facilitate the work required
- The current building structure on the property needs attention in the near term for at least the roof, with likely additional upgrades within the next couple of years.
- There are numerous large mature trees on the properties that have resulted in a growing maintenance requirement (refer to map below). In fall 2019 Hurricane Dorian resulted in limb damage requiring approximately \$8,000 to clean up. This type of maintenance is more likely to occur in coming years given the age of trees.
- In all there is approximately 13.1 acres to maintain.

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- There is a section of yet unused land which has the potential to be sold for development. Staff would estimate that area to be approximately 3.8 acres. In Mr. Fuller's opinion there is no need to reserve that land for future burials as there is ample room in the active area to handle burials for years to come.

In addition to meeting with Mr. Fuller, Staff reached out to other municipalities in Nova Scotia to see how many have cemetery operations and for those that did what type of impact does it have on the Town in both staffing levels and tax rates.

- Of 50 municipalities in the province, 4 replied that they had at least one cemetery in their scope of service and 5 replied that they do not.
- Staff also identified one Regional Municipality that had cemeteries by virtue of former town jurisdictions that now fell within their areas.

Although not a comprehensive list of municipalities that have this service level, the AMA listserv question was meant to provide some contact points to inquire as to the operational impact of those that did have cemetery operations. Relevant points provided by some of these municipalities include:

- At least one muni has a portion of the cemetery operations covered by property taxes, i.e. there is potential in at least the long term to impact Town taxpayers.
- One municipality has staff resources from Parks, Finance, and Administrative services who support the operations. They noted that the service includes handling people interested in buying lots, coordinating with funeral homes to facilitate funerals, and helping families find their relatives. In addition, there is the need for billings, collections of revenues, and related accounting required for such an operation. See notes above for staff's thoughts on supporting the maintenance needs.
- One member of our own Finance Department previously worked for a Town that operated a cemetery. Although difficult to qualify in something like regular hours per week, the feedback is that there is more time needed than one thinks at first glance. Providing support to families with burial needs requires proper attention/empathy.

Willow Bank Cemetery has historic roots in the Town and therefore the fate of the property is important. Town staff agree with Mr. Fuller, re: the potential of the vacant land for development. Such a sale would benefit the operation of the cemetery if the Town owned/ran the operation, but the same could be said if the Trustees continued to operate.

In the short term, existing cash is there to cover the higher annual cost of operation under Town services. But staff estimate that the use of those reserves would be upwards of 90% higher than current annual demands on cash reserves. At that rate, the cash reserves could be significantly depleted within

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ten years, increasing the likelihood that the taxpayer will have to assist in a portion of annual costs. This, as noted above, exists with at least two cemeteries now operated by another municipality.

There could be options considered if the Town were to take over responsibility that don't include continuing to sell lots. Clearly existing prepaid burials would be honoured, and perpetual care/maintenance would be honoured. The level of maintenance might not be at the same high level currently provided by Mr. Fuller. This would reduce the administrative demands on Town staff, but would still require added staff resources for maintenance.

Overhead View of Property



Shaded area highlights potential develop area.

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6) FINANCIAL IMPLICATIONS

The Town would require additional staff and/or allocation of existing resources if the Cemetery is added to Town services. There will also be additional building/equipment resources required over the next couple of years.

It is not expected that the additional resource requirements would impact the tax rate immediately, but it is likely that there would be pressure on the taxpayer at some point in the future.

In addition to the ongoing operating costs, there would be one-time upfront costs to taking over the operation. Legal services would be required to ensure proper title transfer. This would be a manageable cost, but a cost nonetheless. Staff also believe that any operation of the cemetery would require an upfront effort to bring all relevant documentation into the GIS system. This would facilitate

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more efficiencies in the administration on a go forward basis. To fully complete this would involve a summer student as well as our inhouse GIS resources.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None provided. This is a service outside the typical scope of a municipal operation.

8) COMMUNICATION REQUIREMENTS

Notify Willow Bank Cemetery Corp of Council's decision.

9) ALTERNATIVES

Council could decide to have staff take on this responsibility. Ultimately this would move to the budget process to ensure adequate resources are approved in the 2021/22 Operating Budget to carry out the work required.

REQUEST FOR DECISION 008-2021

Title: Financial Update #3 (COVID) – Decision Points Parts
Date: 2021-02-02
Department: Finance



SUMMARY

Financial Update #3 – Decision Points

This Request for Decision (RFD) deals with decisions made earlier in fiscal 2020/21 as Council was dealing with the early days of the COVID pandemic state of emergency. At the June 30, 2020 Council meeting, RFD 031-2020 was presented offering options for Council’s consideration to help the Town mitigate potentially negative impacts stemming from the COVID pandemic.

As the fiscal year has progressed, Interim Financial Reports have indicated that the Town may be in a position to reverse some of the expenditures that were put on hold by way of Council motion at the June 30th meeting.

In September last year, Council dealt with Financial Update #2 related to COVID, approving several previously deferred expenditures for staff to move forward before year end (refer to RFD 042-2020).

