



Town Council Meeting

July 20, 2021

6:30 p.m.

Council Chambers, Town Hall

359 Main Street

Agenda

Call to Order

1. Approval of Agenda

2. Approval of Minutes

- a. Town Council Meeting Minutes, June 15, 2021
- b. Town Council In-Camera Minutes June 15, 2021
- c. Special Town Council Meeting Minutes, July 6, 2021

3. Comments from the Mayor

- a. Emancipation Day Proclamation

4. Public Input / Question Period

PLEASE NOTE:

- Public Participation is limited to 30 minutes.
- Each Person is limited to 3 minutes and may return to speak once, for 1 minute, if time permits within the total 30-minute period.
- Questions or comments are to be directed to the Chair.
- Comments and questions that relate to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be answered.

5. Motions/Recommendations from Council, June 15, 2021



- a. RFD 037-2021: Second Reading - Emergency Management Bylaw

6. Motions/Recommendations from Committee of the Whole, July 6, 2021:

- a. RFD 040-2021: Snow and Ice Clearing Policy
- b. RFD 039-2021: Physician Navigator Funding Request

7. New Business:

- a. RFD 038-2021: Financial Statements Year Ending March 31, 2021

8. Correspondence:

- a. AIM Network – Summer 2021 Issue of AIM Network News
- b. Alan Riley – Children’s Sign & Mosquito Control
- c. Alex LeBlanc – Accessibility Upgrades Please forward to the Accessibility Advisory Board
- d. Amir – (SEO) proposal & price
- e. Bailey Ross – Town Flag
- f. Elisabeth Koters – Continued lack of maintenance of Harvest Moon Trail gates and signage
- g. Ian Armstrong – Vigil Wednesday Night
- h. Ian Taylor – Speed on Main Street
- i. Jane Lutes – Noise Issues
- j. Joey Pittoello – support for the NSNWA’s Resiliency Centre
- k. Marcus Rafferty – Dangerous falling poplars at Reservoir Park
- l. Sandra Brown – Grass on Main St. Boulevard
- m. Sergei Averin – No sleep on Fairfield
- n. Sue Tatrallyay – Resident Letter



**9. Adjournment to In-Camera under the Municipal Government Act
Section 22(2)(c):**

a. Personnel

10. Adjournment of In-Camera

11. Regular Meeting Reconvenes

12. Regular Meeting Adjourned



PROCLAMATION Emancipation Day – August 1st

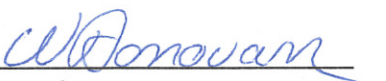
Whereas Nova Scotia has declared August 1st as Emancipation Day in recognition of the history and impacts of slavery in the province.

And whereas the institution of slavery was foundational to the history of systemic anti-Black racism that has impacted people of African descent in Nova Scotia for generations

And whereas British parliament abolished slavery on August 1st, 1834, freeing about 800,000 enslaved people of African descent throughout the British colonies, including upper and lower Canada.

Now therefore be it resolved that I, Mayor Wendy Donovan, of the Town of Wolfville, do hereby proclaim August 1st to be observed as Emancipation Day in the Town of Wolfville to recognize and reckon with the legacy of anti-Black racism and honour the contributions of Nova Scotia's historic Black communities as we work to build a more equitable future.




Wendy Donovan
Mayor

REQUEST FOR DECISION 037-2021

Title: Emergency Management Bylaw

Date: 2021-07-20

Department: Office of the CAO



SUMMARY

Emergency Management Bylaw

Council gave first reading to the Emergency Management Bylaw on June 15, 2021. Advertisement for second recording was subsequently placed in the Grapevine on July 1, 2021 and the Bylaw is now before Council for consideration of second reading. There were no submissions or inquiries from the public on the Bylaw.

DRAFT MOTION:

That Council give **second reading** to the attached Emergency Management Bylaw.

REQUEST FOR DECISION 037-2021

Title: Emergency Management Bylaw

Date: 2021-07-20

Department: Office of the CAO



1) CAO COMMENTS

It is recommended that Council give **second** reading to the attached Emergency Management Bylaw. This Bylaw will enable the partnering municipalities to update the now-expired Inter-Municipal Services Agreement (IMSA) in accordance with soon-to-come recommendations from the IMSA Working Group. It will also enable the partnering municipalities to request the Minister that Kings REMO be designated as a municipality for the purpose of the Nova Scotia Emergency Management Act, Section 9(b), which will enable the Kings County Regional Emergency Management Advisory Committee to approve Emergency Management Plans.

2) LEGISLATIVE AUTHORITY

- Intermunicipal Service Agreement Working Group Meeting, Friday, May 28, 2021
- [Nova Scotia Emergency Management Act](#)

3) STAFF RECOMMENDATION

Refer to CAO comments.

4) REFERENCES AND ATTACHMENTS

1. Draft Emergency Management Bylaw

5) DISCUSSION

The attached draft Emergency Management Bylaw enables the partnering municipalities to enter into a revised IMSA for Regional Emergency Management and will enable REMO, once Ministerial approval is given, to approve Emergency Management Plans. It will also allow REMO to act under Section 15(1)(b) of the Emergency Management Act if a State of Local Emergency is declared.

It is anticipated that the IMSA Agreement itself will include further details on the following:

- Section on the Regional Emergency Management Advisory Committee
- Section on the Regional Emergency Management Coordinator
- Section on the Regional Emergency Management Planning Committee

It should be noted that while a draft IMSA has been under discussion since the expiry of the IMSA that enabled the two-year REMO pilot project, that it has been decided that the draft agreement will not move forward for consideration until the IMSA Working Group has completed its work and has a recommendation on structure. The approval of the Bylaw will enable all four partners to move forward with the IMSA once that structure is determined and any changes to the working draft agreement are made.

REQUEST FOR DECISION 037-2021

Title: Emergency Management Bylaw

Date: 2021-07-20

Department: Office of the CAO



To summarize, the next steps will be as follows:

1. Submission of REMO Bylaws to Municipal/Town Councils for approval (in progress)
2. Submission of letter to Minister Maguire for consideration in designating Kings REMO as a municipality for the purpose of the Nova Scotia Emergency Management Act, Section 9(b).
3. Submission of Kings REMO Inter-Municipal Service Agreement (IMSA) to Councils for approval.

It should be noted that while a formal IMSA is currently not in place, Wolfville continues to serve as the Host Unit for REMO until such time as a new agreement is finalized. All partners are continuing to participate under the terms and conditions of the expired agreement.

6) FINANCIAL IMPLICATIONS

There are no financial implications to the approval of the Bylaw. Financial implications of Wolfville's participation in REMO will be outlined in the agreement when it comes to Council for consideration.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Reference the appropriate strategic directions from the 2021-2025 Strategic Plan:

- Community Wellness – REMO maximizes resources to support the community in times of emergency.

8) COMMUNICATION REQUIREMENTS

The decision of Council will be communicated to the other partnering municipalities in REMO.

9) ALTERNATIVES

That Council not give first reading to the attached Bylaw.

The Council of the Town of Wolfville pursuant to section 10(1)(a) *Emergency Management Act*, S.N.S. 1990, c.8, enacts as follows:

SHORT TITLE

1. This By-law may be cited as the Emergency Management By-Law

INTERPRETATION

2. In this By-law,
 - (a) **Act** means the *Emergency Management Act*, S.N.S. 1990, c.8;
 - (b) **Agreement** means an Agreement entered into pursuant to section 10(1)(c) of the Act, and section 60 of the *Municipal Government Act* among the Municipality of the County of Kings and the Towns of Kentville, Wolfville and Berwick;
 - (c) **CAO** means Chief Administrative Officer of the Town of Wolfville in accordance with the MGA;
 - (d) **Council** means the Council of the Town of Wolfville;
 - (e) **Councillor** means a member of the Town of Wolfville Council;
 - (f) **Emergency** means a present or imminent event in respect of which the Minister or a municipality, as the case may be, believes prompt co-ordination of action or regulation of persons or property must be undertaken to protect property or the health, safety or welfare of people in the Province;
 - (g) **Mayor** means the Mayor of the Town of Wolfville;
 - (h) **MGA** means the *Municipal Government Act*, S.N.S., 1998 c.18, as amended;
 - (i) **Town of Wolfville** means the Town of Wolfville;
 - (j) **Emergency Management Advisory Committee** means the Advisory Committee established pursuant to s. 10(1)(d) of the Act;
 - (k) **Emergency Management Coordinator** means the person appointed by Council to coordinate plans and responses related to an Emergency;
 - (l) **Emergency Management Organization** means the organization required pursuant to s. 10(1)(b) of the Act;

- (m) **Emergency Management Planning Committee** means a committee comprising public sector staff and not-for-profit personnel with a mandate to assist the Emergency Management Coordinator and the Emergency Management Advisory Committee;
- (n) **Emergency Management Plans** means plans, programs or procedures prepared by the Emergency Management Organization that are intended to mitigate the effects of an emergency or a disaster and to provide for the safety, health or welfare of the civil population and the protection of property in the event of such an occurrence, as set out in clause 2(d) of the Act; and
- (o) **State of Local Emergency** means a state of local emergency declared by the Town of Wolfville pursuant to the Act and enabled regulations, and this By-law.

DECLARING A STATE OF LOCAL EMERGENCY

- 3. In accordance with the Act, Council may declare a State of Local Emergency when satisfied that an Emergency exists or may exist in all or any area of the Town of Wolfville.
- 4. If Council is unable to act promptly per section 15 of the Act, the Mayor may declare a State of Local Emergency.

LOCAL AND REGIONAL EMERGENCY MANAGEMENT

- 5. In accordance with s. 10 of the Act and with this By-law, the Town of Wolfville may enter into an Agreement with the [Municipality of the County of Kings and the Towns of Berwick, and Kentville] to form a Regional Emergency Management Organization (REMO). With an Agreement in effect, a Regional Emergency Advisory Committee shall act in the stead of the Town of Wolfville's Emergency Advisory Committee. Similarly, a Regional Emergency Management Planning Committee and a Regional Emergency Management Coordinator will act in place of a Municipal Committee and Coordinator.
- 6. An Emergency may be declared a State of Local Emergency by the Council or by the Mayor in accordance with the Act regardless of whether the State of Local Emergency is exclusive to the Town of Wolfville.
- 7. The Chief Administrative Officer shall appoint a [municipal] staff member to serve as a [municipal] liaison to the Regional Emergency Management Planning Committee.
- 8. Once the State of Local Emergency is declared, and when the declared State of Local Emergency involves two or more of the parties to an Agreement, the Mayor shall authorize REMO to act in their stead during the declared State of Local Emergency per subsection 15(1)(b) of the Act,.
- 9. When there is an Agreement in effect, and when the declared State of Local Emergency is exclusive to the Town of Wolfville, the Mayor shall authorize REMO to act in their stead during the declared State of Local Emergency per subsection 15(1)(b) of the Act.

10. Cost-recovery policy under REMO shall be detailed in the Agreement.

REGIONAL EMERGENCY MANAGEMENT ORGANIZATION AGREEMENT

11. The Council hereby authorizes the establishment of a REMO pursuant to an Agreement per section 10 of the Act.
12. Without limitation, an Agreement shall contain provisions respecting:
- (a) the composition and role of a Regional Emergency Advisory Committee;
 - (b) the terms of engagement and responsibilities of a Regional Emergency Management Coordinator; and
 - (c) the composition and role of a Regional Emergency Management Planning Committee.

DUTIES DURING AN EMERGENCY

13. Following the activation of any Emergency Plan or a declaration of a State of Local Emergency:
- (a) Every Councillor shall advise the Mayor as to their location and how they may be contacted;
 - (a) Every employee and agent of the Town of Wolfville who has a role in such emergencies as assigned in the Emergency Management Plans, shall:
 - i. Advise the Emergency Management Coordinator or the Regional Emergency Management Coordinator, as the case may be, of their location and how they may be contacted; and
 - ii. Fulfill such duties as may be prescribed by the Emergency Management Coordinator or the Regional Emergency Management Coordinator, as the case may be.

REPEAL

14. Town of Wolfville By-laws 57 (Emergency Measures) and 86 (Regional Emergency Management) are repealed and replaced by this By-law.



Clerk's Annotation for Official By-law Book

Date of first reading: _____

Date of advertisement of Notice of Intent to Consider: _____

Date of second reading: _____

Date of mailing to Minister a certified copy of By-law: _____

Date of Ministerial approval (s. 10 (1) (a) of the Act): _____

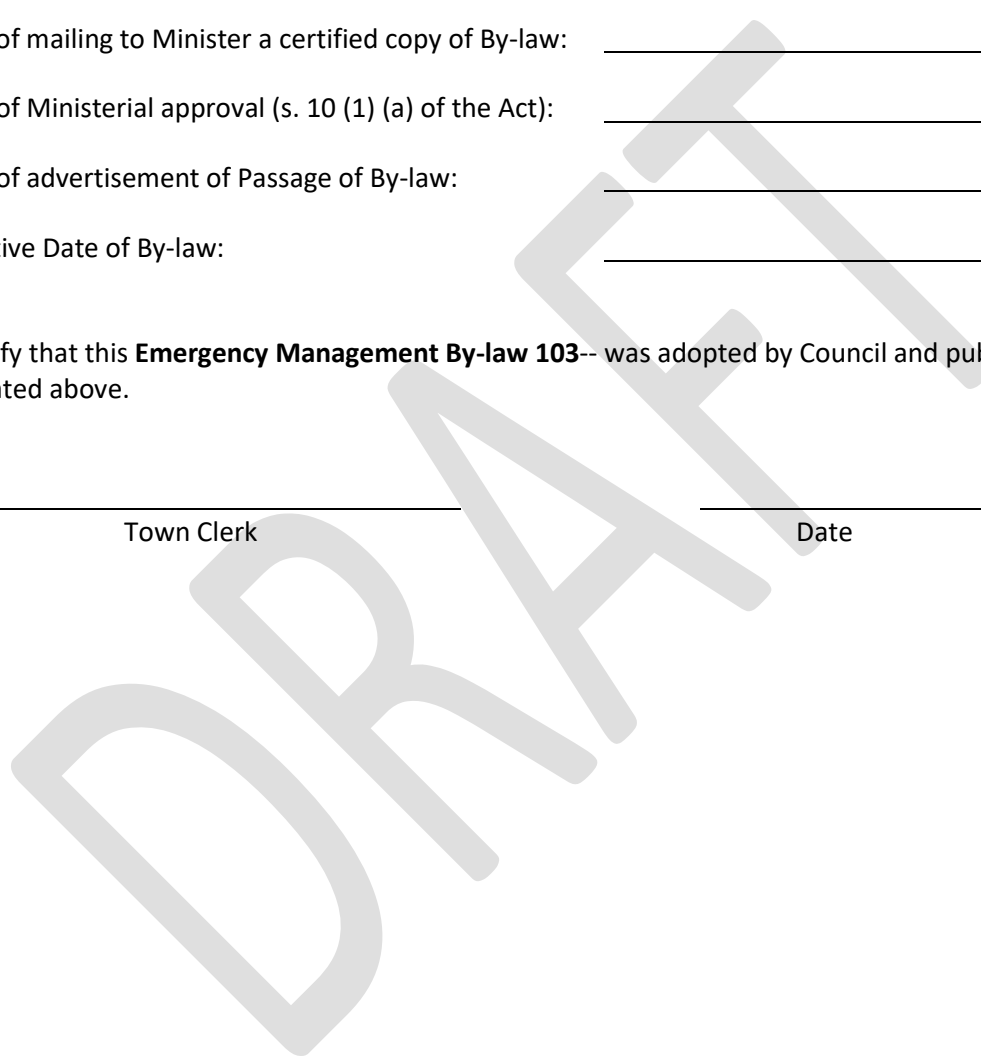
Date of advertisement of Passage of By-law: _____

Effective Date of By-law: _____

I certify that this **Emergency Management By-law 103--** was adopted by Council and published as indicated above.

Town Clerk

Date



REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



SUMMARY

Snow and Ice Clearing Policy

The Town has completed a review of winter maintenance activities provided for private lanes within the Town. It is important for the Town to be consistent and equitable in the level of service it provides for property owners living on private lanes. There are also liability concerns around providing maintenance services on privately owned properties. Out of the eight total private lanes within the Town, Toye Lane and a small lane north of Railtown are the only private lanes that benefit from winter maintenance services provided by the Town. Safety considerations around plowing Toye Lane with public equipment have required the Town to engage a private contractor in recent years, which is not consistent with the Town's winter maintenance policies and procedures.

Section 1 of the Town's Snow and Ice Clearing Policy states the following:

- 1.1 The Town shall provide snow and ice clearing services for all Municipal streets, sidewalks and Town owned or managed parking lots within the Town of Wolfville.
- 1.2 The Town shall provide limited snow and ice clearing service to the following areas not owned by the Town in deference to long standing past practice:
 - a) Toye Lane.
 - b) The extension of Harbouview Drive north from the railway tracks.

Based on the above considerations, staff recommend that Section 1.2 be removed from the Policy. Since this would represent a decrease in level of service for these two lanes from the past, staff recommend for the Town to continue providing maintenance services until the spring of 2022 to phase in the change and provide property owners with enough time to prepare for future arrangements. This would be communicated by letter to all the affected property owners.

DRAFT MOTION:

That Council approve the removal of Clause 1.2 in Policy 1223-50 — Snow and Ice Clearing, as presented in the July 6, 2021 Committee of the Whole agenda package.

REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

- Town of Wolfville Policy 1223-50 — Snow and Ice Clearing
- Section 312 (1) of the MGA — Street related powers

3) STAFF RECOMMENDATION

Staff recommend that Section 1.2 be removed from the Policy. Since this would represent a decrease in level of service for these two lanes from the past, staff recommend for the Town to continue providing maintenance services until the spring of 2022 to phase in the change and provide property owners with enough time to prepare for future arrangements. This would be communicated by letter to all the affected property owners.

