



Committee of the Whole

January 14, 2025

8:30 a.m.

Council Chambers, Town Hall

359 Main Street

Agenda

Call to Order and Land Acknowledgement

1. Approval of Agenda

2. Declarations of Conflicts of Interest

3. Approval of Minutes

- a. Committee of the Whole Minutes, December 3, 2024
- b. Committee of the Whole In Camera Minutes, December 3, 2024

4. Presentations

- a. PVSC (Property Valuation Services Corporation) Paul Beazley
Municipal Account Manager & Andrew Willsey, Assistant Director

5. Staff Reports for Discussion

- a. IR 019-2024 Q2 YTD Financial Update
- b. RFD 059-2024 Appointment of Auditor (Fiscal 2024_25)
- c. RFD 060-2024 Re-Adoption of Policy#120-011 Signing Authority
Policy



- d. RFD 061-2024 Re-Adoption of Policy#120-016 Hospitality Policy Review and Policy#120-008 Travel, Meal & Miscellaneous Allowance Policy

6. Public Comment

PLEASE NOTE:

- *Individual members of the public may have up to five (5) minutes to make comments or provide feedback.*
- *The same person may return for up to 5 minutes at the end of the agenda to provide Council with any new information after hearing the reports, which may help Council in their decision-making.*
- *All 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.*

7. CAO Report

8. Committee Reports (Internal)

- a. Accessibility Advisory Committee
- b. Audit Committee
- c. RCMP Advisory Board

9. Committee Reports (External)

- a. Inter-Municipal Services Agreement for Valley Waste & Kings Transit (IMSA for VW & KTA)
- b. Wolfville Business Development Corporation (WBDC)

10. Public Input

PLEASE NOTE:

- *Individual members of the public may have up to five (5) minutes to make comments or provide feedback.*



- *All 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.*

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

- a. Contract Negotiations
- b. Personnel

12. Adjournment of In-Camera Meeting

13. Regular Meeting Reconvened

14. Regular Meeting Adjourned

INFORMATION REPORT – IR 019-2024

Title: Quarter Two Year-to-Date Financial Update

Date: 2024-12-03 AUDIT COMMITTEE (UPDATED FOR JAN 2025 COW)

Department: Finance & Corporate Services



SUMMARY

Quarter Two Year-to-Date Financial Update

The following report presents financial results up to the quarter ending September 30, 2024. This report seeks to provide further commitment to the Town's objective of financial transparency and accountability.

To the Audit Committee, quarterly financial updates are created to provide insight, review and analysis of actual financial results compared to planned and prior year values. Following the Audit Committee review, these same results, accompanied by any Audit Committee meeting notes, shall be forwarded to Council for committee presentation at the following Committee of the Whole (COW) meeting. For the purposes of this report, these results shall be presented to the Audit Committee on December 6, 2024, and from there to COW on January 14, 2025.

Based on the information in the attached **Interim Financial Variance Report Town of Wolfville as at September 30, 2024**, and the **Q2 Variance Summary**, the Town appears to be in a strong financial position going into the second half of fiscal 2024-25.

This Information Report and associated Q2 Year-to-Date Financial Update were reviewed at the December 6th, 2024, Audit Committee meeting. After review and discussion, the Committee passed the following motion:

DRAFT MOTION:

THAT THE AUDIT COMMITTEE FORWARD THE INTERIM FINANCIAL VARIANCE REPORT – TOWN OF WOLFVILLE AS AT SEPTEMBER 30, 2024, AND THE Q2 VARIANCE SUMMARY TO THE JANUARY 14th, 2025, COMMITTEE OF THE WHOLE MEETING.

Note: No motion is required from the Committee of the Whole (COW) in relation to the reports. Presentation at COW completes the reporting cycle and provides all members of Council an opportunity to review the financial results as needed.

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1) CAO COMMENTS

For information purposes. Additional commentary may be added at Committee of the Whole.

2) REFERENCES AND ATTACHMENTS

- Interim Financial Variance Report – Town of Wolfville as of September 30, 2024 (attached)
- Summary – Quarterly Variances by Division – Town Operating (attached)
- Tax Sale Policy 140-009 (not attached)

3) DISCUSSION

The quarterly financial update is intended to provide the Audit Committee and Council with an overview of financial results for the first half of the fiscal year 2024-25. These results are presented in a comparative format with prior year and budgeted amounts for the same period as well as against the annual budget.

Revenues

Total revenues for the quarter amounted to \$12.8 million, exceeding budget by \$214,745. Key revenue highlights include:

- Taxes and grants in lieu of taxes performed strongly, reaching \$11.28 million, surpassing the budget by \$191,454; this change comes from increased deed transfer tax revenues of \$183,772 over plan.
- Sewer charges fell short of budget expectations by \$11,767, though still higher than the same period last year.
- Sale of services and other revenue exceeded expectations by \$126,041, reflecting a strong performance in this category. Increased service revenues came from recreational programs as well as interest earned on reserve balances.
- Provincial & Federal Grants were lower than budgeted by \$92,180, though significantly higher than last year.

Expenses

Total expenses for the quarter amounted to \$5.95 million, coming in \$1.12 million under budget. The favorable variance was driven by cost-saving measures across several expense categories:

- Salaries and wages were \$117,339 below budget, reflecting timing difference in planned hiring of positions in addition to staffing changes.
- Employee benefits showed a favorable variance of \$22,888 due to lower-than-expected healthcare and retirement plan costs.
- Significant under-budget spending was noted in areas like Meetings, Meals, and Travel \$2,142, Legal fees \$28,104, and Building Repairs and Maintenance \$36,909.
- Conversely, expenses such as Vehicle Fuel and Vehicle Repairs & Maintenance saw increases due to higher operational needs, with a variance of (\$10,335) and (\$19,925), respectively.

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- Contracted Services were notably under budget, with a variance of \$941,066, due to deferred and postponed service contracts.

Net Operational Surplus

The organization achieved a net operational surplus of \$6.81 million, representing a \$1.33 million positive variance compared to budget, and a significant increase over prior year 2023/24 as at the end of Q2 2023-24. This strong performance is attributed to higher-than-expected revenues, coupled with effective cost control measures.

Capital Program & Reserves

- A separate worksheet summarizing all capital projects titled **Capital Fund by General Ledger Account** summary listing is provided in the **Interim Financial Variance Report** on pages 40 and 41 of the attached report. The information is reiterative. A number of planned capital projects were unable to be started and are projected to be deferred to the 2025/26 fiscal year. The issue of deferring projects and the number of expected projects was identified in the budget process and improved metrics must be considered to aid in resolution.
- Debenture principal payments were in line with budget expectations.
- Debenture interest came in under budget by \$76,041. This is due to a prior year interest accrual reversing ion April 2024 in the amount of \$76,106. The budget had not taken this reversal into account.
- Operating reserves and capital reserves were not allocated in the current quarter.
- Staff will need to revisit capacity limitations to help ensure the capital budget does not overcommit the Town beyond its resource limits.

Net Surplus

After accounting for capital projects and reserve allocations, the net surplus for the quarter stands at \$6.17 million, exceeding the expected budget surplus of \$4.76 million by \$1.41 million.

In summary, the quarter ending September 30, 2024, shows a strong financial position, with revenues exceeding expectations and expenses well-controlled. The organization is on track to meet or exceed its annual budgeted net surplus. The positive variances in revenue categories and prudent management of expenses reflect well on the financial health and operational efficiency of the organization.

	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
Revenues	\$ 12,760,322	\$ 12,545,577	\$ 214,745
Expenditures (Operating/capital & reserves)	5,947,924	7,063,747	(1,115,823)
Net Surplus (Deficit)	\$ 6,812,398	\$ 5,481,830	\$ 1,330,568

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Further analysis of specific variances is noted in the attached **Q2 Variance Summary** (attached).

Outstanding taxes

Final due date for receipt of tax payments was October 1st. Finance staff have been working to contact any delinquent account holders, and efforts have begun to ascertain responses from any tax account holder with an account in a two-year arrear position. In November, letters for three-month payment arrangements will be sent to five account holders, and in January, preliminary notices for tax sale shall commence for any remaining account holder falling within the tax sale parameters in **Policy 140-009 Tax Sale**.

Water Utility

The Water Utility's financial results for the period ending September 30, 2024, reflect an operating surplus of \$188,939, \$72,663 better than budget, and a net deficit of (\$252,650), which is significantly higher than the budgeted deficit of (\$9,474).

Capital fund utilization is from various capital expenditures for the Water Utility. The largest capital project expenditures come from the replacement of transmission line to the water treatment plant, \$270,961. Staff shall continue to be diligent to ensure current capital expenditures are fully funded and the balance of 2024-25 operating and capital spending meet the planned financial outcome.

Revenues

Total revenues reached \$774,846, slightly exceeding the budget by \$1,843, 0.2%. Key revenue highlights include:

- Metered Sales: \$488,767, falling short of the budget by \$7,686 due to lower-than-expected consumption.
- Fire Protection Charges: Aligned with the budget at \$248,779.
- Other Revenues: \$37,300, surpassing the budget by \$9,500, 34.2%, contributing positively to the revenue variance.

Expenses

Expenses totaled \$585,907, which were \$70,820 below budget. Key variances include:

- Savings in employee benefits (\$4,011), professional development (\$1,295), contracted services (\$6,487), and debenture interest (\$34,770), driven by operational efficiencies and deferred spending.
- Unexpected costs in vehicle repairs and maintenance (+\$2,604) and vehicle insurance (+\$2,128), suggesting unforeseen operational challenges.

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The most notable expense was in Operational Equipment & Supplies (\$115,714), which closely matched the budget at \$116,200.

Capital Program & Reserves

The capital-related expenditures significantly impacted the bottom line, with total costs of \$441,589, exceeding the budget by \$315,839. Contributing factors include:

- Capital funding allocations to offset Q1 and Q2 capital spending of \$380,262, will be recorded prior to year-end March 31, 2025.
- Increased debenture principal payments of \$61,327, exceeded budget by \$30,677. This is a result of budget error.

Water Utility Operational Implications

1. Revenue Stability: While total revenues slightly exceeded the budget, the shortfall in Metered Sales highlights the need to assess water usage trends and potential pricing adjustments to stabilize revenue streams.
2. Expense Management: Cost savings in several areas helped offset unexpected expenses. Continued monitoring of operational and maintenance costs is recommended to avoid future overruns.
3. Capital Planning: The significant variance in the Capital Fund highlights the need for improved forecasting and alignment with financial planning. Strategic prioritization of capital projects is critical to avoid large variances in future budgets.
4. Net Deficit: The high net deficit warrants immediate attention to ensure the utility remains financially sustainable.

4) FINANCIAL IMPLICATIONS

Not applicable. This report is for information purposes only.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No specific references provided. Generally, the quarterly financial updates help to provide transparency and accountability. In addition, where variances are materially significant, the reports can assist Council in ensuring projects, programs, and initiatives are affordable whilst enhancing the organization's ability to stay within budgetary objectives.

6) COMMUNICATION REQUIREMENTS

This document and associated report are part of Town Council's communication plan and responsibility of accountability to the Town residents. No other specific communications are being considered currently.

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7) FUTURE COUNCIL INVOLVEMENT

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

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**Town of Wolfville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended September 30, 2024**

	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
Revenues	\$ 12,760,322	\$ 12,545,577	\$ 214,745
Expenditures (Operating/capital & reserves)	5,947,924	7,063,747	(1,115,823)
Net Surplus (Deficit)	\$ 6,812,398	\$ 5,481,830	\$ 1,330,568

Significant Variance Explanation (for variances over \$10,000 by Division Summaries)

General Government

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
4050 Deed Transfer Tax			
June to August deed transfer tax really exceeded the budget. During those three months - there were a total of 44 properties that sold, of which 23 were over \$500,000 with the highest sale price in June of 1.6M (Apartment on Hillside)	453,177	269,405	183,772
4590 Interest on investments			
Investment income is 30,159 ahead of budget to Sept 30th. The Town's cash balances rate of return is tied to the Bank of Canada Prime Rate so it remained high in Q1 then the rate has been lowering since July and it is expected that the rate will continue to lower throughout the remainder 2024.	110,157	79,998	30,159
4595 Miscellaneous			
Insruance claim payment - Taxi van hit fire hall 2023-12-19	19,722	-	19,722
5000 + 5020 Salary and Wages			
*CAO Admin Dept (16,449) CAO started July 15, 2024 and we had budgeted for CAO from April 1st to July 15th. *Finance Dept (6,929) y/e vacation carryforward adj (\$3219) and O/T buffer for A/P clerk not used of \$3750 (A/P clerk has been accruing banked O/T instead of paying it out) *Common Services (\$6299) Our custodian is on a return to work plan and WCB is currently paying 100% of their wages so no wages have been allocated to Town Hall for cleaning	374,432	404,109	(29,677)
5010 + 5030 Employee Benefits			
*Legislative (\$242) *Gen'l Admin \$1,760 *Human Resources \$10,272 - Retired Clerks Pension \$10,054 (Defined Benefit Plan - budgeted \$1,400 in Dept 120 *Finance \$8,121 - blanket of 22% was used as budget for ER benefits and actual is from 18% to 23%. We didn't budget for the ER cost of group benefits \$13,891 *IT \$3,703 *Common Services (\$1,737)-Custodian on return to work plan and WCB is currently paying 100%	117,565	95,689	21,876

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Financial Results for the Period Ended September 30, 2024

Significant Variance Explanation (for variances over \$10,000 by Division Summaries)

General Government

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
5050 Professional Development			
*Legislative \$2,328			
*Human Resources \$9,896			
All Town Staff - Respectful workplace Training \$3,983			
CAO Office \$4,455			
Finance \$3,544			
IT \$512			
By-Law \$6,276 (includes International Town and Gown)			
Fire \$0			
REMO \$0			
Public Works Admin \$561			
Planning \$8,931 - Includes Bldg Level 1 for our Building Official			
Recreation \$3,156			
VIC \$20			
Parks Crew \$4,230			
Public Works Crew \$4,130			
Sewer \$2,600			
Total \$42,398	53,259	41,035	12,224
6100 Legal			
*Gen'l Admin (\$4,357)			
*Human Resources (\$12,498) - We budgeted \$12,498 but as of Sept 30th there have been no legal cost for Human Resources	3,143	19,998	(16,855)
6200 Audit			
At March 31, 2024 we had estimated the 23/24 audit to cost \$31k; however, we had the auditors prepare the financial statements so total cost was \$55K. The accrual recorded at March 31st was \$23K short.	23,979	-	23,979
8000 Operational Equipment & Supplies			
*Human Resources \$21,163-As part of the CAO and Director of Finance employee contract \$23k was to cover their moving expenses.			
*IT \$393			
*Common Services \$174	109,512	76,046	33,466
8060 Program Expenditures			
*General Admin (\$5,974)			
*Other Gen'l Gov't (\$17,308)			
Video Surveillance - budget \$6498 the original invoice from LED Roadway Lighting #037013 in Feb 2024 didn't include the service dates. Oct 2024 we rec'd revised invoice including service dates of Jan 2024 to March 2025. FY 2023/24 should have had 12 months allocated to prepaid of \$8775. 24/25 expense ended up being allocated to prior fiscal year.			
Tree Policy - budget \$6000 so far no money has been spent			
Accessibility - budget \$5000 so far spent \$1,138			
Host Family - budget \$7,500 so far no money has been spent			
Soups and Sides - budget \$15,000 so far spent \$7383			
	22,690	46,248	(23,558)
8110 Contracted Services			
Gen'l Admin (\$38,216)			
CAO budget contingency(\$27,500) not used			
Recruiting CAO consulting under budget by (8.5K)			
Interim CAO consulting under budget by (2.2k)			
	125,239	146,290	(21,051)
8150 Grants to Organizations			
Devour \$50k - doesn't qualify for 2nd grant installment			
Annapolis Trail Coalition \$10k - not paid yet			
Gen'l Allowance budget \$20k and paid Rugby Nova Scotia 5k	30,000	105,050	(75,050)
8180 Tax Exemptions			
We had budgeted low income exemption 45 @ \$1,041 actual was 49 @ \$1,040. Resulting in a variance of \$4,115			
Also, there was a miscalculation in our budget working papers for the tax exemption on the business development area rate. Rate should have been \$0.23 instead of \$0.0025. Resulting in a variance of \$7,001.59. This was mainly L'arche building of \$4,846			
	147,925	136,880	11,045

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Department: Finance & Corporate Services



**Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended September 30, 2024**

Significant Variance Explanation (for variances over \$10,000 by Division Summaries)

Protective Services			
Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
6160-Insurance			
*\$18,967 to Roscoe Construction for Fire Dept/Car Bldg Damage	22,542	1,500	21,042
7510 -Vehicle Repairs and Maintenance			
*2201 - 1998 Pumper 1 \$13,128 (Reapirs/Foam System & Windows)			
*2203 - 2003 Pumper \$1,901			
*2204 - 2007 Rescue \$18,212 (Compartment Upgrades #31)			
*2205 - 2000 Ford 4 \$1,127			
*2206 - 2006 International \$4,440			
*2207 - 2004 Haz Mat Trailer \$266			
*2208 - 2010 Ford HazMat Trailer \$847			
* 2209 - 2001 Ladder Truck \$ 5,595	46,348	25,920	20,428
8000-Operational Equipment and Supplies			
*Fire Protection equipment & supplies \$57,073 (Safety Source Fire - Interstate Vehicle Stabilization Kit \$39,556/ K&D Pratt - Turn Out Gear \$14,542)			
*HazMat Billables \$3,930 (Overpack Drums/ Waldeck East/ Clarence East)	63,337	37,350	25,987
8110 - Contracted Services			
*Estimated \$961,238 for Police & Law Enforcement- Actual \$418,430.	684,929	1,224,083	(539,154)
Public Works			
Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
4595 - Miscellaneous			
Roads and Streets \$53,769			
* \$10,580 Insurance proceeds Guardrail claim			
*\$1,894 Sale of Scrap Metal			
*\$41,295 Insurance proceeds water damage town hall	53,769	-	53,769
5000+5020 Salary and Wages			
position hasn't been filled yet and we had budgeted them to start beginning of August.	369,319	412,911	(43,592)
8040 - Equipment Rentals			
We had budgeted to rent a mini excavator and concrete grinder and other misc. equipment	-	11,500	(11,500)
8110 - Contracted Services			
*Common Services (\$10,102)			
*Roads and Streets (\$215,849) - no patching and paving has been billed			
*Street Lighting (\$15,215)			
*Traffic Services (\$56,760)	18,754	316,680	(297,926)
9030 - Debenture Interest			
Acutal was \$70,191; however \$49,224 was accrued at previous fiscal year. We hadn't taken reversal of accrual into consideration for the budget.	20,946	70,191	(49,245)

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Significant Variance Explanation (for variances over \$10,000 by Division Summaries)

Environmental - Sanitary Sewer

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4450 - Sewer Rates			
5/8" meter and 3/4" meter - which is primarily residential consumption for Q1 and Q2 was up 2,158 gallons from last fiscal year. However, our 2" meter consumption was down 3,847 gallons.	387,081	398,848	(11,767)
5000-5020 -Salary & Wages			
*Sewer collection under budget by \$7,100 *Sewer Lift Stations under budget by \$5,271 *Sewer Treatment under budget by \$294	45,410	58,076	(12,666)
9030- Debenture Interest			
Actual was \$32,474; however \$24,048 was accrued at previous fiscal year. We hadn't taken reversal of accrual into consideration for the budget.	8,426	32,483	(24,057)

Planning

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4750 - Federal Grants			
*Budget Housing Accelerator Fund \$355,000/2Qtr's	88,168	177,500	(89,332)
8000 - Operational Equip & Supplies			
*Housing Acc. Fund \$25,655 - budget under Program Expenditures	25,655	0	25,655
8060 - Program Expenditures			
*Housing Acc Fund \$483 - budget \$62,500	483	62,500	(62,017)
8110 - Contracted Services			
*Planning used \$1,858 and budgeted \$9,998 *Housing Acc Fund used \$0 and budgeted \$50,000	1,856	59,998	(58,142)

