



Town Council Meeting

July 18, 2023

6:30 p.m.

Council Chambers, Town Hall

359 Main Street

Agenda

Call to Order

1. Approval of Agenda

2. Approval of Minutes

- a. Public Hearing Meeting, June 12, 2023
- b. Public Hearing Meeting, June 20, 2023
- c. Town Council Meeting, June 20, 2023
- d. Special Town Council Meeting, July 4, 2023

3. Comments from the Mayor

4. Public Input / Question Period

PLEASE NOTE:

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



5. Motions/Recommendations from Committee of the Whole, July 4, 2023:

- a. RFD 034-2023: Nuisance Party Bylaw
- b. RFD 010-2023: Committees of Council Policy
- c. RFD 032-2023: Council Policy Review Task Force
- d. RFD 033-2023: Community Video Camera Pilot Extension

6. New Business

- a. RFD 025-2023: DA Amendment PID 55274591, 215-223 Gaspereau Avenue
- b. RFD 037-2023: March 31 Financial Statements
- c. RFD 027-2023: Salary Review
- d. RFD 038-2023: Fire Truck Pumper Tanker Purchase (Report to Follow)
- e. RFD 040-2023: Housing Accelerator Fund Application (Report to Follow)
- f. IR 014-2023: Info Report Quarterly (Q2) Attendance Report for Council

7. Adjournment to In-Camera under the Municipal Government Act Section 22(2)(e):

- a. Contract Negotiations

8. Adjournment of In-Camera

9. Regular Meeting Reconvenes

10. Motion from In-Camera Meeting

- a. RFD 039-2023: Fire Services Interim IMSA (Report to Follow)

11. Regular Meeting Adjourned

REQUEST FOR DECISION 034-2023

Title: Nuisance Party Bylaw Amendments

Date: 2023-07-04

Department: Office of the CAO



SUMMARY

NUISANCE PARTY BYLAW AMENDMENTS

The Nuisance Party Bylaw has been in place for a few years, with numerous tickets being issued for both individual and landlord infractions. Staff have identified that while the Bylaw section related to individual infractions is clear and straightforward, that additional clarity is required in the section related to landlords. Additionally, staff have received feedback from landlords over the past few years with respect to the Bylaw noting that automatic charges for subsequent Nuisance Party Bylaw offenses are not necessarily considered fair when landlords have taken numerous steps with their tenants to prevent Nuisance Parties.

The purpose of this RFD is to present recommended changes to the Bylaw to ensure clarity related to landlord infractions and provide a mechanism for landlords that are diligent in managing their properties to avoid automatic charges under the Bylaw for subsequent offenses that occur within a two-year time frame. As part of the recommended changes, several housekeeping changes throughout the Bylaw are also being proposed.

DRAFT MOTION:

That Council give First Reading to the amended Bylaw Ch. 97 – Nuisance Party Bylaw as attached to RFD 034-2023.

REQUEST FOR DECISION 034-2023

Title: Nuisance Party Bylaw Amendments

Date: 2023-07-04

Department: Office of the CAO



1) CAO COMMENTS

See below for comments in the discussion section.

2) LEGISLATIVE AUTHORITY

Municipal Government Act, Section 172(1).

3) STAFF RECOMMENDATION

Staff recommend that Council give First Reading to the amendments proposed to the Nuisance Party Bylaw.

4) REFERENCES AND ATTACHMENTS

1. Proposed Amended Bylaw Ch. 97 – Nuisance Party Bylaw
2. List of Reasonable Steps for Landlords to Prevent Nuisance Parties

5) DISCUSSION

Staff have been administering the Nuisance Party Bylaw for a number of years now, with charges being laid for individual and landlord infractions under the Bylaw. While the charges for individuals seem to be straightforward and clear in the existing Bylaw, staff have noted that the section related to landlord charges requires additional clarity in wording. Furthermore, when looking at other Nuisance Party Bylaws, in particular the City of Kingston, and considering the concerns with the current Bylaw that have been expressed to Council and staff in the past from landlords that are actively trying to manage their properties to prevent Nuisance Parties, staff have identified that some changes are likely warranted.

The main change is that the proposed amended Bylaw now allows landlords the opportunity to show they are not guilty if they have taken reasonable steps to prevent a nuisance party. A non-exhaustive list of potential reasonable steps for landlords to take is attached to this RFD and may be amended from time to time by municipal Compliance staff. Each landlord infraction may be different, with one or multiple steps required for Compliance staff to deem the landlord not guilty. This change would make the Town more consistent with other communities that have Nuisance Party Bylaws, such as the City of Kingston, and allows landlords that are doing their due diligence to avoid automatic charges after a first Nuisance Party infraction. It continues to allow the Compliance team to charge landlords that are “absentee” or who have not taken reasonable steps to prevent Nuisance Parties on their properties.

Other changes to the Bylaw include:

- Clarity that an order to discontinue a Nuisance Party takes effect immediately
- Clarity that an Officer includes a Police Officer or Bylaw Enforcement Officer

REQUEST FOR DECISION 034-2023

Title: Nuisance Party Bylaw Amendments

Date: 2023-07-04

Department: Office of the CAO



- Clarity that the notice to the landlord must include the date and time the notice to discontinue the Nuisance Party was issued
- Clarity on what constitutes a subsequent Nuisance Party – this happens if there is a second Nuisance Party at a property within two years after a notice to discontinue a Nuisance Party is made, regardless of whether there was a ticket issued in relation to the previous Nuisance Party

6) FINANCIAL IMPLICATIONS

There are minimal financial implications to these amendments. Potentially fewer landlord tickets will be issued due to the ability for landlords to show they have done due diligence with their properties, however this loss in revenue is minor.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

- Community Wellness

8) COMMUNICATION REQUIREMENTS

The Bylaw amendments will be advertised before Second Reading. Additionally, Compliance Staff will meet with the newly-formed landlord group to review the proposed changes and receive feedback. Second reading would not happen until the Council meeting in September, giving ample time for feedback and discussion.

9) ALTERNATIVES

1. Keep the Bylaw as it currently is.
2. Clarify language in the Bylaw and continue to automatically find a property owner guilty of an offense if there is a subsequent nuisance party at a property, regardless of circumstances.
3. Amend the Bylaw and delete the provisions regarding owners/landlords entirely and leave the rest of the Bylaw in place.
4. Repeal the Bylaw completely.

REQUEST FOR DECISION 010-2023

Title: Committees of Council Policy

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



SUMMARY

COMMITTEES OF COUNCIL POLICY

A request for agenda item was introduced by Mayor Donovan at the February Committee of the Whole meeting regarding clarification of the application and orientation process for citizen committee members. Following discussion at that meeting, Council requested clarity in the form of a policy and/or operating procedure to provide guidelines for Council to assist them in the selection, evaluation and onboarding process of citizen and council committee members to both Committees of Council and external committees.

The following motion was approved.

THAT COUNCIL DIRECT STAFF TO REVIEW THE COMMITTEES OF COUNCIL POLICY AND A POTENTIAL SOP IN REGARD TO THE REQUEST FOR AGENDA ITEM COMMITTEES OF COUNCIL.

Specifically, Council requested information on:

- Appointment of alternates to external committees.
- Whether the Vice Chair of a committee should be a citizen or council member taking into consideration the technical knowledge that is required on some committees such as Planning Advisory Committee (PAC).
- Guidelines on what Council should be looking for regarding citizen committee members, such as someone with a certain skillset to support staff and/or council, as a steppingstone onto council, someone who wants to get involved to contribute to the community.
- Mentoring/orientation to committee process for citizen and council members.
- Awareness of all committee meetings taking place so they may attend as a member of the public gallery.

To address these requests, staff have offered some amendments in the Committees of Council Policy and a draft Standard Operating Procedure.

As per discussions at the July 4 Committee of the Whole meeting, the following changes were made to the Committees of Council Policy:

- 5.2.4 If approved by Council, Deputy Mayor shall be ex-officio voting member on all committees.
- 5.2.5 Councillor alternates for committees were two or less Council members sit on that committee.

REQUEST FOR DECISION 010-2023

Title: Committees of Council Policy

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- 5.8.1 Personnel delivering orientation to include the Chair of the Committee.
- 5.8.6 Written committee reports to be submitted. If time between Committee meeting and COW does not allow submission of written report, verbal may be given with the written submission available for future COW agenda package.
- 5.10.4 Working Group clarification that Council are not involved in the creation of working group but could be a member if appropriate.
- PAC Terms of Reference, term changed to two years.
- Couple of typos fixed.

DRAFT MOTION:

That Council approve the revised Committees of Council Policy #110-001 as attached to RFD 010-2023.

REQUEST FOR DECISION 010-2023

Title: Committees of Council Policy

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



1) CAO COMMENTS

The CAO supports the recommendations of staff.

2) LEGISLATIVE AUTHORITY

Municipal Government Act.

3) STAFF RECOMMENDATION

Staff recommend that Council review the amendments to the Committees of Council Policy attached to RFD 010-2023 and the draft standard operating procedures which aim to provide the additional guidance and direction requested by Council.

4) REFERENCES AND ATTACHMENTS

- Draft Amended Policy 110-001 – Committees of Council Policy (updated to reflect July 4 COW direction)
- Draft Standard Operating Procedure 110-804 New Council & Citizen Committee Member Orientation
- Draft Standard Operating Procedure 110-805 Selection Process for Citizen Applicants to Committees of Council

5) DISCUSSION

The current Committee of Council policy has been amended to include some of the key points Council were looking for as well as some housekeeping items, as follows:

Amendments

- Clarity provided on application process for citizen committee members, including terms, reapplying and reapplying not resulting in automatic acceptance.
- Included all Committee of Council meeting appointments will be sent to all Councillors calendars.
- More clarity around reasons Council should consider when reviewing citizen member applications.
- Clarity around orientation process for committees that are **not** a Committee of Council but where Council is represented.
- Clarity of mentor role.
- Alternates to be appointed for all Committees as required.

Housekeeping

REQUEST FOR DECISION 010-2023

Title: Committees of Council Policy

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



- Quorum is majority of members – this is a change from 50% plus 1 to assist with achieving quorum.
- Reports from committees required after each meeting for COW.
- Clarity around being able to serve on more than one committee.
- PAC Terms of Reference term lengths tidied up to be consistent format.
- Source Water Protection Terms of Reference, length of terms now included.

Additions

- Attached DRAFT Standard Operating Procedures to help provide information on the processes that will be followed by staff.

6) FINANCIAL IMPLICATIONS

N/A

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

8) COMMUNICATION REQUIREMENTS

If approved, the Policy will be updated on the Town's website.

9) ALTERNATIVES

Council can choose not to adopt any or all of the proposed changes to the Policy or can adopt any or all with amendments.



POLICY

Committees of Council	
Policy Number: 110-001	Supersedes Policy Number: 110-002 Committee Procedures
Effective Date: 1996-08-19 2014-12-16 2015-02-17 2018-02-20 2022-01-25 2022-07-19	Approval By Council (Motion Number): 19-08-96 03-12-14 19-01-15 26-02-18 26-01-22 16-07-22

1.0 Purpose

The purpose of this policy is to outline the role and operation of committees under the jurisdiction of the Town.

Section 26 of the *Municipal Government Act* enables council to establish, by policy, citizen advisory committees which shall advise the council, as directed by the council.

2.0 Scope

This Policy is applicable to all committees of council, and their appointed members, within the Town of Wolfville.

3.0 References

- 3.1 [Nova Scotia Municipal Government Act](#)

4.0 Definitions

- 4.1 **CAO** is the Chief Administrative Officer for the Town of Wolfville
- 4.2 **Committee(s)** is any committee under Section 5.2, 5.8 and 5.10 of this Policy.
- 4.3 **Quorum** is the number of members required to make decisions at the meeting. A majority of members present equals quorum.
- 4.4 **Town Clerk** is the Town Clerk, as appointment by the CAO, for the Town of Wolfville

5.0 Policy

This policy shall apply to all Committees of Council unless otherwise stated in the respective policies or bylaws.

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5.1. Committees of Council

- 5.1.1 Council shall have the following Committees of Council – Accessibility Advisory Committee, Audit Committee, Committee of the Whole, Planning Advisory Committee, Police (RCMP) Advisory Committee and Source Water Protection.
- 5.1.2 The Planning Advisory Committee will serve as the Heritage Advisory Committee.

5.2. Council Membership

- 5.2.1 In November of each year, the Mayor and CAO will recommend Councillor appointments including alternates to committees referenced under Sections 5.1, and 5.11 of this Policy, excluding Committee of the Whole.
- 5.2.2 These recommendations will be based on Council member interests, Committee needs, and Council member scheduling conflicts, along with other considerations that may be relevant (i.e., family and work commitments). The Mayor and CAO will strive to bring forward recommendations that are equitable and fair when distributing the workload amongst Council members.
- 5.2.3 Once appointed to Committees, Council members are expected to attend and be fully committed to each Committee they are appointed to.
- 5.2.4 The Mayor, or Deputy Mayor with approval of Council, shall be an ex-officio voting member on all Committees of Council.
- 5.2.5 Where a Committee has two or less Council members, one Councillor will be appointed as an alternate to fill in for any Council member on that committee who may be unavailable.
- 5.2.6 Committees will be chaired by a seated member of Council unless mandated by higher legislation.
- 5.2.7 Committees will be Vice Chaired by a seated member of Council unless mandated by higher legislation.
- 5.2.8 Chair & Vice Chair positions will be selected annually by Council unless mandated by higher legislation.

5.3. Citizen Membership

- 5.3.1 Applications for citizen appointments to Committees shall be invited by public advertisement.
- 5.3.2 Council will review all applications and select citizen appointments to Committees in December of each year.
- 5.3.3 Citizen members serving on any Committee shall be eligible to reapply for a consecutive term. Applications of returning members shall be reviewed along with new applicants. Completion of a first term does not guarantee selection for a second term.
- 5.3.4 Citizen members who have served two consecutive terms on the same Committee must take a leave of absence for at least one term before reapplying to serve on the same Committee but could apply for a different Committee without any such break.
- 5.3.5 A citizen member may serve on more than one Committee at a time.

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- 5.3.6** Any citizen member of a Committee, who is absent from three (3) consecutive meetings of the same Committee, forfeits office, unless otherwise approved by Council. Any member who so forfeits office is eligible for reappointment following the remainder of the unexpired term subject to Section 5.3.3 and 5.3.4.
- 5.3.7** If a citizen member vacates the committee before that member's term would normally expire, the vacancy will be posted to the end of the unexpired term.

5.4. Decision Making & Voting

Decisions are made by majority vote of the members present.

5.5. Scheduling

- 5.5.1** Council shall approve a meeting schedule in December of every year for the following January – December calendar year.
- 5.5.2** All Council, Committee of the Whole (including full day meetings and special budget meetings) and Committees of Council meetings will be included in this schedule. Meetings for Committees under Section 5.10 of this Policy will not be included in the schedule.
- 5.5.3** All members of Council shall receive calendar notifications of every Committee of Council meeting. Council members attending a Committee who are not the appointed official for that Committee shall sit in the viewing gallery and have the same rights and privileges as any member of the viewing public.

5.6. Qualifications

- 5.6.1** Committee members shall reside or operate a business in the Town of Wolfville, unless otherwise approved by Council.
- 5.6.2** Citizen members are selected by Council, after consideration of various factors including skillset, knowledge, experience, level of interest and reason for applying, as well as any identified knowledge/experience gaps currently on the Committee. Specific knowledge/experience requirements are included in the Terms of Reference for each Committee.
- 5.6.3** All Committee appointments are made at the discretion of Council.

5.7. Rules of Engagement

- 5.7.1** A majority of the members of a Committee constitutes a quorum.
- 5.7.2** All Committees shall meet in accordance with their Terms of Reference (*see attached Appendices*).
- 5.7.3** Committees may move or cancel a regularly scheduled meeting with advanced notice to all members, the CAO, and the public.
- 5.7.4** Special meetings of Committees of Council, with the exception of Committee of the Whole, may be called by the Chair with advanced notice to all members and the CAO.
- 5.7.5** Special meetings of Committee of the Whole may be called by the Town Clerk, upon request of the Mayor and CAO, as required. The Town Clerk will aim to provide minimally three weeks' notice for any special meetings and will conduct

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- a poll of Council members, when feasible, to schedule special meetings.
- 5.7.6** Subject to the principles set out in the Municipal Conflict of Interest Act, all Committee members present including the person presiding shall vote on a question.
- 5.7.7** Any member attending virtually in accordance with Virtual Meeting Policy 110-004 is deemed present for quorum and voting purposes.
- 5.7.8** Subject to Section 22 of the Municipal Government Act, Committee meetings are open to the public.
- 5.7.9** The Committee may receive presentations from the public upon approval of the chair.
- 5.7.10** The role of all Committees is limited to advising Council unless otherwise stated in the bylaw or resolution governing that Committee.
- 5.7.11** Unless specifically granted the power to do so, no Committee has the power to commit the Town to either spend money or take any particular action.
- 5.7.12** No member of a Committee shall give specific directions to any staff member at any Committee meeting. The responsibility for giving specific directions to staff shall reside with the full Council at a duly assembled meeting unless otherwise delegated to the CAO.
- 5.7.13** A Committee may choose to endorse the report of staff to Council or offer a different solution (alternative); in either instance, the staff report should always be attached to the agenda.
- 5.8. Administration**
- 5.8.1** The Town Clerk or designate shall arrange for an orientation session for each new Committee member upon that member's appointment to the Committee. The purpose of the orientation session is to familiarize the member with the role of the Committee, the policies and procedures of the Town which affect the Committee and all other information which will assist the member to make a meaningful contribution to the work of the Committee. [The personnel delivering these sessions will differ for each committee but will involve some combination of the Town Clerk, Staff Liaison and Chair of the Committee.](#)
- 5.8.2** Meeting agendas shall be prepared by the Committee Chair and staff representatives and shall be submitted to the Chief Administrative Officer (CAO) or designate for information.
- 5.8.3** The Town Clerk, or designate, will strive to have all Committee, Town Council and Committee of the Whole agendas circulated to Committee members, and posted for the public, one week in advance of the scheduled meeting.
- 5.8.4** Agendas may be varied at the beginning of the meeting by an affirmative vote of the members present.
- 5.8.5** The minutes of all Committee meetings are to be recorded and shall be forwarded to the Town Clerk or designate. The Town Clerk, or designate, shall ensure minutes of all Committee meetings are available to Councillors. All approved minutes shall be annotated as such once approved at a subsequent meeting.
- 5.8.6** Information or actions from a Committee to be considered by Council will be

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presented **in writing**, using the “Committee Update Template” and included in the agenda package for the next regularly scheduled Committee of the Whole meeting. **If the timing between meetings does not allow for a written submission to be produced prior to the agenda being circulated, a verbal report may be given at the meeting with the written report circulated and included in the next COW agenda package.**

- 5.8.7** The Town Clerk, or designate, is responsible for providing a recording secretary for Committee meetings.
- 5.8.8** The CAO is responsible for reviewing minutes of all Committee meetings and for highlighting for Council those items in the minutes which require Council's attention.
- 5.8.9** The Chair of any Committee may request an opportunity to report on the minutes or may request a Council member appointed to that Committee to present the information or actions during the Committee Report to Council.
- 5.8.10** The CAO shall appoint a staff member or members as a liaison/resource member to all Committees.
- 5.8.11** The Town Clerk, or designate, shall ensure that the minutes of each meeting are forwarded to all members of the committee.

