

AGENDA

1. **CALL TO ORDER**

2. **APPROVAL OF THE AGENDA**

3. **APPROVAL OF THE MINUTES**

3.1. Committee of the Whole Meeting – July 2, 2024

3.2. Special Committee of the Whole Meeting – July 9, 2024

4. **PROCLAMATIONS**

4.1. Fetal Alcohol Spectrum Disorder

5. **ANYTHING BY CITIZENS**

Procedure: A thirty-minute period will be provided for members of the public to address Council regarding questions, concerns and/or ideas. Each person will have a maximum of two minutes to address Council with a second two-minute period provided there is time remaining within the thirty-minute "Anything by Citizens" period.

6. **INFORMATION/DISCUSSION ITEMS**

6.1. Dangerous and Unsightly Status Report for August 2024 – CAO

6.2. RFD 043-2024 Fire Protection Area Rate for 2024-2025 – CAO

6.3. High Risk Action Plan Update – CAO

7. **ANYTHING BY MEMBERS**

8. **IN-CAMERA**

8.1. Personnel

9. **ADJOURNMENT**



Proclamation

FETAL ALCOHOL SPECTRUM DISORDER (FASD) AWARENESS MONTH

SEPTEMBER 2024

WHEREAS Fetal Alcohol Spectrum Disorder (FASD) is a diagnostic term used to describe impacts on the brain and body of individuals prenatally exposed to alcohol. FASD is a lifelong disability. Individuals with FASD will experience some degree of challenges in their daily living, and need support with motor skills, physical health, learning, memory, attention, communication, emotional regulation, and social skills to reach their full potential. Each individual with FASD is unique and has areas of both strengths and challenges.

WHEREAS fasdNL is a pan-provincial organization that educates, provides supports and resources, and raises awareness about fetal alcohol spectrum disorder (FASD) in Newfoundland and Labrador and Atlantic Canada; and

WHEREAS fasdNL is leading a three-year FASD prevention, awareness, training, and collaborative action project in the four Atlantic provinces; and

WHEREAS FASD Awareness month is devoted to raising awareness of fetal alcohol spectrum disorder (FASD) to improve prevention of FASD and diagnosis and support for individuals with FASD and broad public awareness helps to put FASD on the “map”; and

THEREFORE, I, Sylvester Atkinson, Mayor of Middleton do hereby proclaim the month of September 2024 to be FASD Awareness Month in the Town of Middleton.

Dated at Middleton, Nova Scotia
this 3rd day of September 2024.

