



Audit Committee Meeting

September 16, 2022

9:00 a.m.

Council Chambers, Town Hall

359 Main Street

Agenda

Call to Order

1. Approval of Agenda

2. Approval of Minutes

- a. Audit Committee Meeting, July 8, 2022

3. Public Input / Question Period

PLEASE NOTE:

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

4. New Business

- a. Info Report - 1st Quarter Financial Update
- b. Procurement Policy – Confirm amendments approved in April motion to forward draft Policy to Council



5. Next Meeting Date – Oct 21 or 28

6. Adjournment

ATTENDING

- Chair, Councillor Jodi MacKay
- Councillor Mike Butler
- David Crabb,
- Heather MacKay
- Director of Finance Mike MacLean
- Accountant, Jenny Johnson
- Recorder Laura Morrison

ALSO ATTENDING

- Jessica Clahane & Victoria Ells, Auditors, Grant Thornton

REGRETS

- Mayor Wendy Donovan

CALL TO ORDER

Chair, Councillor Jodi MacKay, called the Audit Committee meeting to order at 8:03am

Agenda Item

Discussion and Decisions

1. Approval of Agenda

MOTION: IT WAS REGULARLY MOVED AND SECONDED THAT THE AGENDA BE APPROVED AS CIRCULATED

CARRIED

2. Approval of Minutes

MOTION: IT WAS REGULARLY MOVED AND SECONDED THAT THE MINUTES OF THE AUDIT COMMITTEE MEETING OF APRIL 29, 2022, BE APPROVED.

CARRIED

Public Input/Question Period

- No public input.

3. New Business & Staff Reports for Discussion

a. RFD 042-2022 March 31st, 2022, Financial Statements

- Director MacLean presented on the pre-circulated Financial Statements.
- Some housekeeping changes made to last draft.
- Additional Note regarding Future Accounting Standards as discussed in April meeting.
- Process and timeline discussion.
- Adjust reference to continued impact of COVID.

b. Report to Audit Committee – review

- Auditors presented their final report.
- No areas of concern regarding financial statements - clean audit.

Agenda Item	Discussion and Decisions
by Grant Thornton (handout at meeting)	<ul style="list-style-type: none">• No instances of fraud or suspected fraud related to Tax or management overrides.• Error was noted regarding Council stipend increase allotted in April 2021 which had not been implemented. Financial Statements were appropriately adjusted, and new internal controls implemented to avoid any future occurrence.
In Camera Session	<p>MOTION: IT WAS REGULARLY MOVED AND SECONDED THAT THE MEETING BE ADJOURNED TO INCAMERA AT 9:34AM.</p> <p style="text-align: right;">CARRIED</p>
Regular Meeting	<p>Regular meeting resumed at 9:47am</p> <p>MOTION: That the Audit Committee forward the following motion to Council for Decision:</p> <p>That Council approve the 2021/22 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2022, as amended.</p> <p style="text-align: right;">CARRIED</p>
c. Review of Council and CAO Expenses (Town Policy 120-008, Clause 5.7) – handout at meeting	<ul style="list-style-type: none">• Discussed and reviewed.
4. Next Meeting Date	September 16, 2022 @ 9am
5. Adjournment of Meeting	<p>IT WAS REGULARLY MOVED AND SECONDED THAT THE AUDIT COMMITTEE MEETING BE ADJOURNED AT 9:51AM.</p> <p style="text-align: right;">CARRIED</p>

As recorded by Laura Morrison, Executive Assistant/Town Clerk, Office of the CAO
Approved at the September 16, 2022 Audit Committee Meeting

INFORMATION REPORT

Title: 1st Quarter Financial Update
Date: 2022-09-16 Audit Committee
Department: Finance



SUMMARY

1st Quarter Financial Update

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

The Town continues to work through the impacts of COVID, and this includes financial aspects of the operation. Key has been cost escalation of equipment and infrastructure supplies, some of which have gone up in price by 30%. IR 009-2022 Financial Update included information of other revenue and cost factors that are creating variances from budget.

The Finance Department has been working on the June 30, 2022 variance report since early August. An early draft variance report was provided to Management Committee on September 1st. Similar to last year, this year's 1st quarter results are closer to budget than most years in the past. There are a couple of trends that show through the June 30th variances that are likely to influence the final 2022/23 year end results. More details are outlined in the Discussion section of this report.

AUDIT COMMITTEE MOTION;

THAT THE AUDIT COMMITTEE FORWARD THE 1st QUARTER FINANCIAL UPDATE REPORT (AS AT JUNE 30, 2022) TO THE NEXT AVAILABLE COMMITTEE OF THE WHOLE MEETING.

INFORMATION REPORT

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1) CAO COMMENTS

Typically added when report goes to Committee of the Whole

2) REFERENCES AND ATTACHMENTS

- 2022/23 Operations Plan, approved by Council in March 2022
- June 30/22 Variance Report (attached)
- June 30/22 Summary of Significant Variances (attached)

3) DISCUSSION

The quarterly financial update is intended to provide the Audit Committee and Council with an overview of where the Town's financial results are in comparison to the budgeted expectations up to the most recent quarter end. This report covers the first quarter of fiscal 2022/23.

This year's first quarter results are closer to budget overall than last year's first quarter results. Revenues are within \$90,000 budget and expenditures within \$170,000 of budget. Overall June 30th results show a variance from budget of just under \$260,000 (a 5.2% variance). Taking into account known timing differences between actuals and budget, the adjusted year end forecast surplus is under \$100,000. This represents less than a 1% cushion from ending with a deficit.

Attached to this Information Report is the June 30th Financial Variance Report which provides additional details of Town results. Included is the summary page of all Town operating activities, accompanied by Divisional and Department breakdowns. Also attached to this Info Report is a Summary of Significant Variances broken down by Division.

Overall Town results and timing differences are as follows:

	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Revenues	\$ 5,032,550	\$ 4,943,054	\$ 89,496
Expenditures (Operating/capital & reserves)	3,283,238	3,453,457	(170,219)
Net Surplus (Deficit)	\$ 1,749,312	\$ 1,489,597	\$ 259,715

Taking the June 30th reported Net Surplus above, and accounting for timing differences and expected changes between budget and actual, yields a small adjusted forecast for the year;

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Timing Difference Reconciliation

Surplus variance, as of June 30/22		\$	259,715
Revenue variance timing adjustments			
Deed Transfer Tax	(10,000)		
Other Conditional Grants	17,500		
			7,500
Expense variance timing adjustments			
Salary and Wages	(23,800)		
Stipends & honorariums	(14,800)		
Operational Equip/Supplies	(20,000)		
Contracted Services	(64,000)		
Grants to Organizations	(30,000)		
Partner Contributions	(45,500)		
Debenture Principal	27,000		
Expected Capital Overages			
			(171,100)
Adjusted Surplus Forecast		\$	96,115

The small adjusted surplus does not come as a surprise as indications early in the year showed a number of expenditure areas that are likely to end the year over budget. Refer to IR 009-2022 presented in June for further details. That report covered items such as fuel and insurance. Beyond operating costs, a number of capital projects look to be over budget upon completion. Funding decisions will need to be finalized by year end as to how the excess costs will be funded. If possible, these costs overruns could be picked up by current year's revenues (capital from revenue). This requires a surplus sufficient to cover the costs. Otherwise use of Reserve funds will have to be increased beyond original budget. More information will come to Council later in the year as funding options become clearer.

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

Town Capital Fund

A summary is provided in the variance report attached. Only \$1 million of the budgeted \$5.9 million had been incurred as of June 30th. A review of the capital project summary page will show numerous projects have not started or look to be deferred until next year. Staff changes in the senior management within Public Works has for the second year had an impact on timing of some projects. The issue of deferring projects is something the Town should strive to resolve as part of the 2023/24

INFORMATION REPORT

Title: 1st Quarter Financial Update
Date: 2022-09-16 Audit Committee
Department: Finance



budget process. Year 1 projects should be ready to be tendered as has been the goal for a number of years.

Water Utility

The Utility results at June 30th in terms net operational results is a small surplus of \$19,800. This varies from budget by \$17,500 which is about a 6% variance from expected results.

Revenues are within \$600 of budget, with metered sales slightly ahead of budget.

Operating Expenses are generally all under budget except for Operational Materials and Supplies. Water line breaks and the related repairs have pushed costs in the Transmission & Distribution department \$21,600 over budget.

The largest area of expenditures exceeding budget is in the capital program. A review of the summary of Water Capital Projects will show unbudgeted costs for well replacement parts.

- Issues first encountered last year with the Cherry Lane well have continued this year only this time with the Wickwire well.
- One other project, Water Capacity Study was started as part of the East End Secondary Plan Review process approved by Council.
- A decision was made early in the year to defer the planned phase (on University Ave.) of the water transmission line replacement until next year. With Highland Ave effectively shut down for the season for reconstruction, University Ave. was an important north/south route to keep open versus having two north/south routes closed. The decision made sense at the time and from a traffic control perspective. It will likely not have a beneficial cost impact as materials used for this type of construction have risen sharply.

Outstanding Taxes

As noted in the year end financial statements, outstanding taxes had dropped from \$485,000 in March 31/21 to \$420,000 as of March 31/22. Once again one company owes over \$200,000 of the balance. Although significant in dollars, the amount was all the 2021/22 year, i.e. not yet in the tax sale threshold. Staff are once again starting the process of notifying owners with properties identified for tax sale process. At year end eleven properties were identified. That list is down to 9 as two properties had taxes paid up early in new year.

4) FINANCIAL IMPLICATIONS

Not applicable. This report is for information purposes only.

INFORMATION REPORT

Title: 1st Quarter Financial Update
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5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No specific references provided. Generally, the quarterly financial updates help to provide transparency and accountability. In addition, where variances are materially significant, the reports can assist Council in ensuring projects/programs are affordable, and enhance the organization's ability to stay on course.

6) COMMUNICATION REQUIREMENTS

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

7) FUTURE COUNCIL INVOLVEMENT

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

Interim Financial Variance Report

Town of Wolfville

As at June 30, 2022



A cultivated experience for the mind, body, and soil

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GP-2013 Wolfville
Town Operating Fund
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Taxes and grants in lieu of taxes	\$4,612,803	\$4,546,855	\$65,948	\$10,286,700	\$4,391,236
Cost sharing recoveries	167,699	167,701	(2)	670,800	166,423
Sewer charges	138,069	144,799	(6,730)	608,400	118,467
Sale of services and other revenue	81,118	57,499	23,619	314,500	61,963
Provincial & Federal Grants	32,861	26,200	6,661	111,100	953
	<u>5,032,550</u>	<u>4,943,054</u>	<u>89,496</u>	<u>11,991,500</u>	<u>4,739,042</u>
EXPENSES					
Salary and wages	706,465	741,949	(35,484)	2,702,800	684,450
Employee Benefits	146,814	166,425	(19,611)	608,100	137,425
Meetings, Meals and Travel	4,218	4,323	(105)	22,300	2,751
Professional Development	25,412	20,504	4,908	76,700	7,349
Membership Dues & Fees	9,707	16,700	(6,993)	19,600	6,303
Advertising	4,627	5,464	(837)	21,000	1,773
Telecommunications	9,133	8,987	146	36,100	8,531
Office Expense	14,195	15,766	(1,571)	57,000	14,146
Legal	15,821	12,924	2,897	46,700	26,009
Insurance	176,254	166,550	9,704	183,700	138,716
Marketing and Communications		1,375	(1,375)	5,500	
Audit	(7,326)		(7,326)	22,200	1,064
Stipends & Honorariums	47,310	57,649	(10,339)	215,300	45,268
Miscellaneous	1,927	425	1,502	1,900	3
Heat	4,405	3,300	1,105	27,000	3,794
Utilities	32,618	42,290	(9,672)	180,400	27,246
Building Repairs and Maintenance	14,653	27,611	(12,958)	106,500	24,858
Vehicle Fuel	16,767	9,649	7,118	53,500	9,901
Vehicle Repairs & Maintenance	42,329	38,484	3,845	152,900	34,629
Vehicle Insurance	23,187	19,600	3,587	19,600	18,941
Operational Equip & Supplies	154,265	211,577	(57,312)	544,000	162,435
Equipment Maintenance	2,540	2,500	40	10,000	921
Equipment Rentals	756	2,000	(1,244)	10,000	1,483
Program Expenditures	19,354	14,051	5,303	88,500	3,570
Contracted Services	665,538	701,510	(35,972)	2,969,000	666,744
Grants to Organizations	9,050	39,350	(30,300)	252,000	
Licenses and Permits	460		460	3,400	795
Tax Exemptions	42,051	42,260	(209)	114,200	41,847
Partner Contributions	501,765	501,498	267	1,941,000	455,816
Other debt charges	2,470	9,100	(6,630)	10,000	2,714
Doubtful accounts allowance				2,500	
	<u>2,686,765</u>	<u>2,883,821</u>	<u>(197,056)</u>	<u>10,503,400</u>	<u>2,529,482</u>
Net Operational Surplus	<u>2,345,785</u>	<u>2,059,233</u>	<u>286,552</u>	<u>1,488,100</u>	<u>2,209,560</u>
CAPITAL PROGRAM & RESERVES					
Debenture principal	513,619	486,286	27,333	662,800	521,086
Debenture interest	82,854	83,350	(496)	189,300	72,541
Operating reserves				(432,000)	
Capital Reserves				1,068,000	
	<u>596,473</u>	<u>569,636</u>	<u>26,837</u>	<u>1,488,100</u>	<u>593,627</u>
NET SURPLUS (DEFICIT)	<u>1,749,312</u>	<u>1,489,597</u>	<u>259,715</u>		<u>1,615,933</u>