5.9. Task Force Committees

- 5.9.1** Council may appoint special Task Force Committees from time to time to undertake the review of a specific issue or short-term project and to remain in place only if there is a continuing need for the work of that task force as determined by Council.
- 5.9.2** In appointing a Task Force Committee, Council shall fix clear terms of reference, a time schedule for the Task Force Committee to report, and the procedure to be followed in the selection of a Task Force Chair.

5.10. Working Groups

- 5.10.1** Council authorizes the CAO to structure and utilize Working Groups from time to time to support and inform staff recommendations to Council.
- 5.10.2** Working Groups may include, but not be limited to, areas including Design Review, Public Art, Municipal Alcohol Policies and Community Harmony Initiatives.
- 5.10.3** The CAO, or designate, shall develop terms of reference for each Working Group and inform Council of the creation and terms of reference of any Working Group that has been established.
- 5.10.4** **While Council members are not involved in the creation of a Working Group, they may become a member of a Working Group if appropriate.**

5.11. External/Partnership Committees

- 5.11.1** Council may participate on Committees with other municipal partners via request or through Intermunicipal Service Agreements.
 - i. These Committees include, but are not limited to, Regional Emergency



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Management, Valley Waste-Resource Management, Kings Transit, Diversity Kings and Valley Community Fibre Network.

- ii. These Committees will be governed by their approved Terms of Reference and /or IMSA and are outside of this Policy.
- iii. While these Committees may provide their own orientation sessions, the CAO or designate will provide overview of the purpose of the Committee to the appointed Council member(s).

5.11.2 Council **will** participate in Committees with other partners via request or through established contracts or policies.

- i. These Committees include, but are not limited to, Kings Point to Point Transit Society, Town and Gown, Annapolis Valley Regional Library, Wolfville Business Development Corporation, and the Annapolis Valley Trails Coalition.
- ii. These Committees will be governed by their approved Terms of Reference and are outside of this Policy.

5.11.3 Council will appoint Council representatives including alternates to External/Partnership Committees identified under Section 5.11 in accordance with sections 5.2.1, 5.2.2, 5.3.1 and 5.3.2.

5.11.4 Council members who have already served on one of these Committees may be called upon to mentor/orientate new Councillors.

5.11.5 Alternates for these committees are appointed by Council.

5.11.6 Each Council representative will provide an update from their committee meeting(s) at the Committee of the Whole.

6.0 Policy Review

This Policy including the attached Terms of References will be reviewed every four years from effective/amended date.

7.0 Repeal and Replace

The following policies are repealed and replaced with this policy:

- 110-009 Accessibility Advisory Committee
- 120-015 Environmental Sustainability Committee
- 140-007 Audit Committee
- 610-01 Design Review Committee
- 760-002 Public Art
- 610-02 Planning Advisory Committee
- 910-01 Source Water Protection Advisory Committee

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2022_07_19



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CAO	Date
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Appendix A

Accessibility Advisory Committee Terms of Reference

1. Purpose

The Accessibility Advisory Committee (AAC) provides advice to council on identifying, preventing and eliminating barriers to people with disabilities in municipal programs, services, initiatives and facilities. The committee plays a pivotal role in helping the Town of Wolfville become a barrier-free community and ensuring obligations under “*An Act Respecting Accessibility in Nova Scotia*” Chapter 2 of the *Accessibility Act (2017)* are met.

2. Mandate & Responsibilities

The committee has the following responsibilities:

- 2.1 Advise council in the preparation, implementation and effectiveness of its accessibility plan. In accordance with the Act, the plan must:
 - 2.1.1 Include a report on measures the Town of Wolfville has taken and intends to take to identify, remove and prevent barriers.
 - 2.1.2 Include information on procedures the Town of Wolfville has in place to assess the following for their effect on accessibility for persons with disabilities:
 - i. Any of its proposed policies, programs, practices and services,
 - ii. Any proposed enactments or bylaws it will be administering; and
 - iii. Any other prescribed information.
 - 2.1.3 Advise Council on the impact of Town of Wolfville policies, programs and services on persons with disabilities.
 - 2.1.4 Review and monitor existing and proposed Town of Wolfville bylaws to promote full participation of persons with disabilities, in accordance with the Act.
 - 2.1.5 Identify and advise on the accessibility of existing and proposed municipal services and facilities.
 - 2.1.6 Advise and make recommendations about strategies designed to achieve the objectives of the Town’s Accessibility Plan.
 - 2.1.7 Receive and review information directed to it by council and its committees, and to make recommendations as requested.
 - 2.1.8 Monitor federal and provincial government directives and regulations; and
 - 2.1.9 Host community consultations related to accessibility in the Town of



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Wolfville.

3. References

- 3.1 [Policy 110-001, Committees of Council Policy](#)
- 3.2 [Bill No. 59 - Accessibility Act, Chapter 2 of the Acts of 2017](#)

4. Definitions

- 4.1 **Barrier** means anything that hinders or challenges the full and effective participation in society of persons with disabilities including a physical barrier, an architectural barrier, an information or communication barrier, an attitudinal barrier, a technological barrier, a policy or a practice.
- 4.2 **Council** means the Town Council for the Town of Wolfville.
- 4.3 **Disability** includes a physical, mental, intellectual, learning or sensory impairment, including an episodic disability; that, in interaction with a barrier, hinders an individual's full and effective participation in society.


5. Membership

- 5.1 The Committee will consist of seven (7) voting members who serve without pay.
- 5.2 Council shall appoint each of the seven (7) voting members as follows:
 - i. The Mayor
 - ii. To two-year term – One (1) member of council
 - iii. To two-year terms – three (3) members at large
 - iv. To three-year terms – two (2) members at large.
- 5.3 At least one half of the members of the Accessibility Advisory Committee must be persons with disabilities or representatives from organizations representing persons with disabilities.

6. Meeting

6.1 Frequency

The committee shall meet at least four times a year, or otherwise as required to fulfill the duties as outlined.

	2022_07_19
CAO	Date

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Appendix B

Audit Committee Terms of Reference

1. Purpose

The purpose of the Audit Committee is to provide advice to Council on all matters relating to audit and finance. The objectives of the committee are to:

- i. Fulfil the requirements outlined in Section 44 of the *Municipal Government Act*.
- ii. Assist council in meeting its responsibilities by ensuring the adequacy and effectiveness of financial reporting, risk management and internal controls.

2. Mandate & Responsibilities

2.1 Audit

- i. Review the qualifications, independence, quality of service, performance and fees of the External Auditors annually and recommend the appointment of an auditor to council.
- ii. Carry out the responsibilities of an Audit Committee contained in Section 44 of the Municipal Government Act.
- iii. Review with management and the external auditor, the annual audited financial statements and recommend the approval to council.
- iv. Review with management, the internal control management letter received from the auditors and recommend any changes to council, as required.

2.2 Finance and Risk Management

- i. Review with management the quarterly financial package to be presented to council and recommend approval.
- ii. Review with management annually all financial policies including those used in the preparation of the external financial statements.
- iii. Review with management the adequacy of internal controls.
- iv. Review with management, annually, risk management practices including insurance coverage.

3. References

- 3.1 [Nova Scotia Municipal Government Act](#)
- 3.2 [Policy 110-001, Committees Policy](#)
- 3.3 [Nova Scotia Municipal Finance Corporation Core Best Practices – Audit Committee](#)



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4. Membership

- 5.1 The committee shall consist of five (5) voting members who serve without pay.
- 5.2 Council shall appoint each of the five (5) voting members as follows:
 - i. The Mayor
 - ii. To two-year terms – two (2) members of council
 - iii. To two-year terms – two (2) members at large
- 5.3 In the first year, one of the members at large will sit for a one-year term to allow the members at large to rotate off in opposite years to maintain continuity.
- 5.4 Committee members will have an understanding of the auditing procedure and the components associated with auditing in order to resolve the issues brought forth by the external auditor and should possess knowledge in accounting, auditing, financial reporting, and finance expertise.

5. Meeting

5.1 Frequency

The committee shall meet at least four times a year. Additional meetings may be necessary to review items related to the audit and will be called by the chair.

	2022_07_19
CAO	Date

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Appendix C

Planning Advisory Committee Terms of Reference

1. Purpose

The Planning Advisory Committee is responsible for providing clear and complete advice and policy options to Council on issues related to the development, standards, and planning of our town's spaces, specifically concerning:

- Land Use Planning
- Heritage Planning and Preservation
- Environmental Issues
- Building Standards
- Housing Issues
- Parks, Trails, Playgrounds and Open Space Planning
- Landscaping and Beautification of Municipal Property; and
- Any other related matter referred to this Committee by Council or by the Chief Administrative Officer

2. Mandate & Responsibilities

The committee has the following responsibilities:

- 2.1 Upon request of council, provide recommendations on planning and heritage issues.
- 2.2 To consider Municipal Planning Strategy in all recommendations and advice provided by the committee.
- 2.3 To act as and carry out the purposes of a Planning Advisory Committee as prescribed under the Municipal Government Act.
- 2.4 To act as and carry out the duties of the Heritage Advisory Committee as prescribed in Heritage Property Act.
- 2.5 To follow the Town's Public Participation Program.

3. References

- 3.1 [Policy 110-001, Committees Policy](#)
- 3.2 [Municipal Planning Strategy \(MPS\)](#)
- 3.3 [Land Use Bylaw \(LUB\)](#)
- 3.4 [Public Participation Policy, 610-006](#)



POLICY

4. Definitions

- 4.1 **HAC** means the Heritage Advisory Committee
- 4.2 **PAC** means the Planning Advisory Committee

5. Membership

Environmental Knowledge - Members at large will be selected based on either a professional expertise or a general background in one or more of the following subjects: Watershed, Urban Forest, Parks/Recreation, Sustainability, Planning/Development, Utilities, Wildlife, Solid Waste and Recycling, Air Quality, Climate Change, or Green Practices. This knowledge could have been acquired through many avenues including professional practice or community involvement activities.

Heritage Knowledge - Members at large shall have professional experience related to at least one of the following disciplines: urban planning or development, landscape architecture, architecture, civil engineering, a background in heritage and/or built heritage matters and/or heritage research and planning.

As well as Environmental or Heritage Knowledge, other appropriate knowledge or professional skills areas may include public engagement, public-private partnerships, government relations, indigenous affairs.

- 5.1 The Committee consists of nine (9) voting members who serve without pay.
- 5.2 Council shall appoint each of the nine voting members as follows:
 - i. The Mayor
 - ii. To **two-year term** – three (3) members of Council.
 - iii. To two-year terms – three (3) members at large
 - iv. To three-year terms – two (2) members at large.
 - v. Environmental rep and Heritage rep to be included as part of the members at large group.

6. Meetings

6.1 Frequency

The committee shall meet monthly (except in the month of August), or as otherwise required to fulfill the duties as outlined.

	2022_07_19
CAO	Date

POLICY

Appendix D

Source Water Protection Advisory Committee Terms of Reference

1. Purpose

The Delivery of safe water to consumers is the top priority for water utilities. The approach to achieve this in Nova Scotia and in many areas throughout the world is the multiple barrier approach. This is a series of steps taken by the water supplier which together provide multiple layers of protection to ensure that safe water is delivered to the consumer.

In Nova Scotia the barriers outlined in the province's Drinking Water Strategy are as follows:

1. Keeping it Clean - by ensuring that the water source is protected from contamination.
2. Making it Safe - by providing the required treatment
3. Proving it Safe - through continuous testing and monitoring

The Town of Wolfville Water Utility (Utility) has a complete program of water treatment, testing and monitoring in full compliance with all regulations to provide a finished product which meets or exceeds the Guidelines for Canadian Drinking Water Quality as published by Health Canada.

To complete the multiple barriers of protection the Utility adopt a Source Water (wellhead) Protection Plan to ensure the source water remains clean.

Guided by the Source Water Protection Plan, the objective of the Source Water Protection Advisory Committee (the Committee) is to provide the Water Utility with advice that will attempt to satisfy the water quality and quantity concerns of all stakeholders; about the sources of contamination in the source water supply area; about the management options available, and about the success of the protection plan.

2. Mandate & Responsibilities

The Committee has the following responsibilities:

- 2.1 Review and make recommendations on activities affecting the SWP area lands.
- 2.2 Review and comment on water quality and quantity monitoring programs and other studies related to the SWP area.
- 2.3 Inform and educate local residents, landowners and other users of the SWP area lands about source water protection.



POLICY

3. References

- 3.1 [Policy 110-001, Committees Policy](#)
- 3.2 [Source Water Protection Plan](#)

4. Membership

Membership of the Advisory Committee shall reflect the broad spectrum of landowners, interested groups and government officials that have a stake in the monitoring of the Plan. As it is clear that some of the protection zones will extend into Kings County, representatives from the County will participate on the Committee.

- 4.1 The Committee will consist of eight (8) voting members who serve without pay.
- 4.2 Council shall appoint each of the eight (8) voting members as follows:
 - i. The mayor
 - ii. To two year terms - two (2) members of Council
 - iii. To two year terms - two (2) members at large from the Town of Wolfville
 - iv. One (1) member of the Municipality of the County of Kings
 - v. One (1) member of Acadia University
 - vi. One (1) member at large from the County of Kings
- 4.3 Non-voting members who shall serve on the committee without pay are as follows:
 - i. Director of Engineering and Public Works, Town of Wolfville
 - ii. Manager of Engineering, Town of Wolfville
 - iii. Planning staff, County of Kings
 - iv. Nova Scotia Department of Environment representative
 - v. Consultant
 - vi. Other outside resources as required – i.e., Nova Scotia Department of Transport and Infrastructure Renewal (NSDTIR), NS Agriculture.

5. Meeting

- 5.1 **Frequency**
The committee shall meet quarterly.

	2022_07_19
CAO	Date

REQUEST FOR DECISION 032-2023

Title: Council Policy Review Task Force

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



SUMMARY

COUNCIL POLICY REVIEW TASK FORCE

There are currently 11 Legislative Policies of Council. These policies guide Council in their role of providing good governance. The policies are brought back to Council regularly for review at Committee of the Whole meetings. Oftentimes due to the multi-faceted nature of the policies, they have to come repeatedly for tweaking before they can be approved and put in place.

Staff believe a Council Policy Review Task Force would be an effective way to give those directly affected by these policies the opportunity to have full involvement in their review and creation.

Therefore, staff recommend the creation of a Council Policy Review Task Force consisting of three (3) Councillors, the Town Clerk and the CAO for the purpose of reviewing all Council Policies currently in use and identifying the need for future Council policies as may arise.

At the July COW, Councillors were asked to express interest in serving on the Task Force and staff agreed to bring back a draft Terms of Reference for approval. Four Councillors expressed interest and after discussion with the Mayor and CAO it was agreed to recommend that all four serve on the Task Force.

DRAFT MOTION:

~~That Council approve the creation of a Council Policy Task Force consisting of three (3) Councillors, the Town Clerk and the CAO for the purpose of reviewing all Council Policies currently in use and identifying the need for future Council policies as may arise.~~

That Council appoint the following Councillors to the Council Policy Review Task Force:

- Councillor Jennifer Ingham
- Deputy Mayor Isabel Madeira-Voss
- Councillor Jodi MacKay
- Councillor Mike Butler

That Council approve the attached Terms of Reference for the Council Policy Review Task Force.

REQUEST FOR DECISION 032-2023

Title: Council Policy Review Task Force

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



1) CAO COMMENTS

The CAO supports the recommendations of staff. If Committee of the Whole supports this direction, a Terms of Reference will be brought to July Council for the final approval. Additionally, Councillors interested in serving on the Task Force can notify the Mayor and CAO and recommendations for the three Councillor spots will also be brought back at the July COW.

If approved, the success of the Task Force will be evaluated at the end of its term and it could morph into a Standing Committee of Council in the future, which would meet on an as-needed basis.

2) LEGISLATIVE AUTHORITY

Municipal Government Act.

3) STAFF RECOMMENDATION

Staff recommend the creation of a Council Policy Review Task Force consisting of three (3) Councillors, the Town Clerk and the CAO for the purpose of reviewing all Council Policies currently in use and identifying the need for future Council policies as may arise.

4) REFERENCES AND ATTACHMENTS

- Draft Terms of Reference - Council Policy Review Task Force

5) DISCUSSION

Currently there are eleven (11) Legislative Policies used to help guide the decision making and work of Council. These are reviewed or created by staff and brought to Council for discussion and further review. Oftentimes there are many layers to a policy which are only revealed after several discussions with Council have taken place. This results in the same policies coming back to meetings repeatedly. Staff believe it would be more time beneficial for staff and Council to create a Task Force whose mandate would be to review current Council policies and at as required, be involved in the creation of future ones.

6) FINANCIAL IMPLICATIONS

N/A

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

REQUEST FOR DECISION 032-2023

Title: Council Policy Review Task Force

Date: ~~2023-07-04~~ 2023-07-18

Department: Office of the CAO



8) COMMUNICATION REQUIREMENTS

If going ahead the Terms of Reference and membership of this Task Force will be advertised on the website. Meetings of the Task Force will be open to the public and agendas and minutes available for public review.

9) ALTERNATIVES

Council can decide not to approve the Task Force and continue with the current process for reviewing Policies of Council.



Council Policy Review Task Force Terms of Reference

1. Purpose

The goal of this Task Force is to review all current Council Policies before the end of September 2024. This will be achieved by:

- Reviewing all current legislative Council Policies and any other policies as requested by the CAO.
- Identifying amendments required to existing policies.
- Identifying the need for the creation of any new policies that may exist.
- Identifying the need to repeal obsolete policies.
- Reviewing each policy through a lens of Equity, Diversity & Inclusion (EDI), Accessibility and considering plain language components.

2. Composition

The Task Force consists of 4 members of Council, the CAO and the Town Clerk.