4) REFERENCES AND ATTACHMENTS

1. Existing Policy: Town of Wolfville Policy 1223-50 — Snow and Ice Clearing (attached)
2. Proposed Policy: Town of Wolfville Policy 310-004 — Snow and Ice Clearing (attached)

5) DISCUSSION

Currently, Section 1 of the Town's Snow and Ice Clearing Policy states the following:

- 1.1 The Town shall provide snow and ice clearing services for all Municipal streets, sidewalks and Town owned or managed parking lots within the Town of Wolfville.
- 1.2 The Town shall provide limited snow and ice clearing service to the following areas not owned by the Town in deference to long standing past practice:
 - c) Toye Lane.
 - d) The extension of Harbourview Drive north from the railway tracks.

The Town has completed a review of winter maintenance activities provided for private lanes within the Town. It is important for the Town to be consistent and equitable in the level of service it provides for property owners living on private lanes. There are also liability concerns around providing maintenance services on privately owned properties. Out of the eight total private lanes within the Town, Toye Lane and a small lane north of Railtown are the only private lanes that benefit from winter maintenance services provided by the Town. Safety considerations around plowing Toye Lane with public equipment have required the Town to engage a private contractor in recent years, which is not consistent with the Town's winter maintenance policies and procedures.

The locations of Toye Lane and Harbourview Drive Extension are shown in Figures 5-1 and 5-2. Both of these private lanes are surfaced with gravel. Toye Lane measures approximately 70m in length with steep vertical and horizontal grades. The Town began plowing the Harbourview Drive Extension before the development of Railtown and the Waterfront Parking Lot, which is why Policy 1223-50 refers to the area

REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



north of the Railway Tracks. Now that Railtown is plowed by a private contractor, the remaining section plowed by the Town is approximately 20m in length.

Winter maintenance for these two private lanes likely began as informal verbal arrangements between Town staff and property owners. When Policy 1223-50 was created, these private lanes were added in deference to long standing past practice. It does not appear that an overall review of services provided by the Town for private lanes was completed at that time.

In addition to the proposed policy change, the existing policy has also been incorporated into the Town's current policy template with a few minor updates, as attached herein.

Figure 5-1. Toye Lane



REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



Figure 5-2. Harbourview Drive Extension



REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



6) FINANCIAL IMPLICATIONS

This decision would lead to savings of approximately \$5,000 per year on contracted services for Toye Lane, as well as in-house cost savings for the time and materials required to provide winter maintenance services to the private lane north of Railtown.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

In addition to operational considerations, the recommendation also touches on the Economic Prosperity and Social Equity priorities of Council in the 2021-2025 Strategic Plan.

8) COMMUNICATION REQUIREMENTS

Changes to the Policy approved by Council will be communicated by letter to all the affected property owners.

REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



9) ALTERNATIVES

Do not change Policy 1223-50 and continue providing winter maintenance services at the cost of the Town to the two private lanes included in the Policy.

REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



Existing Policy:

Town of Wolfville Policy 1223-50 — Snow and Ice Clearing

REQUEST FOR DECISION 040-2021

Title: Snow and Ice Clearing Policy

Date: 2021-07-06

Department: Engineering & Public Works



Proposed Policy:

Town of Wolfville Policy 310-004 — Snow and Ice Clearing

TOWN OF WOLFVILLE POLICY

Title: Snow and Ice Clearing	
Policy No.: 1223-50	Supersedes:
Effective Date: December 1, 2003	Approval By Council Resolution No.: 08-11-03

Purpose:

The Municipal Government Act provides in section s.312(3): "The Council may expend funds for the purpose of clearing snow and ice....."

The purpose of this Policy is to define the responsibilities and objectives of the Town of Wolfville in the clearing of snow and ice in the Town of Wolfville.

Definitions:

Town means the Town of Wolfville.

Council means the Council of the Town of Wolfville

Director means the Director of Operational Services for the Town of Wolfville.

Public Works Department means the Public Works Department of the Town of Wolfville

Chief Administrative Officer means the Chief Administrative Officer of the Town of Wolfville

Policy Statement:

1 General

- 1.1. The Town shall provide snow and ice clearing services for all Municipal streets, sidewalks and Town owned or managed parking lots within the Town of Wolfville.
- 1.2. The Town shall provide limited snow and ice clearing service to the following areas not owned by the Town in deference to long standing past practice:
 - a) Toye Lane.
 - b) The extension of Harbourview Drive north from the railway tracks.
- 1.3. The Town may contract its own forces to provide snow and ice clearing services for other Municipal units at the discretion of the Director and with the approval of the Chief Administrative Officer.

- 1.4. The Public Works Department shall be responsible for performing snow and ice clearing services of the Town and may do so with its own forces and/or with the forces of private contractors.
- 1.5. Snow and ice clearing operations are subject to many variables that affect the practical application of any Policies related to them. The variables include; rate and accumulation of snowfall, temperature, wind velocity, time of day, and previous overtime by crew members. Considering these variables there will be times when the priorities or standards set through any Operational Procedures of the Public Works Department related to this Policy, will have to be adjusted by Management personnel of the Department of Public Works.

2 Priorities

- 2.1. The Town shall, through Operational Procedures approved by the Public Works Department, set priorities for the resources of the Public Works Department in the clearing of snow and ice.
- 2.2. The Public Works Department shall consider the following in setting priorities:
 - a) Resources shall be allocated to give first priority to matters that affect the safety and security of the public and operational staff of the Public Works Department.
 - b) Resources shall be allocated to provide priority to areas of high use over those of lower use.
- 2.3. The Town shall, through Operational Procedures approved by the Public Works Department, assign a priority level for all Town streets for snow and ice clearing. In assigning these priority levels the Public Works Department shall assign higher priority to streets that:
 - a) have high use,
 - b) provide access and egress for emergency services,
 - c) are potentially dangerous due to steep slope,
 - d) provide access to critical institutional uses.

3 Standards

- 3.1. The Town shall, through Operational Procedures approved by the Public Works Department, set standards for the provision of snow and ice clearing.
- 3.2. The Public Works Department shall consider the following in setting standards:
 - a) That the standards provide for reasonable safety and security of the public.
 - b) The budget and resource allocations provided by Council for snow and ice clearing.

4 Salt and Sand use

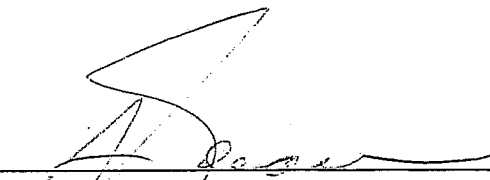
- 4.1. Generally the Town will use salt to clear snow and ice from Town Streets and parking lots.
- 4.2. The Town Public Works staff shall use best practices to limit the amount of salt use while maintaining safe conditions.
- 4.3. Salt shall be used for snow and ice clearing on sidewalks in the Downtown area.
- 4.4. Sand shall be used for snow and ice clearing on all other sidewalks in the Town, accepting that salt may be used occasionally to respond to severe conditions and matters of public safety.

5 Expenditures


- 5.1. Expenditures for snow and ice clearing are under the authority of the Director. He or she shall endeavour to ensure expenditures are within approved budgets.
- 5.2. In extreme conditions and when the safety of the public and operational staff requires it, the Director may make expenditures that will exceed the approved budgets. The Director shall notify the Chief Administrative Officer immediately of any such expenditures.



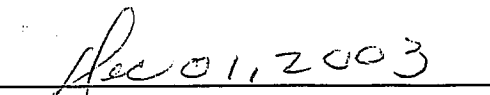
Mayor



Chief Administrative Officer



Date



Date



POLICY

Snow and Ice Removal	
Policy Number: 310-004	Supersedes Policy Number: 1223-50
Effective Date:	Approved by Council Motion Number:

1.0 Purpose

The Municipal Government Act provides in Section 312 (3): “The Council may expend funds for the purpose of clearing snow and ice from the streets, sidewalks and public places in all, or part, of the municipality.” The purpose of this Policy is to define the responsibilities and objectives of the Town of Wolfville in the clearing of snow and ice in the Town of Wolfville.

2.0 Scope

This Policy covers snow and ice removal for the Town of Wolfville.

3.0 References

3.1 Snow and Ice Clearing SOP_310-801

4.0 Definitions

- 4.1 **Policy** means a course or principle of action adopted or proposed by a government, party, business or individual.
- 4.2 **Town** means the Town of Wolfville.
- 4.3 **Council** means the Council of the Town of Wolfville
- 4.4 **Director** means the **Director of Engineering and Public Works** for the Town of Wolfville.
- 4.5 **Public Works Department** means the Public Works Department of the Town of Wolfville.
- 4.6 **Chief Administrative Officer** means the Chief Administrative Officer of the Town of Wolfville



POLICY

5.0 Policy

5.1 General

- 5.1.1 The Town shall provide snow and ice clearing services for all Municipal streets, sidewalks and Town owned or managed parking lots within the Town of Wolfville.
- ~~5.1.2 The Town shall provide limited snow and ice clearing service to the following areas not owned by the Town in deference to long standing past practice:~~
- ~~a) Toye Lane.~~
 - ~~b) The extension of Harbouview Drive north from the railway tracks.~~
- 5.1.3 The Town may contract its own forces to provide snow and ice clearing services for other Municipal units at the discretion of the Director and with the approval of the Chief Administrative Officer.
- 5.1.4 The Public Works Department shall be responsible for performing snow and ice clearing services of the Town and may do so with its own forces and/or with the forces of private contractors.
- 5.1.5 Snow and ice clearing operations are subject to many variables that affect the practical application of any Policies related to them. The variables include; rate and accumulation of snowfall, temperature, wind velocity, time of day, and previous overtime by crew members. Considering these variables there will be times when the priorities or standards set through any Operational Procedures of the Public Works Department related to this Policy, will have to be adjusted by Management personnel of the Department of Public Works.

5.2 Priorities

- 5.2.1 The Town shall, through Operational Procedures approved by the Public Works Department, set priorities for the resources of the Public Works Department in the clearing of snow and ice.
- 5.2.2 The Public Works Department shall consider the following in setting priorities:
- a) Resources shall be allocated to give first priority to matters that affect the safety and security of the public and operational staff of the Public Works Department.



POLICY

- b) Resources shall be allocated to provide priority to areas of high use over those of lower use.

5.2.3 The Town shall, through Operational Procedures approved by the Public Works Department, assign a priority level for all Town streets for snow and ice clearing. In assigning these priority levels the Public Works Department shall assign higher priority to streets that:

- a) have high use,
- b) provide access and egress for emergency services,
- c) are potentially dangerous due to steep slope,
- d) provide access to critical institutional uses.

5.3 Standards

5.3.1 The Town shall, through Operational Procedures approved by the Public Works Department, set standards for the provision of snow and ice clearing.

5.3.2 The Public Works Department shall consider the following in setting standards:

- a) That the standards provide for reasonable safety and security of the public.
- b) The budget and resource allocations provided by Council for snow and ice clearing.

5.4 Sand and Salt Use

5.4.1 Generally, the Town will use salt to clear snow and ice from Town Streets and parking lots.

5.4.2 The Town Public Works staff shall use best practices to limit the amount of salt use while maintaining safe conditions.

5.4.3 Salt shall be used for snow and ice clearing on sidewalks in the Downtown area.

5.4.4 Sand shall be used for snow and ice clearing on all other sidewalks in the Town, accepting that salt may be used occasionally to respond to severe conditions and matters of public safety.



POLICY

5.5 Expenditures

- 5.5.1 Expenditures for snow and ice clearing are under the authority of the Director. He or she shall endeavour to ensure expenditures are within approved budgets.

- 5.5.2 In extreme conditions and when the safety of the public and operational staff requires it, the Director may make expenditures that will exceed the approved budgets. The Director shall notify the Chief Administrative Officer immediately of any such expenditures.

CAO or Town Clerk

Date

REQUEST FOR DECISION 039-2021

Title: AVCC Funding Request – Physician Recruitment

Date: 2021-07-06

Department: Finance



SUMMARY

AVCC Funding Request – Physician Recruitment Position

This report follows the presentation by the Annapolis Valley Chamber of Commerce (AVCC) to the June 1st Committee of the Whole Meeting. The presentation included a summary of work done over the last year as part of a physician recruitment and retention initiative being coordinated by the AVCC Physician Navigator Position. During the June 1st presentation, representatives from AVCC provided additional comment on the data included in their document.

Last year the Town paid a grant of \$4,000 towards the Navigator position. This year the request is \$5,000, including a 3 year commitment towards funding the staff position.

DRAFT MOTION:

That Council approve a \$5,000 grant contribution to the AVCC Physician Navigator Position and that future year's contributions be considered during the budget processes for fiscal 2022/23 and 2023/24.

REQUEST FOR DECISION 039-2021

Title: AVCC Funding Request – Physician Recruitment

Date: 2021-07-06

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 65A(a)

3) STAFF RECOMMENDATION

That Council approve the grant funding for the current year as requested. Ongoing support should be re-evaluated each year taking in account both the Town's financial resources and level of success of the physician recruitment efforts.

4) REFERENCES AND ATTACHMENTS

- AVCC June 1st presentation document - attached.

5) DISCUSSION

The presentation by the AVCC on June 1st highlighted the impact of the doctor shortage in Nova Scotia, i.e. the number of people without access to a family physician (refer to attached document). The AVCC representatives also provided an overview of the retention efforts underway on the Valley, most notably with Family Medicine Residents who do a 2-year work term throughout the Valley region. The goal, to show Residents that the Valley is the spot to locate their practice after their family residence term is completed.

In the past year financial support for the Navigator position came from a number of partners including County of Kings and the Town of Wolfville in the municipal sector. To date the program had not been in place for a sufficient number of years to have a strong measurement of it's success in terms of number of practitioners who choose the Valley for their practice.

In terms of success measured by highlighting all the reasons one would pick the Valley as their home, the program has received positive feedback. This relates to Welcome Baskets provided to Residents when they first arrive for their two-year Residency terms to seasonal activities to build relationships and show all that the region has to offer. The Valley, and especially the Wolfville area, has everything most Residents are looking for.

Given the limited duration the Navigator position has been in place, continued financial support will allow the program a better opportunity to prove its effectiveness, i.e. doctors choosing to set up family practices in the region. That said, staff believe that an annual review of the level of success would be important to ensure grant funds are leveraged effectively.

REQUEST FOR DECISION 039-2021

Title: AVCC Funding Request – Physician Recruitment

Date: 2021-07-06

Department: Finance



Council support last year was approved during the June 30th Council Meeting. At that time there was no staff report dealing with the specific AVCC request, but rather it came out of discussion during Council discussion of an RFD dealing with financial decision points in relation to Covid's impact on approved budget initiatives. Last year's support was in the amount of \$4,000 and it had not been an item included in the budget.

6) FINANCIAL IMPLICATIONS

The \$5,000 request this year is slightly higher than last year, but in an amount that is manageable within the Town's operations even if not part of the approved budget expenditures. This year's budget does not include an allowance for this request. The budget allocation for AVCC was \$4,000 and that was for their tourism/marketing initiative (refer to AVCC presentation in April).

If approved by Council, staff will work to ensure the unbudgeted amount fits within the overall operation of the Town and that it does not result in a deficit by year end. Given the smaller dollar amount, there is no need for Council to draw reserve funds to dollars to cover the expense.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

In terms of strategic directions (2021-2025 Strategic Plan), doctor recruitment directly and/or indirectly positively impacts Economic Prosperity, Social Equity, and Community Wellness.

8) COMMUNICATION REQUIREMENTS

Nothing provided at this time. Once a decision made by Council, communicate decision to AVCC.

9) ALTERNATIVES

Limited options available:

- Not approve the grant funding request – would require the AVCC to make up the shortfall through other fundraising activities. No impact on Town as the amount is unbudgeted.
- Approve the funding and also make the three year commitment to annual funding – given dollar amount this would likely be manageable within future budgets. Staff feel one more year of measuring results would be helpful to inform Council spending in future years.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



SUMMARY

March 31, 2021 Financial Statements

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

The Audit Committee met on June 25th 10th to review the year end consolidated (audited) and non-consolidated financial statements for the year ended March 31, 2021. The Town's auditors, Grant Thornton LLP, were in attendance to review their findings outlined in their Report to Audit Committee (RTAC) and draft audit opinion. The Committee also reviewed this RFD with staff during the same meeting. After review and discussion, the Audit Committee passed the following motion;

That the Audit Committee forward the following motion to Council for Decision: That Council approve the 2020/21 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2021, as amended.

The amendments, now incorporated into the statements presented with this RFD, as reviewed with the Audit Committee included:

- Correction of noted interest rate referenced in Note 5 Long Term Debt
- Addition of Subsequent Event Note 15 – COVID-19 reference
- Reformatting of non-consolidated statements to match presentation format of audited Consolidated Financials

The Town received an unqualified audit opinion, i.e. a clean report.

DRAFT COUNCIL MOTION:

That Council approve the 2020/21 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2021.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of the Audit Committee and thanks the Committee and Finance staff for all of their work throughout the auditing process.

2) LEGISLATIVE AUTHORITY

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

3) STAFF RECOMMENDATION

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

UPDATE: With the noted changes reviewed at Audit Committee now incorporated into the Consolidated and Non-Consolidated Financial Statement, staff recommend the attached draft statements be approved by Council.

