



Committee of the Whole

February 7, 2023

9 am

Council Chambers, Town Hall

359 Main Street

Agenda

1. Approval of Agenda

2. Approval of Minutes

- a. Committee of the Whole Minutes, January 10, 2023
- b. Committee of the Whole In-Camera Minutes, January 10, 2023
- c. Special Budget COW Minutes, January 19, 2023

3. Presentations

- a. Wolfville Children's Centre

4. Public Input / Question Period

PLEASE NOTE:

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

5. Committee Reports (Internal)

- a. Accessibility Advisory Committee (AAC)



- b. Audit Committee
- c. Planning Advisory Committee (PAC)
- d. Town & Gown
- e. Policing Services Review Committee

6. CAO Report

7. Discussion Items

- a. Request for Agenda Item Discussion: Committees of Council Policy
- b. Request for Agenda Item Discussion: Basic Income

8. Staff Reports for Discussion

- a. IR 005-2023: Info Report Welcome Centre Concept
- b. IR 004-2023: Third Quarter Financial Update
- c. RFD 003-2023: Transfer from Operating Reserves
- d. RFD 004: Debt Guarantee - Valley Waste Resource Management Authority
- e. IR 006-2023: V2 – Operating Budget (*report to follow*)
- f. Discussion - Operations Planning

9. Committee Reports (External)

- a. Kings Point-to-Point (KPPT)
- b. Wolfville Business Development Corporation (WBDC)
- c. Inter-Municipal Services Agreement for Valley Waste & Kings Transit (IMSA for VW & KTA)
- d. Recreation Task Force

10. New Business

- a. Request for Agenda Item: R1-review rental related policies (DM Madeira-Voss)



- 11. Public Input / Question Period**
- 12. Adjournment to In-Camera Meeting under *section 22(2)(c)(e) Of the Municipal Government Act.***
 - a. Collective Bargaining
 - b. RFD 002-2023: PAC Committee Member Application
- 13. Adjournment of In-Camera Meeting**
- 14. Regular Meeting Reconvened**
- 15. Motions from In-Camera Meeting**
 - a. RFD 002-2023: PAC Committee Member Application
- 16. Regular Meeting Adjourned**

COMMITTEE UPDATE

Title: Accessibility Advisory Committee

Date: February 7, 2023

Department: Committee of the Whole



The last meeting of the AAC was held in hybrid form on January 9, 2023. The next meeting is scheduled for February 13, 2023.

This was the first meeting of the year, and new and existing members introduced themselves and their purpose for being on this committee. Meghan Swanburg was elected Vice Chair.

Update from Acadia included:

- Looking at accessibility as part of the matrix when requesting proposals or quotes from companies.
- Creating accessibility hubs and centralized online webpage.
- Engineering students were tasked with considering accessibility in the Built environment, and the committee was asked to share their ideas.

Director Thomason provided an overview of the draft accessibility plan, 2022-2025. It is hoped it will be printed and distributed by the end of March' 23. The gallery of achievements was discussed, and the thoughts were to spread them throughout the document, not just at the end. Keeping in mind screen reader challenges, and the thought of having 2 versions. The report cards will be included at the end of the document. Community engagement is an important factor as the plan is released to the public.

The committee discussed what the town should be focusing on for priorities:

- Looking to the Accessibility Directorate for guidelines for business and the Built environment.
- Highlighting the Harvest moon trail for maintenance and reducing speed through town, looking at courtesy programs through Hike NS.
- Still some hazardous conditions on sidewalks in the winter and this becomes difficult to navigate for people in wheelchairs and mobility issues.
- Posting speed limits on sidewalks
- Presentation to WBDC to raise awareness of what they can be doing to be more accessible and discussing grant opportunities. The Community Accessibility program for business will open in February with the potential of 100K in funding.
- Looking to provide feedback to the town's Park and Open space plan, as it was noted the entrance to Reservoir Park can be icy and dangerous for walking.
- Business cards with braille.

Respectively submitted by:

Councillor Jennifer Ingham

COMMITTEE UPDATE

Title: Audit Committee Meeting
Date: January 27th, 2023
Department: Committee of the Whole



Audit Committee Meeting

- Meet was called to order at 8:30
- Introductions were made as this was our first meeting of the new year and first following new committee appointments, with new Chair and addition of new Councillor Palmeter.
- No Public Input
- Focus of this meeting was the 3rd Quarter Financial results including actual financial results to December 31st, 2022. As well, a forecast of year end results.
- A presentation by Director of Finance outlined the Financial Variance Report, including Town Operating Fund & Water Utility
- A Summary of Significant Variances by Division was present- Town Operating Fund and this was a great tool to see details of variances.
- Unlike the first and second quarter updates where we projected a small surplus, we are forecasting a deficit result of \$101, 400, for this quarter report.
- Good discussions were had surrounding some of the major variances by division- a very helpful piece of the report with details surrounding Deed Transfer Tax, outstanding property tax, consultation costs, and unexpected costs for special events this past year.
- Our shortfall is related to spending and a discussion was also had about projects from last years budget that still need to be finished: Railcar, Library Repairs, Devour etc.
- Water Utility report very informative with discussions on the water main breaks, the wastewater project, highland updates and the additional labour for some of the extra projects with the water main breaks.
- Two motions were discussed and passed to Council for approval regarding the acceptance of the 3rd quarter financials and the transfer from operating reserves to operating fund to cover budget shortfall!
- Next Meeting April 14th, 2023

Respectfully Submitted,
Councillor Mike Butler

COMMITTEE UPDATE

Title: Planning Advisory Committee

Date: February 7, 2023

Department: Committee of the Whole



- A meeting in December and on January 5th were focused on the East End Secondary Planning / Development.
- The January meeting was focused exclusively on key issues (density/housing mix; building height/view plane; village square) where some direction was required for Staff to finish a complete Secondary Plan that can be considered and consulted on.
- Staff had one of the Developers who is looking to move forward this spring with road construction provide a brief presentation for further context.
- The Committee is keen to see further work developed, including more detailed site plans and renderings.
- New members of the Committee jumped right into the discussion and provided valuable input and perspectives.
- There were comments from 2 members of the public during the question period regarding the East End.
- Director Lake will be away at the Planning Director's of NS workshop during our February meeting and it has been cancelled.
- The next meeting is planned for March where a completed East End Secondary plan will be presented, and the legislative process of adoption (including consultation) will begin shortly thereafter.

COMMITTEE UPDATE

Title: Town & Gown Committee Update
Date: January 27, 2023
Department: February 7th Committee of the Whole



UPDATE

The Town & Gown Committee met on January 27th at Acadia to continue discussions on the MOU update. Note that the MOU continues regardless of an update, so this is not a renewal process.

Acadia is the current Chair of the Committee (until April 2023), and Acadia's input to the MOU review process was provided by the VP Finance, Chris Callbeck. As well, the Acadia Student Union review was provided by ASU President Sadie McAlear. The Town of Wolfville had provided their review for the update last fall.

Acadia's review (from a survey that went to approximately 40 senior faculty and administrators) included the following comments from this survey:

- MOU remains relevant but should set strategic objectives and leave specifics to operational staff of each organization.
- All principles remain relevant, suggestion to add principles related to the environment and inclusivity.
- General view that shared goals of *open and frequent communication, economic development, managing facilities and infrastructure, leveraging academic opportunities, integrated strategic planning and community harmony*, remain relevant. Some feeling that goals are not bought into by all parties. Would like to clarify what success looks like. Some disagreement e.g., perhaps joint economic development is less relevant to the University (note these are one-off comments not necessarily the view of the University).
- **Gaps in shared goals** – comments included: *Is the Town's strategic plan well known to the university, can it be integrated where applicable with the University's SP?* Suggestion that the *committee be broadened to include operational staff of organizations*.
- **What has gone well** – community harmony initiatives, shared procurement, better information flow between organizations, good collaboration on many events and projects.
- **What needs improvement** – communication re what exactly the relationship is, community's understanding of the MOU and better visibility in the Acadia community. MOU should be more action oriented and intentional – not window dressing. Challenges with recognition of costs of operating and maintaining infrastructure that is largely or significantly community used versus student centred e.g., the pool and the Festival Theatre.

The ASU provided three points for input (1) need for better communication (2) need for better student housing (3) need for student food security.

The Committee will reconvene on March 3rd to discuss the input of all three organizations and work to revise the MOU based on this input. This process is expected to be completed at the March 17th committee meeting.

Respectfully Submitted,
Mayor Donovan

COMMITTEE UPDATE

Title: Policing Review Committee

Date: January 31, 2023

Department: Office of the CAO



Policing Review Committee

The Committee was joined by Dr. Stephen Schneider with St. Mary's University to discuss alternative models to policing that can complement traditional policing models. There was interest expressed by the Committee in exploring what a community safety office could look like in Wolfville and how it could work alongside a policing service to improve safety and enhance service levels in Wolfville.

It was determined that the Town will have the RCMP undertake a GDPRM (General Duty Police Resourcing Model) to determine a baseline of officer requirements for the Town and to inform the process moving forward.

It was determined that an internal review of the pros/cons and costing of the PPSA and Direct Service Contract RCMP models will be undertaken by the Committee.

The Committee will meet again on February 27, 2023 to review the various options and will be packaging together recommendations for Council's consideration before moving into the next phase of the Policing Review.

Respectfully submitted by:
Erin Beaudin CAO

CAO REPORT

February 7, 2023

Department: Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Information Updates

2023/24 Budget Process

Version 1 of the budget was reviewed at the Jan. 19th Special Committee of the Whole. Staff are now working on Version 2 for our meeting in February with several added items discussed at the Jan. 19 meeting. This process will continue through to March with additional versions until we reach our requirement of a balanced budget.

Annual Audit – 2022/23 Financials

Staff have continued to work on the new Asset Retirement Obligation (ARO) reporting that will become part of the March 31/23 financial statements. Staff have been attending a series of workshops on this item and will be providing the auditors a set of working papers specific to this new reporting requirement.

Water Rate Study

Staff are meeting with the consultants on Jan. 27 to discuss their preliminary findings. Key inputs will be reasonable estimates for operating expenditures, including the growing costs around maintenance/repair of water main breaks. Capital project requirements in next few years will also provide key input to the analysis.

Once final draft of Rate Study is ready the report will come to Council for decision on an application to the Nova Scotia Utility and Review Board for rate increases. The timing of a report to Council is likely March or April.

Heritage Day – February 20

Celebrated on the third Monday in February, Nova Scotia Heritage Day is an annual reminder of our past plus an opportunity to honour the people, places and events that have contributed to Nova Scotia's unique heritage.

This year, to recognise Heritage Day, the Town is developing a free event to be hosted at the Community Oven. This year, the Heritage Day Honouree is Elder Rita (Bernard) Joe, a member of the We'koqma'q Mi'kmaq Community and published author, who was instrumental in paving the way for other Mi'kmaq authors. Her greatest wish was to see more writings come from her people and "that the children would read it". Full event details will be shared once they have been firmed up.

Planning Department Updates

The business licensing program for WBDC businesses will move forward with a report back to Council and by-law adoption process coming once our agreement review process with the WBDC concludes.

CAO REPORT

February 7, 2023

Department: Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Staff have also worked with the WBDC on a survey of the businesses as per the funding agreement with the WBDC. A summary of the outcomes will be presented to Council once this wraps up (in February) and will inform the budget process and agreement with the WBDC.

Housing-related work is expected to come out of the operations plan for next fiscal year. We have been informed also that the local landlords are working on a website and association.

Staff are looking to bring an economic development discussion forward as part of the budget process that will help forge a path forward and provide direction. Staff are working engaging with C-2 property owners and gathering perspectives on how these areas can better develop to support our economic development aspirations. A student project has started (Dalhousie Masters of Planning) and a final report from this group will be completed in April 2023 and presented to PAC (with Councillors invited).

DEVOUR!

Staff are also working with Devour to develop a more detailed concept for the public space and deck on the north side of the building. Conversations with the Rail Line owner are ongoing, and this work will inform the Parks plan and vision for waterfront park.

Parks and Open Spaces Master Planning Process

After the Council engagement session was held, the project was loaded to Wolfville Blooms and it is being advertised in the February issue of the Grapevine as well as through our other digital channels. Council have been sharing feedback with staff and the signs for local parks have been designed and ordered. These signs, once erected in our local Parks, will direct folks, through a QR code, to the project area on Blooms.

Staff are working to have additional copies of the workbook printed for distribution at the library for those who would like to spend time poring over the maps and worksheets.

Wolfville Blooms – New and Active Projects

New projects have been added to Wolfville Blooms and we are starting to see responses flow in for the Parks and Open Spaces Master Plan, for the Crosswalk Flag Pilot Project and for our newly launched Equity, Diversity and Inclusion process. The WBDC membership survey has also been extended on the site to allow for more responses to be collected.

Fun fact – Wolfville Blooms had 640 visits in the past 30 days!

Recruiting – IT Manager

Five candidates were interviewed in early January, with a shortlist of three participating in a second interview process lead by the Town's former IT Manager. The intent is to invite two candidates to meet with the senior management team, after which a decision will be made, followed by an offer of employment to one of the candidates.

CAO REPORT

February 7, 2023

Department: Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Municipal Engineering Technician

Kris Cheeseman has joined our team, coming from ABLE Engineering, where he gained extensive experience in civil and legal topographic surveys, construction inspection, and drafting. He is well-versed in the use of Total Station and RTK GPS data collection and layout.

Kris has successfully taken on many roles throughout his career, including construction inspector at numerous infrastructure installation projects, and has an excellent understanding of civil engineering infrastructure functions and the requirements of construction under standard municipal specifications.

Equity Diversity and Inclusion

Tanvi Dabas has joined our team to work on a response to the Council motion from December. A project area has been launched on Blooms to gather general community feedback, staff are being surveyed and Council have been reaching out to assist with the process.

Tanvi has completed some initial consultation work with Dr. Claudine Bonner, the first [Vice-Provost of Equity, Diversity, and Inclusion \(EDI\)](#).

Dykeland Construction Update

A certificate of substantial performance will be issued by the end of January and arrangements for the removal of the temporary office trailer have been made. Movers are lined-up and staff have been informed that their efforts will be required to sort through office contents. New furniture has been ordered and the estimated delivery is by end of February. The project is anticipated to be completed within the allowed budget.

Visitor Information/Welcome Centre

The geotechnical investigation field program is complete, and staff are waiting for the final report. The preliminary design has been developed in coordination with Kelton and the first renderings have been received. The renderings will be presented to Council by Kelton prior to detailed design beginning in case any changes are needed. Staff will then proceed with completing detailed design and tender package for late spring tender and anticipated start time of fall 2023 after close for the season.

Third Quarter Financial Update

The third quarter financial update will go to Audit Committee on January 27. The Town is facing a forecast deficit by year end.

FOIPOP

A decision on the third file from this year was issued and to date no notification of appeal has been received. The 60-day appeal period is still open.

Staff have received notification from the provincial Office of Information and Privacy Commissioner (OIPC) that they will be starting a review of a 2019 Decision issued that year. At this stage it is not known what additional information may be required nor what the next steps are. This file also involves the

CAO REPORT

February 7, 2023

Department: Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Office of the Ombudsman. The applicant has indicated they wish to have the appeal process continue, so this file will likely become active again in the coming months.

Staff are awaiting the ruling of the Nova Scotia Supreme Court on the Decision appealed earlier this year.

Insurance

The Town's adjuster is working on several claim files as noted in last update. It is likely several will be passed onto the insurance company representing a contractor hired by Town for street work.

The Town's insurer has requested additional documentation for this year's renewal. In discussions with our broker, this is apparently a step to be added to all municipal renewals with this insurer. A representative of the insurer will be in Town to inspect all properties. It is unknown at this stage what level of increase will occur with the policy renewal.

Compliance

Staff continue to support the Works crews during snow events, ensuring that cars are off the roads, making it possible to plow the streets. Cars blocking sidewalks are also an on-going concern on days when the sidewalk plows are out.

As a reminder to everyone in the Town, green bins should be moved back from the curb as soon as possible as they have been creating issues for plows.

Town becomes a partner in the Leave No Trace Program

The Town has joined Leave no Trace, a non-profit Canadian Organization, dedicated to promoting outdoor ethics in communities and focus their work on helping Canadians to enjoy the benefits of the outdoors while protecting natural and cultural heritage.

The seven principles of Leave No Trace will now be promoted by the Town. These include:

1. Plan ahead and prepare
2. Travel and camp on durable surfaces
3. Dispose of waste properly
4. Leave what you find
5. Minimize campfire impacts
6. Respect wildlife
7. Be considerate of others

From our Bike programs to forest bathing and our environmental summer camps, a lot of our programs take place in the beautiful outdoors, and we want to ensure that we can use and enjoy these spaces while doing it in a sustainable way to protect these spaces for future generations.

REQUEST FOR AGENDA ITEM

SOP for Council Committees Policy

Submitted by: Councillor

Submitted on: December 8th, 2022



Date of Committee of the Whole requested: January 10, 2023

Recommendation(s)

“That Council direct Staff to develop a Standard Operating Procedure to support the Council Committees Policy”

Summary

The policy (section 5.7.1) indicates that the Town Clerk or designate will arrange for an orientation. I am not sure if this happens, if it happens at a single time of year, or what information is given. With recent information related to video participation, and discussion of expectations, perhaps this needs to be revamped, made mandatory. There may be a benefit for Committee Chairs, who are generally Members of Council, to take a role in mentoring new committee members. It is understandable that the process can be intimidating for new community committee members - some new councillors say little during their early months or years. It would benefit community members to have a better understanding of expectations for their role both from Town Administration and from Committee Chairs. This would also help in situations where a committee member is not performing to expectations or needs. If they are not reappointed it will not come as a surprise.

Either in the policy or in an SOP it should be clear the reason(s) for having community members on committees. Is this intended to be an opportunity for inclusion and engagement with Town operations – only/partly/not really? Are these stepping-stones for someone who may wish to run for elected position? Is the intent to provide expertise that we don’t have? In this case should we be clearer about the qualifications we are looking for and not accept those who might have an interest but not the required qualifications? Or at minimum ensure that they are aware that they don’t fully meet requirements and may not be reappointed. Are there other reasons for community participation and if so, how are these roles and expectations communicated, mentored, monitored, addressed if not met, and by whom. Making these roles and expectations clear and providing feedback should be clear to Council, staff, the Chairs, community members and applicants.

In addition to clearer operating procedures with respect to community members appointment and expectations, some clarity around the process Council uses to make appointments would be helpful. In that we are making decisions that have implications to the management and decisions of the Town, and decisions that have implications, often at a personal level, for members submitting an application, the time scheduled and level of effort on the part of council should reflect this. This has implications for the timing and duration of this process of review.