3. Chair

The CAO will chair the meetings.

4. Mandate & Deliverables

The Task Force has the following responsibilities:

- 4.1 Create a timetable of meetings to ensure ability to complete the workplan.
- 4.2 Create a schedule prioritizing the Policies aiming to review each before September 2024.
- 4.3 Participate fully, openly, honestly and respectfully.
- 4.4 Commit to attend all scheduled meetings to the extent possible.
- 4.5 Present all Council policies, once reviewed, to Council for approval.

5. Administration

- 5.1 Meetings will be open to the public and advertised on the website.
- 5.2 Agendas and minutes will be available for public review.
- 5.3 As a Task Force, no public input sections will be included in the agenda.

REQUEST FOR DECISION 033-2023

Title: Community Video Camera Pilot Extension

Date: 2023-07-04

Department: Office of the CAO



Community Video Camera Pilot

Extension

The Community Video Camera Pilot has been active now for 10 months out of the agreed 12-month term. These cameras have played a role in various types of incidents and events, such as Homecoming 2022, Cheaton Cup 2023, vehicle hit & runs, stolen property, and more. Footage has been shared with the RCMP upon their request and has been used by Wolfville Compliance to perform follow-up for incidents such as reported property damage, and stolen property (Town and Private).

The pilot ends in August of 2023, and with the anticipated increase in activities, events, and vehicle/pedestrian traffic, staff feel it would be beneficial to extend this pilot until the end of October 2023.

DRAFT MOTION:

That Council approves the Community Video Camera Pilot extension until October 31st, 2023.

REQUEST FOR DECISION 033-2023

Title: Community Video Camera Pilot Extension
Date: 2023-07-04
Department: Office of the CAO



1. CAO COMMENTS

Supports the recommendations of staff.

2. LEGISLATIVE AUTHORITY

- Municipal Government Act - <https://nslegislature.ca/sites/default/files/legc/statutes/municipal%20government.pdf>
- Nova Scotia FOIPOP - <https://nslegislature.ca/sites/default/files/legc/statutes/freedom%20of%20information%20and%20protection%20of%20privacy.pdf>
- OIPC Nova Scotia Video Surveillance Guidelines - [https://oipc.novascotia.ca/sites/default/files/publications/Video%20Surveillance%20Guidelines%20\(16%20March%202017\).pdf](https://oipc.novascotia.ca/sites/default/files/publications/Video%20Surveillance%20Guidelines%20(16%20March%202017).pdf)

3. STAFF RECOMMENDATION

That Council approves the motion as presented.

4. REFERENCES AND ATTACHMENTS

1. RFD-013-2022 Community Video Camera Policy (2022-05-17)

5. DISCUSSION

Since the implementation of the video cameras in August of 2022, we have received multiple requests from both residents and the local RCMP to aid in investigations. The video cameras have been able to capture video evidence within the Town on multiple occasions.

In the last 10 months, there have been 20 documented events that lead to video retrieval.

- 6 have been requested due to vehicle hit & run incidents.
- 3 are in response to large unsanctioned parties.
- 8 are the result of vandalism, theft, or harassment.
- 3 were staff actioned following incidents.

Of the 20 overall requests, 4 recordings have been shared with the RCMP to aid in their investigation.

- Please note that when an individual files a complaint that results in video camera footage being retrieved, Town Staff remind the complainant that they must contact the police to start a police

REQUEST FOR DECISION 033-2023

Title: Community Video Camera Pilot Extension
Date: 2023-07-04
Department: Office of the CAO



file in order for the video footage to be shared. This is not always being done. Therefore, footage that has been retrieved does not always make it to the RCMP.

The current pilot is set to end in August of 2023, completing the agreed-on 1-year term. Staff recommends extending the pilot until October 31, 2023. This request comes from the anticipated increase in activities, events, and vehicle/pedestrian traffic.

Staff feels it would be beneficial to extend this pilot to ensure we gather a proper amount of activity within the pilot but to also have coverage during a period of time that, in the past, resulted in a higher number of nuisance parties, vandalism, and property damage. This opportunity would allow coverage during Welcome Week and Homecoming 2023.

Staff are also discussing the potential upgrade to 4K cameras in the near future. As a test, Livable Cities offered to switch out one pre-existing camera with a 4K camera to see if it would be something of interest. Staff has agreed, and one pre-existing camera will be swapped out with one 4K camera in its place. This would give staff more time to gather data from this camera and make a decision as to if the 4K camera is preferred moving forward.

6. FINANCIAL IMPLICATIONS

- Staff are waiting to hear back from Livable Cities with a direct quote.
- Based on the February 16, 2022, quote, the monthly cost is \$72/month/per device.
- Adding September and October to the pilot would cost an additional \$1,584 (approx.)

7. REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

- Economic Prosperity – Crime prevention is important to our business community. There have been reports of vandalism to our local businesses in Wolfville.
- Social Equity – Everyone who chooses to live in Wolfville has the right to a livable and safe community. The theft of street blades puts our residents in danger of not receiving emergency care due to First Responders not being able to find civic addresses.
- Community Wellness – A calm, livable neighborhood, free from crime, will increase the well-being of Wolfville's residents.

8. COMMUNICATION REQUIREMENTS

- If approved, staff will send out the appropriate messages indicating the extension of the pilot.
- In November, staff would bring a report to Council summarizing the pilot.

9. ALTERNATIVES

Council can approve or deny the proposed extension.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



SUMMARY

March 31, 2023 Financial Statements

As part of its legislated requirements, the Town's Finance Department annually prepares and presents the financial statements for the most recent March 31st year end. In accordance with the MGA and the province's Financial Reporting and Accounting Manual (FRAM), municipalities are **required to have audited Consolidated Financial Statements**. The consolidated statements bring together the financial results of all the various Funds maintained by the Town. Refer to Note 2 (c) in the Consolidated Financial Statement document (page 8) for further details.

Staff also prepare Non-Consolidated Financial Statements for the benefit of Council and citizens and to assist in completing provincial financial reporting requirements. It is the non-consolidated financial statements that relate more directly to the annual budget process where tax and sewer rates are set (Town Operating Fund) and adequacy of water rates is reviewed (Water Utility Operating Fund).

This Request for Decision (RFD) deals with the draft motion to approve, and provides information related to these two sets of financial statements.

The Audit Committee met on July 7th to review the year end (audited) and non-consolidated (unaudited) financial statements. The Town's auditors, Grant Thornton LLP, attended the meeting to review their findings outlined in their Report to Audit Committee (RTAC) and draft audit opinion. The Town has received an unqualified, clean, audit opinion

The Committee also reviewed this staff Request for Decision (RFD 037-2023). Staff and the auditors responded to questions and provided clarification as requested. Staff walked through key new additions to the statements related to new accounting standard regarding Asset Retirement Obligation (see note 3 to the consolidated financials). A few small changes to be incorporated in the statements were covered during discussions. Representatives also reviewed their findings noted in the Report to the Audit Committee. After discussion and an in-camera session, the following motion was passed.

That the Audit Committee forward the following motion to Council for Decision: That Council approve the 2022/23 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2023, as amended.

DRAFT COUNCIL MOTION:

That Council approve the attached 2022/23 Consolidated and Non-Consolidated Financial Statements for the year ended March 31, 2023.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



1) CAO COMMENTS

The CAO supports the recommendations of staff and the Audit Committee.

2) LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) 44 – Audit Committee

Financial Reporting and Accounting Manual (FRAM) – Section 4.1 to 4.3 and 5.1 to 5.3

3) STAFF RECOMMENDATION

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

UPDATE: With the changes discussed and approved at the Audit Committee now incorporated into the Consolidated, staff recommend the attached draft statements be approved by Council

4) REFERENCES AND ATTACHMENTS

- Draft Consolidated Financial Statements (**audited**) for the year ended March 31, 2023 (attached)
- Draft Non-Consolidated Financial Statements for the year ended March 31, 2023 (attached)
- Auditors Report to the Audit Committee
- Public Sector Accounting Standards (PSAS)
- Province of Nova Scotia Financial Reporting and Accounting Manual (FRAM)
- Fiscal 2022/23 Quarterly Financial Updates, including year-end forecasts.

5) DISCUSSION

UPDATE From Audit Committee – On July 7th the Committee review included questions and comments on the analytical review noted further down in this RFD. It also included a discussion on Notes to the Financial Statements with a few changes to be made and one additional note (amendments) to the draft copy going forward to Council. The amendments are highlighted in yellow on the draft statements. The amendments relate:

Temporary bank indebtedness

- A new note was added (note 2 (f), page 8) covering Temporary bank indebtedness. This item relates to Council's annual approval of temporary borrowing limits, both operating and capital.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



Changes in accounting policies

- Originally reflected as Note 2 (o) in the Consolidated Statements. Changes should form their own note and as such this section was changed to Note 3 (see page 12).

The result of the change above is that every note thereafter was renumbered and applicable references on the Statement of Financial Position (page 4) were updated.

Work in progress

- It was noted during the audit committee review that the phrases “work in process” and “work in progress” had both been used within the statements. All references were changed to work-in-progress to best reflect the connection to capital projects.

Asset retirement obligation

- Note 8 (page 15) changed to add reference to estimated future liability value.

Long term debt – capital

- Reference to Municipal Finance Corporation (MFC) was replaced with reference to provincial Department of Finance. The MFC ceased to exist in December 2022 and responsibilities transferred to Department of Finance.

Regional centre for education

- Reference on page 24 was corrected, previously noting the former name as regional school board.

Trust Schedules

- Spelling corrections made to pages 35 and 36.

The Independent Auditors Report will be added as page 1 & 2 of the Consolidated Statements once approved by Council. It reflects standard unqualified audit opinion wording, same as last year.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



The audit was conducted by Grant Thornton LLP and is the fourth year of a four year cycle before the Town is scheduled to take audit services back out to a public Request for Proposals process.

As stated, and emphasized each year:

- ***It is important to note that the financial statements are the responsibility of Town management, and that Grant Thornton's responsibility is to audit and express an opinion on those statements.***
- ***The auditor's report relates to the Consolidated Financial Statements, not the non-consolidated statements.***

As per the provincial FRAM regulations, the Audit Committee reviews the Draft Consolidated Financial Statements, and the associated Auditors Report to the Audit Committee providing an opportunity for the Auditor and/or staff to review significant financial figures and to respond to any questions coming from the Committee. Typically, any major accounting items/issues have been appropriately dealt with before the draft statements come to the Audit Committee. Such items would be summarized and form part of this report to the Committee or get picked up in the Auditors Report to the Committee.

Refer to Notes 1 & 2 in the Consolidated Financial Statement document (pages 8 to 11) for summary information on relevant accounting policies/standards followed in preparing financial statements. This year also represents the start of the Town, as required by Public Sector Accounting Standards, reporting on Asset Retirement Obligations. Refer to Note 2 k (page 10), Note 3 (page 12) and Note 8 (page 16) for further details on this important reporting requirement.

The non-consolidated financial statements are also reviewed with the Audit Committee. This helps to complete the reporting cycle to Council for each year, with interim financial updates taking place for each of the first 3 quarters of the year. It can also be noted these statements are not audited but form the basis of the audited results. Simply put, both sets of financial statements come from the same data and each set of statements provides insight into the financial results of the Town's operations.

What follows in this Request for Decision (RFD) is summary financial information and analysis to assist in the review of the actual results contained in the draft financial statements.

Provincial Financial Condition Indicators (FCI's)

The Town annually reviews draft FCI's based on the year-end financial statements. The province officially issues the FCI's later in the fiscal year after all municipalities have submitted their required Financial Information Returns. Not all Town's review their own internally produced draft FCI's, however staff believe this is an important part of the year end process, i.e., ***timely review of the FCI's and early identification of any change in trends on a year over year basis.*** Readers can also note that expected

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



changes to the Town's FCI's are noted during the budget process each year. Typically, the Town's internally produced estimates do not differ from the official data released by the province later in the year. It is worth noting that the province has not yet released FCI results for the March 31, 2022, fiscal year.

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

The following table shows Wolfville's internal draft calculation for 2022/23, compared to the previous four years. ***The provincially produced FCI data has evolved over the years, with the most recent change being the dropping of the Budget Expense Accuracy indicator.*** This may be related to municipalities falling into the intermediate/high risk category during the COVID years where changing circumstances made budget estimates more difficult to establish with accuracy. ***Wolfville staff believe the indicator remains important and that understanding the budget variances is as important as the risk assessment result. For that reason, it is included in the table below.***

Starting with the 2020/21 results published by the province, a town can receive an overall assessment of possible fiscal instability as follows:

- low risk = 9 to 12 green indicators.
- moderate risk = 7 or 8 green indicators
- high risk = fewer than 7 green indicators

With 11 out of 12 indicators meeting the low-risk threshold, the Town of Wolfville has an overall assessment of low risk of financial instability. In fact, Wolfville continues to be the only Town with only one indicator that doesn't meet the low-risk benchmark. For the 2020/21 reporting year thirteen out of twenty-five towns met the overall low risk assessment.

The Town's FCI's over the last five years are as follows:

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



Name of Indicator				FIR	draft
	2018/19	2019/20	2020/21	Submission	internal calc
				2021/22	2022/23
Reliance on Gov't Transfers	1.1%	2.0%	3.9%	3.3%	2.3%
Uncollected Taxes	5.7%	7.0%	7.0%	6.1%	8.1%
3 Yr change in Tax Base	7.50%	4.60%	6.90%	9.60%	8.90%
Reliance on Single Business	0.6%	0.6%	0.6%	0.6%	0.6%
Residential Tax Effort	4.20%	4.30%	4.50%	4.10%	4.40%
# of deficits	-	-	-	-	-
Budget Expense Accuracy	5 out of 5	5 out of 5	4 out of 5	4 out of 5	4 out of 5
Liquidity Ratio	3.7	3.6	2.7	2.6	2.6
Operating Reserves	25.5%	25.1%	30.0%	25.8%	21.0%
Combined Reserves	60.6%	46.7%	53.3%	51.5%	55.3%
Debt Service Ratio	7.5%	7.3%	7.4%	7.6%	7.2%
Outstanding Operating Debt	0.0%	0.0%	0.0%	0.0%	7.6%
Undepreciated Assets	55.9%	58.3%	59.1%	57.1%	56.5%

As has been the trend, most indicators remain close to previous years, which speaks to the relative financial stability of the Town currently. Highlights include:

- Uncollected taxes indicator has increased to 8.1%, meaning a higher % of tax accounts remain unpaid at year end. Although the result is still within the low-risk threshold, the upward trend is not a good sign. This matter was reported in fiscal 2022/23 as part of the quarterly financial updates. Just over 64% of the tax arrears relate to one company owning multiple properties in Town.
- Residential Tax Effort has increased to 4.4%. This indicator represents the average annual residential tax/sewer billings per dwelling unit in relation to average household income. So, “on average” a household in Wolfville spends 4.4% of income on property taxes and sewer costs. Fifteen towns in NS had lower tax costs indicators than Wolfville, while nine had higher tax cost indicators.
- Operating Reserves have dropped as a percentage of town expenditures, generally meaning the Town has fewer dollars set aside as “rainy day” safety net compared to size of the operation. This trend has been anticipated and reported during the budget process in the last few years.
- Combined Reserves (including operating and capital) have increased. This is somewhat a result of capital projects not started and/or completed prior to March 31st.
- Debt Service Ratio remains stable and continues to bode well for capital project funding flexibility in coming years.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

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Department: Finance



- For the first time, the Town has outstanding operating debt. Unlike some municipalities where this is a result of cash flow issues, Wolfville's operating debt is a long-term loan from the Federation of Canadian Municipalities utilized for the Town's PACE Program over the previous two years. This was planned and is an interest free loan repayable over 20 years (refer to Note 9 in the Consolidated Financial Statements, page 15).

As noted in last year's report (RFD 042-2022), *it will be important for Council to maintain the discipline that has helped facilitate the current strong financial position. This discipline includes strategic use of financial resources in the coming years to address community priorities. Current multi-year plans will significantly reduce the financial equity position of the Town, but the use of those funds will address many identified priorities of Council.*

Staff expect at least four of the indicators to be outside the low risk ranking they currently show. This is likely four years from now. If the multi-year plan is adhered to, then all but one indicator should return to low risk towards the latter stages of the ten-year capital plan.

Non-consolidated Financial Statements - Unaudited

This set of financial statements show the results for each individual fund (set of accounting records) maintained by the Town and relate to the approved budgets set by Council each year. The quarterly updates (including year-end forecasts) are based on non-consolidated statements. Once year end results are finalized it can be helpful to compare final results to those forecast back in January for the two operating funds (Town and Water Utility).

- | | | |
|---|----------|------------------------------|
| • Town operating fund, surplus (page 1) | \$25,385 | (\$101,400 deficit forecast) |
| • Water operating fund, surplus (page 13) | \$3,730 | (\$90,600 deficit forecast) |

In both cases the final bottom line was better than the forecast, and in both cases, there are a couple of key reasons for the results:

- For the Town operation, based on the forecast deficit staff brought a report to Council in February (RFD 003-2023) for authorization to use up to \$130,000 more from reserves to help fund specific projects. Ultimately an additional \$56,000 was needed for costs not in original budget. The final year end result for unbudgeted capital budget costs to be paid from operations was only \$36,000 compared to the forecast level of \$283,000.
- For the Water operation, the key pieces related to no requirement to fund any capital from operations (page 13) and the budgeted dividend to be paid from Utility to Town did not occur.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

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Department: Finance



- The capital from revenue was budgeted at \$70,000 and actual was nil. The overall capital program for the utility was smaller than budgeted meaning the \$70,000 expenditure was not required.
- The dividend expense was budgeted at \$50,000. In practice, the dividend should come from overall surplus results and the Utility results were not that favourable and the Town overall result was able to absorb not receiving the dividend revenue. Ensuring the Town does not negatively impair the overall equity position of the Water Utility is important and this is a year where the Utility has already submitted an application for rate increases due in part to a reducing equity position.

Other Town items of note:

- The year end surplus of \$25,385 (page 1) is effectively a break-even result as it is only a 0.2% variance from budget.
- Although deed transfer tax was higher than budget, compared to the previous year actual, it is down some \$145,000. Whether this is a trend or not will become clearer over the coming year.
- With interest rate increases that started in March 2022, the Town's interest on cash balances increased significantly compared to previous years (page 4 of non-consolidated financials and page 26 of consolidated statements).
- The balance of outstanding taxes has increased (page 2), which is not ideal, however it has meant interest charged on arrears (revenue to Town) increased compared to budget and previous years (page 4).
- Town Reserves (page 12) ended the year higher than expected, with this rooted in Capital Reserves. A number of capital projects budgeted in 2022/23 did not occur and therefore fewer dollars for reserves were required. In addition, the provincial government provided a grant to all municipalities at year end to be used towards capital projects (page 12). Wolfville's share of this Sustainable Growth Fund grant was \$482,735.