4) REFERENCES AND ATTACHMENTS

- Draft Consolidated Financial Statements (**audited**) for the year ended March 31, 2021 (attached)
- Draft Non-Consolidated Financial Statements for the year ended March 31, 2021 (attached)
- Public Sector Accounting Standards (PSAS)
- Province of Nova Scotia Financial Reporting and Accounting Manual (FRAM)
- Fiscal 2020/21 Quarterly Financial Updates, including year-end forecasts

5) DISCUSSION

UPDATE From Audit Committee (June 25th to Council) – Unlike the previous two years, there has been no change to the audited financial statements not already discussed at the Audit Committee. Three items of change were to be made to the statements brought to Council, none of which impacted the dollar amounts reported or the net bottom line. They changes included:

- Correction of noted interest rate referenced in Note 5 Long Term Debt
- Addition of Subsequent Event Note 15 – COVID-19 reference
- Reformatting of non-consolidated statements to match presentation format of audited Consolidated Financials

In addition to the three noted changes above, the statements included with this report to Council now include draft copy of the Independent Auditors Report (page 1 & 2) and the Management's responsibility statement (page 3). Both of these are standard wording.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



The discussion should include an introduction of the issue, the reasons and reference to documents that support staff recommendations, pros and cons, options etc. and finish with the recommendation to Council.

This year's audit was conducted by Grant Thornton LLP. This is the second year of a four-year cycle before the Town is scheduled to take the audit services back out to a public Request for Proposals. This was also the second year in a row where the audit was impacted by Covid health restrictions. Incremental improvements in our year end processes enabled staff to have early draft financials to be available sooner than in past years. The long-term goal is to have audit field work completed by end of May.

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

Following the regulations outlined in the provincial FRAM, the Audit Committee will review the *Draft Consolidated Financial Statements* and the *Auditors Report to the Audit Committee*. This meeting allows the audit firm, and Town staff, to review significant financial figures and to respond to any questions coming from the Committee. By the time the draft statements come before the Audit Committee, major accounting issues should already have been dealt with.

The auditor's report relates to the consolidated financial statements, which includes the Town General Operating Fund (for which tax rates are established), Town Capital Fund, Town Operating Reserve Fund, Town Capital Reserve Fund, Town Water Utility Operating Fund, and Town Water Utility Capital Fund. Refer to Notes 1 & 2 to the Consolidated Financial Statements for further information on accounting policies used in the preparation of the statements.

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

Despite the impact of Covid on staff schedules in the office, this year marked the first time that draft consolidated statements were prepared prior to the start of audit field work. This is encouraging as the Finance Department works towards audit completion in the month of May, which could be possible next year.

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

Provincial Financial Condition Indicators (FCI's)

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



The Town annually reviews draft FCI's based on the year-end financial statements. The province officially issues the FCI's later in the fiscal year after all municipalities have submitted their required Financial Information Returns. Not all Town's review their own internally produced draft FCI's, however staff believe this is an important part of the year end process, i.e. **timely review of the FCI's and early identification of any change in trends on a year over year basis**. Typically, the Town's internally produced estimates do not differ from the official data released by the province later in the year. It is worth noting that the province has not yet released FCI results for the March 31, 2020 fiscal year.

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

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

The following table shows Wolfville's draft calculation for 2020/21, compared to the previous four years. The most significant change this year relates to increases in Reserve balances. This relates mainly to projects and initiatives not getting complete in the year, not through any positive expenditure savings. The Town of Wolfville continues to show a strong financial standing, both against provincial benchmarks and other towns.

	Per PNS Publication			PNS Drafts	Internal Draft Calc.	2018/19	
	2016/17	2017/18	2018/19	2019/20	2020/21	Threshold	Towns ave
Reliance on Gov't Transfers	1.9%	1.4%	1.1%	2.0%	4.0%	Moderate Risk	9.90%
Uncollected Taxes	4.9%	4.8%	5.7%	7.0%	7.0%	15%-20%	7.00%
3 Yr change in Tax Base	11.90%	8.30%	7.50%	4.60%	4.60%	10%-15%	4.50%
Reliance on Single Business	0.6%	0.6%	0.6%	0.6%	0.6%	< CPI (5.2%)	6.70%
Residential Tax Effort	4.10%	4.20%	4.20%	4.30%	4.50%	10%-15%	6.70%
# of deficits	-	-	-	-	-	4%-6%	3.80%
Budget Expense Accuracy	4 out of 5	5 out of 5	5 out of 5	5 out of 5	5 out of 5	at least 1 in 5 yrs	1/5
Liquidity Ratio	2.7	4.5	3.7	3.6	3	1 out of 5 > 5%	4 out of 5
Operating Reserves	24.5%	26.4%	25.5%	25.1%	32.0%	1 - 1.5	2.2
Combined Reserves	53.7%	52.6%	60.6%	46.7%	72.7%	10%-20%	15.20%
Debt Service Ratio	6.7%	7.1%	7.5%	7.3%	7.5%	30%-40%	34.90%
Outstanding Operating Debt	0.0%	0.0%	0.0%	0.0%	0.0%	10%-15%	7.60%
Undepreciated Assets	58.0%	57.4%	55.9%	58.3%	57.8%	25%-50%	2.60%
						35%-50%	52.20%

Once again, the Town has ended a fiscal year in a strong financial position, at least as reflected by way of the FCI's. Highlights include:

- Twelve of thirteen Indicators show low risk (green)

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



- Residential Tax Effort remains the Town's only moderate risk FCI. This is closely related to the Town's taxable assessment breakdown, where Wolfville has one of the lowest ratios of commercial tax assessment to total assessments.
- Reliance on Government Transfers doubled from 2% to an estimated 4%.
 - The Town historically has a very low reliance on government grants.
 - For 2020/21 grants included Covid SRA grant funds received by municipalities to assist with the negative financial impacts of the Covid pandemic. The Town recognized over \$136,600 as revenue in its Operating Fund
- 3 Year Change in Tax Base left unchanged
 - This value requires as yet unreleased data from the province.
- Operating Reserves show an Indicator increase from 25.1% to 32%. This is a result of the net surplus for the year end and not using reserves as contemplated in the 2020/21 Budget.
 - Looking to 2021/22 and future years, the increase in Operating Reserves will assist Council in addressing a number of emerging financial pressures.
- Combined Reserves increased significantly from 46.7% to 72.7%. This is due in part to the increase in Operating Reserves. In addition, the Town did not complete a number of capital projects and therefore used fewer dollars from the Capital Reserves.
 - The increase in Capital Reserves is a temporary situation as can be noted by reference to the Town's Ten Year Capital Investment Plan (page 58 of 2021-2025 Operations Plan).

It will be important for Council to maintain the discipline that has helped facilitate the current strong financial position. This discipline includes strategic use of the financial resources in the coming years to address the community priorities. Current multi year planes will significantly reduce the financial equity position of the Town, but the use of those funds will address many identified priorities of Council.

Non-Consolidated Financial Results

Non-consolidated statements provide additional information for both Council and the public. As individual funds they tie directly to the tax rate setting process and annual approved budgets.

Actual results for the two operating funds were:

- | | | |
|---|------------------|----------------------|
| ● Town operating fund, surplus (page 1) | <u>\$538,934</u> | (forecast \$527,600) |
| ● Water Utility operating fund, deficit (page 13) | <u>\$ 90,014</u> | (forecast \$(2,600)) |

The Town's actual results are close to the forecast results reported in January this year. This is somewhat more coincidental than complete accuracy of the forecast. Actual results for the fiscal year were coming in well above the surplus originally forecast. This provided financial space to address improved financial reporting in areas raised by the auditors a year ago. Most notable is the Town has now set up an accrued liability for sick leave benefits.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



Consistent with any fiscal year, there are always a number of variances from budget. For the 2020/21 fiscal year these variances are more numerous and larger dollars due to the impact of Covid on the Town's operations. A high-level look at the actual result yields key variances that are the main drivers of the year end surplus.

- Salary/Wage & Benefits – came in \$257,000 under budget.
 - Mainly related to Town decisions early in the year to reduce expenses during the first half of the year at a time when financial impacts were unknown and expected to be negative.
 - The Town had expected to lose upwards of \$300,000 in revenues. Refer to reports to Council in the first quarter of last year.
- Deed Transfer Tax – ended year \$181,000 more than budget
 - expected to be negatively impacted by the Covid shutdown
 - Three of the first five months of the year were below budget.
 - From September onwards, receipts were significantly higher than budget.
- Conditional Transfers From Governments
 - All municipalities received Covid Safe Reopening grant funds. The Town of Wolfville recognized \$136,000 in it's operating fund to offset lost revenues and cover unbudgeted costs incurred due to health restrictions.

For the Water Utility Operating Fund, actual results were better than forecast. The January forecast was for a small deficit, and the actual result was a surplus of \$90,000. The main reasons for the better than expected result relate to:

- Covid SRA Grant Funds – the Town was able to utilize \$43,000 of the SRA funds to offset drops in metered sales and investment income.
- Capital expenditures from operations – the full capital program was not completed and this expense ended the year \$10,000 less than forecast, and \$35,000 more than budget.
- Both the Power and Pumping Dept and Treatment Dept ended the year approximately \$17,000 less than forecast.

Consolidated March 31, 2021 Financial Statements - Audited

Similar to the note under the non-consolidated section, the number of variances from budget is higher this year than usual. Decisions related to Covid, especially in the early part of the fiscal year, as well as unexpected revenue sources have meant more dramatic variances than most past years.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



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

Page 4 Statement of Financial Position

- Cash balances increased by over \$1,800,000. Refer to page 7 for details on cash flow changes. Both unrestricted and capital reserve cash increased.
 - Operating Fund surpluses contributed to the increase in unrestricted cash.
 - Incomplete, or capital projects not started, meant lower than expected use of restricted reserves.
- Receivables increased almost \$85,000
 - Refer to Note 4 to the statements (page 13)
 - There was a small increase in outstanding taxes, but given Covid the change was better than expected.
 - Accrued receivables was higher than a year ago, with higher than usual accrual for March Deed Transfer Tax and grant accruals.
- Temporary Indebtedness increased over \$460,000. This relates to temporary borrowings from the Bank of Montreal utilized within the Town's Capital Fund as partial/temporary funding for the 2020/21 capital projects. Note that the Town utilizes its overall bank balances to minimize borrowings from the bank. Subsequent to year end, a portion of the borrowings were replaced with cash from the 2021 spring Debenture issue. The remainder will be replaced by way of the 2021 Fall Debenture Issue (this will relate to the Waste Water Treatment Plant Project).
- The Net Debt position increased to \$2,269,000. The key is to ensure the Net Debt position stays within the Town's ability to repay long term debt. Referring to the provincial FCI's, the Town is still well within its ability to manage its debt load.
- Work In Progress increased dramatically from approximately half million to over \$3.3 million. This is mainly related to the Waste Water Treatment Capital Project that was not complete by year end.

Page 5 Statement of Operations

- Total revenues were \$820,000 **less than** than budget, a variance of 6.3%
 - The main shortfall relates to the Federal/Provincial Infrastructure grants budgeted for the Wastewater Treatment Plan Project. As noted earlier in the report, the project was not complete by year end and as such not all grant funds were applied for, not received by march 31, 2021.

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



- Total expenses ended the year \$636,000 less than budget, a 6% variance.
 - \$257,000 relates to savings under salaries, wages and benefits. These savings resulted from a phased return last April thru May of both permanent and seasonal staff.
 - Most training and development was put on hold during the Covid year, resulting in savings of \$43,000.
 - Planned repairs and maintenance on buildings did not get carried out, resulting in savings of almost \$50,000. These repairs still need to get carried out, so future year budgets will be impacted.
 - Over \$21,000 in savings was realized in Festival and Events.
 - Grants to Organizations ended the year almost \$75,000 under budget.
 - Contribution to WBDC was \$70,000 less than budget, in direct relation to a decrease in the Business Development Area Tax Levy. The rate was dropped as a way to alleviate a portion of commercial taxes.
 - The net contribution to Valley Waste Resource Management (VWRM) was \$83,000 less than budget. This is a result of return to partners of their share of the 2019/20 surplus result from VWRM.

Page 20 – Note 13 Budget figures

- This note was added to last year's financial statements in the annual effort to improve the year end statements. This years version of the note is an improvement over last years layout. The approved budget column can now be tied directly back to approved Town and Water Operating Budgets. Note the Town budgeted to break even (as required) and the Water Utility budgeted a small surplus of \$11,800. After applying the financial reporting requirements for PSAS audited financial statements, the Consolidated Financial Statement shows a budgeted surplus of \$2,336,000.

Summary

Overall the Town ended the year on a positive financial footing. A year ago, the impact of Covid was unknown. As the world returns to a new normal, the Town is positioned to get back to addressing both the operational and capital needs of the organization. The notes from last years report (RFD 033-2020) still relate to today.

There continue to be a couple of areas of concern based on the past year. Insurance costs continue to rise, both in premiums and deductible costs. Senior management have started to compile data on claims

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



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

Steps were already underway in 2021/22 to address project management issues and early indications are that improvements will be realized as the year progresses.

It will be interesting to see how the improved equity position of the Town assists in the upcoming 2022/23 budget cycle.

6) FINANCIAL IMPLICATIONS

This RFD does not have financial implications itself. How the Town manages the financial position on a go forward basis will be a key part of upcoming budgets.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Annual, audited financial statements assist Council in demonstrating accountability to the community. Adequate review of the reasons why the financial results occurred can aide Council in future budget iterations. No other references provided at this time.

8) COMMUNICATION REQUIREMENTS

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

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

REQUEST FOR DECISION 038-2021

Title: March 31, 2021 Financial Statements

Date: 2021-06-25 Audit Committee – **UPDATED FOR COUNCIL**

Department: Finance



9) ALTERNATIVES

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

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

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

Consolidated Financial Statements

Town of Wolfville

March 31, 2021

DRAFT - July 20 Council Meeting



A cultivated experience for the mind, body, and soil

Page(s)

Independent Auditor's Report	1-2
Management's responsibility for the consolidated financial statements	3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Changes in Net Financial Assets (Debt)	6
Consolidated Statement of Cash Flows	7
Notes to the Consolidated Financial Statements	8-22
Schedules to the Consolidated Financial Statements	23-33

DRAFT - July 20 Council Meeting

Independent auditor's report

To the Mayor and Council of the Town of Wolfville

Opinion

We have audited the consolidated financial statements of the Town of Wolfville ("the Town"), which comprise the consolidated statement of financial position as at March 31, 2021, and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Wolfville as at March 31, 2021, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the consolidated Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules on pages 19 – 31 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

Kentville, Canada
July 20, 2021

Chartered Professional Accountants

Management's responsibility for the consolidated financial statements

The consolidated financial statements have been prepared by management in accordance with Canadian Public Sector Accounting Standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

Town Council fulfils its responsibility through its budget process and review of quarterly financial updates vetted first through Audit Committee. The Audit Committee also meets with management and the external auditors to review the consolidated financial statements and discuss any significant reporting or internal control matters prior to the approval of the consolidated financial statements by Town Council.

The external auditors, Grant Thornton LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of the Town of Wolfville and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of the Town of Wolfville

Erin Beaudin, CAO

Mike MacLean, Director of Finance

Town of Wolfville
Consolidated Statement of Financial Position
As at March 31, 2021

	2021	2020
	\$	\$
Assets		
Current assets		
Cash	3,507,657	2,512,062
Cash – Capital reserve fund (note 11)	4,017,151	3,124,500
Receivables (note 4)	963,799	879,066
	<u>8,488,607</u>	<u>6,515,628</u>
Liabilities		
Temporary bank indebtedness	646,801	183,158
Payables and accruals	1,555,429	1,302,504
Deferred revenue	365,108	309,931
Deferred revenue – Federal/Prov Grants	821,977	338,403
Other	35,248	33,681
Long-term debt (note 5)	7,333,433	6,363,254
	<u>10,757,996</u>	<u>8,530,931</u>
Net financial asset (debt)	<u>(2,269,389)</u>	<u>(2,015,303)</u>
Non-financial assets		
Tangible capital assets (note 6)	28,591,509	28,986,203
Prepaid	69,581	56,809
Inventories	23,403	24,978
Work-in-process	3,333,947	543,994
	<u>32,018,440</u>	<u>29,611,984</u>
Accumulated surplus	<u>29,749,051</u>	<u>27,596,681</u>

On Behalf of the Town

_____ Mayor

_____ Chief Administrative Officer

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

Town of Wolfville
Consolidated Statement of Operations
For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Revenue			
Taxes	7,615,200	7,755,431	7,293,895
Grants in lieu of taxes	990,500	1,008,067	981,513
Sale of services	829,500	800,672	796,469
Other revenue from own sources	198,100	172,708	265,891
Unconditional transfers from other governments	71,100	71,063	71,037
Conditional transfers from governments and others	2,435,900	1,538,153	614,000
Metered sales	721,200	696,135	709,143
Sprinkler services	8,900	10,850	10,817
Other	30,300	27,432	40,603
	<u>12,900,700</u>	<u>12,080,511</u>	<u>10,783,368</u>
Expenses			
General government services	1,824,100	1,781,946	1,516,942
Protective services	2,242,300	2,141,908	2,185,355
Transportation services	2,437,800	2,308,913	2,252,760
Environmental health services	1,101,100	1,067,267	1,135,055
Environmental development services	849,500	738,032	961,309
Recreational and cultural services	1,197,200	1,000,445	986,770
Water			
Source of supply	-	-	-
Power and pumping	129,200	91,970	156,509
Treatment	95,600	87,342	149,336
Transmission and distribution	255,000	295,894	203,307
Administrative	251,900	251,655	259,148
Interest and other debt charges	21,000	20,662	22,323
Amortization	160,000	142,107	145,094
	<u>10,564,700</u>	<u>9,928,141</u>	<u>9,973,908</u>
Surplus	<u><u>2,336,000</u></u>	2,152,370	809,460
Accumulated surplus – Beginning of year		<u>27,596,681</u>	<u>26,787,221</u>
Accumulated surplus – End of year		<u><u>29,749,051</u></u>	<u><u>27,596,681</u></u>

