



**COMBINED COTW & COUNCIL AGENDA
THURSDAY SEPTEMBER 19, 2024 AT 7:00**

Council Chambers Stewiacke NS

Before we begin our meeting, we would like to acknowledge that Stewiacke is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

1. Call to Order
2. Attendance
3. Approval of / Changes to Agenda
4. Disclosure of Interest on Agenda Items
5. Approval of Minutes
2024-08-15 Combined COTW & Council Minutes
6. Announcements / Proclamations
7. Presentations
 - i. MNP Financial Services – RE: 2023 Audited Financial Statement
Stewiacke Water Utility
8. Written Petitions and Correspondence
9. Business
 - a. Staff Reports
 - i. CAO Report
 - ii. 2024 Audit - Town of Stewiacke Water Utility Financial Statements
 - iii. ACF report



**COMBINED COTW & COUNCIL AGENDA
THURSDAY SEPTEMBER 19, 2024 AT 7:00**

Council Chambers Stewiacke NS

10. By-laws and Policies

11. Citizen Comments

Letter from Ms. Judith Stoddart.

12. Mayor Report

13. Councillors Reports

14. In-Camera Session

- i. Legal advice eligible for client solicitor privilege
- ii. Contract Negotiations / Legal advice eligible for client solicitor privilege
- iii. Contract Negotiations

15. Notice of Motion and Reconsideration

16. Adjournment



**COMBINED COTW & COUNCIL MINUTES
THURSDAY AUGUST 15, 2024 AT 7:00 PM
Council Chambers Stewiacke NS**

Before we begin our meeting, we would like to acknowledge that Stewiacke is in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq people.

1. Call to Order – 7PM by Mayor George Lloy
2. Attendance

Town Council	Position
George Lloy	Mayor, Town of Stewiacke
Roseanne Chapman	Deputy Mayor, Town of Stewiacke
Susan Creelman	Councillor, Town of Stewiacke
Suzanne Lutz - ABSENT	Councillor, Town of Stewiacke
Pam Osborne	Councillor, Town of Stewiacke
Rebecca Rogers-Laing	Councillor, Town of Stewiacke
Marc Seguin	CAO, Town of Stewiacke
Helen Young	Manager, Finance
Jeff Sibley	Superintendent of Public Works
Jason Haughn	Municipal Advisor



**COMBINED COTW & COUNCIL MINUTES
THURSDAY AUGUST 15, 2024 AT 7:00 PM
Council Chambers Stewiacke NS**

3. Approval of / Changes to Agenda

Motion to Approve:	Approved By:
First	Councillor Pam Osborne
Second	Deputy Mayor Roseanne Chapman
Result	Carried

4. Disclosure of Interest on Agenda Items - None

5. Approval of Minutes

2024-07-25 Combined COTW & Council Minutes

Motion to Approve:	Approved By:
First	Councillor Pam Osborne
Second	Councillor Rebecca Rogers- Laing
Result	Carried As Amended

6. Announcements / Proclamations

7. Presentations

- i. MNP Financial Services – RE: 2023 Audited Financial Statement
Darren Chaisson, Darren Chiasson, CPA, CA PARTNER, BUSINESS ADVISOR
- ii. WSP Engineering – Phase 4 Concept Design Report (Town Water)
Stephen R. Pyke, M.A.Sc., P. Eng. Senior Environmental Engineer

8. Written Petitions and Correspondence

9. Business

a. Staff Reports

- i. CAO Report



**COMBINED COTW & COUNCIL MINUTES
THURSDAY AUGUST 15, 2024 AT 7:00 PM
Council Chambers Stewiacke NS**

Received as information only

ii. 2024 Audit - Consolidated Financial Statements

Motion to Approve:	Approved By:
First	Councillor Pam Osborne
Second	Councillor Susan Creelman
Result	Carried

RECOMMENDATION

That, 2023 Audit - Consolidated Financial Statements report be received; and

That Council approve the 2023 Audit - Consolidated Financial Statements.