Sylvester Atkinson, Mayor

DANGEROUS AND UNSIGHTLY 2023

Complaints and Status Report

Complaint #	Date Complaint Received	Address of Owner	Complaint Form Completed	Property Inspection and Form Completed	Initial Notice Sent	Complainant Updated	Follow-up Inspection Must Be Done By:	Follow-up Property Inspection Completed	Is Clean Up Required? Y / N	Estimate of Cost for Clean Up \$\$	Council Approval for Clean Up Y / N	Notice to Owner of Clean Up	Owner Invoiced for Costs or Lien Placed	STATUS	Mark Complete When File is Closed
23-DU002	5-Jun-23	82 Victoria	7-Jun-23	8-Jun-23	n/a	n/a	n/a	n/a	Y			14-Nov-23		Owner requested extension of 4 months to previous deadline of March 14, 2024. New deadline was set at July 11, 2024 and another extension request was made, new deadline November 11, 2024. Owner continues to upgrade the property.	
23-DU004	5-Jun-23 24-Aug-23	50 School	7-Jun-23	7-Jun-23										Fire Inspection was conducted Nov 21/23. Administrator to follow up with inspectors and re-visit property for outside inspection.	
23-DU006	6-Jun-23	121 Main	7-Jun-23	7-Jun-23	30-Jun-23	2-Aug-23	15-Jul-23	25-Jul-23	N	n/a	n/a	n/a	n/a	Property Owner intends to demolish section of building that is unsightly. A permit form was given to the Property Manager.	
23-DU007	7-Jun-23	75 Victoria	7-Jun-23	7-Jun-23	30-Jun-23		15-Jul-23							Property is changing hands. Property was re-visited on May 30/24 and is still dangerous/unsightly. Property is being cleaned up.	
23-DU009	16-Jun-23	153 Meadow Lane	16-Jun-23	31-Aug-23	7-Jun-24									Property was re-visited on May 30/24 and is still unsightly. Letter was sent.	
23-DU011	16-Jun-23	174 Main	16-Jun-23	31-Aug-23	7-Jun-24									Property was re-visited on May 30/24 and is still unsightly. Letter was sent.	
23-DU013	16-Jun-23	28 Bridge	16-Jun-23	31-Aug-23	7-Jun-24									Property was re-visited on May 30/24 and is still unsightly. Letter was sent.	
23-DU016	16-Jun-23 1-Aug-23	8 Spring Garden	16-Jun-23	29-Aug-23	7-Jun-24									Property was re-visited on May 30/24 and is still unsightly. Letter will be sent. Jun 12/24 - Renter called and stated that in her rental agreement, the landlord is supposed to be taking care of all yard work.	
23-DU018	16-Jun-2023 13-May-2024	5 George	16-Jun-2023 13-May-2024	31-Aug-23	7-Jun-24									Property was re-visited on May 30/24 and is still unsightly. Letter was sent.	
23-DU019	5-Jun-23	54 School	16-Jun-23	7-Jun-23	25-Jul-23		8-Aug-23	30-May-24						Met with property owner on Jul 31/23 and they communicated that the conveyor belt will be removed by mid-November. Property was re-visited May 30/24 and conveyor belt has not been removed. Reminder letter to be issued.	

DANGEROUS AND UNSIGHTLY 2024

Complaints and Status Report

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24-DU004	24-May-24	16 Bridge Street	24-May-24											Administrator to visit property.	
24-DU005	14-Jun-24	229 Marshall Street	14-Jun-24											Administrator to visit property.	
24-DU006	8-Aug-24	8 Spring Garden	28-Aug-24											Administrator to visit property.	
24-DU007	15-Aug-24	357 Main												Administrator to visit property.	

**REQUEST FOR DECISION
Fire Protection Area Rate
RFD#: 043-2024**



To: COTW
From: Ashley Crocker, CAO
Date: September 3, 2024
Subject: 2024/2025 Fire Protection Area Rate

Guiding Principles for Decision-Making

Accountability Transportation Diversity Sustainability Engaged Informed

References/Attachments

- NS UARB approved rates and regulations effective October 1, 2018, Schedule C, Item 2 Public Fire Protection Rate
- Calculation of Fire Protection Charge for 2024/25
- Calculation of Fire Protection Area Rate for 2025/25

Legislation

- MGA Section 80, Fire Protection Rate

Recommendations

No recommendations are needed, this RFD is being presented as an update to Council only.

On July 29, 2024, as part of the Operating Budget Approval (RFD 039-2024), Council made the below motion:

That Town Council hereby authorizes the levying and collection of a rate for the current year of \$4.300 per \$100 on the value of the property assessed in the assessment roll as Commercial property and Business Occupancy and \$1.820 per \$100 on the value of the property assessed in the assessment roll as Residential and Resource property, the rate of \$3.14 per acre for property assessed in the assessment roll as Farm Acreage, and the rate of \$3.23 per \$100 on the value of the property assessed in the assessment roll as Seasonal Tourist Businesses, and a sewer service charge of a flat fee of \$250 plus an additional rate of \$0.13 per \$100 on the value of the property assessed in the assessment roll as taxable Residential and Commercial property on which any building is connected to the sewage system of the Town, and a fire protection (hydrant) rate of \$0.13 per \$100 on the value of all properties assessed in the assessment roll, these being the rates the Council deems sufficient to raise the sum to defray the expenditures of the Town for the current year and;

REQUEST FOR DECISION
Fire Protection Area Rate
RFD#: 043-2024



Background

The Town introduced a Fire Protection Rate (Hydrant Rate) in 2019 to cover the costs of the hydrant system maintained by the Water Utility for all assessable property, which includes taxable and exempt assessments, except for property assessed to His Majesty in the Right of the Province.