GP-2013 Wolfville
Town Operating Fund
For the Three Months Ending Thursday, June 30, 2022

	Financial Results To				Annual	Previous Year
	Actual 6/30/2022	Budget 6/30/2022	VARIANCE		Budget 3/31/2023	Actual 6/30/2021
REVENUES						
Taxes and grants in lieu of taxes	\$4,612,803	\$4,546,855	\$65,948		\$10,286,700	\$4,391,236
Cost sharing recoveries	167,699	167,701	-2		670,800	166,423
Sewer charges	138,069	144,799	-6,730		608,400	118,467
Sale of services and other revenue	81,118	57,499	23,619		314,500	61,963
Provincial & Federal Grants	32,861	26,200	6,661		111,100	953
	<u>5,032,550</u>	<u>4,943,054</u>	<u>89,496</u>		<u>11,991,500</u>	<u>4,739,042</u>
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Professional Development	25,412	20,504	4,908	123.9%	76,700	7,349
Vehicle Repairs & Maintenance	42,329	38,484	3,845	110.0%	152,900	34,629
Vehicle Insurance	23,187	19,600	3,587	118.3%	19,600	18,941
Legal	15,821	12,924	2,897	122.4%	46,700	26,009
Miscellaneous	1,927	425	1,502	453.4%	1,900	3
Heat	4,405	3,300	1,105	133.5%	27,000	3,794
Licenses and Permits	460	0	460	#DIV/0!	3,400	795
Partner Contributions	501,765	501,498	267	100.1%	1,941,000	455,816
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Equipment Rentals	756	2,000	-1,244	37.8%	10,000	1,483
Marketing and Communications		1,375	-1,375	0.0%	5,500	
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Capital Reserves					1,068,000	
	<u>596,473</u>	<u>569,636</u>	<u>26,837</u>		<u>1,488,100</u>	<u>593,627</u>
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GP-2013 Wolfville
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Capital Reserves					1,068,000	
	<u>596,473</u>	<u>569,636</u>	<u>26,837</u>		<u>1,488,100</u>	<u>593,627</u>
NET SURPLUS (DEFICIT)	<u><u>1,749,312</u></u>	<u><u>1,489,597</u></u>	<u><u>259,715</u></u>		<u><u>1,488,100</u></u>	<u><u>1,615,933</u></u>

GP-2013 Wolfville
GENERAL GOVERNMENT DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Taxes and grants in lieu of taxes	\$4,419,046	\$4,348,805	\$70,241	\$9,890,600	\$4,194,204
Cost sharing recoveries	66,719	66,726	(7)	266,900	63,873
Sale of services and other revenue	34,913	28,824	6,089	165,500	27,203
Provincial & Federal Grants	2,121	18,700	(16,579)	71,200	18,670
	<u>4,522,799</u>	<u>4,463,055</u>	<u>59,744</u>	<u>10,394,200</u>	<u>4,303,950</u>
EXPENSES					
Salary and wages	179,502	185,351	(5,849)	688,300	161,006
Employee Benefits	40,283	44,053	(3,770)	164,200	33,581
Meetings, Meals and Travel	818	1,349	(531)	7,400	1,511
Professional Development	23,283	16,754	6,529	61,700	5,999
Membership Dues & Fees	7,421	7,600	(179)	8,700	2,913
Advertising	2,529	2,063	466	8,400	1,773
Telecommunications	3,180	3,141	39	12,700	3,129
Office Expense	10,476	8,837	1,639	30,600	7,560
Legal	8,367	5,625	2,742	22,500	17,267
Insurance	174,506	165,800	8,706	176,200	137,134
Marketing and Communications		500	(500)	2,000	
Audit	(7,326)		(7,326)	22,200	1,064
Stipends & Honorariums	47,310	46,849	461	174,300	45,268
Miscellaneous	62	425	(363)	1,900	3
Heat	2,237	1,600	637	15,000	1,967
Utilities	1,226	1,426	(200)	5,700	892
Building Repairs and Maintenance	6,617	11,912	(5,295)	18,000	586
Operational Equip & Supplies	39,629	74,954	(35,325)	117,900	37,978
Program Expenditures	2,350	2,750	(400)	11,000	
Contracted Services	29,474	13,750	15,724	91,900	29,774
Grants to Organizations		10,000	(10,000)	177,000	
Tax Exemptions	42,051	42,260	(209)	114,200	41,847
Other debt charges	2,470	9,100	(6,630)	10,000	2,714
Doubtful accounts allowance				2,500	
	<u>616,465</u>	<u>656,099</u>	<u>(39,634)</u>	<u>1,944,300</u>	<u>533,966</u>
Net Operational Surplus	<u>3,906,334</u>	<u>3,806,956</u>	<u>99,378</u>	<u>8,449,900</u>	<u>3,769,984</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>3,906,334</u>	<u>3,806,956</u>	<u>99,378</u>	<u>8,449,900</u>	<u>3,769,984</u>

GP-2013 Wolfville
Legislative
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2022-06-30	Budget 2022-06-30		2023-03-31	2021-06-30
REVENUES					
EXPENSES					
Employee Benefits	\$1,811	\$1,920	(\$109)	\$6,600	\$1,587
Meetings, Meals and Travel	92	750	(658)	5,000	1,345
Professional Development	5,880	6,755	(875)	21,700	469
Membership Dues & Fees	5,381	5,000	381	6,100	1,461
Advertising	183		183	300	
Telecommunications	587	600	(13)	2,400	419
Stipends & Honorariums	47,310	46,849	461	174,300	45,268
Miscellaneous	55	375	(320)	1,700	
	<u>61,299</u>	<u>62,249</u>	<u>(950)</u>	<u>218,100</u>	<u>50,549</u>
Net Operational Surplus	<u>(61,299)</u>	<u>(62,249)</u>	<u>950</u>	<u>(218,100)</u>	<u>(50,549)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(61,299)</u>	<u>(62,249)</u>	<u>950</u>	<u>(218,100)</u>	<u>(50,549)</u>

GP-2013 Wolfville
General Administration
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$70,230	\$70,300	(\$70)	\$261,100	\$54,292
Employee Benefits	14,513	14,060	453	53,500	8,568
Meetings, Meals and Travel	607	250	357	1,000	78
Membership Dues & Fees	1,202	1,800	(598)	1,800	688
Advertising	1,955	2,012	(57)	7,900	991
Telecommunications	469	567	(98)	2,300	620
Office Expense	602	300	302	1,200	81
Legal	2,147	3,750	(1,603)	15,000	17,267
Marketing and Communications		500	(500)	2,000	
Program Expenditures		2,750	(2,750)	11,000	
Contracted Services		13,750	(13,750)	55,000	7,300
	<u>91,725</u>	<u>110,039</u>	<u>(18,314)</u>	<u>411,800</u>	<u>89,885</u>
Net Operational Surplus	<u>(91,725)</u>	<u>(110,039)</u>	<u>18,314</u>	<u>(411,800)</u>	<u>(89,885)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(91,725)</u>	<u>(110,039)</u>	<u>18,314</u>	<u>(411,800)</u>	<u>(89,885)</u>

GP-2013 Wolfville
Human Resources
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Provincial & Federal Grants	\$850		\$850		
	<u>850</u>		<u>850</u>		
EXPENSES					
Employee Benefits	1,208	3,164	(1,956)	11,000	1,381
Meetings, Meals and Travel	102	225	(123)	900	
Professional Development	17,403	9,999	7,404	40,000	5,530
Membership Dues & Fees					76
Advertising	391		391		782
Office Expense					600
Legal	6,221	1,875	4,346	7,500	
Operational Equip & Supplies	627	250	377	10,000	490
	<u>25,952</u>	<u>15,513</u>	<u>10,439</u>	<u>69,400</u>	<u>8,859</u>
Net Operational Surplus	<u>(25,102)</u>	<u>(15,513)</u>	<u>(9,589)</u>	<u>(69,400)</u>	<u>(8,859)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(25,102)</u>	<u>(15,513)</u>	<u>(9,589)</u>	<u>(69,400)</u>	<u>(8,859)</u>

GP-2013 Wolfville
Finance
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Cost sharing recoveries	\$17,001	\$17,001		\$68,000	\$16,675
Sale of services and other revenue	600	450	150	1,800	1,400
	<u>17,601</u>	<u>17,451</u>	<u>150</u>	<u>69,800</u>	<u>18,075</u>
EXPENSES					
Salary and wages	69,999	68,936	1,063	256,000	65,619
Employee Benefits	13,988	14,374	(386)	53,600	13,297
Meetings, Meals and Travel		74	(74)	300	87
Membership Dues & Fees	688	800	(112)	800	688
Telecommunications	255	270	(15)	1,100	261
Office Expense	440	726	(286)	2,900	193
Audit	(7,326)		(7,326)	22,200	1,064
Miscellaneous	6	50	(44)	200	3
	<u>78,050</u>	<u>85,230</u>	<u>(7,180)</u>	<u>337,100</u>	<u>81,212</u>
Net Operational Surplus	<u>(60,449)</u>	<u>(67,779)</u>	<u>7,330</u>	<u>(267,300)</u>	<u>(63,137)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(60,449)</u>	<u>(67,779)</u>	<u>7,330</u>	<u>(267,300)</u>	<u>(63,137)</u>

GP-2013 Wolfville
IT
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2022-06-30	Budget 2022-06-30		2023-03-31	2021-06-30
REVENUES					
Cost sharing recoveries	\$9,450	\$9,450		\$37,800	\$9,450
	<u>9,450</u>	<u>9,450</u>		<u>37,800</u>	<u>9,450</u>
EXPENSES					
Salary and wages	37,815	37,574	241	139,500	38,817
Employee Benefits	8,506	8,567	(61)	31,800	8,502
Meetings, Meals and Travel	17	50	(33)	200	
Membership Dues & Fees	150		150		
Telecommunications	1,548	1,230	318	5,000	1,463
Operational Equip & Supplies	36,722	74,203	(37,481)	105,900	37,488
Contracted Services	29,474		29,474	36,900	22,474
	<u>114,232</u>	<u>121,624</u>	<u>(7,392)</u>	<u>319,300</u>	<u>108,744</u>
Net Operational Surplus	<u>(104,782)</u>	<u>(112,174)</u>	<u>7,392</u>	<u>(281,500)</u>	<u>(99,294)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(104,782)</u>	<u>(112,174)</u>	<u>7,392</u>	<u>(281,500)</u>	<u>(99,294)</u>

GP-2013 Wolfville
Common Services
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Cost sharing recoveries	\$5,075	\$5,075		\$20,300	\$1,800
	<u>5,075</u>	<u>5,075</u>		<u>20,300</u>	<u>1,800</u>
EXPENSES					
Salary and wages	1,458	8,541	(7,083)	31,700	2,277
Employee Benefits	256	1,968	(1,712)	7,700	247
Advertising		51	(51)	200	
Telecommunications	320	474	(154)	1,900	367
Office Expense	9,434	7,811	1,623	26,500	6,686
Heat	2,237	1,600	637	15,000	1,967
Utilities	1,226	1,426	(200)	5,700	892
Building Repairs and Maintenance	6,617	11,912	(5,295)	18,000	586
Operational Equip & Supplies	2,280	501	1,779	2,000	
	<u>23,828</u>	<u>34,284</u>	<u>(10,456)</u>	<u>108,700</u>	<u>13,022</u>
Net Operational Surplus	<u>(18,753)</u>	<u>(29,209)</u>	<u>10,456</u>	<u>(88,400)</u>	<u>(11,222)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(18,753)</u>	<u>(29,209)</u>	<u>10,456</u>	<u>(88,400)</u>	<u>(11,222)</u>