REQUEST FOR AGENDA ITEM

SOP for Council Committees Policy

Submitted by: Councillor

Submitted on: December 8th, 2022



Expected Outcome:

In Camera Discussion

☐

For information/discussion purposes only

☐

Recommend an action to the CAO

☒

Promote clarification/renewal or production of a policy or procedure

☒

Recommend a motion for approval by Council

☒

REQUEST FOR AGENDA ITEM

Discussion on Basic Income

Submitted by: Councillor Elliott

Submitted on: Nov. 22, 2022



The Request for Agenda Item form is to be used by the Mayor and Councillor's to request an item to be added to the Committee of the Whole agenda for consideration. All Request for Agenda Item forms should be submitted at least **10 BUSINESS DAYS** prior to the scheduled Committee of the Whole meeting to the Chief Administrative Officer. Exceptions may be made for extraordinary circumstances.

Date of Committee of the Whole requested: Sometime 2023

Recommendation(s)

Council discusses the issue as brought to us by resident Roger Tatlock and consider sending a letter to the province and the federal government.

Summary

By definition a basic income in this region would provide an unconditional cash transfer from governments to individuals to enable everyone to meet their basic needs, participate in society and live with dignity - regardless of work status.

Raising awareness, broadening support and looking at political will among all levels of government could allow for a regional focus to proceed. In Prince Edward Island, an all-party committee of the Legislative Assembly has already recommended a fully-funded province-wide basic income be implemented.

Acting on a general consensus, PEI has called upon the federal government to engage in discussions around its implementation. Newfoundland leaders seem keen as well. A letter from council to both the province and the federal government might further discussion in Nova Scotia.

<https://policyalternatives.ca/newsroom/news-releases/nearly-50-nova-scotians-earn-less-living-wage%E2%80%94new-report>

Expected Outcome:

- | | |
|--|-------------------------------------|
| In Camera Discussion | <input type="checkbox"/> |
| For information/discussion purposes only | <input type="checkbox"/> |
| Recommend an action to the CAO | <input type="checkbox"/> |
| Promote clarification/renewal or production of a policy or procedure | <input type="checkbox"/> |
| Recommend a motion for approval by Council | <input checked="" type="checkbox"/> |

INFORMATION REPORT 005-2023

Title: Welcome Centre
Date: 2023-01-30
Department: Parks and Recreation



SUMMARY

Welcome Centre

During the October 2022 Town Council meeting, Council approved the Motion in RFD 053-2022, **“THAT COUNCIL AUTHORIZE STAFF TO DETAIL AND TENDER BEFORE YEAR END, A NEW WELCOME CENTRE BASED ON AN AMENDED SCOPE THAT ENSURES THE PROJECT REMAINS WITHIN THE APPROVED BUDGET OF \$600,000.”**

It was also requested of staff to bring forward the concept design to be included in the tender documents so Council could review and understand what is being tendered and how the new Welcome Centre will provide supports and services to residents and visitors alike.

The following Information Report provides an overview of the proposed building including a floor plan, and 3-D renderings of the exterior. Siting of the new Welcome Centre building is within Willow Park and covers the existing foundation of the current Visitor Information Centre footprint, with some expansion to the east and north.

Please note: Tender documents and specifications are being developed in-house and should be ready for tender in April 2023 for construction in the fall of 2023. Initially, there was consideration to begin construction in the spring of 2023, but it was determined to be too disruptive to the park and splash pad users for the summer of 2023. Construction will be planned to start mid-September.

INFORMATION REPORT 005-2023

Title: Welcome Centre
Date: 2023-01-30
Department: Parks and Recreation



1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- a. RFD 061-2019
- b. RFD 023-2021
- c. RFD 002-2022
- d. RFD 053-2022
- e. 2021/22 Operations Plan/Budget
- f. Accessibility planning
- g. ACOA Funding Guidelines

3) DISCUSSION

The following five images should provide Council the necessary information to ensure they understand what is being tendered, what the building will provide, how it will generally look, and how it will function and support other activities in the park. Please note attention has been made to provide:

- Accessible washroom space that can be available to users of the park beyond the opening hours of the Welcome Centre
- Changing rooms
- Improved accessibility to the Welcome Centre services and amenities
- Space for staff
- Improved service for visitors
- Storage space
- Adequate space for mechanical equipment
- Covered gathering space
- Covered stage space
- Space for improved interpretive panels and self-directed information seekers

Image 1: Proposed floor plan

Image 2: West facing elevation

Image 3: East facing elevation

Image 4: North facing elevation

Image 5: Southeast elevation

INFORMATION REPORT 005-2023

Title: Welcome Centre

Date: 2023-01-30

Department: Parks and Recreation



Image 1: Proposed Floor Plan.

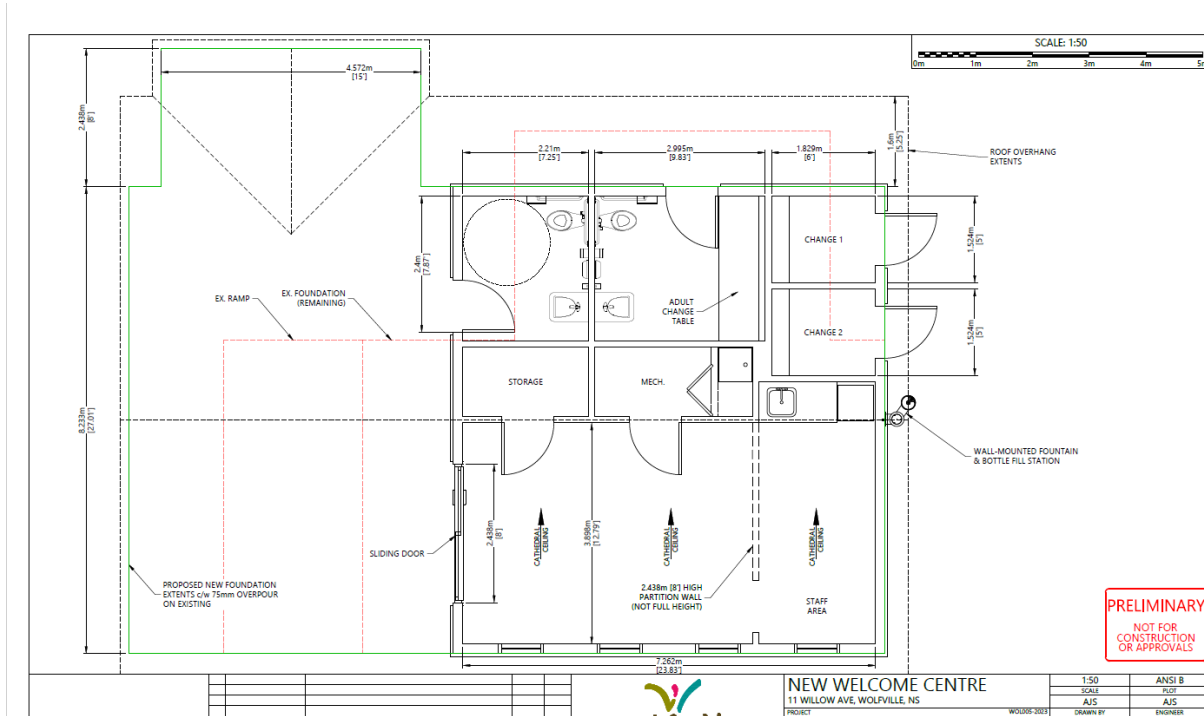


Image 2: West facing elevation. (Signage, curb detail, and ramp-access TBD)



INFORMATION REPORT 005-2023

Title: Welcome Centre

Date: 2023-01-30

Department: Parks and Recreation



Image 3: East facing elevation.



Image 4: North facing elevation.



INFORMATION REPORT 005-2023

Title: Welcome Centre
Date: 2023-01-30
Department: Parks and Recreation



Image 5: Southeast elevation.



4) FINANCIAL IMPLICATIONS

The following was included in RFD 053-2022. Staff has confirmed ACOA funding will be approved as a carry forward for 2023/24. The project has been carried forward in the 2023/24 capital budget as per RFD 053-2022.

“As part of the 2021-22 capital plan, budgeted dollars in the amount of \$600,000 have been approved and allocated to support a new Welcome Centre. As this project has crossed fiscal years from 2021/22 to the current 2022/23 year, the project expenditure has remained at the \$600,000 level (page 117 of 2022-2026 Operational Plan & Budget). As with typical capital project budgeting, the cost is intended to cover a full completed/turnkey building ready for use (furnishings and fully equipped included).

This project has been approved for 1/3 ACOA funding, and as such the Capital Budget assumes \$200,000 external grant funding as part of project funding package (page 118 of 2022-2026 Operational Plan & Budget). The other \$400,000 was budgeted to come from debentures. It is likely this project will carry over into the 2023/24 budget process. Staff will have to verify that ACOA funding will be approved for carry over into next year. If it is, then no immediate budget funding impact.”

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Reference the appropriate strategic direction(s) from the 2021-2025 Strategic Plan:

- Economic Prosperity
- Social Equity
- Community Wellness

INFORMATION REPORT 005-2023

Title: Welcome Centre

Date: 2023-01-30

Department: Parks and Recreation



6) COMMUNICATION REQUIREMENTS

Based on Council's feedback and direction, staff is committed to keeping Council and the community updated on progress made with this project.

7) FUTURE COUNCIL INVOLVEMENT

Nothing specific currently. Council involvement will increase as the project starts to unfold.

INFORMATION REPORT 004-2023

Title: 3rd Quarter Financial Update – Audit Committee

Date: 2023-01-27 **UPDATE TO FEB 7 COW**

Department: Finance



SUMMARY

3rd Quarter Financial Update & Year End Forecast

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

- December 31/22 Financial Variance Report, including Y/E Forecast –Town Operating Fund & Water Utility
- December 31/22 Capital Project Summary – Town and Water
- Summary of Significant Variances by Division – Town Operating Fund

Although the December 31st actual results and variances are an important update, it is more important to review the year end forecast results. The forecast is informed by the 3rd quarter results, and include estimates of most likely revenues and expenses over the January to March timeframe. Ultimately, looking at the forecast removes the need to look at timing differences that might exist at December 31st. The outlook for the year end, now expressed by way of formal year end forecast estimates, is similar to the “adjusted” surplus reviewed in the second quarter financial update.

Unlike the first and second quarter updates for fiscal 2022/23 which showed possible small year end surplus result, the year end forecast included in this update note a forecast deficit result of \$101,400. Although relatively small compared to total budget (slightly less than a 1% variance), there is a recommendation of transfer from Operating Reserves to fund the cost overruns leading to the forecast shortfall.

This Information Report and associated 3rd Quarter Financial Update were reviewed at the Jan 27TH Audit Committee meeting. After review and discussion the Committee passed the following motion;

THAT THE AUDIT COMMITTEE FORWARD THE 3rd QUARTER FINANCIAL UPDATE (AS AT DECEMBER 31, 2022) TO THE FEBRUARY 7, 2023 COMMITTEE OF THE WHOLE MEETING.

After review by the Audit Committee, the financial update is forwarded to Committee of the Whole for Council’s benefit. **No Motion is required at Committee of the Whole in relation to the report itself. Presentation at COW completes the reporting cycle.**

As noted in this Information Report, this is a year where, based on the year end forecast, a decision point is being recommended to Council. After review and discussion the Audit Committee passed the following motion:

**THAT THE AUDIT COMMITTEE FORWARD THE FOLLOWING MOTION TO COMMITTEE OF THE WHOLE:
THAT COUNCIL APPROVE AN ADDITIONAL TRANSFER FROM OPERATING RESERVES OF \$130,000 TO**

INFORMATION REPORT 004-2023

Title: 3rd Quarter Financial Update – Audit Committee

Date: 2023-01-27 **UPDATE TO FEB 7 COW**

Department: Finance



OPERATING FUND COVERING BUDGET SHORTFALL RELATED TO CAPITAL PROJECT OVERAGES, SPECIAL ELECTION COSTS, AND EARLY COSTS FOR THE PARKS MASTER PLANNING PROJECT.

This motion does require consideration by Committee of the Whole to forward to Council. A separate Request for Decision has been prepared to summarize the request to access operating reserves not previously approved by Council (See RFD 003-2023 in the February 7th agenda package).

INFORMATION REPORT 004-2023

Title: 3rd Quarter Financial Update – Audit Committee

Date: 2023-01-27 **UPDATE TO FEB 7 COW**

Department: Finance



1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- 3rd Quarter Financial Update – Variance & Year End Forecast (attached)
- 2nd Quarter Financial Update and Info Report (November COW)
- 1st Quarter Financial Update and Infor Report (October COW)

3) DISCUSSION

The quarterly financial updates are intended to provide the Audit Committee and Council with an overview of how the Town's financial results are doing in comparison to budget expectations up to the most recent quarter end. Where circumstances warrant, Council can be presented with recommended courses of action to address financial issues. *Included with the third quarter results are year-end forecasts. The forecast results are important in relation to any action that may be required before year end and to provide an additional reference for the 2022/23 budget discussions.*

This year, with the year end forecast being for a deficit position, there is a draft motion to consider approval of additional use of Operating Reserves, above and beyond amounts previously approved by Council in the 2022/23 budget or subsequently during the year. The discussion and analysis in this financial update will provide background as to the why a deficit is likely. The recommended use of Operating Reserves helps ensure the year end result reflects a surplus result, while the final net balance of reserves ending in the same place.

This is also the first year in memory where both the Town and Water Utility have forecast year end deficits. The Water Utility had budgeted a deficit originally, but the expected amount of shortfall is now larger than the budget target. Refer to Water Utility information later in this report.

TOWN OPERATING FUND

As noted in the summary on the first page of this report, the Town is now forecasting a shortfall by year end. This is despite revenues expected to end the year over budget, and operating expenses expected to end the year just under budget. It should be noted that some of the expenditure savings relate to expenditures that were tied to budget approved use of Operating Reserves, e.g. second instalment grant to Devour and the Boxcar Refurbishment Project. Neither amount incurred (expenditure savings) but that is offset for the bottom line by no use of Reserves as budgeted for those items. Had the Op Reserve expenses been incurred, overall operating spending would have been overbudget by more than \$100,000.

INFORMATION REPORT 004-2023Title: 3rd Quarter Financial Update – Audit CommitteeDate: 2023-01-27 **UPDATE TO FEB 7 COW**

Department: Finance



Adding to the shortfall is the capital section where the year end forecast includes several projects that will end up over budget. The most significant is the Highland Street project which was known to be overbudget right after tender results were received. Council approved the project to move forward. Related to this, although not finalized at the time was how the overage would be funded. Effectively this amount is now reflected in the year end results as Capital From Revenue (Operating Fund). At end of day a portion of this contributes to the forecast result.

In summary, the Town year end forecast looks like this:

Financial Results for the Period Ended December 31, 2022

	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Revenues	\$ 10,679,094	\$ 11,447,746	\$ (768,652)	\$ 12,207,200	\$ 11,991,500	\$ 215,700
Expenditures (Operating/capital & reserves)	8,983,394	9,152,136	(168,742)	12,308,600	11,991,500	317,100
Net Surplus (Deficit)	\$ 1,695,700	\$ 2,295,610	\$ (599,910)	\$ (101,400)	\$ -	\$ (101,400)

The following is a summary of budgeted use of reserves and items added during the year. Not all budgeted use of reserves was needed, even in cases where a larger dollar amount was approved.

Use of Reserves	Forecast	Budget
Offset portion of RCMP Increase	58,600	120,000
Offset Devour Grant - 2nd instalment	-	50,000
Offset Acadi Pool Grant	50,000	72,000
Offset portion of Street maintenance	65,000	65,000
Offset cost to refurbish boxcar	-	30,000
Offset portion of Library Repairs	-	20,000
Offset added inter Municipal projects	22,700	80,000
Part of KTA Budget Framework - see page 112 Ops Plan~ COVID SR Funds for Transit	30,400	-
Maple Ave - approved part way thru year - original estimate was \$80,000, RFD 050-2022	66,100	-
Special Election	15,500	-
	308,300	437,000

As demonstrated by the table above, currently use of reserves would be \$128,700 less than budget. Effectively the motion to approve additional use of reserves would bring the total to approved budget

INFORMATION REPORT 004-2023

Title: 3rd Quarter Financial Update – Audit Committee

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Department: Finance



levels, however the purpose is different and therefore Council approval is required. Staff should not use reserves in a manner not envisioned by previous Council approvals, budget or otherwise.

In terms of key variances from budget, there is a document attached to this information report, Summary of Major Variances by Division, where the larger variances are noted and explanation provided. The reader is encouraged to review that document for relevant information. A couple of the keys to point out here are:

- Deed Transfer Tax revenue has slowed in comparison to budget, a potential trend discussed in previous financial updates. That revenue had peaked at over \$104,000 more than budget, dropping to \$96,000 more than budget at December 31st.
- Sewer revenues continued the trend noted in the first quarter of running below budget. Despite that fact, the overall sewer operation shows a net higher contribution as major expense allowances were not required.
- The Parks Department replaced two sets of playground equipment at Willow and Quiet Parks due to safety identified issues.
- Paving maintenance for Maple Avenue (approved by Council in September) came in under the \$80,000 estimate approved.
- Support for Festival & Events, including unbudgeted events, resulted in unplanned costs for Parks Department wages and Festival & Events programming costs.
- The Special Election cost less than originally estimated, coming in at approximately \$15,000.
- The Parks Master Planning Project has commenced and have added to the amount impacting the additional use of reserves being recommended in this report.

TOWN and WATER CAPITAL PROJECTS

A summary of capital projects is included in the attached documents. The majority of the forecast completion costs are similar to amounts reported earlier in the year. No additional notes are added here and the reader is encouraged to review the Summary of Capital Projects attached.

In terms of the Water Utility Projects, there is further work to occur as part of the year end process to ensure appropriate accounting for the two well pumping equipment refurbishments. Ultimately these items become part of the Tangible Capital Assets and staff need to review the funding for each.

WATER UTILITY – OPERATING

The Utility results continue the trends noted earlier in the year. The biggest issue is the continuing resources (labour and materials) needed to address water line breaks. A major break on December 27th

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Department: Finance



was well managed by staff, however it added \$10,000 of labour costs to the Utility. These costs may have more traditionally been in the Town operation covering snow removal. This is one of the areas being reviewed as staff work with the consultant on a Rate Study currently underway.

It is interesting to note that as the Town has experienced high growth, the overall water required by the Utility customers has not changed in any material way over the past decade. This will no doubt become part of the Rate Study analysis, as well as the capacity review being carried out related to the East End Secondary Planning Process.