The amount the Water Utility recovers from the Town is based on a formula approved by the NS UARB as set out in Schedule C of the approved Rates and Regulations. The calculation prescribed by the NS UARB requires the use of results from the preceding fiscal year of the Water Utility (March 31, 2024). The amounts included in the 2024/25 budget were estimates only, resulting in a hydrant rate of \$0.13 cents per hundred dollars of assessment. RFD 039-2024 indicated that the rate cannot be finalized until the year-end financials for 2023-2024 are completed. Although the audit is not complete, all journal entries affecting the accounts used in the calculation are in, and staff have finalized the calculation so the correct area rate can be billed to residents on their final tax bills going out in September. **The calculation based on actuals resulted in the same area rate of \$0.13 cents per hundred dollars of assessment.** Therefore, Council does not need to make any more motions on this matter.

The area rate is the greater of the Town's portion of the 2020/2021 Fire Protection Rate of \$220,048, or:

- a. The sum of 46.2% of transmission and distribution, taxes and depreciation expenses of the Water Utility and return on rate base of the immediately preceding year, plus,
- b. 10% of all other expenses,
- c. less the share of the above expenses billed to the County of Annapolis based on the proportional number of hydrants.

Using the UARB formula, the total Fire Protection Rate for 2024/25 is calculated at \$277,430 (see attached calculation). The Town has 84 hydrants, and the County has 6. The Town's share of the total is \$258,935 and the County's share is \$18,495.

Financial Implications

The 2024/2025 budget included an estimate of \$257,860 for fire protection, or a rate of \$0.13 cents per hundred dollars of assessment. The actual amount per the NS UARB formula is \$277,430. However, there will be no impact on the Town General budget because the revenue is collected from taxpayers and flowed through to the Water Utility as an expense of the Town General fund under fire protection. The Water Utility will see a slight increase in revenue against budget.

**REQUEST FOR DECISION
Fire Protection Area Rate
RFD#: 043-2024**



Strategic Plan/Operating Plan Alignment

Check Applicable	Strategic Priority Area	Comments
	Environment	
	Infrastructure	
	Economy	
	Community	
X	Governance	
	Council Strategic Initiative	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

The CAO supports the recommendation of staff.

CAO Initials: AC

Target Decision Date: September 3, 2024



SCHEDULE "C"
MIDDLETON WATER UTILITY
SCHEDULE OF RATES FOR WATER AND WATER SERVICES

(Effective for water supplied on and after 1 April 2020)

RATES

The rates set out below are the rates approved by the Board for water and water services when payment is made within 30 days from the date rendered as shown on the bill.

When payment is made after 30 days from the date rendered as shown on the bill, the rates will include interest charges of 1.5 % per month, or part thereof.

Each bill shall show the amount payable within 30 days from the date rendered as shown on the bill.

In this Schedule, the word "Utility" means the Middleton Water Utility of the Town of Middleton.

1. **RATES:**

(a)	<u>Base Charges</u>	<u>Quarterly</u>
	Unmetered (based on 36 c.m. per quarter)	136.56
	Size of Meter	
	5/8"	92.01
	3/4"	134.21
	1"	218.63
	1.5"	429.67
	2"	682.93
	3"	1,358.27
	4"	2,118.02
	6"	4,228.46
	8"	7,605.15

(b)	Consumption Rate (per cubic metre)	
	Consumption Rate	\$1.24 per cubic metre

(c) **Minimum Bill**

The minimum bill shall be the Base Charge.

2. PUBLIC FIRE PROTECTION RATE

The Town of Middleton and the County of Annapolis shall pay annually in proportion to the number of hydrants serving each municipality as of April 1, 2020 to the water Utility for fire protection on or before September 30, 2020 the sum of \$220,048.