Other Water Utility notes:

- The Utility surplus is also quite small at \$3,730 (page 13), or a 0.3% variance from budget.
- This result was only possible because budgeted funding towards capital was not incurred and the planned dividend payment to the Town was not paid. This was not unexpected and actual results further support the Town's application to the Utility and Review Board for updated rates (RFD 011-2023).

As with previous years, there are any number of variances from budget which readers of the statements may have. Staff will be prepared to provide additional information on areas of interest to the Audit Committee.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



Consolidated March 31, 2023 Financial Statements - Audited

This is the financial reporting that the auditors express their opinion on. The Auditor's Report is attached to the Financial Statements once all procedures and information from the Town is provided. Staff are currently in the process of final items (legal letters) and all items should be completed in the coming week.

The following are comments meant to assist the Committee members reviewing the Consolidated Statements:

Page 1 and 2 – these pages will be inserted from the Independent Auditor Report

Page 3 – this page is where the CAO and Director of Finance provide a statement of management's responsibility for the content of the statements.

Page 4 – Statement of Financial Position

- This page is what many people traditionally refer to as the balance sheet.
- Readers will see references to "notes" on many of the line items, and each of the notes provides relevant accounting details for that line item.
- Cash balances decreased overall by \$586,000. Refer to page 7, Consolidated Statement of Cash Flows, and note 5 (page 13) noting changes in restricted cash flows. Unrestricted cash dropped by some \$850,000 and restricted cash increased by \$264,000.
- Receivables have increased \$742,800 from previous year. Refer to note 6 (page 14)
 - Largely related to long-term PACE receivables which increased by \$507,000. The majority of PACE projects were completed in fiscal 2022/23. This balance will decrease over coming years as participants make their required monthly repayments.
 - The balance of tax arrears also increased. From March 2022 to March 31/23 the outstanding balance increased by almost \$195,000. One business, owner of multiple properties, owes over \$393,000 of the total tax receivable of \$614,796.

Twelve properties have been tentatively identified for potential tax sale (typically there are 9-11 properties per year). All owners will be contacted to encourage payments before the official tax sale process starts later this year. The large receivable above is not one of the accounts currently at risk of tax sale.

Staff are looking to bring a report to Council later in the year to amend the Town's Tax Sale Policy to address a changing make up of properties in Town. The policy will have to adhere to the parameters of the Municipal Government Act, but early research indicates there may be an approach to address a growing concern.

REQUEST FOR DECISION 037-2023

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Department: Finance



- Temporary bank indebtedness of \$989,380 was subsequently replaced by proceeds from the Spring 2023 debenture issue (refer to note 10, page 17). This relates to capital project funding.
- This is the first year for the statements to reflect a value related to the new accounting standards for Asset Retirement Obligation (ARO). Refer to note 2(k) on page 10, note 3 on page 12, and note 8 on page 15 for additional details. The recognized ARO's relate to asbestos removal costs and well decommissioning costs. The process for this new item started a year ago and involved identification of all tangible capital assets and legal requirements which could lead to an ARO, and then determinations for each asset (or category of asset) as to whether an obligation actually existed. Finally, an approach to calculate the value of the obligation and a method to adjust over time (accretion expense).
- This is the first year the Town has had operating debt, and it is in the form of long-term debt to the Federation of Canadian Municipalities (FCM). Refer to note 8, page 16.

Page 5 Statement of Operations

- Total revenues were \$13.4 million, which was \$255,000 below budget. This is largely related to budgeted grants for capital project funding. Those projects did not occur this year and hence the grant revenue has either been deferred or not received yet.
- Total expenses were \$332,000 more than budget.
 - General government expenses were \$133,000 over budget (page 26). Several items relate to year end adjustments, not typically included in budget estimates.

This includes an increase of \$59,000 in the net pension deficit recognized at March 31, 2023 (refer to note 12, page 19). The defined benefit pension plan relates to a previous CAO who retired prior to the year 2000. The defined benefit plan was a provincially legislated plan applicable in those years.

The allowance for sick leave obligation was increased by \$11,000. The annual calculation is based on a growing staff complement, and the related use of sick day trends over the years.

Legal costs allocated to General Government ended the year \$31,000 more than budget, much of that related to HR matters, including the contract negotiations with the union.

REQUEST FOR DECISION 037-2023

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Department: Finance



\$67,580 of Work In Progress (WIP) was written off this year as a loss due to impairment of value. See note 2 (i) on page 9 for details of this item. For the most part this is design costs incurred in previous years, which can no longer connect to a project.

- Protective service costs ended the year \$158,000 under budget (page 27).
 - As previously reported last year, RCMP costs were \$61,000 less than budget.
 - The Fire Dept. costs ended the year \$70,000 less than budget.

- Transportation services (which includes Public Works) ended the year \$253,000 overbudget (page 28).
 - Administration costs show \$105,000 over budget. This relates mainly to salary costs during a time of reorganization where the budget reflected more dollars being allocated to capital projects or roads and streets.
 - Public transit costs included in this section ended the year \$35,000 over budget. This continues the trend of rising costs for Kings Transit services and is one of the reasons the municipal units have initiated a transit study.
 - Amortization expense shows as \$86,000 over budget. Note this is an item not specifically included in the Town's formal budget process with the "budget" value presented based on previous year actual (refer to note 17, page 22).

- Environmental health services (includes sewer system and waste collection) ended the year \$74,000 under budget (page 28).
 - The savings are in the operation of the sewer system which was \$106,000 underbudget.
 - Offsetting those savings was higher costs for waste collection (Town share of Valley Waster Resource Management) which were \$23,000 more than budget.

- Environmental development services (includes Planning Dept, WBDC grant, REN, and tourist bureau) ended the year \$16,000 overbudget. No one item stands out but contributing factors were contracted services in Planning for items such as the East End Secondary Plan Process approved by Council and a portion of which would be covered by use of reserves if needed.

- Recreation and cultural services ended the year \$72,000 overbudget (page 29). Other than budgeted repairs for the Library which were not carried out, each individual department line ended the year over budget and resulted from Festival/Events activities not part of the budget (e.g. Welcome to Wolfville event on Labour Day), Parks staff kept on longer than budgeted season, and increased recreation programming. Note the recreation programming generated higher than budget revenues, but those show elsewhere in these financial statements (refer to page 24).

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



- Water related items are generally close to budget, with details reflected on pages 30 to 34.

Summary

Overall, the Town ended the year maintaining a positive financial position. In the near term (next few years), this financial position provides flexibility for Council to adapt to the changing economic landscape.

There were a few areas where unbudgeted costs were incurred and there needs to be renewed commitment to staying within the annual budget framework. There will always be instances where expenses can exceed budget. For example, snow removal costs are based on budgeted based on trends, whereas actual costs are impacted by specific winter conditions. The Town can't stop snow removal just because the estimated budgeted costs have been incurred. This is less a choice than necessity. It is in the areas of choice that staff need to be diligent.

The Water Utility, as has been noted, applied for rate increases. This is needed to ensure revenues are adequate to cover the costs of this essential service.

Staff will continue to provide timely quarterly updates, and the annual financial statements will continue to provide a snapshot of how the organization is managing the financial health of the Town.

6) FINANCIAL IMPLICATIONS

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

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

8) COMMUNICATION REQUIREMENTS

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

- Internally the statements will be made available to all staff, including senior management, and all members of Council.

REQUEST FOR DECISION 037-2023

Title: March 31, 2023 Financial Statements

Date: 2023-07-07 Audit Committee – **UPDATE FOR COUNCIL**

Department: Finance



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

9) ALTERNATIVES

No practical alternatives exist given the nature of the report, and the associated Auditors Report. Notwithstanding a qualified audit opinion, there is no reason not to approve the financials. Even in an instance where there is a qualified audit opinion, there may be reason to still approve the statements. That would depend on the nature of any qualification. This is not an issue with the Town's statements this year as there is no qualification of the opinion.

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

Consolidated Financial Statements

Town of Wolfville

March 31, 2023

Draft - Audit Committee Recommendation to Council



A cultivated experience for the mind, body, and soil

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Draft - Audit Committee Recommendation to Council

Blank Page - will be replaced with Independent Auditors Report

Draft - Audit Committee Recommendation to Council

Blank Page - will be replaced with Independent Auditors Report

Draft - Audit Committee Recommendation to Council



Managements responsibility for the consolidated financial statements

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

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

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

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

On behalf of the Town of Wolfville

Erin Beaudin, CAO

Mike MacLean, Director of Financial Services

Town of Wolfville

Consolidated Statement of Financial Position

As at March 31, 2023

	2023	2022
	\$	\$
Financial Assets		
Cash	2,634,658	3,485,537
Cash – Capital reserve & restricted funds (note 5)	5,450,249	5,185,680
Receivables (note 6)	1,952,926	1,210,126
	<u>10,037,833</u>	<u>9,881,343</u>
Liabilities		
Temporary bank indebtedness	989,380	-
Payables and accruals	1,376,973	863,542
Deferred revenue (note 7)	1,307,440	1,809,057
Other	19,155	35,240
Asset Retirement Obligation (note 8)	89,434	-
Long-term operating debt (note 9)	792,223	-
Long-term capital debt (note 10)	7,958,466	8,354,716
	<u>12,533,071</u>	<u>11,062,555</u>
Net financial asset (debt)	<u>(2,495,238)</u>	<u>(1,181,212)</u>
Non-financial assets		
Tangible capital assets (note 11)	34,450,826	31,654,384
Prepaid	97,842	79,512
Inventories	183,704	28,661
Work-in-progress	531,127	685,168
	<u>35,263,499</u>	<u>32,447,725</u>
Accumulated surplus	<u>32,768,261</u>	<u>31,266,513</u>

On Behalf of the Town

Mayor

Chief Administrative Officer

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

Town of Wolfville
Consolidated Statement of Operations
For the year ended March 31, 2023

	Budget	Actual	Actual
	2023	2023	2022
	\$	\$	\$
Revenue			
Taxes	8,366,300	8,487,368	8,104,285
Grants in lieu of taxes	971,900	960,431	968,204
Sale of services	1,003,700	947,648	898,227
Other revenue from own sources	184,800	419,298	216,291
Unconditional transfers from other governments	71,200	71,140	140,941
Conditional transfers from governments and others	2,304,900	1,747,779	1,651,998
Metered sales	725,000	717,234	716,322
Sprinkler services	10,800	10,850	10,850
Other	32,500	54,411	32,271
	<u>13,671,100</u>	<u>13,416,159</u>	<u>12,739,389</u>
Expenses			
General government services	2,025,700	2,159,119	1,975,511
Protective services	2,485,700	2,327,564	2,205,934
Transportation services	2,478,700	2,731,768	2,611,037
Environmental health services	1,405,900	1,331,629	1,210,987
Environmental development services	828,300	844,950	932,953
Recreational and cultural services	1,363,100	1,435,873	1,267,004
Water			
Source of supply	-	-	-
Power and pumping	125,200	125,263	119,853
Treatment	116,200	149,492	102,424
Transmission and distribution	299,200	319,501	363,110
Administrative	276,700	281,738	249,548
Interest and other debt charges	27,500	26,916	18,658
Accretion - ARO	-	1,009	
Amortization	150,000	179,589	164,908
	<u>11,582,200</u>	<u>11,914,411</u>	<u>11,221,927</u>
Surplus	<u><u>2,088,900</u></u>	<u>1,501,748</u>	<u>1,517,462</u>
Accumulated surplus – Beginning of year		<u>31,266,513</u>	<u>29,749,051</u>
Accumulated surplus – End of year	-	<u><u>32,768,261</u></u>	<u><u>31,266,513</u></u>

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

Town of Wolfville
Consolidated Statement of Changes Net Financial Assets (Debt)
For the year ended March 31, 2023

	Budget	Actual	Actual
	2023	2023	2022
	\$	\$	\$
Annual surplus	2,088,900	1,501,748	1,517,462
Acquisition of tangible capital assets	(7,082,000)	(4,571,380)	(4,784,333)
TCA addition - ARO	-	(86,166)	-
(Gain)/Loss on disposal	-	60,747	6,123
Proceeds on disposal	-	-	12,500
Amortization	1,687,900	1,800,357	1,702,835
	<u>(5,394,100)</u>	<u>(2,796,442)</u>	<u>(3,062,875)</u>
Prepays	-	(18,330)	(9,931)
Inventory	-	(155,043)	(5,258)
Work-in-progress	-	154,041	2,648,779
	-	<u>(19,332)</u>	<u>2,633,590</u>
Changes in net assets	<u><u>(3,305,200)</u></u>	(1,314,026)	1,088,177
Net assets (Debt) – Beginning of year	-	<u>(1,181,212)</u>	<u>(2,269,389)</u>
Net assets (Debt) – End of year	-	<u><u>(2,495,238)</u></u>	<u><u>(1,181,212)</u></u>

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

Town of Wolfville

Consolidated Statement of Cash Flows

For the year ended March 31, 2023

	2023	2022
	\$	\$
Cash provided by (used in)		
Operating activities		
Annual surplus	1,501,748	1,517,462
Changes to annual surplus not involving cash		
(Gain)/Loss on disposal of tangible capital asset	60,747	6,123
Accretion expense	3,268	-
Amortization of tangible capital assets	1,800,357	1,702,835
	<u>3,366,120</u>	<u>3,226,420</u>
Change in non-cash working capital		
Decrease (increase) in receivables	(742,800)	(246,327)
Increase (decrease) in payables	513,431	(691,887)
Increase (decrease) in other liabilities	(517,702)	621,964
Decrease (increase) in prepaids	(18,330)	(9,931)
Decrease (increase) in inventories	(155,043)	(5,258)
	<u>2,445,676</u>	<u>2,894,981</u>
Capital transactions		
Acquisition of tangible capital assets	(4,571,380)	(4,784,333)
Decrease (increase) in work in progress, excluding impairment write-down	154,041	2,648,779
Proceeds on disposal of tangible capital assets	-	12,500
	<u>(4,417,339)</u>	<u>(2,123,054)</u>
Financing activities		
Increase in bank loan	989,380	(646,801)
Proceeds from debt issue	300,000	1,660,000
Proceeds from long term operating loan	792,223	-
Long-term debt principal repayment	(696,250)	(638,717)
	<u>1,385,353</u>	<u>374,482</u>
Net increase (decrease) in cash	(586,310)	1,146,409
Cash – Beginning of year	<u>8,671,217</u>	<u>7,524,808</u>
Cash – End of year	<u><u>8,084,907</u></u>	<u><u>8,671,217</u></u>
Cash represented by:		
Cash	2,634,658	3,485,537
Cash - Capital reserve funds (note 11)	5,450,249	5,185,680
	<u>8,084,907</u>	<u>8,671,217</u>
	-	-

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

1 Status and nature of activities

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

2 Summary of significant accounting policies

a) Reporting entity

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

Inter-departmental and organizational transactions and balances are eliminated.

Trust funds are excluded from the consolidated financial statements but are disclosed on pages 35 and 36.

b) Basis of accounting

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

c) Fund accounting

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

d) Valuation allowance

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

e) Cash and cash equivalents

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

f) Temporary bank indebtedness

The Town of Wolfville has operating credit facilities with the Bank of Montreal covering the following maximum temporary borrowings:

• Town operating fund	\$700,000
• Town capital fund	\$1,811,000
• Water operating fund	\$150,000

2 Summary of significant accounting policies (continued)

On a consolidated basis the temporary borrowings were \$989,380 as of March 31, 2023 (2022 – nil) with an interest rate equal to bank prime of 6.7%. Subsequent to year end, the temporary borrowings were replaced by proceeds from the 2023 Spring Debenture Issue (refer to Note 10).

g) Use of estimates

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

In addition, the Town's implementation of PS3280 Asset Retirement Obligation has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible assets and the expected retirement costs, as well as the timing and duration of these retirements.

Actual results could differ from these estimates.

h) Revenue recognition

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

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

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

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

i) Work-in-progress

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

Summary of significant accounting policies (continued)

j) Tangible capital assets

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

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

The estimated useful lives are as follows:

Town general capital	
Land Improvements (includes LED Street lights)	10-25 years
Traffic lights	25 years
Small and office equipment	4-5 years
Motor vehicles	10-15 years
Fixed and moveable equipment	10 years
Streets, road and curbs	25 years
Sidewalks	25 years
Operating plants (sewage treatment)	25-50 years
Lift stations	25 years
Municipal buildings	40 years
Other infrastructure	50 years
Water utility	
Structures, improvements and wells	25-75 years
Equipment	1-10 years
Transmission, distribution and hydrants	50-75 years
Services	50 years
Meters	25 years

k) Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that the future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined.

Summary of significant accounting policies (continued)

l) Employee future benefits

Defined benefit plan

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

An actuarial valuation of the plan was completed for January 1, 2021 and has been updated by extrapolation to March 31, 2023. Actuarial valuations are performed every three years.

Plan assets are measured at fair value.

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

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

Defined contribution plan

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

m) Inventories

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

n) Capital reserve fund

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

o) Budget

The budget figures contained in these financial statements were approved by Council on March 15, 2022 in its original operating plan. The budget figures contained in these financial statements have been adjusted to include amortization in accordance with Public Sector accounting requirements. Note 13 outlines the original operating plan and the adjustments made to come to the budget figures shown in these financial statements.

3. Change in accounting policies

As of the date of authorization of these financial statements, several new PSAB standards had an adoption date required effective April 1, 2022 and the Town implemented these standards as follows:

- PS 3450 Financial Instruments and PS 2601 Foreign Currency Translation.
The standards were adopted prospectively from date of adoption. The new standards provide comprehensive requirements for the recognition, measurement, presentation and disclosure of financial instruments and foreign currency transactions. Under PS 3450, all financial instruments, including derivatives, are included on the statement of financial position and are measured either at fair value or amortized cost based on the characteristics of the instrument and the Organization's accounting policy choices.

In accordance with the provisions of this new standard, the Town has no adjustments.

- PS 3280 Asset Retirement Obligation
The standard was adopted prospectively from date of adoption. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard.

In accordance with the provisions of this new standard, the Organization reflected the following adjustments at April 1, 2022:

- Asbestos obligation
An increase of \$56,480 to the building capital account, representing the original estimate of the obligation as of April 1, 2022, with that amount being amortized over five years, the expected useful life of the building.