GP-2013 Wolfville
Other General Government
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Taxes and grants in lieu of taxes	\$4,419,046	\$4,348,805	\$70,241	\$9,890,600	\$4,194,204
Cost sharing recoveries	35,193	35,200	(7)	140,800	35,948
Sale of services and other revenue	34,313	28,374	5,939	163,700	25,803
Provincial & Federal Grants	1,271	18,700	(17,429)	71,200	18,670
	<u>4,489,823</u>	<u>4,431,079</u>	<u>58,744</u>	<u>10,266,300</u>	<u>4,274,625</u>
EXPENSES					
Insurance	174,506	165,800	8,706	176,200	137,134
Program Expenditures	2,350		2,350		
Grants to Organizations		10,000	(10,000)	177,000	
Tax Exemptions	42,051	42,260	(209)	114,200	41,847
Other debt charges	2,470	9,100	(6,630)	10,000	2,714
Doubtful accounts allowance				2,500	
	<u>221,377</u>	<u>227,160</u>	<u>(5,783)</u>	<u>479,900</u>	<u>181,695</u>
Net Operational Surplus	<u>4,268,446</u>	<u>4,203,919</u>	<u>64,527</u>	<u>9,786,400</u>	<u>4,092,930</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>4,268,446</u>	<u>4,203,919</u>	<u>64,527</u>	<u>9,786,400</u>	<u>4,092,930</u>

GP-2013 Wolfville
PROTECTIVE SERVICES DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Taxes and grants in lieu of taxes	\$193,757	\$198,050	(\$4,293)	\$396,100	\$197,033
Cost sharing recoveries	63,705	63,700	5	254,800	62,450
Sale of services and other revenue	9,781	9,924	(143)	44,700	21,229
Provincial & Federal Grants				1,900	
	<u>267,243</u>	<u>271,674</u>	<u>(4,431)</u>	<u>697,500</u>	<u>280,712</u>
EXPENSES					
Salary and wages	64,990	66,927	(1,937)	246,500	58,840
Employee Benefits	8,852	13,352	(4,500)	49,200	11,106
Meetings, Meals and Travel	817	1,425	(608)	5,700	172
Professional Development	2,129	3,750	(1,621)	15,000	1,350
Membership Dues & Fees	145		145	1,800	110
Telecommunications	2,599	2,346	253	9,400	2,404
Office Expense	130	1,501	(1,371)	6,100	1,069
Legal	3,727	2,300	1,427	9,200	4,115
Insurance	1,749	750	999	7,500	1,582
Marketing and Communications		250	(250)	1,000	
Stipends & Honorariums		10,800	(10,800)	41,000	
Heat	857	900	(43)	5,000	843
Utilities	2,540	1,925	615	17,200	2,475
Building Repairs and Maintenance	2,165	2,949	(784)	12,000	6,822
Vehicle Fuel	3,273	1,551	1,722	6,200	654
Vehicle Repairs & Maintenance	11,938	12,825	(887)	50,900	7,726
Vehicle Insurance	11,465	9,600	1,865	9,600	9,025
Operational Equip & Supplies	6,244	14,724	(8,480)	65,900	25,664
Equipment Maintenance	2,540	2,500	40	10,000	921
Contracted Services	534,633	548,758	(14,125)	2,206,700	490,797
Licenses and Permits	460		460	1,800	445
	<u>661,253</u>	<u>699,133</u>	<u>(37,880)</u>	<u>2,777,700</u>	<u>626,120</u>
Net Operational Surplus	<u>(394,010)</u>	<u>(427,459)</u>	<u>33,449</u>	<u>(2,080,200)</u>	<u>(345,408)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	1,122	1,092	30	2,000	1,691
	<u>1,122</u>	<u>1,092</u>	<u>30</u>	<u>2,000</u>	<u>1,691</u>
NET SURPLUS (DEFICIT)	<u>(395,132)</u>	<u>(428,551)</u>	<u>33,419</u>	<u>(2,082,200)</u>	<u>(347,099)</u>

GP-2013 Wolfville
Police and Law Enforcement
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Sale of services and other revenue	\$5,284	\$6,174	(\$890)	\$24,700	\$10,436
	<u>5,284</u>	<u>6,174</u>	<u>(890)</u>	<u>24,700</u>	<u>10,436</u>
EXPENSES					
Salary and wages	1,268	1,864	(596)	7,000	1,701
Employee Benefits	233	448	(215)	1,700	190
Legal	1,800	2,000	(200)	8,000	3,638
Utilities	476	725	(249)	3,500	464
Building Repairs and Maintenance	391	750	(359)	3,000	500
Contracted Services	427,534	442,800	(15,266)	1,776,200	385,042
	<u>431,702</u>	<u>448,587</u>	<u>(16,885)</u>	<u>1,799,400</u>	<u>391,535</u>
Net Operational Surplus	<u>(426,418)</u>	<u>(442,413)</u>	15,995	<u>(1,774,700)</u>	<u>(381,099)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(426,418)</u>	<u>(442,413)</u>	15,995	<u>(1,774,700)</u>	<u>(381,099)</u>

GP-2013 Wolfville
By Law Enforcement
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Sale of services and other revenue	\$4,235	\$3,750	\$485	\$15,000	\$1,952
	<u>4,235</u>	<u>3,750</u>	<u>485</u>	<u>15,000</u>	<u>1,952</u>
EXPENSES					
Salary and wages	21,754	20,684	1,070	76,900	17,146
Employee Benefits	3,504	4,137	(633)	15,600	3,962
Meetings, Meals and Travel		75	(75)	300	
Membership Dues & Fees				200	25
Telecommunications	423	246	177	1,000	256
Office Expense	130	376	(246)	1,600	1,069
Legal	1,927	300	1,627	1,200	477
Marketing and Communications		250	(250)	1,000	
Vehicle Fuel	778	126	652	500	26
Vehicle Repairs & Maintenance	1,415	225	1,190	900	233
Vehicle Insurance	673	600	73	600	563
Operational Equip & Supplies	1,368	249	1,119	1,000	628
Contracted Services				5,000	350
	<u>31,972</u>	<u>27,268</u>	<u>4,704</u>	<u>105,800</u>	<u>24,735</u>
Net Operational Surplus	<u>(27,737)</u>	<u>(23,518)</u>	<u>(4,219)</u>	<u>(90,800)</u>	<u>(22,783)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(27,737)</u>	<u>(23,518)</u>	<u>(4,219)</u>	<u>(90,800)</u>	<u>(22,783)</u>

GP-2013 Wolfville
Fire Protection
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Taxes and grants in lieu of taxes	\$193,757	\$198,050	(\$4,293)	\$396,100	\$197,033
Cost sharing recoveries	43,705	43,700	5	174,800	42,424
Sale of services and other revenue					8,615
	<u>237,462</u>	<u>241,750</u>	<u>(4,288)</u>	<u>570,900</u>	<u>248,072</u>
EXPENSES					
Salary and wages	21,454	23,317	(1,863)	88,000	22,051
Employee Benefits	2,319	4,335	(2,016)	15,800	4,436
Meetings, Meals and Travel	593	624	(31)	2,500	156
Professional Development	2,129	3,750	(1,621)	15,000	1,350
Membership Dues & Fees	145		145	1,600	85
Telecommunications	2,097	2,100	(3)	8,400	2,073
Office Expense		126	(126)	500	
Insurance	1,749	750	999	7,500	1,582
Stipends & Honorariums		10,800	(10,800)	41,000	
Heat	857	900	(43)	5,000	843
Utilities	2,064	1,200	864	13,700	2,011
Building Repairs and Maintenance	1,775	2,199	(424)	9,000	6,322
Vehicle Fuel	2,494	1,425	1,069	5,700	628
Vehicle Repairs & Maintenance	10,523	12,600	(2,077)	50,000	7,493
Vehicle Insurance	10,792	9,000	1,792	9,000	8,462
Operational Equip & Supplies	4,768	13,249	(8,481)	60,000	24,926
Equipment Maintenance	2,540	2,500	40	10,000	921
Contracted Services	103,348	102,208	1,140	410,500	102,905
Licenses and Permits	460		460	1,800	445
	<u>170,107</u>	<u>191,083</u>	<u>(20,976)</u>	<u>755,000</u>	<u>186,689</u>
Net Operational Surplus	<u>67,355</u>	<u>50,667</u>	<u>16,688</u>	<u>(184,100)</u>	<u>61,383</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>67,355</u>	<u>50,667</u>	<u>16,688</u>	<u>(184,100)</u>	<u>61,383</u>

GP-2013 Wolfville
Emergency Measures
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2022-06-30	Budget 2022-06-30		2023-03-31	2021-06-30
REVENUES					
Cost sharing recoveries	\$20,000	\$20,000		\$80,000	\$20,000
	<u>20,000</u>	<u>20,000</u>		<u>80,000</u>	<u>20,000</u>
EXPENSES					
Salary and wages	14,880	14,801	79	54,900	14,313
Employee Benefits	2,310	3,700	(1,390)	13,800	2,224
Meetings, Meals and Travel	224	726	(502)	2,900	16
Telecommunications	79		79		75
Office Expense		999	(999)	4,000	
Operational Equip & Supplies	109	1,101	(992)	4,400	110
	<u>17,602</u>	<u>21,327</u>	<u>(3,725)</u>	<u>80,000</u>	<u>16,738</u>
Net Operational Surplus	<u>2,398</u>	<u>(1,327)</u>	<u>3,725</u>		<u>3,262</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>2,398</u>	<u>(1,327)</u>	<u>3,725</u>		<u>3,262</u>

GP-2013 Wolfville
Other Protective Services
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2022-06-30	Budget 2022-06-30		2023-03-31	2021-06-30
REVENUES					
Cost sharing recoveries					\$26
Sale of services and other revenue	262		262	5,000	226
Provincial & Federal Grants				1,900	
	<u>262</u>		<u>262</u>	<u>6,900</u>	<u>252</u>
EXPENSES					
Salary and wages	5,633	6,261	(628)	19,700	3,629
Employee Benefits	487	732	(245)	2,300	294
Operational Equip & Supplies		125	(125)	500	
Contracted Services	3,750	3,750		15,000	2,500
	<u>9,870</u>	<u>10,868</u>	<u>(998)</u>	<u>37,500</u>	<u>6,423</u>
Net Operational Surplus	<u>(9,608)</u>	<u>(10,868)</u>	1,260	<u>(30,600)</u>	<u>(6,171)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	1,122	1,092	30	2,000	1,691
	<u>1,122</u>	<u>1,092</u>	<u>30</u>	<u>2,000</u>	<u>1,691</u>
NET SURPLUS (DEFICIT)	<u>(10,730)</u>	<u>(11,960)</u>	1,230	<u>(32,600)</u>	<u>(7,862)</u>

GP-2013 Wolfville
PUBLIC WORKS DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Cost sharing recoveries	\$37,275	\$37,275		\$149,100	\$40,100
Sale of services and other revenue	5,201	6,800	(1,599)	28,800	7,323
	<u>42,476</u>	<u>44,075</u>	<u>(1,599)</u>	<u>177,900</u>	<u>47,423</u>
EXPENSES					
Salary and wages	137,742	151,720	(13,978)	577,100	150,990
Employee Benefits	34,404	37,254	(2,850)	140,400	33,220
Meetings, Meals and Travel	1,098	125	973	3,500	400
Membership Dues & Fees	530	1,300	(770)	1,300	104
Telecommunications	1,015	1,101	(86)	4,400	941
Office Expense	707	1,429	(722)	4,300	557
Legal		2,500	(2,500)	5,000	911
Heat	1,311	800	511	7,000	984
Utilities	7,348	9,351	(2,003)	38,800	7,688
Building Repairs and Maintenance	2,868	7,251	(4,383)	20,000	5,962
Vehicle Fuel	6,593	5,998	595	40,800	6,653
Vehicle Repairs & Maintenance	11,863	17,499	(5,636)	70,000	14,206
Vehicle Insurance	5,617	5,000	617	5,000	4,892
Operational Equip & Supplies	30,263	28,302	1,961	149,900	27,132
Equipment Rentals		2,000	(2,000)	10,000	669
Contracted Services	53,029	76,250	(23,221)	469,400	84,527
Licenses and Permits				1,600	350
	<u>294,388</u>	<u>347,880</u>	<u>(53,492)</u>	<u>1,548,500</u>	<u>340,186</u>
Net Operational Surplus	<u>(251,912)</u>	<u>(303,805)</u>	<u>51,893</u>	<u>(1,370,600)</u>	<u>(292,763)</u>
CAPITAL PROGRAM & RESERVES					
Debtenture interest	58,550	58,550		127,200	60,288
	<u>58,550</u>	<u>58,550</u>		<u>127,200</u>	<u>60,288</u>
NET SURPLUS (DEFICIT)	<u>(310,462)</u>	<u>(362,355)</u>	<u>51,893</u>	<u>(1,497,800)</u>	<u>(353,051)</u>