For subsequent years, the annual public fire protection rate shall be based on the above or:

(a) the sum of 46.2% of transmission and distribution, taxes and depreciation expenses of the Utility and return on rate base of the immediately preceding year, plus

(b) 10 % of all other expenses,

whichever is the greater.

3. RATES FOR SPRINKLER SERVICE

Each building having a sprinkler system installed shall pay annually for the service as follows:

Each building serviced by a sprinkler service
pipe of 6" or less in diameter \$250.00

Each building serviced by a sprinkler service
pipe of 8" or more in diameter \$300.00

4. WATER FOR BUILDINGS OR WORKS UNDER CONSTRUCTION

The Utility may furnish water to any person requiring a supply thereof for the construction of a building or other works. This person shall deposit with the Utility such sum as may be determined by the Utility as is sufficient to defray the cost of making the necessary connection to any water service or main together with the cost of the meter to be installed to measure the water consumed. Upon completion of the work and the return of the meter to the Utility, a refund will be made after deducting the cost, if any, of repairing the water service box, the meter and of testing the same and payment of the base and connection charges and the consumption rates in respect to such installation.

5. PRIVATE CONNECTION HYDRANT RATES

Per hydrant per year \$250.00

6. RATES FOR WATER SUPPLIED FROM FIRE HYDRANTS

Whenever the use of any fire hydrant is desired for supplying water for any purpose, excepting those of the Fire Department for fire use, the Utility may grant a permit containing such terms and conditions as it may provide, including arrangements regarding supervision of the opening and closing of the hydrant, and a service charge for commercial consumers of \$60.00 for connection and disconnection and a consumption

charge for the amount of water used, as estimated by the water Utility, at meter consumption rates.

7. CHARGES FOR RE-ESTABLISHING WATER SERVICE

When water service has been suspended for any violation of the Rules and Regulations of the Utility, such water service shall not be re-established until a reconnection charge of \$50.00 has been paid to the Utility. If reconnection is outside of regular working hours, the charge is \$200.00.

8. CONNECTION FEE

The Utility shall charge a \$50.00 fee for the creation of a water account, notwithstanding the fact that no physical disconnection of the system may have occurred.

9. DISCONNECTION FEE

Whenever a customer requests the water be turned off from any premises for an extended period of time, a charge of \$50.00 shall be made for turning off the water, and no additional charge shall be made for turning it on again when this is requested unless such request is after regular working hours of the Utility when a fee of \$200.00 shall apply.

10. SPECIAL SERVICE CHARGE:

A special service charge of \$50.00 (\$200.00 if such work is performed after regular working hours) shall be made to each customer receiving a necessary or requested service, such as the shutting off or turning on of water service or other special services not provided for elsewhere in the schedules or the rules and regulations except for water service repairs requested by the Utility. In the case where the shutting off is requested because there is no operable shut off valve serving the dwelling, an isolation valve must be installed.

11. CHARGE FOR NON-NEGOTIABLE CHEQUES

The Utility may charge a \$20.00 administration fee plus any related charges from the Utility's bank for cheques that, due to non-negotiability, have been rejected by the Utility's bank.

12. CHARGE FOR MISSED APPOINTMENT BY CUSTOMERS

Where an appointment has been made by a customer to have a water service hooked up or a meter inspected, or water turned on to a property, or other visits to the property for the inception or maintenance of water service to the property, and the customer fails to keep the appointment or the plumbing is not completed to allow for installation of a water meter and the Utility's staff have to return to the property, there may be a charge of \$35.00 for each visit if, in the judgment of the Utility, it is required.

13. BULK WATER

Bulk water will be provided to water haulers who have been approved by the Utility at the designated location at a cost of \$5.86 per cubic metre or part thereof with a minimum charge of \$40.00. Such charge shall be rendered for each loading.