Motion to have recorded vote:	VOTE
Councillor George Lloy	Approved
Councillor Roseanne Chapman	Approved
Councillor Susan Creelman	Approved
Councillor Suzanne Lutz	Absent – No Vote Recorded
Councillor Pam Osborne	Approved
Councillor Rebecca Rogers-Laing	Approved
Result:	Carried Unanimously

iii. Town Hall Updates



RECOMMENDATION

That, the Town Hall Updates report be received; and

That Council approve an additional \$30,000 in the 2024 operational budget to upgrades to Town Hall.

Motion to Approve:	Approved By:
First	Councillor Pam Osborne
Second	Deputy Mayor Roseanne Chapman
Result	Carried

iv. Town Of Stewiacke Water Infrastructure and Supply

Motion to Approve:	Approved By:
First	Councillor Susan Creelman
Second	Deputy Mayor Roseanne Chapman
Result	Carried

RECOMMENDATION

That, the Town Of Stewiacke Water Infrastructure and Supply report be received; and

That Council confirm receipt of the Phase 4 Concept Design Report (Rev. 02) as supplied by WSP Engineering; and

That Council authorize the CAO to sign a change order with WSP engineering for \$40,140 (plus HST) for the completion of a source analysis for the Phase 4 of the Town’s groundwater assessment to identify the potential origin of the groundwater supplying the new well PW21-01 as identified in the WSP Phase 4 Concept design Report Rev.2; and

That Council direct Staff to enter discussions with the property owner of 378 St. Andrews Street, for the purposes of acquiring the land required to take water and build the Towns future water production and treatment facility and that Staff report back to Council.



**COMBINED COTW & COUNCIL MINUTES
THURSDAY AUGUST 15, 2024 AT 7:00 PM
Council Chambers Stewiacke NS**

Recorded vote called:	VOTE
Councillor George Lloy	Approved
Councillor Roseanne Chapman	Approved
Councillor Susan Creelman	Approved
Councillor Suzanne Lutz	Absent – No Vote Recorded
Councillor Pam Osborne	Approved
Councillor Rebecca Rogers-Laing	Approved
Result:	Carried Unanimously

B)

Motion that the COTW and Council meeting for September be combined and that the meeting be held on Thursday, September 19 @ 7PM.

Motion to Approve:	Approved By:
First	Councillor Pam Osborne
Second	Councillor Rebecca Rogers-Laing
Result	Carried

10. By-laws and Policies

11. Citizen Comments

12. Mayor Report – Verbal report was provided.

13. Councillors Reports



COMBINED COTW & COUNCIL MINUTES
THURSDAY AUGUST 15, 2024 AT 7:00 PM
Council Chambers Stewiacke NS

Report By:	Note
Deputy Mayor Roseanne Chapman	Verbal Report
Councillor Susan Creelman	Verbal Report
Councillor Suzanne Lutz	Absent
Councillor Pam Osborne	Verbal Report
Councillor Rebecca Rogers-Laing	Verbal Report

14. In-Camera Session

Motion to enter closed session at 8:44PM:	Approved By:
First	Councillor Pam Osborne
Second	Councillor Susan Creelman
Result	Carried

i. Personnel Matters

Motion to exit closed session at 8:52PM:	Approved By:
First	Councillor Pam Osborne
Second	Councillor Rebecca Rogers-Laing
Result	Carried

15. Notice of Motion and Reconsideration

16. Adjournment - at 8:5

17. 3PM

Read and approved this _____ day of _____, 2024

Mayor

CAO



To: Town Council
From: Marc Seguin, CAO
Re: CAO Report
Date: September 19, 2024

The following is a list of general updates from the office of the Chief Administrative Officer as of September 19, 2024.

This report is submitted to Council as information only.

2024 Municipal Election:

Town Staff continue to make the necessary preparations for the 2024 Municipal Election, which will take place on October 19th, 2024.