With this RFD staff are bringing forward a number of other items back to Council to seek approval to now proceed with the expenditures.

DRAFT MOTION:

That Council direct staff to proceed with the following initiatives previously deferred;

- Grants to Organizations (one time capital)
 - Acadia – turf \$60,000
 - Chrysalis House \$20,000

- Upgrade Town’s Website/Redesign \$25,000

REQUEST FOR DECISION 008-2021

Title: Financial Update #3 (COVID) – Decision Points Parts

Date: 2021-02-02

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) Section 65 – Adoption of Budget

3) STAFF RECOMMENDATION

That Council approve the recommended expenses to be incurred in the current fiscal year as originally approved in the 2020/21 budget.

4) REFERENCES AND ATTACHMENTS

- Approved 2020/21 Operations Plan
- Information Report – Interim Financial Update – COVID Update (June 16th Council Meeting)
- RFD 031-2020 Financial Update – Decision Points
- RFD 042-2020 Financial Update #2 – Decision Points

5) DISCUSSION

In RFD 042-2020 (September Council), Staff noted the following:

Much of this report incorporates the analysis provided in RFD 031-2020. At that time staff had identified potential revenue losses in the range of \$250,000 to \$325,000 for the year. All the potential losses with the exception of Deed Transfer Tax still look to come in well underbudget by year end. Deed Transfer Tax (DTT), the largest variable, is more difficult to pin down. As previously reported, DTT revenue was an all time high in the month of April, but the reverse in May (one of the lowest). June was moderately above budget and then July was \$18,000 less than budget. Key to this is July, which is traditionally one of the higher revenue months. Suffice to say it is still difficult to forecast this revenue for year end, but results are better than original estimates of the decline

And

*The above 3 items would bring \$90,000 of budgeted spending back into the operations. This would still leave the Town with projected savings to offset revenue losses for the year. **As further financial updates occur as the year proceeds, Council will still have the ability to make additional decisions to either add back planned initiatives or cut spending.***

The “3” items noted in the paragraph above relate to Street Maintenance/Patching & Paving (which includes sidewalks as well), Crosswalk upgrades, and SPP grants. The final sentence (bolded) is the reason another report has been brought back to Council. With the completion of the 3rd Quarter

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Department: Finance



Financial Update (including year end forecasts) it is clear the Town will end the year with a surplus. Refer to the Information Report coming from Audit Committee for further details, but by and large it can be noted that expected decreases in Deed Transfer Tax did not materialize as the year progressed. This has resulted in additional breathing space, i.e. expected surplus, which opens the door for Council to consider completing items still on hold.

Staff are seeking approval to proceed with three of the previously deferred items before the end of this fiscal year. Note these items were all in the Council approved budget for 2020/21 so approval to proceed is not new spending, but is simply releasing expenditures put on hold pending financial updates through the year. The items are:

- Grants to Organizations (one time capital)
 - Acadia – turf \$60,000
 - Chrysalis House \$20,000
- Upgrade Town’s Website/Redesign \$25,000

These three would be the remaining items from the original list put on hold in June, that could actually be carried out (the two grants) or at least started (website) this fiscal year. This would still leave the Town in a surplus position by year end, and would ensure 3 more 2020/21 initiatives move forward this year.

6) FINANCIAL IMPLICATIONS

The forecast year end results (refer to 3rd Quarter Financial Update Info Report) show sufficient flexibility to spend the recommended amounts in this report and still end the year with a surplus.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Nothing specific provided for in this report.

8) COMMUNICATION REQUIREMENTS

Nothing specific provided for in this report.

9) ALTERNATIVES

The alternatives range from continuing to defer all items noted, to reinstating the initiatives recommended in this report.

1. Improving Quality of Life for All

- Staff partnered with Wolfville School and Acadia Department of Kinesiology to develop a morning exercise program for middle school students, starting February 1st;
- Staff partnered with Wolfville School to organize and advertise a yoga program for students in grades 4-8 starting February 1st;
- Staff collaborated with Town of Kentville to offer a Try It In Wolfville Cross-Country Skiing workshop scheduled for February 7th – registration is already full;
- Staff completed the first session of the Winter Virtual Memory Café series;
- Staff are working with Wickwire Place to develop and offer Virtual Memory Café programming to residents;
- Staff partnered with Flying Squirrel Adventures, on a Women, Girls and Female-Identifying Hike Series, and the Family Night Hike Series. The series will continue with a consistent group of participants in April, 2021;
- Staff received notice of award of funding for the proposed Regional Climate Change Mitigation Study project and presented the project at a meeting of the regional Chief Administrative Officers.