GP-2013 Wolfville
Common Services
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Cost sharing recoveries	\$23,600	\$23,600		\$94,400	\$26,425
Sale of services and other revenue	2,792	4,300	(1,508)	14,800	2,823
	<u>26,392</u>	<u>27,900</u>	<u>(1,508)</u>	<u>109,200</u>	<u>29,248</u>
EXPENSES					
Salary and wages	47,059	42,539	4,520	158,400	60,725
Employee Benefits	12,425	8,654	3,771	33,100	11,939
Meetings, Meals and Travel	358	125	233	500	
Membership Dues & Fees	530	1,300	(770)	1,300	104
Telecommunications	1,015	1,101	(86)	4,400	941
Office Expense	707	1,429	(722)	4,300	557
Legal		2,500	(2,500)	5,000	911
Heat	1,311	800	511	7,000	984
Utilities	1,880	3,900	(2,020)	15,800	2,295
Building Repairs and Maintenance	2,868	7,251	(4,383)	20,000	5,962
Operational Equip & Supplies	52	750	(698)	3,000	156
Contracted Services	(253)	375	(628)	1,500	
Licenses and Permits				1,600	350
	<u>67,952</u>	<u>70,724</u>	<u>(2,772)</u>	<u>255,900</u>	<u>84,924</u>
Net Operational Surplus	<u>(41,560)</u>	<u>(42,824)</u>	<u>1,264</u>	<u>(146,700)</u>	<u>(55,676)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(41,560)</u>	<u>(42,824)</u>	<u>1,264</u>	<u>(146,700)</u>	<u>(55,676)</u>

GP-2013 Wolfville
Roads and Streets
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Cost sharing recoveries	\$13,675	\$13,675		\$54,700	\$13,675
Sale of services and other revenue	2,409		2,409		
	<u>16,084</u>	<u>13,675</u>	<u>2,409</u>	<u>54,700</u>	<u>13,675</u>
EXPENSES					
Salary and wages	90,683	108,931	(18,248)	417,700	89,709
Employee Benefits	21,979	28,550	(6,571)	107,100	21,193
Meetings, Meals and Travel	740		740	3,000	400
Vehicle Fuel	6,593	5,998	595	40,800	6,653
Vehicle Repairs & Maintenance	11,863	17,499	(5,636)	70,000	14,206
Vehicle Insurance	5,617	5,000	617	5,000	4,892
Operational Equip & Supplies	18,112	19,177	(1,065)	122,900	20,164
Equipment Rentals		2,000	(2,000)	10,000	669
Contracted Services	16,587	44,500	(27,913)	429,400	54,956
	<u>172,174</u>	<u>231,655</u>	<u>(59,481)</u>	<u>1,205,900</u>	<u>212,842</u>
Net Operational Surplus	(156,090)	(217,980)	61,890	(1,151,200)	(199,167)
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(156,090)</u>	<u>(217,980)</u>	<u>61,890</u>	<u>(1,151,200)</u>	<u>(199,167)</u>

GP-2013 Wolfville
Street Lighting
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Utilities	\$5,468	\$5,451	\$17	\$23,000	\$5,393
Operational Equip & Supplies	6,596	1,250	5,346	5,000	2,794
Contracted Services		375	(375)	1,500	
	<u>12,064</u>	<u>7,076</u>	<u>4,988</u>	<u>29,500</u>	<u>8,187</u>
Net Operational Surplus	<u>(12,064)</u>	<u>(7,076)</u>	<u>(4,988)</u>	<u>(29,500)</u>	<u>(8,187)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(12,064)</u>	<u>(7,076)</u>	<u>(4,988)</u>	<u>(29,500)</u>	<u>(8,187)</u>

GP-2013 Wolfville
Traffic Services
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages		\$250	(\$250)	\$1,000	\$557
Employee Benefits		50	(50)	200	88
Operational Equip & Supplies	5,503	7,125	(1,622)	19,000	4,018
Contracted Services	36,696	31,000	5,696	37,000	29,571
	<u>42,199</u>	<u>38,425</u>	<u>3,774</u>	<u>57,200</u>	<u>34,234</u>
Net Operational Surplus	<u>(42,199)</u>	<u>(38,425)</u>	<u>(3,774)</u>	<u>(57,200)</u>	<u>(34,234)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(42,199)</u>	<u>(38,425)</u>	<u>(3,774)</u>	<u>(57,200)</u>	<u>(34,234)</u>

GP-2013 Wolfville
Other Transportation Services
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Sale of services and other revenue		\$2,500	(\$2,500)	\$14,000	\$4,500
		<u>2,500</u>	<u>(2,500)</u>	<u>14,000</u>	<u>4,500</u>
EXPENSES					
Net Operational Surplus		2,500	(2,500)	14,000	4,500
CAPITAL PROGRAM & RESERVES					
Debenture interest	58,550	58,550		127,200	60,288
	<u>58,550</u>	<u>58,550</u>		<u>127,200</u>	<u>60,288</u>
NET SURPLUS (DEFICIT)	<u>(58,550)</u>	<u>(56,050)</u>	<u>(2,500)</u>	<u>(113,200)</u>	<u>(55,788)</u>

GP-2013 Wolfville
SANITARY SEWER DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30			
REVENUES					
Sewer charges	\$138,069	\$144,799	(\$6,730)	\$608,400	\$118,467
Sale of services and other revenue				5,000	
	<u>138,069</u>	<u>144,799</u>	<u>(6,730)</u>	<u>613,400</u>	<u>118,467</u>
EXPENSES					
Salary and wages	23,810	32,636	(8,826)	127,100	17,460
Employee Benefits	4,314	8,577	(4,263)	33,400	3,140
Telecommunications	251		251		138
Utilities	16,053	23,373	(7,320)	98,300	11,189
Building Repairs and Maintenance	371		371		
Vehicle Fuel	1,696		1,696		646
Vehicle Repairs & Maintenance	7,492	5,000	2,492	20,000	5,235
Vehicle Insurance	1,244	1,000	244	1,000	867
Operational Equip & Supplies	29,392	30,097	(705)	103,800	21,363
Contracted Services	22,794	8,125	14,669	48,000	7,764
	<u>107,417</u>	<u>108,808</u>	<u>(1,391)</u>	<u>431,600</u>	<u>67,802</u>
Net Operational Surplus	<u>30,652</u>	<u>35,991</u>	<u>(5,339)</u>	<u>181,800</u>	<u>50,665</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	19,783	20,208	(425)	53,500	6,949
	<u>19,783</u>	<u>20,208</u>	<u>(425)</u>	<u>53,500</u>	<u>6,949</u>
NET SURPLUS (DEFICIT)	<u><u>10,869</u></u>	<u><u>15,783</u></u>	<u><u>(4,914)</u></u>	<u><u>128,300</u></u>	<u><u>43,716</u></u>

GP-2013 Wolfville
Sewer Administration
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Contracted Services	\$6,475	\$5,525	\$950	\$22,100	\$7,150
	<u>6,475</u>	<u>5,525</u>	<u>950</u>	<u>22,100</u>	<u>7,150</u>
Net Operational Surplus	(6,475)	(5,525)	(950)	(22,100)	(7,150)
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(6,475)</u>	<u>(5,525)</u>	<u>(950)</u>	<u>(22,100)</u>	<u>(7,150)</u>

GP-2013 Wolfville
Sewer Collection
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$10,113	\$13,678	(\$3,565)	\$50,800	\$5,989
Employee Benefits	1,714	3,495	(1,781)	13,000	1,067
Vehicle Repairs & Maintenance	3,075	3,250	(175)	13,000	3,075
Operational Equip & Supplies	9,526	8,000	1,526	40,000	6,860
Contracted Services	10,990		10,990	15,000	438
	<u>35,418</u>	<u>28,423</u>	<u>6,995</u>	<u>131,800</u>	<u>17,429</u>
Net Operational Surplus	<u>(35,418)</u>	<u>(28,423)</u>	<u>(6,995)</u>	<u>(131,800)</u>	<u>(17,429)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(35,418)</u>	<u>(28,423)</u>	<u>(6,995)</u>	<u>(131,800)</u>	<u>(17,429)</u>

GP-2013 Wolfville
Sewer Lift Stations
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$1,994	\$1,000	\$994	\$9,600	\$1,099
Employee Benefits	189	275	(86)	2,500	155
Utilities	3,073	3,873	(800)	20,300	3,028
Operational Equip & Supplies	1,542	5,950	(4,408)	23,800	3,366
Contracted Services	3,337		3,337	4,000	
	<u>10,135</u>	<u>11,098</u>	<u>(963)</u>	<u>60,200</u>	<u>7,648</u>
Net Operational Surplus	<u>(10,135)</u>	<u>(11,098)</u>	<u>963</u>	<u>(60,200)</u>	<u>(7,648)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(10,135)</u>	<u>(11,098)</u>	<u>963</u>	<u>(60,200)</u>	<u>(7,648)</u>

GP-2013 Wolfville
Sewer Treatment
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$11,702	\$17,958	(\$6,256)	\$66,700	\$10,372
Employee Benefits	2,411	4,807	(2,396)	17,900	1,918
Telecommunications	251		251		138
Utilities	12,980	19,500	(6,520)	78,000	8,161
Building Repairs and Maintenance	371		371		
Vehicle Fuel	1,696		1,696		646
Vehicle Repairs & Maintenance	4,417	1,750	2,667	7,000	2,160
Vehicle Insurance	1,244	1,000	244	1,000	867
Operational Equip & Supplies	13,008	5,001	8,007	20,000	8,287
Contracted Services	1,992	1,750	242	3,500	176
	<u>50,072</u>	<u>51,766</u>	<u>(1,694)</u>	<u>194,100</u>	<u>32,725</u>
Net Operational Surplus	<u>(50,072)</u>	<u>(51,766)</u>	<u>1,694</u>	<u>(194,100)</u>	<u>(32,725)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u><u>(50,072)</u></u>	<u><u>(51,766)</u></u>	<u><u>1,694</u></u>	<u><u>(194,100)</u></u>	<u><u>(32,725)</u></u>

GP-2013 Wolfville
Solid Waste Management
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Contracted Services		\$850	(\$850)	\$3,400	
		850	(850)	3,400	
Net Operational Surplus		(850)	850	(3,400)	
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)		(850)	850	(3,400)	

GP-2013 Wolfville
Other Environmental Health
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Sewer charges	\$138,069	\$144,799	(\$6,730)	\$608,400	\$118,467
Sale of services and other revenue				5,000	
	<u>138,069</u>	<u>144,799</u>	<u>(6,730)</u>	<u>613,400</u>	<u>118,467</u>
EXPENSES					
Operational Equip & Supplies	5,316	11,146	(5,830)	20,000	2,850
	<u>5,316</u>	<u>11,146</u>	<u>(5,830)</u>	<u>20,000</u>	<u>2,850</u>
Net Operational Surplus	<u>132,753</u>	<u>133,653</u>	<u>(900)</u>	<u>593,400</u>	<u>115,617</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	19,783	20,208	(425)	53,500	6,949
	<u>19,783</u>	<u>20,208</u>	<u>(425)</u>	<u>53,500</u>	<u>6,949</u>
NET SURPLUS (DEFICIT)	<u>112,970</u>	<u>113,445</u>	<u>(475)</u>	<u>539,900</u>	<u>108,668</u>