OUTSTANDING PROPERTY TAXES

The key item to note is the same as the discussion from the October Audit Committee meeting. One business, owning a number of multi-unit residential apartment buildings, remain significantly in arrears. No payments have been received as of the date of writing this report with the arrears above \$600,000. The Director of Finance has had a conversation with the owner and stressed the need for attention to the accounts. Staff may have an update prior to audit committee and if so that will be passed on to the Committee. Although the delay in payment by this owner has generated higher than expected interest on arrears revenue, the balance outstanding is significant and will become an issue for the Town's cash flows if it is not resolved. The properties also run the risk of falling into the Tax Sale Process, and analysis which is part of the annual year end process.

4) FINANCIAL IMPLICATIONS

As noted each year, ***staff are reviewing the details of the forecast results and how these may impact the budget process.*** Key to this will be identifying the reason a variance has occurred in current year, and whether that same rationale would be applicable to next year, i.e. 2023/24. If there is a connection, then the year end forecasts will help inform possible changes to next year's draft operating budget.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Not applicable at this stage.

6) COMMUNICATION REQUIREMENTS

Nothing at this time.

7) FUTURE COUNCIL INVOLVEMENT

The recommendation of additional use of reserves will, if approved by Audit Committee, move forward to Committee of the Whole and then Council.

Interim Financial Variance Report
Town of Wolfville
As at December 31, 2022



A cultivated experience for the mind, body, and soil

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Town of Wolfville
All Divisions
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual	Budget	over(under)	Forecast	Budget	Variance
	31-Dec-22	31-Dec-22	VARIANCE	03/31/23	03/31/23	
REVENUES						
Taxes and grant in lieu of taxes	\$ 9,329,324	\$ 10,211,213	\$ (881,889)	\$ 10,317,300	\$ 10,286,700	\$ 30,600
Metered Sales - Solar Panels	9,351	11,300	(1,949)	12,400	14,800	(2,400)
Tax Certificates & ByLaws	1,650	1,350	300	2,000	1,800	200
Kings County Fire Protection	236,694	236,700	(6)	315,600	315,600	-
REMO Cost Recovery	60,000	60,000	-	74,900	80,000	(5,100)
Zoning & Subdivision approvals	4,307	1,100	3,207	4,300	1,100	3,200
Job Cost billings	4,000	7,500	(3,500)	4,000	10,000	(6,000)
Sewer Rates	434,249	455,083	(20,834)	580,300	608,400	(28,100)
Kings County Sewer Contribution	-	-	-	5,300	5,000	300
Kings County Recreation Contrib	-	-	-	15,000	15,000	-
Program fees	31,101	15,000	16,101	35,300	20,000	15,300
Festival & events revenues	1,389	-	1,389	1,400	-	1,400
Facility fees & cost recoveries	11,136	12,000	(864)	10,000	12,000	(2,000)
Tourist Bureau revenues	-	-	-	-	-	-
License & fee revenue	1,083	1,500	(417)	6,000	6,500	(500)
Building & development permits	32,360	15,003	17,357	35,400	20,000	15,400
Development agreements	-	900	(900)	-	-	-
Parking fines	11,696	11,250	446	16,000	15,000	1,000
Other fines	15,063	18,522	(3,459)	21,000	24,700	(3,700)
Cost recoveries from Water Util	171,603	171,603	-	228,800	228,800	-
Cost recoveries from Sewer Dept	34,800	34,800	-	46,400	46,400	-
Facility Rental	12,326	12,375	(49)	16,400	16,500	(100)
Land Leases	7,809	4,200	3,609	7,800	5,100	2,700
Interest on investments	50,768	18,747	32,021	110,000	25,000	85,000
Interest on outstanding taxes	74,892	54,000	20,892	93,300	72,000	21,300
Miscellaneous	10,661	-	10,661	61,600	50,000	11,600
Provincial Financial Capacity Grant	52,401	52,500	(99)	69,900	70,000	(100)
Farm Acreage Grant	1,271	1,200	71	1,300	1,200	100
EMO 911 Cost Recovery	-	1,900	(1,900)	1,900	1,900	-
Employment grants	7,941	21,500	(13,559)	12,100	21,500	(9,400)
PNS conditional grants	8,350	-	8,350	7,500	-	7,500
Other conditional grants	62,869	16,500	46,369	94,000	16,500	77,500
Federal Grants	-	-	-	-	-	-
	10,679,094	11,447,746	(768,652)	12,207,200	11,991,500	215,700
EXPENSES						
Salary and wages	1,660,985	1,789,809	(128,824)	2,239,600	2,331,900	(92,300)
Employee Benefits	385,239	416,800	(31,561)	510,100	543,100	(33,000)
Seasonal Wages	397,386	355,368	42,018	413,200	370,900	42,300
Employee Benefits Seasonal wag	37,067	62,260	(25,193)	39,100	65,000	(25,900)
Meetings, Meals and Travel	12,519	13,720	(1,201)	24,600	22,300	2,300
Professional Development	52,174	60,442	(8,268)	58,400	76,700	(18,300)
Membership Dues & Fees	17,549	18,800	(1,251)	19,900	19,600	300
Advertising	17,928	16,693	1,235	19,800	21,000	(1,200)
Telecommunications	28,040	26,961	1,079	37,900	36,100	1,800
Office Expense	42,323	44,840	(2,517)	59,600	57,000	2,600
Legal	34,970	36,272	(1,302)	55,500	46,700	8,800
Insurance	184,156	175,950	8,206	190,800	183,700	7,100
Marketing and Communications	451	4,125	(3,674)	500	5,500	(5,000)
Audit	2,409	-	2,409	24,400	22,200	2,200
Honorariums	176,177	174,964	1,213	219,100	215,300	3,800
Miscellaneous	5,117	1,425	3,692	5,400	1,900	3,500
Heat	16,290	11,900	4,390	37,700	27,000	10,700
Utilities	116,640	127,469	(10,829)	183,200	180,400	2,800
Repairs and Maintenance	42,543	92,658	(50,115)	58,400	106,500	(48,100)
Vehicle Fuel	45,504	34,202	11,302	73,100	53,500	19,600
Vehicle Repairs & Maintenance	157,637	115,212	42,425	186,400	152,900	33,500
Vehicle Insurance	23,187	19,600	3,587	23,500	19,600	3,900
Operational Equip & Supplies	494,934	431,511	63,423	597,800	544,000	53,800
Equipment Maintenance	9,955	7,500	2,455	15,000	10,000	5,000
Equipment Rentals	22,443	10,000	12,443	22,500	10,000	12,500
Program Expenditures	189,860	76,453	113,407	217,100	88,500	128,600
Contracted Services	2,237,120	2,381,797	(144,677)	2,854,500	2,969,000	(114,500)
Grants to Organizations	64,050	247,000	(182,950)	164,100	252,000	(87,900)
Licenses and Permits	1,380	-	1,380	3,500	3,400	100
Tax Exemptions	104,381	114,120	(9,739)	104,400	114,200	(9,800)
Partner Contributions	1,550,548	1,436,494	114,054	1,927,500	1,941,000	(13,500)
Other debt charges	3,435	9,700	(6,265)	4,100	10,000	(5,900)
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	8,148,800	8,314,045	(165,245)	10,408,700	10,503,400	(94,700)
Net Operational Surplus (Deficit)	2,530,294	3,133,701	(603,407)	1,798,500	1,488,100	310,400
Capital Program & Reserves						
Principal Debenture Repayments	659,290	662,800	(3,510)	662,800	662,800	-
Debenture Interest	175,304	175,291	13	189,400	189,300	100
Transfer to/(from) Operating Reserves	-	-	-	5,000	5,000	-
Transfer to Capital Reserves	-	-	-	1,068,000	1,068,000	-
Transfer to Capital Fund	-	-	-	283,000	-	283,000
Transfer from Operating Reserves	-	-	-	(308,300)	(437,000)	128,700
	834,594	838,091	(3,497)	1,899,900	1,488,100	411,800
Net Surplus (Deficit)	\$ 1,695,700	\$ 2,295,610	\$ (599,910)	\$ (101,400)	\$ -	\$ (101,400)

Town of Wolfville
General Government Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual	Budget		Forecast	Budget	
	31-Dec-22	31-Dec-22	VARIANCE	03/31/23	03/31/23	Variance
REVENUES						
Residential Tax	6,981,573	6,967,900	13,673	6,981,600	6,967,900	13,700
Resource Tax	13,333	14,100	(767)	13,300	14,100	(800)
Commercial Tax	1,317,434	1,346,400	(28,966)	1,317,400	1,346,400	(29,000)
Town Business Occupancy Tax	24,192	24,300	(108)	24,200	24,300	(100)
Aliant	14,255	21,000	(6,745)	19,100	21,000	(1,900)
HST Offset Grant	51,981	45,000	6,981	51,900	45,000	6,900
Deed Transfer Tax	421,484	324,513	96,971	465,000	400,000	65,000
Commercial Area Rate	97,573	100,000	(2,427)	97,600	100,000	(2,400)
Post Office GILT	20,356	20,500	(144)	20,300	20,500	(200)
Acadia GILT	-	951,400	(951,400)	939,700	951,400	(11,700)
Tax Certificates & ByLaws	1,650	1,350	300	2,000	1,800	200
Kings County Fire Protection	105,579	105,600	(21)	140,800	140,800	-
Cost recoveries from Water Util	91,728	91,728	-	122,300	122,300	-
Cost recoveries from Sewer Dept	2,850	2,850	-	3,800	3,800	-
Facility Rental	12,326	12,375	(49)	16,400	16,500	(100)
Land Leases	-	200	(200)	-	200	(200)
Interest on investments	50,768	18,747	32,021	110,000	25,000	85,000
Interest on outstanding taxes	74,892	54,000	20,892	93,300	72,000	21,300
Miscellaneous	1,459	-	1,459	51,000	50,000	1,000
Equilization Grant	52,401	52,500	(99)	69,900	70,000	(100)
Farm Acreage Grant	1,271	1,200	71	1,300	1,200	100
Other conditional grants	24,902	-	24,902	55,000	-	55,000
	<u>9,362,857</u>	<u>10,155,663</u>	<u>(792,806)</u>	<u>10,595,900</u>	<u>10,394,200</u>	<u>201,700</u>
EXPENSES						
Salary and wages	522,981	529,573	(6,592)	682,900	688,300	(5,400)
Employee Benefits	110,109	125,940	(15,831)	148,700	164,200	(15,500)
Meals and Travel	2,911	4,048	(1,137)	8,600	7,400	1,200
Professional Development	50,045	49,192	853	53,400	61,700	(8,300)
Membership Dues & Fees	9,022	8,700	322	9,500	8,700	800
Advertising	9,104	6,490	2,614	9,800	8,400	1,400
Telecommunications	9,633	9,423	210	13,200	12,700	500
Office Expense	27,431	25,011	2,420	37,700	30,600	7,100
Legal	18,990	16,875	2,115	29,400	22,500	6,900
Insurance	178,885	173,700	5,185	183,700	176,200	7,500
Marketing and Communications	-	1,500	(1,500)	-	2,000	(2,000)
Audit	2,409	-	2,409	24,400	22,200	2,200
Stipends/Honorariums	148,431	133,964	14,467	191,300	174,300	17,000
Miscellaneous	2,291	1,425	866	2,500	1,900	600
Heat	9,568	6,200	3,368	20,200	15,000	5,200
Utilities	3,696	4,278	(582)	5,700	5,700	-
Repairs and Maintenance	13,310	16,111	(2,801)	16,700	18,000	(1,300)
Operational Equip & Supplies	116,222	111,362	4,860	122,300	117,900	4,400
Contracted Services	64,855	77,640	(12,785)	77,300	91,900	(14,600)
Grants to Organizations	11,000	172,000	(161,000)	101,000	177,000	(76,000)
Tax Exemptions	104,381	114,120	(9,739)	104,400	114,200	(9,800)
Election	14,403	-	14,403	15,500	-	15,500
Other debt charges	3,435	9,700	(6,265)	4,100	10,000	(5,900)
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	<u>1,499,046</u>	<u>1,605,502</u>	<u>(106,456)</u>	<u>1,932,700</u>	<u>1,944,300</u>	<u>(11,600)</u>
Net Division Surplus (Deficit)	7,863,811	8,550,161	(686,350)	8,663,200	8,449,900	213,300
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	50,000	122,000	(72,000)
Net Surplus (Deficit)	<u>\$ 7,863,811</u>	<u>\$ 8,550,161</u>	<u>\$ (686,350)</u>	<u>\$ 8,713,200</u>	<u>\$ 8,571,900</u>	<u>\$ 141,300</u>

Town of Wolfville
Legislative
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Employee Benefits	5,017	5,224	(207)	6,500	6,600	(100)
Meetings, Meals and Travel	681	2,250	(1,569)	4,400	5,000	(600)
Professional Development	11,321	19,195	(7,874)	13,400	21,700	(8,300)
Membership Dues & Fees	5,937	6,100	(163)	6,200	6,100	100
Advertising	1,043	300	743	1,300	300	1,000
Telecommunications	1,624	1,800	(176)	2,300	2,400	(100)
Stipends & Honorariums	148,431	133,964	14,467	191,300	174,300	17,000
Miscellaneous	205	1,275	(1,070)	400	1,700	(1,300)
Contracted Services		-	-	-	-	-
	<u>174,259</u>	<u>170,108</u>	<u>4,151</u>	<u>225,800</u>	<u>218,100</u>	<u>7,700</u>
Net Department Surplus (Deficit)	(174,259)	(170,108)	(4,151)	(225,800)	(218,100)	(7,700)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (174,259)</u>	<u>\$ (170,108)</u>	<u>\$ (4,151)</u>	<u>\$ (225,800)</u>	<u>\$ (218,100)</u>	<u>\$ (7,700)</u>

Town of Wolfville
General Administration
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Miscellaneous	754	-	(754)	800	-	800
TOTAL REVENUE	754	-	(754)	800	-	800
EXPENSES						
Salary and wages	203,958	200,858	3,100	266,800	261,100	5,700
Employee Benefits	37,636	41,506	(3,870)	50,700	53,500	(2,800)
Meetings, Meals and Travel	2,111	750	1,361	3,600	1,000	2,600
Membership Dues & Fees	2,174	1,800	374	2,400	1,800	600
Advertising	7,670	6,037	1,633	8,100	7,900	200
Telecommunications	1,375	1,701	(326)	1,900	2,300	(400)
Office Expense	1,629	900	729	2,000	1,200	800
Legal	9,364	11,250	(1,886)	14,400	15,000	(600)
Marketing and Communications	-	1,500	(1,500)	-	2,000	(2,000)
Miscellaneous	57	-	57	100	-	100
Program Expenditures	-	8,250	(8,250)	-	11,000	(11,000)
Contracted Services	-	41,250	(41,250)	10,000	55,000	(45,000)
Election	14,403	-	14,403	15,500	-	15,500
	280,377	315,802	(35,425)	375,500	411,800	(36,300)
Net Department Surplus (Deficit)	(279,623)	(315,802)	(36,179)	(374,700)	(411,800)	(35,500)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	15,500		15,500
Net Surplus (Deficit)	<u>\$ (279,623)</u>	<u>\$ (315,802)</u>	<u>\$ (36,179)</u>	<u>\$ (359,200)</u>	<u>\$ (411,800)</u>	<u>\$ (20,000)</u>

Town of Wolfville
Human Resources
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>REVENUES</u>						
PNS conditional grants	850	-	850			-
	850	-	850	-	-	-
<u>EXPENSES</u>						
Employee Benefits	3,907	8,698	(4,791)	6,300	11,000	(4,700)
Meetings, Meals and Travel	102	675	(573)	200	900	(700)
Professional Development	38,724	29,997	8,727	40,000	40,000	-
Membership Dues & Fees	73	-	73	-	-	-
Advertising	391	-	391	400	-	400
Office Expense	307	-	307	300	-	300
Legal	9,626	5,625	4,001	15,000	7,500	7,500
Operational Equip & Supplies	8,982	9,750	(768)	10,000	10,000	-
	62,112	54,745	7,367	72,200	69,400	2,800
Net Department Surplus (Deficit)	(61,262)	(54,745)	(6,517)	(72,200)	(69,400)	(2,800)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	\$ (61,262)	\$ (54,745)	\$ (6,517)	\$ (72,200)	\$ (69,400)	\$ (2,800)

Town of Wolfville
Finance
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Tax Certificates & ByLaws	1,650	1,350	300	2,000	1,800	200
Cost recoveries from Water Util	51,003	51,003	-	68,000	68,000	-
Miscellaneous	100		100	100	-	100
	<u>52,753</u>	<u>52,353</u>	<u>400</u>	<u>70,100</u>	<u>69,800</u>	<u>300</u>
EXPENSES						
Salary and wages	209,392	196,960	12,432	275,100	256,000	19,100
Employee Benefits	39,703	41,069	(1,366)	53,600	53,600	-
Meetings, Meals and Travel	-	223	(223)	200	300	(100)
Membership Dues & Fees	688	800	(112)	700	800	(100)
Telecommunications	813	810	3	1,100	1,100	-
Office Expense	1,295	2,178	(883)	2,200	2,900	(700)
Audit	2,409	-	2,409	24,400	22,200	2,200
Miscellaneous	1,883	150	1,733	2,000	200	1,800
Contracted Services		-	-	-	-	-
	<u>256,183</u>	<u>242,190</u>	<u>13,993</u>	<u>359,300</u>	<u>337,100</u>	<u>22,200</u>
Net Department Surplus (Deficit)	(203,430)	(189,837)	(13,593)	(289,200)	(267,300)	(21,900)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (203,430)</u>	<u>\$ (189,837)</u>	<u>\$ (13,593)</u>	<u>\$ (289,200)</u>	<u>\$ (267,300)</u>	<u>\$ (21,900)</u>

Town of Wolfville
Information Technology
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES			-			-
Cost recoveries from Water Util	25,500	25,500	-	34,000	34,000	-
Cost recoveries from Sewer Dept	2,850	2,850	-	3,800	3,800	-
Miscellaneous	500	-	500		-	-
	<u>28,850</u>	<u>28,350</u>	<u>500</u>	<u>37,800</u>	<u>37,800</u>	<u>-</u>
EXPENSES						
Salary and wages	105,390	107,353	(1,963)	135,200	139,500	(4,300)
Employee Benefits	23,293	23,821	(528)	30,700	31,800	(1,100)
Seasonal Wages		-	-	-	-	-
Employee Benefits Seasonal wag		-	-	-	-	-
Meetings, Meals and Travel	17	150	(133)	200	200	-
Membership Dues & Fees	150		150	200		200
Telecommunications	4,728	3,690	1,038	6,400	5,000	1,400
Office Expense	21	-	21	100	-	100
Operational Equip & Supplies	103,568	100,109	3,459	108,000	105,900	2,100
Contracted Services	64,855	36,390	28,465	67,300	36,900	30,400
	<u>302,022</u>	<u>271,513</u>	<u>30,509</u>	<u>348,100</u>	<u>319,300</u>	<u>28,800</u>
Net Department Surplus (Deficit)	(273,172)	(243,163)	(30,009)	(310,300)	(281,500)	(28,800)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (273,172)</u>	<u>\$ (243,163)</u>	<u>\$ (30,009)</u>	<u>\$ (310,300)</u>	<u>\$ (281,500)</u>	<u>\$ (28,800)</u>