EXHIBIT B
PUBLIC FIRE PROTECTION CHARGE FORMULA 2024/25

<u>EXPENSE CATEGORY</u>	<u>% of Prior Year OPERATING EXP.</u>	<u>2023/24 Actual EXPENSE</u>	<u>HYDRANT CHARGE</u>
Source of Supply	10.0%	57,013	5,701
Power & Pumping	10.0%	53,720	5,372
Treatment	10.0%	45,123	4,512
Trans. & Distribution	46.2%	173,392	80,107
Collection, Admin. and General	10.0%	250,240	25,024
Depreciation	46.2%	80,883	37,368
Taxes	46.2%	44,809	20,702
Return on Rate Base	8.707%		98,645
			<u>277,430</u>

*Return on Base Rate

(Plant) - (Accum.Dep.) = Rate Base @8.707% = Return on rate base @ 46.2%=Hydrant Charge

4,414,029	1,961,786	2,452,243		
		'@8.707%=	213,517	
			'@46.2%=	98,645

Minimum Rate per UARB approval

220,048

TOWN	84	<u>277,430</u>	
COUNTY	<u>6</u>	90	3,082.56
	90		
		<u>Hydrant Charge</u>	
TOWN	84	3,082.56	258,934.82
COUNTY	6	3,082.56	<u>18,495.34</u>
			277,430.17

**TOWN OF MIDDLETON
FIRE PROTECTION AREA RATE
2024-25**

	ASSESSMENT	GL #	REVENUE 3/31/25
RESIDENTIAL TAXABLE	\$ 119,046,400		\$ 154,760
COMMERCIAL TAXABLE	\$ 16,854,700		\$ 21,911
SPECIAL LEGISLATION	\$ 4,634,700		\$ 6,025
SEASONAL TOURIST PROPERTY	\$ 546,600		\$ 711
RESOURCE TAXABLE	\$ 306,800	01-110-111-1007	\$ 399
RESIDENTIAL EXEMPT	\$ 253,600		\$ 330
COMMERCIAL EXEMPT	\$ 56,884,800		\$ 73,950
RESOURCE EXEMPT	\$ 362,700		\$ 472
RESOURCE FARM EXEMPT	\$ 216,400		\$ 281
RESOURCE FOREST	\$ 50,700		\$ 66
	<u>\$ 199,157,400</u>		<u>\$ 258,905</u>
REQUIRED REVENUE FROM AREA RATES	<u>\$ 258,935</u>		
AREA RATE	\$		0.0013