GP-2013 Wolfville
PLANNING DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Sale of services and other revenue	\$16,646	\$6,951	\$9,695	\$23,500	\$5,828
Provincial & Federal Grants					(24,517)
	<u>16,646</u>	<u>6,951</u>	<u>9,695</u>	<u>23,500</u>	<u>(18,689)</u>
EXPENSES					
Salary and wages	99,861	87,258	12,603	324,100	101,447
Employee Benefits	21,906	19,807	2,099	73,500	21,483
Meetings, Meals and Travel	362	999	(637)	4,000	40
Membership Dues & Fees	1,251	2,500	(1,249)	2,500	413
Advertising	900	1,401	(501)	5,600	
Telecommunications	857	876	(19)	3,500	834
Office Expense	2,308	3,000	(692)	12,000	4,246
Legal	3,414	2,499	915	10,000	3,717
Miscellaneous	1,834		1,834		
Operational Equip & Supplies					173
Contracted Services	17,736	10,001	7,735	40,000	18,113
	<u>150,429</u>	<u>128,341</u>	<u>22,088</u>	<u>475,200</u>	<u>150,466</u>
Net Operational Surplus	<u>(133,783)</u>	<u>(121,390)</u>	<u>(12,393)</u>	<u>(451,700)</u>	<u>(169,155)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(133,783)</u>	<u>(121,390)</u>	<u>(12,393)</u>	<u>(451,700)</u>	<u>(169,155)</u>

GP-2013 Wolfville
COMMUNITY SERVICES DIVISION
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Sale of services and other revenue	\$14,578	\$5,000	\$9,578	\$47,000	\$379
Provincial & Federal Grants	30,740	7,500	23,240	38,000	6,800
	<u>45,318</u>	<u>12,500</u>	<u>32,818</u>	<u>85,000</u>	<u>7,179</u>
EXPENSES					
Salary and wages	200,561	218,057	(17,496)	739,700	194,707
Employee Benefits	37,055	43,383	(6,328)	147,400	34,895
Meetings, Meals and Travel	1,123	425	698	1,700	629
Membership Dues & Fees	360	5,300	(4,940)	5,300	2,762
Advertising	1,198	2,000	(802)	7,000	
Telecommunications	1,231	1,523	(292)	6,100	1,086
Office Expense	573	999	(426)	4,000	714
Legal	312		312		
Marketing and Communications		625	(625)	2,500	
Miscellaneous	32		32		
Utilities	5,451	6,215	(764)	20,400	5,001
Building Repairs and Maintenance	2,632	5,499	(2,867)	56,500	11,488
Vehicle Fuel	5,206	2,100	3,106	6,500	1,948
Vehicle Repairs & Maintenance	11,035	3,160	7,875	12,000	7,463
Vehicle Insurance	4,861	4,000	861	4,000	4,157
Operational Equip & Supplies	48,736	63,500	(14,764)	106,500	50,125
Equipment Rentals	756		756		813
Program Expenditures	17,003	11,301	5,702	77,500	3,570
Contracted Services	7,872	44,626	(36,754)	113,000	35,768
Grants to Organizations	9,050	29,350	(20,300)	75,000	
	<u>355,047</u>	<u>442,063</u>	<u>(87,016)</u>	<u>1,385,100</u>	<u>355,126</u>
Net Operational Surplus	<u>(309,729)</u>	<u>(429,563)</u>	<u>119,834</u>	<u>(1,300,100)</u>	<u>(347,947)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	3,399	3,500	(101)	6,600	3,612
	<u>3,399</u>	<u>3,500</u>	<u>(101)</u>	<u>6,600</u>	<u>3,612</u>
NET SURPLUS (DEFICIT)	<u>(313,128)</u>	<u>(433,063)</u>	<u>119,935</u>	<u>(1,306,700)</u>	<u>(351,559)</u>

GP-2013 Wolfville
Parks and Playgrounds
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2022-06-30	Budget 2022-06-30		Budget 2023-03-31	Actual 2021-06-30
REVENUES					
Sale of services and other revenue	\$2,239		\$2,239		
Provincial & Federal Grants				4,500	
	<u>2,239</u>		<u>2,239</u>	<u>4,500</u>	
EXPENSES					
Salary and wages	112,514	117,556	(5,042)	381,000	119,855
Employee Benefits	24,088	25,258	(1,170)	81,600	23,533
Meetings, Meals and Travel	69	250	(181)	1,000	439
Telecommunications	226	174	52	700	176
Office Expense	143	125	18	500	165
Utilities	2,254	2,450	(196)	5,400	1,357
Building Repairs and Maintenance					7,018
Vehicle Fuel	5,206	2,100	3,106	6,500	1,948
Vehicle Repairs & Maintenance	10,926	3,160	7,766	12,000	7,353
Vehicle Insurance	4,777	4,000	777	4,000	4,074
Operational Equip & Supplies	40,307	49,950	(9,643)	85,200	45,527
Equipment Rentals	756		756		813
Contracted Services	6,777	43,750	(36,973)	94,500	34,705
	<u>208,043</u>	<u>248,773</u>	<u>(40,730)</u>	<u>672,400</u>	<u>246,963</u>
Net Operational Surplus	<u>(205,804)</u>	<u>(248,773)</u>	<u>42,969</u>	<u>(667,900)</u>	<u>(246,963)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	1,958	1,900	58	3,800	2,089
	<u>1,958</u>	<u>1,900</u>	<u>58</u>	<u>3,800</u>	<u>2,089</u>
NET SURPLUS (DEFICIT)	<u>(207,762)</u>	<u>(250,673)</u>	<u>42,911</u>	<u>(671,700)</u>	<u>(249,052)</u>

GP-2013 Wolfville
Economic Development
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Membership Dues & Fees					\$46
Grants to Organizations				10,000	46
				10,000	
Net Operational Surplus				(10,000)	(46)
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)				(10,000)	(46)

GP-2013 Wolfville
Festival and Events
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2022-06-30	Budget 2022-06-30		2023-03-31	2021-06-30
REVENUES					
Sale of services and other revenue	\$1,500		\$1,500		
Provincial & Federal Grants		2,500	(2,500)	14,500	1,800
	<u>1,500</u>	<u>2,500</u>	<u>(1,000)</u>	<u>14,500</u>	<u>1,800</u>
EXPENSES					
Salary and wages	4,417	4,480	(63)	22,000	3,822
Employee Benefits	442	538	(96)	2,900	358
Advertising	1,198	1,500	(302)	5,000	
Operational Equip & Supplies	6,801	8,000	(1,199)	11,500	1,360
Program Expenditures	9,686	8,000	1,686	62,000	939
Grants to Organizations	8,550	7,000	1,550	30,000	
	<u>31,094</u>	<u>29,518</u>	<u>1,576</u>	<u>133,400</u>	<u>6,479</u>
Net Operational Surplus	<u>(29,594)</u>	<u>(27,018)</u>	<u>(2,576)</u>	<u>(118,900)</u>	<u>(4,679)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(29,594)</u>	<u>(27,018)</u>	<u>(2,576)</u>	<u>(118,900)</u>	<u>(4,679)</u>

GP-2013 Wolfville
Recreation Administration
For the Three Months Ending June 30, 2022

	Financial Results To		VARIANCE	Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30			
REVENUES					
EXPENSES					
Salary and wages	\$55,852	\$54,328	\$1,524	\$202,000	\$54,318
Employee Benefits	9,814	12,513	(2,699)	46,400	9,510
Meetings, Meals and Travel	232	50	182	200	6
Membership Dues & Fees	360	4,700	(4,340)	4,700	2,716
Telecommunications	516	648	(132)	2,600	409
Office Expense	223	375	(152)	1,500	336
Legal	312		312		
Marketing and Communications		625	(625)	2,500	
Utilities	1,643	1,125	518	6,000	1,231
Building Repairs and Maintenance	905	999	(94)	20,000	38
Operational Equip & Supplies	358		358		
	<u>70,215</u>	<u>75,363</u>	<u>(5,148)</u>	<u>285,900</u>	<u>68,564</u>
Net Operational Surplus	<u>(70,215)</u>	<u>(75,363)</u>	<u>5,148</u>	<u>(285,900)</u>	<u>(68,564)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u><u>(70,215)</u></u>	<u><u>(75,363)</u></u>	<u><u>5,148</u></u>	<u><u>(285,900)</u></u>	<u><u>(68,564)</u></u>

GP-2013 Wolfville
Recreation Programs
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Sale of services and other revenue	\$10,734	\$5,000	\$5,734	\$47,000	\$379
Provincial & Federal Grants	25,740		25,740	1,500	
	<u>36,474</u>	<u>5,000</u>	<u>31,474</u>	<u>48,500</u>	<u>379</u>
EXPENSES					
Salary and wages	17,462	21,429	(3,967)	72,500	11,118
Employee Benefits	1,476	2,377	(901)	8,000	923
Meetings, Meals and Travel	822	125	697	500	132
Advertising		500	(500)	2,000	
Miscellaneous	32		32		
Vehicle Repairs & Maintenance	110		110		110
Vehicle Insurance	84		84		83
Operational Equip & Supplies	460	750	(290)	3,000	203
Program Expenditures	7,317	3,301	4,016	15,500	2,632
Contracted Services				15,000	
Grants to Organizations	500	12,350	(11,850)	25,000	
	<u>28,263</u>	<u>40,832</u>	<u>(12,569)</u>	<u>141,500</u>	<u>15,201</u>
Net Operational Surplus	<u>8,211</u>	<u>(35,832)</u>	<u>44,043</u>	<u>(93,000)</u>	<u>(14,822)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>8,211</u>	<u>(35,832)</u>	<u>44,043</u>	<u>(93,000)</u>	<u>(14,822)</u>

GP-2013 Wolfville
Tourism
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Provincial & Federal Grants				\$12,500	
				<u>12,500</u>	
EXPENSES					
Salary and wages	8,692	17,922	(9,230)	53,500	4,169
Employee Benefits	937	2,262	(1,325)	6,700	443
Meetings, Meals and Travel					52
Membership Dues & Fees		600	(600)	600	
Telecommunications	372	501	(129)	2,000	377
Office Expense	57	249	(192)	1,000	52
Utilities	570	890	(320)	2,000	1,315
Building Repairs and Maintenance	1,314	750	564	1,500	2,885
Operational Equip & Supplies	809	4,800	(3,991)	6,800	3,035
Contracted Services	1,095	876	219	3,500	1,064
	<u>13,846</u>	<u>28,850</u>	<u>(15,004)</u>	<u>77,600</u>	<u>13,392</u>
Net Operational Surplus	<u>(13,846)</u>	<u>(28,850)</u>	<u>15,004</u>	<u>(65,100)</u>	<u>(13,392)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(13,846)</u>	<u>(28,850)</u>	<u>15,004</u>	<u>(65,100)</u>	<u>(13,392)</u>

GP-2013 Wolfville
Library Facility
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
Sale of services and other revenue	\$104		\$104		
Provincial & Federal Grants	5,000	5,000		5,000	5,000
	<u>5,104</u>	<u>5,000</u>	<u>104</u>	<u>5,000</u>	<u>5,000</u>
EXPENSES					
Salary and wages	1,624	2,343	(719)	8,700	1,425
Employee Benefits	298	435	(137)	1,800	129
Telecommunications	118	200	(82)	800	124
Office Expense	150	250	(100)	1,000	162
Utilities	984	1,750	(766)	7,000	1,098
Building Repairs and Maintenance	414	3,750	(3,336)	35,000	1,546
	<u>3,588</u>	<u>8,728</u>	<u>(5,140)</u>	<u>54,300</u>	<u>4,484</u>
Net Operational Surplus	<u>1,516</u>	<u>(3,728)</u>	<u>5,244</u>	<u>(49,300)</u>	<u>516</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	1,440	1,600	(160)	2,800	1,523
	<u>1,440</u>	<u>1,600</u>	<u>(160)</u>	<u>2,800</u>	<u>1,523</u>
NET SURPLUS (DEFICIT)	<u><u>76</u></u>	<u><u>(5,328)</u></u>	<u><u>5,404</u></u>	<u><u>(52,100)</u></u>	<u><u>(1,007)</u></u>

GP-2013 Wolfville
Museum & Historical Facilities
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
<u>REVENUES</u>	_____	_____	_____	_____	_____
<u>EXPENSES</u>	_____	_____	_____	_____	_____
Grants to Organizations	_____	\$10,000	(\$10,000)	\$10,000	_____
	_____	10,000	(10,000)	10,000	_____
Net Operational Surplus	_____	(10,000)	10,000	(10,000)	_____
<u>CAPITAL PROGRAM & RESERVES</u>	_____	_____	_____	_____	_____
NET SURPLUS (DEFICIT)	_____	(10,000)	10,000	(10,000)	_____

GP-2013 Wolfville
Partner Contributions
For the Three Months Ending Thursday, June 30, 2022