Town of Wolfville
General Government Common Services - Town Hall
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES			-			-
Cost recoveries from Water Util	15,225	15,225	-	20,300	20,300	-
TOTAL REVENUE	15,225	15,225	-	20,300	20,300	-
EXPENSES						
Salary and wages	4,241	24,402	(20,161)	5,800	31,700	(25,900)
Employee Benefits	553	5,622	(5,069)	900	7,700	(6,800)
Advertising	-	153	(153)	-	200	(200)
Telecommunications	1,093	1,422	(329)	1,500	1,900	(400)
Office Expense	24,179	21,933	2,246	33,100	26,500	6,600
Heat	9,568	6,200	3,368	20,200	15,000	5,200
Utilities	3,696	4,278	(582)	5,700	5,700	-
Repairs and Maintenance	13,310	16,111	(2,801)	16,700	18,000	(1,300)
Operational Equip & Supplies	3,672	1,503	2,169	4,300	2,000	2,300
Contracted Services		-	-	-	-	-
	60,312	81,624	(21,312)	88,200	108,700	(20,500)
Net Department Surplus (Deficit)	(45,087)	(66,399)	21,312	(67,900)	(88,400)	20,500
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	\$ (45,087)	\$ (66,399)	\$ 21,312	\$ (67,900)	\$ (88,400)	\$ 20,500

Town of Wolfville
Other General Government
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Residential Tax	6,981,573	6,967,900	13,673	6,981,600	6,967,900	13,700
Resource Tax	13,333	14,100	(767)	13,300	14,100	(800)
Commercial Tax	1,317,434	1,346,400	(28,966)	1,317,400	1,346,400	(29,000)
NSLC - GILT	24,192	24,300	(108)	24,200	24,300	(100)
Aliant	14,255	21,000	(6,745)	19,100	21,000	(1,900)
HST Offset Grant	51,981	45,000	6,981	51,900	45,000	6,900
Deed Transfer Tax	421,484	324,513	96,971	465,000	400,000	65,000
Commercial Area Rate	97,573	100,000	(2,427)	97,600	100,000	(2,400)
Post Office GILT	20,356	20,500	(144)	20,300	20,500	(200)
Acadia GILT	-	951,400	(951,400)	939,700	951,400	(11,700)
Kings County Fire Protection	105,579	105,600	(21)	140,800	140,800	-
Facility Rental	12,326	12,375	(49)	16,400	16,500	(100)
Land Leases	-	200	(200)	-	200	(200)
Interest on investments	50,768	18,747	32,021	110,000	25,000	85,000
Interest on outstanding taxes	74,892	54,000	20,892	93,300	72,000	21,300
Miscellaneous	105	-	105	50,100	50,000	100
Equalization/Financial Capacity Grant	52,401	52,500	(99)	69,900	70,000	(100)
Farm Acreage Grant	1,271	1,200	71	1,300	1,200	100
Other conditional grants	24,902	-	24,902	55,000	-	55,000
TOTAL REVENUE	9,264,425	10,059,735	(795,310)	10,466,900	10,266,300	200,600
EXPENSES						
Insurance	178,885	173,700	5,185	183,700	176,200	7,500
Miscellaneous	146	-	146	-	-	-
Program Expenditures	65,934	-	65,934	67,900	-	67,900
Grants to Organizations	11,000	172,000	(161,000)	101,000	177,000	(76,000)
Tax Exemptions	104,381	114,120	(9,739)	104,400	114,200	(9,800)
Other debt charges/bank fees	3,435	9,700	(6,265)	4,100	10,000	(5,900)
Debenture interest	-	-	-	-	-	-
Doubtful accounts allowance	-	-	-	2,500	2,500	-
	363,781	469,520	(105,739)	463,600	479,900	(16,300)
Net Department Surplus (Deficit)	8,900,644	9,590,215	(689,571)	10,003,300	9,786,400	216,900
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	50,000	122,000	(72,000)
Net Surplus (Deficit)	<u>\$ 8,900,644</u>	<u>\$ 9,590,215</u>	<u>\$ (689,571)</u>	<u>\$ 10,053,300</u>	<u>\$ 9,908,400</u>	<u>\$ 144,900</u>

Town of Wolfville
Protective Services Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Fire Protection Rate	387,143	396,100	(8,957)	387,200	396,100	(8,900)
Kings County Fire Protection	131,115	131,100	15	174,800	174,800	-
REMO Cost Recovery	60,000	60,000	-	74,900	80,000	(5,100)
License & fee revenue	428	-	428	5,400	5,000	400
Parking fines	11,696	11,250	446	16,000	15,000	1,000
Other fines	15,063	18,522	(3,459)	21,000	24,700	(3,700)
Miscellaneous	2,555	-	2,555	2,600	-	2,600
EMO 911 Cost Recovery	-	1,900	(1,900)	1,900	1,900	-
	<u>608,000</u>	<u>618,872</u>	<u>(10,872)</u>	<u>683,800</u>	<u>697,500</u>	<u>(13,700)</u>
EXPENSES						
Salary and wages	171,523	175,698	(4,175)	224,400	229,100	(4,700)
Employee Benefits	23,455	36,164	(12,709)	32,900	47,200	(14,300)
Seasonal Wages	11,998	12,718	(720)	16,800	17,400	(600)
Employee Benefits Seasonal wag	983	1,456	(473)	1,600	2,000	(400)
Meals and Travel	2,914	4,275	(1,361)	4,000	5,700	(1,700)
Professional Development	2,129	11,250	(9,121)	5,000	15,000	(10,000)
Membership Dues & Fees	195	1,000	(805)	1,000	1,800	(800)
Telecommunications	8,168	7,038	1,130	10,900	9,400	1,500
Office Expense	252	4,503	(4,251)	1,200	6,100	(4,900)
Legal	7,963	6,900	1,063	12,600	9,200	3,400
Insurance	5,271	2,250	3,021	7,100	7,500	(400)
Marketing and Communications	-	750	(750)	-	1,000	(1,000)
Stipends & Honorariums	27,746	41,000	(13,254)	27,800	41,000	(13,200)
Heat	2,788	3,400	(612)	7,500	5,000	2,500
Utilities	10,212	10,625	(413)	14,700	17,200	(2,500)
Repairs and Maintenance	5,354	9,047	(3,693)	8,800	12,000	(3,200)
Vehicle Fuel	9,061	4,653	4,408	12,000	6,200	5,800
Vehicle Repairs & Maintenance	36,067	38,475	(2,408)	48,000	50,900	(2,900)
Vehicle Insurance	11,465	9,600	1,865	11,700	9,600	2,100
Operational Equip & Supplies	35,099	47,672	(12,573)	49,500	65,900	(16,400)
Equipment Maintenance	9,955	7,500	2,455	15,000	10,000	5,000
Contracted Services	1,608,748	1,657,004	(48,256)	2,142,000	2,206,700	(64,700)
Licenses and Permits	1,380	-	1,380	1,900	1,800	100
Debenture interest	2,031	2,000	31	2,000	2,000	-
	<u>1,994,963</u>	<u>2,094,978</u>	<u>(100,015)</u>	<u>2,658,600</u>	<u>2,779,700</u>	<u>(121,100)</u>
Net Division Surplus (Deficit)	(1,386,963)	(1,476,106)	89,143	(1,974,800)	(2,082,200)	107,400
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	58,600	120,000	(61,400)
Net Surplus (Deficit)	<u>\$ (1,386,963)</u>	<u>\$ (1,476,106)</u>	<u>\$ 89,143</u>	<u>\$ (1,916,200)</u>	<u>\$ (1,962,200)</u>	<u>\$ 46,000</u>

Town of Wolfville
Police and Law Enforcement
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Other fines	15,063	18,522	(3,459)	21,000	24,700	(3,700)
	<u>15,063</u>	<u>18,522</u>	<u>(3,459)</u>	<u>21,000</u>	<u>24,700</u>	<u>(3,700)</u>
EXPENSES						
Salary and wages	3,471	5,361	(1,890)	4,700	7,000	(2,300)
Employee Benefits	488	1,289	(801)	900	1,700	(800)
Legal	3,477	6,000	(2,523)	7,100	8,000	(900)
Utilities	1,915	2,425	(510)	3,100	3,500	(400)
Repairs and Maintenance	1,455	2,250	(795)	3,000	3,000	-
Contracted Services	1,287,212	1,333,400	(46,188)	1,714,800	1,776,200	(61,400)
	<u>1,298,018</u>	<u>1,350,725</u>	<u>(52,707)</u>	<u>1,733,600</u>	<u>1,799,400</u>	<u>(65,800)</u>
Net Department Surplus (Deficit)	(1,282,955)	(1,332,203)	49,248	(1,712,600)	(1,774,700)	62,100
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	58,600	120,000	(61,400)
Net Surplus (Deficit)	<u>\$ (1,282,955)</u>	<u>\$ (1,332,203)</u>	<u>\$ 49,248</u>	<u>\$ (1,654,000)</u>	<u>\$ (1,654,700)</u>	<u>\$ 700</u>

Town of Wolfville
Bylaw Enforcement
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Parking fines	11,696	11,250	446	16,000	15,000	1,000
Other fines		-	-		-	-
Miscellaneous		-	-		-	-
	<u>11,696</u>	<u>11,250</u>	<u>446</u>	<u>16,000</u>	<u>15,000</u>	<u>1,000</u>
EXPENSES						
Salary and wages	64,441	59,135	5,306	83,400	76,900	6,500
Employee Benefits	10,565	11,828	(1,263)	14,600	15,600	(1,000)
Meetings, Meals and Travel	-	225	(225)	100	300	(200)
Membership Dues & Fees	-	200	(200)	200	200	-
Telecommunications	1,358	738	620	1,800	1,000	800
Office Expense	252	1,128	(876)	500	1,600	(1,100)
Legal	4,486	900	3,586	5,500	1,200	4,300
Marketing and Communications	-	750	(750)	-	1,000	(1,000)
Vehicle Fuel	1,866	378	1,488	2,100	500	1,600
Vehicle Repairs & Maintenance	2,606	675	1,931	2,700	900	1,800
Vehicle Insurance	673	600	73	900	600	300
Operational Equip & Supplies	2,250	747	1,503	2,600	1,000	1,600
Contracted Services	-	4,000	(4,000)	-	5,000	(5,000)
	<u>88,497</u>	<u>81,304</u>	<u>7,193</u>	<u>114,400</u>	<u>105,800</u>	<u>8,600</u>
Net Department Surplus (Deficit)	(76,801)	(70,054)	(6,747)	(98,400)	(90,800)	(7,600)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (76,801)</u>	<u>\$ (70,054)</u>	<u>\$ (6,747)</u>	<u>\$ (98,400)</u>	<u>\$ (90,800)</u>	<u>\$ (7,600)</u>

Town of Wolfville
Fire Service
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Fire Protection Rate	387,143	396,100	(8,957)	387,200	396,100	(8,900)
Kings County Fire Protection	131,115	131,100	15	174,800	174,800	-
Miscellaneous	2,555	-	2,555	2,600	-	2,600
Other conditional grants		-	-		-	-
	<u>520,813</u>	<u>527,200</u>	<u>(6,387)</u>	<u>564,600</u>	<u>570,900</u>	<u>(6,300)</u>
EXPENSES						
Salary and wages	60,790	67,320	(6,530)	80,500	88,000	(7,500)
Employee Benefits	5,629	12,260	(6,631)	7,300	15,800	(8,500)
Meetings, Meals and Travel	1,543	1,872	(329)	2,100	2,500	(400)
Professional Development	2,129	11,250	(9,121)	5,000	15,000	(10,000)
Membership Dues & Fees	195	800	(605)	800	1,600	(800)
Telecommunications	6,525	6,300	225	8,700	8,400	300
Office Expense	-	378	(378)	200	500	(300)
Insurance	5,271	2,250	3,021	7,100	7,500	(400)
Stipends & Honorariums	27,746	41,000	(13,254)	27,800	41,000	(13,200)
Heat	2,788	3,400	(612)	7,500	5,000	2,500
Utilities	8,297	8,200	97	11,600	13,700	(2,100)
Repairs and Maintenance	3,899	6,797	(2,898)	5,800	9,000	(3,200)
Vehicle Fuel	7,195	4,275	2,920	9,900	5,700	4,200
Vehicle Repairs & Maintenance	33,461	37,800	(4,339)	45,300	50,000	(4,700)
Vehicle Insurance	10,792	9,000	1,792	10,800	9,000	1,800
Operational Equip & Supplies	27,277	43,247	(15,970)	40,000	60,000	(20,000)
Equipment Maintenance	9,955	7,500	2,455	15,000	10,000	5,000
Contracted Services	310,286	308,354	1,932	412,200	410,500	1,700
Licenses and Permits	1,380	-	1,380	1,900	1,800	100
	<u>525,158</u>	<u>572,003</u>	<u>(46,845)</u>	<u>699,500</u>	<u>755,000</u>	<u>(55,500)</u>
Net Department Surplus (Deficit)	<u>(4,345)</u>	<u>(44,803)</u>	<u>40,458</u>	<u>(134,900)</u>	<u>(184,100)</u>	<u>49,200</u>

Town of Wolfville
Emergency Measures
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
<u>REVENUES</u>						
REMO Cost Recovery	60,000	60,000	-	74,900	80,000	5,100
	60,000	60,000	-	74,900	80,000	5,100
<u>EXPENSES</u>						
Salary and wages	42,625	42,289	(336)	55,600	54,900	(700)
Employee Benefits	6,732	10,571	3,839	10,000	13,800	3,800
Meetings, Meals and Travel	1,371	2,178	(807)	1,800	2,900	(1,100)
Advertising	206		206	200		200
Telecommunications	285	-	285	400	-	400
Office Expense	-	2,997	(2,997)	500	4,000	(3,500)
Operational Equip & Supplies	5,572	3,303	2,269	6,400	4,400	2,000
	56,791	61,338	(4,547)	74,900	80,000	(5,100)
Net Department Surplus (Deficit)	3,209	(1,338)	4,547	-	-	10,200
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	\$ 3,209	\$ (1,338)	\$ 4,547	\$ -	\$ -	\$ 10,200

Town of Wolfville
Other Protective Service Costs
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Kings County Fire Protection		-	-		-	-
License & fee revenue	428	-	428	5,400	5,000	400
EMO 911 Cost Recovery		1,900	(1,900)	1,900	1,900	-
	428	1,900	(1,472)	7,300	6,900	400
EXPENSES						
Salary and wages	196	1,593	(1,397)	200	2,300	(2,100)
Employee Benefits	41	216	(175)	100	300	(200)
Seasonal Wages	11,998	12,718	(720)	16,800	17,400	(600)
Employee Benefits Seasonal wag	983	1,456	(473)	1,600	2,000	(400)
Operational Equip & Supplies		375	(375)	500	500	-
Contracted Services	11,250	11,250	-	15,000	15,000	-
Debenture interest	2,031	2,000	31	2,000	2,000	-
	26,499	29,608	(3,109)	36,200	39,500	(3,300)
Net Department Surplus (Deficit)	(26,071)	(27,708)	1,637	(28,900)	(32,600)	3,700
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-	-
Net Surplus (Deficit)	\$ (26,071)	\$ (27,708)	\$ 1,637	\$ (28,900)	\$ (32,600)	\$ 3,700

Town of Wolfville
Public Works Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Metered Sales - Solar Panels	9,351	11,300	(1,949)	12,400	14,800	(2,400)
Job Cost billings	4,000	7,500	(3,500)	4,000	10,000	(6,000)
Cost recoveries from Water Util	79,875	79,875	-	106,500	106,500	-
Cost recoveries from Sewer Dept	31,950	31,950	-	42,600	42,600	-
Land Leases	7,809	4,000	3,809	7,800	4,000	3,800
TOTAL REVENUE	137,141	134,625	2,516	177,500	177,900	(400)
EXPENSES						
Salary and wages	409,914	437,847	(27,933)	563,100	577,100	(14,000)
Employee Benefits	103,377	106,410	(3,033)	134,700	140,400	(5,700)
Meals and Travel	2,367	1,125	1,242	5,000	3,500	1,500
Membership Dues & Fees	2,331	1,300	1,031	2,900	1,300	1,600
Advertising	469	-	469	700	-	700
Telecommunications	2,922	3,303	(381)	4,000	4,400	(400)
Office Expense	5,027	3,329	1,698	6,000	4,300	1,700
Legal	1,532	5,000	(3,468)	4,100	5,000	(900)
Heat	3,934	2,300	1,634	10,000	7,000	3,000
Utilities	22,535	25,416	(2,881)	38,000	38,800	(800)
Repairs and Maintenance	14,984	15,753	(769)	20,500	20,000	500
Vehicle Fuel	21,903	23,449	(1,546)	44,900	40,800	4,100
Vehicle Repairs & Maintenance	75,740	52,497	23,243	84,900	70,000	14,900
Vehicle Insurance	5,617	5,000	617	5,600	5,000	600
Operational Equip & Supplies	140,314	78,731	61,583	196,800	149,900	46,900
Equipment Rentals	17,371	10,000	7,371	17,400	10,000	7,400
Contracted Services	428,108	468,650	(40,542)	467,000	469,400	(2,400)
Licenses and Permits	-	-	-	1,600	1,600	-
Debenture interest	120,920	119,761	1,159	128,400	127,200	1,200
	1,379,365	1,359,871	19,494	1,735,600	1,675,700	59,900
Net Division Surplus (Deficit)	(1,242,224)	(1,225,246)	(16,978)	(1,558,100)	(1,497,800)	(60,300)