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Community Service Division (Parks/Rec/Tourism)

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4470 - REVENUE Program Fees			
*Recreation Programming revenue was higher than anticipated	44,893	25,000	19,893
5000 + 5020 Salary & wages			
<p>*Parks under budget (\$7,135) Budget didn't allow for any overtime for Parks staff Lead Hand 2 overbudget \$11,701 (acting as Manager for Parks and Public Works Mechanic overbudget by \$3,705 Public Works helping Parks Dept - no budget amount so overbudget \$4,763 Parks Labourer off 2 months medical leave under budget (\$10,771) Parks Labourer Temp union (1) and student (2) worked total of 38 weeks and budgeted 59 weeks - under budget (\$19,370)</p> <p>*Festival and Events under budget (\$4,798) Budgeted for co-op student to work 34 weeks to help support soups and sides: however, co-op student worked 15 weeks (\$2,680) Budgeted for Public works crew to help with Mud Creek Days, Canada Day and Student Welcome event (\$2,118)</p> <p>*Recreation over budget \$4,982</p> <p>*Tourism under budget (\$3,476) Custodian wages being paid 100% by WCB (\$1,800) In the budget to hire 3 VIC staff employees and hired 2</p> <p>*Library under budget (\$4,500) Custodian wages being paid 100% by WCB (\$4,500)</p>	451,841	469,414	(17,573)
7030 Building Repairs & Maintenance			
<p>* Library used \$581 of \$26,250 budget * Rec Admin used \$507 of \$5000 * Parks used \$0 of \$3,270</p>	3,850	35,770	(31,920)
8060 Program/Project Expenditures			
*\$20,000 budgeted for Parks Master plan, no funds have been used as of Sept 30 2024	77,997	92,504	(14,507)
8110 Contracted Service			
<p>*Parks used \$12,073 of \$38,170 budget for Parks. *Tourism spent \$5,007, budget is \$1,902. *In August we paid \$1245.21 for washroom rental and cleaning services at railtown. *No funds were used for the Libraries \$4062 or for Rec Programmings \$1408 budget.</p>	23,391	40,072	(16,681)
8150 Grants to Organizations			
<p>Grants to Organizations included in budget but not yet paid Wolfville Lions \$2,850 Kings Senior Safety \$5,000 Community Partnership Program \$2,070 (Budget \$14k used \$11,930) Acadia Summer Camps \$15,000</p>	105,930	130,850	(24,920)

Interim Financial Variance Report

Town of Wolfville

As at September 30, 2024



A cultivated experience for the mind, body, and soil

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GP-2013 Wolfville
ALL DIVISIONS
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Taxes and grants in lieu of taxes	\$11,284,559	\$11,093,105	\$191,454	\$12,487,200	\$10,311,592
Cost sharing recoveries	442,875	441,678	1,197	883,300	386,334
Sewer charges	387,081	398,848	(11,767)	800,900	340,635
Sale of services and other revenue	332,387	206,346	126,041	473,000	254,655
Provincial & Federal Grants	313,420	405,600	(92,180)	749,900	120,944
	<u>12,760,322</u>	<u>12,545,577</u>	<u>214,745</u>	<u>15,394,300</u>	<u>11,414,160</u>
EXPENSES					
Salary and wages	1,622,027	1,739,366	(117,339)	3,313,850	1,549,415
Employee Benefits	435,952	413,064	22,888	823,650	367,480
Meetings, Meals and Travel	11,622	9,480	2,142	19,100	8,828
Professional Development	74,362	63,535	10,827	125,700	37,782
Membership Dues & Fees	12,366	20,996	(8,630)	22,500	9,965
Advertising	8,022	9,180	(1,158)	15,200	9,180
Telecommunications	21,700	22,582	(882)	45,700	22,385
Office Expense	31,150	32,657	(1,507)	62,800	30,139
Legal	15,392	43,496	(28,104)	90,000	53,916
Insurance	137,213	125,650	11,563	259,300	207,345
Marketing and Communications	4,054	5,502	(1,448)	10,000	
Audit	23,979		23,979	29,500	4,349
Stipends & Honorariums	114,967	117,525	(2,558)	248,500	111,865
Miscellaneous	101	1,600	(1,499)	3,200	1,371
Heat	4,577	8,660	(4,083)	53,900	4,809
Utilities	114,099	109,897	4,202	223,300	111,715
Building Repairs and Maintenance	52,307	89,216	(36,909)	132,200	70,184
Vehicle Fuel	42,765	32,430	10,335	102,800	26,028
Vehicle Repairs & Maintenance	121,627	101,702	19,925	219,100	111,599
Vehicle Insurance	32,798	29,900	2,898	29,900	26,766
Operational Equip & Supplies	469,539	380,527	89,012	668,900	422,269
Equipment Maintenance	6,484	7,500	(1,016)	15,000	10,695
Equipment Rentals	6,127	17,700	(11,573)	30,200	2,708
Program Expenditures	101,170	201,252	(100,082)	360,300	117,492
Contracted Services	915,904	1,856,970	(941,066)	3,431,600	1,389,145
Grants to Organizations	135,930	235,900	(99,970)	365,900	71,000
Licenses and Permits	1,832	860	972	3,500	983
Tax Exemptions	147,925	136,880	11,045	137,000	125,092
Election	9,646		9,646	30,000	
Partner Contributions	1,265,813	1,240,320	25,493	2,251,500	1,040,379
Other debt charges	6,474	9,400	(2,926)	10,000	8,993
Doubtful accounts allowance				2,500	
	<u>5,947,924</u>	<u>7,063,747</u>	<u>(1,115,823)</u>	<u>13,136,600</u>	<u>5,953,877</u>
Net Operational Surplus	<u>6,812,398</u>	<u>5,481,830</u>	<u>1,330,568</u>	<u>2,257,700</u>	<u>5,460,283</u>
CAPITAL PROGRAM & RESERVES					
Debenture principal	615,790	615,790		680,800	573,290
Debenture interest	30,304	106,345	(76,041)	256,700	91,942
Operating reserves				(159,800)	
Capital Reserves				1,480,000	
	<u>646,094</u>	<u>722,135</u>	<u>(76,041)</u>	<u>2,257,700</u>	<u>665,232</u>
NET SURPLUS (DEFICIT)	<u>6,166,304</u>	<u>4,759,695</u>	<u>1,406,609</u>		<u>4,795,051</u>

GP-2013 Wolfville
GENERAL GOVERNMENT DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Taxes and grants in lieu of taxes	\$10,791,622	\$10,595,505	\$196,117	\$11,989,600	\$9,822,597
Cost sharing recoveries	172,465	171,808	657	343,600	156,514
Sale of services and other revenue	162,684	119,448	43,236	293,300	148,189
Provincial & Federal Grants	200,125	199,200	925	347,200	75,834
	<u>11,326,896</u>	<u>11,085,961</u>	<u>240,935</u>	<u>12,973,700</u>	<u>10,203,134</u>
EXPENSES					
Salary and wages	374,432	404,109	(29,677)	839,100	379,575
Employee Benefits	117,565	95,689	21,876	196,500	104,044
Meetings, Meals and Travel	3,884	3,288	596	6,600	2,509
Professional Development	53,259	41,035	12,224	95,700	37,522
Membership Dues & Fees	5,882	9,796	(3,914)	10,500	6,063
Advertising	3,737	2,128	1,609	4,400	3,991
Telecommunications	6,433	5,388	1,045	11,100	7,416
Office Expense	20,267	17,611	2,656	32,900	21,109
Legal	3,143	19,998	(16,855)	43,000	30,943
Insurance	114,671	124,150	(9,479)	251,800	204,080
Marketing and Communications		2,502	(2,502)	5,000	
Audit	23,979		23,979	29,500	4,349
Stipends & Honorariums	102,967	103,725	(758)	207,500	99,603
Miscellaneous	1	1,600	(1,599)	3,200	135
Heat	3,104	3,970	(866)	33,300	3,185
Utilities	2,740	2,820	(80)	5,700	2,582
Building Repairs and Maintenance	8,695	16,148	(7,453)	21,800	32,445
Operational Equip & Supplies	109,512	76,046	33,466	134,700	111,010
Program Expenditures	22,690	46,248	(23,558)	87,500	49,175
Contracted Services	125,239	146,290	(21,051)	245,600	52,421
Grants to Organizations	30,000	105,050	(75,050)	225,050	
Tax Exemptions	147,925	136,880	11,045	137,000	125,092
Election	9,646		9,646	30,000	
Other debt charges	6,474	9,400	(2,926)	10,000	8,993
Doubtful accounts allowance				2,500	
	<u>1,296,245</u>	<u>1,373,871</u>	<u>(77,626)</u>	<u>2,669,950</u>	<u>1,286,242</u>
Net Operational Surplus	<u>10,030,651</u>	<u>9,712,090</u>	<u>318,561</u>	<u>10,303,750</u>	<u>8,916,892</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>10,030,651</u>	<u>9,712,090</u>	<u>318,561</u>	<u>10,303,750</u>	<u>8,916,892</u>

GP-2013 Wolfville
Legislative
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Employee Benefits	\$3,489	\$3,731	(\$242)	\$7,500	\$3,425
Meetings, Meals and Travel	1,093	2,502	(1,409)	5,000	955
Professional Development	10,861	8,533	2,328	30,700	8,620
Membership Dues & Fees	2,498	6,800	(4,302)	6,800	3,304
Advertising		250	(250)	500	1,111
Telecommunications	1,014	1,110	(96)	2,300	1,138
Stipends & Honorariums	102,967	103,725	(758)	207,500	99,603
Miscellaneous		1,350	(1,350)	2,700	73
	<u>121,922</u>	<u>128,001</u>	<u>(6,079)</u>	<u>263,000</u>	<u>118,229</u>
Net Operational Surplus	<u>(121,922)</u>	<u>(128,001)</u>	<u>6,079</u>	<u>(263,000)</u>	<u>(118,229)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(121,922)</u>	<u>(128,001)</u>	<u>6,079</u>	<u>(263,000)</u>	<u>(118,229)</u>

GP-2013 Wolfville
General Administration
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$113,839	\$130,288	(\$16,449)	\$293,600	\$145,773
Employee Benefits	29,999	28,239	1,760	61,900	30,139
Meetings, Meals and Travel	1,796		1,796		595
Membership Dues & Fees	1,984	2,096	(112)	2,800	1,652
Advertising	2,698	1,878	820	3,900	2,880
Telecommunications	768	948	(180)	1,900	1,214
Office Expense	885	600	285	1,200	506
Legal	3,143	7,500	(4,357)	15,000	10,083
Marketing and Communications		2,502	(2,502)	5,000	
Program Expenditures		6,250	(6,250)	12,500	
Contracted Services	51,012	104,725	(53,713)	132,200	6,257
Election	9,646		9,646	30,000	
	<u>215,770</u>	<u>285,026</u>	<u>(69,256)</u>	<u>560,000</u>	<u>199,099</u>
Net Operational Surplus	<u>(215,770)</u>	<u>(285,026)</u>	<u>69,256</u>	<u>(560,000)</u>	<u>(199,099)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(215,770)</u>	<u>(285,026)</u>	<u>69,256</u>	<u>(560,000)</u>	<u>(199,099)</u>

GP-2013 Wolfville
Human Resources
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
REVENUES					
Provincial & Federal Grants	\$703		\$703		\$900
	<u>703</u>		<u>703</u>		<u>900</u>
EXPENSES					
Employee Benefits	11,948	1,676	10,272	3,200	15,791
Meetings, Meals and Travel	883	500	383	1,000	959
Professional Development	42,398	32,502	9,896	65,000	28,901
Advertising	1,039		1,039		
Office Expense	302		302		
Legal		12,498	(12,498)	28,000	20,861
Operational Equip & Supplies	25,713	4,550	21,163	14,500	2,955
Contracted Services	749		749		4,382
	<u>83,032</u>	<u>51,726</u>	<u>31,306</u>	<u>111,700</u>	<u>73,849</u>
Net Operational Surplus	<u>(82,329)</u>	<u>(51,726)</u>	<u>(30,603)</u>	<u>(111,700)</u>	<u>(72,949)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(82,329)</u>	<u>(51,726)</u>	<u>(30,603)</u>	<u>(111,700)</u>	<u>(72,949)</u>

GP-2013 Wolfville
Finance
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Cost sharing recoveries	\$59,847	\$59,846	\$1	\$119,600	\$48,450
Sale of services and other revenue	2,320	900	1,420	1,800	1,950
	<u>62,167</u>	<u>60,746</u>	<u>1,421</u>	<u>121,400</u>	<u>50,400</u>
EXPENSES					
Salary and wages	177,287	184,216	(6,929)	366,300	152,530
Employee Benefits	48,649	40,528	8,121	80,700	35,130
Meetings, Meals and Travel	112	186	(74)	400	
Membership Dues & Fees	904	900	4	900	688
Telecommunications	515	360	155	800	509
Office Expense	968	1,482	(514)	3,000	1,145
Audit	23,979		23,979	29,500	4,349
Miscellaneous	1	250	(249)	500	62
	<u>252,415</u>	<u>227,922</u>	<u>24,493</u>	<u>482,100</u>	<u>194,413</u>
Net Operational Surplus	<u>(190,248)</u>	<u>(167,176)</u>	<u>(23,072)</u>	<u>(360,700)</u>	<u>(144,013)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u><u>(190,248)</u></u>	<u><u>(167,176)</u></u>	<u><u>(23,072)</u></u>	<u><u>(360,700)</u></u>	<u><u>(144,013)</u></u>

GP-2013 Wolfville
IT
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
REVENUES					
Cost sharing recoveries	\$24,582	\$24,582		\$49,200	\$19,240
Sale of services and other revenue	100		100		
	<u>24,682</u>	<u>24,582</u>	<u>100</u>	<u>49,200</u>	<u>19,240</u>
EXPENSES					
Salary and wages	83,306	83,306		166,600	79,151
Employee Benefits	23,481	19,778	3,703	39,700	19,539
Meetings, Meals and Travel		100	(100)	200	
Membership Dues & Fees	344		344		419
Telecommunications	3,698	2,460	1,238	5,000	3,421
Office Expense	34		34		
Operational Equip & Supplies	83,624	71,496	12,128	120,200	104,895
Contracted Services	71,414	41,565	29,849	113,400	38,131
	<u>265,901</u>	<u>218,705</u>	<u>47,196</u>	<u>445,100</u>	<u>245,556</u>
Net Operational Surplus	<u>(241,219)</u>	<u>(194,123)</u>	<u>(47,096)</u>	<u>(395,900)</u>	<u>(226,316)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(241,219)</u>	<u>(194,123)</u>	<u>(47,096)</u>	<u>(395,900)</u>	<u>(226,316)</u>

GP-2013 Wolfville
Common Services
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
REVENUES					
Cost sharing recoveries	\$4,630	\$4,630		\$9,300	\$5,348
Provincial & Federal Grants					11,646
	<u>4,630</u>	<u>4,630</u>		<u>9,300</u>	<u>16,994</u>
EXPENSES					
Salary and wages		6,299	(6,299)	12,600	2,122
Employee Benefits		1,737	(1,737)	3,500	21
Telecommunications	438	510	(72)	1,100	1,134
Office Expense	18,078	15,529	2,549	28,700	19,458
Heat	3,104	3,970	(866)	33,300	3,185
Utilities	2,740	2,820	(80)	5,700	2,582
Building Repairs and Maintenance	8,695	16,148	(7,453)	21,800	32,445
Operational Equip & Supplies	174		174		3,161
Contracted Services	2,065		2,065		3,650
	<u>35,294</u>	<u>47,013</u>	<u>(11,719)</u>	<u>106,700</u>	<u>67,758</u>
Net Operational Surplus	<u>(30,664)</u>	<u>(42,383)</u>	<u>11,719</u>	<u>(97,400)</u>	<u>(50,764)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(30,664)</u>	<u>(42,383)</u>	<u>11,719</u>	<u>(97,400)</u>	<u>(50,764)</u>

GP-2013 Wolfville
Other General Government
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
<u>REVENUES</u>					
Taxes and grants in lieu of taxes	\$10,791,622	\$10,595,505	\$196,117	\$11,989,600	\$9,822,597
Cost sharing recoveries	83,406	82,750	656	165,500	83,476
Sale of services and other revenue	160,264	118,548	41,716	291,500	146,239
Provincial & Federal Grants	199,422	199,200	222	347,200	63,288
	<u>11,234,714</u>	<u>10,996,003</u>	<u>238,711</u>	<u>12,793,800</u>	<u>10,115,600</u>
<u>EXPENSES</u>					
Membership Dues & Fees	151		151		
Insurance	114,671	124,150	(9,479)	251,800	204,080
Program Expenditures	22,690	39,998	(17,308)	75,000	49,175
Grants to Organizations	30,000	105,050	(75,050)	225,050	
Tax Exemptions	147,925	136,880	11,045	137,000	125,092
Other debt charges	6,474	9,400	(2,926)	10,000	8,993
Doubtful accounts allowance				2,500	
	<u>321,911</u>	<u>415,478</u>	<u>(93,567)</u>	<u>701,350</u>	<u>387,340</u>
Net Operational Surplus	<u>10,912,803</u>	<u>10,580,525</u>	<u>332,278</u>	<u>12,092,450</u>	<u>9,728,260</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>10,912,803</u>	<u>10,580,525</u>	<u>332,278</u>	<u>12,092,450</u>	<u>9,728,260</u>

GP-2013 Wolfville
PROTECTIVE SERVICES DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Taxes and grants in lieu of taxes	\$492,936	\$497,600	(\$4,664)	\$497,600	\$488,995
Cost sharing recoveries	133,090	132,550	540	265,100	124,970
Sale of services and other revenue	23,170	24,998	(1,828)	53,800	22,401
Provincial & Federal Grants				1,900	20,000
	<u>649,196</u>	<u>655,148</u>	<u>(5,952)</u>	<u>818,400</u>	<u>656,366</u>
EXPENSES					
Salary and wages	138,661	147,266	(8,605)	300,700	124,770
Employee Benefits	29,265	34,635	(5,370)	70,400	19,600
Meetings, Meals and Travel	3,834	2,400	1,434	4,800	2,435
Professional Development	6,093	7,500	(1,407)	15,000	261
Membership Dues & Fees	225	1,100	(875)	1,900	159
Telecommunications	5,508	5,148	360	10,400	5,566
Office Expense	32	2,154	(2,122)	4,200	(103)
Legal	4,090	11,000	(6,910)	22,000	10,867
Insurance	22,542	1,500	21,042	7,500	3,266
Marketing and Communications	271	500	(229)	1,000	
Stipends & Honorariums	12,000	13,800	(1,800)	41,000	12,262
Heat	1,330	1,300	30	7,600	708
Utilities	6,996	6,175	821	17,800	7,684
Building Repairs and Maintenance	8,254	6,148	2,106	12,500	6,382
Vehicle Fuel	4,668	4,500	168	9,000	4,668
Vehicle Repairs & Maintenance	46,348	25,920	20,428	51,500	30,902
Vehicle Insurance	15,115	14,700	415	14,700	12,794
Operational Equip & Supplies	63,337	37,350	25,987	67,700	66,115
Equipment Maintenance	6,484	7,500	(1,016)	15,000	10,695
Equipment Rentals	2,346	1,200	1,146	1,200	
Contracted Services	684,929	1,224,083	(539,154)	2,444,500	1,120,943
Licenses and Permits	1,026		1,026	1,800	983
	<u>1,063,354</u>	<u>1,555,879</u>	<u>(492,525)</u>	<u>3,122,200</u>	<u>1,440,957</u>
Net Operational Surplus	<u>(414,158)</u>	<u>(900,731)</u>	<u>486,573</u>	<u>(2,303,800)</u>	<u>(784,591)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	205	827	(622)	1,600	909
	<u>205</u>	<u>827</u>	<u>(622)</u>	<u>1,600</u>	<u>909</u>
NET SURPLUS (DEFICIT)	<u>(414,363)</u>	<u>(901,558)</u>	<u>487,195</u>	<u>(2,305,400)</u>	<u>(785,500)</u>