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

Town of Wolfville
Consolidated Statement of Changes in Net Financial Assets (Debt)
For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Annual surplus	2,336,000	2,152,370	809,460
Acquisition of tangible capital assets	(6,439,000)	(1,243,748)	(4,701,524)
(Gain)/Loss on disposal	-	7,397	85,349
Proceeds on disposal	-	77,841	16,000
Amortization	1,555,200	1,553,204	1,540,359
	<u>(4,883,800)</u>	394,694	<u>(3,059,816)</u>
Prepays	-	(12,772)	3,278
Inventory	-	1,575	(1,845)
Work-in-progress	-	(2,789,953)	12,848
	-	<u>(2,801,150)</u>	14,281
Changes in net assets (debt)	<u><u>(2,547,800)</u></u>	(254,086)	(2,236,075)
Net assets (debt) – Beginning of year		<u>(2,015,303)</u>	220,772
Net assets (debt) – End of year		<u><u>(2,269,389)</u></u>	<u>(2,015,303)</u>

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

Town of Wolfville

Consolidated Statement of Cash Flows

For the year ended March 31, 2021

	2021	2020
	\$	\$
Cash provided by (used in)		
Operating activities		
Annual surplus	2,152,370	809,460
Changes to annual surplus not involving cash		
(Gain)/Loss on disposal of tangible capital asset	7,397	85,349
Impairment of asset value - WIP	28,241	-
Amortization of tangible capital assets	1,553,204	1,540,359
	<u>3,741,212</u>	<u>2,435,168</u>
Change in non-cash working capital		
Decrease (increase) in receivables	(84,733)	(19,348)
Increase (decrease) in payables	252,925	(40,795)
Increase (decrease) in other liabilities	540,318	345,461
Decrease (increase) in prepaids	(12,772)	3,278
Decrease (increase) in inventories	1,575	(1,845)
	<u>4,438,525</u>	<u>2,721,919</u>
Capital transactions		
Acquisition of tangible capital assets	(1,243,748)	(4,701,524)
Change in payables and accruals for tangible capital assets and work in progress	-	741,171
Decrease (increase) in work in progress, excluding impairment write-down	(2,818,194)	12,848
Proceeds on disposal of tangible capital assets	77,841	16,000
	<u>(3,984,101)</u>	<u>(3,931,505)</u>
Financing activities		
Increase in temporary bank indebtedness	463,643	141,147
Proceeds from long-term debt issue	1,613,425	976,100
Long-term debt principal repayment	(643,246)	(650,841)
	<u>1,433,822</u>	<u>466,406</u>
Net increase (decrease) in cash	1,888,246	(743,180)
Cash – Beginning of year	<u>5,636,562</u>	<u>6,379,742</u>
Cash – End of year	<u><u>7,524,808</u></u>	<u><u>5,636,562</u></u>
Cash represented by:		
Cash	3,507,657	2,512,062
Cash - Restricted Capital & Operating reserve funds (note 11)	4,017,151	3,124,500
	<u><u>7,524,808</u></u>	<u><u>5,636,562</u></u>

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

1 Status and nature of activities

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

2 Summary of significant accounting policies

a) Reporting entity

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

Inter-departmental and organizational transactions and balances are eliminated.

Trust funds are excluded from the consolidated financial statements, but are disclosed on pages 34 and 35.

b) Basis of accounting

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

c) Fund accounting

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

d) Valuation allowance

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

2 Summary of significant accounting policies (continued)

e) Cash and cash equivalents

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

f) Use of estimates

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

g) Revenue recognition

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

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

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

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

h) Work-in-process

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

Summary of significant accounting policies (continued)

i) Tangible capital assets

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

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

The estimated useful lives are as follows:

Town general capital

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

Water utility

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

DRAFT - July 20 Council Meeting

Summary of significant accounting policies (continued)

j) Employee future benefits

Defined benefit plan

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

An actuarial valuation of the plan was completed for January 1, 2021 and has been updated by extrapolation to March 31, 2021. Actuarial valuations are performed every three years.

Plan assets are measured at fair value.

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

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

Defined contribution plan

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

k) Inventories

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

l) Capital reserve fund

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

Summary of significant accounting policies (continued)

m) Budget

The budget figures contained in these financial statements were approved by Council on March 17, 2020 in its original operating plan. The budget figures contained in these financial statements have been adjusted to include amortization in accordance with Public Sector accounting requirements. Note 13 outlines the original operating plan and the adjustments made to come to the budget figures shown in these financial statements.

3 Contributions to Boards and Commissions

Other Boards and Commissions - less than 100% interest

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

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

Annapolis Valley Regional Housing Authority

For the year ended March 31, 2021, the Town's share of the deficit was \$34,781 (2020 - \$50,786).

Annapolis Valley Regional Centre for Education — 4.66%

For the year ended March 31, 2021, the Town contributed \$724,380 (2020 - \$763,704) to the Centre as its share of the operating expenditures.

Valley Waste Management Authority — 8.23%

For the year ended March 31, 2021, the Town's share of the Authority's capital and operating expenditures was \$425,961 net of previous year surplus rebate (\$79,795) (2020 - \$542,931).

Valley Community Fibre Network — 6.20%

For the year ended March 31, 2021, the Town's share of the Authority's capital and operating expenditures was \$1,306 (2020 - \$1,306).

Annapolis Valley Regional Library — 3.5%

For the year ended March 31, 2021, the Town's share of the deficit was \$24,320 (2020 - \$24,320).

Kings Transit Authority — 15%

For the year ended March 31, 2021, the Town's share of the Authority's capital and operating expenditures was \$164,713 including a \$6,957 payment as Town's share of previous year deficit (2020 - \$158,417).

4 Receivables

	2021	2020
	\$	\$
Taxes receivable		
Balance – Beginning of year	454,122	334,750
Current year's levy	8,037,637	7,717,928
	8,491,759	8,052,678
Collections	(8,006,726)	(7,598,556)
Balance – End of year	485,033	454,122
Water rates (net of \$3,500 valuation allowance)	146,282	153,172
Sewer rates (net of \$1,000 valuation allowance)	109,240	122,169
Other receivables (net of \$355 valuation allowance)	223,244	149,603
	963,799	879,066

DRAFT - JULY 20 Council Meeting

5 Long-term debt

	2021	2020
	\$	\$
MFC debenture, bearing interest from 0.678% to 2.378%, payable in annual instalment of \$80,671 to May 2035, & with 403,360 to be refinanced in 2035 payable in annual installments \$80,671 thereafter, plus interest, maturing in fiscal 2040	1,613,425	-
MFC debenture, bearing interest from 2.95% to 3.05%, payable in annual instalment of \$53,805 to May 2029, 43,805 to 2034, & with 219,025 to be refinanced in 2034 payable in annual installments \$43,805 thereafter, plus interest, maturing in fiscal 2039	922,295	976,100
MFC debenture, bearing interest from 2.06% to 3.501%, payable in annual instalment of \$64,150 to May 2033, with 67,500 to be refinanced in 2033 payable in annual installments \$13,500 thereafter, plus interest, maturing in fiscal 2033	901,450	965,600
MFC debenture, bearing interest from 1.2% to 3.209%, payable in annual instalment of \$95,875 to May 2022, \$80,875 to 2032, with 79,375 refinanced in 2032 payable in annual installments \$15,875 thereafter, plus interest, maturing in fiscal 2033	1,079,875	1,175,750
MFC debenture, bearing interest from 1.15% to 3.48%, payable in annual instalment of \$111,617 to May 2021, \$109,612 thereafter, plus interest, maturing in fiscal 2032	1,207,782	1,319,399
MFC debenture, bearing interest from 3.15% to 4.50%, payable in annual instalment of \$85,200 plus interest, maturing in fiscal 2021	-	85,200
MFC debenture, bearing interest from 2.49% to 4.221%, payable in annual instalment of \$34,800 plus interest, maturing in fiscal 2022	34,800	69,600
MFC debenture, bearing interest from 1.93% to 3.48%, payable in annual instalment of \$13,000 plus interest, maturing in fiscal 2023	26,000	39,000
MFC debenture, bearing interest from 1.33% to 3.489%, payable in annual instalment of \$36,733 plus interest, maturing in fiscal 2029	293,869	330,602
MFC debenture, bearing interest from 1.245% to 3.792%, payable in annual instalment of \$56,733 plus interest, maturing in fiscal 2030	510,602	567,335
MFC debenture, bearing interest from 1.011% to 3.205%, payable in annual instalment of \$91,333 to June 2025, \$57,333 thereafter, plus interest, maturing in fiscal 2031	743,335	834,668
	7,333,433	6,363,254

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2021

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

	\$
Year ending March 31, 2022	638,717
2023	601,917
2024	573,917
2025	573,917
2026	573,917

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

Subsequent to March 31, 2021, the Town placed an additional debenture with Municipal Finance Corporation totalling \$360,000 to finance solar panels and land acquisition.

DRAFT - July 20 Council Meeting

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2021

6 Tangible capital assets

	Cost March 31, 2020 \$	Additions \$	Disposals \$	Cost March 31, 2021 \$	Accumulated depreciation 2020 \$	Adjustments \$	Amortization expense \$	Accumulated depreciation 2021 \$	Net book value \$
Town General Capital									
Land	1,397,548	200,000		1,597,548	-			-	1,597,548
Land improvements	3,797,790	364,018		4,161,808	1,565,183		175,795	1,740,978	2,420,830
Buildings and structures	3,810,917	-		3,810,917	1,860,560		89,486	1,950,046	1,860,871
IT infrastructures	147,695	15,889		163,584	146,053		5,615	151,668	11,916
Equipment	702,013	226,570	(33,554)	895,029	274,323	(10,066)	75,856	340,113	554,916
Traffic lights and poles	208,124			208,124	90,579		7,992	98,571	109,553
Sewer systems	8,201,766			8,201,766	3,072,853		159,982	3,232,835	4,968,931
Sewer plant(s)	1,236,887			1,236,887	778,036		29,989	808,025	428,862
Sidewalks	1,477,417			1,477,417	569,131		52,422	621,553	855,864
Streets	11,863,645	52,094		11,915,739	4,673,468		442,399	5,115,867	6,799,872
Vehicles and heavy equipment	4,874,701	374,829	(216,609)	5,032,921	2,930,441	(172,398)	371,564	3,129,607	1,903,314
	37,718,503	1,233,400	(250,163)	38,701,740	15,960,627	(182,464)	1,411,100	17,189,263	21,512,477
Water Utility									
Land and land rights									
Source of supply	15,226			15,226					15,226
Structures and improvements									
Source of supply	609,016			609,016	258,429		10,374	268,803	340,213
Power and pumping	85,066			85,066	46,059		1,106	47,165	37,901
Dist. Reservoirs and standpipes	1,845,986			1,845,986	663,502		23,859	687,361	1,158,625
Equipment									
Pumping	235,859		(28,060)	207,799	218,320	(10,521)	-	207,799	-
Water treatment	93,348			93,348	90,777		1,104	91,881	1,467
Transportation	38,005			38,005	30,064		1,985	32,049	5,956
Tools and work equipment	325,509			325,509	325,509		-	325,509	-
Office furniture and equipment	21,378			21,378	21,378		-	21,378	-
Mains									
Transportation	930,038			930,038	385,226		12,091	397,317	532,721
Distribution	6,257,408			6,257,408	1,420,396		78,596	1,498,992	4,758,416
Services	63,748			63,748	36,027		1,274	37,301	26,447
Meters	407,399	10,348		417,747	279,915		8,697	288,612	129,135
Hydrants	163,306			163,306	87,363		3,018	90,381	72,925
	11,091,292	10,348	(28,060)	11,073,580	3,862,965	(10,521)	142,104	3,994,548	7,079,032
	48,809,795	1,243,748	(278,223)	49,775,320	19,823,592	(192,985)	1,553,204	21,183,811	28,591,509

7 Pension plans

Defined benefit plan — Deferred Pension Plan Asset

The Town established a pension plan for a retired town clerk to provide for pension benefits based upon years of service. The most recent actuarial valuation for funding purposes was January 1, 2021.

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2021 are as follows:

Expected long-term rate of return on plan assets	3.50%
Rate of compensation increase	1.75%

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

All plan assets are held in funds administered by Standard Life. The Town's current period benefit cost was \$nil (2020- \$nil).

	2021 \$	2020 \$
Accrued benefit obligation – Closing balance	433,800	445,500
Pension fund assets – Closing balance	390,900	389,400
Plan deficit	(42,900)	(56,100)
Unamortized actuarial losses	35,000	54,500
Net pension asset (liability) calculated	(7,900)	(1,600)
Net pension asset (liability) recorded	-	-

Defined contribution plan

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

During the year, the Town's required contribution was \$134,406 (2020 - \$139,992) to the plan.

8 Remuneration and expenses

The total remuneration and expenses (includes professional development/conference costs) paid to member of the council and senior management official is as follows:

	<u>Remuneration</u>	<u>Expenses</u>	2021 <u>Total</u> \$	2020 <u>Total</u> \$
Mayor Donovan	16,232	-	16,232	-
Councilor Donovan	11,990		11,990	22,549
Deputy Proudfoot	10,025	345	10,370	-
Councilor Proudfoot	11,990		11,990	22,204
Deputy Mayor MacKay	13,409		13,409	30,680
Councilor MacKay	8,964		8,964	-
Councilor Butler	8,964	345	9,309	-
Councilor Elliott	20,955		20,955	22,780
Councilor Ingham	8,964	345	9,309	-
Councilor Madera-Voss	8,964	345	9,309	-
Mayor Cantwell	21,613		21,613	42,689
Councilor Brian	11,990		11,990	23,813
Councilor Oldham	11,990		11,990	22,667
	<u>166,050</u>	<u>1,380</u>	<u>167,430</u>	<u>187,382</u>
Chief Administrative Officer	143,168	453	143,621	140,946

9 Rate of return on rate base

For the year ended March 31, 2021, the Water Utility had a rate of return on rate base of 2.87% (2020 - 2.87%).

10 Segmented information

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

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

General government services

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

Protective services

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

Transportation services

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

Environmental health services

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

Environmental development services

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

Recreational and cultural services

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

Water services

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

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

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

11 Cash capital & restricted reserves

	2021	2020
	\$	\$
Source of funds		
External sources		
Federal gas tax grant	322,021	655,303
Provincial Covid SRA Grant - deferred revenue	161,553	-
Interest earned	20,966	72,074
Covid SRA offsetting loss in capital reserve interest income	43,221	-
Contributions/donations	27,830	15,982
Internal sources		
Allocation from Town Operating Fund	999,300	948,300
Allocation from Water Operating Fund – Dep’n	142,107	145,094
	1,716,998	1,836,753
Use of funds		
Capital project funding – Town Capital	824,347	2,397,500
Capital project funding – Water Capital	-	-
	824,347	2,397,500
Net increase to capital reserves	892,651	(560,747)
Balance, beginning of year	3,124,500	3,685,247
Balance, end of year	4,017,151	3,124,500

12 Commitments

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

The details of the guarantees are:

Debenture number and date	Principal and interest		Share	Amount
	outstanding			
	\$	%		\$
36A-1 June 5, 2014	547,617	6.47		35,431
37A-1 May 16, 2016	1,051,654	6.46		67,947
38A-1 November 9, 2017	418,179	8.29		34,678
39A-1 May 30, 2018	48,674	8.26		4,020
				142,076

13 Budget figures

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

	Approved Fiscal Plan \$	Adjustments \$	Fiscal Plan per Consolidated Financial Statements \$
Revenue			
Taxes	8,555,500	(940,300)	7,615,200
Grants in lieu of taxes	990,500		990,500
Sale of services	909,500	(80,000)	829,500
Other revenue from own sources	521,400	(323,300)	198,100
Unconditional transfers from other governments	71,100		71,100
Conditional transfers from governments and others	104,100	2,331,800	2,435,900
Metered sales	721,200		721,200
Public Fire Protection - Hydrants	396,000	(396,000)	-
Sprinkler services	8,900		8,900
Other	30,300		30,300
	12,308,500	592,200	12,900,700
Expenditures			
General government services	1,815,000	9,100	1,824,100
Protective services	2,505,900	(263,600)	2,242,300
Transportation services	1,646,700	791,100	2,437,800
Environmental health services	366,500	734,600	1,101,100
Environmental development services	628,700	220,800	849,500
Recreational and cultural services	1,160,000	37,200	1,197,200
Local, Regional, Provincial Expenditures	1,767,100	(1,767,100)	-
Fund Transfers and Debt repayment	1,262,200	(1,262,200)	-
Water			
Source of supply	-		-
Power and pumping	129,200	-	129,200
Treatment	95,600	-	95,600
Transmission and distribution	255,000	-	255,000
Administrative	251,900	-	251,900
Property Taxes	56,500	(56,500)	-
Interest and other debt charges	21,000	-	21,000
Dividend	50,000	(50,000)	-
Fund Transfers and Debt repayment	125,400	(125,400)	-
Amortization	160,000	-	160,000
	12,296,700	(1,732,000)	10,564,700
Surplus	\$ 11,800	\$ 2,324,200	\$ 2,336,000

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2021

14 Segment by object

	General Government Services \$	Protective Services \$	Transportation Services \$	Environmental Health Services \$	Environmental Development Services \$	Recreation and Cultural Services \$	Water Utility Services \$	2021 Consolidated \$	2020 Consolidated \$
Revenue									
Taxes	7,333,917	391,159	-	-	30,355	-	-	7,755,431	7,293,895
Grants in lieu of taxes	1,008,067	-	-	-	-	-	-	1,008,067	981,513
Sale of services	1,650	319,881	12,130	428,506	4,708	33,797		800,672	796,469
Other revenue from own sources	137,034	38,308	13,526			1,377	(17,537)	172,708	265,891
Unconditional transfers from other governments	71,063	-	-	-	-	-	-	71,063	71,037
Conditional transfers from governments and others	124,701	1,915	1,132,272	32,000	135,605	68,554	43,106	1,538,153	614,000
Metered sales	-	-	-	-	-	-	696,135	696,135	709,143
Sprinkler services	-	-	-	-	-	-	10,850	10,850	10,817
Other	-	-	-	-	-	-	27,432	27,432	40,603
Total Revenues	8,676,432	751,263	1,157,928	460,506	170,668	103,728	759,986	12,080,511	10,783,368
Expenses									
Salaries, wages, and benefits	702,921	180,844	462,505	95,887	450,997	621,516	347,162	2,861,832	2,949,229
Contracted Services	27,829	1,523,057	431,679	121,503	49,104	54,570	48,771	2,256,513	2,143,975
Purchases of goods & services from public sector	77,246	-	174,813	425,961	1,306	-	-	679,326	794,127
Materials, goods, supplies, and utilities	204,427	188,403	290,877	167,384	52,416	218,842	310,124	1,432,473	1,490,463
Grants and transfers to organizations	225,301	-	-	-	30,000	48,350	-	303,651	343,322
Other Expenses	512,687	71,101	12,643	575	21,728	12,624	21,743	653,101	516,892
Interest on Long term debt	-	3,592	131,408	25,941	50	7,324	19,723	188,038	195,541
Amortization	31,535	174,911	804,988	230,016	132,431	37,219	142,107	1,553,207	1,540,359
Total Expenditures	1,781,946	2,141,908	2,308,913	1,067,267	738,032	1,000,445	889,630	9,928,141	9,973,908
Annual Surplus (deficit)	6,894,486	(1,390,645)	(1,150,985)	(606,761)	(567,364)	(896,717)	(129,644)	2,152,370	809,460

15. Subsequent Events

Since March 31, 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses have been forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, have included travel bans, quarantines, social distancing, and closures of nonessential services. These measures have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. The Town took temporary steps in early 2020/21 to provide relief to residents and businesses. The steps taken, along with funds received under the safe restart fund, has sufficiently mitigated the financial risk to the Town caused by the pandemic. The Town continues to monitor the impacts on its operations as well as the larger community.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Town for future periods.