An asset retirement obligation in the amount of \$56,480 as of April 1, 2022.
- Well decommissioning
An increase of \$29,686 to the source of supply capital account, representing the original estimate of the obligation as at April 1, 2022, with that amount being amortized over the estimated useful life of each of the wells.

An asset retirement obligation in the amount of \$29,686 as of April 1, 2022.

4 Contributions to Boards and Commissions - Other Boards and Commissions - less than 100% interest

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

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

Annapolis Valley Regional Housing Authority

For the year ended March 31, 2023, the Town's share of the deficit recorded was \$58,500 (2022 - \$72,200).

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2023

Annapolis Valley Regional Centre for Education - 4.40%

For the year ended March 31, 2023, the Town contributed \$722,544 (2022 - \$719,952) to the Centre as its share of the operating expenditures.

Valley Waste Management Authority - 8.85%

For the year ended March 31, 2023, the Town's share of the Authority's capital and operating expenditures was \$560,968 net of previous '21/22 year surplus rebate (\$15,692), (2022 - \$346,429).

Valley Community Fibre Network- 6.20%

For the year ended March 31, 2023, the Town's share of the Authority's capital and operating expenditures was \$1,306 (2022 - \$1,306)

Annapolis Valley Regional Library - 3.5%

For the year ended March 31, 2023, the Town's share of the deficit was \$30,300 (2022 - \$30,300).

Kings Transit Authority - 15%

For the year ended March 31, 2023, the Town's share of the Authority's capital and operating expenditures was \$216,228 including share of previous year deficits (\$6,251) and adjustment to reduce accrued payable by \$6,000, (2022 - \$190,082).

5 Cash – Capital & Restricted Reserves

	2023	2022
	\$	\$
Source of funds		
External sources		
Federal gas tax grant	346,939	658,424
Provincial Sustainable Service Growth Fund	482,735	-
Interest earned	159,812	25,730
Proceeds on sale of land	-	5,000
Contributions/donations	23,746	31,400
Internal sources		
Allocation from Town Operating Fund	1,068,000	1,028,900
Allocation from Water Operating Fund – Dep'n	179,589	164,908
	<u>2,260,821</u>	<u>1,914,362</u>
Use of funds		
Capital project funding – Town Capital	1,570,576	614,680
Capital project funding - Water Utility	395,276	-
Operating Fund - COVID SRA revenue recognized	30,400	131,153
	<u>1,996,252</u>	<u>745,833</u>
Net increase to capital reserves	264,569	1,168,529
Balance, beginning of year	<u>5,185,680</u>	<u>4,017,151</u>
Balance, end of year	<u>5,450,249</u>	<u>5,185,680</u>

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2023

6 Receivables

	2023	2022
	\$	\$
Taxes receivable		
Balance – Beginning of year	420,199	485,033
Current year’s levy	8,762,909	8,239,396
	<u>9,183,108</u>	<u>8,724,429</u>
Collections	<u>(8,568,312)</u>	<u>(8,304,230)</u>
Balance – End of year	614,796	420,199
Water rates (net of \$3,500 valuation allowance)	164,160	145,397
Sewer rates (net of \$1,000 valuation allowance)	144,645	120,841
PACE receivables (up to 15 year repayments terms)	692,706	185,621
Intermunicipal billings	154,976	126,864
Other receivables (net of \$355 valuation allowance)	181,643	211,204
	<u>1,952,926</u>	<u>1,210,126</u>

All receivables are current assets except for PACE receivables. PACE (Property Assessed Clean Energy) customers have contractual obligations as defined by the Towns PACE Bylaw and PACE Policy. Customers have repayment terms up to a maximum of fifteen years.

7 Deferred Revenue

	2023	2022
	\$	\$
Prepaid property taxes. At March 31st this balance relates to amounts that will be owing on subsequent Interim Property Tax Bill issued at end of April.	391,619	357,893
Federal & provincial and other grants received for which terms of grant agreements have not all been completed by March 31, and revenue recognition is deferred until such time as grant terms have been met.	904,817	1,443,241
Land lease annual paid in advance	1,411	1,410
Program Fees and Mudley Fund donations	9,593	6,513
	<u>1,307,440</u>	<u>1,809,057</u>

8 Asset Retirement Obligations

The Town’s asset retirement obligations consist of a couple of items as follows:

a) Asbestos Obligation

The Town’s asset retirement obligation includes of the liability for the remediation of contaminants present within a building owned by the Town. These contaminants represent a health hazard upon demolition and/or major renovation therefore there is a legal obligation for removal of these contaminants on decommissioning. Following the adoption of PS 3280 – Asset retirement obligations, the Town recognized an obligation relating to this decommissioning and remediation of contaminants as estimated as at April 1, 2022. This building has an expected useful life of five years. As of the date of adoption of the standard the relevant discount rates on tangible assets held was 4% per annum. **The estimated future liability is \$68,700.**

b) Water Well Decommissioning Obligation

The Town’s asset retirement obligation includes costs associated with the decommissioning of three Water Utility wells. Proper decommissioning of retired water source wells and water test wells is required to meet environmental standards therefore there is a legal obligation for services of a certified well driller. Following the adoption of PS 3280 – Asset retirement obligations, the Town recognized an obligation relating to this decommissioning and remediation as estimated as at April 1, 2022. The wells have expected useful lives of 67 years, 42 years, and one currently inactive well within 5 years decommissioning. As of the date of adoption of the standard the relevant discount rates on tangible assets held was 3.4% per annum. **The estimated future liability is \$114,000.**

Changes in the asset retirement obligations during the year are as follows:

Asset Retirement Obligation	Asbestos Removal	Decommission Wells	Balance March 31, 2023
	\$	\$	\$
Opening Balance, April 1	56,480	29,686	86,166
Accretion Expense	2,259	1,009	3,268
Ending Balance, March 31	58,739	30,695	89,434

9 Long-term operating debt

The Town has entered an agreement with the Federation of Canadian Municipalities (FCM) to receive grant and loan funding under the FCM’s Green Municipal Fund Program. Wolfville, along with the Town of Stratford (PEI) and City of Charlottetown (PEI), launched PACE Maritimes, branded as Switch Program, a multi-provincial Property Assessed Clean Energy Program (PACE) to fund residential energy efficiency, renewable energy improvements in each community. The Town of Wolfville’s program is run in accordance with the terms of the FCM Agreement as well as the Town’s specific PACE Bylaw Ch. 108 and PACE Policy 610-007. The Program, per FCM Agreement, is four years from date of Agreement with loan repayment to a maximum of twenty years.

The Program includes loan facilities to residential property owners to fund energy improvements, with repayment terms of 5, 10 or 15 years (refer to Note 4). The FCM provides the Town grant funds to offset a portion of the cost to run the program, and loan proceeds to support the Town’s loan facilities to residential property owners. Town Council has approved borrowings from FCM up to a maximum of \$839,084, with the program incurring operating debt of \$792,223 as of March 31, 2023.

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2023

9 Long-term operating debt (continued)

The debt is non-interest bearing, payable in annual installments of \$46,601 commencing March 2027, maturing March 2043.

10 Long-term capital debt

	2023 \$	2022 \$
MFC debenture, bearing interest from 2.575% to 4.119%, payable in annual instalment of \$18,500 to November 2032, \$11,500 to May 2023 with \$57,500 to be refinanced in 2037 payable annual installments \$11,500 thereafter, plus interest maturing fiscal 2042	300,000	-
MFC debenture, bearing interest from 0.50% to 2.677%, payable in annual instalment of \$65,000 to October 2036, with \$325,000 to be refinanced in 2036 payable annual installments \$65,000 thereafter, plus interest maturing fiscal 2041	1,235,000	1,300,000
MFC debenture, bearing interest from 0.40% to 2.809%, payable in annual instalment of \$29,333 to May 2031, \$13,338 thereafter, plus interest maturing fiscal 2036	330,667	360,000
MFC debenture, bearing interest from 0.678% to 2.378%, payable in annual instalment of \$80,671 to May 2035, with 403,360 to be refinanced in 2035 payable in annual installments \$80,671 thereafter, plus interest maturing fiscal 2040	1,452,082	1,532,754
MFC debenture, bearing interest from 2.95% to 3.05%, payable in annual instalment of \$53,805 to May 2029, 43,805 to 2034, \$219,025 to be refinanced in 2034 payable in annual installments \$43,805 thereafter, plus interest maturing fiscal 2039	814,685	868,490
MFC debenture, bearing interest from 2.06% to 3.501%, payable in annual instalment of \$64,150 to May 2033, with 67,500 to be refinanced in 2033 payable in annual installments \$13,500 thereafter, plus interest, maturing in fiscal 2033	773,150	837,300
MFC debenture, bearing interest from 1.2% to 3.209%, payable in annual instalment of \$95,875 to May 2022, \$80,875 to 2032, with 79,375 refinanced in 2032 payable in annual installments \$15,875 thereafter, plus interest, maturing in fiscal 2033	888,125	984,000
MFC debenture, bearing interest from 1.15% to 3.48%, payable in annual instalment of \$111,617 to May 2021, \$109,612 thereafter, plus interest, maturing in fiscal 2032	986,552	1,096,165
MFC debenture, bearing interest from 1.93% to 3.48%, payable in annual instalment of \$13,000 plus interest, maturing in fiscal 2023	-	13,000
MFC debenture, bearing interest from 1.33% to 3.489%, payable in annual instalment of \$36,733 plus interest, maturing in fiscal 2029	220,402	257,136
MFC debenture, bearing interest from 1.245% to 3.792%, payable in annual instalment of \$56,733 plus interest, maturing in fiscal 2030	397,135	453,869
MFC debenture, bearing interest from 1.245% to 3.792%, payable in annual instalment of \$91,333 to June 2025, \$57,333 thereafter, plus interest, maturing in fiscal 2031	560,668	652,002
	7,958,466	8,354,716

10 Long-term capital (continued)

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

	\$
Year ending March 31, 2024	686,750
2025	686,750
2026	686,750
2027	686,750
2028	686,750

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

Subsequent to March 31, 2023, the Town placed an additional debenture with the Department of Finance, Province of Nova Scotia totaling \$1,411,000 to finance underground sanitary, storm, and water infrastructure.

Draft - Audit Committee Recommendation to Council

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2023

Note 11 Tangible Capital Assets

	Cost March 31, 2022	Additions	Disposals	Cost March 31, 2023	Accumulated depreciation 2022	Adjustments	Amortization expense	Accumulated depreciation 2023	Net book value 2023	Net book value 2022
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town General Capital										
Land	1,597,548	-		1,597,548	-			-	1,597,548	1,597,548
Land improvements	4,271,292	10,802		4,282,094	1,921,152		178,930	2,100,082	2,182,012	2,350,140
Buildings and structures	3,810,917	919,181		4,730,098	2,039,091		121,737	2,160,828	2,569,270	1,771,826
IT infrastructures	163,584	-		163,584	155,640		3,972	159,612	3,972	7,944
Equipment	1,186,053	108,458	(9,408)	1,285,103	445,071	(7,632)	115,448	552,887	732,216	740,982
Traffic lights and poles	208,124	68,649		276,773	106,563		10,106	116,669	160,104	101,561
Sewer systems	8,201,766	1,135,682	(1,958)	9,335,490	3,391,335	(702)	181,019	3,571,652	5,763,838	4,810,431
Sewer plant(s)	4,859,934	43,407		4,903,341	982,933		176,645	1,159,578	3,743,763	3,877,001
Sidewalks	1,490,224	415,498		1,905,722	674,487		66,279	740,766	1,164,956	815,737
Streets	12,116,544	828,444		12,944,988	5,544,667		484,524	6,029,191	6,915,797	6,571,877
Vehicles and heavy equipment	5,055,911	232,463		5,288,374	3,433,108		282,108	3,715,216	1,573,158	1,622,803
	42,961,897	3,762,584	(11,366)	46,713,115	18,694,047	(8,334)	1,620,768	20,306,481	26,406,634	24,267,850
Water Utility										
Land and land rights										
Source of supply	15,226			15,226					15,226	15,226
Structures and improvements										
Source of supply	609,016	29,686		638,702	279,178		13,088	292,266	346,436	329,838
Power and pumping	85,066			85,066	48,271		1,106	49,377	35,689	36,795
Dist. Reservoirs and standpipes	1,845,986			1,845,986	711,220		23,859	735,079	1,110,907	1,134,766
Equipment										
Pumping	270,332	239,947	(62,533)	447,746	215,615	(7,818)	11,997	219,794	227,952	54,717
Water treatment	93,348			93,348	92,249		368	92,617	731	1,099
Transportation	87,820			87,820	43,997		11,580	55,577	32,243	43,823
Tools and work equipment	325,509			325,509	325,509		-	325,509	-	-
Office furniture and equipment	21,378			21,378	21,378		-	21,378	-	-
Mains										
Transportation	1,260,939			1,260,939	413,709		16,392	430,101	830,838	847,230
Distribution	6,257,408	540,318	(34,740)	6,762,986	1,577,588	(31,740)	85,168	1,631,016	5,131,970	4,679,820
Services	63,748	50,608	(1,800)	112,556	38,576	(1,800)	2,251	39,027	73,529	25,172
Meters	446,909	4,575		451,484	298,767		10,384	309,151	142,333	148,142
Hydrants	163,305	29,828	(481)	192,652	93,399	(481)	3,396	96,314	96,338	69,907
	11,545,990	894,962	(99,554)	12,341,398	4,159,456	(41,839)	179,589	4,297,206	8,044,192	7,386,535
	54,507,887	4,657,546	(110,920)	59,054,513	22,853,503	(50,173)	1,800,357	24,603,687	34,450,826	31,654,385

12 Pension plans

Defined benefit plan - Deferred Pension Plan Asset

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

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2022 are as follows:

Expected long-term rate of return on plan assets	4.00%
Rate of compensation increase	1.70%

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

All plan assets are held in funds administered by Manulife Financial. The Town's current period benefit cost was \$1,722 (2022- \$1,335).

	2023	2022
	\$	\$
Accrued benefit obligation – Closing balance	385,000	410,900
Pension fund assets – Closing balance	302,800	357,500
Plan surplus (deficit)	(82,200)	(53,400)
Unamortized actuarial losses	-	30,200
Net Pension deficit calculated	(82,200)	(23,200)
Net Pension deficit recorded	82,200	23,200

Defined contribution plan

All of the Town's full-time employees, as well as part-time employees meeting certain requirements, are members of a defined contribution pension plan. Employees have the option to contribute 6%, 7% or 8% (based on regular earnings) and the Town's obligation is to match that contribution amount.

During the year, the Town's required contribution was \$167,935 (2022 - \$141,573) to the plan.

13 Remuneration and expenses

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

	<u>Remuneration</u>	<u>Expenses</u>	2023 <u>Total</u> \$	2022 <u>Total</u> \$
Mayor Donovan	43,806	5,724	49,531	42,825
Deputy Mayor Madera-Voss	26,282	1,349	27,631	6,303
Councilor Madera-Voss	-	-	-	16,919
Deputy Mayor Proudfoot	-	-	-	18,819
Councilor Proudfoot	11,968	-	11,968	5,406
Councilor MacKay	23,309	-	23,309	22,326
Councilor Butler	23,309	-	23,309	22,872
Councilor Elliott	23,309	1,394	24,703	22,418
Councilor Ingham	23,309	1,931	25,240	22,613
Councilor Palmeter	6,494	-	6,494	-
	<u>181,785</u>	<u>10,398</u>	<u>192,183</u>	<u>180,501</u>
Chief Administrative Officer	146,154	7,457	153,611	137,653

* Expenses include 15% HST, before HST rebate applied

14 Rate of return on rate base

For the year ended March 31, 2023, the Water Utility had a rate of return on rate base of 3.2% (2022 – 2.6%).

15 Segmented information

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

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

General government services

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

Protective services

Provides police protection through contracted service with the Royal Canadian Mounted Police; enforcement of bylaws through Bylaw Enforcement Officer; fire protection by a volunteer based department; supports both local

and regional emergency measures organizations; and includes other protective services for animal control and crosswalk guards.