GP-2013 Wolfville
Police and Law Enforcement
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
<u>REVENUES</u>					
Sale of services and other revenue	\$10,340	\$13,998	(\$3,658)	\$28,000	\$15,866
	<u>10,340</u>	<u>13,998</u>	<u>(3,658)</u>	<u>28,000</u>	<u>15,866</u>
<u>EXPENSES</u>					
Salary and wages	100	3,698	(3,598)	7,400	1,353
Employee Benefits		1,111	(1,111)	2,300	11
Legal	444	6,000	(5,556)	12,000	4,679
Utilities	1,312	1,475	(163)	3,500	1,441
Building Repairs and Maintenance	104	1,750	(1,646)	3,500	1,212
Contracted Services	418,430	961,238	(542,808)	1,917,500	906,728
	<u>420,390</u>	<u>975,272</u>	<u>(554,882)</u>	<u>1,946,200</u>	<u>915,424</u>
Net Operational Surplus	<u>(410,050)</u>	<u>(961,274)</u>	551,224	<u>(1,918,200)</u>	<u>(899,558)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(410,050)</u>	<u>(961,274)</u>	551,224	<u>(1,918,200)</u>	<u>(899,558)</u>

GP-2013 Wolfville
By Law Enforcement
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
<u>REVENUES</u>					
Sale of services and other revenue	\$5,855	\$11,000	(\$5,145)	\$23,000	\$6,096
	<u>5,855</u>	<u>11,000</u>	<u>(5,145)</u>	<u>23,000</u>	<u>6,096</u>
<u>EXPENSES</u>					
Salary and wages	47,255	49,536	(2,281)	99,000	40,301
Employee Benefits	15,522	14,860	662	29,700	10,255
Meetings, Meals and Travel		150	(150)	300	20
Membership Dues & Fees		300	(300)	300	50
Telecommunications	776	714	62	1,500	833
Office Expense		750	(750)	1,500	466
Legal	3,212	5,000	(1,788)	10,000	6,188
Marketing and Communications	271	500	(229)	1,000	
Vehicle Repairs & Maintenance	310	720	(410)	1,500	455
Vehicle Insurance	944	900	44	900	806
Operational Equip & Supplies	793	3,000	(2,207)	3,000	3,498
Equipment Rentals	2,346	1,200	1,146	1,200	
Contracted Services	156		156		
	<u>71,585</u>	<u>77,630</u>	<u>(6,045)</u>	<u>149,900</u>	<u>62,872</u>
Net Operational Surplus	<u>(65,730)</u>	<u>(66,630)</u>	<u>900</u>	<u>(126,900)</u>	<u>(56,776)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(65,730)</u>	<u>(66,630)</u>	<u>900</u>	<u>(126,900)</u>	<u>(56,776)</u>

GP-2013 Wolfville
Fire Protection
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Taxes and grants in lieu of taxes	\$492,936	\$497,600	(\$4,664)	\$497,600	\$488,995
Cost sharing recoveries	91,440	90,900	540	181,800	84,970
Sale of services and other revenue	6,632		6,632		
Provincial & Federal Grants					20,000
	<u>591,008</u>	<u>588,500</u>	<u>2,508</u>	<u>679,400</u>	<u>593,965</u>
EXPENSES					
Salary and wages	50,875	53,350	(2,475)	106,900	45,503
Employee Benefits	6,940	10,920	(3,980)	22,000	3,600
Meetings, Meals and Travel	3,129	1,248	1,881	2,500	1,245
Professional Development	6,093	7,500	(1,407)	15,000	261
Membership Dues & Fees	225	800	(575)	1,600	109
Telecommunications	4,517	4,182	335	8,400	4,531
Office Expense		252	(252)	500	(569)
Insurance	22,542	1,500	21,042	7,500	3,266
Stipends & Honorariums	12,000	13,800	(1,800)	41,000	12,262
Heat	1,330	1,300	30	7,600	708
Utilities	5,685	4,700	985	14,300	6,243
Building Repairs and Maintenance	8,150	4,398	3,752	9,000	5,170
Vehicle Fuel	4,668	4,500	168	9,000	4,668
Vehicle Repairs & Maintenance	46,038	25,200	20,838	50,000	30,447
Vehicle Insurance	14,171	13,800	371	13,800	11,988
Operational Equip & Supplies	61,002	32,498	28,504	61,000	61,629
Equipment Maintenance	6,484	7,500	(1,016)	15,000	10,695
Contracted Services	259,535	255,345	4,190	512,000	206,832
Licenses and Permits	1,026		1,026	1,800	983
	<u>514,410</u>	<u>442,793</u>	<u>71,617</u>	<u>898,900</u>	<u>409,571</u>
Net Operational Surplus	<u>76,598</u>	<u>145,707</u>	<u>(69,109)</u>	<u>(219,500)</u>	<u>184,394</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>76,598</u>	<u>145,707</u>	<u>(69,109)</u>	<u>(219,500)</u>	<u>184,394</u>

GP-2013 Wolfville
Emergency Measures
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
Cost sharing recoveries	\$41,650	\$41,650		\$83,300	\$40,000
	<u>41,650</u>	<u>41,650</u>		<u>83,300</u>	<u>40,000</u>
<u>EXPENSES</u>					
Salary and wages	31,399	31,102	297	62,300	29,672
Employee Benefits	5,790	6,532	(742)	13,100	4,996
Meetings, Meals and Travel	704	1,002	(298)	2,000	1,170
Telecommunications	215	252	(37)	500	203
Office Expense	32	1,152	(1,120)	2,200	
Legal	434		434		
Operational Equip & Supplies	1,542	1,602	(60)	3,200	988
	<u>40,116</u>	<u>41,642</u>	<u>(1,526)</u>	<u>83,300</u>	<u>37,029</u>
Net Operational Surplus	<u>1,534</u>	<u>8</u>	<u>1,526</u>		<u>2,971</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u><u>1,534</u></u>	<u><u>8</u></u>	<u><u>1,526</u></u>		<u><u>2,971</u></u>

GP-2013 Wolfville
Other Protective Services
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
<u>REVENUES</u>					
Sale of services and other revenue	\$344		\$344	\$2,800	\$439
Provincial & Federal Grants				1,900	
	<u>344</u>		<u>344</u>	<u>4,700</u>	<u>439</u>
<u>EXPENSES</u>					
Salary and wages	9,032	9,580	(548)	25,100	7,940
Employee Benefits	1,012	1,212	(200)	3,300	738
Operational Equip & Supplies		250	(250)	500	
Contracted Services	6,808	7,500	(692)	15,000	7,384
	<u>16,852</u>	<u>18,542</u>	<u>(1,690)</u>	<u>43,900</u>	<u>16,062</u>
Net Operational Surplus	<u>(16,508)</u>	<u>(18,542)</u>	<u>2,034</u>	<u>(39,200)</u>	<u>(15,623)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
Debenture interest	205	827	(622)	1,600	909
	<u>205</u>	<u>827</u>	<u>(622)</u>	<u>1,600</u>	<u>909</u>
NET SURPLUS (DEFICIT)	<u>(16,713)</u>	<u>(19,369)</u>	<u>2,656</u>	<u>(40,800)</u>	<u>(16,532)</u>

GP-2013 Wolfville
PUBLIC WORKS DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Cost sharing recoveries	\$137,320	\$137,320		\$274,600	\$104,850
Sale of services and other revenue	72,592	20,200	52,392	27,500	22,482
	<u>209,912</u>	<u>157,520</u>	<u>52,392</u>	<u>302,100</u>	<u>127,332</u>
EXPENSES					
Salary and wages	369,319	412,911	(43,592)	827,500	367,426
Employee Benefits	113,212	104,828	8,384	209,700	97,183
Meetings, Meals and Travel	1,834	2,180	(346)	4,400	762
Membership Dues & Fees	416	2,200	(1,784)	2,200	1,088
Advertising		500	(500)	500	
Telecommunications	4,278	5,640	(1,362)	11,300	3,378
Office Expense	2,923	5,140	(2,217)	10,100	2,489
Legal	485	4,500	(4,015)	9,000	2,496
Heat	143	3,390	(3,247)	13,000	916
Utilities	20,592	19,520	1,072	48,900	20,091
Building Repairs and Maintenance	30,283	31,150	(867)	47,800	15,291
Vehicle Fuel	29,222	20,390	8,832	79,300	13,988
Vehicle Repairs & Maintenance	33,201	37,170	(3,969)	107,300	40,708
Vehicle Insurance	7,980	6,000	1,980	6,000	5,772
Operational Equip & Supplies	95,218	103,970	(8,752)	228,500	97,139
Equipment Rentals		11,500	(11,500)	23,000	1,415
Contracted Services	18,754	316,680	(297,926)	443,100	130,926
Licenses and Permits	806	860	(54)	1,700	
	<u>728,666</u>	<u>1,088,529</u>	<u>(359,863)</u>	<u>2,073,300</u>	<u>801,068</u>
Net Operational Surplus	<u>(518,754)</u>	<u>(931,009)</u>	<u>412,255</u>	<u>(1,771,200)</u>	<u>(673,736)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	20,946	70,191	(49,245)	157,500	62,187
	<u>20,946</u>	<u>70,191</u>	<u>(49,245)</u>	<u>157,500</u>	<u>62,187</u>
NET SURPLUS (DEFICIT)	<u>(539,700)</u>	<u>(1,001,200)</u>	<u>461,500</u>	<u>(1,928,700)</u>	<u>(735,923)</u>

GP-2013 Wolfville
Common Services
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Cost sharing recoveries	\$88,820	\$88,820		\$177,600	\$63,900
Sale of services and other revenue	7,379	7,200	179	11,500	7,075
	<u>96,199</u>	<u>96,020</u>	<u>179</u>	<u>189,100</u>	<u>70,975</u>
EXPENSES					
Salary and wages	127,533	158,490	(30,957)	318,600	121,932
Employee Benefits	35,814	35,750	64	71,500	33,007
Meetings, Meals and Travel	166	560	(394)	1,100	203
Membership Dues & Fees	416	2,200	(1,784)	2,200	1,088
Advertising		500	(500)	500	
Telecommunications	4,278	5,640	(1,362)	11,300	3,378
Office Expense	2,923	5,140	(2,217)	10,100	2,489
Legal	485	4,500	(4,015)	9,000	2,496
Heat	143	3,390	(3,247)	13,000	916
Utilities	9,083	5,840	3,243	21,500	5,944
Building Repairs and Maintenance	30,283	31,150	(867)	47,800	15,291
Operational Equip & Supplies	5,205	1,500	3,705	3,000	175
Contracted Services	3,288	13,390	(10,102)	24,300	
Licenses and Permits	806	860	(54)	1,700	
	<u>220,423</u>	<u>268,910</u>	<u>(48,487)</u>	<u>535,600</u>	<u>186,919</u>
Net Operational Surplus	<u>(124,224)</u>	<u>(172,890)</u>	<u>48,666</u>	<u>(346,500)</u>	<u>(115,944)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(124,224)</u>	<u>(172,890)</u>	<u>48,666</u>	<u>(346,500)</u>	<u>(115,944)</u>

GP-2013 Wolfville
Roads and Streets
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Cost sharing recoveries	\$48,500	\$48,500		\$97,000	\$40,950
Sale of services and other revenue	53,769		53,769		441
	<u>102,269</u>	<u>48,500</u>	<u>53,769</u>	<u>97,000</u>	<u>41,391</u>
EXPENSES					
Salary and wages	241,004	247,851	(6,847)	495,700	239,913
Employee Benefits	77,325	67,198	10,127	134,400	63,824
Meetings, Meals and Travel	1,668	1,620	48	3,300	559
Vehicle Fuel	29,222	20,390	8,832	79,300	13,988
Vehicle Repairs & Maintenance	33,201	37,170	(3,969)	107,300	40,708
Vehicle Insurance	7,980	6,000	1,980	6,000	5,772
Operational Equip & Supplies	70,972	78,760	(7,788)	183,000	72,993
Equipment Rentals		11,500	(11,500)	23,000	1,415
Contracted Services	11,941	227,790	(215,849)	335,800	112,112
	<u>473,313</u>	<u>698,279</u>	<u>(224,966)</u>	<u>1,367,800</u>	<u>551,284</u>
Net Operational Surplus	<u>(371,044)</u>	<u>(649,779)</u>	<u>278,735</u>	<u>(1,270,800)</u>	<u>(509,893)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(371,044)</u>	<u>(649,779)</u>	<u>278,735</u>	<u>(1,270,800)</u>	<u>(509,893)</u>

GP-2013 Wolfville
Street Lighting
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Utilities	\$11,508	\$13,680	(\$2,172)	\$27,400	\$14,147
Operational Equip & Supplies		1,500	(1,500)	3,000	
Contracted Services	1,285	16,500	(15,215)	19,000	1,903
	<u>12,793</u>	<u>31,680</u>	<u>(18,887)</u>	<u>49,400</u>	<u>16,050</u>
Net Operational Surplus	<u>(12,793)</u>	<u>(31,680)</u>	<u>18,887</u>	<u>(49,400)</u>	<u>(16,050)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(12,793)</u>	<u>(31,680)</u>	<u>18,887</u>	<u>(49,400)</u>	<u>(16,050)</u>

GP-2013 Wolfville
Traffic Services
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$782	\$6,570	(\$5,788)	\$13,200	\$5,582
Employee Benefits	73	1,880	(1,807)	3,800	352
Operational Equip & Supplies	19,041	22,210	(3,169)	39,500	23,970
Contracted Services	2,240	59,000	(56,760)	64,000	16,910
	<u>22,136</u>	<u>89,660</u>	<u>(67,524)</u>	<u>120,500</u>	<u>46,814</u>
Net Operational Surplus	<u>(22,136)</u>	<u>(89,660)</u>	<u>67,524</u>	<u>(120,500)</u>	<u>(46,814)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(22,136)</u>	<u>(89,660)</u>	<u>67,524</u>	<u>(120,500)</u>	<u>(46,814)</u>

GP-2013 Wolfville
Other Transportation Services
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
Sale of services and other revenue	\$11,444	\$13,000	(\$1,556)	\$16,000	\$14,965
	<u>11,444</u>	<u>13,000</u>	<u>(1,556)</u>	<u>16,000</u>	<u>14,965</u>
<u>EXPENSES</u>					
Net Operational Surplus	<u>11,444</u>	<u>13,000</u>	<u>(1,556)</u>	<u>16,000</u>	<u>14,965</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
Debenture interest	20,946	70,191	(49,245)	157,500	62,187
	<u>20,946</u>	<u>70,191</u>	<u>(49,245)</u>	<u>157,500</u>	<u>62,187</u>
NET SURPLUS (DEFICIT)	<u>(9,502)</u>	<u>(57,191)</u>	<u>47,689</u>	<u>(141,500)</u>	<u>(47,222)</u>

GP-2013 Wolfville
SANITARY SEWER DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Sewer charges	\$387,081	\$398,848	(\$11,767)	\$800,900	\$340,635
Sale of services and other revenue	1,662		1,662	6,000	
	<u>388,743</u>	<u>398,848</u>	<u>(10,105)</u>	<u>806,900</u>	<u>340,635</u>
EXPENSES					
Salary and wages	45,410	58,076	(12,666)	110,100	30,875
Employee Benefits	5,770	14,506	(8,736)	28,600	4,514
Telecommunications	34	750	(716)	1,500	331
Utilities	59,006	61,032	(2,026)	122,100	65,220
Building Repairs and Maintenance	1,225		1,225	2,000	619
Vehicle Fuel				2,000	
Vehicle Repairs & Maintenance	20,110	14,250	5,860	28,500	15,385
Vehicle Insurance	662	500	162	500	482
Operational Equip & Supplies	77,358	68,999	8,359	110,000	55,832
Contracted Services	61,734	69,848	(8,114)	120,700	37,984
	<u>271,309</u>	<u>287,961</u>	<u>(16,652)</u>	<u>526,000</u>	<u>211,242</u>
Net Operational Surplus	<u>117,434</u>	<u>110,887</u>	<u>6,547</u>	<u>280,900</u>	<u>129,393</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	8,426	32,483	(24,057)	92,000	25,680
	<u>8,426</u>	<u>32,483</u>	<u>(24,057)</u>	<u>92,000</u>	<u>25,680</u>
NET SURPLUS (DEFICIT)	<u>109,008</u>	<u>78,404</u>	<u>30,604</u>	<u>188,900</u>	<u>103,713</u>

GP-2013 Wolfville
Sewer Administration
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Contracted Services	\$30,260	\$28,350	\$1,910	\$56,700	\$16,850
	<u>30,260</u>	<u>28,350</u>	<u>1,910</u>	<u>56,700</u>	<u>16,850</u>
Net Operational Surplus	(30,260)	(28,350)	(1,910)	(56,700)	(16,850)
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(30,260)</u>	<u>(28,350)</u>	<u>(1,910)</u>	<u>(56,700)</u>	<u>(16,850)</u>

GP-2013 Wolfville
Sewer Collection
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$21,747	\$28,847	(\$7,100)	\$57,700	\$7,320
Employee Benefits	2,882	7,943	(5,061)	15,900	1,156
Vehicle Repairs & Maintenance	18,200	10,250	7,950	20,500	15,350
Operational Equip & Supplies	11,712	20,000	(8,288)	20,000	
Contracted Services	8,140	15,000	(6,860)	15,000	7,582
	<u>62,681</u>	<u>82,040</u>	<u>(19,359)</u>	<u>129,100</u>	<u>31,408</u>
Net Operational Surplus	<u>(62,681)</u>	<u>(82,040)</u>	<u>19,359</u>	<u>(129,100)</u>	<u>(31,408)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(62,681)</u>	<u>(82,040)</u>	<u>19,359</u>	<u>(129,100)</u>	<u>(31,408)</u>

GP-2013 Wolfville
Sewer Lift Stations
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$3,957	\$9,228	(\$5,271)	\$12,400	\$5,235
Employee Benefits	466	1,311	(845)	2,200	813
Utilities	9,841	11,034	(1,193)	22,100	10,364
Building Repairs and Maintenance	261		261		261
Operational Equip & Supplies	18,095	17,500	595	35,000	26,459
Contracted Services	3,549	4,000	(451)	4,000	156
	<u>36,169</u>	<u>43,073</u>	<u>(6,904)</u>	<u>75,700</u>	<u>43,288</u>
Net Operational Surplus	<u>(36,169)</u>	<u>(43,073)</u>	<u>6,904</u>	<u>(75,700)</u>	<u>(43,288)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(36,169)</u>	<u>(43,073)</u>	<u>6,904</u>	<u>(75,700)</u>	<u>(43,288)</u>

GP-2013 Wolfville
Sewer Treatment
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$19,707	\$20,001	(\$294)	\$40,000	\$18,320
Employee Benefits	2,421	5,252	(2,831)	10,500	2,545
Telecommunications	34	750	(716)	1,500	331
Utilities	49,165	49,998	(833)	100,000	54,856
Building Repairs and Maintenance	964		964	2,000	359
Vehicle Fuel				2,000	
Vehicle Repairs & Maintenance	1,910	4,000	(2,090)	8,000	35
Vehicle Insurance	662	500	162	500	482
Operational Equip & Supplies	40,001	17,502	22,499	35,000	19,379
Contracted Services	10,633	7,998	2,635	16,000	8,149
	<u>125,497</u>	<u>106,001</u>	<u>19,496</u>	<u>215,500</u>	<u>104,456</u>
Net Operational Surplus	<u>(125,497)</u>	<u>(106,001)</u>	<u>(19,496)</u>	<u>(215,500)</u>	<u>(104,456)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(125,497)</u>	<u>(106,001)</u>	<u>(19,496)</u>	<u>(215,500)</u>	<u>(104,456)</u>

GP-2013 Wolfville
Solid Waste Management
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Contracted Services	\$2,450	\$2,500	(\$50)	\$5,000	\$825
	<u>2,450</u>	<u>2,500</u>	<u>(50)</u>	<u>5,000</u>	<u>825</u>
Net Operational Surplus	(2,450)	(2,500)	50	(5,000)	(825)
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(2,450)</u>	<u>(2,500)</u>	<u>50</u>	<u>(5,000)</u>	<u>(825)</u>