Town of Wolfville
Public Works Common Services
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Metered Sales - Solar Panels	9,351	11,300		12,400	14,800	(2,400)
Cost recoveries from Water Util	54,225	54,225	-	72,300	72,300	-
Cost recoveries from Sewer Dept	16,575	16,575	-	22,100	22,100	-
TOTAL REVENUE	80,151	82,100	-	106,800	109,200	(2,400)
EXPENSES						
Salary and wages	158,389	121,711	36,678	165,100	158,400	6,700
Employee Benefits	35,650	24,760	10,890	36,200	33,100	3,100
Meetings, Meals and Travel	487	375	112	800	500	300
Membership Dues & Fees	2,331	1,300	1,031	2,900	1,300	1,600
Advertising	469	-	469	700	-	700
Telecommunications	2,922	3,303	(381)	4,000	4,400	(400)
Office Expense	5,027	3,329	1,698	6,000	4,300	1,700
Legal	1,532	5,000	(3,468)	4,100	5,000	(900)
Heat	3,934	2,300	1,634	10,000	7,000	3,000
Utilities	5,491	8,800	(3,309)	12,400	15,800	(3,400)
Repairs and Maintenance	14,984	15,753	(769)	20,500	20,000	500
Operational Equip & Supplies	671	2,250	(1,579)	1,200	3,000	(1,800)
Contracted Services	(253)	1,125	(1,378)	100	1,500	(1,400)
Licenses and Permits		-	-	1,600	1,600	-
	231,634	190,006	41,628	265,600	255,900	9,700
Net Department Surplus (Deficit)	(151,483)	(107,906)	(41,628)	(158,800)	(146,700)	(12,100)

Town of Wolfville
Roads and Streets
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Cost recoveries from Water Util	25,650	25,650	-	34,200	34,200	-
Cost recoveries from Sewer Dept	15,375	15,375	-	20,500	20,500	-
Miscellaneous	4,156	-	4,156	4,200		4,200
	<u>45,181</u>	<u>41,025</u>	<u>4,156</u>	<u>58,900</u>	<u>54,700</u>	<u>4,200</u>
EXPENSES						
Salary and wages	251,525	315,386	(63,861)	398,000	417,700	(19,700)
Employee Benefits	67,727	81,500	(13,773)	98,500	107,100	(8,600)
Meetings, Meals and Travel	1,880	750	1,130	4,200	3,000	1,200
Vehicle Fuel	21,903	23,449	(1,546)	44,900	40,800	4,100
Vehicle Repairs & Maintenance	75,740	52,497	23,243	84,900	70,000	14,900
Vehicle Insurance	5,617	5,000	617	5,600	5,000	600
Operational Equip & Supplies	109,396	53,731	55,665	164,000	122,900	41,100
Equipment Rentals	17,371	10,000	7,371	17,400	10,000	7,400
Contracted Services	380,258	429,400	(49,142)	413,300	429,400	(16,100)
	<u>931,417</u>	<u>971,713</u>	<u>(40,296)</u>	<u>1,230,800</u>	<u>1,205,900</u>	<u>24,900</u>
Net Department Surplus (Deficit)	(886,236)	(930,688)	44,452	(1,171,900)	(1,151,200)	(20,700)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,100</u>	<u>65,000</u>	<u>66,100</u>
Net Surplus (Deficit)	<u>\$ (886,236)</u>	<u>\$ (930,688)</u>	<u>\$ 44,452</u>	<u>\$ (1,040,800)</u>	<u>\$ (1,086,200)</u>	<u>\$ 45,400</u>

Town of Wolfville
Street Lighting
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Utilities	17,044	16,616	428	25,600	23,000	2,600
Operational Equip & Supplies	6,870	3,750	3,120	7,600	5,000	2,600
Contracted Services		1,125	1,125	-	1,500	1,500
	<u>23,914</u>	<u>21,491</u>	<u>2,423</u>	<u>33,200</u>	<u>29,500</u>	<u>3,700</u>
Net Department Surplus (Deficit)	<u>(23,914)</u>	<u>(21,491)</u>	<u>(2,423)</u>	<u>(33,200)</u>	<u>(29,500)</u>	<u>(3,700)</u>

Town of Wolfville
Traffic Services
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
<u>EXPENSES</u>						
Salary and wages	-	750	(750)	-	1,000	(1,000)
Employee Benefits	-	150	(150)	-	200	(200)
Operational Equip & Supplies	23,377	19,000	4,377	24,000	19,000	5,000
Contracted Services	41,761	37,000	4,761	47,200	37,000	10,200
	<u>65,138</u>	<u>56,900</u>	<u>8,238</u>	<u>71,200</u>	<u>57,200</u>	<u>14,000</u>
Net Department Surplus (Deficit)	<u>(65,138)</u>	<u>(56,900)</u>	<u>(8,238)</u>	<u>(71,200)</u>	<u>(57,200)</u>	<u>(14,000)</u>

Town of Wolfville
Other Transportation Expenses
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>REVENUES</u>						
Job Cost billings	4,000	7,500	(3,500)	4,000	10,000	(6,000)
Land Leases	7,809	4,000	3,809	7,800	4,000	3,800
	<u>11,809</u>	<u>11,500</u>	<u>309</u>	<u>11,800</u>	<u>14,000</u>	<u>(2,200)</u>
<u>EXPENSES</u>						
Contracted Services	6,342	-	6,342	6,400	-	6,400
Other debt charges		-	-		-	-
Debenture interest	120,920	119,761	1,159	128,400	127,200	1,200
	<u>127,262</u>	<u>119,761</u>	<u>7,501</u>	<u>134,800</u>	<u>127,200</u>	<u>7,600</u>
Net Department Surplus (Deficit)	<u>(115,453)</u>	<u>(108,261)</u>	<u>(7,192)</u>	<u>(123,000)</u>	<u>(113,200)</u>	<u>(9,800)</u>

Town of Wolfville
Sewer & Solid Waste Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUE						
Sewer Rates	434,249	455,083	(20,834)	580,300	608,400	(28,100)
Kings County Sewer Contribution	-	-	-	5,300	5,000	300
TOTAL REVENUE	434,249	455,083	(20,834)	585,600	613,400	(27,800)
EXPENSES						
Salary and wages	54,317	99,989	(45,672)	77,100	127,100	(50,000)
Employee Benefits	7,693	26,250	(18,557)	13,300	33,400	(20,100)
Telecommunications	1,107	-	1,107	1,400	-	1,400
Utilities	61,220	72,525	(11,305)	98,800	98,300	500
Repairs and Maintenance	1,051	-	1,051	1,100	-	1,100
Vehicle Fuel	2,168	-	2,168	2,200	-	2,200
Vehicle Repairs & Maintenance	18,079	15,000	3,079	23,200	20,000	3,200
Vehicle Insurance	1,244	1,000	244	1,300	1,000	300
Operational Equip & Supplies	65,379	89,996	(24,617)	89,900	103,800	(13,900)
Contracted Services	42,756	41,625	1,131	53,200	48,000	5,200
Debenture interest	45,789	46,930	(1,141)	52,400	53,500	(1,100)
	300,803	393,315	(92,512)	413,900	485,100	(71,200)
Net Division Surplus (Deficit)	133,446	61,768	71,678	171,700	128,300	43,400

Town of Wolfville
Sewer Administration
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Salary and wages	682	-	(682)	700	-	(700)
Employee Benefits	48	-	(48)	100	-	(100)
Contracted Services	19,425	16,575	2,850	25,900	22,100	3,800
	20,155	16,575	3,580	26,700	22,100	4,600
Net Department Surplus (Deficit)	(20,155)	(16,575)	(3,580)	(26,700)	(22,100)	(4,600)

Town of Wolfville
Sewer Collection
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Salary and wages	17,051	39,080	(22,029)	20,100	50,800	(30,700)
Employee Benefits	2,603	9,996	(7,393)	3,500	13,000	(9,500)
Meetings, Meals and Travel		-	-	-	-	-
Vehicle Repairs & Maintenance	9,225	9,750	(525)	12,650	13,000	(350)
Operational Equip & Supplies	11,629	40,000	(28,371)	15,700	40,000	(24,300)
Equipment Rentals		-	-	-	-	-
Contracted Services	11,683	15,000	(3,317)	12,000	15,000	(3,000)
	<u>52,191</u>	<u>113,826</u>	<u>(61,635)</u>	<u>63,950</u>	<u>131,800</u>	<u>(67,850)</u>
Net Department Surplus (Deficit)	<u>(52,191)</u>	<u>(113,826)</u>	<u>61,635</u>	<u>(63,950)</u>	<u>(131,800)</u>	<u>67,850</u>

Town of Wolfville
Sewer Lift Stations
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Salary and wages	5,444	9,600	4,156	8,500	9,600	1,100
Employee Benefits	341	2,500	2,159	1,100	2,500	1,400
Utilities	10,267	14,025	(3,758)	16,900	20,300	(3,400)
Operational Equip & Supplies	16,431	17,850	(1,419)	22,300	23,800	(1,500)
Contracted Services	3,337	4,000	663	4,000	4,000	-
	<u>35,820</u>	<u>47,975</u>	<u>(12,155)</u>	<u>52,800</u>	<u>60,200</u>	<u>(7,400)</u>
Net Department Surplus (Deficit)	<u>(35,820)</u>	<u>(47,975)</u>	<u>12,155</u>	<u>(52,800)</u>	<u>(60,200)</u>	<u>7,400</u>

Town of Wolfville
Sewer Treatment
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Salary and wages	31,140	51,309	(20,169)	47,800	66,700	(18,900)
Employee Benefits	4,701	13,754	(9,053)	8,600	17,900	(9,300)
Telecommunications	1,107	-	1,107	1,400	-	1,400
Utilities	50,953	58,500	(7,547)	81,900	78,000	3,900
Repairs and Maintenance	1,051	-	1,051	1,100	-	1,100
Vehicle Fuel	2,168	-	2,168	2,200	-	2,200
Vehicle Repairs & Maintenance	8,854	5,250	3,604	10,500	7,000	3,500
Vehicle Insurance	1,244	1,000	244	1,300	1,000	300
Operational Equip & Supplies	23,211	15,003	8,208	33,200	20,000	13,200
Equipment Rentals		-	-	-	-	-
Contracted Services	6,661	3,500	3,161	8,000	3,500	4,500
	<u>131,090</u>	<u>148,316</u>	<u>(17,226)</u>	<u>196,000</u>	<u>194,100</u>	<u>1,900</u>
Net Department Surplus (Deficit)	<u>(131,090)</u>	<u>(148,316)</u>	<u>17,226</u>	<u>(196,000)</u>	<u>(194,100)</u>	<u>(1,900)</u>

Town of Wolfville
Solid Waste Management
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
<u>REVENUES</u>						
	-	-	-	-	-	-
<u>EXPENSES</u>						
Operational Equip & Supplies		-	-			-
Contracted Services	1,650	2,550	(900)	3,300	3,400	(100)
	1,650	2,550	(900)	3,300	3,400	(100)
Net Department Surplus (Deficit)	(1,650)	(2,550)	900	(3,300)	(3,400)	100

Town of Wolfville
Other Environmental
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>REVENUES</u>						
Sewer Rates	434,249	455,083	(20,834)	580,300	608,400	(28,100)
Kings County Sewer Contribution		-	-	5,300	5,000	300
	<u>434,249</u>	<u>455,083</u>	<u>(20,834)</u>	<u>585,600</u>	<u>613,400</u>	<u>(27,800)</u>
<u>EXPENSES</u>						
Operational Equip & Supplies	14,108	17,143	(3,035)	18,700	20,000	(1,300)
Debenture interest	45,789	46,930	(1,141)	52,400	53,500	(1,100)
	<u>59,897</u>	<u>64,073</u>	<u>(4,176)</u>	<u>71,100</u>	<u>73,500</u>	<u>(2,400)</u>
Net Department Surplus (Deficit)	<u>374,352</u>	<u>391,010</u>	<u>(16,658)</u>	<u>514,500</u>	<u>539,900</u>	<u>(25,400)</u>

Town of Wolfville
Planning Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Zoning & Subdivision approvals	4,307	1,100	3,207	4,300	1,100	3,200
License & fee revenue	655	1,500	(845)	600	1,500	(900)
Building & development permits	32,360	15,003	17,357	35,400	20,000	15,400
Development agreements		900	(900)	-	-	-
Land Leases			-	-	900	(900)
PNS conditional grants			-	-		-
Other conditional grants			-	-		-
	<u>37,322</u>	<u>18,503</u>	<u>18,819</u>	<u>40,300</u>	<u>23,500</u>	<u>16,800</u>
EXPENSES						
Salary and wages	270,948	249,309	21,639	352,000	324,100	27,900
Employee Benefits	61,877	56,591	5,286	81,500	73,500	8,000
Meetings, Meals and Travel	1,479	2,997	(1,518)	3,500	4,000	(500)
Membership Dues & Fees	2,689	2,500	189	3,100	2,500	600
Advertising	1,656	4,203	(2,547)	2,200	5,600	(3,400)
Telecommunications	2,591	2,628	(37)	3,500	3,500	-
Office Expense	7,311	9,000	(1,689)	11,400	12,000	(600)
Legal	5,926	7,497	(1,571)	8,800	10,000	(1,200)
Miscellaneous	2,737	-	2,737	2,800	-	2,800
Operational Equip & Supplies	137	-	137	200	-	200
Program Expenditures	235	-	235	300	-	300
Contracted Services	43,041	30,000	13,041	46,000	40,000	6,000
	<u>400,627</u>	<u>364,725</u>	<u>35,902</u>	<u>515,300</u>	<u>475,200</u>	<u>40,100</u>
Net Division Surplus (Deficit)	<u>(363,305)</u>	<u>(346,222)</u>	<u>(17,083)</u>	<u>(475,000)</u>	<u>(451,700)</u>	<u>(23,300)</u>

Town of Wolfville
Community Development Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Kings County Recreation Contrib	-	-	-	15,000	15,000	-
Program fees	31,101	15,000	16,101	35,300	20,000	15,300
Festival & events revenues	1,389	-	1,389	1,400	-	1,400
Facility fees & cost recoveries	11,136	12,000	(864)	10,000	12,000	(2,000)
Tourist Bureau revenues	-	-	-	-	-	-
Miscellaneous	2,491	-	2,491	3,800	-	3,800
Employment grants	7,941	21,500	(13,559)	12,100	21,500	(9,400)
PNS conditional grants	7,500	-	7,500	7,500	-	7,500
Other conditional grants	37,967	16,500	21,467	39,000	16,500	22,500
Federal Grants	-	-	-	-	-	-
TOTAL REVENUE	99,525	65,000	34,525	124,100	85,000	39,100
EXPENSES						
Salary and wages	231,302	297,393	(66,091)	340,100	386,200	(46,100)
Employee Benefits	78,728	65,445	13,283	99,000	84,400	14,600
Seasonal Wages	385,388	342,650	42,738	396,400	353,500	42,900
Employee Benefits Seasonal wag	36,084	60,804	(24,720)	37,500	63,000	(25,500)
Meals and Travel	2,848	1,275	1,573	3,500	1,700	1,800
Membership Dues & Fees	3,312	5,300	(1,988)	3,400	5,300	(1,900)
Advertising	6,493	6,000	493	6,900	7,000	(100)
Telecommunications	3,619	4,569	(950)	4,900	6,100	(1,200)
Office Expense	2,302	2,997	(695)	3,300	4,000	(700)
Marketing and Communications	451	1,875	(1,424)	500	2,500	(2,000)
Miscellaneous	89	-	89	100	-	100
Heat	-	-	-	-	-	-
Utilities	18,977	14,625	4,352	26,000	20,400	5,600
Repairs and Maintenance	7,844	51,747	(43,903)	11,300	56,500	(45,200)
Vehicle Fuel	12,372	6,100	6,272	14,000	6,500	7,500
Vehicle Repairs & Maintenance	27,751	9,240	18,511	30,300	12,000	18,300
Vehicle Insurance	4,861	4,000	861	4,900	4,000	900
Operational Equip & Supplies	137,783	103,750	34,033	139,100	106,500	32,600
Equipment Maintenance	-	-	-	-	-	-
Equipment Rentals	5,072	-	5,072	5,100	-	5,100
Program Expenditures	123,691	68,203	55,488	148,900	77,500	71,400
Contracted Services	49,612	106,878	(57,266)	69,000	113,000	(44,000)
Grants to Organizations	53,050	75,000	(21,950)	63,100	75,000	(11,900)
Debenture interest	6,564	6,600	(36)	6,600	6,600	-
	1,198,752	1,234,451	(35,699)	1,414,500	1,391,700	22,800
Net Division Surplus (Deficit)	(1,099,227)	(1,169,451)	70,224	(1,290,400)	(1,306,700)	16,300
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	50,000	(50,000)
Net Surplus (Deficit)	<u>\$ (1,099,227)</u>	<u>\$ (1,169,451)</u>	<u>\$ 70,224</u>	<u>\$ (1,290,400)</u>	<u>\$ (1,256,700)</u>	<u>\$ (33,700)</u>

Town of Wolfville
Parks Division
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Facility fees & cost recoveries	1,285	-	1,285	-	-	-
Miscellaneous	2,239	-	2,239	3,500	-	3,500
Employment grants		4,500	(4,500)	-	4,500	(4,500)
TOTAL REVENUE	3,524	4,500	(976)	3,500	4,500	(1,000)
EXPENSES						
Salary and wages - Full time	60,661	129,229	(68,568)	118,600	168,000	(49,400)
Employee Benefits	49,321	27,139	22,182	60,600	34,800	25,800
Seasonal Wages	278,640	212,423	66,217	278,700	213,000	65,700
Employee Benefits Seasonal wag	27,316	45,838	(18,522)	27,300	46,800	(19,500)
Meetings, Meals and Travel	250	750	(500)	500	1,000	(500)
Telecommunications	573	522	51	800	700	100
Office Expense	665	375	290	900	500	400
Utilities	10,110	4,650	5,460	10,800	5,400	5,400
Repairs and Maintenance - Building	156	-	156	200	-	200
Vehicle Fuel	12,372	6,100	6,272	14,000	6,500	7,500
Vehicle Repairs & Maintenance	27,486	9,240	18,246	30,000	12,000	18,000
Vehicle Insurance	4,777	4,000	777	4,800	4,000	800
Operational Equip & Supplies	125,332	83,200	42,132	126,000	85,200	40,800
Equipment Rentals	5,072	-	5,072	5,100	-	5,100
Contracted Services	46,244	89,250	(43,006)	49,500	94,500	(45,000)
Debenture interest	3,777	3,800	(23)	3,800	3,800	-
	652,752	616,516	36,236	731,600	676,200	55,400
Net Division Surplus (Deficit)	(649,228)	(612,016)	(37,212)	(728,100)	(671,700)	(56,400)
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	30,000	(30,000)
Net Surplus (Deficit)	<u>\$ (649,228)</u>	<u>\$ (612,016)</u>	<u>\$ (37,212)</u>	<u>\$ (728,100)</u>	<u>\$ (641,700)</u>	<u>\$ (86,400)</u>