Transportation services

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

Environmental health services

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

Environmental development services

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

Recreational and cultural services

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

Water services

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

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

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

16 Commitments

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

The details of the guarantees are:

Debenture number and date		Principal and interest		Share	Amount
		outstanding			
		\$	%		\$
37A-1	May 16, 2016	733,623	6.46		47,400
38A-1	November 9, 2017	204,144	8.29		19,998
41A-1	May 28, 2021	492,804	8.31		40,952
42A-1	November 17, 2022	949,064	8.30		78,774
					187,124

Town of Wolfville
Notes to Consolidated Financial Statements ... *continued*
For the year ended March 31, 2023

17 Budget figures

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

	Approved Fiscal Plan \$	Adjustments \$	Fiscal Plan per Consolidated Financial Statements \$
Revenue			
Taxes	9,314,800	(948,500)	8,366,300
Grants in lieu of taxes	971,900		971,900
Sale of services	1,083,700	(80,000)	1,003,700
Other revenue from own sources	510,000	(325,200)	184,800
Unconditional transfers from other governments	71,200		71,200
Conditional transfers from governments and others	39,900	2,265,000	2,304,900
Metered sales	725,000		725,000
Pubic Fire Protection - Hydrants	396,000	(396,000)	-
Sprinkler services	10,800		10,800
Other	32,500		32,500
	13,155,800	515,300	13,671,100
Expenditures			
General government services	1,944,300	81,400	2,025,700
Protective services	2,779,700	(294,000)	2,485,700
Transportation services	1,675,700	803,000	2,478,700
Environmental health services	485,100	920,800	1,405,900
Environmental development services	475,200	353,100	828,300
Recreational and cultural services	1,391,700	(28,600)	1,363,100
Local, Regional, Provincial Expenditures	1,941,000	(1,941,000)	-
Fund Transfers and Debt repayment	1,298,800	(1,298,800)	-
Water			
Source of supply	-		-
Power and pumping	125,200	-	125,200
Treatment	116,200	-	116,200
Transmission and distribution	299,200	-	299,200
Administrative	276,700	-	276,700
Property Taxes	56,500	(56,500)	-
Interest and other debt charges	27,500	-	27,500
Dividend	50,000	(50,000)	-
Fund Transfers and Debt repayment	107,000	(107,000)	-
Amortization	150,000	-	150,000
	13,199,800	(1,617,600)	11,582,200
Surplus (deficit)	\$ (44,000)	\$ 2,132,900	\$ 2,088,900

18 Segment By Object

	General Government Services \$	Protective Services \$	Transportation Services \$	Environmental Health Services \$	Environmental Development Services \$	Recreation and Cultural Services \$	Water Utility Services \$	2023 Consolidated \$	2022 Consolidated \$
Revenue									
Taxes	8,002,982	387,143	-	-	97,243	-	-	8,487,368	8,104,285
Grants in lieu of taxes	960,431	-	-	-	-	-	-	960,431	968,204
Sale of services	1,900	259,400	15,572	589,730	4,607	76,439	-	947,648	898,227
Other revenue from own sources	387,123	47,430	(3,033)	-	45,494	-	(57,716)	419,298	216,291
Unconditional transfers from other governments	71,140	-	-	-	-	-	-	71,140	140,941
Conditional transfers from governments and other:	177,158	1,973	1,469,414	-	38,745	60,489	-	1,747,779	1,651,998
Metered sales	-	-	-	-	-	-	717,234	717,234	716,322
Sprinkler services	-	-	-	-	-	-	10,850	10,850	10,850
Other	-	-	-	-	-	-	54,411	54,411	32,271
Total Revenues	9,600,734	695,946	1,481,953	589,730	186,089	136,928	724,779	13,416,159	12,739,389
Expenses									
Salaries, wages, and benefits	786,955	202,275	616,003	76,129	475,220	852,407	434,118	3,443,107	3,094,012
Contracted Services	80,777	1,747,340	436,390	54,021	78,529	67,520	69,001	2,533,578	2,561,230
Purchases of goods & services from public sector	109,014	9,970	224,653	563,101	1,306	-	-	908,044	644,182
Materials, goods, supplies, and utilities	379,664	176,528	453,383	191,688	40,114	375,982	343,809	1,961,168	2,040,374
Grants and transfers to organizations	202,881	-	-	-	110,000	53,050	-	365,931	453,605
Other Expenses	556,994	57,973	14,943	1,243	7,880	18,321	30,901	688,255	526,860
Interest on Long term debt	-	1,866	136,984	40,375	-	6,397	25,081	210,703	198,829
Amortization and accretion	42,834	131,612	849,412	405,072	131,901	62,196	180,598	1,803,625	1,702,835
Total Expenditures	2,159,119	2,327,564	2,731,768	1,331,629	844,950	1,435,873	1,083,508	11,914,411	11,221,927
Annual Surplus (deficit)	7,441,615	(1,631,618)	(1,249,815)	(741,899)	(658,861)	(1,298,945)	(358,729)	1,501,748	1,517,462

Draft - Audit Committee Recommendation to Council

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Taxes			
Assessable property			
Residential	6,967,900	6,983,421	6,498,491
Commercial			
Commercial property	1,314,200	1,281,769	1,233,574
BID area rate	100,000	97,243	100,706
Resource	14,100	13,333	12,735
Fire protection area rate	396,100	387,143	393,890
	8,792,300	8,762,909	8,239,396
Business property			
Based on revenue (Aliant)	21,000	18,928	19,767
NSPI (HST rebate)	45,000	51,981	62,004
	66,000	70,909	81,771
Deed transfer tax	400,000	543,960	689,146
Total tax levied	9,258,300	9,377,778	9,010,313
Taxes collected on behalf of others			
Regional centre for education	(719,000)	(722,544)	(719,952)
Provincial correctional service	(82,000)	(82,900)	(83,576)
Regional housing authority	(60,000)	(54,666)	(72,200)
Regional library board	(31,000)	(30,300)	(30,300)
	(892,000)	(890,410)	(906,028)
	8,366,300	8,487,368	8,104,285
Grants in lieu of taxes			
Federal government agencies (Post office)	20,500	20,356	20,537
Provincial government			
Property of supported institution (Acadia University)	951,400	940,075	947,667
	971,900	960,431	968,204
Sales of services			
General government	1,800	1,900	2,800
Protective services	315,600	259,400	306,134
Transportation	24,800	15,572	18,858
Environmental health	608,400	589,730	521,570
Environmental development	6,100	4,607	3,370
Recreation, tourism and cultural	47,000	76,439	45,495
	1,003,700	947,648	898,227

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Other revenue from sources			
Licenses and permits	26,500	45,494	17,482
Fines and fees	39,700	47,430	38,507
Rentals	21,600	24,409	24,691
Interest on investments	25,000	252,486	54,841
Interest on taxes and charges	72,000	98,511	71,368
Gain/(Loss) on disposal capital assets	-	(60,747)	(6,123)
Miscellaneous	-	11,715	15,525
	184,800	419,298	216,291
Unconditional transfers from other governments			
Provincial government			
Municipal Grant Act – Equalization	70,000	69,869	139,738
Farm property acreage	1,200	1,271	1,203
	71,200	71,140	140,941
Conditional transfers from other governments and organizations			
Federal government			
Federal gas tax program	1,675,000	1,469,414	-
Infrastructure Grant	225,000	-	657,854
Other federal	21,500	40,185	41,099
Provincial government			
Capital project grants	115,000	-	548,157
Other provincial	32,300	39,873	183,126
Other	236,100	198,307	221,762
	2,304,900	1,747,779	1,651,998

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
General government services			
Legislative			
Mayor remuneration	39,700	44,350	42,566
Council remuneration	134,600	137,435	136,464
Other expenses	43,800	34,102	17,241
	<u>218,100</u>	<u>215,887</u>	<u>196,271</u>
General administrative			
Administrative	1,274,200	1,489,945	1,331,293
Audit	22,200	27,153	24,852
Taxation			
Reduced taxes	114,200	104,381	109,195
Transfer provincial assessments	78,000	75,669	77,296
	<u>1,488,600</u>	<u>1,697,148</u>	<u>1,542,636</u>
Debt charges	-	-	-
Interest and other debt charges	10,000	2,060	14,242
Valuation allowances			
Doubtful taxes (recovered)	-	-	-
Doubtful receivables other	2,500	1,765	-
	<u>2,500</u>	<u>1,765</u>	<u>-</u>
Other general government services			
Grants to organizations	177,000	98,500	192,911
Regional cooperative initiatives	100,000	33,345	-
Loss on impairment of asset - WIP	-	67,580	-
	<u>277,000</u>	<u>199,425</u>	<u>192,911</u>
Amortization	29,500	40,575	29,451
ARO Accretion	-	2,259	-
	<u>29,500</u>	<u>42,834</u>	<u>29,451</u>
	<u>2,025,700</u>	<u>2,159,119</u>	<u>1,975,511</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Protective services			
Contracted service police	1,776,200	1,714,747	1,544,864
By-law enforcement	105,800	123,665	80,885
Building maintenance	15,200	11,679	10,715
Other	8,000	11,785	6,788
	<u>1,905,200</u>	<u>1,861,876</u>	<u>1,643,252</u>
Fire protection			
Fire fighting	359,000	288,840	352,603
Emergency measures (REMO)	10,000	9,970	9,561
Debt charges	2,000	1,866	2,415
Other	37,500	33,400	26,066
Amortization	172,000	131,612	172,037
	<u>2,485,700</u>	<u>2,327,564</u>	<u>2,205,934</u>

Draft - Audit Committee Recommendation to Council

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Transportation services			
Common services			
Administration	112,600	217,690	135,155
Buildings and equipment, other	48,900	51,058	96,246
	<u>161,500</u>	<u>268,748</u>	<u>231,401</u>
Road transport			
Roads and streets	1,151,200	1,145,029	1,181,520
Street lighting	29,500	32,835	30,625
Traffic services	57,200	65,477	72,675
Other road transport	-	8,630	665
	<u>1,237,900</u>	<u>1,251,971</u>	<u>1,285,485</u>
Public transport	<u>189,000</u>	<u>224,653</u>	<u>198,341</u>
Debt charges	<u>127,200</u>	<u>136,984</u>	<u>132,722</u>
Amortization	<u>763,100</u>	<u>849,412</u>	<u>763,088</u>
	<u>2,478,700</u>	<u>2,731,768</u>	<u>2,611,037</u>
Environmental health services			
Sewage collection and disposal			
Administration	22,100	26,630	107,004
Sewage collection	131,800	64,825	65,681
Sewage left stations	60,200	43,983	55,316
Sewage treatment	194,100	166,158	191,781
	<u>408,200</u>	<u>301,596</u>	<u>419,782</u>
Garbage and waste collection and disposal			
Garbage and waste collection	540,000	563,102	346,429
Other	23,400	21,484	25,664
	<u>563,400</u>	<u>584,586</u>	<u>372,093</u>
Debt charges	<u>53,500</u>	<u>40,375</u>	<u>38,295</u>
Amortization	<u>380,800</u>	<u>405,072</u>	<u>380,817</u>
	<u>1,405,900</u>	<u>1,331,629</u>	<u>1,210,987</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Environmental development services			
Planning and zoning	475,200	547,792	644,309
Community development			
Grant – Business Development Corp	100,000	100,000	100,000
REN	30,000	-	-
Transfer to Valley Community Fibre	2,000	1,306	1,306
	<u>607,200</u>	<u>649,098</u>	<u>745,615</u>
Community development administration	<u>10,000</u>	<u>10,000</u>	<u>905</u>
Tourism	<u>77,600</u>	<u>53,951</u>	<u>52,856</u>
Debt charges	<u>-</u>	<u>-</u>	<u>-</u>
Amortization	<u>133,500</u>	<u>131,901</u>	<u>133,577</u>
	<u>828,300</u>	<u>844,950</u>	<u>932,953</u>
Recreational and cultural services			
Recreation			
Administration	285,900	291,685	229,964
Program expenses	116,500	147,850	91,476
Parks, playgrounds, and sports fields	672,400	723,916	713,413
Grants to organizations	55,000	43,050	41,500
Other - Festival & Events	103,400	131,561	62,193
	<u>1,233,200</u>	<u>1,338,062</u>	<u>1,138,546</u>
Cultural buildings and facilities			
Library – Local branch	54,300	19,218	52,635
Museums and cemetery	10,000	10,000	10,000
	<u>64,300</u>	<u>29,218</u>	<u>62,635</u>
Debt charges	<u>6,600</u>	<u>6,397</u>	<u>6,866</u>
Amortization	<u>59,000</u>	<u>62,196</u>	<u>58,957</u>
	<u>1,363,100</u>	<u>1,435,873</u>	<u>1,267,004</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2023

	Budget	Actual	Actual
	2023	2023	2022
	\$	\$	\$
Administrative			
Salary and benefits	189,000	185,469	174,427
General office expenses	41,700	31,473	17,886
Audit	6,000	8,100	6,500
Building and vehicle expenses	34,000	54,092	50,735
Doubtful accounts recovery	1,000	2,074	-
Training and travel	5,000	530	-
	276,700	281,738	249,548

Draft - Audit Committee Recommendation to Council

Town of Wolfville
Schedules of Water Utility Operating Fund
For the year ended March 31, 2023

	Budget 2023 \$	Actual 2023 \$	Actual 2022 \$
Revenue			
Metered sales	725,000	717,234	716,322
Public fire protection	396,000	396,023	396,023
Sprinkler services	10,800	10,850	10,850
Other	32,500	54,411	32,271
	<u>1,164,300</u>	<u>1,178,518</u>	<u>1,155,466</u>
Expenditures			
Source of supply	-	-	-
Power and pumping	125,200	125,263	119,853
Treatment	116,200	149,492	102,424
Transmission and distribution	299,200	319,501	363,110
Administrative	276,700	281,738	249,548
Depreciation	150,000	179,589	164,908
Taxes	56,500	55,329	55,825
	<u>1,023,800</u>	<u>1,110,912</u>	<u>1,055,668</u>
Non-operating expenditures			
Debt-charges			
Principal	37,000	36,960	36,960
Interest	27,000	25,081	18,535
Other debt changes	500	1,835	123
Capital expenditures out of operations	70,000	-	132,532
Dividend to Town	50,000	-	50,000
	<u>184,500</u>	<u>63,876</u>	<u>238,150</u>
Excess of revenue over expenditures	<u>(44,000)</u>	3,730	(138,352)
Surplus (beginning of year) – End of year		426,050	674,280
Transfer to Water Capital Fund		<u>(84,000)</u>	<u>(109,878)</u>
Surplus (deficit) – End of year		<u>345,780</u>	<u>426,050</u>

Town of Wolfville
Schedules of Water Utility Operating Fund
For the year ended March 31, 2023

	2023	2022
	\$	\$
Assets		
Current assets		
Cash	-	61,600
Receivables		
Rates, net of allowance for doubtful accounts	164,160	145,397
Own funds and agencies		
Water Capital Fund	386,000	230,000
Prepaid expenses	4,805	15,709
Work In Progress	35,920	22,784
Inventory, at cost	168,621	28,662
	<u>759,506</u>	<u>504,152</u>
Liabilities		
Current liabilities		
Bank Indebtedness	127,153	-
Payables and accruals	1,008	61,624
Customer deposits	5,178	5,663
Own funds and agencies		
Town General Operating Fund	280,387	10,815
	<u>413,726</u>	<u>78,102</u>
Surplus	<u>345,780</u>	<u>426,050</u>
	<u>759,506</u>	<u>504,152</u>

Draft - Audit Committee Recommendation to Council

**Schedule of Water Utility Capital Fund
Consolidated Statement of Financial Position
As at March 31, 2023**

	2023	2022
	\$	\$
Assets		
Cash	330,440	546,126
Utility plant and equipment	12,341,398	11,545,991
	<u>12,671,838</u>	<u>12,092,117</u>
Liabilities		
Asset retirement obligation	30,695	0
Due to Water Operating Fund	386,000	230,000
Long-term debt	813,070	620,030
	<u>1,229,765</u>	<u>850,030</u>
Accumulated allowance for depreciation	<u>4,297,206</u>	<u>4,159,458</u>
Equity		
Reserve fund balance	330,440	546,126
Investment in capital assets	6,814,427	6,536,503
	<u>7,144,867</u>	<u>7,082,629</u>
	<u>12,671,838</u>	<u>12,092,117</u>

Draft - Audit Committee Recommendation to Council

**Schedule of Water Utility Capital Fund
Consolidated Statement of Investment in Capital Assets
For the year ended March 31, 2023**

	2023	2022
	\$	\$
Balance – Beginning of year	<u>6,536,503</u>	<u>6,422,041</u>
Add:		
Term debt retired	36,960	36,960
Gain/(Loss) on disposal of tangible capital assets	(57,716)	-
Capital from Capital Reserve	395,278	-
Capital from Operating Fund - Accumulated Surplus	84,000	109,878
Capital from operations	-	132,532
	<u>458,522</u>	<u>279,370</u>
Less:		
Accretion expense - ARO	1,009	
Amortization of capital assets	179,589	164,908
	<u>180,598</u>	<u>164,908</u>
Balance – End of year	<u>6,814,427</u>	<u>6,536,503</u>

Draft - Audit Committee Recommendation to Council

Trust Fund Balance Sheet

						2023	2022
	South Mountain Nature Trust	Lucy Massey Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Assets							
Cash	29	5,366		69		5,464	5,283
Account receivable					55,079	55,079	53,345
Dominion of Canada bonds 3% perpetual			100			100	100
	29	5,366	100	69	55,079	60,643	58,728
Liabilities							
Reserves	29	5,366	100	69	55,079	60,643	58,728

Draft - Audit Committee Recommendation to Council

Statement of Trust Fund Reserve

						2023	2022
	South Mountain Nature Trust	Lucy Massey Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total	Total
	\$	\$	\$	\$	\$	\$	\$
Balance – Beginning of year	28	5,186	100	69	53,345	58,728	58,318
Revenues							
Investment income	1	180	-		1,734	1,915	410
Expenses							
Bank fees	-	-				-	-
	-	-			-	-	-
	29	5,366	100	69	55,079	60,643	58,728

Draft - Audit Committee Recommendation to Council

Non-Consolidated Financial Statements

Town of Wolfville

March 31, 2023

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Draft - Audit Committee Recommendation to Council



A cultivated experience for the mind, body, and soil

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

			2023	2022
	<u>Page</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Revenue				
Taxes	<u>3</u>	\$ 8,422,800	\$ 8,542,696	\$ 8,160,110
Grants in lieu of taxes	<u>3</u>	971,900	960,431	968,204
Sales of services	<u>3</u>	1,003,700	947,648	898,227
Other revenue from own sources	<u>4</u>	463,600	548,861	469,583
Unconditional transfers from other governments	<u>4</u>	71,200	71,140	140,941
Conditional transfers from other governments	<u>4</u>	39,900	191,334	213,745
		<u>10,973,100</u>	<u>11,262,110</u>	<u>10,850,810</u>
Expenditures				
General government services	<u>5</u>	2,118,500	2,238,585	2,053,959
Protective services	<u>6</u>	2,709,700	2,591,975	2,429,920
Transportation services	<u>7</u>	1,822,100	1,988,856	1,963,047
Environmental health services	<u>7</u>	1,025,100	926,557	830,170
Environmental development services	<u>8</u>	694,800	713,049	799,376
Recreational and cultural services	<u>8</u>	1,304,100	1,373,677	1,208,047
		<u>9,674,300</u>	<u>9,832,699</u>	<u>9,284,519</u>
Net revenue		<u>1,298,800</u>	<u>1,429,411</u>	<u>1,566,291</u>
Financing and transfers				
Principal repayment of long term debt		(662,800)	(659,290)	(601,757)
Transfers (to) from other funds				
Capital reserves		(1,068,000)	(1,068,000)	(1,028,900)
Operating reserves		401,600	328,800	287,786
Operating reserves - SRA Funds		30,400	30,400	-
Capital Fund		-	(35,936)	(97,952)
		<u>(1,298,800)</u>	<u>(1,404,026)</u>	<u>(1,440,823)</u>
Change in fund balance		<u>\$ -</u>	25,385	125,468
Surplus, beginning of year			-	-
Transferred to operating reserve per Provincial FRAM requirement			<u>(25,385)</u>	<u>(125,468)</u>
Surplus, end of year			<u>\$ -</u>	<u>\$ -</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville
Operating Fund
Statement of Financial Position
 March 31

	2023	2022
Financial Assets		
Cash	\$ 592,173	\$ 578,307
Receivables		
Taxes	614,796	420,199
Other receivables	481,266	406,721
Long term receivables - PACE Program	692,706	185,621
Own funds and agencies		
Water Operating Fund	280,387	-
	<u>2,661,328</u>	<u>1,590,848</u>
Liabilities		
Trade and accruals	1,144,009	750,848
Own funds and agencies		
Capital Fund	200,450	281,262
Water Operating Fund	-	7,626
Operating Reserve	25,385	125,468
Deferred revenue	593,395	459,872
Other payables	13,975	29,576
Long term operating debt - FCM loan	792,223	-
	<u>2,769,437</u>	<u>1,654,652</u>
Net Financial Assets	(108,109)	(63,804)
Non-Financial Assets		
Inventory	15,071	-
Prepaid expenses	93,038	63,804
	<u>108,109</u>	<u>63,804</u>
ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ -</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
 (Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