DRAFT - July 20 Council Meeting

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Taxes			
Assessable property			
Residential	6,360,600	6,361,370	6,005,858
Commercial			
Commercial property	1,220,500	1,242,311	1,195,953
BID area rate	100,000	30,355	101,546
Resource	13,200	12,442	10,198
Fire protection area rate	396,100	391,159	404,373
	<u>8,090,400</u>	<u>8,037,637</u>	<u>7,717,928</u>
Business property			
Based on revenue (Aliant)	20,000	20,489	20,204
Nova Scotia Power Inc. (GILT)	3,600	4,447	4,285
NSPI (HST rebate)	45,000	36,243	44,328
	<u>68,600</u>	<u>61,179</u>	<u>68,817</u>
Deed transfer tax	<u>340,000</u>	<u>521,791</u>	<u>427,936</u>
Total tax levied	<u>8,499,000</u>	<u>8,620,607</u>	<u>8,214,681</u>
Taxes collected on behalf of others			
Regional school board	(736,800)	(724,380)	(763,704)
Provincial correctional service	(82,000)	(81,695)	(81,976)
Regional housing authority	(40,000)	(34,781)	(50,786)
Regional library board	(25,000)	(24,320)	(24,320)
	<u>(883,800)</u>	<u>(865,176)</u>	<u>(920,786)</u>
	<u>7,615,200</u>	<u>7,755,431</u>	<u>7,293,895</u>
Grants in lieu of taxes			
Federal government agencies (Post office)	20,500	19,510	20,558
Provincial government			
Property of supported institution (Acadia University)	970,000	988,557	960,955
	<u>990,500</u>	<u>1,008,067</u>	<u>981,513</u>
Sales of services			
General government	1,800	1,650	1,750
Protective services	308,800	319,880	286,300
Transportation	10,000	12,131	8,500
Environmental health	453,500	428,506	434,837
Environmental development	600	4,708	3,455
Recreation, tourism and cultural	54,800	33,797	61,627
	<u>829,500</u>	<u>800,672</u>	<u>796,469</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Other revenue from sources			
Licenses and permits	23,500	24,085	29,753
Fines and fees	36,000	37,800	49,389
Rentals	21,600	20,020	18,756
Interest on investments	45,000	43,825	147,476
Interest on taxes and charges	72,000	48,314	74,511
Gain/(Loss) on disposal capital assets	-	(7,397)	(85,349)
Miscellaneous	-	6,061	31,355
	198,100	172,708	265,891
Unconditional transfers from other governments			
Provincial government			
Municipal Grant Act – Equalization	70,000	69,869	69,869
Farm property acreage	1,100	1,194	1,168
	71,100	71,063	71,037
Conditional transfers from other governments and organizations			
Federal government			
Federal gas tax program	-	-	316,900
Infrastructre Grant	2,200,000	595,222	
Other federal	8,400	13,534	5,637
Provincial government			
Capital project grants	-	-	-
Other provincial	31,600	833,417	139,452
Other	195,900	95,980	152,011
	2,435,900	1,538,153	614,000

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
General government services			
Legislative			
Mayor remuneration	38,200	37,845	38,721
Council remuneration	128,800	128,205	130,134
Other expenses	48,600	26,806	40,612
	<u>215,600</u>	<u>192,856</u>	<u>209,467</u>
General administrative			
Administrative	1,205,700	1,101,780	991,778
Audit	20,000	23,603	16,647
Taxation			
Reduced taxes	112,500	103,301	104,172
Transfer provincial assessments	78,000	77,246	76,732
	<u>1,416,200</u>	<u>1,305,930</u>	<u>1,189,329</u>
Debt charges			
Interest and other debt charges	10,300	20,702	15,375
Valuation allowances			
Doubtful taxes (recovered)	-	-	-
Doubtful receivables other	2,500	-	-
	<u>2,500</u>	<u>-</u>	<u>-</u>
Other general government services			
Grants to organizations	145,500	122,000	68,750
Loss on impairment of asset - WIP	-	108,923	-
	<u>145,500</u>	<u>230,923</u>	<u>68,750</u>
Amortization			
	<u>34,000</u>	<u>31,535</u>	<u>34,021</u>
	<u>1,824,100</u>	<u>1,781,946</u>	<u>1,516,942</u>

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2021

	Budget	Actual	Actual
	2021	2021	2020
	\$	\$	\$
Protective services			
Contracted service police	1,478,400	1,471,934	1,442,413
By-law enforcement	143,400	95,556	104,208
Building maintenance	6,700	10,536	5,750
Other	11,200	9,528	4,417
	<u>1,639,700</u>	<u>1,587,554</u>	<u>1,556,788</u>
Fire protection			
Fire fighting	349,900	340,100	380,808
	<u>349,900</u>	<u>340,100</u>	<u>380,808</u>
Emergency measures (REMO)	10,800	8,930	9,349
	<u>10,800</u>	<u>8,930</u>	<u>9,349</u>
Debt charges	4,000	3,592	4,852
	<u>4,000</u>	<u>3,592</u>	<u>4,852</u>
Other	36,300	26,821	31,954
	<u>36,300</u>	<u>26,821</u>	<u>31,954</u>
Amortization	201,600	174,911	201,604
	<u>201,600</u>	<u>174,911</u>	<u>201,604</u>
	<u>2,242,300</u>	<u>2,141,908</u>	<u>2,185,355</u>

DRAFT - July 20 Council Meeting

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Transportation services			
Common services			
Administration	99,700	112,395	98,882
Buildings and equipment, other	79,100	34,728	67,267
	<u>178,800</u>	<u>147,123</u>	<u>166,149</u>
Road transport			
Roads and streets	1,036,600	936,982	911,674
Street lighting	31,100	23,823	26,712
Traffic services	94,200	75,326	59,231
Other road transport	12,100	14,450	11,289
	<u>1,174,000</u>	<u>1,050,581</u>	<u>1,008,906</u>
Public transport	172,900	174,813	168,317
Debt charges	133,500	131,408	130,746
Amortization	778,600	804,988	778,642
	<u>2,437,800</u>	<u>2,308,913</u>	<u>2,252,760</u>
Environmental health services			
Sewage collection and disposal			
Administration	24,800	110,699	49,032
Sewage collection	122,800	89,633	104,449
Sewage left stations	53,800	50,095	45,967
Sewage treatment	119,000	111,055	132,228
	<u>320,400</u>	<u>361,482</u>	<u>331,676</u>
Garbage and waste collection and disposal			
Garbage and waste collection	509,600	425,961	542,931
Other	28,800	23,866	21,461
	<u>538,400</u>	<u>449,827</u>	<u>564,392</u>
Debt charges	17,300	25,942	14,044
Amortization	225,000	230,016	224,943
	<u>1,101,100</u>	<u>1,067,267</u>	<u>1,135,055</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Environmental development services			
Planning and zoning	518,800	513,883	531,029
Community development			
Grant – Business Development Corp	100,000	30,000	100,000
Transfer to Valley Community Fibre	2,000	1,306	(3,202)
	<u>620,800</u>	<u>545,189</u>	<u>627,827</u>
Community development administration	<u>24,900</u>	<u>(1,756)</u>	<u>142,576</u>
Tourism	<u>84,900</u>	<u>62,118</u>	<u>71,819</u>
Debt charges	<u>100</u>	<u>50</u>	<u>251</u>
Amortization	<u>118,800</u>	<u>132,431</u>	<u>118,836</u>
	<u>849,500</u>	<u>738,032</u>	<u>961,309</u>
Recreational and cultural services			
Recreation			
Administration	272,800	239,578	181,643
Program expenses	101,800	49,031	78,106
Parks, playgrounds, and sports fields	570,300	560,690	520,620
Grants to organizations	69,700	38,350	60,400
Other - Festival & Events	96,300	39,355	70,225
	<u>1,110,900</u>	<u>927,004</u>	<u>910,994</u>
Cultural buildings and facilities			
Library – Local branch	31,600	18,898	20,606
Museums and cemetery	10,000	10,000	10,000
	<u>41,600</u>	<u>28,898</u>	<u>30,606</u>
Debt charges	<u>7,500</u>	<u>7,324</u>	<u>7,951</u>
Amortization	<u>37,200</u>	<u>37,219</u>	<u>37,219</u>
	<u>1,197,200</u>	<u>1,000,445</u>	<u>986,770</u>

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2021

	Budget 2021 \$	Actual 2021 \$	Actual 2020 \$
Administrative			
Salary and benefits	174,000	176,935	173,366
General office expenses	11,900	15,318	12,920
Audit	6,000	6,500	5,500
Building and vehicle expenses	54,000	52,902	66,426
Doubtful accounts recovery	1,000	-	-
Training and travel	5,000	-	936
	<u>251,900</u>	<u>251,655</u>	<u>259,148</u>

DRAFT - July 20 Council Meeting

Town of Wolfville
Schedules of Water Utility Operating Fund
For the year ended March 31, 2021

	Budget	Actual	Actual
	2021	2021	2020
	\$	\$	\$
Revenue			
Metered sales	721,200	696,135	709,143
Public fire protection	396,000	396,023	408,077
Sprinkler services	8,900	10,850	10,817
Covid SRA Grant Funds	-	43,106	-
Other	30,300	27,432	40,603
	<u>1,156,400</u>	<u>1,173,546</u>	<u>1,168,640</u>
Expenditures			
Source of supply	-	-	-
Power and pumping	129,200	91,970	156,509
Treatment	95,600	87,342	149,336
Transmission and distribution	255,000	295,894	203,307
Administrative	251,900	251,655	259,148
Depreciation	160,000	142,107	145,094
Taxes	56,500	53,194	55,866
	<u>948,200</u>	<u>922,162</u>	<u>969,260</u>
Non-operating expenditures			
Debt-charges			
Principal	80,400	80,360	112,475
Interest	20,500	19,723	22,269
Other debt changes	500	939	54
Capital expenditures out of operations	45,000	10,348	35,253
Dividend to Town	50,000	50,000	45,000
	<u>196,400</u>	<u>161,370</u>	<u>215,051</u>
Excess of revenue over expenditures	<u>11,800</u>	90,014	(15,671)
Surplus (beginning of year) – End of year		584,266	924,416
Transfer to Water Capital Fund		-	(324,479)
Surplus (deficit) – End of year		<u>674,280</u>	<u>584,266</u>

Town of Wolfville
Schedules of Water Utility Operating Fund
For the year ended March 31, 2021

	2021	2020
	\$	\$
Assets		
Current assets		
Cash	466,153	551,260
Receivables		
Rates, net of allowance for doubtful accounts	146,282	153,171
Own funds and agencies		
Town Capital Fund	29,189	29,189
Town Operating Fund Fund	29,160	-
Prepaid expenses	15,050	3,670
Work In Progress	20,670	-
Inventory, at cost	23,402	24,978
	<u>729,906</u>	<u>762,268</u>
Liabilities		
Current liabilities		
Payables and accruals	49,954	79,971
Customer deposits	5,672	19,704
Own funds and agencies		
Town General Operating Fund	-	78,327
	<u>55,626</u>	<u>178,002</u>
Surplus	<u>674,280</u>	<u>584,266</u>
	<u>729,906</u>	<u>762,268</u>

DRAFT - July 20 Council Meeting

**Schedule of Water Utility Capital Fund
Consolidated Statement of Financial Position
As at March 31, 2021**

	2021	2020
	\$	\$
Assets		
Current assets		
Cash	381,218	239,111
Utility plant and equipment	11,073,580	11,091,292
	<u>11,454,798</u>	<u>11,330,403</u>
Liabilities		
Long-term debt	656,990	737,350
Accumulated allowance for depreciation	3,994,549	3,722,465
Equity		
Reserve fund balance	381,218	239,111
Investment in capital assets	6,422,041	6,490,977
	<u>6,803,259</u>	<u>6,730,088</u>
	<u>11,454,798</u>	<u>11,189,903</u>

DRAFT - July 20 Council Meeting

**Schedule of Water Utility Capital Fund
 Consolidated Statement of Investment in Capital Assets
 For the year ended March 31, 2021**

	2021	2020
	\$	\$
Balance – Beginning of year	<u>6,490,977</u>	<u>6,164,575</u>
Add:		
Term debt retired	80,360	112,475
Gain/(Loss) on disposal of tangibile capital assets	(17,537)	(711)
Capital from Operating Fund - Accumulated Surplus	-	324,479
Capital from operations	<u>10,348</u>	<u>35,253</u>
	<u>73,171</u>	<u>471,496</u>
Less:		
Amortization of capital assets	<u>142,107</u>	<u>145,094</u>
Balance – End of year	<u>6,422,041</u>	<u>6,490,977</u>

DRAFT - July 20 Council Meeting

Trust Fund Balance Sheet

						2021	2020
	South Mountain Nature Trust	Luc Massery Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Assets							
Cash	28	5,150		69		5,247	5,214
Account receivable					52,971	52,971	51,830
Dominion of Canada bonds 3% perpetual			100			100	100
	28	5,150	100	69	52,971	58,318	57,144
Liabilities							
Reserves	28	5,150	100	69	52,971	58,318	57,144

DRAFT - July 20 Council Meeting

Statement of Trust Fund Reserve

						2021	2020
	South Mountain	Luc Massey Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Balance – Beginning of year	28	5,117	100	69	51,830	57,144	56,089
Revenues							
Investment income	-	33	-	-	1,141	1,174	1,055
Expenses							
Sundry adjustment						-	-
Bank fees	-	-				-	-
	-	-	-	-	-	-	-
	28	5,150	100	69	52,971	58,318	57,144

DRAFT - July 20 Council Meeting

Non-Consolidated Financial Statements
Town of Wolfville
March 31, 2021

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

DRAFT - July 20 Council Meeting



A cultivated experience for the mind, body, and soil

Contents

	Page
Town Operating Fund	
Statement of Operations	<u>1</u>
Statement of Financial Position	<u>2</u>
Schedules to Statement of Operation	
Taxes	<u>3</u>
Other revenue from own sources	<u>4</u>
General government services	<u>5</u>
Protective services	<u>6</u>
Transportation services	<u>7</u>
Public Health and Welfare services	<u>8</u>
Town Capital Fund	
Statement of Financial Position	<u>9</u>
Statement of Investment in Capital Assets	<u>10</u>
Town Reserve Fund	
Statement of Operations	<u>11</u>
Statement of Financial Position	<u>12</u>
Water Utility Operating Fund	
Statement of Operations	<u>13</u>
Statement of Financial Position	<u>14</u>
Schedule to Statement of Operations	<u>15</u>
Water Utility Capital Fund	
Statement of Financial Position	<u>16</u>
Statement of Investment in Capital Assets	<u>17</u>

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

			2021	2020
	<u>Page</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue				
Taxes	3	\$ 7,671,700	\$ 7,808,625	\$ 7,349,761
Grants in lieu of taxes	3	990,500	1,008,067	981,513
Services provided other government	3	-	-	-
Sales of services	3	829,500	800,672	796,469
Other revenue from own sources	4	472,600	433,637	547,398
Unconditional transfers from other governments	4	71,100	71,063	71,037
Conditional transfers from other governments	4	104,100	334,946	123,465
		<u>10,139,500</u>	<u>10,457,010</u>	<u>9,869,643</u>
Expenditures				
General government services	5	1,899,500	1,831,537	1,594,451
Protective services	6	2,436,700	2,363,020	2,391,828
Transportation services	7	1,774,300	1,619,025	1,585,818
Environmental health services	7	876,100	837,250	910,112
Environmental development services	8	730,700	605,601	842,473
Recreational and cultural services	8	1,160,000	963,226	949,551
		<u>8,877,300</u>	<u>8,219,659</u>	<u>8,274,233</u>
Net revenue		<u>1,262,200</u>	<u>2,237,351</u>	<u>1,595,410</u>
Financing and transfers				
Principal repayment of long term debt		(562,900)	(562,886)	(538,366)
Transfers (to) from other funds				
Capital reserves		(999,300)	(999,300)	(948,300)
Operating reserves		300,000	(5,000)	126,742
Capital Fund			(131,231)	
		<u>(1,262,200)</u>	<u>(1,698,417)</u>	<u>(1,359,924)</u>
Change in fund balance		<u>\$ -</u>	538,934	235,486
Surplus, beginning of year			-	-
			538,934	235,486
Transferred to operating reserve per Provincial FRAM requirement			<u>(538,934)</u>	<u>(235,486)</u>
Surplus, end of year			<u>\$ -</u>	<u>\$ -</u>