Goal	Item	Objectives	Strategic Actions	Status	% Complete	Next Steps	Completion Date
Encourage Development	1.1	Work with Valley REN to identify opportunities to attract business and potential employers	Develop monitoring and follow-up process	1) Currently the Town and Valley REN collaborate by phone and email when either party has a business lead, or business request. Resources are always shared. 2) The Town in collaboration with the County and Town of Annapolis Royal are hiring an Economic Development Coordinator as a pilot project.	40%	1) Document the current process with the Valley REN and explore opportunities for improvement. 2) Work with the new Economic Development Coordinator on potential new ways to engage with businesses in Town.	
	1.2	Review building permit and development permit process to ensure timely evaluation of applications	Review documentation requirements, identify timetable, reporting and follow-up	1) Application form was reviewed and subsequently updated to include the timeframes for permits. 2) All Development Permits, Building Permits and inquiries are now documented in a Planning Status Report file, including dates when updates and comments are logged in the file. The dates and comments in the file allow the Planning Coordinator to easily follow up with the Development Officer and Building Inspectors on status.	100%	1) Continue to make improvements to the application forms as issues arise. 2) Continue to use the Planning Status Report file as a live document and continuously monitor progress on files to ensure permits are executed in a timely manner.	31-Jul-24
	1.3	Review fees to ensure competitive with surrounding communities	Ensure fees are not a barrier to development	1) Fees pertaining to development permits are mostly in line with neighbouring units. The Town could consider reducing its fee for Zoning Confirmation letters. 2) Fees pertaining to building permits are mostly lower than neighbouring units.	95%	Staff to discuss internally and potentially prepare an RFD to Council to amend the Planning Fees policy.	
	1.4	Ensure prospective developments are evaluated to determine the impact on roads, sewer, water infrastructure and resources, and whether the expected increase in revenue more than offsets the expected increase in life-cycle costs	Identify proposed development characteristics that require more comprehensive evaluation	First draft of SOP is complete.	50%	Staff to review SOP internally and then with the Town Planner and CBCL.	
			Identify metrics to be provided by developer to be used in this evaluation	Item not yet started.	0%	To be discussed when draft SOP is finalized.	
			Assign responsibility for engineering and resource capacity review	Item not yet started.	0%	To be determined when draft SOP is finalized.	
			Assign responsibility for fiscal impact evaluation	Item not yet started.	0%	To be determined when draft SOP is finalized.	
			Timetable for comprehensive evaluation and decision must be longer than timetable for simple development permits	Item not yet started.	0%	To be determined when draft SOP is finalized.	
	1.5	Evaluate Town strengths and weaknesses in attracting new residents	Agenda item for potential visioning discussion	A staff meeting was held to develop a SWOT analysis.	50%	After the election, a Strategic Planning Session will be held and the SWOT analysis will be reviewed with Council for their input. The final document will go back to staff to determine how improvements can be made for attracting new residents.	
	1.6	Review Town website for opportunities to communicate attractive features	Part of branding and website redesign project	The Town is undergoing a Secondary Planning Strategy and a webpage was created to update residents.	30%	Due to financial challenges, the website redesign project was removed from the 5-year capital plan. However, staff will be performing a review of the website to identify opportunities for improvement.	
	1.7	Review and update the Town's Municipal Planning Strategy (MPS) and Land Use Bylaw (LUB)	Ensure the MPS and LUB are not restrictive to commercial or residential development	The Town completed Housekeeping #2 amendments that introduced several changes to the MPS/LUB such as enabling Accessory Dwelling Units and increasing the number of units from 4 to 7 that trigger the requirement for a Development Agreement.	80%	The Town has contracted a new Planner who will be performing a review of the MPS/LUB.	
			Work on a Secondary Planning Strategy	Secondary Planning Strategy draft is complete and has been presented to staff, the PAC and Council. Working with the main developer before bringing to Council for approval.	95%	Finalize any potential changes to the strategy and present to Council for approval, along with corresponding amendments to the MPS/LUB.	
			Ensure development requirements are clear	Item not yet started.	0%	Staff to discuss with the Town Planner.	
Implement alternatives into the MPS and LUB such as Site Plan Approval, etc. that make development easier			Some alternatives have already been explored and implemented, such as increasing the number of units from 4 to 7 that trigger the requirement for a Development Agreement.	80%	The Town has contracted a new Planner who will be performing a review of the MPS/LUB.		