Town of Wolfville
Economic Development
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
<u>REVENUES</u>						
	-	-	-	-	-	-
<u>EXPENSES</u>						
Grants to Organizations		10,000	(10,000)	10,000	10,000	-
	-	10,000	(10,000)	10,000	10,000	-
Net Department Surplus (Deficit)	-	(10,000)	10,000	(10,000)	(10,000)	-

Town of Wolfville
Festival and Events
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Festival & events revenues	1,389	-	1,389	1,400	-	1,400
Employment grants	4,200	14,500	(10,300)	8,400	14,500	(6,100)
Other conditional grants	5,933	-	5,933	6,000	-	6,000
	<u>11,522</u>	<u>14,500</u>	<u>(2,978)</u>	<u>15,800</u>	<u>14,500</u>	<u>1,300</u>
EXPENSES						
Salary and wages	1,044	2,750	(1,706)	1,100	4,000	(2,900)
Employee Benefits	403	550	(147)	400	700	(300)
Seasonal Wages	23,341	18,000	5,341	23,400	18,000	5,400
Employee Benefits Seasonal wag	1,817	2,200	(383)	1,900	2,200	(300)
Advertising	6,282	4,500	1,782	6,600	5,000	1,600
Operational Equip & Supplies	7,041	11,500	(4,459)	7,100	11,500	(4,400)
Program Expenditures	80,000	56,000	24,000	84,000	62,000	22,000
Grants to Organizations	33,050	30,000	3,050	33,100	30,000	3,100
	<u>152,978</u>	<u>125,500</u>	<u>27,478</u>	<u>157,600</u>	<u>133,400</u>	<u>24,200</u>
Net Department Surplus (Deficit)	<u>(141,456)</u>	<u>(111,000)</u>	<u>(30,456)</u>	<u>(141,800)</u>	<u>(118,900)</u>	<u>(22,900)</u>

Town of Wolfville
Community Development Adm & Rec Centre
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Facility fees & cost recoveries		-	-			-
	-	-	-	-	-	-
EXPENSES						
Salary and wages	161,713	155,221	6,492	211,000	202,000	9,000
Employee Benefits	27,137	35,751	(8,614)	35,800	46,400	(10,600)
Meetings, Meals and Travel	542	150	392	700	200	500
Membership Dues & Fees	3,173	4,700	(1,527)	3,200	4,700	(1,500)
Telecommunications	1,574	1,944	(370)	2,000	2,600	(600)
Office Expense	1,017	1,125	(108)	1,400	1,500	(100)
Legal	559	-	559	600	-	600
Marketing and Communications	-	1,875	(1,875)	-	2,500	(2,500)
Utilities	3,905	3,175	730	6,800	6,000	800
Repairs and Maintenance	2,284	18,997	(16,713)	3,700	20,000	(16,300)
Operational Equip & Supplies	480	-	480	500	-	500
Program Expenditures	2,711	-	2,711	22,700	-	22,700
Contracted Services	-	-	-	-	-	-
	205,095	222,938	(17,843)	288,400	285,900	2,500
Net Department Surplus (Deficit)	(205,095)	(222,938)	17,843	(288,400)	(285,900)	(2,500)

Town of Wolfville
Recreation Programs
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Kings County Recreation Contrib		-	-	15,000	15,000	-
Program fees	31,101	15,000	16,101	35,300	20,000	15,300
Facility fees & cost recoveries	9,851	12,000	(2,149)	10,000	12,000	(2,000)
Employment grants	3,741	-	3,741	3,700	-	3,700
PNS conditional grants		-	-		-	-
Other conditional grants	27,034	1,500	25,534	28,000	1,500	26,500
Federal Grants					-	-
	<u>71,727</u>	<u>28,500</u>	<u>43,227</u>	<u>92,000</u>	<u>48,500</u>	<u>43,500</u>
EXPENSES						
Seasonal Wages	53,079	62,227	(9,148)	63,900	72,500	(8,600)
Employee Benefits Seasonal wag	4,633	6,766	(2,133)	5,800	8,000	(2,200)
Meetings, Meals and Travel	2,056	375	1,681	2,300	500	1,800
Advertising	211	1,500	(1,289)	300	2,000	(1,700)
Miscellaneous	89		89	100		100
Vehicle Fuel		-	-	-		-
Vehicle Repairs & Maintenance	265	-	265	300		300
Vehicle Insurance	84	-	84	100		100
Operational Equip & Supplies	1,041	2,250	(1,209)	1,600	3,000	(1,400)
Program Expenditures	40,980	12,203	28,777	42,200	15,500	26,700
Contracted Services	-	15,000	(15,000)	15,000	15,000	-
Grants to Organizations	10,000	25,000	(15,000)	10,000	25,000	(15,000)
	<u>112,438</u>	<u>125,321</u>	<u>(12,883)</u>	<u>141,600</u>	<u>141,500</u>	<u>100</u>
Net Department Surplus (Deficit)	<u>(40,711)</u>	<u>(96,821)</u>	<u>56,110</u>	<u>(49,600)</u>	<u>(93,000)</u>	<u>43,400</u>

Town of Wolfville
Tourism
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	Variance
REVENUES						
Tourist Bureau revenues		-	-			-
Employment grants		2,500	(2,500)		2,500	(2,500)
PNS conditional grants	7,500	-	7,500	7,500	-	7,500
Other conditional grants		10,000	(10,000)		10,000	(10,000)
	7,500	12,500	(5,000)	7,500	12,500	(5,000)
EXPENSES						
Salary and wages	4,569	3,500	1,069	4,600	3,500	1,100
Employee Benefits	1,282	700	582	1,300	700	600
Seasonal Wages	30,328	50,000	(19,672)	30,400	50,000	(19,600)
Employee Benefits Seasonal wag	2,318	6,000	(3,682)	2,500	6,000	(3,500)
Membership Dues & Fees	139	600	(461)	200	600	(400)
Telecommunications	1,117	1,503	(386)	1,600	2,000	(400)
Office Expense	170	747	(577)	200	1,000	(800)
Marketing and Communications	451	-	451	500	-	500
Utilities	1,953	1,550	403	2,400	2,000	400
Repairs and Maintenance - Buidling	1,700	1,500	200	1,700	1,500	200
Operational Equip & Supplies	3,795	6,800	(3,005)	3,800	6,800	(3,000)
Contracted Services	3,368	2,628	740	4,500	3,500	1,000
	51,190	75,528	(24,338)	53,700	77,600	(23,900)
Net Department Surplus (Deficit)	(43,690)	(63,028)	19,338	(46,200)	(65,100)	18,900

Town of Wolfville
Library
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
REVENUES						
Miscellaneous	252	-	252	300		300
Other conditional grants	5,000	5,000	-	5,000	5,000	-
Federal Grants		-				
	<u>5,252</u>	<u>5,000</u>	<u>252</u>	<u>5,300</u>	<u>5,000</u>	<u>300</u>
EXPENSES						
Salary and wages	3,315	6,693	(3,378)	4,800	8,700	(3,900)
Employee Benefits	585	1,305	(720)	900	1,800	(900)
Telecommunications	355	600	(245)	500	800	(300)
Office Expense	450	750	(300)	800	1,000	(200)
Utilities	3,009	5,250	(2,241)	6,000	7,000	(1,000)
Repairs and Maintenance	3,704	31,250	(27,546)	5,700	35,000	(29,300)
Operational Equip & Supplies	94	-	94	100	-	100
Contracted Services		-	-	-	-	-
Debenture interest	2,787	2,800	(13)	2,800	2,800	-
	<u>14,299</u>	<u>48,648</u>	<u>(34,349)</u>	<u>21,600</u>	<u>57,100</u>	<u>(35,500)</u>
Net Department Surplus (Deficit)	(9,047)	(43,648)	34,601	(16,300)	(52,100)	35,800
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	20,000	(20,000)
Net Surplus (Deficit)	<u>\$ (9,047)</u>	<u>\$ (43,648)</u>	<u>\$ 34,601</u>	<u>\$ (16,300)</u>	<u>\$ (32,100)</u>	<u>\$ 15,800</u>

Town of Wolfville
Museum & Historical Facilities
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 03/31/23	Budget 03/31/23	
<u>EXPENSES</u>						
Miscellaneous			-			-
Contracted Services		-	-	-	-	-
Grants to Organizations	10,000	10,000	-	10,000	10,000	-
	10,000	10,000	-	10,000	10,000	-
Net Department Surplus (Deficit)	(10,000)	(10,000)	-	(10,000)	(10,000)	-

Town of Wolfville
Partner Contributions
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual	Budget	VARIANCE	Forecast	Budget	Variance
	31-Dec-22	31-Dec-22		03/31/23	03/31/23	
EXPENSES						
Grant to WBDC	100,000	100,000	-	100,000	100,000	-
Regional Solid Waste	438,882	405,000	33,882	565,300	540,000	25,300
Transit services	171,596	144,000	27,596	222,400	189,000	33,400
Valley Community Fibre		-	-	2,000	2,000	-
Regional Development	-	22,500	(22,500)	15,000	30,000	(15,000)
Kings Region - cooperative Initiatives	156,510	82,500	74,010	51,300	110,000	(58,700)
Annapolis Valley Regional Libra	22,725	23,250	(525)	30,300	31,000	(700)
Education	541,908	539,244	2,664	722,600	719,000	3,600
Corrections	62,175	61,500	675	82,900	82,000	900
Regional Housing Authority		-	-	60,000	60,000	-
Assessment services	56,752	58,500	(1,748)	75,700	78,000	(2,300)
	<u>1,550,548</u>	<u>1,436,494</u>	<u>114,054</u>	<u>1,927,500</u>	<u>1,941,000</u>	<u>(13,500)</u>
Net Department Surplus (Deficit)	(1,550,548)	(1,436,494)	(114,054)	(1,927,500)	(1,941,000)	13,500
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>(80,000)</u>
Net Surplus (Deficit)	<u>\$ (1,550,548)</u>	<u>\$ (1,436,494)</u>	<u>\$ (114,054)</u>	<u>\$ (1,927,500)</u>	<u>\$ (1,861,000)</u>	<u>\$ (66,500)</u>

	Town of Wolfville					
	Actual YTD	Est. Cost to Complete	Forecast Final Cost	Budget Fiscal 22/23	Budget VARIANCE	
<u>Information Technology</u>						
nothing budgeted in 22/23	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
<u>Municipal Buildings</u>						
P Wks/Communityt Dev - refurb and reno	459,094	164,406	623,500	-	623,500	unbudgeted... council motion approved unplanned work @ \$623,500
P wks Facility/Yard Upgrades	-	-	-	100,000	(100,000)	
Salt Shed	246,679	30,321	277,000	350,000	(73,000)	complete. Some discussion one extra not approved at this date
Library - Facility Replacement	-	-	-	50,000	(50,000)	
	705,773	194,727	900,500	500,000	400,500	
<u>Protective Services</u>						
						Fire Chief has looked into purchase of SCBA equipment. Delivery would take us into next year. Funds will accumulate in Reserves until purchase finalized.
Fire Equipment Upgrades	-	-	-	160,000	(160,000)	
	-	-	-	160,000	(160,000)	
<u>Fleet/Equip Inventory</u>						
veh # 18 - 2019 Wacker Neuson Loader - attachment	-	-	-	12,000	(12,000)	deferred to help offset cost overage on veh#23
veh # 23 - PW 2016 F450 1 ton 4*4	-	162,600	162,600	140,000	22,600	awaiting delivery
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	45,032	-	45,032	55,000	(9,968)	
	64,616	162,600	227,216	397,000	(169,784)	
<u>Streets</u>						
Highland Ave. - Propect to Skyway	2,724,737	715,263	3,440,000	3,200,000	240,000	final lift of pavement will occur in Spring
Engineering - 2020/21 Street projects	56,117	-	56,117	55,000	1,117	
	2,780,854	715,263	3,496,117	3,255,000	241,117	
<u>Other Transportation</u>						
Active Transportation (multi Year)	11,883	-	11,883	-	11,883	part of grant application process
Decorative Street Lights	7,210	-	7,210	-	7,210	
Crosswalks - upgrades	44,369	24,231	68,600	40,000	28,600	Note \$26,102 is completion of \$40 K project from 2021/22
Wayfinding	-	-	-	50,000	(50,000)	not yet tendered
Flood Risk Mitigation (@ Waterfront) engineering	2,654	73,000	75,654	75,000	654	
	66,116	97,231	163,347	165,000	(13,536)	
<u>Sewer Operations</u>						
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	43,407	-	43,407	250,000	(206,593)	
<u>Community Services</u>						
						design drawings yet to be complete. Any construcion will occur next year
VIC Reno/Upgrade	8,050	-	8,050	600,000	(591,950)	
East End Gateway - events lawn	-	-	-	75,000	(75,000)	Will be next year at earliest.
East End Gateway - parking lot	626	-	626	-	626	preliminary layout design.
East End Gateway - trail/ s/w & St	-	-	-	-	-	
East End Gateway - Willow Reconfiguration	34,048	(34,048)	-	-	-	reallocating to operating fund as part of annual street maintenance
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)	possibly deferred to next year
Rotary Park - parking lot	16,060	-	16,060	-	16,060	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	-	goal to still get done this year
Compost Site - review location	-	-	-	30,000	(30,000)	defer to next year
	58,784	35,952	94,736	1,210,000	(1,115,264)	
GRAND TOTAL ALL PROJECTS	3,719,550	1,205,773	4,925,323	5,937,000	(1,023,560)	
<u>WATER UTILITY PROJECTS</u>						
Remote Meter System	34,840	-	34,840	35,000	(160)	
Transmission Line Replacement (University to Skyway)	1,998	-	1,998	360,000	(358,002)	deferred to next year
Distribution - Highland (note this is included in town budget. This becomes a year end allocation)	-	750,000	750,000	750,000	-	
Water Capacity Studies	11,138	39,000	50,138	-	50,138	Part of East End Secondary Plan info approved by Council
Well Replacement Parts	189,842	-	189,842	-	189,842	May change. Year end review to ensure all costs picked up
	237,818	789,000	1,026,818	1,145,000	(118,182)	

Wolfville Water Utility
All Divisions
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 31-Mar-23	Budget 31-Mar-23	Variance
REVENUES						
Metered Sales	536,854	541,575	(4,721)	717,200	725,000	(7,800)
Fire Protection Charge	297,017	297,000	17	396,000	396,000	-
Sprinkler Service	-	-	-	10,800	10,800	-
Miscellaneous	8,265	9,000	(735)	11,000	12,000	(1,000)
Interest on arrears	629	2,300	(1,671)	1,000	3,000	(2,000)
Job Cost billings	9,000	9,000	-	9,000	12,000	(3,000)
Investment Income	12,939	4,250	8,689	18,000	5,500	12,500
	<u>864,704</u>	<u>863,125</u>	<u>1,579</u>	<u>1,163,000</u>	<u>1,164,300</u>	<u>(1,300)</u>
EXPENSES						
Salary and wages	259,971	247,398	(12,573)	345,500	325,500	(20,000)
Employee Benefits	53,909	58,387	4,478	70,500	76,800	6,300
Meetings, Meals and Travel	129	1,050	921	600	1,400	800
Professional Development	530	3,750	3,220	2,600	5,000	2,400
Membership Dues & Fees	93	800	707	800	800	-
Advertising	-	150	150	-	200	200
Telecommunications	881	1,125	244	1,200	1,500	300
Office Expense	40,001	25,500	(14,501)	52,500	34,000	(18,500)
Legal	-	225	225	-	300	300
Insurance	17,010	15,000	(2,010)	17,000	15,000	(2,000)
Audit	-	-	-	6,500	6,000	(500)
Miscellaneous	467	-	(467)	700	-	(700)
Utilities	72,524	71,582	(942)	98,200	96,500	(1,700)
Repairs and Maintenance	91	2,550	2,459	1,400	3,400	2,000
Property Taxes	55,328	56,500	1,172	55,400	56,500	1,100
Vehicle Fuel	3,931	1,875	(2,056)	5,300	2,500	(2,800)
Vehicle Repairs & Maintenance	4,213	10,800	6,587	9,400	14,400	5,000
Vehicle Insurance	1,055	1,000	(55)	1,100	1,000	(100)
Operational Equip & Supplies	176,706	109,629	(67,077)	203,600	138,000	(65,600)
Equipment Maintenance	776	3,750	2,974	800	5,000	4,200
Contracted Services	53,585	81,025	27,440	45,900	89,000	43,100
Doubtful accounts allowance	-	-	-	1,000	1,000	-
	<u>741,200</u>	<u>692,096</u>	<u>(49,104)</u>	<u>920,000</u>	<u>873,800</u>	<u>(46,200)</u>
Net Operating Surplus (Deficit)	<u>123,504</u>	<u>171,029</u>	<u>(47,525)</u>	<u>243,000</u>	<u>290,500</u>	<u>(47,500)</u>
Non-Operating						
Principal Debenture Repayments	36,960		(36,960)	37,000	37,000	-
Debenture interest	22,245	18,000	(4,245)	26,500	27,000	500
Other debt charges	77	500	423	100	500	400
Transfer to Capital Fund	237,817	35,000	(202,817)	55,000	70,000	15,000
Depreciation	-	-	-	165,000	150,000	(15,000)
Dividend to Town	-	-	-	50,000	50,000	-
	<u>297,099</u>	<u>53,500</u>	<u>(243,599)</u>	<u>333,600</u>	<u>334,500</u>	<u>900</u>
Net Surplus (Deficit)	<u>\$ (173,595)</u>	<u>\$ 117,529</u>	<u>\$ (291,124)</u>	<u>\$ (90,600)</u>	<u>\$ (44,000)</u>	<u>\$ (46,600)</u>

Town of Wolfville
Power and Pumping
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 31-Mar-23	Budget 31-Mar-23	
<u>EXPENSES</u>						
Salary and wages	3,764	9,381	5,617	6,800	12,200	5,400
Employee Benefits	338	2,310	1,972	1,100	3,000	1,900
Meals and Travel	33		(33)	100	-	(100)
Utilities	64,393	63,372	(1,021)	86,000	85,000	(1,000)
Repairs and Maintenance	91	750	659	400	1,000	600
Operational Equip & Supplies	3,997	6,378	2,381	4,000	8,000	4,000
Equipment Maintenance	-	-	-	-	-	-
Contracted Services	14,533	16,000	1,467	-	16,000	16,000
	<u>87,149</u>	<u>98,191</u>	<u>11,042</u>	<u>98,400</u>	<u>125,200</u>	<u>26,800</u>
Net Department Surplus (Deficit)	<u>(87,149)</u>	<u>(98,191)</u>	<u>11,042</u>	<u>(98,400)</u>	<u>(125,200)</u>	<u>26,800</u>