As a reminder, voting will take place online and in person. The online portion will be completed by Intelivote Systems Inc.

September 10th, 2024 at 5:00PM marked the closing of the nomination period. Candidates had 24 hours to accept the nomination or remove themselves from the election. As of September 11, 2024 at 4pm the following candidates have been accepted / acclaimed:



2024 Municipal Election

As of close of the nomination withdrawal period on September 11th, 2024 at 4:00pm the following candidates have been accepted as nominated candidates for the upcoming Municipal Election.

Mayoral Candidates:

Doug Glasser - **ACCLAIMED**

Council Candidates:

Audrey Armsworthy

David Leblanc

Suzanne Lutz

Pam Osborne

Rebecca Rogers-Laing



Training for Members of Council

The Department of Municipal Affairs and Housing will be offering a training and orientation program for new and returning elected officials. This year, they will offer the program in person at the Halifax Convention Centre, 1650 Argyle Street (<https://www.halifaxconventioncentre.com/>) in downtown Halifax.

All Candidates have been asked to save the dates of November 4th and 5th. Town Staff have pre-registered Council. The sessions will begin at 12:00 noon on the 4th and conclude at 4:00 pm on the 5th.



TOWN OF STEWIACKE - LIST OF ELECTORS

The preliminary lists of electors have been prepared for the upcoming election. The revising officer(s) may make additions or corrections to the lists upon application by telephone, fax, e-mail, mail or in person. Electors may find out if they are on the list of electors by contacting the returning officer Janet Fryday Dorey: Telephone: 902-805-3394 E-mail: 2024election@stewiacke.net

You will be asked for your name, your address and your date of birth.

ONLINE/PHONE VOTING PERIOD

Start: Thursday, October 10, 2024 End: Saturday, October 19, 2024 9:00AM-7:00PM daily.

You will receive a letter in the mail from **Intelivote** later in September, it will contain all the information you need to vote by phone or online.

IN PERSON VOTING

Advance Poll, Saturday, October 12th, 2024 12:00pm to 8:00pm - **NEW**
Royal Canadian Legion
299 George St, Stewiacke

Election Day, Saturday, October 19th, 8:00AM to 7:00PM
Royal Canadian Legion
299 George St, Stewiacke

RCMP

Following the results of the 2024 Municipal Election, Council will need to name a Police Advisory Board (PAB). Staff will report back to the new Council. Training for the committee will be provided by the RCMP / Province. The PAB is required to be named by December 1, 2024.

A request was made by the CAO to the RCMP to increase patrolling of motor vehicle infractions within Town limits. The request was received by the RCMP. The request for patrolling was made internally at RCMP.



Marc Rose, Staff Sergeant (S/Sgt.) District Commander, RCMP has provided the following statistics resulting from our request for additional patrols.

CATEGORY	Fort Ellis -2A	Brookfield, Alton Shortt's Lake -3A	Mid/Upper SW Cloverdale/Meadowvale South Branch/Pembroke Gay's River Wittenburg -4	Town of Stewiacke- TOS	TOTAL
Checkstop	0	0	0	0	0
Driving While Disqualified or License Suspension	0	0	0	0	0
Dangerous Driving	0	2	0	0	2
Impaired Operation Over 80mg	0	0	0	0	0
Motor Vehicle Insurance Violations	0	2	0	0	2
Moving Traffic - Speeding Violations	0	3	2	0	5
Non-Moving Traffic - Seatbelt	0	0	0	0	0
Off Road Vehicle Act	0	0	1	0	1
Motor Vehicle Act - Other Activities	0	0	0	2	2
Other Moving Traffic Violations	1	11	0	7	19
Other Non-Moving Traffic - Provincial	2	2	4	3	11
Grand Total	3	20	7	12	42

*Dangerous Operation and Impaired Operation includes all calls and not just those with charges

Planning Advisory Committee (PAC):

The PAC met in July, following receipt of Council comments questions and the presentation by WSP at the August 15th, 2024 meeting of Council. A special Public Meeting will be called to address the water supply at the Town and options to consider for future development.