Goal	Item	Objectives	Strategic Actions	Status	% Complete	Next Steps	Completion Date
Enhance Expenditure Management	2.1	Continue to strengthen expenditure management	Develop guidelines and instructions that contain expenditure management policies, priorities, and assumptions, roles and responsibilities, timeframes and deadlines, and protocols for monitoring	New Budgeting, Financial Forecasting and Capital Expenditure Policy was created and approved by Council on July 29, 2024	100%	Management to ensure policy is followed moving forward	29-Jul-24
			Provide training around expenditure management	While no formal training session has been held yet, managers with budgetary responsibility continue to be educated by Finance staff on proper procedures to follow around purchase orders, credit card usage,	70%	Director of Finance to hold a formal training session once she is up to speed.	
			All capital projects put forward in the budget process must include financial implications, including impact on future operating budgets	New capital project sheets were created that include the financial implications including the future operating impacts, as well as the impact on the FCI indicators	100%	Continue to include this information in future capital budget project sheets available to staff, Council and the public	2-Jul-24
	2.2	Enhance the budget monitoring and oversight practices	Document the budget oversight process, including: <ul style="list-style-type: none"> Clearly assigned accountability, Align managerial responsibility and authority, Require monthly monitoring and reporting on budget estimates against actual results from managers, Present at least 3 forecasts per year to Council. 	New Budgeting, Financial Forecasting and Capital Expenditure Policy was created and approved by Council on July 29, 2024. Forecasts have been presented to Council 3 times a year since 2022.	100%	Management to ensure policy is followed moving forward.	29-Jul-24
			Provide budgeting and forecasting training to staff	While no formal training sessions have taken place, finance has been sitting with managers throughout the entire budget process, including setting up meetings with all managers responsible for a budget to ensure the team is aware of any challenges facing the Town. Staff work collaboratively to complete forecasts and training happens naturally with each forecast that is completed.	75%	Finance to determine if any formal training sessions should take place or SOPs drafted.	
			Ensure capital projects that are expected to go overbudget, be re-approved by Council	A new Budgeting, Financial Forecasting and Capital Expenditure Policy was created and approved by Council on July 29, 2024. Section 5.1 of the policy indicates the requirement for Council approval for any projects that go overbudget. Staff have been bringing forward RFD's to Council when capital projects are anticipated to go overbudget, with the necessary motions to approve additional transfers from reserves, etc.	100%	Continue to follow the new policy.	29-Jul-24
	2.3	Improve on the budget analysis and timeliness of responses	Prepare regular analysis and explanation of budget variances to Council quarterly. Significant gaps should have a plan presented.	A new Budgeting, Financial Forecasting and Capital Expenditure Policy was created and approved by Council on July 29, 2024. Section 5.2 of the policy indicates the requirement for variances from budget. Staff have been completing regular analysis and updates to Council since 2022.	100%	Continue to provide forecasts to Council in addition to variance explanations from budget.	29-Jul-24
			Show the full financial impacts of budget decisions	New operating and capital budget files, as well as capital project sheets, have been created that give staff the ability to easily see the full financial impact of budget decisions. As an example, the capital project sheets show the impact on reserves, long-term debt, and the operating fund (LTD and maintenance).	100%	Continue to use the budget files in the budgeting process	31-Mar-23

Goal	Item	Objectives	Strategic Actions	Status	% Complete	Next Steps	Completion Date
	2.4	Create an operating reserve policy	Develop an operating reserve policy outlining the desired balance and timetable	A new Reserve Policy was created and approved by Council on July 15, 2024	100%	Staff continue to monitor reserves and review the policy during the budgeting process	15-Jul-24
			Include a transfer to operating reserve in the budget	A new Reserve Policy was created and approved by Council on July 15, 2024. Section 6.4 of the policy indicates that the budget process should include planned increases to reserve fund transfers. The Town has consistently been transferring \$50,000 per year to the Sewer Reserve.	100%	Future budgets need to consider transfers to other reserves to help set aside money for future replacement of assets such as roads, etc.	15-Jul-24
	2.5	Get more timely information regarding mandatory transfers	Request DMA assistance in encouraging outside agencies to improve their budgeting, expense monitoring and communication with Municipal partners	The primary two expenses that have a major impact on the Town's financial position, that have been challenging to budget are the Regional Housing Invoice and the RCMP costs. The Province has taken over Regional Housing as part of the Service Exchange, and the RCMP/DOJ were much more proactive for the 2024-2025 budget year in communicating with each municipal unit on the impact of RCMP costs.	100%	Continue to communicate with the RCMP and DOJ moving forward in the budget process.	31-Mar-24
	2.6	Have greater insight to Financial Condition Indicator results throughout the year	Create a tool within the budgeting file that calculates the indicators automatically and allows staff to flow projects or purchases through the file to determine the impact on indicators	The Town has implemented historical and future forecasting within its operating and capital budget files of the Financial Condition Indicators. These files consider how the budget will impact the Town's indicators. Staff can add projects to the capital budget file and determine how the indicators will be affected.	90%	Determine how mid-year forecasts can be uploaded into these files to determine the impact on the indicators.	