GP-2013 Wolfville
Other Environmental Health
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
Sewer charges	\$387,081	\$398,848	(\$11,767)	\$800,900	\$340,635
Sale of services and other revenue	1,662		1,662	6,000	
	<u>388,743</u>	<u>398,848</u>	<u>(10,105)</u>	<u>806,900</u>	<u>340,635</u>
<u>EXPENSES</u>					
Operational Equip & Supplies	7,549	13,997	(6,448)	20,000	9,994
Contracted Services	6,703	12,000	(5,297)	24,000	4,422
	<u>14,252</u>	<u>25,997</u>	<u>(11,745)</u>	<u>44,000</u>	<u>14,416</u>
Net Operational Surplus	<u>374,491</u>	<u>372,851</u>	<u>1,640</u>	<u>762,900</u>	<u>326,219</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
Debenture interest	8,426	32,483	(24,057)	92,000	25,680
	<u>8,426</u>	<u>32,483</u>	<u>(24,057)</u>	<u>92,000</u>	<u>25,680</u>
NET SURPLUS (DEFICIT)	<u><u>366,065</u></u>	<u><u>340,368</u></u>	<u><u>25,697</u></u>	<u><u>670,900</u></u>	<u><u>300,539</u></u>

GP-2013 Wolfville
PLANNING DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Sale of services and other revenue	\$18,311	\$16,700	\$1,611	\$33,600	\$21,413
Provincial & Federal Grants	88,168	177,500	(89,332)	355,000	
	<u>106,479</u>	<u>194,200</u>	<u>(87,721)</u>	<u>388,600</u>	<u>21,413</u>
EXPENSES					
Salary and wages	242,365	247,591	(5,226)	495,250	187,938
Employee Benefits	66,738	66,514	224	133,050	48,344
Meetings, Meals and Travel	392	1,002	(610)	2,000	715
Professional Development	15,010	15,000	10	15,000	
Membership Dues & Fees	2,078	3,000	(922)	3,000	1,723
Advertising	469	2,502	(2,033)	5,000	1,799
Telecommunications	1,847	1,650	197	3,300	1,949
Office Expense	5,423	6,000	(577)	12,000	4,434
Legal	7,674	7,998	(324)	16,000	8,775
Miscellaneous	100		100		1,236
Vehicle Fuel	448	300	148	600	351
Vehicle Repairs & Maintenance	928	252	676	500	244
Vehicle Insurance	944	900	44	900	806
Operational Equip & Supplies	25,655		25,655		400
Program Expenditures	483	62,500	(62,017)	125,000	
Contracted Services	1,856	59,998	(58,142)	120,000	21,973
	<u>372,410</u>	<u>475,207</u>	<u>(102,797)</u>	<u>931,600</u>	<u>280,687</u>
Net Operational Surplus	<u>(265,931)</u>	<u>(281,007)</u>	<u>15,076</u>	<u>(543,000)</u>	<u>(259,274)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(265,931)</u>	<u>(281,007)</u>	<u>15,076</u>	<u>(543,000)</u>	<u>(259,274)</u>

GP-2013 Wolfville
COMMUNITY SERVICES DIVISION
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
REVENUES					
Sale of services and other revenue	\$53,969	\$25,000	\$28,969	\$58,800	\$40,170
Provincial & Federal Grants	25,127	28,900	(3,773)	45,800	25,110
	<u>79,096</u>	<u>53,900</u>	<u>25,196</u>	<u>104,600</u>	<u>65,280</u>
EXPENSES					
Salary and wages	451,841	469,414	(17,573)	741,200	458,831
Employee Benefits	103,402	96,891	6,511	185,400	93,795
Meetings, Meals and Travel	1,678	610	1,068	1,300	2,407
Membership Dues & Fees	3,766	4,900	(1,134)	4,900	932
Advertising	3,816	4,050	(234)	5,300	3,390
Telecommunications	3,601	4,006	(405)	8,100	3,745
Office Expense	2,506	1,752	754	3,600	2,211
Legal					834
Marketing and Communications	3,782	2,500	1,282	4,000	
Utilities	24,765	20,350	4,415	28,800	16,137
Building Repairs and Maintenance	3,850	35,770	(31,920)	48,100	15,447
Vehicle Fuel	8,427	7,240	1,187	11,900	7,021
Vehicle Repairs & Maintenance	21,040	24,110	(3,070)	31,300	24,359
Vehicle Insurance	8,097	7,800	297	7,800	6,912
Operational Equip & Supplies	98,459	94,162	4,297	128,000	91,772
Equipment Rentals	3,780	5,000	(1,220)	6,000	1,293
Program Expenditures	77,997	92,504	(14,507)	147,800	68,317
Contracted Services	23,391	40,072	(16,681)	57,700	24,899
Grants to Organizations	105,930	130,850	(24,920)	140,850	71,000
	<u>950,128</u>	<u>1,041,981</u>	<u>(91,853)</u>	<u>1,562,050</u>	<u>893,302</u>
Net Operational Surplus	<u>(871,032)</u>	<u>(988,081)</u>	<u>117,049</u>	<u>(1,457,450)</u>	<u>(828,022)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	727	2,844	(2,117)	5,600	3,166
	<u>727</u>	<u>2,844</u>	<u>(2,117)</u>	<u>5,600</u>	<u>3,166</u>
NET SURPLUS (DEFICIT)	<u>(871,759)</u>	<u>(990,925)</u>	<u>119,166</u>	<u>(1,463,050)</u>	<u>(831,188)</u>

GP-2013 Wolfville
Parks and Playgrounds
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
REVENUES					
Sale of services and other revenue	\$152		\$152		
Provincial & Federal Grants					6,000
	<u>152</u>		<u>152</u>		<u>6,000</u>
EXPENSES					
Salary and wages	281,188	288,323	(7,135)	438,300	260,551
Employee Benefits	65,742	64,090	1,652	128,200	64,141
Meetings, Meals and Travel	72	260	(188)	600	125
Telecommunications	2,068	1,260	808	2,600	1,773
Office Expense	415	500	(85)	1,000	539
Utilities	18,192	12,500	5,692	12,500	9,773
Building Repairs and Maintenance		3,270	(3,270)	6,600	6,236
Vehicle Fuel	8,427	7,240	1,187	11,900	7,021
Vehicle Repairs & Maintenance	21,040	24,110	(3,070)	31,300	24,073
Vehicle Insurance	7,971	7,800	171	7,800	6,818
Operational Equip & Supplies	74,896	63,610	11,286	95,700	78,229
Equipment Rentals	3,780	5,000	(1,220)	6,000	1,293
Contracted Services	12,915	38,170	(25,255)	53,900	22,521
	<u>496,706</u>	<u>516,133</u>	<u>(19,427)</u>	<u>796,400</u>	<u>483,093</u>
Net Operational Surplus	<u>(496,554)</u>	<u>(516,133)</u>	<u>19,579</u>	<u>(796,400)</u>	<u>(477,093)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	460	1,600	(1,140)	3,200	1,819
	<u>460</u>	<u>1,600</u>	<u>(1,140)</u>	<u>3,200</u>	<u>1,819</u>
NET SURPLUS (DEFICIT)	<u>(497,014)</u>	<u>(517,733)</u>	<u>20,719</u>	<u>(799,600)</u>	<u>(478,912)</u>

GP-2013 Wolfville
Economic Development
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Grants to Organizations				\$10,000	
				10,000	
Net Operational Surplus				(10,000)	
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)				(10,000)	

GP-2013 Wolfville
Festival and Events
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
<u>REVENUES</u>					
Sale of services and other revenue				\$7,000	\$600
Provincial & Federal Grants	1,800	11,400	(9,600)	11,400	2,400
	<u>1,800</u>	<u>11,400</u>	<u>(9,600)</u>	<u>18,400</u>	<u>3,000</u>
<u>EXPENSES</u>					
Salary and wages	11,877	16,675	(4,798)	25,800	9,583
Employee Benefits	1,501	2,360	(859)	3,600	930
Advertising	3,816	3,300	516	3,800	3,390
Operational Equip & Supplies	4,257	22,000	(17,743)	22,000	2,955
Program Expenditures	56,681	52,500	4,181	90,700	40,721
Grants to Organizations	27,750	28,000	(250)	28,000	32,000
	<u>105,882</u>	<u>124,835</u>	<u>(18,953)</u>	<u>173,900</u>	<u>89,579</u>
Net Operational Surplus	<u>(104,082)</u>	<u>(113,435)</u>	<u>9,353</u>	<u>(155,500)</u>	<u>(86,579)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(104,082)</u>	<u>(113,435)</u>	<u>9,353</u>	<u>(155,500)</u>	<u>(86,579)</u>

GP-2013 Wolfville
Recreation Administration
For the Six Months Ending September 30, 2024

	Financial Results To			Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
	Actual 2024-09-30	Budget 2024-09-30	VARIANCE		
<u>REVENUES</u>					
<u>EXPENSES</u>					
Salary and wages	\$71,759	\$74,406	(\$2,647)	\$148,900	\$114,833
Employee Benefits	19,708	15,685	4,023	31,300	21,432
Meetings, Meals and Travel	163	100	63	200	529
Membership Dues & Fees	3,581	4,700	(1,119)	4,700	747
Telecommunications	870	1,296	(426)	2,600	1,094
Office Expense	569	750	(181)	1,500	592
Legal					834
Marketing and Communications	2,257	1,250	1,007	2,500	
Utilities	2,859	2,450	409	6,000	2,726
Building Repairs and Maintenance	507	5,000	(4,493)	5,000	1,771
Operational Equip & Supplies	610		610		5,231
Program Expenditures		20,000	(20,000)	20,000	7,159
	<u>102,883</u>	<u>125,637</u>	<u>(22,754)</u>	<u>222,700</u>	<u>156,948</u>
Net Operational Surplus	<u>(102,883)</u>	<u>(125,637)</u>	<u>22,754</u>	<u>(222,700)</u>	<u>(156,948)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(102,883)</u>	<u>(125,637)</u>	<u>22,754</u>	<u>(222,700)</u>	<u>(156,948)</u>

GP-2013 Wolfville
Recreation Programs
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual 2024-09-30	Budget 2024-09-30		Budget 2025-03-31	Actual 2023-09-30
<u>REVENUES</u>					
Sale of services and other revenue	\$53,618	\$25,000	\$28,618	\$51,800	\$39,404
Provincial & Federal Grants	12,327	12,500	(173)	29,400	5,710
	<u>65,945</u>	<u>37,500</u>	<u>28,445</u>	<u>81,200</u>	<u>45,114</u>
<u>EXPENSES</u>					
Salary and wages	52,084	47,102	4,982	72,200	43,504
Employee Benefits	9,783	8,221	1,562	12,800	4,416
Meetings, Meals and Travel	1,299	250	1,049	500	1,753
Advertising		750	(750)	1,500	
Vehicle Repairs & Maintenance					286
Vehicle Insurance	126		126		94
Operational Equip & Supplies	11,627	1,752	9,875	3,500	3,708
Program Expenditures	21,317	20,004	1,313	37,100	20,438
Contracted Services	1,408		1,408		
Grants to Organizations	18,180	42,850	(24,670)	42,850	29,000
	<u>115,824</u>	<u>120,929</u>	<u>(5,105)</u>	<u>170,450</u>	<u>103,199</u>
Net Operational Surplus	<u>(49,879)</u>	<u>(83,429)</u>	<u>33,550</u>	<u>(89,250)</u>	<u>(58,085)</u>
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	<u>(49,879)</u>	<u>(83,429)</u>	<u>33,550</u>	<u>(89,250)</u>	<u>(58,085)</u>

GP-2013 Wolfville
Tourism
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
REVENUES					
Sale of services and other revenue	\$99		\$99		
Provincial & Federal Grants	6,000		6,000		6,000
	<u>6,099</u>		<u>6,099</u>		<u>6,000</u>
EXPENSES					
Salary and wages	34,932	38,408	(3,476)	46,900	28,504
Employee Benefits	6,667	5,245	1,422	6,800	2,844
Meetings, Meals and Travel	143		143		
Membership Dues & Fees	185	200	(15)	200	185
Telecommunications	418	1,050	(632)	2,100	633
Office Expense	924	252	672	600	457
Marketing and Communications	1,526	1,250	276	1,500	
Utilities	1,565	1,650	(85)	2,800	1,325
Building Repairs and Maintenance	1,782	1,250	532	1,500	469
Operational Equip & Supplies	7,070	6,800	270	6,800	1,650
Contracted Services	5,007	1,902	3,105	3,800	2,378
	<u>60,219</u>	<u>58,007</u>	<u>2,212</u>	<u>73,000</u>	<u>38,445</u>
Net Operational Surplus	<u>(54,120)</u>	<u>(58,007)</u>	<u>3,887</u>	<u>(73,000)</u>	<u>(32,445)</u>
CAPITAL PROGRAM & RESERVES					
NET SURPLUS (DEFICIT)	<u>(54,120)</u>	<u>(58,007)</u>	<u>3,887</u>	<u>(73,000)</u>	<u>(32,445)</u>

GP-2013 Wolfville
Library Facility
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
REVENUES					
Sale of services and other revenue	\$100		\$100		\$166
Provincial & Federal Grants	5,000	5,000		5,000	5,000
	<u>5,100</u>	<u>5,000</u>	<u>100</u>	<u>5,000</u>	<u>5,166</u>
EXPENSES					
Salary and wages		4,500	(4,500)	9,100	1,856
Employee Benefits		1,290	(1,290)	2,700	32
Telecommunications	244	400	(156)	800	244
Office Expense	597	250	347	500	623
Utilities	2,149	3,750	(1,601)	7,500	2,314
Building Repairs and Maintenance	1,561	26,250	(24,689)	35,000	6,972
Contracted Services	4,062		4,062		
	<u>8,613</u>	<u>36,440</u>	<u>(27,827)</u>	<u>55,600</u>	<u>12,041</u>
Net Operational Surplus	<u>(3,513)</u>	<u>(31,440)</u>	<u>27,927</u>	<u>(50,600)</u>	<u>(6,875)</u>
CAPITAL PROGRAM & RESERVES					
Debenture interest	267	1,244	(977)	2,400	1,347
	<u>267</u>	<u>1,244</u>	<u>(977)</u>	<u>2,400</u>	<u>1,347</u>
NET SURPLUS (DEFICIT)	<u>(3,780)</u>	<u>(32,684)</u>	<u>28,904</u>	<u>(53,000)</u>	<u>(8,222)</u>

GP-2013 Wolfville
Museum & Historical Facilities
For the Six Months Ending September 30, 2024

	Financial Results To		VARIANCE	Annual Budget	Previous Year Actual
	Actual 2024-09-30	Budget 2024-09-30		2025-03-31	2023-09-30
<u>REVENUES</u>					
<u>EXPENSES</u>					
Grants to Organizations	\$60,000	\$60,000		\$60,000	\$10,000
	60,000	60,000		60,000	10,000
Net Operational Surplus	(60,000)	(60,000)		(60,000)	(10,000)
<u>CAPITAL PROGRAM & RESERVES</u>					
NET SURPLUS (DEFICIT)	(60,000)	(60,000)		(60,000)	(10,000)

GP-2013 Wolfville
EXTERNAL PARTNERS

For the Six Months Ending September 30, 2024

Financial Results To

	Actual 2024-09-30	Budget 2024-09-30	VARIANCE	Annual Budget 2025-03-31	Previous Year Actual 2023-09-30
Grant to WBDC	\$50,000	\$50,000		\$100,000	\$50,000
Regional Solid Waste	405,482	405,482		675,800	338,893
Transit services	175,889	197,756	(21,867)	287,900	110,226
Valley Community Fibre				2,000	
REMO	2,806		2,806	11,600	2,695
Regional Development	12,119	12,750	(631)	25,500	12,119
Annapolis Valley Regional Libra	15,150	16,000	(850)	32,000	15,150
Kings Partnership Steering					
Comm	15,373	35,000	(19,627)	70,000	38,772
Education	484,428	484,332	96	968,700	414,348
Corrections					20,603
Regional Housing Authority	65,899		65,899		(246)
Assessment services	38,668	39,000	(332)	78,000	37,820
TOTAL EXPENDITURES	1,265,814	1,240,320	25,494	2,251,500	1,040,380
NET SURPLUS (DEFICIT)	(1,265,814)	(1,240,320)	(25,494)	(2,251,500)	(1,040,380)

Town of Wolfville
Capital Fundby General Ledger Account
For the Fiscal Year April 1, 2024 through March 31, 2025

	WIP as at March 31, 2024	Cost FY up to Sept 30, 2024	Total Cost Up to Sept 30, 2024	Budget Fiscal 24/25	Budget VARIANCE
Information Technology					
Server Replacement	-	-	-	41,000	41,000
Back office (Dykeland) - Switches	-	-	-	23,000	23,000
Sub-Total Information Technology	-	-	-	64,000	64,000
Municipal Buildings					
Civic Complex - Town Hall & Library	38,950	-	38,950	-	(38,950)
P Wks Building Reno - Phase I	25,600	11,703	37,303	-	(37,303)
P Wks Building - Roof upgrade metal avalanche	-	-	-	15,400	15,400
Rec Centre - Rotary Park - Automatic Doors	-	9,386	9,386	20,000	10,614
Welcome Centre - VIC Reno/Upgrade	235,674	518,289	753,963	716,200	(37,763)
Fire Hall - New Facility (design phase, construction phase)	-	-	-	200,000	200,000
Sub-Total Municipal Buildings	300,225	539,377	839,602	951,600	111,998
Protective Services					
Fire Equipment Upgrades	-	-	-	20,000	20,000
Sub-Total Protective Services	-	-	-	20,000	20,000
Fleet/Equipment Inventory					
Public Works					
Veh # 18 - 2019 Wacker Neuson Loader	-	-	-	10,000	10,000
Veh # 22 - PW 2014 1/2 ton	-	-	-	55,000	55,000
Veh #25 - 5 ton plow truck	-	414,015	414,015	407,000	(7,015)
Parks					
Top Dresser (New)	-	-	-	31,500	31,500
Veh # 31 - Parks 2001 Suzuki micro truck	-	24,045	24,045	25,000	955
Waste-Water Treatment					
Veh #14 - Works Pick Up - EV Transit van	-	73,328	73,328	75,000	1,672
Sub-Total Fleet/Equipment Inventory	-	511,388	511,388	603,500	92,112
Streets					
East End Culvert Main Street	-	-	-	-	-
Highland Ave. - Propect to Skyway	546,108	-	546,108	-	(546,108)
Fairfield St - full length	991,440	94,522	1,085,963	-	(1,085,963)
Engineering - 2024/25 Street projects	-	8,019	8,019	60,000	51,981
Kent Ave - Sidewalk (500m)	-	-	-	225,000	225,000
Sub-Total Streets	1,537,548	102,541	1,640,089	285,000	(1,355,089)
Other Transportation					
Wayfinding	6,612	2,335	8,946	50,000	41,054
Flood Risk Mitigation (@ Waterfront) engineering	114,852	-	114,852	75,000	(39,852)
Decorative Lights - Main St - fr Gaspereau to Willow	1,471	-	1,471	-	(1,471)
Crosswalks - upgrades	0	-	0	25,000	25,000
AT Network Projects	36,751	65,414	102,165	513,600	411,435
Willow & Winter Reconfiguration	-	2,660	2,660	15,000	12,340
Intersection Safety Program	12,397	1,505	13,903	100,000	86,097
Sub-Total Other Transportation	172,084	71,913	243,997	778,600	534,603
Sewer Operations/Treatment/Collection					
Sewer Treatment Plant Expansion Ph II	-	116,645	116,645	1,280,200	1,163,555
Flood Mitigation @STP	-	-	-	50,000	50,000
Lift Station Upgrade program	-	-	-	50,000	50,000
SCADA & Electrical Panel Replacements	-	-	-	65,000	65,000
Storm Water Mgt - Allowance projects TBD	-	-	-	275,000	275,000
Sub-Total Sewer Operations/Treatment/Collection	-	116,645	116,645	1,720,200	1,603,555