Town of Wolfville
Operating Fund
Statement of Financial Position
March 31

	2021	2020
Assets		
Cash	\$ 1,008,190	\$ 46,734
Receivables		
Taxes	485,033	454,122
Other receivables	332,484	271,773
Own funds and agencies		
Water Operating Fund	-	78,327
Capital Fund	-	135,691
	<u>817,517</u>	<u>939,913</u>
	<u>1,825,707</u>	<u>986,647</u>
Liabilities		
Payables		
Trade and accruals	518,822	494,086
Own funds and agencies		
Capital Fund	398,640	-
Water Operating Fund	29,160	-
Operating Reserve	538,934	235,486
Deferred revenue	365,107	296,240
Other payables	29,576	13,975
	<u>1,880,239</u>	<u>1,039,787</u>
NET ASSETS	(54,532)	(53,140)
Non-Financial Assets		
Prepaid expenses	54,532	53,140
ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ -</u>

DRAFT - July 20 Council Meeting

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

	2021	2020	
	Budget	Actual	
		Actual	
Taxes			
Assessable property			
Residential	\$ 6,360,600	\$ 6,361,370	\$ 6,005,858
Commercial			
Commercial property	1,277,000	1,295,505	1,251,819
BID Area Rate	100,000	30,355	101,546
Resource	13,200	12,442	10,198
Fire protection area rate	396,100	391,159	404,373
	<u>8,146,900</u>	<u>8,090,831</u>	<u>7,773,794</u>
Business property			
Business occupancy			
Based on revenue (Aliant)	20,000	20,489	20,204
Nova Scotia Power Inc. (GILT)	3,600	4,447	4,285
NSPI (HST rebate)	45,000	36,243	44,328
	<u>68,600</u>	<u>61,179</u>	<u>68,817</u>
Deed transfer tax	<u>340,000</u>	<u>521,791</u>	<u>427,936</u>
Taxes collected on behalf of others			
Regional centre for education	(736,800)	(724,380)	(763,704)
Provincial correctional service	(82,000)	(81,695)	(81,976)
Regional housing authority	(40,000)	(34,781)	(50,786)
Regional library board	(25,000)	(24,320)	(24,320)
Appropriation to regional centre for education	<u>(883,800)</u>	<u>(865,176)</u>	<u>(920,786)</u>
	<u>\$ 7,671,700</u>	<u>\$ 7,808,625</u>	<u>\$ 7,349,761</u>
Grants in lieu of taxes			
Federal government agencies	\$ 20,500	\$ 19,510	\$ 20,558
Provincial government			
Property of supported institution	970,000	988,557	960,955
	<u>\$ 990,500</u>	<u>\$ 1,008,067</u>	<u>\$ 981,513</u>
Sales of services			
General government	\$ 1,800	1,650	1,750
Protective services	308,800	319,880	286,300
Transportation	10,000	12,131	8,500
Environmental health	453,500	428,506	434,837
Environmental development	600	4,708	3,455
Recreation, tourism and cultural	54,800	33,797	61,627
	<u>\$ 829,500</u>	<u>\$ 800,672</u>	<u>\$ 796,469</u>

Town of Wolfville
Operating Fund
Schedules to Statement of Operations

Year Ended March 31

		2021	2020
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Other revenue from own sources			
Cost recovery - Water Utility	\$ 224,500	\$ 224,500	\$ 223,230
Licenses and permits	23,500	24,085	29,753
Fines and fees	36,000	37,800	49,389
Rentals	21,600	20,020	18,756
Interest on Investments	45,000	22,859	75,403
Interest on tax arrears	72,000	48,314	74,511
Miscellaneous	50,000	56,059	76,356
	<u>\$ 472,600</u>	<u>\$ 433,637</u>	<u>\$ 547,398</u>
Unconditional transfers from other governments			
Provincial government			
Municipal Grant Act - equalization	\$ 70,000	\$ 69,869	\$ 69,869
Farm property acreage	1,100	1,194	1,168
	<u>\$ 71,100</u>	<u>\$ 71,063</u>	<u>\$ 71,037</u>
Conditional transfers from other governments & agencies			
Federal government	\$ 8,400	13,534	5,637
Provincial government	31,600	258,262	45,371
Other	64,100	63,150	72,457
	<u>\$ 104,100</u>	<u>\$ 334,946</u>	<u>\$ 123,465</u>

DRAFT - July 20 Council Meeting

Town of Wolfville
Operating Fund
Schedules to Statement of Operations

Year Ended March 31

		2021	2020
	Budget	Actual	Actual
General government services			
Legislative			
Mayor remuneration	\$ 38,200	37,845	38,721
Council remuneration	128,800	128,207	130,134
Other expenses	48,600	26,806	40,612
	<u>215,600</u>	<u>192,858</u>	<u>209,467</u>
General administrative			
Administration, finance, common costs	1,315,100	1,211,147	1,103,308
Audit	20,000	23,603	16,647
Taxation			
Reduced taxes	112,500	103,301	104,172
Transfer provincial assessments	78,000	77,246	76,732
	<u>1,525,600</u>	<u>1,415,297</u>	<u>1,300,859</u>
Debt charges			
Interest, bank and other debt charges	10,300	20,702	15,375
	<u>10,300</u>	<u>20,702</u>	<u>15,375</u>
Valuation allowances			
Doubtful receivables other	2,500	-	-
	<u>2,500</u>	<u>-</u>	<u>-</u>
Other general government services			
Grants to organizations	145,500	122,000	68,750
Loss on impairment of asset - WIP	-	80,680	-
	<u>145,500</u>	<u>202,680</u>	<u>68,750</u>
	<u>\$ 1,899,500</u>	<u>\$ 1,831,537</u>	<u>\$ 1,594,451</u>

DRAFT - July 20 Council Meeting

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

	Budget	2021 Actual	2020 Actual
Protective services			
Contracted police service	\$ 1,478,400	\$ 1,471,934	\$ 1,442,413
By-law enforcement	143,400	95,556	104,208
Building maintenance	6,700	10,536	5,750
Other	11,200	9,528	4,417
	<u>1,639,700</u>	<u>1,587,554</u>	<u>1,556,788</u>
Fire protection			
Water supply and hydrants	396,100	396,023	408,077
Fire fighting	349,800	340,100	380,808
	<u>745,900</u>	<u>736,123</u>	<u>788,885</u>
Emergency measures	<u>10,800</u>	<u>8,930</u>	<u>9,349</u>
Debt charges	<u>4,000</u>	<u>3,592</u>	<u>4,852</u>
Other	<u>36,300</u>	<u>26,821</u>	<u>31,954</u>
	<u>\$ 2,436,700</u>	<u>\$ 2,363,020</u>	<u>\$ 2,391,828</u>

DRAFT - July 20 Council Meeting

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

	2021	2020
	Budget	Actual
	Actual	Actual
Transportation services		
Common services		
Administration	\$ 180,600	\$ 193,295
Buildings and equipment	79,100	34,728
	<u>259,700</u>	<u>228,023</u>
Road transport		
Roads and streets	1,070,800	971,182
Street lighting	31,100	23,823
Traffic services	94,200	75,326
Other road transport	12,100	14,450
	<u>1,208,200</u>	<u>1,084,781</u>
Public transport	<u>172,900</u>	<u>174,813</u>
Debt charges	<u>133,500</u>	<u>131,408</u>
	<u>\$ 1,774,300</u>	<u>\$ 1,619,025</u>
Environmental health services		
Sewage collection and disposal		
Administration	\$ 24,800	\$ 110,699
Sewage collection	122,800	89,633
Sewage lift stations	53,800	50,095
Sewage treatment	119,000	111,055
	<u>320,400</u>	<u>361,482</u>
Garbage and waste collection and disposal		
Garbage and waste collection	509,600	425,961
Other	28,800	23,866
	<u>538,400</u>	<u>449,827</u>
Debt charges	<u>17,300</u>	<u>25,941</u>
	<u>\$ 876,100</u>	<u>\$ 910,112</u>

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2021	2020
	Budget	Actual	Actual
Environmental development services			
Planning and zoning	\$ 518,800	\$ 513,883	\$ 531,029
Community development			
Transfer to Business Development Corp	100,000	30,000	100,000
Transfer to Valley Community Fibre	2,000	1,306	(3,202)
Community development administration	24,900	(1,756)	142,576
Tourism	84,900	62,118	71,819
Debt charges	100	50	251
	<u>\$ 730,700</u>	<u>\$ 605,601</u>	<u>\$ 842,473</u>
Recreational and cultural services			
Recreation			
Administration	\$ 272,800	\$ 239,578	\$ 181,643
Program expenses	101,800	49,031	78,106
Parks, playgrounds, and sports fields	570,300	560,690	520,620
Grants to organizations	69,700	38,350	60,400
Festival and events	96,300	39,355	70,225
	<u>1,110,900</u>	<u>927,004</u>	<u>910,994</u>
Cultural buildings and facilities			
Library	31,600	18,898	20,606
Museums and cemetery	10,000	10,000	10,000
	<u>41,600</u>	<u>28,898</u>	<u>30,606</u>
Debt charges	7,500	7,324	7,951
	<u>\$ 1,160,000</u>	<u>\$ 963,226</u>	<u>\$ 949,551</u>

Town of Wolfville**Capital Fund**

Statement of Financial Position

March 31

2021**2020****Assets**

Receivables

Grant funding and other

Own funds and agencies

General operating fund

\$ 398,640

\$

-

Tangible capital assets

Work in progress

3,313,278

543,994

Property and equipment

21,512,479

21,757,878

25,224,39722,301,872**Liabilities**

Short-term borrowing

646,801

183,158

Payables

Trade accounts

986,652

728,479

Deferred revenue

-

13,691

Own funds and agencies

General operating fund

-

135,691

Water Operating Fund

29,189

29,189

Capital Reserve

-

13,649

Long-term debt

Municipal Finance Corporation

6,676,443

5,625,904

8,339,086

6,729,761

Equity

Investment in capital assets (Page 10)

16,885,310

15,572,111

\$ 25,224,396\$ 22,301,872

DRAFT - July 20 Council Meeting

Town of Wolfville

Capital Fund

Statement of Investment in Capital Assets

Year Ended March 31

	2021	2020
Balance, beginning of year	<u>\$15,572,111</u>	<u>\$13,919,465</u>
Add:		
Debt retired	562,886	538,366
Transfer from reserve funds	964,232	2,125,200
Capital From Revenue	131,231	-
Grant funding	1,084,050	410,981
Gain (loss) on disposal of assets	10,141	(84,637)
(Loss) on impairment of value - WIP	(28,241)	-
Capital contributions	-	58,000
	<u>2,724,299</u>	<u>3,047,910</u>
Less:		
Amortization of capital assets	<u>1,411,099</u>	<u>1,395,264</u>
Balance, end of year	<u>\$16,885,310</u>	<u>\$15,572,111</u>

DRAFT - July 20 Council Meeting

Town of Wolfville
Reserve Fund
Statement of Financial Position
March 31

			2021	2020
	<u>Capital</u>	<u>Operating</u>	<u>Total</u>	<u>Total</u>
Assets				
Cash	\$ 3,474,379	\$ 2,194,868	\$ 5,669,247	\$ 4,799,458
Due From own funds and agencies				
Town operating, current year surplus	-	538,934	538,934	235,486
Town capital fund	-			13,649
Liabilities				
Own funds and agencies				
Town capital fund	-	-	-	-
Reserves	<u>\$ 3,474,379</u>	<u>\$ 2,733,802</u>	<u>\$ 6,208,181</u>	<u>\$ 5,048,593</u>

DRAFT - July 20 Council Meeting

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

			2021	2020
	<u>Capital</u>	<u>Operating</u>	<u>Total</u>	<u>Total</u>
Revenue				
Interest	\$ 20,965		\$ 20,965	\$ 72,073
SRA Funds - Int Income loss	43,221		43,221	
Contributions/donations	27,830	\$ 5,000	32,830	21,452
Federal gas tax grant	322,021		322,021	655,303
Other - Covid SRA	-	161,553	161,553	-
	<u>414,037</u>	<u>166,553</u>	<u>580,590</u>	<u>748,828</u>
Expenses				
Bank charges and sundry	-	4	4	-
	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
Net Revenue	<u>414,037</u>	<u>166,549</u>	<u>580,586</u>	<u>748,828</u>
Transfer from				
General operating fund - accumulated surplus	-	538,934	538,934	235,486
General operating fund	999,300	5,000	1,004,300	953,300
	<u>999,300</u>	<u>543,934</u>	<u>1,543,234</u>	<u>1,188,786</u>
Transfer to				
General operating fund		-	-	(131,742)
General capital fund	(824,347)	(139,885)	(964,232)	(2,442,100)
	<u>(824,347)</u>	<u>(139,885)</u>	<u>(964,232)</u>	<u>(2,573,842)</u>
Change in fund balance	588,990	570,598	1,159,588	(636,228)
Balance, beginning of year	<u>2,885,389</u>	<u>2,163,204</u>	<u>5,048,593</u>	<u>5,684,821</u>
Balance, end of year	<u>\$ 3,474,379</u>	<u>\$ 2,733,802</u>	<u>\$ 6,208,181</u>	<u>\$ 5,048,593</u>

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

		2021	2020
	<u>Page</u>	<u>Budget</u>	<u>Actual</u>
		<u>Actual</u>	<u>Actual</u>
Revenue			
Metered sales		\$ 696,135	\$ 709,143
Public fire protection		396,023	408,077
Sprinkler services		10,850	10,817
Other		70,538	40,603
		<u>1,173,546</u>	<u>1,168,640</u>
Operating expenditures			
Source of supply		-	-
Power and pumping		91,970	156,509
Treatment		87,342	149,336
Transmission and distribution		295,894	203,307
Administrative	15	251,655	259,148
Depreciation		142,107	145,094
Taxes		53,194	55,866
		<u>922,162</u>	<u>969,260</u>
		<u>948,200</u>	<u>969,260</u>
Operating profit		<u>251,384</u>	<u>199,380</u>
		<u>208,200</u>	<u>199,380</u>
Non-operating expenditures			
Debt charges			
Principal		80,360	112,475
Interest		19,723	22,269
Other debt charges		939	54
Capital expenditure out of operations		10,348	35,253
Dividend to town		50,000	45,000
		<u>161,370</u>	<u>215,051</u>
		<u>196,400</u>	<u>215,051</u>
Change in Fund Balance		<u>\$ 90,014</u>	<u>\$ (15,671)</u>
		<u>\$ 11,800</u>	<u>\$ (15,671)</u>
<hr/>			
Surplus, beginning of year		\$ 584,266	\$ 924,416
Less: Transfer to Capital Fund			(324,479)
Change in Fund Balance		90,014	(15,671)
Surplus, end of year		<u>\$ 674,280</u>	<u>\$ 584,266</u>

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

	2021	2020
	<u>Actual</u>	<u>Actual</u>
Assets		
Cash	\$ 466,153	\$ 551,260
Receivables		
Rates, net of allowance for doubtful accounts	146,282	153,171
Own funds and agencies		
Town Capital Fund	29,189	29,189
Town Operating Fund	29,160	-
Water Capital Fund	-	-
Prepaid expenses	15,050	3,670
Work In Progress	20,670	-
Inventory, at cost	23,402	24,978
	<u>\$ 729,906</u>	<u>\$ 762,268</u>
Liabilities		
Payables and accruals	\$ 49,954	\$ 79,971
Customer deposits	5,672	19,704
Own funds and agencies		
Town Capital Fund	-	-
Town General Operating Fund	-	78,327
	<u>55,626</u>	<u>178,002</u>
Surplus	<u>674,280</u>	<u>584,266</u>
	<u>\$ 729,906</u>	<u>\$ 762,268</u>

DRAFT - July 20 Council Meeting

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

	2021	2020
	Actual	Actual
Budget	Actual	Actual
Administrative		
Salary and benefits	\$ 174,000	\$ 173,366
General office expenses	45,900	12,920
Audit	6,000	5,500
Building and vehicle expenses	20,000	66,426
Doubtful accounts expense (recovery)	1,000	-
Training and travel	5,000	936
	<u>\$ 251,900</u>	<u>\$ 259,148</u>
	<u>\$ 251,655</u>	

DRAFT - July 20 Council Meeting

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

	2021	2020
Assets		
Cash (depreciation fund)	\$ 381,218	\$ 239,111
Utility plant and equipment	<u>11,073,580</u>	<u>11,091,292</u>
	<u>\$11,454,798</u>	<u>\$11,330,403</u>
<hr/>		
Liabilities		
Long term debt	\$ 656,990	\$ 737,350
Due to Water Operating Fund	-	-
Accumulated allowance for depreciation	3,994,549	3,862,965
Equity		
Reserve fund balance	381,218	239,111
Investment in capital assets (Page 17)	<u>6,422,041</u>	<u>6,490,977</u>
	<u>\$11,454,798</u>	<u>\$11,330,403</u>

DRAFT - July 20 Council Meeting

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

	2021	2020
Balance, beginning of year	<u>\$ 6,490,977</u>	<u>\$ 6,164,575</u>
Add:		
Term debt retired	80,360	112,475
Gain (Loss) on disposal of assets	(17,537)	(711)
Capital from Depreciation Reserve	-	
Capital from Operating Fund - Accumulated Surplus		324,479
Capital from operations	<u>10,348</u>	<u>35,253</u>
	<u>73,171</u>	<u>471,496</u>
Less:		
Amortization of capital assets	<u>142,107</u>	<u>145,094</u>
Balance, end of year	<u>\$ 6,422,041</u>	<u>\$ 6,490,977</u>

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Laura Morrison

From: AIM Network <info@aimnetwork.ca>
Sent: June 29, 2021 11:45 PM
To: Town Council
Subject: Summer 2021 Issue of AIM Network News

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Call for Presentations: Atlantic Asset Management Conference, October 27-28th in Dartmouth

AIM Network is calling on asset management practitioners in Atlantic Canada to share their asset management stories and successes at its annual conference. See the newsletter for details on content we are prioritizing. Registration for the conference opens August 1st.