Town of Wolfville
Treatment
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 31-Mar-23	Budget 31-Mar-23	Variance
EXPENSES						
Salary and wages	17,628	24,151	6,523	24,900	31,400	6,500
Employee Benefits	1,669	6,080	4,411	3,900	7,900	4,000
Utilities	4,909	4,878	(31)	7,400	6,500	(900)
Repairs and Maintenance	-	1,800	1,800	1,000	2,400	1,400
Operational Equip & Supplies	52,885	37,503	(15,382)	66,200	50,000	(16,200)
Contracted Services	18,660	14,775	(3,885)	21,300	18,000	(3,300)
	<u>95,751</u>	<u>89,187</u>	<u>(6,564)</u>	<u>124,700</u>	<u>116,200</u>	<u>(8,500)</u>
Net Department Surplus (Deficit)	<u>(95,751)</u>	<u>(89,187)</u>	<u>(6,564)</u>	<u>(124,700)</u>	<u>(116,200)</u>	<u>(8,500)</u>

Town of Wolfville
Transmission and Distribution
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		Variance
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 31-Mar-23	Budget 31-Mar-23	
<u>EXPENSES</u>						
Salary and wages	125,477	97,691	(27,786)	160,200	127,000	(33,200)
Employee Benefits	25,901	24,422	(1,479)	32,500	31,800	(700)
Meetings, Meals and Travel	96	750	654	300	1,000	700
Telecommunications	881	1,125	244	1,200	1,500	300
Utilities	3,222	3,332	110	4,800	5,000	200
Vehicle Fuel	3,931	1,875	(2,056)	5,300	2,500	(2,800)
Vehicle Repairs & Maintenance	4,213	10,800	6,587	9,400	14,400	5,000
Vehicle Insurance	1,055	1,000	(55)	1,100	1,000	(100)
Operational Equip & Supplies	119,824	65,748	(54,076)	133,400	80,000	(53,400)
Equipment Maintenance	776	3,750	2,974	800	5,000	4,200
Contracted Services	17,541	29,000	11,459	20,600	30,000	9,400
	<u>302,917</u>	<u>239,493</u>	<u>(63,424)</u>	<u>369,600</u>	<u>299,200</u>	<u>(70,400)</u>
Net Department Surplus (Deficit)	<u>(302,917)</u>	<u>(239,493)</u>	<u>(63,424)</u>	<u>(369,600)</u>	<u>(299,200)</u>	<u>(70,400)</u>

Town of Wolfville
Administration
For the Nine Months Ending December 31, 2022

	Financial Results To			Year End		
	Actual 31-Dec-22	Budget 31-Dec-22	VARIANCE	Forecast 31-Mar-23	Budget 31-Mar-23	Variance
REVENUES			-			-
	-	-	-	-	-	-
EXPENSES						
Salary and wages	113,102	116,175	3,073	153,600	154,900	1,300
Employee Benefits	26,001	25,575	(426)	33,000	34,100	1,100
Meetings, Meals and Travel	-	300	300	200	400	200
Professional Development	530	3,750	3,220	2,600	5,000	2,400
Membership Dues & Fees	93	800	707	800	800	-
Advertising	-	150	150	-	200	200
Office Expense	40,001	25,500	(14,501)	52,500	34,000	(18,500)
Legal	-	225	225		300	300
Insurance	17,010	15,000	(2,010)	17,000	15,000	(2,000)
Audit	-	-	-	6,500	6,000	(500)
Miscellaneous	467	-	(467)	700	-	(700)
Property Taxes	55,328	56,500	1,172	55,400	56,500	1,100
Contracted Services	2,851	21,250	18,399	4,000	25,000	21,000
Doubtful accounts allowance		-	-	1,000	1,000	-
	255,383	265,225	9,842	327,300	333,200	5,900
Net Department Surplus (Deficit)	(255,383)	(265,225)	9,842	(327,300)	(333,200)	5,900

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended December 31, 2022

	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Revenues	\$ 10,679,094	\$ 11,447,746	\$ (768,652)	\$ 12,207,200	\$ 11,991,500	\$ 215,700
Expenditures (Operating/capital & reserves)	8,983,394	9,152,136	(168,742)	12,308,600	11,991,500	317,100
Net Surplus (Deficit)	\$ 1,695,700	\$ 2,295,610	\$ (599,910)	\$ (101,400)	\$ -	\$ (101,400)

Significant Variance Explanation (*over \$15,000 by Division*)

Focused on year end Forecast Variances

General Government

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Commercial property taxes						-
Noted in June 30th and Sept 30th reporting, budget did not properly reflect exemption given to Rotary Field lands used by Town by Parks & Rec. Also prior to August final tax bills one commercial account had an assessment decrease of \$526,600 which equates to approx \$18,000 less revenue.	1,317,434	1,346,400	(28,966)	1,317,400	1,346,400	(29,000)
Deed transfer tax revenue						-
This revenue has varied from budget throughout the year. After two months it was \$96,000 more than budget expectations to May 31st, getting to \$114,900 more than budget by August 30th, dropping to less than \$100,000 more than budget by December 31st. Year End forecast reflects the downward trend to continue through the	421,484	324,513	96,971	465,000	400,000	65,000
Interest on investments						-
times this year, corresponding to each increase in rates by the Bank of Canada. 3 of those increase been since August. It is now expected the Town should end the year some \$60,000 more than budget.	50,768	18,747	32,021	85,000	25,000	60,000
Interest in o/s taxes						-
Forecast to end year \$21,000 more than budget. This is largely related to six properties (one owner) owing > \$600,000 with interest added each month.	74,892	54,000	20,892	93,300	72,000	21,300
Provincial, Federal & Other Grants						
FCM grant for PACE/Switch Program. Offsets cost of Program. Neither rev nor cost were in budget estimates.	24,902	-	24,902	55,000	-	55,000
Salary & Benefits						
New part time staff position not hired until August, where budget allowed for position over full 12 months. Note the new 0.50 FTE salary budget was noted under Town Hall Common Service Dept, whereas the actual pay is being posted to Finance as the position reports through Finance Dept. Budget for employee benefits higher than actual costs thru the year.	633,090	655,513	(22,423)	831,600	852,500	(20,900)
Stipends & Honorariums						
resulting in budget amount being understated. Error stemmed back to 2021/22. A portion of Sept 30th variance will be reversed once March 31/22 payables accrual is reversed.	148,431	133,964	14,467	191,300	174,300	17,000
Grants to Organization						
installment (\$50,000) to Devour and AVCC tourism grant. Devour's grant is linked to completion of reno including deck on the north side of building. The AVCC did not request the tourism grant this year which was in the budget at \$4,000. Also, In January Council approved Acadia Pool support at \$50,000 (not the budget allowance	11,000	172,000	(161,000)	101,000	177,000	(76,000)
Election						
Unexpected Special Election was held to fill vacant Council seat.	14,403	-	14,403	15,500	-	15,500

Protective Services

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Salary and benefits largely related to lower wage/benefit costs for temporary position at Fire Hall after former employee took a position outside Wolfville organization. This accounts for \$16,000	207,059	226,036	(18,977)	275,700	295,700	(20,000)
Operational equipment & supplies Majority of savings currently in Fire Dept area of spending. This account provides allowance to replace supplies and equipment that is not always needed in any given year. Timing also an issue, and staff expect dollars to be incurred for bunker gear and other equipment as	35,099	47,672	(12,573)	49,500	65,900	(16,400)
Contracted services As reported with June& Sept 30th results, costs for RCMP will be under budget for the year with savings of approx \$15,000 per quarter. Budget allowed for 15% increase from 2021/22 level with actual coming in closer to 13%.	1,608,748	1,657,004	(48,256)	2,142,000	2,206,700	(64,700)

Public Works

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Salary and wages Forecast estimates show net savings of \$19,700. This is a combination of a number of factors. Two crew positions have effectively been vacant for the year and are forecast to remain that way thru the fiscal year. This relates to the Lead Hand position which became vacant when staff moved to Water Utility to fill a vacancy due to a retirement. A second position has been vacant as a member of staff has been off work due to injury suffered last winter. This equates to over \$106,000 of budgeted dollars, the majority of which(approx.(\$84,000) would show up under Roads and Streets. Offsetting this is a new Manager position in P Wks which was not included in	513,291	544,257	(30,966)	697,800	717,500	(19,700)
Operational equipment and supplies radios not yet incurred, i.e. variance could be larger. Actual includes \$7,500 for storage container not in budget, \$7,800 jersey barriers related to temp office trailer (needs to be reallocated to capital project costs), \$5,500 more gravel purchased than budgeted, small supply purchases (less than \$1,000 each) \$22,000 more	140,314	53,731	86,583	196,800	149,900	46,900

Environmental - Sanitary Sewer

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Sewer charges was identified and corrected, but early analysis shows this may have resulted in approximately half the variance. This was across hundreds of accounts. All 4 quarterly billings were, or forecast to be, less than budget.	434,249	455,083	(20,834)	580,300	608,400	(28,100)
Salary and benefits A portion of savings relates to new third utility staff position not being hired until end of May (2 months savings compared Utility related to a number of water line breaks, and issues at both wells requiring reinstallation of pumping equipment. The savings to the Town Operating Fund are at the expense of budget overages in Water Utility.	62,010	126,239	(64,229)	90,400	160,500	(70,100)

Planning

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
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. In last 5 years this revenue stream has been as high as	37,322	18,503	18,819	40,300	23,500	16,800
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	332,825	305,900	26,925	433,500	397,600	35,900

Community Service Division (Parks/Rec/Tourism)

Account/Explanation	Actual 31-Dec-22	Budget 31-Dec-22	Variance over/(under) budget	Forecast to 31-Mar-23	Budget 31-Mar-23	Variance
Sale of Services & Other Revenues						
Approximately \$7,200 of variance now relates to Enironmental Camp rev. Showing revenue of \$12,200 actual vs budget of \$5,000. Approx. \$4,700 relates to programming for adults where no budget dollars were set up. A further \$2,200 relates to revenues from compost site. Another \$8,900 relates to facility fees and cost	46,117	27,000	19,117	65,500	47,000	18,500
Provincial, Federal & other grants						
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 recived in April. Several other smaller unbudgeted grants were obtained by the Dept to the betterment of programming for the community.	53,408	38,000	15,408	58,600	38,000	20,600
Salary & wages & Benefits						
The savings in this variance are spread thru a number of departments, while one Dept is over budget. Parks shows a forecast result ending year \$22,600 over budget. Note year end forecast includes an estimated accrual pending completion of CA negotiations. \$10,700 savings are in Rec Programming costs and another \$21,000 savings show in Tourist Bureau costs. Library shows savings,	731,502	766,292	(34,790)	873,000	887,100	(14,100)
Building Repairs & maintenance						
\$29,000 of savings relates to the Library where planned exterior painting has not occurred. Further savings relate to the Rec Centre at Rotary Park.	7,844	51,747	(43,903)	11,300	56,500	(45,200)
Vehicle Repairs & maintenance						
cost overruns are in the Parks Dept. Unit #26 has required \$6,500 of maintenance to date, with a further \$1,300 needed to bring one of the mini Suzuki trucks back to road worthy. Budget allowance likely too low as this area of	27,751	9,240	18,511	30,300	12,000	18,300
Operational equipment & supplies						
Parks Dept forecast to end year \$40,800 over budget. Two sets of swing sets were replaced for safety reasons, one in Willow Park and the other in Quiet Park. This accounts for \$36,000 of variance. These will be reviewed at year	137,783	103,750	34,033	139,100	106,500	32,600
Program expenditures						
\$22,000 of the forecast overage is in Festival & Events where planned events \$11,000 over budget with a further \$12,900 for unbudgeted Welcome to Wolfville event in September (not including wages). A further \$26,000 is in Rec Programming where the Memory Cafe costs are recorded. Town budget did not reflect revenues or costs for this program as it is funded from external sources. Refer to note above in revenues. Effective impact on bottom line is nil. Year end forecast also includes \$22,000	123,691	68,203	55,488	148,900	77,500	71,400
Contracted services						
Largest savings is in Parks Dept where \$30,000 to refurbish the Boxcar @ the Library has not yet been undertaken. Budget to repair gazebo at Waterfront Park was \$6,000 and that work has been undertaken by Parks staff. Approximately \$18,000 relates to amounts not budgeted. One new service used is for water testing for the ponds at Reservior Park and is an item that should be included in future budgets (\$2,600 so far). Approx. \$4,500 was spent at Willow Park to enhance the concrete surface and install bike racks. Another \$10,200 was spent on concrete work throughout TOWN to set up concrete	49,612	106,878	(57,266)	69,000	113,000	(44,000)

REQUEST FOR DECISION 003-2023

Title: Transfer from Operating Reserves

Date: 2023-02-07

Department: Finance



SUMMARY

Unbudgeted Transfer from Operating Reserves

As part of its annual financial reporting process, the Audit Committee and Committee of the Whole receive an Information Report dealing with 3rd Quarter Financial Update. The update includes year end forecast results, which on occasion might call for Council to make decisions before year end arrives on March 31st. What those decisions might be are dependent on the circumstances of the year in question. Typically, no decision has been required in past years as the Town has been in a likely surplus position.

For this fiscal year, 2022/23 ending on March 31st, staff are forecasting a deficit of \$101,400. The precise dollar amount is not as important as the relative size of the forecast shortfall and the reasons for the result. Please refer to Information Report 004-2023 for the financial information outlining the December 31st financial results and the year end estimates yielding the forecast deficit.

This year, the staff recommendation is for a transfer from Operating Reserves to offset unbudgeted costs incurred in this fiscal year. Each of the items adding to Town expenditures are the type that can be considered for funding from reserves and fit with Town's Reserve Policy 140-006 (Section 5.0 and 5.1)

The Audit Committee reviewed and discussed the recommendation (see Info Report 004-203) and approved a motion to forward the use of reserves to Council.

DRAFT MOTION:

THAT COMMITTEE OF THE WHOLE FORWARD THE FOLLOWING MOTION TO COUNCIL: THAT COUNCIL APPROVE AN ADDITIONAL TRANSFER FROM OPERATING RESERVES OF \$130,000 TO OPERATING FUND COVERING BUDGET SHORTFALL RELATED TO CAPITAL PROJECT OVERAGES, SPECIAL ELECTION COSTS, AND EARLY COSTS FOR THE PARKS MASTER PLANNING PROJECT.

REQUEST FOR DECISION 003-2023

Title: Transfer from Operating Reserves

Date: 2023-02-07

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

- Financial Reporting and Accounting Manual – NS Department of Municipal Affairs S 3(1)(a)(iv)B.
- Town Reserve Policy 140-006

3) STAFF RECOMMENDATION

Staff recommend Council approve the motion to transfer an additional \$130,000 from Operating Reserves Fund, for purposes previously unbudgeted or approved, to the Towns Operating Fund to cover costs not included in the 2022/23 approved budget.

REFERENCES AND ATTACHMENTS

1. Information Report (IR) 004-2023 - 3rd Quarter Financial Update & Year End Forecast (including attachments)

4) DISCUSSION

The 2022/23 approved budget included a transfer from Operating Reserves in the amount of \$437,000 (page 71 of Wolfville Operations Plan 2022-2026). The specific purposes related to that amount were:

Use of Reserves				
	Offset portion of RCMP Increase			120,000
	Offset Devour Grant - 2nd instalment			50,000
	Offset Acadi Pool Grant			72,000
	Offset portion of Street maintenance			65,000
	Offset cost to refurbish boxcar			30,000
	Offset portion of Library Repairs			20,000
	Offset added inter Municipal projects			80,000
				437,000

In addition to the total above, the approved budget had referenced the use of COVID Safe Restart Reserve (Transit) balance to the extent there were dollars left coming out of fiscal 2021/22 (page 112 of Operations Plan). Ultimately the March 31, 2022 year end balance was \$30,400 to be carried forward and used in 2022/23.

As noted in IR 004-2023 discussed at Audit Committee, not all items listed above occurred or in some cases the full amount incurred does not warrant full use of the noted Reserve amount. These include

REQUEST FOR DECISION 003-2023

Title: Transfer from Operating Reserves
Date: 2023-02-07
Department: Finance



RCMP cost increase requiring \$58,600 reserve funds (rather than budget of \$120,000), Acadia Pool Grant approved at \$50,000 (versus budget of \$72,000), Boxcar Refurbishment not done (budget was \$30,000) and Library repair allowance of \$20,000 not required.

During the fiscal year Council approved additional use of reserves for Maple Avenue resurfacing (to a maximum of \$80,000). Refer to RFD 050-2022 and Council motion from September. The actual amount needed for this addition to the street maintenance was \$66,100.

The additional transfer of \$130,000 beyond the items listed in IR 004-2023 will cover cost overruns and allow the Town to realize at least a break even result for the year end if not a small surplus.

5) FINANCIAL IMPLICATIONS

The 2022/23 Budget included a transfer of \$437,000 from operating Reserves. Based on forecast results, only \$308,300 is required for approved amounts to date. The difference is \$128,700.

Effectively, if the motion is approved, the same dollar amount will come from Reserves. It is the purpose of those funds which is different from original budget.

The Operating Reserve Fund will have the same balance at the end of the March 31, 2023 year end as it would have IF the original use of funds was required. Accountability and transparency are enhanced by virtue of recognizing the change in purpose.

6) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Nothing added here for this report.

7) COMMUNICATION REQUIREMENTS

Nothing added here.

8) ALTERNATIVES

Council could decide to not approve the \$130,000 recommended transfer. Assuming the year end forecast is accurate the result would be a deficit for the Town at year end. Deficit results for municipalities are to be brought into the next year's budget (in this case 2023/24) as an expense. This would add to the draft budget shortfall. It is likely the option would be to use Operating Reserves to offset the item in that budget, ultimately leaving the Town in the same equity position as it will be if the motion in this report is approved. It is only the timing that would be different. The recommended approach demonstrates effective use of Reserves in a timely manner. The practical issue also exists in that the final year end position won't be known until sometime in late May or early June (when financial statements are prepared).

REQUEST FOR DECISION 004-2023

Title: Debt Guarantee – VWRM

Date: 2023-02-07

Department: Finance



SUMMARY

Debt Guarantee – Valley Waste Resource Management

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

The request before Council with this report relates to the current year 2022/23 Capital program for completed projects that VWRM intends to bring to the 2023 Spring Debenture issue for funding.