	Financial Results To			Annual Budget 3/31/2023	Previous Year Actual 6/30/2021
	Actual 6/30/2022	Budget 6/30/2022	VARIANCE		
REVENUES					
EXPENSES					
Partner Contributions:					
1-840-9400- Regional Solid Waste	208,230	135,000	73,230	540,000	167,983
1-840-9410- Transit services	63,635	54,000	9,635	189,000	58,945
1-840-9420- Valley Community Fibre				2,000	
1-840-9440- Annapolis Valley Regional Library	7,575	7,750	-175	31,000	7,575
1-840-9450- Kings Region Cooperative Initiatives	2,695	2,500	195	10,000	
1-840-9500- Education funding	179,988	179,748	240	719,000	181,095
1-840-9510- Corrections	20,725	20,500	225	82,000	20,894
1-840-9530- Assessment services	18,917	19,500	-583	78,000	19,324
1-840-9520- Valley Regional Housing Authority				60,000	
1-840-9300- Grant to WBDC		50,000	-50,000	100,000	
1-840-9430- Regional Development		7,500	-7,500	30,000	
1-840-9450-0006 IMSA Governance Review Project		25,000	-25,000	100,000	
Total Partner Contributions	501,765	501,498	267	1,941,000	455,816
	501,765	501,498	267	1,941,000	455,816
Net Operational Surplus	-501,765	-501,498	-267	-1,941,000	-455,816
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	-501,765	-501,498	-267	-1,941,000	-455,816

**Town of Wolfville
Capital Fund ~ Project Summary
For the 3 Months Ended June 30 2022**

	Actual YTD	Mar 31/22 WIP & Est. Cost to Complete	Forecast Final Cost	Budget Fiscal 21/22	Forecast Budget VARIANCE	
Information Technology						
nothing budgeted in 22/23	-	-	-	-	-	
Municipal Buildings						
P Wks/Communiyt Dev - refurb and reno	-	623,500	623,500	-	623,500	
P wks Facility/Yard Upgrades	-	-	-	100,000	(100,000)	
Salt Shed	9,240	266,000	275,240	350,000	(74,760)	
Library - Facility Replacement	-	-	-	50,000	(50,000)	
	<u>9,240</u>	<u>266,000</u>	<u>275,240</u>	<u>500,000</u>	<u>(224,760)</u>	
Protective Services						
Fire Equipment Upgrades	-	-	-	160,000	(160,000)	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>(160,000)</u>	
Fleet/Equip Inventory						
veh # 18 - 2019 Wacker Neuson Loader - attachment	-	-	-	12,000	(12,000)	
veh # 23 - PW 2016 F450 1 ton 4*4	-	162,600	162,600	140,000	22,600	
veh # 31 - Parks 2001 Suzuki micro truck	19,584	-	19,584	25,000	(5,416)	
veh #34 - Parks 2000 Suzuki micro truck	-	-	-	25,000	(25,000)	not replacing. Repair and keep
veh # 40 -2015 JD Parks loader 1025	-	-	-	25,000	(25,000)	
veh # 38 - Parks 2017 JD mower 1023E	-	-	-	25,000	(25,000)	
veh #new - Parks 3/4 ton full crew cab 4*4	-	-	-	90,000	(90,000)	considering taking old P Wks 1 ton
veh # 17 - Bylaw car 2013 Ford Fusion	-	55,000	55,000	55,000	-	still planned, not tendered yet
	<u>19,584</u>	<u>217,600</u>	<u>237,184</u>	<u>397,000</u>	<u>(159,816)</u>	
Streets						
Highland Ave. - Propect to Skyway	802,171	2,625,000	3,427,171	3,200,000	227,171	extra due to tender award and CO fro tree removal @ \$35,000
Engineering - 2020/21 Street projects	43,781	12,000	55,781	55,000	781	
	<u>845,952</u>	<u>2,637,000</u>	<u>3,482,952</u>	<u>3,255,000</u>	<u>227,952</u>	
Other Transportation						
Decorative Street Lights	5,738	-	5,738	-	5,738	
Crosswalks - upgrades	42,240	26,102	68,342	40,000	28,342	Note \$26,102 is compleiton of \$40 K project from 2021/22
Wayfinding	-	-	-	50,000	(50,000)	not yet tendered
Flood Risk Mitigation (@ Waterfront) engineering	2,004	73,000	75,004	75,000	4	
	<u>49,982</u>	<u>26,102</u>	<u>149,084</u>	<u>165,000</u>	<u>(15,916)</u>	
Sewer Operations						
treatment Plant Expansion Ph II engineering	-	-	-	200,000	(200,000)	need to get details of proposed project
WWTP PH I final costs	43,407	-	43,407	-	43,407	extras fr PH I, project mgt fees
Lift Station Upgrade program	-	-	-	50,000	(50,000)	need to get details of proposed project
Sub total Sewer Operation	<u>43,407</u>	<u>-</u>	<u>43,407</u>	<u>250,000</u>	<u>(206,593)</u>	
Community Services						
VIC Reno/Upgrade	-	-	-	600,000	(600,000)	likely on hold til next year
East End Gateway - events lawn	-	-	-	75,000	(75,000)	likely on hold til next year
East End Gateway - Willow Reconfiguration	34,048	-	34,048	-	34,048	completed last year. Design flaw had to be fixed,
Nature Preserve - Dam Study and Upgrades	-	50,000	50,000	50,000	-	
Public Art	-	-	-	30,000	(30,000)	need to get details of proposed project
West end Trail System/neighborhood park	-	-	-	20,000	(20,000)	need to get details of proposed project
Reservoir Park - Washrooms/Change Rooms	-	-	-	125,000	(125,000)	original plan being reconsidered/possible change in design
reservoir Park - upgrades around pond area incl shade	-	-	-	30,000	(30,000)	original plan being reconsidered/possible change in design
Rotary Park - soccer upgrades 22/23	-	10,000	10,000	10,000	-	
Rotary Park - parking lot	16,060	-	16,060	10,000	6,060	Prelim work - full project in 2023/24 CIP
Nature Trust Lands - Park improvements	-	-	-	150,000	(150,000)	need to get details of proposed project
Clock Park - walkway upgrade	-	-	-	70,000	(70,000)	may be delayed to next year
Rec Centre - automatic doors	-	20,000	20,000	20,000	-	
Compost Site - review location	-	-	-	30,000	(30,000)	may be delayed to next year
	<u>50,108</u>	<u>80,000</u>	<u>130,108</u>	<u>1,220,000</u>	<u>(1,089,892)</u>	
GRAND TOTAL ALL PROJECTS	<u>1,018,273</u>	<u>3,226,702</u>	<u>4,317,975</u>	<u>5,947,000</u>	<u>(1,629,025)</u>	

GP-2013 Wolfville
Water Utility - Summary
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual	Budget	VARIANCE		
	2022-06-30	2022-06-30			
REVENUES					
Metered Sales	\$173,618	\$171,825	\$1,793	\$725,000	\$170,588
Fire Protection	99,006	99,000	6	396,000	99,006
Sprinkler Service Charge				10,800	
Other	5,860	8,200	(2,340)	32,500	7,909
	<u>278,484</u>	<u>279,025</u>	<u>(541)</u>	<u>1,164,300</u>	<u>277,503</u>
EXPENSES					
Salary and wages	78,546	84,651	(6,105)	325,500	79,820
Employee Benefits	16,118	19,971	(3,853)	76,800	14,701
Seasonal Wages	60		60		
Meeting, Meals and Travel		350	(350)	1,400	
Professional Development		1,250	(1,250)	5,000	
Membership Dues & Fees	31	800	(769)	800	
Advertising		50	(50)	200	
Telecommunications	309	375	(66)	1,500	172
Office Expense	13,361	8,500	4,861	34,000	12,662
Legal		75	(75)	300	
Insurance	17,010	15,000	2,010	15,000	14,300
Audit	(6,500)		(6,500)	6,000	
Miscellaneous	467		467		
Utilities	20,863	23,333	(2,470)	96,500	19,345
Repairs and Maintenance		850	(850)	3,400	
Property Taxes	27,666	28,250	(584)	56,500	27,913
Vehicle Fuel	1,042	625	417	2,500	477
Vehicle Repairs & Maintenance	1,418	3,600	(2,182)	14,400	579
Vehicle Insurance	1,055	1,000	55	1,000	867
Operational Equip & Supplies	65,596	34,305	31,291	138,000	106,950
Equipment Maintenance	242	1,250	(1,008)	5,000	245
Contracted Services	12,118	7,875	4,243	89,000	10,615
Other debt charges	28	500	(472)	500	42
Debenture interest	9,209	9,000	209	27,000	9,589
Doubtful accounts allowance				1,000	
	<u>258,639</u>	<u>241,610</u>	<u>17,029</u>	<u>901,300</u>	<u>298,277</u>
Net Operational Surplus	<u>19,845</u>	<u>37,415</u>	<u>(17,570)</u>	<u>263,000</u>	<u>(20,774)</u>
Capital Program & Reserves					
Depreciation				150,000	
Debenture principal	36,960	37,000	(40)	37,000	36,960
Capital Fund	115,317		115,317	70,000	49,964
Dividend to Town				50,000	
	<u>152,277</u>	<u>37,000</u>	<u>115,277</u>	<u>307,000</u>	<u>86,924</u>
NET SURPLUS (DEFICIT)	<u>(132,432)</u>	<u>415</u>	<u>(132,847)</u>	<u>(44,000)</u>	<u>(107,698)</u>

GP-2013 Wolfville
Power and Pumping
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$921	\$3,281	(\$2,360)	\$12,200	\$3,120
Employee Benefits	163	770	(607)	3,000	543
Utilities	18,420	20,874	(2,454)	85,000	16,687
Repairs and Maintenance		250	(250)	1,000	
Operational Equip & Supplies	8,125	3,126	4,999	8,000	42,008
Contracted Services	8,885		8,885	16,000	2,184
	<u>36,514</u>	<u>28,301</u>	<u>8,213</u>	<u>125,200</u>	<u>64,542</u>
Net Operational Surplus	<u>(36,514)</u>	<u>(28,301)</u>	<u>(8,213)</u>	<u>(125,200)</u>	<u>(64,542)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)	<u>(36,514)</u>	<u>(28,301)</u>	<u>(8,213)</u>	<u>(125,200)</u>	<u>(64,542)</u>

GP-2013 Wolfville
Treatment
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$4,281	\$8,453	(\$4,172)	\$31,400	\$5,056
Employee Benefits	630	2,128	(1,498)	7,900	844
Utilities	1,475	1,626	(151)	6,500	1,337
Repairs and Maintenance		600	(600)	2,400	
Operational Equip & Supplies	17,119	12,501	4,618	50,000	9,604
Contracted Services	1,350	4,125	(2,775)	18,000	5,428
	<u>24,855</u>	<u>29,433</u>	<u>(4,578)</u>	<u>116,200</u>	<u>22,269</u>
Net Operational Surplus	<u>(24,855)</u>	<u>(29,433)</u>	<u>4,578</u>	<u>(116,200)</u>	<u>(22,269)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)	<u>(24,855)</u>	<u>(29,433)</u>	<u>4,578</u>	<u>(116,200)</u>	<u>(22,269)</u>

GP-2013 Wolfville
Transmission & Distribution
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$35,589	\$34,192	\$1,397	\$127,000	\$36,880
Employee Benefits	6,554	8,548	(1,994)	31,800	6,502
Seasonal Wages	60		60		
Meeting, Meals and Travel		250	(250)	1,000	
Telecommunications	309	375	(66)	1,500	172
Utilities	968	833	135	5,000	1,320
Vehicle Fuel	1,042	625	417	2,500	477
Vehicle Repairs & Maintenance	1,418	3,600	(2,182)	14,400	579
Vehicle Insurance	1,055	1,000	55	1,000	867
Operational Equip & Supplies	40,352	18,678	21,674	80,000	55,338
Equipment Maintenance	242	1,250	(1,008)	5,000	245
Contracted Services	1,882		1,882	30,000	3,003
	<u>89,471</u>	<u>69,351</u>	<u>20,120</u>	<u>299,200</u>	<u>105,383</u>
Net Operational Surplus	<u>(89,471)</u>	<u>(69,351)</u>	<u>(20,120)</u>	<u>(299,200)</u>	<u>(105,383)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)	<u>(89,471)</u>	<u>(69,351)</u>	<u>(20,120)</u>	<u>(299,200)</u>	<u>(105,383)</u>