Join our Leadership Bootcamp September 1-3 in Baddeck, NS

AIM Network is pleased to host a transformational leadership event that promises to educate, entertain, and enlighten CAOs/town managers and local elected officials while shining a light on the dysfunctional patterns in organizational systems that keep us from meeting our asset management goals and objectives. Join us for a meet and greet on the evening of September 1st. Sessions will run all day on the 2nd and in the morning on the 3rd. Registration closes August 16th.

New AIMnet Tool Seeks to Help Municipalities Reduce Their Greenhouse

Gas Emissions

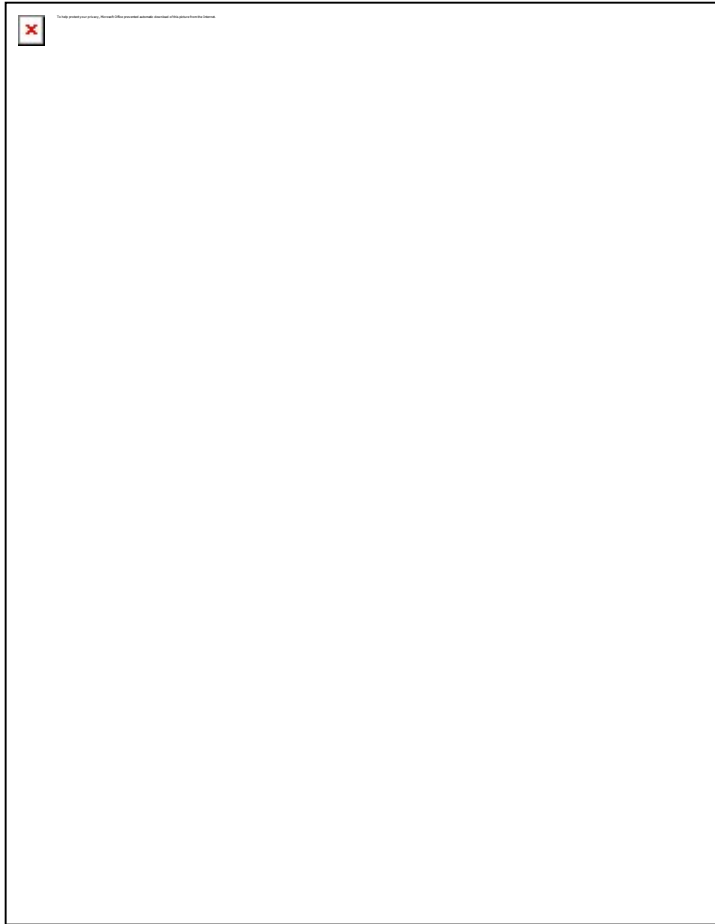
Read about how AIM Network has begun to support municipalities to take on the challenge of reducing greenhouse gas emissions by developing a new climate change mitigation workshop and associated tool.

Ask Martha: AIM Network`s Maintenance and Reliability Technical Help Assessor

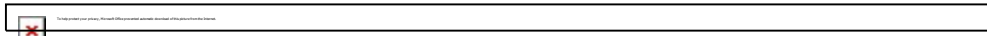
Read about AIM Network`s operations and maintenance workshop and associated tool developed for those managing municipal water and wastewater systems in the region. Developing a strategic process for operations and maintenance helps to reduce capital investment costs and ensure the systems meet their performance objectives.

New Brunswick Cohort Program In Full Swing

Read about the four municipalities that have joined AIM Network`s New Brunswick cohort program. The cities of Dieppe and Edmundston, the Regional Municipality of Tracadie and the Village of Athlone are at different stages in their asset management journey and while each community is unique, the common, structured approach that AIM Network brings to the asset management process has been valued by all of them.



To download the **Summer 2021 Newsletter**, [click here](#).



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Laura Morrison

Subject: Re : Children's sign and mosquito control :
Attachments: 20210624_185630.jpg

----- Forwarded message -----

From: Alan Riley
Bcc:
Date: Thu, 24 Jun 2021 20:34:37 -0300
Subject: Fwd:

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

Dear Erin, and Ms Donovan,
Re : Children's sign and mosquito control :
Below is my first email set to Erin on May 10, 2021

I am not sure if this is the right department to address our concerns and if not could you please forward it on our concerns. Thank you.

1. We are residents of and our property adjoins the lane way to the dyke sanitary a side of the lane which has had an increase of traffic over the past year (due mainly to the sanitary project) , we have concerns, as we have a young puppy dog to which our three young daughters now play with . I notice many times the vehicles drive fast down this short lane) and our children play in the garden area - and their garage/shed and if a child/dog were to run out in the lane then the car/truck could not stop in time .

It is possible for you to place a warning sign at the top of the Main Street side lane to have traffic aware that they make traffic aware and hopefully slow down traffic coming and going down this small dyke road. Thank you.

2. Over the past years we have had an increase in mosquitoes and this is in part due to the stagnant water in the garden . It seems that this gully of water does not move and just stagnates which results into a breeding area for mosquitoes - again could this not be resolved as this gully extends along the Harvest Trail over many years

Thank you for your attention and hopefully you will take into account our concerns .

Have a nice weekend.

Dr. Alan Riley

A follow up to your other emails and you last one on June 21, 2021

Thank you for your response (June 21, once again at my initiative) to my third request for specific feedback on my request to not follow up on what he was going to do AFTER our discussion on the phone . I was waiting for the outcome of his feedback and get back to me for other possible solutions - he did not .

1. I am disappointed that you put " liability issues' " before the safety of our children and pets - again that says it all . I do not want a sign (Drive slowly Children at play) on a dead end street off Main Street that leads to a town septic tank area.

I may also add that a lot of city traffic and visiting trucks have gone down that dyke lane (beside our driveway) and our border bushes, so that we can no longer plant them there as they will most likely be mowed down again by traffic. Some of this damage was done during your Waste Water Treatment project (which was good) . Many of vehicles in the p property to swing their big trucks into the dyke lane. Who is responsible for replacing the bushes and taking care of the

2. Again , preliminary discussions and " identified infrastructure " does not address health problems such as mosquitoes and the water is still and unsanitary .

In conclusion , the specific outcomes of my concerns will most likely end with delays, generalities , and discussion with no hope that in time the legitimate concerns of the resident will be worn down and be forgotten until once again he or she has a delayed and or uncompromising resolution .

Have a nice day,

Alan

Laura Morrison

Subject: FW: Accessibility upgrades, please forward to the accessibility advisory board

From: Alex LeBlanc

Sent: June 29, 2021 9:59 AM

To: Devin Lake <DLake@wolfville.ca>; Town Council <towncouncil@wolfville.ca>; Erin Beaudin <EBeaudin@wolfville.ca>

Subject: Accessibility upgrades, please forward to the accessibility advisory board

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

Good afternoon Town of Wolfville Council, Recreational department and Accessibility Advisory board.

My name's Alex Leblanc. I moved into Wolfville in 2015.

I have been happy and disappointed in our towns understanding of accessibility/accommodation for individuals with mobility issues.

The Wolfville elementary and reservoir park are less accessible than 6 years ago.

I would like to host a fundraiser for a accessible change room and gazebo area.

I have a number of areas we can get the funding and a number of innovative ideas that will help.

Please respond so I can help.

Regards

Alex LeBlanc
Wolfville NS

Laura Morrison

Subject: FW: (SEO) proposal & price.//

From: Amir

Sent: June 11, 2021 9:02 AM

To: Town Council <towncouncil@wolfville.ca>

Subject: (SEO) proposal & price.//

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

Hi towncouncil@wolfville.ca,

I came across your website and noticed that you were not ranking well for certain keyword phrases.

With your permission I would like to send you a SEO packages with prices showing you a few things to greatly improve these search results for you. These things are not difficult, and my packages will be very specific. It will show you exactly what needs to be done to move you up in the rankings dramatically.

If you are interested then please let me know. I will send to you our SEO Prices and Packages.

Thanks in advance!

Amir,

SEO Consultant

Laura Morrison

Subject: FW: Town Flag

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

From: Bailey Ross

Sent: June 27, 2021 10:32 AM

To: Town Council <towncouncil@wolfville.ca>

Subject: Town Flag

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

Good morning,

I hope you are all well during these trying times. Today, I am emailing you in regards to the Canadian Flags at the Post Office and the Legion, along with the town flag at Town Hall.

Many of us have been wondering, in light of recent events and horrific discoveries made at former residential schools, why these flags are not at half-mast. I have spoken with many citizens of the area and we believe that it would be much more respectful to the First Nation's community if they were lowered to half-mast.

Thank you for reading my email and I hope you will consider my request.

Cordially,

Bailey Ross

Laura Morrison

Subject: FW: continued lack of maintenance of Harvest Moon Trail gates and signage
Attachments: Harvest Moon Trail Maintenance.pdf

From: Elisabeth Kusters
Sent: July 5, 2021 9:11 PM
To: Town Council <towncouncil@wolfville.ca>; lingham@wolfville.ca; Rick Jacques <valleytrailcoordinator@gmail.com>
Subject: continued lack of maintenance of Harvest Moon Trail gates and signage

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

See attached

--

dr. Elisabeth Kusters

Continued lack of maintenance of Harvest Moon Trail Gates and Signs

- To: Wolfville Town Council (attn: councillor Ingham) and to Rick Jacques, Trail Maintenance coordinator.
- From: Elisabeth Kusters
- July 5, 2021

- LS – the following pages show the disrepair of gates and signage along the Wolfville section of the Harvest Moon Trail. I first pointed this disrepair out to the trail coordinator two years ago. There has been no action. There is occasional motorized traffic on the trail, this is extremely irritating and even dangerous because they go fast and I have personally watched them endangering a young child. Please fix this a.s.a.p., I am very disappointed that this simple job is taking this long

Miner Lane, looking East towards Grand Pre, July 5 2021.

- Sign present: all pets must be leashed.
- Missing sign: Active Transportation Only



Miner Lane, looking West towards Wolfville, July 5 2021.
- Missing signs: all of them





Dyke Lane, looking East towards Grand Pre.
Gate and signs missing



PLEASE
USE CAUTION

No off road vehicles
except for bicycles



ALL PETS
MUST BE
LEASHED
PLEASE Clean up
after your pet

Dyke Lane, looking West towards Wolfville.
Missing sign: Active Transportation Only

Laura Morrison

From: Ian Armstrong
Sent: June 14, 2021 8:38 AM
To: Town Council
Subject: Vigil Wednesday night

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

Hello,

Thanks to everyone at Wolfville Town Hall who has shown their support and caring for our Muslim community while we've been working on planning this vigil. It means a lot to us. The vigil will be at 7 PM this Wednesday at the Valley Drive-In in Cambridge and people will stay in their vehicles. Here is the link to the facebook event page:

<https://www.facebook.com/events/4771822666180597>

Please share it as widely as possible. Thanks again from the Annapolis Valley Muslim Association.

Hope to see you Wednesday,
Ian Armstrong

Laura Morrison

Subject: FW: Speed on Main Street

From: Ian Taylor

Sent: June 19, 2021 6:30 PM

To: Town Council <towncouncil@wolfville.ca>

Subject: Speed on Main Street

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

Good day

I have noted on my morning walks, along Main Street between Laura Moore Road and Woodman Road, there is a Radar sign mounted on a pole. I don't know if it tracks data but I have personally noted that during the 3-4 minutes that I can see it there at least 2 cars that exceed 60 km/h and on occasion I've seen a 70 km/h speed. These vehicles typically pass the sign with no brake lights and completely ignore the sign flashing their excessive speed. I have found that in the past, calling the RCMP as a citizen has had no effect. In my opinion, these speeds are unreasonable and dangerous. Could you please contact the RCMP and have them conduct a speed study and possibly fine these offending drivers.

Thank you for your time.

Ian Taylor

Laura Morrison

Subject: FW: Noise issues

From: Wendy Donovan

Date: July 2, 2021 at 3:00:31 PM ADT

To: Jane Lutes

Cc: Wendy Elliott, Jodi MacKay, Jennifer Ingham, Mike Butler, Oonagh Proudfoot, Isabel Madeira-Voss, noel mcqueen, Sergei Averin , Geo Kearley, Peter Ricketts, George Lohnes, Erin Beaudin

Subject: Re: Noise issues

We will discuss additional resources at our meeting on Monday Jane. Also please CSC Erin when you email all of Council. Such emails are public and are included in the council agenda so makes it easier for Erin to track.

Thanks
Wendy D

Mayor Wendy Donovan
Town of Wolfville

On Jul 2, 2021, at 2:52 PM, Jane Lutes wrote:

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

We understood from the Town that monies had been set aside to hire an additional officer for off hours. If there is no one available, I would suggest you use that money to offer Noel McQueen and Robert Lutes stipends for inordinate amount of time they have dedicated to dealing with all this unnecessary chaos.

Jane Lutes

Sent from my iPad

Laura Morrison

Subject: FW: Support for the NSNWA Resiliency Centre
Attachments: NSNWA - Women's Resiliency Centre - DRAFT8-5-EDITABLE.pdf

From: Joey Pittoello
Date: July 5, 2021 at 11:55:40 AM ADT
To: Wendy Donovan
Subject: RE: Support for the NSNWA Resiliency Centre

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

Hi Mayor Donovan,

I'm attaching a document that provides some more detail on the NSNWA's resiliency centre project. I realize Council doesn't meet until July 20 but hoped this additional info might be helpful.

I've been in touch with Mayor Muttart about this as well and it will be on the Municipality's Council meeting agenda tomorrow. After meeting with Amanda MacDougall, the current acting Mayor of the NS Federation of Municipalities, I'm hopeful that it will get on the Federation's agenda as well. It would be very impactful if the NS Municipalities spoke out in one voice supporting the funding request that is currently with the Minister of Infrastructure. As you might agree, this project is in perfect alignment with the municipality-directed TRC Call #40 (<https://www.tdslaw.com/resource/municipalities-reconciliation-and-the-trc-calls-to-action/>).

How might you suggest I follow up on this agenda item post-Council meeting?

Many thanks,
Joey

From: Wendy Donovan <WDonovan@wolfville.ca>
Sent: Friday, June 18, 2021 11:25 AM
To: Joey Pittoello
Subject: RE: Support for the NSNWA Resiliency Centre

Thank You for your email and attached letter. I note that if you wish to have this acknowledged more publicly you might resend it to me and copy all of Council rather than simply the Deputy Mayor. In that situation your correspondence is included in our next Council meeting agenda which will be the third Tuesday in July. Any correspondence sent to all of Council is automatically included in the public agenda. However, should that not be your wish let this email from me confirm receipt of your correspondence.

Sincerely

[[cid:image001.jpg@01D77194.9ED7F2D0](#)]
Mayor Wendy Donovan
Town of Wolfville
wolfville.ca

From: Joey Pittoello
Sent: June 18, 2021 11:12 AM
To: Wendy Donovan
Cc: Oonagh Proudfoot
Subject: Support for the NSNWA Resiliency Centre

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

Dear Mayor Donovan,

Please find attached a letter from Just Us! supporting the funding of the NSNWA's resiliency centre.

We would appreciate a confirmation of receipt please.

Regards,
Joey Pittoello

[\[cid:image002.png@01D77194.9ED7F2D0\]](#)



NSNWA
Resiliency Centre

INDIGENOUS HEALING CENTRE
Millbrook, NS, Mi'kma'ki

Wearing a Legacy of Resilience and Empowerment, Together.

NSNWA OFFICE COMPLEX AND RESILIENCY CENTRE

— Millbrook, Fall 2021

The Ribbon Skirt is a culturally significant piece of regalia for Mi'kmaq women and acts as a powerful teacher of resilience and empowerment. In times of happiness and celebration the Ribbon Skirt appears, gliding above as the earth watches. Each woman's unique pattern tells her story with beauty and movement. When women put on their Ribbon Skirts, they honor themselves, recognize their history, their identity, and celebrate a culture that is constantly adapting.

The first of its kind in Canada, breaking ground in Millbrook, Nova Scotia, our Indigenous Women's Healing Centre will embody the Ribbon Skirt in design and practice. It will stand proudly as a symbol of resilience and healing, memorializing happiness lost while protecting and strengthening our women's happiness of tomorrow.

The final report on Missing and Murdered Indigenous Women and Girls and the Truth and Reconciliation Commission have illustrated in deeply painful detail the traumatic and complicated circumstances of Indigenous women and children in Canada. No more. We are breaking ground to deliver groundbreaking support for our women and children.

We invite you to join us and create a new legacy.

NOVA SCOTIA NATIVE WOMEN'S ASSOCIATION

WHAT IS A RESILIENCE CENTRE?

A Resilience Centre is a place to provide Indigenous women-led, trauma-informed, culturally appropriate services and supports that infuse traditional healing, medicines, and teachings.

WHY IT'S IMPORTANT

The Resilience Centre, being built in Millbrook, Nova Scotia will be the first of its kind in Canada, and will focus on facilitating lifestyles that balance the spiritual, emotional, mental and physical health of Mi'kmaq women, girls, boys, 2SLGBTQQIA+ individuals, and their families.