The next step in the process is for each of the Inter-Municipal Agreement Service Partners to guarantee their proportionate share of the debt. The documents before Council with this report represent that guarantee for Wolfville

DRAFT MOTION:

That Council guarantees a share of the Valley Waste Resource Management Authority's TBR Capital FY 2022-23 (in the amount of \$174,000), with Wolfville's share being 8.85% or \$15,399 as per attached partner guarantee resolution form.

REQUEST FOR DECISION 004-2023

Title: Debt Guarantee – VWRM

Date: 2023-02-07

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act - Sections 60 & 88
- VWRM Intermunicipal Service Agreement (IMSA)

3) STAFF RECOMMENDATION

That Council approve the loan guarantee requested by VWRM to address their 2022/23 capital program requirements.

4) REFERENCES AND ATTACHMENTS

- Standard loan guarantee resolution provided by VWRM (attached)
- VWRM TBR Capital Projects – Schedule B (attached)

5) DISCUSSION

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

6) FINANCIAL IMPLICATIONS

There is no immediate budget impact to the Town as the VWRM capital program was already considered as part of the approval of for the VWRM 2022/23 Budget. The long term debt contemplated will require increased Town contributions in future years, once the debenture is in place and repayments become part of the annual VWRM budget

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None provided at this time.

8) COMMUNICATION REQUIREMENTS

Once approved the guarantee will be signed, and the Town will advise VWRM staff of Councils decision and forward duly signed copies of the guarantee documents

9) ALTERNATIVES

REQUEST FOR DECISION 004-2023

Title: Debt Guarantee – VWRM

Date: 2023-02-07

Department: Finance



In theory, Council could not provide the guarantee. This option would require VWRM to seek a different mechanism to fund it's 2022/23 completed capital projects. Since Council has already approved their budget, not providing the guarantee would be an impractical option. The approval process is an annual housekeeping matter to finalize details around VWRM Board and Town Council decisions made earlier in the year.

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

Guarantee Share Amount: \$ _____ Purpose: _____

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

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

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

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

BE IT THEREFORE RESOLVED

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

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

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

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the ____ day of _____, 2022.

GIVEN under the hands of the Clerk and under the seal of the Municipality this ____ day of _____, 2022.

Clerk

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
Debenture, Spring 2023

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

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

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

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

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

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the Municipal Government Act, and subject to the approval of the Minister of Municipal Affairs and Housing, the Authority borrow a sum or sums not to exceed One Hundred and Seventy Four Thousand Dollars (\$ 174,000) for the purpose set out above;

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

THAT pursuant to Section 92 of the Municipal Government Act, the issue of debentures be postponed and that a sum or sums not to exceed One Hundred and Seventy Four Thousand Dollars (\$ 174,000) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

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

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

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

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Valley Region Solid Waste-Resource Management Authority held on the 18 day of January, 2023.

GIVEN under the hands of the Chair and the Secretary and under the seal of the Authority this 18 day of January, 2023.

Chair

Secretary

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
Debenture, Spring 2023

**SCHEDULE "B"
CAPITAL PROJECTS**

		<u>Estimates \$</u>
Heading: Capital		
Item	4X4 Pick-up Truck and Plow	55,000
Item	WMC - Automated Scale House Window	19,000
Item	Utility Trailer	15,000
Item	Scale Software	85,000
Heading Sub Total:		174,000
Heading:		
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TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		174,000

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
Debenture, Spring 2023

SCHEDULE "A"

MUNICIPAL GUARANTEES

MUNICIPAL PARTNER	GUARANTEE PERCENTAGE	GUARANTEE AMOUNT
Municipality of the County of Kings	73.92%	128,621
Town of Kentville	10.23%	17,800
Town of Wolfville	8.85%	15,399
Town of Berwick	3.43%	5,968
Town of Middleton	2.49%	4,333
Town of Annapolis Royal	1.08%	1,879
Total Capital Requirements for Borrowing Resolution	100%	174,000

COMMITTEE UPDATE

Title: Kings Point to Point Transit (KPPT)

Date: February 7, 2023

Department: Committee of the Whole



UPDATE:

The last meeting of KPPT was held in person on January 18, 2023, in Kentville. The next meeting is scheduled for February 15, 2023.

The committee introduced themselves and the financial report was circulated reviewed and discussed.

The inclement weather procedure was updated to include the 2 hr delay following the directions of Annapolis Valley Centre for Education (AVRCE) which KPPT follows as their model. Vehicles will be operational for Health Care reasons. This can affect up to 60 clients a day, they generally know this procedure but following the 2-hr delay from AVRCE is problematic for the business, and is there an alternate solution?

Federal and Provincial Grants were announced on Monday January 22/23 to assist KPPT in obtaining 2 new vehicles through ATAP (accessible transportation assistance program) The grants will cover 80% and KPPT will cover the rest.

The Chair reported that KPPT was mentioned briefly in the Valley Wire, and it was nice to be acknowledged. Another board member should be considered and emails with duties will be sent out.

Respectively submitted by:

Councillor Jennifer Ingham

COMMITTEE UPDATE

Title: WBDC

Date: January 2023

Department: Committee of the Whole



WBDC Meeting – Jan 2023 held in person and virtually at WBDC office.

Treasurer Corey Cadeau was elected/appointed. Congratulations!

Social Media

- Santa Shop Campaign netted over 800 new followers
- New Giveaways - Date night (babysitting) - weekend away (Old O)
- Social media strategy for WIW - agency, more editors, contributors, photographer Admin

Grant Funding

- ACOA funding \$35 received
- Summer Student \$5k received
- Winter Greenery admin - one late payer
- Proposing 'approved suppliers' for the summer greenery program?
- Get 2 Zero - Workshops January/February board companies to volunteer?
- Completed application for summer student (Business/Marketing/Social Media) Funding
- Community Services Recovery Fund - for WBDC - up to 100%
- NS Tourism Community - not successful
- CDAP still available - Researching co-pay/partner options for CDAP recipients Member Relations

Working on:

- Social Media content creator meetings Town of Wolfville Agreement – discussion on how to share Town information.
- Member Survey - Tami/Lindsay and Jodi are working together to get as many responses as possible
- Strategic Plan to be completed for the 30th of January 2023 Standing Committees required for 2023.
- Planning Committee - to create a strategic plan, operational plan and calendar for January 2023
- Marketing - (Kate Matheson/Kelly van Niekerk) Web/Social Media management
- Education - Workshops 'Lunch and Learn', How to: Social Media, Photography, Google Ad's, Smart Cities, Tourism, ecommerce, Recruitment/training, inviting guest speakers on relevant topics.
- Funding and Development - Business development opportunities
- Tourism Product Development - Combine accommodation and events.

Respectfully Submitted,

Jodi

COMMITTEE UPDATE

Title: IMSA January Meeting

Date: February COW

Department: Committee of the Whole



UPDATE

The Inter-Municipal Board met on January 18th, 2023. Business included:

A. Kings Transit Business:

- a. Phase 1 of the Canada Infrastructure Program Green Infrastructure Fund – Public Transit has been approved for signatures. Phase 1 is for consulting studies toward the go-forward plan for the transit system. Funds include a Federal/Provincial portion up to \$183,325 and a balance municipally funded up to \$66,675. The municipal portion can be funded through the capital reserve funded by the four core members.
- b. Work is ongoing on the four older buses with 2 currently in service and a third close to completion. Operational issues with the older fleet is ongoing and the plan is to maintain the fleet until Phases 1 and 2 of the ICIP program is complete in the next 24 months.
- c. While ridership is up from this time last year it is still under the pre-covid numbers. As well about 10+ % of riders (187), mostly from the Cornwallis community are free one-year passes to recent refugees settled by the *YReach* Program. Cost of fuel and still low ridership, along with older less efficient buses is making this service costly on a per person basis, highlighting the importance of the ICIP initiative.
- d. KTA is currently recruiting bus operators but this is proving challenging in the current employment market.

B. Valley Waste Business:

- a. Heather MacKay being reappointed as the Citizen Representative to the Investment Committee for a one-year period consistent with the Investment Policy dated October 17, 2012
- b. A temporary borrowing resolution for VWMA was approved in the amount of \$174,000.
- c. New construction and demolition waste regulations will have implications for the authority – primarily as first-generation landfills will no longer be able to accept pressure treated or creosoted wood. Budget adjustments have been made to accommodate potential impacts including capital for water monitoring at both the East and Western VWM sites and for a wood shredder.
- d. RFP's are being prepared to acquire necessary components to upgrade the compaction systems at both sites.
- e. Contract extension for Fundy Compost is underway.

C. IMSA General

- a. A motion was approved to proceed with recruitment of a shared Director of Finance for the IMSA (KTA and VWMA).

Respectfully Submitted,
Mayor Donovan

COMMITTEE UPDATE

Title: Recreation Facility Feasibility Study Task Force

Date: January 12, 2023

Department: February Committee of the Whole



UPDATE

The Task Force met on January 12th, 2023, to discuss next steps.

1. Staff provided some suggestions on next steps that will include additional work on a number of key items including siting, operating costing.
2. Members were asked to provide responses to questions posed by the staff who will manage communications. It is hoped that within a few weeks we will release additional information on the progress of the study to the public.
3. There was discussion on the next phase of the public engagement plan with input given as part of the next steps.

Respectfully Submitted,
Mayor Donovan

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)

Date: February 7, 2023

Department: CAO



UPDATE

The Kings REMO Regional Emergency Management Advisory Committee met on Monday, January 16, 2023.

Key issues of discussion included:

- **Appointment of Chair/Deputy Chair**

Deputy Mayor Cate Savage, Town of Kentville appointed as Chair

Councillor Jodi MacKay, Town of Wolfville appointed as Deputy Chair

- **Presentation: Canadian Red Cross – Emergency Shelters**

A trigger to activate the ESS program would be when an emergency involves 10 apartment units or homes or 25 people have been evacuated that do not have the means to look after themselves.

Emergency Social Services:

- Emergency Food
- Emergency Clothing
- Emergency Lodging (Congregate & Commercial)
- Family Reunification
- Reception and Information
- Personal Services

- **Kings REMO 2023/24 Annual Workplan**

1. Regional Emergency Management Organization
2. Legislation and Policies & Procedures
3. Public Health (COVID-19, Influenza-RSV)
4. Emergency Management Plans / Operational Guidelines
5. Emergency Coordination Centre (ECC)
6. Regional MOUs / Agreements
7. Training and Exercise Programs
8. Public Awareness and Education Programs
9. EM Support Planning – Regional Events

MOTION: IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE KINGS REMO 2023/24 ANNUAL WORKPLAN

- **Kings REMO Agreements-MOUs**

Emergency Management Mutual Aid Agreements have been approved for the following:

- Kings – Annapolis County 2022-05-19
- Kings – West Hants 2022-12-13

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)

Date: February 7, 2023

Department: CAO



- Kings – Lunenburg County 2023-01-10

- **Public Health Update (COVID-19, Influenza-RSV, mpox)**

World Health Organization (WHO), Director General, 2023-01-04

- Now into the fourth year of the pandemic, the world is in a much better place than it was several years ago, due to clinical care management, vaccines and treatments. For most of last year, COVID-19 was on the decline
- Every week, approximately 10,000 people die of COVID-19, that we are aware of. The true toll is likely much higher
- Outside of China, one of the Omicron sub variants originally detected in October 2022 is XBB.1.5, a recombinant of two BA.2 sub-lineages. It is on the increase in the US and Europe and has now been identified in more than 25 countries

Health Canada:

- The “situation in Canada is murky, given delays in data collection from across the provinces over the holidays
- At this time, it is too early to tell if the XBB.1.5 variant is growing in Canada. PHAC is aware of 21 detections of XBB.1.5 in Canada – though the full tally, based on latest-available provincial and regional surveillance, appears slightly higher
- Expect that XBB.1.15 will eventually outcompete the currently predominant BA.5 lineages in Canada
- As of January 5, 2023, Temporary negative COVID-19 test requirement for travellers arriving from China, Hong Kong or Macao

NS Health & Wellness:

- 1,038 cases reported averaging out to 148 cases per day
- 0 new deaths with 7 deaths reported from previous reporting periods, totalling 701 deaths
- Test kits remain available at Libraries, MLA Offices and through the Public Health Mobile Unit (PHMU) testing sites – residents are encouraged to have a box of rapid tests on hand in cases symptoms develop

Mpox Update

The downward trend in the global Monkeypox outbreak is continuing

More than 71,000 cases of Monkeypox have been reported to WHO, as of October 12, 2022

1,411 cases reported in Canada as of October 12, 2022

NS Pre-Exposure Monkeypox Vaccine Clinic:

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)
Date: February 7, 2023
Department: CAO



- **2022 Hurricane Season**

The 2022 Atlantic Hurricane Season is forecast was 'Average' and the number of forecast storms as of November 30, 2022 were:

- 14 named storms
- 8 Hurricanes
- 2 Major Hurricanes

- **Amateur Radio Group Equipment Installation: 181 Coldbrook Village Park Drive**

- Contractors have installed 5 masts on the roof and run 6 lengths of coaxial cable between the communications room and the masts
- 3 Antennas installed on the masts:
 - VHF – local fire departments and other services
 - VHF/UHF – Amateur communications
 - Wire HF – Long-range Amateur communications
- TMR2 radio available
- Communications room has reach Initial Operating Capability (IOC)

- **Kings REMO Comfort Centres (www.kingsremo.ca/comfort.aspx)**

Grafton Community Hall, 5350 Brooklyn Street, has signed the Kings REMO Comfort Centre Memorandum of Understanding and been added to the list of Kings County Comfort Centres, now totaling 25 facilities across Kings County.

The Wolfville Lions Club have been approved for the installation of a generator through the [Provincial Comfort Centre Generator Program](#)

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)
Date: February 7, 2023
Department: CAO



- **Kings REMO Community Outreach**

2022 Kings REMO Outreach sessions (8):

- 2022-01-06 Kentville Town Council (Virtual)
- 2022-02-22/24 Kentville Family Resource Centre
- 2022-09-27 Town of Wolfville Council Meeting
- 2022-09-28 New Minas Fire Department
- 2022-10-22 East Dalhousie Community Centre
- 2022-10-24 Wolfville Fire Dept & Family
- 2022-11-03 Wolfville Lions Club

2023 Planned Outreach sessions:

- 2023-01-09 Waterville Fire Department & Community
- 2023-01-31 Kings County Kids Action Program
- 2023-02-09 Wolfville Newcomer's Club
- 2023-04-tbc Greenwich Fire Department
- 2023-tbc Town of Berwick Council & Staff

- **Kings REMO Social Media Accounts**

While not all residents of Kings County are connected to the Internet or Social Media, Kings REMO REMC is making use of Social Media to reach out to the community in support of increasing Emergency Preparedness Awareness.

- Kings REMO Facebook <https://www.facebook.com/REMOKingsCounty>
- Kings REMO Twitter https://twitter.com/REMO_KingsCty
- Kings REMO Instagram [remo_kingscounty](https://www.instagram.com/remo_kingscounty)

- **Vulnerable Persons Registry (VPR)**

Kings REMO REMC conducted a number of CBC interviews in regard to the Kings County VPR and the program has grown in recognition not only in Kings County but across the province.

Kings REMO REMC presenting background information on the VPR program to each municipal accessibility advisory committee

- **Kings REMO Training & Exercises**

2023-11-24 Winter Storm/ Power Outage / Emergency Shelter-ECC Activation TTX After Action Report (AAR):

Overall Exercise Objective: Through a discussion-based exercise, practice the coordination and communication activities in a Winter Storm-Power Outage and Emergency Shelter Response Scenario impacting Kings County

18 participants representing Municipal Staff and Kings REMO Agency Representatives

What went well:

Exercise Planning – Well organized, planned and executed with good resources provided

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)
Date: February 7, 2023
Department: CAO



Participant's Knowledge – Knowledge of all parties/organizations activated in the event of an emergency provided a good learning environment

Areas for Improvement:

Group Discussion – More allotted time for group discussion

Public Communications – What specific resources are available to the public (i.e., 211, 511, 811, 911, NS Power etc)

ECC Staffing – expand municipal ECC operations to include Logistics Section

MOTION: IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE NOVEMBER 24, 2022 HURRICANE PREPAREDNESS EXERCISE AFTER ACTION REVIEW

2023 Training Forecast for Western Region (Region 3):

- Jan 17: BEM – West Hants
- Jan 24: BEM - Yarmouth
- Feb 7/8: ICS 200 – Annapolis
- **Mar 17/18/19** **ICS 300 – Kings (weekend course)**
- Mar 21-23: ICS 300 - Lunenburg
- Apr 11: ECC – Clare
- Apr 26: PIO – Lunenburg
- **May 17:** **BEM - Kings**
- Jun 13-14: ICS 200 - Shelburne
- **Sep 12-14:** **ICS 300 - Kings**
- Oct 11-13: Wx Interpretation – West Hants
- **Nov 8-9:** **ECC - Kings**

Exercises:

- 2023-04NS EMO Exercise Nova Alpha (Discussion-based)
Kings REMO REMC participation
 - 2023-04-20 Flood/Evacuation Functional Exercise
 - 2023-07-20 Hurricane/Power Outage Tabletop Exercise
 - 2023-11-16 Winter Storm/Power Outage/Shelter Tabletop Exercise
- **Kings REMO Brochures**
The following Emergency Preparedness brochures are available to the public:
 - Emergency Preparedness Checklists
 - Know the Risks -- Make a Plan -- Get a Kit
 - Vulnerable Persons Registry (VPR)

COMMITTEE UPDATE

Title: Regional EM Advisory Committee (REMAC)
Date: February 7, 2023
Department: CAO



- **Kings REMO Websites Library**

In addition to the [NS First Responder's Hub](#), Kings REMO has developed and distributed an alphabetical listing of Emergency Preparedness resources. The Websites Library is posted to the Kings REMO Resources Website as "[Websites Library – Kings REMO, 2022-12](#)" and also uploaded to the WebEOC Kings REMO File Library.

Next Meeting: Monday, April 17, 2023

REQUEST FOR AGENDA ITEM

Title:

Submitted by:

Submitted on:



The Request for Agenda Item form is to be used by the Mayor and Councillor's to request an item to be added to the Committee of the Whole agenda for consideration. All Request for Agenda Item forms should be submitted at least **10 BUSINESS DAYS** prior to the scheduled Committee of the Whole meeting to the Chief Administrative Officer. Exceptions may be made for extraordinary circumstances.

Date of Committee of the Whole requested:

Recommendation(s) and/or Motion

(provide the recommendation(s) and/or motion that you would like Committee of the Whole to forward to Council for consideration)

Summary

(provide a Brief description of item/background for this request)

Expected Outcome:

In Camera Discussion

For information/discussion purposes only

Recommend an action to the CAO

Promote clarification/renewal or production of a policy or procedure

Recommend a motion for approval by Council