GP-2013 Wolfville
Administration
For the Three Months Ending June 30, 2022

	Financial Results To			Annual Budget 2023-03-31	Previous Year Actual 2021-06-30
	Actual 2022-06-30	Budget 2022-06-30	VARIANCE		
REVENUES					
EXPENSES					
Salary and wages	\$37,755	\$38,725	(\$970)	\$154,900	\$34,764
Employee Benefits	8,771	8,525	246	34,100	6,813
Meeting, Meals and Travel		100	(100)	400	
Professional Development		1,250	(1,250)	5,000	
Membership Dues & Fees	31	800	(769)	800	
Advertising		50	(50)	200	
Office Expense	13,361	8,500	4,861	34,000	12,662
Legal		75	(75)	300	
Insurance	17,010	15,000	2,010	15,000	14,300
Audit	(6,500)		(6,500)	6,000	
Miscellaneous	467		467		
Property Taxes	27,666	28,250	(584)	56,500	27,913
Contracted Services		3,750	(3,750)	25,000	
Doubtful accounts allowance				1,000	
	<u>98,561</u>	<u>105,025</u>	<u>(6,464)</u>	<u>333,200</u>	<u>96,452</u>
Net Operational Surplus	<u>(98,561)</u>	<u>(105,025)</u>	<u>6,464</u>	<u>(333,200)</u>	<u>(96,452)</u>
Capital Program & Reserves Depreciation				150,000	
				<u>150,000</u>	
NET SURPLUS (DEFICIT)	<u>(98,561)</u>	<u>(105,025)</u>	<u>6,464</u>	<u>(483,200)</u>	<u>(96,452)</u>

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended June 30, 2022

	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Revenues	\$ 5,032,550	\$ 4,943,054	\$ 89,496
Expenditures (Operating/capital & reserves)	3,283,238	3,453,457	(170,219)
Net Surplus (Deficit)	\$ 1,749,312	\$ 1,489,597	\$ 259,715

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

General Government

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Taxes and grants in lieu of taxes assessment losses and none recorded prior to interim tax bill. Commercial taxes are \$5,000 less than budget. Budget did not properly reflect exemption given to Rotary Field lands used by Town by Parks & Rec. Deed Transfer tax is \$74,000 more than budget.	4,419,046	4,348,805	70,241
Provincial, Federal & Other Grants Budget shows \$17,500 for Provincial Financial Capacity Grant (formerly equalization grant). Amount not received until second quarter.	2,121	18,700	(16,579)
Salary & Benefits Mainly related to new part time staff position not hired until August.	179,502	185,351	(5,849)
Professional Development Legislative (Council) is on budget. Staff training shows as \$7,400 over budget. Budget assumes even spending over the year, actual spending can vary. By August the PD variance has dropped to \$4,000 over budget.	23,283	16,754	6,529
Insurance Over budget as actual premium costs came in higher than estimated amount used for budget. Industry wide issue generally and specifically to municipal government. Budget allows for \$2,500 per quarter for claims costs. Actual claims in 1st quarter were approx \$1,000	174,506	165,800	8,706
Operational Equip & Supplies Similar to many years, the actual spending in IT occurs later in year than budget allocation. IT Dept shows as \$37,000 underbudget. Note by August this variance has dropped to only \$5,000 under budget.	39,629	74,954	(35,325)
Contracted Services Shows as over budget in IT as of June 30th. Approx \$16,000 relates to an item (GIS Esri system annual cost posted to this account, budget shows that cost in Op/Materials & Supplies. Journal entry needed	29,474	13,750	15,724
Grants to Organization Budget reflects AVCC grant for Tourism (\$4,000), Doctor Recruitment (\$5,000) and Acadia Stead Bursary (\$1,000). Tourism amount is not requested this year, however Doctor Recruitment and Stead bursary amounts should be paid out.	-	10,000	(10,000)
			-

Protective Services

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Stipends and honorariums Summer standby budgeted to be paid end of June, expense not processed until early July.	-	10,800	(10,800)
Operational Equipment & Supplies Actual spending lower than budget allowance. Savings occur in Fire Dept. where spending requirements can vary depending on replacement needs stemming from response to calls.	6,244	14,724	(8,480)
Contracted Services Savings essentially in Police Services. Costs of RCMP contract will be approximately \$60,000 less than budget, so savings of \$15,000 per quarter. Budget had provided for a 15% increase and actual increase closer to 13%	534,633	548,758	(14,125)

Public Works

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Salary and wages Savings relate to several factors. The Collective Agreement is not yet set for April 1st. Result being no wage rate changes from previous year. Budget provided an estimate of COLA pending negotiations. P Wks crew has also been down one position compared to budget estimate, as well as another position out due to injury being backfilled at 80%. Actual allocation of crews wages are to P Wks, sewer and water depending on required work.	137,742	151,720	(13,978)
Contracted Service savings mainly in Raods and Streets as at June 30th. Annual street maintenance budget did not get started in large scale until July.	53,029	76,250	(23,221)
			-
			-

Environmental - Sanitary Sewer

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Salary & wages See info noted above under P Wks. The crew hours relate to a number of areas, and savings have occurred in a number of those Departments.	23,810	32,636	(8,826)
Utilities No accrual entry at qtr end under Sewer Treatment Dept. results in \$4700 "savings" compared to budget. Actual costs are running approx \$500/month on average less than budget.	16,053	23,373	(7,320)
Contracted Service \$8,200 of catch basin replacement/repairs incurred in May. Posted here although should be Operational Equipment and Supplies. Will be corrected by way of journal entry. A further \$2,700 of sewer line cleaning incurred in first quarter, while budget shows this later in year.	22,794	8,125	14,669
			-
			-

Planning

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Sale of service & other revenue Building and development permit fees well ahead of budget. Several are for amounts of at least \$2,000 each whereas previous year did not show one permit > \$1,000. Budget is a general allowance of \$1,670 per month.	16,646	6,951	9,695
Salary & Wages Budget amount should have been higher. Four positions had salaries underestimated in budget working papers. In addition, contracted employee support for buildings requiring level 2 building inspector has added \$8,700 to wages. The budget shows this allowance under contracted services. Half of the contracted service budget was an allowance for Bldg Inspection support (\$20 K for full year)	99,861	87,258	12,603
Contracted Services As noted above, half of the budget amount is related to allowance for building inspection support. Of dollars recorded in this account to June 30, almost \$12,000 relates to support on the AT project (including grant application). This amount should be in the capital fund books and will be reallocated by journal entry. The remaining \$5,600 expense relates to support of the East End Secondary Planning review.	17,736	10,001	7,735
			-
			-

Community Service Division (Parks/Rec/Tourism)

Account/Explanation	Actual 30-Jun-22	Budget 30-Jun-22	Variance over/(under) budget
Sale of Services & Other Revenues Approximately \$5,800 of variance relates to Environmental Camp rev. Budget did not reflect these dollars until second quarter. A further \$2,200 relates to revenues from compost site.	14,578	5,000	9,578
Provincial, Federal & other grants Variance relates to grant towards the Memory Café project. No budget is set up for this revenue source. Grant to date this is \$23,710. Of this \$3,710 is carried over from last year, and a further \$20,000 funding was received in April.	30,740	7,500	23,240
Salary & wages The savings in this variance are spread thru a number of departments. Parks shows savings of \$5,000 mainly related to Collective Agreement currently in negotiations. \$4,000 is on Rec Programming costs and another \$9200 savings show in Tourist Bureau costs.	200,561	218,057	(17,496)
Operational Equipment & Supplies To June 30th Parks shows savings of \$9,600, with the next largest savings in Tourist Bureau showing as \$4,000 under budget.	48,736	63,500	(14,764)
Contracted Service Savings are all largely in Parks. Further analysis will be done before Audits September 16th meeting.	7,872	44,626	(36,754)
Grants to Organizations Not all grants have been processed. The largest of these is the \$10,000 related to the Wolfville Historical Society where paper work for this item has only just come to Town Hall first week of September.	9,050	29,350	(20,300)



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PROCUREMENT

Policy Number: 140-001	Supersedes Policy Number: 1221-03 & 1221-04
Effective Date: 1999-12-12; 2004-09-20 Revised; 2012-12-17 Amended	Approval By Council (Motion Number): 12-12-99, 09-09-04, 04-12-12

1.0 Purpose

To establish a Policy that guides Town staff in the acquisition of goods and services on behalf of the organization in a manner that is (1) consistent with Council's budget approvals, and (2) complies with the Province of Nova Scotia's Public Procurement Act.

The Town of Wolfville is committed to:

- Providing for the procurement of goods, services, construction and facilities in a fair, open, consistent, and transparent manner resulting in best value
- Encouraging competition, innovative ideas and solutions, while respecting all Legislative and Trade Agreement obligations
- Promoting sustainable procurement in procurement decisions, including identifying and exploring opportunities to work with and support social enterprises and businesses that are owned by and who employ under-represented populations
- Ensuring that qualified suppliers have equal opportunity to bid on the Town of Wolfville's procurement activity
- Being accountable for procurement decisions.

2.0 Scope

This Policy is applicable to all Town of Wolfville employees involved in the procurement process.

3.0 References

- 3.1 Nova Scotia Municipal Government Act



POLICY

4.0 Definitions

For the purposes of this policy, the following definitions are provided:

- 4.1 Atlantic Standard Terms & Conditions** - Standard instructions that support public tenders issued by the four Atlantic provinces for goods and services. Supplements may be added if and when required.
- 4.2 Best Value** - Evaluating bids not only on purchase price and life cycle cost considerations, but also taking into account items such as environmental and social considerations, delivery, servicing, and the capacity of the supplier to meet other criteria as stated in the tender documents.
- 4.3 Bid** - A supplier response to a public tender notice to provide goods, services, construction or facilities.
- 4.4 Construction** - The construction, reconstruction, demolition, repair, or renovation of a building, structure, road or other engineering or architectural work, excluding the professional consulting services related to the construction contract unless they are included in the procurement.
- 4.5 Construction Contract Guidelines** - Standard instructions developed in consultation with the Construction Association of Nova Scotia that support construction tenders.
- 4.6 Goods** - Materials, furniture, merchandise, equipment, stationery, and other supplies required by the Town of Wolfville for the transaction of its business and affairs and includes services that are incidental to the provision of such supplies.
- 4.7 Procurement Advisory Group** - The advisory group established by the Public Procurement Act to provide advice and recommendations to advance the outcomes of the Act.
- 4.8 Procurement Activity** - The acquisition of all goods, services, construction, or facilities procured by purchase, contract, lease, or long-term rental.
- 4.9 Procurement Value** - The value of the total contract excluding taxes but including all options whether exercised or not. For Facilities this value is determined by the monthly lease/rent times the term of the contract.
- 4.10 Procurement Web Portal** - The public website maintained by the Province where all public tender notices are posted.
- 4.11 Public Advertisement** - Advertising a public tender notice on the provincial procurement web portal when PPA thresholds are exceeded. Public advertisement could also include



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advertisement on Town's website and local, provincial, and national newspapers, most notably when PPA thresholds are not exceeded.

- 4.12 Public Procurement Act (PPA)** - An Act outlining the rules related to the procurement activity of all public sector entities in the Province of Nova Scotia.
- 4.13 Public Tender** - Procurement for goods, services, construction, or facilities obtained through public advertisement. (See appendix 2 for an outline of the various tools that can be used for public tender.)
- 4.14 Public Tender Notice** - Notice of intended procurement for goods, services, construction, or facilities obtained through public advertisement.
- 4.15 Services** - Services required by the Town of Wolfville for the transaction of its business and affairs, excluding services provided by an employee through a personal services contract.
- 4.16 Social Enterprise** – for purposes of this Policy refers to not for profit businesses that are directly involved in producing or selling Goods and Services for the blended purpose of generating income and achieving social, cultural or environmental aims. The majority of profits or surpluses are reinvested to support that purpose.
- 4.17 Standing Offer** - A standing offer is a contractual arrangement with a supplier to provide certain goods or services on an "as required" basis, during a particular period of time, at a predetermined price or discount, generally within a predefined dollar limit.
- 4.18 Sustainable Procurement** - Sustainable Procurement involves taking a holistic approach to obtain best value. This will be done by integrating the following considerations in the procurement process:
- Environmental considerations: e.g. Green House Gas Reduction, Waste Reduction, Toxic Use Reduction
 - Economic considerations: e.g. Life Cycle Cost, Fiscal Responsibility, Support for the Local Economy
 - Social considerations: e.g. Employee Health and Safety, Inclusiveness and Fair Wage, Health Promotion.

5.0 Policy

5.1 Application

- 5.1.1 This policy applies to all procurement activity of the Town of Wolfville effective July 1, 2021, 20.



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5.1.2 The Chief Administrative Officer of the Town of Wolfville is responsible for ensuring compliance with this policy.