	WIP as at March 31, 2024	Cost FY up to Sept 30, 2024	Total Cost Up to Sept 30, 2024	Budget Fiscal 24/25	Budget VARIANCE
Community Services					
Clock Park - concrete walkway/accessibility upgrades			-	110,000	110,000
East End Gateway - parking lot		619,144	619,144	610,000	(9,144)
West End Parkland & Trail - Improvements (trail & neighborhood)		4,229	4,229	200,000	195,771
			-		
Open Spaces & Town Amenities					
Nature Preserve - Dam Study and Upgrades	250,078		250,078	25,000	(225,078)
Evangeline Park	5,290		5,290		(5,290)
Project - East End Gateway Design & Walkway	14,428		14,428		(14,428)
Events Lawn	3,100		3,100		(3,100)
Parking Lot - East End Gateway	19,868		19,868		(19,868)
Waterfront Park Amenities (Hammocks)	39,818		39,818		(39,818)
Reservoir Park - Washrooms/Change Rooms		4,755	4,755	125,000	120,245
Reservoir Park - upgrades around pond area incl. shading			-	30,000	30,000
Pickleball Courts - not in budget 23/24 but may have prelim design costs	3,963		3,963	-	(3,963)
Rotary Park - parking lot	16,060		16,060	-	(16,060)
Tennis Courts - Resurface		165,815	165,815	125,000	(40,815)
Sub-Total Open Spaces & Town Amenities	352,605	793,943	1,146,549	1,225,000	78,451
GRAND TOTAL ALL PROJECTS	\$2,362,462	\$2,135,808	\$4,498,271	\$5,647,900	\$1,149,629
Distribution					
Pressure and air control - 50mm pressure reducing valve replacements (7)		16,663	16,663	17,000	337
Treatment System - Transmission Line to WTP					
Transmission Line Replacement (University to Skyway)	116,507	270,961	387,468	460,000	72,532
Water Highland - Prospect			-	-	-
Water Treatment Plant - Capital Projects					
Water Treatment Plant - Capacity Study and System Model	51,520		51,520		(51,520)
Security Upgrades at Reservoir			-	10,000	10,000
Chlorine Gas Chambers and Gas Monitor			-	6,200	6,200
Treatment Process Monitoring Replacements			-	10,900	10,900
Source Water					
Water/Sewer Capacity Studies - Capacity Study & System Model	27,842		27,842		(27,842)
Source Water Protection Plan		11,507	11,507	0	(11,507)
Production Well #1 - Cherry Lane - SCADA Panel			-	10,000	10,000
Production Well #1 - Cherry Lane - Fibre Intergration			-	12,500	12,500
Production Well #2 - Wickwire - SCADA Panel			-	10,000	10,000
Production Well #2 - Wickwire - Fibre Integration			-	12,500	12,500
Production Well #3	12,171	79,807	91,978	115,000	23,022
Well House buildings (Wickwire new door, roof & exterior paint)		1,324	1,324	15,000	13,676
Sub-Total Water	208,040	380,262	588,302	679,100	90,798
	\$2,570,502	\$2,516,071	\$5,086,572	\$6,327,000	\$1,240,428

GP-2013 Wolfville
 Summary of All Units
 For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual	Budget		Budget	Actual
	9/30/2024	9/30/2024		3/31/2025	9/30/2023
REVENUES					
Metered Sales	\$488,767	\$496,453	(\$7,686)	\$998,900	\$358,943
Fire Protection	248,779	248,750	29	497,500	198,000
Sprinkler Service Charge				11,000	
Other	37,300	27,800	9,500	55,600	26,962
	<u>774,846</u>	<u>773,003</u>	<u>1,843</u>	<u>1,563,000</u>	<u>583,905</u>
EXPENSES					
Salary and wages	196,651	196,500	151	393,000	186,855
Employee Benefits	52,389	56,400	(4,011)	112,800	42,325
Meeting, Meals and Travel		700	(700)	1,400	
Professional Development	1,705	3,000	(1,295)	6,000	
Membership Dues & Fees	210	727	(517)	1,000	577
Advertising	287	500	(213)	1,000	1,158
Telecommunications	909	1,300	(391)	2,600	1,272
Office Expense	29,221	27,650	1,571	55,300	23,993
Legal		500	(500)	1,000	
Insurance	10,386	11,050	(664)	22,100	19,200
Audit	(8,100)	4,250	(12,350)	8,500	
Miscellaneous					1,640
Utilities	52,975	56,650	(3,675)	113,300	59,820
Repairs and Maintenance	1,101	3,750	(2,649)	7,500	6,545
Property Taxes	55,121	58,700	(3,579)	58,700	55,079
Vehicle Fuel	3,057	3,500	(443)	7,000	4,277
Vehicle Repairs & Maintenance	22,204	19,600	2,604	39,200	16,999
Vehicle Insurance	2,928	800	2,128	1,600	2,518
Operational Equip & Supplies	115,714	116,200	(486)	232,400	106,380
Equipment Maintenance	586	2,500	(1,914)	5,000	560
Contracted Services	42,913	49,400	(6,487)	98,800	59,590
Other debt charges	370	3,000	(2,630)	3,000	3,123
Debenture interest	5,280	40,050	(34,770)	60,100	13,035
Doubtful accounts allowance				2,000	
	<u>585,907</u>	<u>656,727</u>	<u>(70,820)</u>	<u>1,233,300</u>	<u>604,946</u>
Net Operational Surplus	<u>188,939</u>	<u>116,276</u>	<u>72,663</u>	<u>329,700</u>	<u>(21,041)</u>
Capital Program & Reserves					
Depreciation		95,100	(95,100)	190,200	
Debenture principal	61,327	30,650	30,677	61,300	48,460
Capital Fund	380,262		380,262	40,000	38,918
Dividend to Town				50,000	
	<u>441,589</u>	<u>125,750</u>	<u>315,839</u>	<u>341,500</u>	<u>87,378</u>
NET SURPLUS (DEFICIT)	<u>(252,650)</u>	<u>(9,474)</u>	<u>(243,176)</u>	<u>(11,800)</u>	<u>(108,419)</u>

GP-2013 Wolfville
Power and Pumping
For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual	Budget		Budget	Actual
	9/30/2024	9/30/2024		3/31/2025	9/30/2023
REVENUES					
EXPENSES					
Salary and wages	\$373	\$1,550	(\$1,177)	\$3,100	\$1,139
Employee Benefits	24	450	(426)	900	223
Utilities	47,523	50,000	(2,477)	100,000	53,900
Repairs and Maintenance	1,101	2,500	(1,399)	5,000	6,266
Operational Equip & Supplies	216	4,200	(3,984)	8,400	
Contracted Services	4,208	5,000	(792)	10,000	2,753
	<u>53,445</u>	<u>63,700</u>	<u>(10,255)</u>	<u>127,400</u>	<u>64,281</u>
Net Operational Surplus	<u>(53,445)</u>	<u>(63,700)</u>	<u>10,255</u>	<u>(127,400)</u>	<u>(64,281)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)	<u>(53,445)</u>	<u>(63,700)</u>	<u>10,255</u>	<u>(127,400)</u>	<u>(64,281)</u>

GP-2013 Wolfville
Treatment
For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual Budget 3/31/2025	Previous Year Actual 9/30/2023
	Actual 9/30/2024	Budget 9/30/2024			
REVENUES					
EXPENSES					
Salary and wages	\$13,239	\$15,750	(\$2,511)	\$31,500	\$10,870
Employee Benefits	1,348	4,750	(3,402)	9,500	1,510
Utilities	2,758	3,750	(992)	7,500	3,272
Repairs and Maintenance		1,250	(1,250)	2,500	279
Operational Equip & Supplies	48,951	62,000	(13,049)	124,000	73,288
Contracted Services	13,676	14,400	(724)	28,800	14,863
	<u>79,972</u>	<u>101,900</u>	<u>(21,928)</u>	<u>203,800</u>	<u>104,082</u>
Net Operational Surplus	<u>(79,972)</u>	<u>(101,900)</u>	<u>21,928</u>	<u>(203,800)</u>	<u>(104,082)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)	<u>(79,972)</u>	<u>(101,900)</u>	<u>21,928</u>	<u>(203,800)</u>	<u>(104,082)</u>

GP-2013 Wolfville
Transmission Distribution
For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual	Budget		Budget	Actual
	9/30/2024	9/30/2024		3/31/2025	9/30/2023
REVENUES					
EXPENSES					
Salary and wages	\$67,586	\$92,700	(\$25,114)	\$185,400	\$82,348
Employee Benefits	25,928	27,800	(1,872)	55,600	19,874
Meeting, Meals and Travel		500	(500)	1,000	
Telecommunications	909	1,300	(391)	2,600	1,272
Utilities	2,694	2,900	(206)	5,800	2,648
Vehicle Fuel	3,057	3,500	(443)	7,000	4,277
Vehicle Repairs & Maintenance	22,204	19,600	2,604	39,200	16,999
Vehicle Insurance	2,928	800	2,128	1,600	2,518
Operational Equip & Supplies	66,547	50,000	16,547	100,000	33,092
Equipment Maintenance	586	2,500	(1,914)	5,000	560
Contracted Services	25,029	17,500	7,529	35,000	30,684
	<u>217,468</u>	<u>219,100</u>	<u>(1,632)</u>	<u>438,200</u>	<u>194,272</u>
Net Operational Surplus	<u>(217,468)</u>	<u>(219,100)</u>	<u>1,632</u>	<u>(438,200)</u>	<u>(194,272)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)					
	<u>(217,468)</u>	<u>(219,100)</u>	<u>1,632</u>	<u>(438,200)</u>	<u>(194,272)</u>

GP-2013 Wolfville
Administration
For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual	Previous Year
	Actual	Budget		Budget	Actual
	9/30/2024	9/30/2024		3/31/2025	9/30/2023
REVENUES					
EXPENSES					
Salary and wages	\$115,453	\$86,500	\$28,953	\$173,000	\$92,497
Employee Benefits	25,089	23,400	1,689	46,800	20,718
Meeting, Meals and Travel		200	(200)	400	
Professional Development	1,705	3,000	(1,295)	6,000	
Membership Dues & Fees	210	727	(517)	1,000	577
Advertising	287	500	(213)	1,000	1,158
Office Expense	29,221	27,650	1,571	55,300	23,993
Legal		500	(500)	1,000	
Insurance	10,386	11,050	(664)	22,100	19,200
Audit	(8,100)	4,250	(12,350)	8,500	
Miscellaneous					1,640
Property Taxes	55,121	58,700	(3,579)	58,700	55,079
Contracted Services		12,500	(12,500)	25,000	11,290
Doubtful accounts allowance				2,000	
	<u>229,372</u>	<u>228,977</u>	<u>395</u>	<u>400,800</u>	<u>226,152</u>
Net Operational Surplus	<u>(229,372)</u>	<u>(228,977)</u>	<u>(395)</u>	<u>(400,800)</u>	<u>(226,152)</u>
Capital Program & Reserves					
NET SURPLUS (DEFICIT)					
	<u>(229,372)</u>	<u>(228,977)</u>	<u>(395)</u>	<u>(400,800)</u>	<u>(226,152)</u>

GP-2013 Wolfville
 Non Operating Expenditures
 For the Six Months Ending Monday, September 30, 2024

	Financial Results To		VARIANCE	Annual Budget 3/31/2025	Previous Year Actual 9/30/2023
	Actual 9/30/2024	Budget 9/30/2024			
REVENUES					
EXPENSES					
Other debt charges	\$370	\$3,000	(\$2,630)	\$3,000	\$3,123
Debenture interest	5,280	40,050	(34,770)	60,100	13,035
	5,650	43,050	(37,400)	63,100	16,158
Net Operational Surplus	(5,650)	(43,050)	37,400	(63,100)	(16,158)
Capital Program & Reserves					
Depreciation		95,100	(95,100)	190,200	
Debenture principal	61,327	30,650	30,677	61,300	48,460
Capital Fund	380,262		380,262	40,000	38,918
Dividend to Town				50,000	
	441,589	125,750	315,839	341,500	87,378
NET SURPLUS (DEFICIT)	(447,239)	(168,800)	(278,439)	(404,600)	(103,536)

Town of Wolville
Summary - Quarterly Variances By Division - Town Operating Fund
Financial Results for the Period Ended September 30, 2024

	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
Revenues	\$ 12,760,322	\$ 12,545,577	\$ 214,745
Expenditures (Operating/capital & reserves)	5,947,924	7,063,747	(1,115,823)
Net Surplus (Deficit)	\$ 6,812,398	\$ 5,481,830	\$ 1,330,568

Significant Variance Explanation (for variances over \$10,000 by Division Summaries)

General Government

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
4050 Deed Transfer Tax			
June to August deed transfer tax really exceeded the budget. During those three months - there were a total of 44 properties that sold, of which 23 were over \$500,000 with the highest sale price in June of 1.6M (Apartment on Hillside)	453,177	269,405	183,772
4590 Interest on investments			
Investment income is 30,159 ahead of budget to Sept 30th. The Town's cash balances rate of return is tied to the Bank of Canada Prime Rate so it remained high in Q1 then the rate has been lowering since July and it is expected that the rate will continue to lower throughout the remainder 2024.	110,157	79,998	30,159
4595 Miscellaneous			
Insurance claim payment - Taxi van hit fire hall 2023-12-19	19,722	-	19,722
5000 + 5020 Salary and Wages			
*CAO Admin Dept (16,449) CAO started July 15, 2024 and we had budgeted for CAO from April 1st to July 15th. *Finance Dept (6,929) y/e vacation carryforward adj (\$3219) and O/T buffer for A/P clerk not used of \$3750 (A/P clerk has been accruing banked O/T instead of paying it out) *Common Services (\$6299) Our custodian is on a return to work plan and WCB is currently paying 100% of their wages so no wages have been allocated to Town Hall for cleaning	374,432	404,109	(29,677)
5010 + 5030 Employee Benefits			
*Legislative (\$242) *Gen'l Admin \$1,760 *Human Resources \$10,272 - Retired Clerks Pension \$10,054 (Defined Benefit Plan - budgeted \$1,400 in Dept 120 *Finance \$8,121 - blanket of 22% was used as budget for ER benefits and actual is from 18% to 23%. We didn't budget for the ER cost of group benefits \$13,891 *IT \$3,703 *Common Services (\$1,737)-Custodian on return to work plan and WCB is currently paying 100%	117,565	95,689	21,876
5050 Professional Development			
*Legislative \$2,328 *Human Resources \$9,896 All Town Staff - Respectful workplace Training \$3,983 CAO Office \$4,455 Finance \$3,544 IT \$512 By-Law \$6,276 (includes International Town and Gown) Fire \$0 REMO \$0 Public Works Admin \$561 Planning \$8,931 - Includes Bldg Level 1 for our Building Official Recreation \$3,156 VIC \$20 Parks Crew \$4,230 Public Works Crew \$4,130 Sewer \$2,600 Total \$42,398	53,259	41,035	12,224
6100 Legal			

<p>*Gen'l Admin (\$4,357)</p> <p>*Human Resources (\$12,498) - We budgeted \$12,498 but as of Sept 30th there have been no legal cost for Human Resources</p>	3,143	19,998	(16,855)
<p>6200 Audit</p> <p>At March 31, 2024 we had estimated the 23/24 audit to cost \$31k; however, we had the auditors prepare the financial statements so total cost was \$55K. The accrual recorded at March 31st was \$23K short.</p>	23,979	-	23,979
<p>8000 Operational Equipment & Supplies</p> <p>*Human Resources \$21,163-As part of the CAO and Director of Finance employee contract \$23k was to cover their moving expenses.</p> <p>*IT \$393</p> <p>*Common Services \$174</p>	109,512	76,046	33,466
<p>8060 Program Expenditures</p> <p>*General Admin (\$5,974)</p> <p>*Other Gen'l Gov't (\$17,308)</p> <p>Video Surveillance - budget \$6498 the original invoice from LED Roadway Lighting #037013 in Feb 2024 didn't include the service dates. Oct 2024 we rec'd revised invoice including service dates of Jan 2024 to March 2025. FY 2023/24 should have had 12 months allocated to prepaid of \$8775. 24/25 expense ended up being allocated to prior fiscal year.</p> <p>Tree Policy - budget \$6000 so far no money has been spent</p> <p>Accessibility - budget \$5000 so far spent \$1,138</p> <p>Host Family - budget \$7,500 so far no money has been spent</p> <p>Soups and Sides - budget \$15,000 so far spent \$7383</p>	22,690	46,248	(23,558)
<p>8110 Contracted Services</p> <p>Gen'l Admin (\$38,216)</p> <p>CAO budget contingency(\$27,500) not used</p> <p>Recruiting CAO consulting under budget by (8.5k)</p> <p>Interim CAO consulting under budget by (2.2k)</p>	125,239	146,290	(21,051)
<p>8150 Grants to Organizations</p> <p>Devour \$50k - doesn't qualify for 2nd grant installment</p> <p>Annapolis Trail Coalition \$10k - not paid yet</p> <p>Gen'l Allowance budget \$20k and paid Rugby Nova Scotia 5k</p>	30,000	105,050	(75,050)
<p>8180 Tax Exemptions</p> <p>We had budgeted low income exemption 45 @ \$1,041 actual was 49 @ \$1,040. Resulting in a variance of \$4,115</p> <p>Also, there was a miscalculation in our budget working papers for the tax exemption on the business development area rate. Rate should have been \$0.23 instead of \$0.0025. Resulting in a variance of \$7,001.59. This was mainly L' arche building of \$4,846</p>	147,925	136,880	11,045

Protective Services

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
6160-Insurance			
*\$18,967 to Roscoe Construction for Fire Dept/Car Bldg Damage	22,542	1,500	21,042
7510 -Vehicle Repairs and Maintenance			
*2201 - 1998 Pumper 1 \$13,128 (Repairs/Foam System & Windows)			
*2203 - 2003 Pumper \$1,901			
*2204 - 2007 Rescue \$18,212 (Compartment Upgrades #31)			
*2205 - 2000 Ford 4 \$1,127			
*2206 - 2006 International \$4,440			
*2207 - 2004 Haz Mat Trailer \$266			
*2208 - 2010 Ford HazMat Trailer \$847			
* 2209 - 2001 Ladder Truck \$ 5,595	46,348	25,920	20,428
8000-Operational Equipment and Supplies			
*Fire Protection equipment & supplies \$57,073 (Safety Source Fire - Interstate Vehicle Stabilization Kit \$39,556/ K&D Pratt - Turn Out Gear \$14,542)			
*HazMat Billables \$3,930 (Overpack Drums/ Waldeck East/ Clarence East)	63,337	37,350	25,987
8110 - Contracted Services			
*Estimated \$961,238 for Police & Law Enforcement- Actual \$418,430.	684,929	1,224,083	(539,154)

Public Works

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) Budget
4595 - Miscellaneous			
Roads and Streets \$53,769			
* \$10,580 Insurance proceeds Guardrail claim			
*\$1,894 Sale of Scrap Metal			
*\$41,295 Insurance proceeds water damage town hall	53,769	-	53,769
5000+5020 Salary and Wages			
Public Works - Common Services - under budget \$30,957. Project Manager position hasn't been filled yet and we had budgeted them to start beginning of August.	369,319	412,911	(43,592)
8040 - Equipment Rentals			
We had budgeted to rent a mini excavator and concrete grinder and other misc. equipment	-	11,500	(11,500)

8110 - Contracted Services *Common Services (\$10,102) *Roads and Streets (\$215,849) -no patching and paving has been billed *Street Lighting (\$15,215) *Traffic Services (\$56,760)	18,754	316,680	(297,926)
9030 - Debenture Interest Acutal was \$70,191; however \$49,224 was accrued at previous fiscal year. We hadn't taken reversal of accrual into consideration for the budget.	20,946	70,191	(49,245)