2. Maximizing Our Infrastructure Investments

- The wastewater treatment plant upgrades are progressing and are approximately 50% complete. Processing equipment delivery is delayed and the revised completion date is the end of May 2021;
- Work on the new accessibility ramp at Town Hall is delayed and the expected completion date is now the end of February;
- Staff are continuing with the planning process for the new welcome centre and other developments at the Eastend Gateway;
- Staff have received a close to final draft of the flood risk study and have taken it to the ESC for comment. PAC members will be given an opportunity to comment before it is finalized and presented to Council for adoption. The findings have, and will continue to, inform the Town's Capital Budget;

3. Leveraging our Economic Opportunities

- Staff are working with the Wolfville Farmers Market and Acadia University on longer-term strategic planning and funding applications, including working toward the utilization of the DeWolfe building or other expansion area;

- Staff are working closely with the Wolfville Business Development Corporation (WBDC) and attending their monthly meetings. An upcoming meeting is scheduled to discuss welcoming new businesses;

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 continue with regular winter maintenance in the Town;
- Staff are busy working on the budget and operations plan for the upcoming fiscal year;
- Public Works staff repaired two water main breaks this month;
- Sanitary sewer video inspections are ongoing and should be completed by the end of February;
- Staff hired and oriented new Afterschool staff and ensured successful transition into the Winter session of programming;
- Staff continue to meet with multiple local citizens who are beginning to plan outdoor exercise and artistic experiences for the 2021 summer season;
- Staff continued to meet with a local Tourism Working Group to support their process in creating new tourism experiences in Wolfville and the surrounding area;
- Staff applied for the Nova Scotia Clean Foundation Summer Internship Grant to support a 9-week staff member to support the 2021 Earth Leadership Camp Programming;
- Staff partnered with Recreation staff in Kentville to plan a Women, Girls and Female-Identifying beginner Lacrosse series, led by a local Wolfville youth;
- Staff completed the Visitor Information Centre End of Year Report. Staff submitted the report to Tourism NS;
- Staff continue to work in Reservoir Park clearing wood;
- Parks staff are assisting Public Works staff with snow clearing;
- Application made for co-op student for summer season with Parks and Recreation;
- Staff are in early discussions on how we may further and develop synergies with Randell House Museum as part of the East end Gateway;
- Staff wrote an Information Report for council about the initial results and analysis from the Wolfville Mobility Future survey conducted in the Fall of 2020 and presented it to council;
- Staff wrote a Request For Decision for council on setting GHG emissions reduction targets as part of Wolfville's participation in the Federation of Canadian Municipalities' Partners for Climate Protection program;
- Staff participated in meetings of the PACE Atlantic municipal communications working group to develop a brand identity and communications strategies for the expected Federation of Canadian Municipalities funding announcement and eventual program launch;

CAO REPORT

February 2, 2021

Department: Office of the CAO



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- Staff worked with Bicycle Nova Scotia to develop and implement strategy to identify and engage important community and stakeholder groups as part of the development of the Town's Mobility Strategy;
 - Staff met with representatives of the Provincial Department of Energy and Mines to discuss potential funding support opportunities for the development of a comprehensive bicycle network in Wolfville;
 - Staff began work on a PACE program policy to provide operational structure for the Town's PACE program;
 - Staff continue to provide building and development services (permitting, fire inspections, etc) and are wrapping up the limited services that were being provided to the Town of Middleton while they work on a longer-term solution.

COMMITTEE UPDATE

Title: WBDC
Date: February 2, 2020
Department: Committee of the Whole



UPDATE WBDC

WBDC Board Meeting January 21, 2021 (Virtual)

Reports and Updates:

1. Co-chair Lynda MacDonald called the meeting to order and welcomed George Lohnes as the newly appointed citizen representative (3 year term)
2. The WBDC Strategic Plan sessions will be held on February 23, 2021 (9-3) and March 23, 2021 (9-3) possibly in the Al Whittle Theatre, but location yet to be confirmed.
3. TOW Director Mike MacLean led a discussion on the town's current budget process, noting the timeline (Nov -March) and present shortfall.
4. Councillor Madeira-Voss informed the WBDC that the TOW has received a request from Devour for one-time capital contribution of 100K. WBDC Board members shared their general support for Devour, noting past WBDC cash contributions to the festival. In addition, it was suggested that the town assist in the redevelopment of the CUTS location by directly funding specific infrastructure improvements, such as parking, that would have broader long-term benefits. A concern was expressed regarding any increase in the commercial tax rate, and the subsidizing of a commercial space for a non-profit organization. It was also noted that the town is not currently set up to respond to Devour's tax related portion of their request but is only considering the 100K one-time capital contribution.
5. The WBDC rebrand launched on Facebook and Instagram ended January 25, 2021 and received 130 comments, reaching over 3K people. Discussion followed regarding the idea of "Wolfville Bucks" as part of the rebrand give-away on Instagram, whereby winners would receive a gift card, and merchants would then recover the funds from the WBDC.
6. Discussion followed regarding how best to access ideas and feedback from all WBDC members, beyond visible stores, and what role the TOW might play in assisting with this task, (perhaps sending a notice to all businesses suggesting they connect with the WBDC, especially when a new business opens.) The WBDC has made several attempts in the past to gather this information but it remains a "work in progress".
7. New WBDC board members will be appointed at the June 2021 AGM.
8. News was shared that Harvest Eats, with current locations in downtown Halifax and Bedford will open in Wolfville this summer.

Next meeting: February 9, 2021

Respectfully submitted by: Councillor Isabel Madeira-Voss