	2023	2022
	Budget	Actual
	Actual	Actual
Taxes		
Assessable property		
Residential	\$ 6,967,900	\$ 6,983,421
Commercial		
Commercial property	1,370,700	1,337,097
BID Area Rate	100,000	97,243
Resource	14,100	13,333
Fire protection area rate	396,100	387,143
	<u>8,848,800</u>	<u>8,818,237</u>
Business property		
Based on revenue (Aliant)	21,000	18,928
NSPI (HST rebate)	45,000	51,981
	<u>66,000</u>	<u>70,909</u>
Deed transfer tax	<u>400,000</u>	<u>543,960</u>
Taxes collected on behalf of others		
Regional centre for education	(719,000)	(722,544)
Provincial correctional service	(82,000)	(82,900)
Regional housing authority	(60,000)	(54,666)
Regional library board	(31,000)	(30,300)
Appropriation to regional centre for education	<u>(892,000)</u>	<u>(890,410)</u>
	<u>\$ 8,422,800</u>	<u>\$ 8,542,696</u>
Grants in lieu of taxes		
Federal government agencies	\$ 20,500	\$ 20,356
Provincial government		
Property of supported institution	951,400	940,075
	<u>\$ 971,900</u>	<u>\$ 960,431</u>
Sales of services		
General government	\$ 1,800	1,900
Protective services	315,600	259,400
Transportation	24,800	15,572
Environmental health	608,400	589,730
Environmental development	6,100	4,607
Recreation, tourism and cultural	47,000	76,439
	<u>\$ 1,003,700</u>	<u>\$ 947,648</u>
		<u>\$ 898,227</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville
Operating Fund
Schedules to Statement of Operations

Year Ended March 31

		2023	2022
	Budget	Actual	Actual
Other revenue from own sources			
Cost recovery - Water Utility	\$ 228,800	\$ 228,804	\$ 223,000
Licenses and permits	26,500	45,494	17,482
Fines and fees	39,700	47,430	38,507
Rentals	21,600	24,244	24,691
Interest on Investments	25,000	92,675	29,109
Interest on tax arrears	72,000	98,511	71,368
Miscellaneous	50,000	11,703	65,426
	<u>\$ 463,600</u>	<u>\$ 548,861</u>	<u>\$ 469,583</u>
Unconditional transfers from other governments			
Provincial government			
Municipal Grant Act - equalization	\$ 70,000	\$ 69,869	\$ 139,738
Farm property acreage	1,200	1,271	1,203
	<u>\$ 71,200</u>	<u>\$ 71,140</u>	<u>\$ 140,941</u>
Conditional transfers from other governments & agencies			
Federal government	\$ 21,500	7,299	41,099
Provincial government	1,900	9,473	51,973
Other	16,500	174,562	120,673
	<u>\$ 39,900</u>	<u>\$ 191,334</u>	<u>\$ 213,745</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville
Operating Fund
Schedules to Statement of Operations

Year Ended March 31

	2023	2022
	Budget	Actual
	Actual	Actual
General government services		
Legislative		
Mayor remuneration	\$ 39,700	44,350
Council remuneration	134,600	137,435
Other expenses	43,800	34,102
	<u>218,100</u>	<u>215,887</u>
General administrative		
Administration, finance, common costs	1,396,500	1,612,245
Audit	22,200	27,153
Taxation		
Reduced taxes	114,200	104,381
Transfer provincial assessments	78,000	75,669
	<u>1,610,900</u>	<u>1,819,448</u>
Debt charges		
Interest, bank and other debt charges	10,000	2,060
	<u>10,000</u>	<u>2,060</u>
Valuation allowances		
Doubtful receivables other	2,500	1,765
	<u>2,500</u>	<u>-</u>
Other general government services		
Grants to organizations	177,000	98,500
Regional inter-municipal projects	100,000	33,345
Loss on impairment of asset - WIP	-	67,580
	<u>277,000</u>	<u>199,425</u>
	<u>\$ 2,118,500</u>	<u>\$ 2,238,585</u>
		<u>\$ 2,053,959</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2023	2022
	Budget	Actual	Actual
Protective services			
Contracted police service	\$ 1,776,200	\$ 1,714,747	\$ 1,544,864
By-law enforcement	105,800	123,665	80,885
Building maintenance	6,500	11,679	10,715
Other	16,700	11,785	6,788
	<u>1,905,200</u>	<u>1,861,876</u>	<u>1,643,252</u>
Fire protection			
Water supply and hydrants	396,000	396,023	396,023
Fire fighting	359,000	288,840	352,603
	<u>755,000</u>	<u>684,863</u>	<u>748,626</u>
Emergency measures	<u>10,000</u>	<u>9,970</u>	<u>9,561</u>
Debt charges	<u>2,000</u>	<u>1,866</u>	<u>2,415</u>
Other	<u>37,500</u>	<u>33,400</u>	<u>26,066</u>
	<u>\$ 2,709,700</u>	<u>\$ 2,591,975</u>	<u>\$ 2,429,920</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

	2023	2022
	Budget	Actual
Transportation services		
Common services		
Administration	\$ 184,900	\$ 289,990
Buildings and equipment	48,900	51,058
	<u>233,800</u>	<u>341,048</u>
Road transport		
Roads and streets	1,185,400	1,179,229
Street lighting	29,500	32,835
Traffic services	57,200	65,477
Other road transport	-	8,630
	<u>1,272,100</u>	<u>1,286,171</u>
Public transport	<u>189,000</u>	<u>224,653</u>
Debt charges	<u>127,200</u>	<u>136,984</u>
	<u>\$ 1,822,100</u>	<u>\$ 1,988,856</u>
Environmental health services		
Sewage collection and disposal		
Administration	\$ 22,100	\$ 26,630
Sewage collection	131,800	64,825
Sewage lift stations	60,200	43,983
Sewage treatment	194,100	166,158
	<u>408,200</u>	<u>301,596</u>
Garbage and waste collection and disposal		
Garbage and waste collection	540,000	563,102
Other	23,400	21,484
	<u>563,400</u>	<u>584,586</u>
Debt charges	<u>53,500</u>	<u>40,375</u>
	<u>\$ 1,025,100</u>	<u>\$ 926,557</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2023	2022
	Budget	Actual	Actual
Environmental development services			
Planning and zoning	\$ 475,200	\$ 547,792	\$ 644,309
Community development			
Transfer to Regional Development	30,000	-	
Transfer to Business Development Corp	100,000	100,000	100,000
Transfer to Valley Community Fibre	2,000	1,306	1,306
Community development administration	10,000	10,000	905
Tourism	77,600	53,951	52,856
Debt charges	-	-	-
	<u>\$ 694,800</u>	<u>\$ 713,049</u>	<u>\$ 799,376</u>
Recreational and cultural services			
Recreation			
Administration	\$ 285,900	\$ 291,685	\$ 229,964
Program expenses	116,500	147,850	91,476
Parks, playgrounds, and sports fields	672,400	723,916	713,413
Grants to organizations	55,000	43,050	41,500
Festival and events	103,400	131,561	62,193
	<u>1,233,200</u>	<u>1,338,062</u>	<u>1,138,546</u>
Cultural buildings and facilities			
Library	54,300	19,218	52,635
Museums and cemetery	10,000	10,000	10,000
	<u>64,300</u>	<u>29,218</u>	<u>62,635</u>
Debt charges	6,600	6,397	6,866
	<u>\$ 1,304,100</u>	<u>\$ 1,373,677</u>	<u>\$ 1,208,047</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

**Town of Wolfville
Capital Fund
Statement of Financial Position**

March 31	2023	2022
Financial Assets		
Cash	\$ -	\$ 472,824
Receivables		
Grant funding and other	-	52,188
Own funds and agencies		
General operating fund	200,450	281,262
Water Utility operating fund	-	18,441
	<u>200,450</u>	<u>824,715</u>
Liabilities		
Bank indebtedness	989,380	-
Trade accounts	231,954	51,070
Deferred revenue	35,000	-
Asset Retirement Obligation	58,739	-
Long-term debt	<u>7,145,396</u>	<u>7,734,686</u>
	8,460,469	7,785,756
Net financial assets (debt)	<u>(8,260,019)</u>	<u>(6,961,041)</u>
Non-financial assets		
Tangible capital assets	26,406,637	24,267,851
Work-in-progress	<u>495,208</u>	<u>662,384</u>
	26,901,845	24,930,235
Investment in Capital Assets (page 10)	<u>\$ 18,641,826</u>	<u>\$ 17,969,194</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Capital Fund

Statement of Investment in Capital Assets

Year Ended March 31

	2023	2022
Balance, beginning of year	<u>\$17,969,194</u>	<u>\$16,885,310</u>
Add:		
Debt retired	659,290	601,757
Transfer from reserve funds	1,570,578	662,526
Capital From Revenue	35,937	97,952
Grant funding	32,886	1,270,699
Gain (loss) on disposal of assets	(3,032)	(11,123)
(Loss) on impairment of value - WIP	-	-
Capital contributions	-	-
	<u>2,295,659</u>	<u>2,621,811</u>
Less:		
Accretion Expense	2,259	-
Amortization of capital assets	1,620,768	1,537,927
	<u>1,623,027</u>	<u>1,537,927</u>
Balance, end of year	<u>\$18,641,826</u>	<u>\$17,969,194</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Reserve Fund

Statement of Financial Position

March 31

	<u>Capital</u>	<u>Operating</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
Assets				
Cash	\$ 5,119,809	\$ 2,169,638	\$ 7,289,447	\$ 7,012,325
Due From own funds and agencies Town operating, current year surplus	-	25,385	25,385	125,468
Liabilities	-	-	-	-
Reserves	<u>\$ 5,119,809</u>	<u>\$ 2,195,023</u>	<u>\$ 7,314,832</u>	<u>\$ 7,137,793</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

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

			2023	2022
	Capital	Operating	Total	Total
Revenue				
Interest	\$ 159,811	\$ -	\$ 159,811	\$ 25,732
Contributions/donations	23,745	\$ 200	23,945	41,400
Federal gas tax grant	346,939	-	346,939	658,424
Provincial - Sust. Growth Fund	482,735	-	482,735	-
	<u>1,013,230</u>	<u>200</u>	<u>1,013,430</u>	<u>725,556</u>
Expenses				
Bank charges and sundry	-	-	-	-
Net Revenue	<u>1,013,230</u>	<u>200</u>	<u>1,013,430</u>	<u>725,556</u>
Transfer from				
General operating fund - year end surplus	-	25,385	25,385	125,468
General operating fund	1,068,000	5,000	1,073,000	1,028,900
	<u>1,068,000</u>	<u>30,385</u>	<u>1,098,385</u>	<u>1,154,368</u>
Transfer to				
General operating fund		(364,200)	(364,200)	(287,786)
General capital fund	(1,570,576)		(1,570,576)	(662,526)
	<u>(1,570,576)</u>	<u>(364,200)</u>	<u>(1,934,776)</u>	<u>(950,312)</u>
Change in fund balance	510,654	(333,615)	177,039	929,612
Balance, beginning of year	<u>4,609,155</u>	<u>2,528,638</u>	<u>7,137,793</u>	<u>6,208,181</u>
Balance, end of year	<u>\$ 5,119,809</u>	<u>\$ 2,195,023</u>	<u>\$ 7,314,832</u>	<u>\$ 7,137,793</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

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

		2023	2022
	<u>Page</u>	<u>Budget</u>	<u>Actual</u>
		<u>Actual</u>	<u>Actual</u>
Revenue			
Metered sales		\$ 717,234	\$ 716,322
Public fire protection		396,023	396,023
Sprinkler services		10,850	10,850
Other		54,411	32,271
		<u>1,178,518</u>	<u>1,155,466</u>
Operating expenditures			
Power and pumping		125,263	119,853
Treatment		149,492	102,424
Transmission and distribution		319,501	363,110
Administrative	15	281,738	249,548
Depreciation		179,589	164,908
Taxes		55,329	55,825
		<u>1,110,912</u>	<u>1,055,668</u>
Net Operating Revenue		<u>67,606</u>	<u>99,798</u>
Non-operating expenditures			
Debt charges			
Principal		36,960	36,960
Interest		25,081	18,535
Other debt charges		1,835	123
Capital expenditure out of operations		-	132,532
Dividend to town		-	50,000
		<u>63,876</u>	<u>238,150</u>
Excess of revenue over expenditure		3,730	(138,352)
Surplus, beginning of year		426,050	674,280
Less: Transfer to Capital Fund		(84,000)	(109,878)
Surplus, end of year		<u>\$ 345,780</u>	<u>\$ 426,050</u>

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

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

	2023	2022
	<u>Actual</u>	<u>Actual</u>
Assets		
Cash	\$ -	\$ 61,600
Receivables		
Rates, net of allowance for doubtful accounts	164,160	145,397
Own funds and agencies		
Water Capital Fund	386,000	230,000
Prepaid expenses	4,805	15,709
Work In Progress	35,920	22,784
Inventory, at cost, not held for resale	168,621	28,662
	<u>759,506</u>	<u>504,152</u>
Liabilities		
Bank Indebtedness	127,153	-
Payables and accruals	1,008	61,624
Customer deposits	5,178	5,663
Own funds and agencies		
Town General Operating Fund	280,387	10,815
	<u>413,726</u>	<u>78,102</u>
ACCUMULATED SURPLUS	<u>\$ 345,780</u>	<u>\$ 426,050</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
(Refer to Consolidated Financial Statements for Audited Financial Statements)

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

	Budget	2023 Actual	2022 Actual
Administrative			
Salary and benefits	\$ 189,000	\$ 185,469	\$ 174,427
General office expenses	41,700	31,473	17,886
Audit	6,000	8,100	6,500
Building and vehicle expenses	34,000	54,092	50,735
Doubtful accounts expense (recovery)	1,000	2,074	-
Training and travel	5,000	530	-
	<u>\$ 276,700</u>	<u>\$ 281,738</u>	<u>\$ 249,548</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
 (Refer to Consolidated Financial Statements for Audited Financial Statements)

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

	2023	2022
Assets		
Cash (depreciation fund)	\$ 330,440	\$ 546,126
Utility plant and equipment	<u>12,341,398</u>	<u>11,545,991</u>
	<u>12,671,838</u>	<u>12,092,117</u>
Liabilities		
Asset retirement obligation	\$ 30,695	-
Long term debt	813,070	\$ 620,030
Due to Water Operating Fund	386,000	230,000
Accumulated allowance for depreciation	<u>4,297,206</u>	<u>4,159,458</u>
	<u>5,526,971</u>	<u>5,009,488</u>
	<u>7,144,867</u>	<u>7,082,629</u>
Equity		
Reserve fund balance	330,440	546,126
Investment in capital assets (Page 17)	<u>6,814,427</u>	<u>6,536,503</u>
	<u>\$ 7,144,867</u>	<u>\$ 7,082,629</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)
(Refer to Consolidated Financial Statements for Audited Financial Statements)

Town of Wolfville

Water Utility Capital Fund

Statement of Investment in Capital Assets

Year Ended March 31

2023

2022

Balance, beginning of year	<u>\$ 6,536,503</u>	<u>\$ 6,422,041</u>
Add:		
Term debt retired	36,960	36,960
Gain (Loss) on disposal of assets	(57,716)	-
Capital from Depreciation Reserve	395,278	-
Capital from Operating Fund - Accumulated Surplus	84,000	109,878
Capital from revenue	-	132,532
	<u>458,522</u>	<u>279,370</u>
Less:		
Accretion expense - ARO	1,009	-
Amortization of capital assets	179,589	164,908
	<u>180,598</u>	<u>164,908</u>
Balance, end of year	<u>\$ 6,814,427</u>	<u>\$ 6,536,503</u>

Draft - Audit Committee Recommendation to Council

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)

REQUEST FOR DECISION 027-2023

Title: Non-Union Compensation Review
Date: 2023-06-13
Department: Office of the CAO



SUMMARY

NON-UNION COMPENSATION REVIEW

The Town periodically conducts an external compensation review for non-unionized staff to ensure that we remain competitive with similar municipalities and can attract and retain qualified staff.

The last formal compensation review was conducted in 2015, so in 2022 the Town partnered with the Town of Berwick and the Municipality of the District of Lunenburg (MODL) to conduct an updated review. Both Berwick and MODL were interested in doing a similar external review and there were efficiencies gained through this partnership. Each of the partnering municipalities received their own unique report with recommendations and each was provided with their own specific comparator municipalities so that the results were accurate to reflect the size and positions within each municipality.

The timing of the compensation review is ideal as the Town has recently finalized the Collective Agreement for unionized staff through to March 31, 2026, and once Council considers the proposed changes for the non-union group, the Town can be confident that our salary bands are reasonable and competitive within the municipal market for all staff.

KBRS was the firm selected to complete the compensation review and the results were finalized in March 2023. Staff have now had a chance to review the findings and prepare recommendations for Council for direction in proceeding to implement the recommendations. This RFD contains information on the findings of the review, the methodology staff have used to recommend salary adjustments as required, and the financial impact of the proposed changes.

DRAFT MOTION:

That Council adopt the new salary grid for non-unionized staff as presented in RFD 027-2023.

That Council give direction for the CAO to implement the proposed salary adjustments effective August 6, 2023 as presented in RFD 027-2023.

REQUEST FOR DECISION 027-2023

Title: Non-Union Compensation Review (In Camera)

Date: 2023-06-13

Department: Office of the CAO



1) CAO COMMENTS

Refer to comments below.

2) LEGISLATIVE AUTHORITY

Municipal Government Act.

3) STAFF RECOMMENDATION

Staff recommend that Council approve the proposed salary grid and give direction to the CAO to implement the recommended salary adjustments effective August 6, 2023.

4) REFERENCES AND ATTACHMENTS

1. 2023-03-03 Compensation Review, Town of Wolfville - KBRS

5) DISCUSSION

The Town periodically conducts an external compensation review for non-unionized staff to ensure that we remain competitive with similar municipalities and can attract and retain qualified staff.

The last formal compensation review was conducted in 2015. In late 2022 the Town partnered with the Town of Berwick and the Municipality of the District of Lunenburg (MODL) to conduct an updated review. Both Berwick and MODL were interested in doing a similar external review and there were efficiencies gained through this partnership.