5.1.3 All Town of Wolfville personnel who have authority for the procurement of goods, services, construction, or facilities must adhere to this policy. Failure to adhere may result in a temporary or permanent loss of procurement privileges or in more extreme cases result in disciplinary action and/or dismissal.

5.2 Purchasing Authority

5.2.1 Purchase Authority shall be designated based on the following thresholds:

Up to \$5,000 – A Department Head, or designate approved by the CAO and Director of Finance, is authorized to make contracts for the acquisition of goods and services where such expenditure is within budget allocation.

\$5,000 - \$30,000 – A Department Head, is authorized to make contracts for the acquisition of goods and services where such expenditure is within budget allocation.

Greater than \$30,000 – The Chief Administrative Officer, is authorized to make contracts for the acquisition of goods and services where such expenditure does not exceed budget allocation by more than 10%, where a specific budget is established.

- For project budget allocations greater than \$100,000, the CAO is authorized to purchase where such expenditure is within 5% of budget allocation.
- Notwithstanding the variance %'s noted above, in any situation where cost of good/service exceed budget by \$100,000, or more, shall be deemed outside the CAO's purchase authority.
- Purchases not falling within the CAO's authority require Council approval.

5.2.2 All dollar threshold references are to be values excluding tax.

5.2.3 The purchase authority thresholds noted above shall also apply to staff when seeking grant funding to assist in Town projects.

5.3 Directives

5.3.1 Small value procurement of goods and services having a cost of less than \$500.

No Purchase Order is required for this level of procurement. Purchases can be made as needed basis without formal process.

5.3.2 Low value procurement of goods and services having a cost of \$500 up to \$2,500.

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- a. If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process.
- b. If a standing offer with the Town exists, the goods or services must be procured under the standing offer.
- c. If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.
- d. If no standing offer exists with the Town, the Purchase Authority may authorize acquisition from any supplier, so long as the purchase is consistent with the Purpose of this Policy. Preference may be given to local suppliers as may be applicable in the circumstances.

5.3.3 Mid-range value procurement of goods and services between \$2,500 and \$50,000.

- a. If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process
- b. If a standing offer with the Town exists, the goods or services must be procured under the standing offer.
- c. If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.
- d. If no standing offer exists, the Purchase Authority will obtain at least three competitive quotes and award the purchase to the supplier providing best value to the Town of Wolfville. In cases where three competitive quotes are not possible, the purchasing authority will document the process followed and why three competitive quotes was not possible.

5.3.4 High Value procurement of goods and services greater than \$50,000.

- a. If a standing offer with the Town exists, the goods or services may be procured under the standing offer.
- b. If no standing offer exists, the procurement must take place by public tender. If the procurement activity exceeds the thresholds stipulated in the PPA, then any public advertisement must include use of the provincial procurement web portal.

~~c. Do we consider a separate section for construction? Making it a \$100,000 threshold type section?~~

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5.4 Alternative Procurement Practices

In order to balance the need for open, competitive process with the demands of urgent or specialized circumstances, Alternative Procurement Circumstances have been developed. These circumstances must be used only for the purposes intended and not to avoid competition or used to discriminate against specific suppliers. To ensure appropriate use, each circumstance must be documented by Town of Wolfville personnel stating the rationale permitting the Alternative Procurement Circumstance, and signed by the CAO. All documents must be filed and maintained for audit purposes. See Appendix 1 for a list of the Alternative Procurement circumstances, as well as further requirements on documentation.

5.5 Bid Opening, Evaluation, and Award

5.5.1 Bid Opening

Bids are accepted in accordance with the closing time, date, and place stipulated in the bid request documents. Members of the public may receive the list of bidders electronically after bid opening.

5.5.2 Bid Evaluation

All bids are subject to evaluation after opening and before award of contract. The bid request documents must clearly identify the requirements of the procurement, the evaluation method, evaluation criteria based on the purpose and objectives of this policy, and the weights assigned to each criterion.

5.5.3 Award

The winning bidder and contract award amount for all high value procurement activity must be posted on the Province of Nova Scotia's Procurement Web Portal. After contracts have been awarded, routine access to information at the vendors request shall be provided in the following areas:

- Bidders list
- Name of winning bidder
- Award price excluding taxes of the winning bidder

Access to tender documents or other proprietary information is subject to the provisions of the Freedom of Information and Protection of Privacy Act.

5.5.4 Supplier Debriefing

At the request of a supplier who submitted a bid, Town of Wolfville personnel will conduct a supplier debriefing session to provide feedback on the evaluation of the public tender. Suppliers can find out how their proposal scored against published criteria, obtain comments on their bid, and gather information on how future bids may be



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improved. Supplier's bids are not compared to other bids, nor will information on other bids be provided.

5.5.5 Supplier Complaint Process (SCP)

When a supplier is not satisfied with the information provided in a supplier debriefing, the supplier may file a complaint in accordance with the Supplier Complaint Process as defined in the Public Procurement Act. The SCP is not a dispute resolution process, but rather is intended to handle supplier complaints and to improve faulty or misleading procurement processes. The SCP is an integral part of a fair and open procurement policy.

5.6 Fair Treatment for Nova Scotia Suppliers

Based on the principle of best value for the Town of Wolfville and when deemed to be in their best interest, Town of Wolfville personnel may apply a preference for goods valued up to and including \$50,000 that are manufactured or produced in Nova Scotia. The final decision to apply a preference to a Nova Scotia supplier shall be approved by the Chief Administrative Officer.

Town of Wolfville personnel may also choose to apply a Nova Scotia preference or restrict the receipt of quotations at or below the low value procurement thresholds to Nova Scotia Suppliers. Any decision made by Town of Wolfville personnel should be based on budget considerations, and shall be approved by the Chief Administrative Officer.

5.7 Other Considerations

5.7.1 Cooperative Procurement

Town of Wolfville personnel are encouraged to look for opportunities to collaborate with government agencies when the arrangement may result in overall cost savings or other substantial advantages. For example, joint procurement may be appropriate to procure commonly used goods, services, fuel oil, telecommunications, etc.



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5.7.2 Standing Offers

Town of Wolfville personnel may access all Province of Nova Scotia standing offers, as well as any standing offer established through the Procurement Advisory Group for the Province should Town of Wolfville personnel wish to make use of the savings opportunities.

Standing Offers obtained by Town process shall;

- Be established for a specified length of time not to exceed three years at a time. Only one renewal period can be agreed to without going back out to market for competitive quotes.
- Be for specific goods, services, or construction. The CAO shall approve the standing offer scope before any call for competitive quotes.
- Annually, as part of the budget process, a listing of existing and/or planned use of standing offers will be provided to Council. The listing will include a description of the nature of items covered by the Standing Offer and the related dollar thresholds involved.

5.7.3 Request for Proposals

Annually, as part of the budget process, a listing of projects for which a Request for Proposal process is intended will be provided to Council. The listing will include a description of the project scope of work and the related dollar threshold involved.

In those instances where an unbudgeted project arises during the fiscal year for which a Request for Proposal process is contemplated, after budget approval, Council will be updated as to the intended scope of work to be covered by the Request for Proposal.

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5.8 Obligations under the Public Procurement Act

In addition to the areas already covered by this Policy, the following are additional obligations of the Public Procurement Act that the Town of Wolfville personnel are required to adhere to with their Procurement practices.

5.8.1 Terms and Conditions

Every public tender notice must include or have attached the terms and conditions that govern the purchase of goods, services, construction, or facilities. The terms and conditions of every public tender notice must be consistent with the Atlantic Standard Terms and Conditions for the procurement of goods, services, or facilities and the Construction Contract Guidelines developed in collaboration with the Construction Association of Nova Scotia for the procurement of construction.

5.8.2 Posting Tender Notices and Awards

All opportunities subject to a public tender, as required by the PPA guidelines, must be advertised on the Province of Nova Scotia Procurement Web Portal. Town of Wolfville



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personnel must also post on the Procurement Web Portal the name of the successful bidder for the public tender and the contract amount awarded.

5.8.3 Code of Ethics

Town of Wolfville personnel and board members must ensure their conduct in relation to procurement activity is consistent with the “Duties of public sector entity employees” in the Public Procurement Act. This includes a request for removal from a procurement activity when a personal conflict of interest is perceived.

5.8.4 Other

Policy Posting

Town of Wolfville personnel will ensure this policy is posted on the Town of Wolfville web site.

Supplier Development Activities

Town of Wolfville personnel will make every attempt where appropriate to participate in vendor outreach activities as requested by the Procurement Governance Secretariat

Regulations

Town of Wolfville personnel will make sure that procurement practices remain consistent with any regulations that are adopted under the Public Procurement Act.

5.9 Amendments

Any amendments of this Policy will be communicated to the public on the Town of Wolfville website.

CAO

Date

Appendix 1

Alternative Procurement Approval, Consultation, and Reporting Process

Only those holding the appropriate role/position within the Town of Wolfville may delegate signing authority.

Small & Low Value:

The Department Head will be accountable for the proper use of alternative procurement transactions.

Medium & High Value:

Town of Wolfville personnel wishing to make use of a medium and high value alternative procurement practice (with the exception of an emergency) must consult with the Chief Administrative Officer to obtain approval and identify the most appropriate means by which to proceed with the satisfaction of the requirement. If in agreement, the Chief Administrative Officer may direct Town of Wolfville personnel to proceed with the procurement. The Chief Administrative Officer may wish to confer with provincial government procurement officials for discussion, validation, and or alternative options.

The Chief Administrative Officer may delegate signing authority for high value alternative procurement transactions to an Acting Chief Administrative Officer in his or her absence. All appropriate documentation will be maintained on file for audit purposes. The Chief Administrative Officer will ensure persons with delegated signing authority will be held accountable for their actions. The Chief Administrative Officer shall remain accountable for the proper use of alternative procurement transactions.

Alternative Procurement Circumstances

The Province of Nova Scotia is currently reviewing ALTP circumstances and will be issuing regulations that outline best practices in this area. Once issued by the Province, these revisions will be reviewed for incorporation into this Policy.

A. No Threshold Restrictions

Town of Wolfville personnel may use the following Alternative Procurement practices as described below for the procurement of goods, services, construction or facilities, with no threshold restrictions:

1. Where an unforeseeable situation of urgency exists and the goods, services, or construction cannot be obtained in time by means of open procurement procedures. Entities must ensure inadequate planning does not lead to inappropriate use of this exemption.
2. Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
3. Where compliance with the open tendering provisions set out in this Policy would interfere with a Party's ability to maintain security or order, or to protect human, animal, or plant life or health.

4. In the absence of tenders in response to an open or selective tender, or when the tenders submitted have been collusive, or not in conformity with the essential requirements in the tender.
5. To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative.
6. Where there is an absence of competition for technical reasons and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists.
7. For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly.
8. For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor.
9. For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work.
10. For the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases.
11. For the purchase of goods under exceptionally advantageous circumstances such as bankruptcy or receivership, but not for routine purchases.
12. For the procurement of original works of art.
13. For the procurement of subscriptions to newspapers, magazines, or other periodicals.
14. For the procurement of real property.
15. For the procurement of goods intended for resale to the public.
16. For the procurement from philanthropic institutions, prison labour, persons with disabilities, sheltered workshop programs, or through employment equity programs.
17. For the procurement from a public body or a non-profit organization.
18. For the procurement of services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation

B. Threshold Restrictions

Town of Wolfville personnel may use the following Alternative Procurement practices as described below, up to the high value thresholds of this Policy:

1. For the procurement of goods or services for the purpose of evaluating or piloting new or innovative technology with demonstrated environmental, economic, or social benefits when compared to conventional technology, but not for any subsequent purchases.

2. For procurement that fosters the development of minority businesses.

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Appendix 2

Below is an outline of some of the various tools available for use when issuing a public tender:

Request for Proposal (RFP)

Used when a supplier is invited to propose a solution to a problem, requirement, or objective. Suppliers are requested to submit detailed proposals (bids) in accordance with predefined evaluation criteria. The selection of the successful proposal is based on the effectiveness, value, and price of the proposed solution. Negotiations with suppliers may be required to finalize any aspect of the requirement.

Request for Construction (RFC)

Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the tender documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications.

Request for Quotation (RFQ)

A request for quotation on goods or products with a minimum specification. Award is usually made based on the lowest price meeting the specification. An RFQ does not normally but may sometimes include evaluation criteria.

Request for Standing Offer (RSO)

A public tender to provide commonly used goods or services. The term of the standing offer can vary in duration but will be clearly defined in the tender documents. RSO's may include evaluation criteria depending on the requirement.

Request for Expression of Interest (REI)

The Request for the Expression of Interest is similar to the Request for Proposal and is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.