Environmental - Sanitary Sewer

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4450 - Sewer Rates 5/8" meter and 3/4" meter - which is primarily residential consumption for Q1 and Q2 was up 2,158 gallons from last fiscal year. However, our 2" meter consumption was down 3,847 gallons.	387,081	398,848	(11,767)
5000-5020 -Salary & Wages *Sewer collection under budget by \$7,100 *Sewer Lift Stations under budget by \$5,271 *Sewer Treatment under budget by \$294	45,410	58,076	(12,666)
9030- Debenture Interest Acutal was \$32,474; however \$24,048 was accrued at previous fiscal year. We hadn't taken reversal of accrual into consideration for the budget.	8,426	32,483	(24,057)

Planning

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4750 - Federal Grants *Budget Housing Accelerator Fund \$355,000/2Qtr's	88,168	177,500	(89,332)
8000 - Operational Equip & Supplies *Housing Acc. Fund \$25,655 - budget under Program Expenditures	25,655	0	25,655
8060 - Program Expenditures *Housing Acc Fund \$483 - budget \$62,500	483	62,500	(62,017)
8110 - Contracted Services *Planning used \$1,858 and budgeted \$9,998 *Housing Acc Fund used \$0 and budgeted \$50,000	1,856	59,998	(58,142)

Community Service Division (Parks/Rec/Tourism)

Account/Explanation	Actual 30-Sep-24	Budget 30-Sep-24	Variance over/(under) budget
4470 - REVENUE Program Fees *Recreation Programming revenue was higher than anticipated	44,893	25,000	19,893
5000 + 5020 Salary & wages			

<p>*Parks under budget (\$7,135) Budget didn't allow for any overtime for Parks staff Lead Hand 2 overbudget \$11,701 (acting as Manager for Parks and Public Works Mechanic overbudget by \$3,705 Public Works helping Parks Dept - no budget amount so overbudget \$4,763 Parks Labourer off 2 months medical leave under budget (\$10,771) Parks Labourer Temp union (1) and student (2) worked total of 38 weeks and budgeted 59 weeks - under budget (\$19,370)</p> <p>*Festival and Events under budget (\$4,798) Budgeted for co-op student to work 34 weeks to help support soups and sides: however, co-op student worked 15 weeks (\$2,680) Budgeted for Public works crew to help with Mud Creek Days, Canada Day and Student Welcome event (\$2,118)</p> <p>*Recreation over budget \$4,982 *Tourism under budget (\$3,476) Custodian wages being paid 100% by WCB (\$1,800) In the budget to hire 3 VIC staff employees and hired 2</p> <p>*Library under budget (\$4,500) Custodian wages being paid 100% by WCB (\$4,500)</p>	451,841	469,414	(17,573)
<p>7030 Building Repairs & Maintenance</p> <p>* Library used \$581 of \$26,250 budget * Rec Admin used \$507 of \$5000 * Parks used \$0 of \$3,270</p>	3,850	35,770	(31,920)
<p>8060 Program/Project Expenditures</p> <p>*\$20,000 budgeted for Parks Master plan, no funds have been used as of Sept 30 2024</p>	77,997	92,504	(14,507)
<p>8110 Contracted Service</p> <p>*Parks used \$12,073 of \$38,170 budget for Parks. *Tourism spent \$5,007, budget is \$1,902 . *In August we paid \$1245.21 for washroom rental and cleaning services at raittown. *No funds were used for the Libranys \$4062 or for Rec Programmings \$1408 budget.</p>	23,391	40,072	(16,681)
<p>8150 Grants to Organizations</p> <p>Grants to Organizations included in budget but not yet paid Wolfville Lions \$2,850 Kings Senior Safety \$5,000 Community Partnership Program \$2,070 (Budget \$14k used \$11,930) Acadia Summer Camps \$15,000</p>	105,930	130,850	(24,920)

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE (UPDATE TO JAN 2025 COW)

Department: Finance & Corporate Services



SUMMARY

Annual Appointment of Auditor

In accordance with the Municipal Government Act (Section 42), Council appoints an external auditor to conduct the required annual audit of financial records and financial statements for the Town of Wolfville. The Town has had the practice of taking audit services to public tender, largely based on purchasing thresholds noted in **Procurement Policy 140-001**.

In fiscal 2019/20, Grant Thornton was successful in the Town's Request for Proposal (RFP) – Audit Services process. The terms of the RFP covered a four-year term encompassing 2019/20 through 2022/23. Through **RFD 052-2023 Appointment of Auditor - Fiscal 2023/24 Financials**, Grant Thornton was re-appointed as the auditor for the year-end March 31, 2024, and Grant Thornton completed this appointment with the presentation of the audited financial statements and management letter to this committee on September 13, 2024.

With recent changes in the Finance Department, the Office of the Chief Administrative Officer (CAO), as well as Municipal Council in 2024, staff wish to request to the Audit Committee to recommend approval to Council for an extension to Grant Thornton and their appointment as auditors for a second additional year to the year-end March 31, 2025.

Policy 140-001 Procurement, effective November 1, 2022, section 5.3.3 states:

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

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

Per the above section, approved practice would be for the appointment of an auditor through an RFP process involving a public tender with at least three (3) competitive quotes (per above section 5.3.3 (d)).

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE (UPDATE TO JAN 2025 COW)

Department: Finance & Corporate Services



Allow staff to point out that per the **Procurement Policy 140-001** there are alternative procurement circumstances (**Appendix 1, Policy 140-001**) whereby an unforeseen situation may present an urgency that would not allow for the time required for an open procurement process. Under these circumstances, the Chief Administrative Officer (CAO) and Council have the authority to elect an alternative procurement process, which deviates from policy should circumstances warrant.

Staff would like to request the Audit Committee, in accordance with the Town's procurement policy guidelines recommend to Council to appoint Grant Thornton as auditors for the year-end March 31, 2025, for the circumstances noted below:

- Timeliness of interim Q3 audit testing and preparatory work for the year-end audit
- Continuity and support for new Council and senior management staff
- Consideration of time required for creation and completion of the RFP process and final selection of an auditor, and its impact to the workload and timeliness of finance responsibilities with annual budget process ramp up
- Continuity of financial record keeping and audit work
- Organizational knowledge gained from prior years audits and financial statement work within the first year of hire of a new Director of Finance and Corporate Services
- Remaining finance staff are familiar with the audit planning and fieldwork process to be carried out
- Grant Thornton has maintained all annual audit fees consistent with quoted fees
- Council receives audit work and feedback at the high service level in which they expect
- Grant Thornton has conducted the last five year-end audits in a manner that has been supported and well received by the Audit Committees and Council for the full duration of their appointment

The Audit Committee has the opportunity to discuss this reappointment and ask any questions suited to this request for re-appointment.

Staff request that the Audit Committee forward the following motion to the Committee of the Whole for decision at the next Committee of the Whole meeting on December 3, 2024.

RFD 059-2024, Annual Appointment of Auditor - Fiscal 2024/25 was reviewed at the December 6th, 2024, Audit Committee meeting. The principal point that the Audit Committee wished to convey to members and Council was the \$50,000 procurement threshold whereby a public tender would have to be held per Procurement Policy 140-001. This point was made based on the 2023-24 annual audit costs of \$40,000 and an additional \$28,750 cost for financial statement preparation. For 2024-25 financial statement preparation will not be required as a financial package and appropriate staff are in place to complete the year-end statements. After review and discussion, the Committee passed the following motion for Council decision:

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE **(UPDATE TO JAN 2025 COW)**

Department: Finance & Corporate Services



That Council appoint Grant Thornton as the Town’s Auditor for the fiscal year-ending March 31, 2025.

DRAFT MOTION:

That Council appoint Grant Thornton as the Town’s Auditor for the fiscal year – ending March 31, 2025.

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE (UPDATE TO JAN 2025 COW)

Department: Finance & Corporate Services



1) CAO COMMENTS

The CAO supports the recommendations of staff.

LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 42(1)

2) STAFF RECOMMENDATION

Staff recommend that Grant Thornton be appointed as auditor for the 2024/25 fiscal year.

REFERENCES AND ATTACHMENTS

- Procurement Policy 140-001 (attached)

3) DISCUSSION

With the 2022 updated Procurement Policy, audit service fees are within the threshold requiring a public tender process. At most, by Town Policy (clause 5.3.3.d), the audit service falls into a threshold that would have invitations to submit service proposals.

Due to unforeseen circumstances where an urgency exists that would not allow for the time required for an open procurement process, the Chief Administrative Officer (CAO) and Council have the authority to elect an alternative procurement process. Staff agree with these circumstances and feel that it is important to retain the current audit firm for an additional fiscal year-end, if not more per last year's approved **RFD 052-2023 Annual Appointment of Auditor – Fiscal 2023-24** presented to the Audit Committee and approved by Council on November 27, 2023, that this re-appointment be for "possibly a couple more years" siting the following:

- The auditors, Grant Thornton, are familiar with the manner in which the Town's current Director of Financial Services prepares the year-end statements, and as such can provide continuity of knowledge for the new Director in what will be a transition year.
- Grant Thornton has provided audit services in a manner well received by staff, Audit Committee and Council. During a period when new standards were introduced, Grant Thornton's support and resources were key to Town staff.
- Quality of audit service has been a key criterion in past years in evaluating proposal submissions. Audit services is not an area where the low bid should necessarily be awarded a contract. Best value is key.

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

Date: 2024-12-06 AUDIT COMMITTEE (UPDATE TO JAN 2025 COW)

Department: Finance & Corporate Services



- Grant Thornton is an international firm providing full resources in all areas of financial management, including support to IT departments.
- The Town has had three different audit firms over the last several years, and during each change in auditor, there is a huge added workload placed on Finance staff to orient the new auditor and themselves to the new firm's work, and to help the new firm learn the systems and processes of the Town.

Staff have discussed proposed annual costs of audit services with Grant Thornton, and they are committed to performing at the same high service level while maintaining costs within reason to the time required by their staff to perform audit work. Audit fees for fiscal 2023-24 were \$40,000, up approximately \$6,000 over a two-year fiscal period. Important to note that the public tender process also does not limit cost increases as firms invariably bid on the work with annual cost escalation factors built into their quotes.

It is not unusual to see a municipality maintain the same audit firm for multiple years. In some instances, for longer periods of time and more than decades. Although staff believe it's important to check the market periodically (be it a full public tender process or invitational bid process), in the circumstances upcoming this year-end it is more important to keep continuity in corporate financial knowledge and appropriate departmental workload.

4) FINANCIAL IMPLICATIONS

The cost of the audit service is expected to increase, a modest year-over-year increase is expected similar to the prior fiscal.

Additional work on internal staff resources will be minimized by staying with the current audit firm, which can be a financial benefit, offsetting any audit fee increase.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None provided. Appointment of an auditor is a legislated requirement, and the work of the auditor is a key component in basic financial accountability and transparency to the public.

6) COMMUNICATION REQUIREMENTS

If the recommendation and decision approved, staff shall notify Grant Thornton of the re-appointment and commence the interim audit process and audit planning for the upcoming year end.

7) ALTERNATIVES

The alternative is to not approve staff's recommendation. If this recommendation is not approved, staff shall complete a Request for Proposal (RFP), wait for process execution and further recommendation from the Audit Committee to Council on an alternate appointment. Interim audit work will not be

REQUEST FOR DECISION 059-2024

Title: Annual Appointment of Auditor – Fiscal 2024/25

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Department: Finance & Corporate Services



completed prior to year-end and may potentially postpone audited financial presentation for the year-end March 31, 2025.



POLICY

PROCUREMENT	
Policy Number: 140-001	Supersedes Policy Number: 1221-03 & 1221-04
Effective Date: 1999-12-12 2004-09-20 Amended 2012-12-17 Amended 2022-10-18 Amended	Approval By Council (Motion Number): 12-12-99, 09-09-04, 04-12-12 32-10-22

1.0 Purpose

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

The Town of Wolfville is committed to:

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

2.0 Scope

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

3.0 References

- 3.1 Nova Scotia Municipal Government Act



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4.0 Definitions

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

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



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

4.12 Public Procurement Act (PPA) - An Act outlining the rules related to the procurement activity of all public sector entities in the Province of Nova Scotia.

4.13 Public Tender - Procurement for goods, services, construction, or facilities obtained through public advertisement. (See appendix 2 for an outline of the various tools that can be used for public tender.)

4.14 Public Tender Notice - Notice of intended procurement for goods, services, construction, or facilities obtained through public advertisement.

4.15 Services - Services required by the Town of Wolfville for the transaction of its business and affairs, excluding services provided by an employee through a personal services contract.

4.16 Social Enterprise – for purposes of this Policy refers to not for profit businesses that are directly involved in producing or selling Goods and Services for the blended purpose of generating income and achieving social, cultural or environmental aims. The majority of profits or surpluses are reinvested to support that purpose.

4.17 Standing Offer - A standing offer is a contractual arrangement with a supplier to provide certain goods or services on an “as required” basis, during a particular period of time, at a predetermined price or discount, generally within a predefined dollar limit.

4.18 Sustainable Procurement - Sustainable Procurement involves taking a holistic approach to obtain best value. This will be done by integrating the following considerations in the procurement process:

- Environmental considerations: e.g., Green House Gas Reduction, Waste Reduction, Toxic Use Reduction
- Economic considerations: e.g., Life Cycle Cost, Fiscal Responsibility, Support for the Local Economy
- Social considerations: e.g., Employee Health and Safety, Inclusiveness and Fair Wage, Health Promotion.

5.0 Policy

5.1 Application

5.1.1 This policy applies to all procurement activity of the Town of Wolfville effective November 1, 2022.



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

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

5.2 Purchasing Authority

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

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

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

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

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

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

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

5.3 Directives

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

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

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

- a. If a local regional social enterprise organization exists for product/service being acquired, then purchase can be made on an as needed basis without formal process.



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- b. If a standing offer with the Town exists, the goods or services must be procured under the standing offer.
- c. If a standing offer exists through the Province of Nova Scotia, the good or service may be procured through that standing offer, however the Purchase Authority may give preference to local suppliers.
- d. If no standing offer exists with the Town, the Purchase Authority may authorize acquisition from any supplier, so long as the purchase is consistent with the Purpose of this Policy. Preference may be given to local suppliers as may be applicable in the circumstances.

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

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

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

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

5.4 Alternative Procurement Practices

In order to balance the need for open, competitive process with the demands of urgent or specialized circumstances, Alternative Procurement Circumstances have been developed.



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These circumstances must be used only for the purposes intended and not to avoid competition or used to discriminate against specific suppliers. To ensure appropriate use, each circumstance must be documented by Town of Wolfville personnel stating the rationale permitting the Alternative Procurement circumstance and signed by the CAO. All documents must be filed and maintained for audit purposes. See Appendix 1 for a list of the Alternative Procurement circumstances, as well as further requirements on documentation.

5.5 Bid Opening, Evaluation, and Award

5.5.1 Bid Opening

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

5.5.2 Bid Evaluation

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

5.5.3 Award

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

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

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

5.5.4 Supplier Debriefing

At the request of a supplier who submitted a bid, Town of Wolfville personnel will conduct a supplier debriefing session to provide feedback on the evaluation of the public tender. Suppliers can find out how their proposal scored against published criteria, obtain comments on their bid, and gather information on how future bids may be improved. Supplier's bids are not compared to other bids, nor will information on other bids be provided.

5.5.5 Supplier Complaint Process (SCP)



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

5.6 Fair Treatment for Nova Scotia Suppliers

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

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

5.7 Other Considerations

5.7.1 Cooperative Procurement

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

5.7.2 Standing Offers

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

Standing Offers obtained by Town process shall:

- Be established for a specified length of time not to exceed four years at a time. Only one renewal period can be agreed to without going back out to market for competitive quotes.
- Key Standing Offers identified by Council will have a four year term, and the term will align with the year each new Council adopts its Four Year Strategic Plan.
- Be for specific goods, services, or construction. The CAO shall approve the standing offer scope before any call for competitive quotes.
- Annually, as part of the budget process, a listing of existing and/or planned use of standing offers will be provided to Council. The listing will include a description



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of the nature of items covered by the Standing Offer and the related dollar thresholds involved.

5.7.3 Request for Proposals (RFP)

Annually, as part of the budget process, a listing of projects for which a Request for Proposal process is intended will be provided to Council. The listing will include a description of the project scope of work and the related dollar threshold involved. For projects identified by Council, staff will bring back additional details on selected draft RFP's before call for proposals are formally issued.

In addition to the budget process above, in those instances where a project arises during the fiscal year for which a Request for Proposal process is contemplated, after budget approval, Council will be updated as to the intended scope of work to be covered by the Request for Proposal. For projects identified by Council, staff will bring back additional details on selected draft RFP before call for proposal is formally issued.

5.8 Obligations under the Public Procurement Act

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

5.8.1 Terms and Conditions

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

5.8.2 Posting Tender Notices and Awards

All opportunities subject to a public tender, as required by the PPA guidelines, must be advertised on the Province of Nova Scotia Procurement Web Portal. Town of Wolfville personnel must also post on the Procurement Web Portal the name of the successful bidder for the public tender and the contract amount awarded.

5.8.3 Code of Ethics

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

5.8.4 Other



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Policy Posting

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

Supplier Development Activities

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

Regulations

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

5.9 Amendments

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

CAO

2022-10-18

Date

Appendix 1

Alternative Procurement Approval, Consultation, and Reporting Process

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

Small & Low Value:

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

Medium & High Value:

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

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

Alternative Procurement Circumstances

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

A. No Threshold Restrictions

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

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

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

B. Threshold Restrictions

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

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

Appendix 2

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

Request for Proposal (RFP)

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

Request for Construction (RFC)

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

Request for Quotation (RFQ)

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

Request for Standing Offer (RSO)

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

Request for Expression of Interest (REI)

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

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy
Date: AUDIT COMMITTEE 2024-12-06
Department: Finance for the Office of the CAO



SUMMARY

RE-ADOPTION OF REVISED POLICY #120-011 SIGNING AUTHORITY

The purpose of this report is to present revisions to **Policy 120-011 Signing Authority** for Council's re-adoption. This policy outlines the framework for authorizing designated officials to execute legal agreements, financial transactions, and other documentation on behalf of the Town, ensuring clarity, accountability, and compliance with the Nova Scotia Municipal Government Act.

This policy was revised to update the changes in job titles.

RFD 060-2024, Re-adoption of Revised Policy #120-011 Signing Authority Policy was reviewed at the December 6th, 2024, Audit Committee meeting. After review and discussion, the Committee passed the following motion for Council decision:

That council approve the revised Policy #120-011, Signing Authority Policy, as attached to RFD 060-2024.

DRAFT MOTION:

That council approve the revised Policy #120-011, Signing Authority Policy, as attached to RFD 060-2024.

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy
Date: AUDIT COMMITTEE 2024-12-06
Department: Finance for the Office of the CAO



1) CAO COMMENTS

The CAO supports the approval of the revisions to Policy #120-011 Signing Authority Policy. This policy is critical to the effective and efficient management of the Town's operations by ensuring clear authority for executing key documents and transactions.

2) REFERENCES AND ATTACHMENTS

- Policy #120-011, Signing Authority (attached)
- Nova Scotia Municipal Government Act (MGA), Section 23 (4)(b)

3) STAFF RECOMMENDATION/RECOMMENDATION OF POLICY WORKING GROUP

It is recommended that Council approve the amended Policy #120-011, Signing Authority Policy.

4) DISCUSSION

Policy #120-011 provides a structured approach to document execution and signing authority within the Town of Wolfville. Key provisions include:

- Authorization for the Mayor, Deputy Mayor, CAO, and designated officials to sign legal agreements, policies, and financial documents.
- Defined monetary thresholds for signing authority delegation, ensuring appropriate oversight at all levels.
- Requirements for dual signing authority for all Town financial transactions, promoting fiscal accountability.

The policy ensures adherence to legal requirements and supports operational efficiency.

The policy was reviewed and the only amendments being recommended at this time reflect the changes in job titles that have occurred.

5) FINANCIAL IMPLICATIONS

There are no direct financial implications related to the re-adoption of this policy. Its implementation ensures proper control over financial transactions and document execution, mitigating risks associated with unauthorized actions.

6) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

REQUEST FOR DECISION 060-2024

Title: Re-adoption of Revised Policy #120-011 Signing Authority Policy

Date: AUDIT COMMITTEE 2024-12-06

Department: Finance for the Office of the CAO



7) COMMUNICATION REQUIREMENTS

Upon approval, staff will:

- Update the policy on the website.
- Communicate any procedural reminders to Town officials and staff

8) ALTERNATIVES

Council can choose not to approve the revisions or make further amendments to the policy.



POLICY

SIGNING AUTHORITY

Policy Number 120-011	Supersedes Policy Number 1221-43 & 1221-21
Effective Date 2001-12-17 2008-04-21 Amended 2010-12-06 Amended 2012-12-17 Amended 2022-10-18	Approval By Council (Motion Number) 09-12-01 06-04-08 029-2010 004-2012 051-2022

1.0 Purpose

To adopt a policy permitted under the Municipal Government Act Section 13 (3) that permits Council to authorize designated officials to sign various documents, including deeds, contracts, agreements, and cheques.

2.0 Scope

This Policy is applicable to Town officials responsible for signing Town of Wolfville documentation.

3.0 References

- 3.1 Nova Scotia Municipal Government Act
- 3.2 Town of Wolfville Bylaw Ch03 – Town Seal

4.0 Definitions

- 4.1 **Town Seal** - The seal kept by the Town Clerk per Municipal Government Act Section 13 (2) requirement, the nature of which is described in bylaw Chapter 3 Town Seal.
- 4.2 **CAO** - Chief Administrative Officer

5.0 Policy

- 5.1 Any legal agreement, agreement amendment, amending agreement, development agreement, servicing agreement, or labour agreement approved by resolution of Council shall be signed by The Mayor or Deputy Mayor and the Town Clerk or CAO, under the seal of the Town if required.
- 5.2 Any bylaw, bylaw amendment or bylaw repeal approved by Council resolution shall be signed by the Town Clerk or CAO, under the seal of the Town if required.
- 5.3 Any Policy approved, amended or repealed by Council by resolution shall be signed by the Town Clerk or CAO.



POLICY

5.4 The **Director of Finance and Corporate Services**, and if required, the Mayor or Deputy Mayor, shall sign all Temporary Borrowing Resolutions, Municipal Finance Corporation Debenture Approval resolutions approved by Council as well as Municipal Finance Corporation debenture documentation under the seal of the Town if required.

5.5 Any contracts, agreements not covered by numbers 1 and 4 of this Policy can be signed by the following individuals:

- Up to \$5,000 – Designated employees, approved by the CAO.
- \$5,000 to \$30,000 – **Directors**
- Greater than \$30,000 – CAO

5.6 For all Town bank accounts, any cheques or bank transfer slips, regardless of payee, one of the following three officials shall have signing authority:

- Chief Administrative Officer
- **Director of Finance & Corporate Services**
- **Manager of Financial & Accounting Services**

With one of the following five officials having co-signing authority:

- Mayor
- Deputy Mayor
- Chief Administrative Officer
- **Director of Finance & Corporate Services**
- **Manager of Financial & Accounting Services**

CAO or Town Clerk

[Click here to enter a date.](#)

Date

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



SUMMARY

RE-ADOPTION OF POLICY #120-008, TRAVEL, MEAL AND MISCELLANEOUS ALLOWANCE POLICY and POLICY #120-016 HOSPITALITY POLICY

The purpose of this Request for Decision (RFD) is to present the Travel, Meals, and Miscellaneous Allowance Policy (Policy 120-008) and the Hospitality Policy (Policy 120-016) for Council's re-adoption as required under policy review provisions of the Municipal Government Act (MGA).

The policies outline the guidelines and standards for travel, meal, miscellaneous allowances, and hospitality-related expenses, ensuring fair and consistent reimbursement, accountability, transparency, and the prudent use of public funds by Town employees, elected officials and designated representatives while conducting Town business.

RFD 061-2024, Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy was reviewed at the December 6th, 2024, Audit Committee meeting. After review and discussion, the Committee passed the following motions for Council decision:

MOTION 1

That the Audit Committee forwards the following motion to Council for decision: That Council re-adopt Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, as attached to RFD 061-2024.

MOTION 2

That the Audit Committee forward the following motion to Council for decision: That Council re-adopt Policy #120-016, Hospitality Policy, as attached to RFD 061-2024.

DRAFT MOTION 1:

That Council re-adopt Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, as attached to RFD 061-2024.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal &
Miscellaneous Allowance Policy, and Policy #120-016
Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



DRAFT MOTION 2:

That Council re-adopt Policy #120-016, Hospitality Policy, as attached to RFD 061-2024.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



1) CAO COMMENTS

The CAO supports the recommended re-adoption of policies, #120-008 and #120-016. Re-adoption ensures the Town continues to provide clear guidelines for expenses and reimbursements, while reinforcing transparency and fiscal accountability.

2) LEGISLATIVE AUTHORITY

Policy #120-008 Travel, Meals, and Miscellaneous Allowance Policy aligns with the Nova Scotia Municipal Government Act, Section 65D, which governs the reporting of municipal expense reimbursements and reporting.

Policy #120-016 Hospitality Policy aligns with the Nova Scotia Municipal Government Act, Section 65D (4), which governs compliance and reporting of hospitality expenses for the municipality.

3) REFERENCES AND ATTACHMENTS

- Policy 120-008, Travel, Meal & Miscellaneous Allowance Policy (attached)
- Policy 120-016, Hospitality Policy (attached)
- Nova Scotia Municipal Government Act (MGA)

4) STAFF RECOMMENDATION/RECOMMENDATION OF POLICY WORKING GROUP

Staff recommend that Council approve the re-adoption of Policy #120-008, Travel, Meals & Miscellaneous Allowance Policy, and Policy #120-016, Hospitality Policy to maintain compliance with legislative requirements.

5) DISCUSSION

Policy #120-016, Travel, Meals and Miscellaneous Allowance Policy

Policy #120-008 outlines the eligibility, documentation, and reimbursement process for travel, meals, and other allowable expenses incurred during Town business. Key features include:

- Clear definitions of eligible expenses and reporting requirements
- A per diem allowance for meals, with defined rates for breakfast, lunch, and dinner
- Provisions for childcare expense reimbursement during approved Town activities
- Quarterly and annual reporting obligations to ensure transparency

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



The policy ensures that expenditures are reasonable, appropriate, and consistent with municipal best practices.

No amendments to this policy are being proposed at this time.

Policy #120-016, Hospitality Policy

Policy #120-016 provides direction for hospitality expenditures related to diplomacy, protocol, business development, or promotional advocacy. It ensures:

- Hospitality is conducted responsibly and reflects prudent stewardship of public funds.
- Clear standards for pre-authorization, documentation, and reimbursement of hospitality expenses.
- Compliance with MGA Section 65A, requiring detailed and timely public reporting.

Since its initial adoption, the policy has guided the Town's hospitality practices effectively.

No amendments to this policy are being proposed at this time.

Re-adoption of the policy confirms Council's commitment to maintaining fiscal accountability and transparency.

6) FINANCIAL IMPLICATIONS

There are no additional financial implications resulting from the re-adoption of Policy #120-008 or Policy #120-016. Both policies shall continue to operate within the Town's approved budget for travel, meals, miscellaneous allowances, and hospitality-related expenses.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

N/A

8) COMMUNICATION REQUIREMENTS

Upon re-adoption, staff will:

- Update the policy on the Town's website.

REQUEST FOR DECISION 061-2024

Title: Re-Adoption of Policy #120-008, Travel, Meal & Miscellaneous Allowance Policy, and Policy #120-016 Hospitality Policy
Date: AUDIT COMMITTEE 2024-12-06; COW 2025-01-14
Department: Finance for the Office of the CAO



- Ensure continued compliance with quarterly and annual public reporting requirements.
- Notify relevant staff and Council members of procedural reminders.

9) ALTERNATIVES

Council can choose not to re-adopt the policies as presented or Council can make amendments to the policy prior to re-adoption.



POLICY

TRAVEL, MEAL, AND MISCELLANEOUS ALLOWANCE POLICY	
Policy Number: 120-008	Supersedes Policy Number: Human Resource Policy 6-20
Effective Date: 2012-09-17 2019-04-01 2024-09-24	Approval By Council Motion Number: 07-09-12 19-04-19 17-09-24

1.0 Purpose

It is the policy of the Town of Wolfville to reimburse elected officials, employees, or designated representatives of the Town for travel, meal and other expenses associated with travel when on approved town business. Reimbursement shall be for all reasonable and appropriate expenses.

2.0 Scope

This Policy is applicable to Town Council elected officials and Town of Wolfville employees seeking reimbursement for travel, meal and other expenses.

3.0 References

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

4.0 Definitions

- 4.1 **Town of Wolfville Business:** Any legitimate conduct of business for the purposes of the governance and administration of the Town which includes, but is not limited to:
- a. a function, meeting, seminar, or conference associated with any Provincial or Federal Government department or agency,
 - b. a function sponsored or provided by a training or educational institution,
 - c. a function sponsored or provided by the Nova Scotia Federation of Municipalities, Towns' Caucus, Federation of Canadian Municipalities, Association of Municipal Administrators, Canadian Association of Municipal Administrators, Recreation Nova Scotia, Tourism Industry Association of Nova Scotia, a regional development authority or professional association
 - d. meetings with representatives of other municipal units,



POLICY

- e. trips to and from locations outside the Town of Wolfville for securing supplies or services for work-related purposes, or consulting with other groups or individuals,
 - f. travel by recreation and tourism staff relating to Town of Wolfville produced recreation and tourism programming.
 - g. Other Conference and Professional Development related opportunities as appropriate.
- 4.2 **Travel Expense:** Includes but is not limited to accommodations, air fare, rail or ferry transport, mileage (kilometers driven), meals, gratuities, taxi, parking, bridge tolls, and work-related phone calls and faxes. Items excluded are vehicle fuels and vehicle operating costs including repairs to personal vehicles.
- 4.3 **Exceptional Meetings** mean meetings that are not part of the regular scheduled Committee and Council meetings, and which do not fall under Sections 5.1, 5.9, 5.10, 5.11 and 5.12 of policy#110-001 Committees of Council Policy, namely, task forces, working groups, external/partnership and internal committees, as well as those listed under section 4.1 of this policy.

5.0 Policy

- 5.1 Receipts are required for reimbursement of all travel expenses unless otherwise stated below.
- 5.1.1 Mileage will be reimbursed at the rate used by the Provincial government for its travel reimbursement process (receipts not applicable).
 - 5.1.2 A per diem allowance for meals as noted below:
 - Councillors, staff and the CAO will be given an allowance for meals during conference/training attendance, not to include meals that are provided as part of the registration fee. Allowances inclusive of gratuity will be paid as follows:
 - Meal Rate (per day)
 - Breakfast \$15.00
 - Lunch \$20.00
 - Dinner \$36.00
 - 5.1.3 Any expenditure on meals over and above the per diem rate will require receipts for reimbursement.
- 5.2 Councillor and Town committee members can be reimbursed for Child/Family care expenses to a **maximum** of \$70 per day. This allowance covers cost incurred for attendance at approved town meetings, professional development and conferences. In lieu of receipts, the name and address of the individual providing



POLICY

the childcare service must be provided. Reimbursement is limited to non-family members.

- 5.3 Members of Council may receive a separate allowance for attending exceptional meetings as defined above, resulting in a loss of paid time from their regular employment. Proof of this loss will be required. Reimbursement must be claimed as an expense and will be at the rate of living wage at the time of the claim.
- 5.4 Expense reports must be submitted and approved as follows:
- a. Staff expense reports must be approved by their respective Director or designate.
 - b. Chief Administrative Officer (CAO) expenses must be approved by the Mayor and Director of Finance.
 - c. Expense reports for the Mayor and Council will be approved by the CAO and Director of Finance.
- 5.5 Alcoholic beverages are not eligible for reimbursement.
- 5.6 **Reporting Requirements** will be in accordance with MGA s. 65D and include the following:
- a. Within 45 days of the end of each fiscal quarter, prepare and post a summary expense report on the Town's website that describes all expense reimbursements incurred during the quarter.
 - b. By July 31 of each year, prepare and post a summary expense report on the Town's website that describes all expense reimbursements incurred during the quarter.
 - c. Annually submit all required documentation to the Minister of Municipal Affairs in accordance with requirements set out in the Financial Reporting and Accounting Manual.
- 5.7 **Review Requirements** will include the following:
- a. By July 31st of each year, the Audit Committee shall review the annual expense reimbursement summary report.
 - b. By January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a



POLICY

motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

Town Clerk

September 24, 2024

Date



POLICY

Hospitality Policy	
Policy Number: 120-016	Supersedes Policy Number: Not Applicable
Effective Date: 2019-01-01	Approved by Council Motion Number: 19-01-19

1.0 Purpose

It is the policy of the Town of Wolfville to recognize that hospitality-related activities are, at times, necessary and legitimate expenses supporting the effective conduct of government business and for reasons of diplomacy, protocol, business development or promotional advocacy.

The offering of hospitality will be done in such a manner so as to reflect the prudent stewardship of public funds. This policy safeguards the appropriate use of public funds through the establishment of uniform standards and procedures with the goal to:

- 1.1 Provide direction and guidance with respect to the appropriate expensing of necessary hospitality expenses that support the **Town's** objectives.
- 1.2 Ensure hospitality is offered in an accountable, economical and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy.
- 1.3 Ensure taxpayers' dollars are used prudently and responsibly with a focus on accountability and transparency

2.0 Scope

This Policy is applicable to Town Council elected officials, CAO, and employees seeking reimbursement for hospitality expenses.

3.0 References

- 3.1 Nova Scotia Municipal Government Act (MGA) Section 65A



POLICY

4.0 Definitions

- 4.1 **Policy** means a course or principle of action adopted or proposed by a government, party, business or individual.
- 4.2 **Hospitality and Hospitality Event** is a reception, ceremony, conference, or other event that involves hosting individuals from outside the **Town of Wolfville**. Hospitality may be offered under the following circumstances in accordance with this policy:
- (a) Hosting out of foreign dignitaries;
 - (b) Engaging in official public matters with representatives from other governments, business, industry or labour leaders, or other community leaders;
 - (c) Sponsoring or hosting conferences;
 - (d) Hosting ceremonies / recognition events; and
 - (e) Other official functions, as approved by the CAO.
- 4.3 **Routine Town of Wolfville Business** is any legitimate conduct of business covered under Town Policy 120-008 and NOT eligible under this Policy 120-016 as Hospitality or Hospitality Event, i.e. if an expense is not eligible under clause 4.2 above, then it will be administered by reference to Policy 120-008.
- 4.4 **Signing Authority**, for the purposes of this Policy, are the individuals responsible for the administration of this Policy and approving reimbursement claims prior to submission to the Accounts Payable process.
- 4.5 **Town** includes any expenses by the Wolfville Volunteer Fire Department which are to be paid by the Town of Wolfville. Not included are activities/expenses of the Wolfville Volunteer Fire Department which are paid through the Volunteer organizations bank account.

5.0 Policy

- 5.1 Subject to this policy, all hospitality events require prior authorization.
- a. Requests for prior authorization should be in writing and include:
 - i. Rationale/purpose of the event;
 - ii. Estimated number of attendees and their business affiliations;
 - iii. If alcohol is to be provided at the event, the reasons that the provision of alcohol is appropriate and warranted in the circumstances;
 - iv. Estimated cost anticipated.



POLICY

- b. Requests shall be reviewed by the CAO (or designate), who shall consider the value and benefit of the proposed event in relation to the estimated costs in deciding whether to approve the expenditure(s) under this Policy.
- c. In instances where approval has not been obtained prior to hospitality expenditures, then information required under 5.1.a must be submitted to the CAO along with documented reasons why prior approval was not possible.

5.2 **Reimbursement for alcoholic beverages may be considered under this Policy.** While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event must have prior approval by the CAO (or designate).

- a. Town employees and members of Council are expected to act responsibly in the use of public funds and in the care and well-being of themselves, other employees and their respective guests with respect to the serving of alcohol.
- b. Town employees and members of Council will demonstrate good judgment in the reasonableness of the quantity and expense of alcoholic beverages offered to guests.
- c. If alcohol is provided at a hospitality event, food must be served

5.3 For reasons of diplomacy, protocol, business development or promotional advocacy, the giving of token gifts to individuals outside of government is sometimes appropriate. Any giving of gifts requires prior approval by the CAO (or designate). No specific dollar limit is set by this Policy. The maximum to be spent on a gift shall be reasonable and appropriate under the circumstances of the specific hosting event.

5.4 Claims for reimbursement of hospitality expenses must be submitted on the form provided by the Town and shall be signed by the Claimant

- a. Receipts are required for reimbursement of all hospitality expenses.
- b. A copy of the signed prior authorization for the hospitality event for which the expense was incurred shall be submitted with claim; and
- c. The names and positions of the guests at the hospitality event shall be submitted



POLICY

- 5.5 No hospitality expense claim shall be paid unless the claim is first approved for payment by two Signing Authorities. Hospitality expense reports must be submitted and approved as follows:
- a. Staff hospitality expense reports must be approved by their respective Department Head and CAO
 - b. Chief Administrative Officer (CAO) hospitality expense report must be approved by the Mayor and Chair of Audit Committee
 - c. Expense reports for the Mayor will be approved by the CAO and Chair of Audit Committee.
 - d. Council expense reports will be approved by the CAO and Mayor.
- 5.6 **Reporting Requirements** will be in accordance with MGA s. 65A and include the following:
- a. Within 45 days of the end of each fiscal quarter, prepare and post a hospitality expense report on the Town's website that describes all of the hospitality expenses incurred, including purchases of alcohol, during the quarter;
 - b. By July 31 of each year, prepare and post a hospitality expense report on the Town's website that describes all of the hospitality expenses incurred, including purchases of alcohol, during the previous fiscal year.
 - c. Annually submit all required documentation to the Minister of Municipal Affairs in accordance with requirements set out in the Financial Reporting and Accounting Manual.



POLICY

- 5.7 **Review Requirements** will include the following:
- a. By July 31st of each year, the Audit Committee shall review the annual hospitality summary report.
 - b. By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

CAO or Town Clerk

2019-01-23

Date

CAO REPORT

January 14, 2025

Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Winter parking regulations

Compliance staff have been working closely with staff from Public Works to keep roads clear of cars, improving safety for our plow operators. This coordinated effort includes communications online and flyers on windshields as gentle reminders to encourage compliance with these important regulations.

Public Works staff are communicating with the office of the CAO early in the morning on days when weather is a concern so staff can message road and sidewalk conditions as soon as possible.

African Heritage Month

Nova Scotia has 52 historic African Nova Scotian communities with a long, deep, and complex history dating back over 200 years. African Heritage Month allows us to celebrate our culture, legacy, achievements, and contributions of our people – past and present.

This year's African Heritage Month provincial theme is ***"Legacy in Action: Celebrating Black Brilliance."*** This theme highlights the living legacy of Black Nova Scotians, honoring the impact and perseverance of the long-standing community.

Staff are now working with a collective at Acadia to vision and deliver two events to welcome Council and community into this important time of learning and celebration.

Visitor Information Centre Fall Extended-Season Recap

The Visitor Information Centre closed on December 7 with plans to reopen in Mid-May 2025. Average visitors for the last few weeks were about 20-30 people per week, mostly local or European, North American visitors tend to tail off by mid-fall. We had two amazing families, one from Trinidad and one from the Bahamas (10-15 people in each extended family). Who wanted to see snow for the first time and had family as seasonal workers in the province over the summer. This isn't very common, but we have had a few seasonal workers revisit with families in the past - mostly to come up in the winter to see snow.

The Magic Winery Bus brought in about 20-25 people every Saturday from November 16 to December 7. We did check-ins inside the VIC with some decorations up and Christmas music playing.

The WBDC has included a sleigh decoration by the Christmas trees in front of the building and we had several people come down to get their picture on it. The first person in the sleigh for the season was Uncle Darrin from Rewind 89.3 radio station and his granddaughter, Bea. People are also coming down just to get evening photos of the VIC which is beautifully decorated this year.