Each of the partnering municipalities received their own unique report with recommendations and each was provided with their own specific comparator municipalities so that the results were accurate to reflect the size and positions within each municipality. For the Town of Wolfville, our main comparative municipalities were the Towns of Bridgewater, Lunenburg and Yarmouth, with the periodic inclusion of the Town of Berwick and Municipality of the District of Lunenburg when it was appropriate. Note that the Town of Kentville had wanted to participate in the process but the timing did not work out, so the CAO did meet with the Kentville CAO after the report was received to compare bands and ensure there were no major discrepancies.

The specific scope of work of the compensation review included:

- Examination of comparable towns/municipalities and public sector organizations within the province, including isolating comparable departments or divisions in other municipal jurisdictions;
- Examination of remuneration data obtained by the Association of Municipal Administrators of Nova Scotia;

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- Examination of existing job descriptions to fully understand the scope of responsibility, critical job elements, and educational and skill requirements for each position. Each of the participating municipalities will provide these job descriptions, and it is not expected that the Proponent will need to create or alter these descriptions;
- Assessment of existing salary levels/steps for non-unionized staff;
- Consideration of regional living wage;
- Examination of overtime policy and practices for non-unionized staff, including the accruing, banking, and use of overtime; and
- Identification of other non-financial and financial compensation items that the Municipality can provide to its employees to enhance retention and attraction efforts.

The timing of the compensation review is ideal as the Town has recently finalized the Collective Agreement for unionized staff through to March 31, 2026, and once Council considers the proposed changes for the non-union group, the Town can be confident that our salary bands are reasonable and competitive within the municipal market for all staff.

KBRS was the firm selected to complete the compensation review and the results were finalized in March 2023. Staff have now had a chance to review the findings and prepare recommendations for Council for direction in proceeding to implement the recommendations.

Existing Salary Grid

The Town of Wolfville currently uses the same salary grid that was proposed in 2015, escalated by COLA every April 1st as per policy and the annual approved Operating Budget. Adjusting by COLA annually has allowed the Town to stay competitive and has avoided widespread discrepancies in relation to market over the past few reviews. The current Salary Grid is summarized below:

CURRENT RANGES			
Band	Minimum	Mid	Maximum
6	106,193	135,468	164,742
5	84,953	108,372	131,790
4	67,963	86,698	105,433
3	54,371	69,359	84,348
2	43,496	55,488	67,479
1	34,801	44,349	53,897

The salary grid currently has “steps” within each band that are in 5% increments. Due to the significant financial impact that would be felt moving through the steps at 5% increments, the Town decided when the salary changes were made in 2015 that staff would move through the steps in half-steps, and not every fiscal year. The current practice is that if staff are meeting expectations, they receive a half-step increase in their salary every two years. The CAO can also reward exceptional performance with a half-

REQUEST FOR DECISION 027-2023

Title: Non-Union Compensation Review (In Camera)

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step increase in any given year. Once a staff member reaches the end of Step 8, they are unable to move in half-step increments unless it is warranted that they move into the “Exceptional” categories of Steps 9 and 10. No employee can exceed the compensation level beyond Step 10.

Recommended Salary Grid

Based on the compensation comparators, KBRS has recommended changes to the Town’s existing salary grid. Each “grade” contains a 30% spread and there is an additional grade (for a total of 7 grades, not 6 as is currently) to account for the uniqueness of the Building Inspector Level 2 position.

It is recommended that the new grid be adjusted annually in accordance with our existing practice of COLA increases. In speaking with the consultants, many municipalities are no longer using a “step” approach to move employees through the grades or bands. As such, it is recommended that we no longer use the step approach within each grade and instead allow for a 1.25% annual increase (in addition to COLA) for all non-unionized staff that are meeting the performance requirements of their positions. There is more information on a proposal to award exceptional performance in a later section of this RFD.

The new recommended salary grid is as follows:

RECOMMENDED RANGES			
Grade	Minimum	Mid	Maximum
7	123,554	142,087	163,403
6	97,278	111,870	128,651
5	75,004	86,255	99,193
4	68,096	78,310	90,057
3	58,034	66,739	76,749
2	46,289	53,232	61,217
1	41,738	47,999	55,199

Note that this recommended grid differs from what is in the KBRS report as the COLA increase from April 1, 2023 has been applied to what was recommended in the report. All of the recommendations and comparators in the report were pre-April 1, 2023 to allow for an apples to apples comparison. We have information on what other municipalities have done to their grids effective April 1, 2023, which will be discussed in the specific implementation section of this RFD.

Overall, the Town was very close on existing salaries for many positions. The exceptions were that the current grid for the CAO (7% low) Administrative Assistants (12% low) and all Director positions (average 7% low) were all lower than the market comparators. The other position that was identified as being out of line was that of Recreation Coordinator, which was low by 15% and also recommended to move into a different grade altogether.

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Title: Non-Union Compensation Review (In Camera)

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Recommended Implementation

The approach taken by the CAO and Director of Finance in proposing the implementation phase was as follows:

- Having follow up discussions with the consultant to appropriately place the positions that were not analyzed in the review due to lack of specific comparators or because they did not exist in the Town at the time of the review (Accountant, Manager of Recreation, Community Compliance Officer and Engineering Technician).
- Comparing where each employee sits in relation to the existing midway point of the grade/band (as a percentage) and applying the same percentage to place the employee on the new band. The new bands have been adjusted to reflect market, so the approach is that employees should typically land the same spread from the midway point as they currently are on their new grades. An example of this is a long tenured employee or one that is currently at the end of their band should be in a similar position on the new band, and new and/or inexperienced employees currently at the beginning of their existing bands should remain relatively in the same position on the new grade.
- Applying the 2.5% merit to those employees that would have received it prior to the compensation review.
- Ensuring that any contractual obligations (i.e., Building Inspector once level 2 is achieved) are met.
- Conducting additional jurisdictional scan work for several positions – Director of Engineering and Public Works (was the lowest position when comparing current mid to market mid of all Directors), Building and Fire Inspectors (accounting for Level 1 and 2 and Fire Inspection being its own job description)
- Making judgement calls on where to slot employees in the range that changed grades (Building Inspector, Fire Inspector, Recreation Coordinator, REMO)
- Adjusting for the fact that the Town of Wolfville increased ranges by COLA of 7.5% but our specific comparator group increased by an average of 5.8%. This means that our existing compensation has on average improved by an additional 1.7% over our comparator group since April 1, 2023 and this was important to factor in.
- Ensuring that the positions that are not full-time were adjusted accordingly in the analysis (REMO Coordinator, Accounts Payable Clerk, Administrative Assistant Financial Services, and Community Compliance Part-Time).
- Noting that the Operator/Mechanic position at the Fire Department is currently being filled on a contract basis. When this becomes filled by a permanent position again, it will be slotted appropriately within the grid. It is anticipated that this will occur in 2024-25.

As a result of the changes recommended above there would be an anticipated additional cost of approximately \$98,000 for the full 2023-24 fiscal year to implement the changes in full. This figure

REQUEST FOR DECISION 027-2023

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excludes what is already built into the budget for the routine half-step increment for those eligible and assumes a retroactive implementation of April 1, 2023. Staff are recommending that these changes not apply until August 6, 2023, unless there are specific circumstances (contractual or probationary). Factoring in what has already been budgeted for increases and that the increases only apply to 7/12ths of a calendar year, it is expected that the total financial impact for 2023-24 will be approximately \$60,000.

Living Wage

As part of the compensation review living wage considerations were provided. The 2022 data shows that a living wage in the Annapolis Valley is \$22.40 per hour. This equates to a salary of \$40,768 for a full-time employee in the Town of Wolfville. The minimum level of Grade 1 in the proposed salary grid is above this threshold. It is recommended that periodically the Town revisit current living wage levels for the Annapolis Valley and adjust as required. As a policy, it is recommended that the minimum amount of Grade 1 not fall below the living wage amount.

Other Non-Union Staff

In addition to the non-union staff placed on the proposed salary grid, the Town has some permanent and non-permanent seasonal and/or part-time staff that also required having their wage levels reviewed.

The following changes are recommended for these staff:

Category	Job Title	Current Hourly Wage	Proposed Hourly Wage	Benefits
Tier 1 (Non-Permanent)				
	Afterschool Staff	\$15	\$17	Not eligible
	Environmental Camp Staff	\$15	\$17	Not eligible
	Welcome Centre Staff	\$17	\$17	Not eligible
	General Labourer (Parks or PW)	\$17	\$17	Not eligible
	General Summer Staff	Varies	\$17	Not eligible
Tier 2 (Non-Permanent)				
	Co-op Student	\$18	\$18	Not eligible
	Environmental Camp Coordinator	\$18	\$18	Not eligible
Tier 3 (Permanent)				
	Afterschool Staff	\$15	\$17	If allowed by provider

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	Crossing Guards	\$14.50	\$17	If allowed by provider
Tier 4				
(Permanent)				
	Welcome Centre Supervisor	\$20	\$22.93**	If allowed by provider
	Afterschool Supervisor	\$20	\$22.93**	If allowed by provider

**This hourly wage is the same as the minimum of the proposed Salary Grade 1.

These adjustments will allow for the Town to be more competitive in attracting seasonal and part-time staff. It should also allow us to continue to be successful in obtaining co-op grant funding as the wage level is one of the determining criteria when applying for the grant. It is also hoped that these wage adjustments for the permanent positions, along with potential to secure benefits if permitted by the service provider, will serve to help retain staff for multiple seasons. These wages should be examined annually to ensure that they remain competitive.

It should be noted that there have been some internal discussions around the wages for the General Labourer position. As of right now, the recommendation is to remain at \$17 per hour, however this may increase in the future depending on our ability to attract and retain summer staff, the level of minimum wage, etc. The CAO can make adjustments to the above table as required as it is not part of the Town’s official salary grid.

Non-Financial Compensation Recommendations

The report was general in terms of recommendations related to non-financial compensation. Since the report, the Town has adjusted the non-union group to provide for consistencies with the Collective Agreement in the following areas:

- Improve minimum vacation allotments and allow employees to reach a new maximum of six weeks of vacation (this was a recommendation in the report)
- To clarify that the Town will cover all medical and dental expenses (with the employee paying for LTD and Life)

The report confirmed that:

- Our leave policies are generous and on par with the market.
- Our pension and medical benefits align with the standards for other organizations reviewed.

Future work is needed to determine if any changes are needed to:

- Vehicle allowances - Currently three staff members receive these allowances (Director of Engineering and Public Works, Director of Parks and Recreation and Manager of Public Works. There was limited data available in the KBRS report on this topic. Further work through the

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AMANS listserv shows that there a mix in best practice, but of those that provide vehicle allowances, ours is comparable in the amount provided.

- Lieu Time – we currently do not allow Directors or the CAO to accumulate time in lieu. There are some municipalities that do allow for this, however more analysis is required before a recommendation can be made on this.
- Flexible Work Sites – we currently do allow for some flexibility; however it was recommended that the Town formalize our approach in policy.

Merit

As part of the changes being recommended to the salary grid and how employees advance within each grade, the CAO and Director of Finance are recommending some changes to how exceptional performers are rewarded. Currently employees can move a half-step in their bands if recommended by their supervisor and approved by the CAO for those that exceed expectations.

Going forward it is recommended that employees that exceed expectations can receive a one-time payment that does not exceed 2.5% of their salary. This does not move the employee further along their grade but allows for the Town to recognize those that are exceeding expectations in their work to be recognized and rewarded. The Collective Agreement also provides the Town with the right to pay performance bonus premiums to those employees who have excelled in their work, so this practice could be adopted for all employees – unionized and non-unionized. It should be noted some work would need to be done with the union before applying this practice to those in the bargaining unit.

6) FINANCIAL IMPLICATIONS

As noted in the discussion above, the 2023/24 budget estimates included COLA adjustments, as well as merit increases where those would have been expected based on the meeting expectation every two years. So, in some cases the budgeted cost estimated is higher than the pay level stemming from the remuneration review recommendations. A couple of summary points to keep in mind:

- Overall, there is a \$98,000 cost increase between actual salaries currently being paid in fiscal 2023/24 and remuneration review recommendations.
- The overall difference between recommendations and 2023/24 budget estimates is \$93,000 (\$60,000 prorated).
- Of 25 permanent salary staff positions covered by this review, 17 positions would see an upward adjustment in pay, while 8 would see no change from their current pay (i.e., these 8 are already at, or slightly higher than the results of the review).

Staff are recommending the effective date of implementing payroll changes be on a prospective basis starting in August. This effectively brings the impact to the current 2023/24 fiscal year to approximately \$60,000. This increase is ultimately allocated between Town, Sewer and Water operations.

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Note the study was carried out during the last fiscal year. It was a cost shared project with the District of Lunenburg, Town of Berwick and Town of Wolfville. The net cost (after cost share recovery) to Wolfville was \$12,097. This amount came out of the CAO's contingency allowance of \$55,000.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

- N/A

8) COMMUNICATION REQUIREMENTS

If approved, Directors will meet with staff individually to discuss the results of the salary review for this position.

9) ALTERNATIVES

Council can choose to not adopt the salary grid and move forward as recommended, can delay implementing the salary review, or can make changes as desired.

INFORMATION REPORT #IR014-2023

Title: Quarterly (Q2) Attendance Report for Council

Date: 2023-07-18

Department: Office of the CAO



SUMMARY

QUARTERLY (Q2) ATTENDANCE REPORT FOR COUNCIL

In line with the Attendance Policy for Council #110-012, the quarterly attendance report has been prepared and attached to be presented to Council and will be shared on the Town's website.

These reports will show attendance for all Council and Committee of Council meetings with absences being recorded as approved or unapproved based on the criteria in the policy.

Attached to this report are records for the second quarter (calendar year) of 2023 (Apr-Jun).

INFORMATION REPORT #IR014-2023

Title: Quarterly (Q2) Attendance Report for Council

Date: 2023-07-18

Department: Office of the CAO



1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- Attendance Policy for Council #110-012
- Quarterly Attendance Report for Q2 (attached)

3) DISCUSSION

As per Council policy #110-012 Attendance Policy for Council, quarterly reports are prepared and presented to Council showing the attendance record for Council members for all Council and Committee meetings. As well these reports will be posted on the website.

4) FINANCIAL IMPLICATIONS

N/A

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

These reports assist Council in maintaining one of their guiding principles - **Transparency**.

6) COMMUNICATION REQUIREMENTS

Reports will be posted quarterly to the Town website.

7) FUTURE COUNCIL INVOLVEMENT

N/A

Quarterly Attendance Report for Mayor & Councillors

Q2 (calendar year) April-June 2023

Mayor Wendy Donovan

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-11 RCMP	X		
2023-04-13 Planning Advisory (PAC)	X		
2023-04-14 Audit Committee	X		
2023-04-17 Accessibility Advisory Committee	X		
2023-04-19 IMSA Board	X		
2023-04-24 Policing Review Committee	X		
2023-04-27 Planning Advisory (PAC) Walking Tour	X		
2023-05-02 East End Open House	X		
2023-05-11 Planning Advisory (PAC)	X		
2023-05-11 Source Water (SWPAC)	X		
2023-05-17 IMSA Board	X		
2023-05-29 Accessibility Advisory Committee		X	
2023-06-13 WBDC AGM	X		
2023-06-14 VREN AGM	X		
2023-06-15 Joint AAC & WBDC		X	
2023-06-21 IMSA Board	X		

Quarterly Attendance Report for Mayor & Councillors

Q2 (calendar year) April-June 2023

Deputy Mayor Isabel Madeira-Voss

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-11 RCMP	X		
2023-04-13 Planning Advisory (PAC)	X		
2023-05-11 Planning Advisory (PAC)	X		

Councillor Mike Butler

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL		X	
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-11 RCMP	X		
2023-04-14 Audit Committee	X		
2023-04-19 Kings Point to Point (KPPT)		X	
2023-04-27 Planning Advisory (PAC) Walking Tour	X		
2023-05-02 East End Open House	X		
2023-05-17 Kings Point to Point (KPPT)	X		

Quarterly Attendance Report for Mayor & Councillors

Q2 (calendar year) April-June 2023

Councillor Jodi MacKay

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-11 Wolfville Business Development Corporation (WBDC)	X		
2023-04-13 Annapolis Valley Trails Coalition (AVTC)	X		
2023-04-17 Regional Emergency Management (REMAC)	X		
2023-04-21 Planning Advisory (PAC – Student presentations)	X		
2023-04-24 Policing Review Committee	X		
2023-04-27 Planning Advisory (PAC walking tour)	X		
2023-05-02 – Open House (East End)	X		
2023-05-09 Wolfville Business Development Corporation (WBDC)	X		
2023-05-25 Annapolis Valley Trails Coalition (AVTC)	X		
2023-06-15 Joint AAC & WBDC	X		

Quarterly Attendance Report for Mayor & Councillors

Q2 (calendar year) April-June 2023

Councillor Jennifer Ingham

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW		X	
2023-05-25 SPECIAL TOWN COUNCIL		X	
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-03 Diversity Kings	X		
2023-04-13 Planning Advisory (PAC)	X		
2023-04-17 Accessibility Advisory Committee (AAC)	X		
2023-04-19 Kings Point to Point (KPPT) alternate	X		
2023-04-27 Planning Advisory (PAC walking tour)	X		
2023-05-01 Diversity Kings	X		
2023-05-02 – Open House (East End)	X		
2023-05-11 Planning Advisory (PAC)	X		
2023-05-29 Accessibility Advisory Committee		X	
2023-06-05 Diversity Kings	X		
2023-06-08 Annapolis Valley Trails Coalition (AVTC)	X		
2023-06-15 Joint AAC & WBDC	X		
2023-04-17 Regional Emergency Management Advisory Committee (REMAC)	X		
2023-05-02 – Open House (East End)	X		
Diversity Kings (DK)			

Quarterly Attendance Report for Mayor & Councillors

Q2 (calendar year) April-June 2023

Councillor Wendy Elliott

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-13 Planning Advisory (PAC)	X		
2023-05-11 Planning Advisory (PAC)	X		
2023-05-11 Source Water (SWPAC)	X		

Councillor Ian Palmeter

Meeting Date	Attended	Approved Absence	Unapproved Absence
Committee of the Whole & Council Meetings			
2023-04-04 COW	X		
2023-04-18 TOWN COUNCIL	X		
2023-05-02 COW	X		
2023-05-16 TOWN COUNCIL	X		
2023-05-25 SPECIAL COW	X		
2023-05-25 SPECIAL TOWN COUNCIL	X		
2023-06-12 PUBLIC HEARING	X		
2023-06-13 COW	X		
2023-06-20 PUBLIC HEARING	X		
2023-06-20 TOWN COUNCIL	X		
Committee Meetings			
2023-04-14 Audit Committee	X		
2023-05-11 Source Water (SWPAC)	X		