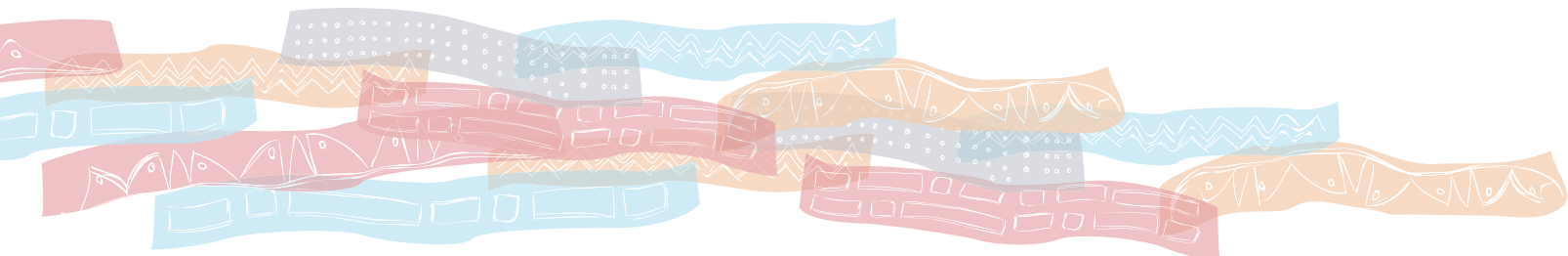
PROJECT INVESTMENT SCOPE

\$6.5 Million Dollars

ASK

SERVICE AND SUPPORT OFFERINGS

- Safe, confidential, and comfortable office space for the ongoing work of the NSNWA whose services support and empower native women and their families. Including, Legal Counsel and support services, Skills and Employment Training Strategy, delivery of the the Tripartite Program, the Family Information Liaison Unit, and development of the Indigenous Human Trafficking Prevention Strategy.
- A safe and culturally-appropriate Children's Space dedicated to childcare and afterschool programs, offering art and play therapy.
- Knowledge Room and Healing Centre which provide flexible multi-use space for programming, art therapy, group sessions, and workshops.
- Makers Space to promote economic opportunity and independence through a teaching kitchen and kitchen gardens, and a daylight space to host crafting workshops for beading, sewing, basketry, and carving.
- Wellness Centre which provides studio space for fitness classes, dance practices, theatre workshops and community events.
- An accessible and functional space with culturally relevant architecture and high-performance sustainable design, adhering to principles of Netukulimk, striving to be net zero construction, and serving a secondary purpose as a passively survivable emergency hub.
- Income generating, flexible office space available to like-minded Mi'kmaq organizations.





NSNWA Office and Resiliency Centre Entrance View



View looking west to the NSNWA office wing from Treaty Connector Extension.

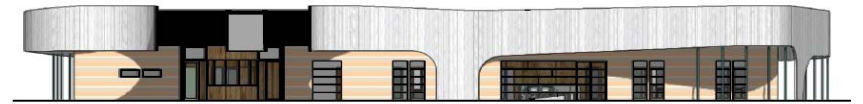


View to the Resiliency Centre from the Dance courtyard.

Schematic Design – NSNWA Resiliency Centre Elevations



South



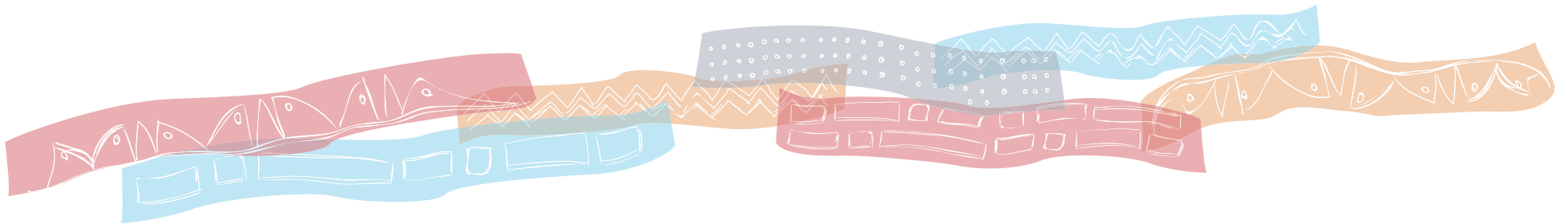
Office South (Section through Reception)

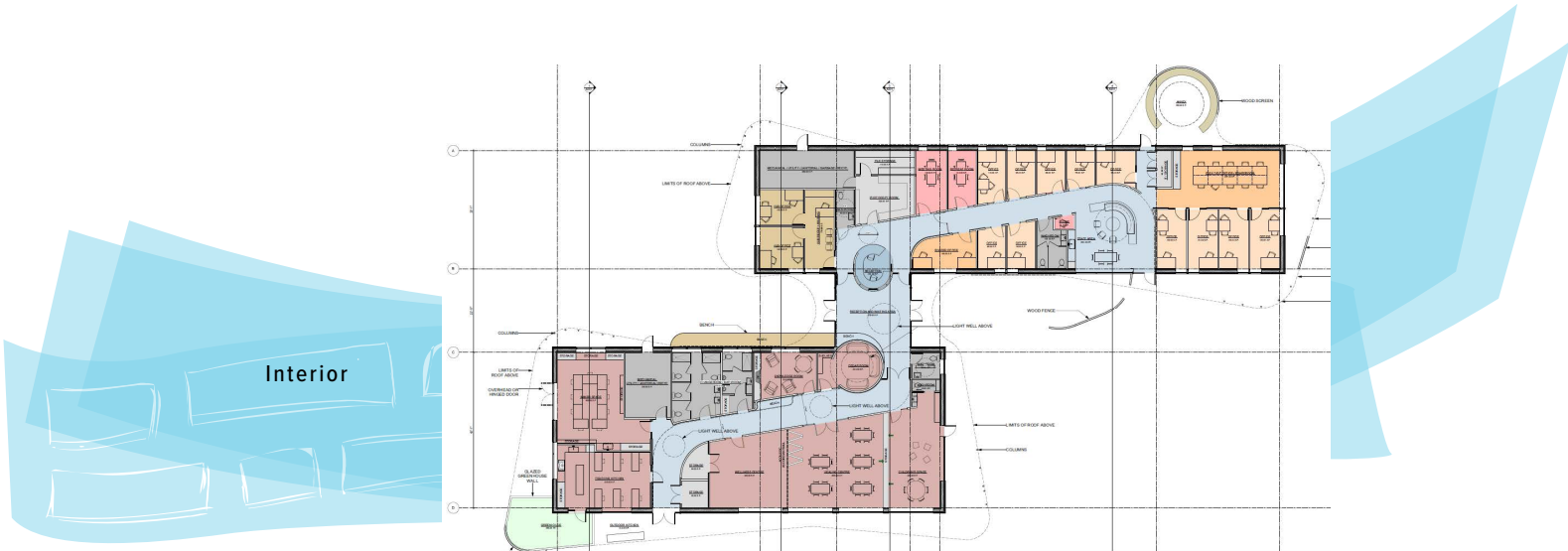
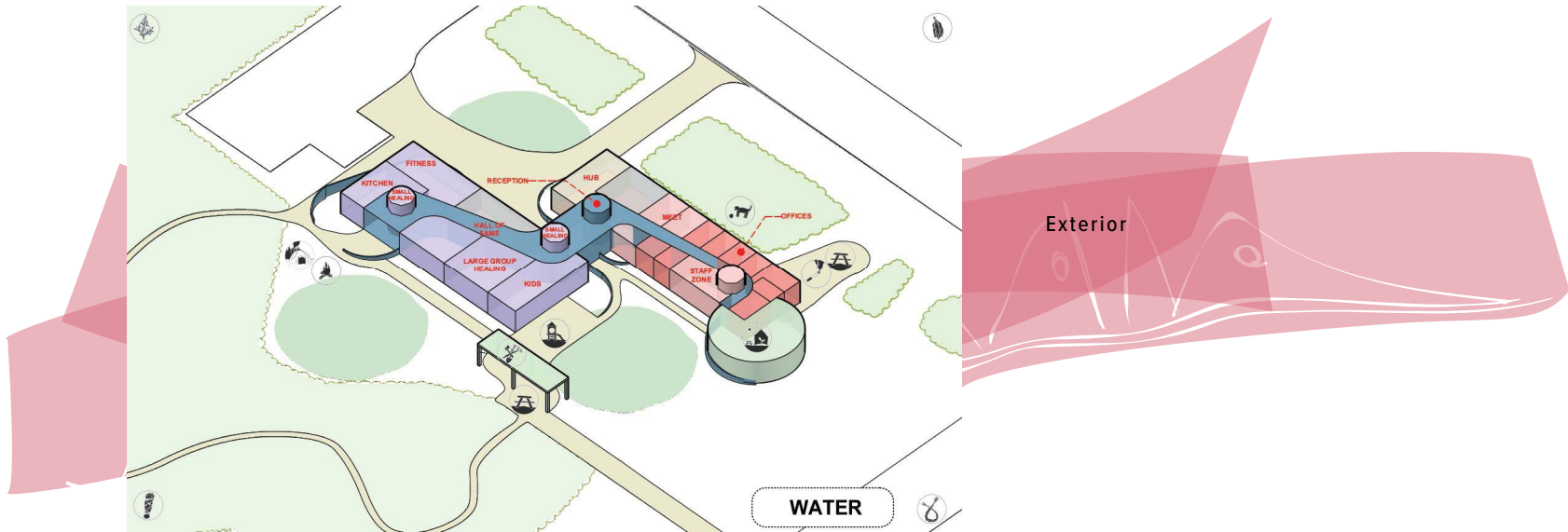


North



Office North (Section through Reception)







Historical Ribbon Skirt Swatch — Mrs Elizabeth Lonecloud Ribbon Skirt from 1913

Laura Morrison

Subject: FW: Dangerous falling poplars at reservoir park

From: Marcus Rafferty

Sent: June 27, 2021 6:26 PM

To: Town Council

Subject: Dangerous falling poplars at reservoir park

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

Hello,

We were out for a family bike ride around the reservoir park which we do regularly. Later in the afternoon I followed the same route during an afternoon run. On my run the trail was blocked by a very large poplar tree that had fallen between the time we were on bikes in the morning and the afternoon run. The size of the tree had me convinced that no one would survive if it were to have fallen on anyone.

I've noticed that the poplars through that area appear to be aged at the base, damaged, and generally appearing to be extremely susceptible to windfall. I would recommend that the town hire a professional arborist to assess the risk of those poplars in that particular grove. The town of wolfville maintenance crews will know the area I mean since there's a large tree across the trail parallel to the highway. Just hoping no one gets hurt.

The trails in general are absolutely amazing and the town has done a great job.

Thanks, sincerely,
Marcus Rafferty

[Sent from Yahoo Mail on Android](#)

Laura Morrison

Subject: FW: Grass on Main St boulevard

From: Sandra Brown

Sent: June 25, 2021 2:33 PM

To: Town Council

Subject: Grass on Main St boulevard

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

I live at . The grass and shrubs on the south side of Main St at Whidden Ave make it very difficult to make a turn, either left or right. The boulevard past the corner lot is cut. Could the town cut the boulevard and charge the owner of the property? Is it going to take a serious accident at that corner to have something done? It was the same situation last summer.

Thank you for your attention to this matter.

Sandra Brown

Laura Morrison

Subject: FW: No Sleep on Fairfield

From: Wendy Donovan
Date: July 2, 2021 at 1:39:04 PM ADT
To: Sergei Averin
Cc: Oonagh Proudfoot, Mike Butler, Wendy Elliott, Jennifer Ingham, Jodi MacKay, Isabel Madeira-Voss, Erin Beaudin
Subject: Re: No Sleep on Fairfield

Thank You Sergei
We will be following up on this incident. As you have emailed all of Council your email will be included in the next Council agenda package. If you would also copy our CAO on this type of email it makes it much easier for staff to follow up in a timely manner.

I did walk Bay, Fairfield and area last evening and will again on Saturday and do agree that the situation is unacceptable. I will be meeting with staff, Dr Ricketts and representatives of the RCMP on Monday to discuss how we will proceed.

Thank You for sharing this detailed information.

Sincerely

Mayor Wendy Donovan

On Jul 2, 2021, at 12:48 PM, Sergei Averin wrote:

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

Hello all,
Please find below copy of my email, in hopes it becomes public record.

Regards,
Sergei Averin,
Homeowner and taxpayer at [REDACTED]

Sent from my iPhone

Begin forwarded message:

From: Sergei Averin
Date: July 2, 2021 at 12:19:38 PM ADT
To: Geo Kearley
Cc: Bob Lutes, Andie Urquhart, Andriel Pitter, Anna Dearman, Barbara J

Mitchell, Betty Hughes, Bev Grant, Cynthia MacPherson Ross, Dana Caulfield, Eric MacDonald, Francois Cote, George Lohnes, Gionet Meriza, Glyn Bissix, Ian Mosher, Isabel madeira-voss, Jacaqueline Milner, Jane Lutes, Janet Eaton, Janet Kirkconnell, Janice Henderson, Jennifer Ingham, Jill & Jordan Matheson, Jill Davies, Jim Dewar, Jo-Anne Kobelt, Joan White, John Aker , John Roscoe , Joyce Balfour, Judith Speelman, Kirk Fredericks, Mairi Balcom, Mark Pearce, Mary Jane McMaster, Melinda Norris, Michael Jeffrey, Mike Butler, Moira & Phil, noel mcqueen, Parker Eye, Peter & Pat Lawton, Peter Herbin, Ray Baltzer, Rhea Mosher, Robbie Harrison, Sara Lee Lewis, Sarah Crosby, Todd Crowell, Wendell Graham, Wendy Elliott, William Zimmerman

Subject: Re: No Sleep on Fairfield

Hi everyone,

We had 100+ people partying on Bay Street yesterday afternoon and into the night. The road was blocked by people going to and fro, like this was some kind of private engagement in a paid for venue. No masks, open liquor, yelling, throwing garbage around - the home owners and other residents on the street staying in their homes like hostages, afraid to come out. I realize, many people cannot see this from Main Street, but this is what some parts of this town have become, for shame!

I contacted a couple of landlords and told them what was going on on their properties (notably 9 Bay and 16 Bay Street). Their response was, we will try and get in touch with the residents and ask them to keep it down, if this doesn't work call the police. I called the RCMP around 5:30pm and asked for a call back - it did not appear that anyone came, I didn't receive the call back.

Called the RCMP again at around 8:30pm. They came and it looked like they were able to disperse the crowds somewhat. Things started to quiet down around 11:00pm. My wife and I went to sleep after that, as I have to get up at 5:30 every morning to go to work (essential service), the earplugs helped somewhat.

This morning I awoke to the garbage strewn all over the street and my property and parking lots (which should have been a couple of car driveways) jam packed with cars (20+ at #9 for example).

Overall, this was another crazy night among the series of what's become the favourite spot for the student Bacchanalia, all other residents be damned!

Sergei.

Sent from my iPhone

On Jul 2, 2021, at 11:04 AM, Geo Kearley wrote:

Hi All

Called the police twice last night.

- First call at 11:07pm about the noise coming from 5 Fairfield and requested a call back. We have a video to demonstrate the sound levels from our bedroom.
- Second call at 1:19am when a fight broke out on our property. We have a video showing the large congregation of people on the street during the commotion. This group started to leave once they realized they were being videoed, so the police probably did not find much if they ever showed up.

We requested a call back on both calls, we have no idea what the police did as we did not hear back from them. There were two police cruisers on Bay Street, around 8:45pm breaking up parties there. Police told party goers they did not want to charge anyone and to go into their homes and back yards.

We had cans on our yard in the morning, so we back to picking up party garbage from our yard, like last summer.

Will be calling Jeremy Oaks on Monday and be demanding that the basement apartment at 5 Fairfield be charged under the unruly party bylaw. Bob if Jamie Combey was serious about eviction of the students in the basement of 5 Fairfield now is time for action.

Furthermore I feel that residents in the core areas of town who have to put up with this shit on a weekly basis should have their property taxes prorogued until such time as the issues in these residential areas have been permanently resolved.

Sorry for the rant, but I have had enough. Time for the town and RCMP to implement better strategies to fix these problems.

Geo Kearley

July 12, 2021

Dear Mayor Donovan and Councilors,

We are recent arrivals to this town as we bought in 2016, having spent over 21 years in Hungary, Dubai and Bratislava. We came because of grandchildren and think we have found the pot of gold here. Please consider this letter a strong suggestion, not a complaint.

We have had dogs and have loved them. All dog owners love their animals and think everyone else does too. This is not always the case. I am writing about the off leash rule at Reservoir Park. I spend a great deal of time there as I have four grand children under 9 and we live five minutes away.

Owners I'm sure are responsible for picking up after their pets but if they don't see it happening then it doesn't happen. Twice my four year old has accidently stepped in the nasty while just walking in. I have seen people with their dog on the picnic table, doing a photo shoot and others waiting to have a picnic.

A lady with an infant went into the water with her baby and left her blanket and diaper bag on the grass. A dog lifted his leg on it.

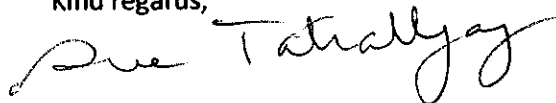
A dog with a stick rushing into the water with little children wading, is not a good scenario.

A strong suggestion without a solution is not helpful. I play pickle ball in Hantsport and they have a fenced in dog run beside the courts. Most days there are 6 dogs chasing each other in joy and happiness. The owners socialize and pick up after their pets. There are benches and people even put up a memorial plaque for their pet.

I suggest, if the town owns the land to build one in the park by Earnscliffe and Main by the Wolfville Children's centre. It is central, under used at present and the perfect size.

Thank you for taking the time to consider my strong suggestion.

Kind regards,

A handwritten signature in cursive script that reads "Sue Tatrallyay". The signature is written in black ink and is positioned to the right of the typed name.

Sue Tatrallyay