Parks Planning & Urban Forestry

Staff are working with the County of Kings, and other local partners on the possibility of formalizing a maintenance agreement for a multi-use path on top of the Bishop Beckwith and Grand Pre dyke walls that could be built when the province is upgrading these dykes. We are also working with the province and their design consultants on options to match the proposed dyke wall elevations for Waterfront Park and adjacent rail line area

CAO REPORT

January 14, 2025

Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

An assessment from Nature Trust in October found no Hemlock Woolly Adelgid present in the Watershed Nature Preserve. Staff continue to work on the Tree Policy that is now being drafted with Peter Duinker.

Development

The Grocery store application process is now nearing completion. A Design Review Committee meeting was held on Dec 11 and updated drawings are expected soon.

Staff continue to review multiple development proposals and are holding consultation meetings with landowners and developers. Staff also anticipate a Municipal Heritage property application on Main Street in the near future.

Community Development

Winter Programs are now locked in and details are on the website. These include:

- 8 Week Uke
- 6 Week dance
- 8 Week Tai Chi
- 8 Week Learn to Paint art class
- Older Adult fitness every Wednesday and Friday starting back up January 8
- Cross country Ski Workshop January 7

Staff are working on a pilot collaboration between Town of Kentville, Village of New Minas and Town of Wolfville for recreation month in June 2025, with widespread programs and events all throughout the month focused on biking, outdoor education, Try It programs and more.

The annual Night of Lights was a huge success, and staff will now spend some thinking about a strategy for next year, given the number people attending the event.

Community Planning

Staff hosted our CMHC reps from the Housing Accelerator Fund. We were able to check in on our Action Plan and unit target progress, as well as share a quick tour of the Town and current development sites in the West and East Ends, at 292 Main Street and other locations.

Staff are working with Rick Hansen Certified architect, Lisa Tondino, of Houdini Design, to complete accessibility assessments of public washrooms at Town Hall, Public Works, Recreation Centre, and Railtown. This will provide a list of upgrades that can be made to improve the level of accessibility at these sites and will be part of the new Accessibility Plan.

Finance & Corporate Services

Water and Sewer bills for the period of October through December will be processed and billings created this month. Thirty percent (30%) of account holders have signed up to receive their utility bills

CAO REPORT

January 14, 2025

Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

electronically and should receive their bills prior to the office closure on December 24. With Canada Post being back to work, the remaining seventy percent (70%) will be mailed the first week of January 2025.

Staff have begun drafting the 2025/26 budget. The Committee of the Whole meeting scheduled for January should allow Council to start dialogue with staff to identify operational and capital priorities for new fiscal year.

Quarter Two (Q2) interim financial results and variances were discussed at the audit committee meeting on Friday, December 6. Third Quarter (Q3) financial results and variance reports along with forecasted year-end amounts are planned to be presented at the next audit committee meeting scheduled for January 31, 2025.

Information Technology stats and facts

IT has deployed nine new laptops and cell phones to Council and new employees and are currently working on enhancing security of Microsoft 365 with enhanced IT protocols.

IT continues to work with the Beauceron platform for Cybersecurity training and awareness. The Beauceron instructional videos are short and appear to be easily digested. Users have reported over 650 potential threats since it was deployed. Cybersecurity is a team effort, and our team is working well.

Engineering and Public Works

Christa Rafuse, P.Eng. joined us as our new Project Manager and Dawson Sheehy has started as the Senior Manager of Operations.

Staff are continuing to monitor and support developer activities on Fowler St. for new multi-unit buildings. The developer (Viking) for Jessie Jaggard Phase 2 has also submitted an interim acceptance package and it is Scheduled for review in the new year between budget process deadlines.

A stormwater management project has been initiated with CBCL. The first step will be the survey/inventory. The Water Transmission Main replacement project scope is also to be split into the current plan, with the future plans being informed by a “master plan” approach. This is to begin in the new year.

The West End Trail Project is moving forward. Staff met with Trail Flow and a detailed engineering plan is going to be a requirement before implementation due to the drainage sensitivity of the area, and operational concerns regarding trail width and vehicle access.

In response to the Woodman Grove traffic calming request, a study is to be initiated in May.

CAO REPORT

January 14, 2025

Office of the CAO



Economic Prosperity * Social Equity * Climate Action * Community Wellness

Responses to Public Input

December 2, 2024, Committee of the Whole:

Input / Question: A request was received to raise the curb along Main Street opposite the Blomidon Inn due to flooding affecting homes in that area that took place during the July 11, 2024, flash flood event.

A: A stormwater management project has been initiated with CBCL, which will begin with a survey/inventory of existing infrastructure. The concern expressed, along with other known concerns, will be shared with the consultants. Stormwater work in 2025 will focus on survey / inventory and assessment of options. Reconstruction of this stretch of curb is not included in the draft 2025/26 capital plan. Staff will also assess if other planned street / AT improvements may address these concerns.

December 17, 2024, Council Meeting:

Input / Question: If a change in government (Federal) impacts future program funding, specifically the Housing Accelerator Fund, how will this impact the Town?

A: Staff have discussed this concern with funders. The funding is being delivered in four installments. We are planning to spend in small increments to ensure this managed – rather than seeking payment at the very end of the project. The bulk of the funding will be deposited into a reserve (coming to fruition more in years 3 and 4) to support non-market housing initiatives. There would be risk to this aspect of our program if the funding were pulled. There is also risk to the Staff position that is being funded through Housing Accelerator Fund (HAF) if the program were to be cancelled as a result of a change in Federal government. Ultimately, staff will continue to minimize risk.

Input / Question: A question was asked about standing offers and the costs of those firms who are engaged to work for the Town.

The Standing Offers are in accordance with the Town's Procurement Policy (140-001). These consulting firms procured through standing offers will support the HAF work and other planning and design initiatives over a 4-year period. Staff will be doing the bulk of the HAF work, with the consultant teams supporting specific project pieces. No long-term commitment or risk is associated with this procurement. This is a longstanding practice in the planning and engineering departments.

Input / Question: A question was asked about that removal of barriers, if these barriers are related to MPS or LUB, and if this removal of barriers will result in increased housing as is claimed.

CMHC guidance on the Accelerator can be found here: <https://www.cmhc-schl.gc.ca/professionals/project-funding-and-mortgage-financing/funding-programs/all-funding-programs/housing-accelerator-fund/resources-housing-accelerator-fund-applicants> – including best

CAO REPORT

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Economic Prosperity * Social Equity * Climate Action * Community Wellness

practice / details on barriers common across all Canadian (and North American) Municipalities of different scales.

Input / Question: A concern was raised about the health toll of individuals “living rough” in the community, and encouragement was offered to collaborate on all forms of housing and housing reform.

A: The Town will continue to work closely with our partners at Open Arms and Coordinated Access to ensure all persons who are unhoused or at risk of being unhoused are offered dignified shelter options and wrap around supports. The Town will also continue to work with partners to create more opportunities for affordable housing into the future, which is a key aspect of the Town’s HAF work.

Input / Question: Information was shared with Council regarding a recent funding announcement from the Wolfville Area Inter Church Council’s housing fund, which supported Open Arms for continued mobile outreach in the community.

A: NA

Upcoming events:

- Jan. 13 – First Soups and Sides of 2025
- Jan. 27 – Listening session for Council at Soups and Sides
- Feb.17 – Heritage Day

COMMITTEE UPDATE

Title: Accessibility Advisory Committee

Date: January 14, 2025

Department: Committee of the Whole



Accessibility Advisory Committee

The first meeting of 2025 was held on Jan. 6. We welcomed a new member, Cairo Hamilton who is an Acadia University student. It was great to have all the seats at the table filled.

Staff expert Barb Shaw shared in some detail her draft of the town's second Accessibility Plan. The plan is due April 1, according to provincial government mandate. Her plan is to have much of the research and writing done by our next meeting on Feb. 10, but she will send it along as soon as possible. Our hope is to be able to forward it to COW in March.

**Respectfully Submitted,
Chair Councillor Wendy Elliott**

COMMITTEE UPDATE

Title: Audit

Date: January 14, 2025

Department: Committee of the Whole



Meeting held December 6, 2024 in Council Chambers.

Reviewed Q2 YTD financial update. No issues noted. Overall revenue is in a good position and expenses are in line with expectations.

Motion made to forward to COW that council approve that TOW continue to use Grant Thornton as Auditors for the 2024-2025 fiscal year. Note: This may not be totally within policy. Policy says that items over \$50,000 should be tendered. It is expected that this bill will be very close to this threshold. This was discussed at meeting and agreed that in order to maintain a sense of continuity Grant Thornton should be used for one more year and then retendered as per policy.

Motion made to forward to COW that council approve revised Policy #120-011, Signing Authority Policy.

Motion made to forward to COW that council re-adopt Policy 120-008, Travel, Meals & Miscellaneous Allowance Policy.

Motion made to forward to COW that council re-adopt Policy 120-016, Hospitality Policy.

The Chair would like to thank Heather MacKay for her time on the committee. She consistently came to this meeting prepared and added immensely to the committee. Thank You!

Respectfully Submitted

Ian Palmeter

COMMITTEE UPDATE

Title: RCMP ADVISORY COMMITTEE
Date: December 10th, 2024
Department: Committee of the Whole



RCMP ADVISORY COMMITTEE

- Meeting was held in Council Chambers, December 10th, 2024
- Mayor MacKay began the meeting with Approval of Agenda
- Committee Members then selected Councillor Mike Butler as the new Chair of the committee and Councillor van Niekerk as Vice-Chair
- Sgt. Mitch Pelletier, OPS NCO Kings District RCMP was present to provide presentations on Homecoming After Action and the Wolfville Policing Report for October 2024-November 2024
- Homecoming report was presented and offered highlights of a positive homecoming experience. There were very few concerns, some mentioned there were 'too many police', but most found the police presence encouraging considering years past.
- There was good collaboration with compliance staff, and it was felt the weekend was more low-key because of the absence of external influences like other universities.
- There was a great discussion of the pros and cons of marked off street parties, with great deal of the comments mentioning how unsafe an advertised street closure, party and drinking area would be to officers.
- Discussion was had on the pros and cons of the Command Center with it being so prominent in town, some felt like it was a 'police state', others found it comforting to have it visible.
- Police report was discussed with clarification on the high number of frauds, scams, etc. to vulnerable persons. Online scams and phone scams, especially this time of year are always on the minds of the police. It was mentioned about a possible connection to Kings Senior Safety on some awareness training. Mayor Mackay and CAO Horne also mentioned the possibility of including something in water bills and online for folks to read about these scams.
- We chatted more in depth about the recent break-in at Randall House, the 'Others' category, the increased mental health calls during the winter and holiday season and we chatted at length about the e-scooters and Sgt. Pelletier was very helpful to answer our questions.
- A good roundtable was had with some discussions of mobile neighborhood watch apps. Councillor van Niekerk presented the topic, and a good chat was had about how neighbors and neighborhoods might want to communicate with each other.
- Next Meeting is Scheduled for April 8th, 2025.
- Best wishes for a safe and happy holiday!

Respectfully submitted,

Councillor Mike Butler (He/Him)

COMMITTEE UPDATE

Title: Intermunicipal Services Agreement

Date: January 2025

Department: Committee of the Whole



Intermunicipal Services Agreement

Meeting held December 2024

The meeting was a good orientation for the new members of this committee. New Chair is Mayor Corkum, Vice Chair is Mayor MacKay.

Alternates were also disclosed to the group, so all members have been added to the distribution lists.

Attached are the detailed minutes provided by the Committee's recording officer.

Budgets have been approved. These budgets were previously circulated to our respective Municipalities Directors of Finance. A good discussion was held on the budgets (operating and capital) of Kings Transit and Valley Waste.

One topic that will be a notable change is that curbside large item cleanup will change from twice a year (spring/fall) to 2 items per pickup. This is not going to be rolled out until April 1, 2026. There will be notifications and education on this. Wolfville will need to do some communication to ensure that our Town remains clean of debris, especially in the spring during move-out time and Acadia's graduation.

Respectfully submitted

Mayor Jodi MacKay

INTERIM INTERMUNICIPAL SERVICES AGREEMENT BOARD

PAGE 1 OF 2

“MEETING MINUTE” BASED ON BOARD MEETING HELD ON DECEMBER 18, 2024

The December regular monthly meeting of the Interim Intermunicipal Services Agreement Board of Directors was held on December 18, 2024, beginning at 10:00 a.m., based in the Valley Waste-Resource Management Boardroom with a virtual attendance option, in keeping with the normal meeting schedule.

DRAFT 2025-2026 BUDGET APPROVALS

The Board has approved the Draft 2025-2026 Operating and Capital Budgets for the Valley Region Solid Waste-Resource Management Authority and the Kings Transit Authority for forwarding to the Municipal Parties for consideration and ratification in keeping with the Special Resolution process within the Intermunicipal Services Agreement. Please see budget overview tables for both organizations on Page 2. Highlights include:

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY:

- Projected surplus for the 2024-2025 operations in range of \$440,000. All surplus funds will be returned to the Parties when the Audited Statements for the year ending March 31, 2025 are approved.
- Draft budgets developed based on the Municipality of Annapolis County joining under the new Intermunicipal Services Agreement when it is drafted and receiving the full suite of services including the Authority’s assumption of curbside collection costs.
- Increase in funding primarily due to price increases in contracted services.
- Significant anticipated reduction in funding requirements in 2026-2027 due to implementation of Extended Producer Responsibility regulations.
- Goal is always to offer an integrated solid waste-resource management system for municipal Parties that is *environmentally sound, socially acceptable* and *fiscally responsible*.
- **Of note:** The Board has approved changing the approach to curbside collection services to include the bi-weekly collection of 2 items of bulky waste rather than holding a spring and fall clean up service offering a year-round service to residents with an estimated starting date of April 2026.
- Total Capital Budget: \$4,665,000
- If there are any questions regarding the draft budget, please reach out to Interim General Manager, Andrew Garrett by e-mail to: andrewg@vwrm.com.



KINGS TRANSIT AUTHORITY:

- Deficit anticipated for 2024-2025 operations in range of \$197,000
- Anticipated increase in funding requirements
- Have secured baseline funding from the Federal Government in the amount of \$514,000 per year for 10 years starting in 2026
- Actively recruiting a General Manager
- Total Capital Budget: \$5,510,000
- Addressing items raised in the WSP Kings Transit Authority Strategic Plan including replacement of aging fleet including investigations into securing battery electric buses.
- If there are any questions regarding the draft budget, please reach out to Acting General Manager, Dwight Whynot by e-mail to: dwrightallenwhynot@gmail.com.



MEETING MINUTE

Kings Transit
Authority



Kings Transit Authority
Statement of Revenues and Expenditures

Operating Budget		2025-2026 Budget	2024-2025 Forecast	2024-2025 Budget	2023-2024 YE Actuals
Revenues	Fares	892,320	874,805	898,815	810,717
	Advertising income	24,000	26,010	9,000	2,134
	Operating grants core members	1,962,845	1,729,103	1,729,103	1,539,223
	Operating grants service partners	1,249,834	1,187,533	1,200,030	1,024,997
	Other revenues	-	21,775	-	8,579
	Total	4,128,999	3,839,226	3,836,948	3,385,649
Expenses	Compensation - administration	776,484	730,620	675,644	461,712
	Route operations costs	1,241,873	1,195,867	1,100,920	1,108,174
	Fuel	594,996	592,789	707,647	582,638
	Insurance	217,899	204,666	213,539	210,303
	Bus maintenance and repairs	1,032,386	1,051,323	864,969	744,897
	Management fee - Core recovery	(461,135)	(432,718)	(360,767)	(310,953)
	Management fee - Annapolis	303,505	284,461	238,733	210,907
	Management fee - Digby	157,630	148,257	122,034	100,046
	Administrative	265,361	260,714	274,228	277,925
	Total	4,128,999	4,035,980	3,836,948	3,385,649
Net Surplus	-	(196,754)	-	-	

KINGS TRANSIT—REQUEST FOR PROPOSALS

Two key Request for Proposals documents are underway. The first being the release of a Request for Proposals for the provision of battery electric buses and the second being the finalization and release of a Request for Proposals for Project Management Services. More details regarding these two key projects will be provided as they become available.



**VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY
DRAFT 2025-2026 BUDGET**

Valley Region Solid Waste-Resource Management Authority
Statement of Revenues and Expenditures

Operating Budget		2025-2026 Budget	2024-2025 Forecast	2024-2025 Budget	2023-2024 YE Actuals
Revenues	Eastern Management Centre	2,571,901	2,766,175	2,630,485	3,034,009
	Western Management Centre	534,577	558,996	451,768	462,201
	Administrative Revenues	312,650	361,534	268,700	331,251
	Service Agreements & Diversion Credits	420,000	1,530,788	1,445,000	1,454,733
	Communications and Enforcement	276,034	275,093	267,984	274,683
	Wind Turbine	20,000	4,739	42,998	23,196
	Total Program Revenues	4,135,161	5,497,325	5,106,935	5,580,073
Municipal Parties Contributions	9,459,180	6,859,564	6,859,565	5,155,579	
Less Portion Designated for Capital Use	(345,221)	(313,838)	(313,838)	(285,307)	
Total	13,249,120	12,043,052	11,652,662	10,450,345	
Expenses	Residential Collection	4,513,290	2,962,436	2,922,891	2,828,582
	Residual Transportation and Disposal	2,493,222	2,448,153	2,448,562	1,256,310
	Organics Processing and Transportation	1,099,006	1,072,190	1,075,838	1,114,198
	Recyclable Processing and Transportation	549,684	761,521	816,225	712,347
	Construction & Demolition Debris Processing	214,500	391,462	182,947	134,067
	Eastern Management Centre Operations	1,548,962	1,428,743	1,493,309	1,614,208
	Western Management Centre Operations	625,189	580,754	644,226	589,128
	Household Hazardous Waste	191,046	193,019	214,632	189,682
	Communications and Enforcement	632,054	532,781	588,297	578,584
	Wind Turbine	23,650	15,723	23,179	12,405
	Administration	857,150	825,953	850,786	857,359
	Debtenture Principal & Interest	448,808	337,137	335,993	424,778
	Information Technology	52,560	48,912	55,779	58,479
Total	13,249,121	11,598,786	11,652,662	10,370,128	
Net Surplus (Deficit)	-	444,265	-	80,217	

VALLEY WASTE — ORIENTATION SESSION

A Valley Waste-Resource Management **Orientation Session** is planned following the Board Meeting on January 15th, 2025. Invitations have been sent out, and we welcome anyone interested— including our Board representatives, Party Council Members, and Chief Administrative Officers—to attend. The afternoon session will feature presentations, interactive discussions, and a tour of our East Management Centre site. The overall goal is to raise awareness about the programs and services provided by the Valley Region Solid Waste-Resource Management Authority.



NEXT MEETING

The next meeting of the Interim Intermunicipal Services Agreement Board will be held on January 15, 2025 beginning at 11:00 a.m. based in the Valley Waste Boardroom with the virtual attendance option

COMMITTEE UPDATE

Title: WBDC Wolfville Business Development Corporation

Date: January 14, 2025

Department: Committee of the Whole



Meeting held December 11, 2024 at WBDC offices.

Round table discussion of what is happening in town.

Report from Executive Director Strong regarding window murals and greenery project.

Discussion on WGANS being added as a member and what benefits it would bring to both them and WBDC. Jill Delaney to continue discussions with them.

Discussion on whether Kelly van Niekerk should remain on as President/Board Member. Board members are fully aware that she will need to recuse herself from any discussions in regard to WBDC business at council meetings and that if in the event of a tie vote that vote will be deemed to lose. Decision made to allow van Niekerk to remain as president until the end of her term and it will be revisited then.

Update from Nick Sharpe, Acadia Representative on board regarding the success of Nova Scotia Music Week. Numbers indicate that it was a success by any definition.

Executive Director Strong exhibited his concept version of “Wolfopoly”, a play on the board game Monopoly. WBDC is hoping to sell “properties” to local businesses and then market the board game.

Respectfully Submitted

Ian Palmeter