Goal	Item	Objectives	Strategic Actions	Status	% Complete	Next Steps	Completion Date
Better Capital Planning	3.1	Enhance capital planning by developing a comprehensive asset register	Create an asset register that shows assessed useful lives and replacement values	The Town has an Asset Management Plan (AMP) that includes this information, however the replacement values are not up to date.	50%	Update the replacement cost information in the AMP.	
			Develop processes to continue to update the asset register	Item not yet started.	0%	Staff need to finish updating the Asset Management Plan (AMP) before determining how to keep it updated moving forward.	
	3.2	Enhance capital planning by developing a comprehensive plan	Build on current budget plans by preparing a long-term assessment of our capital priorities and associated funding requirements	Item not yet started.	0%	Staff need to finish updating the Asset Management Plan (AMP) before determining how to keep it updated moving forward and how to use the AMP to guide budgeting decisions.	
			Ensure capital budget contains expected useful life of current and planned asset purchases	New capital project sheets were created that include the expected useful life of each project/asset as well as expected yearly depreciation expense.	100%	Continue to include this information in future capital budget project sheets available to staff, Council and the public	23-Mar-23
			Develop processes that link the capital budget to the organization's 5-year capital plan	A new Capital budget file has been created that include both the current year's capital budget and the 5-year capital plan. The file also includes the impact of the capital budget on reserves, long-term debt and the Town's Financial Condition Indicators.	100%	Continue to use the new capital budget file in future budgeting.	23-Mar-23
			Create a schedule that shows the cost and timing of replacement needs for all assets	The Town developed a comprehensive Asset Management Plan (AMP) in 2020. The plan has not been kept up to date, and as a result, new Town staff have undergone AMP training and are working towards updating the AMP.	60%	All costs in the AMP are pre-Covid and need to be updated. A review needs to be done to ensure all new assets have been added to the GIS and AMP.	
			Develop processes to regularly monitor the progress of the capital plan	A Capital Projects Status Report was created and is being presented to Council monthly. The update includes new projects approved by Council, the final cost of the project and the status of whether it is complete, in progress or cancelled.	100%	Continue to present the status report to Council	20-Nov-23
	3.3	Extend the life of assets by developing and implementing a maintenance plan and schedule	Create and implement a schedule that shows the cost and timing of future maintenance for all assets, along with costs	A maintenance schedule has been started for all Town equipment and assets. Public Works Director has finished training on the new Work Order program.	20%	Finish the maintenance schedule and then upload it into the new Work Order program.	
			Develop processes to regularly monitor that maintenance is occurring as outlined in the plan	The Town has purchased a new Work Order System and staff are in the process of documenting assets and maintenance requirements which will be loaded into the system. Once in, the program will send out alerts regarding upcoming maintenance that is required.	25%	Finish building the maintenance schedules to load into the new program. Implement new processes in Public Works once program is in place. Use the program to drive maintenance budget in the budgeting process.	
	3.4	Help build an adequate combined reserve by developing and implementing a reserve standard and policy	Support attainment of an appropriate reserve balance by developing a reserve policy	A new Reserve Policy was created and approved by Council on July 15, 2024	100%	Staff continue to monitor reserves and review the policy	15-Jul-23
			Promote and monitor compliance to reserve policy	A new Budgeting, Financial Forecasting and Capital Expenditure Policy was created and approved by Council on July 29, 2024. Section 5.3 of the policy indicates the requirement for proper forecasting when reserves are planned to be used for projects.	100%	Director of Finance to continue to monitor compliance to new policies	29-Jul-24
	3.5	Ensure amortization policy is consistent with useful life experience, specifically for heavy equipment and large vehicles	Review Fire Department vehicles and heavy equipment and determine appropriate useful life	Item not yet started - turnover in Finance Department and other finance priorities (year-end audit and budget) have made it challenging to start this.	0%	Review amortization policy, TCA continuity schedule and FRAM.	
			Review the Town's amortization policy and recommend changes as necessary	Item not yet started.	0%	Review amortization policy.	