It has been determined that the best Course of action, will be to have a PAC meeting in early November followed by a Public Meeting.

Riverside Dr. Project

Progress continues the Riverside Dr. project. The pipe work in Main St / Riverside should be completed by Sept 20. Upon completion the detour will be removed, and Main St. will be reopened and the detour removed

The mid section of Riverside is being tested now and if all tests are passed, the mid section should be reconnected to the main water line by September 20th, 2024.



Curb preparation work should be completed on the mid section and the curb installed the following week. Dexter is hopeful to have paving complete by the end of October. Landscaping will be completed in October.

Watermain repairs: Staff repaired three (3) watermain breaks in August on Kitchener St.

Culvert (SHERBROOK St.) – A small sink hole was reported to Staff on Sherbrooke St. Upon inspection it has been determined that the culvert running under the road has deteriorated and erosion has occurred. A replacement of the culvert is required. Staff are working to mobilize the equipment and resources required to repair the road / culvert.

Wastewater study – CBCL was awarded the wastewater study. To date, CBCL has reviewed the background information and data provided, as well as finalized the design criteria for the future scenarios (at population of 3,100 for the short term and 2% annual growth to 2049). Currently, they are finalizing the assessment of current treatment capacity based on current operations. They are also in the process of developing the upgrade options including equipment sizing and costing as well as waiting to hear back from some suppliers on budget costing.

Recreation Update:

In the Spring the Town awarded the purchase and installation of new playground equipment. to Cobequid Consulting LTD. The anticipating start date for the installation is mid to end of September.

Sumer Camp – Stats (Number of kids, jobs) and any successes you want to mention.

Summer sports (Tball and soccer) we enrolled 176 children. Throughout the summer we saw over 100 different families of children. We employed 3 fulltime summer students, and 4 part time students. Our biggest success was our pilot on Lil Kids Summer Camp for 4–5-year-olds. Summer programming went smoothly for all, with no hiccups and positive feedback from families, children, and staff members.

After School Program:

The Town’s afterschool program started September 5th. The program is at capacity at twenty-Four (24) students. Three staff were hired for the program. Two Staff will operate the program five (5) days a week and the third Staff will be extra support for Tuesday and Thursday. Six additional spaces for children have been added.



Splash Pad – The final day of operation for the Splash pad was September 8.

Fall / Winer Programs - Youth evening sports, adult pickleball, adult badminton and women’s sport night will all start the first week of October at Winding River Consolidated. Senior Socials will start Oct 9th, occurring once a month until June. Please check the Towns Recreation page for program details or contact erichard@stewiacke.net

Marc Seguin

Marc Seguin
Chief Administrative Officer



To: Town Council

From: Marc Seguin CAO

Re: Audit - Town of Stewiacke Water Utility Financial Statements

Date: September 19, 2024

RECOMMENDATION

That, Audit - Town of Stewiacke Water Utility Financial Statements report be received; and

That Council approve the Audit - Town of Stewiacke Water Utility Financial Statements for the period ending Mach 31, 2024.

ORIGIN

The Nova Scotia Municipal Government Act (MGA) mandates that council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for each municipality.

The auditor is required to report to the council on the accounts and funds that are:

- administered by the council; and
- where the control is apparent or implied in the council.
- The auditor’s report shall contain the information, and be in the form, required pursuant to this Act.
- The auditor’s report shall be filed with the council and the Minister by September 30 each year.



Furthermore, the act dictates that:

- A) The auditor shall report, to the council and to the Minister, any management letters and any communication from the auditor detailing weaknesses in internal control, deficiencies in management information systems or other areas requiring improvement.
- B) The financial statements of a municipality, as reported on by the auditor, shall set out the remuneration paid to each council member and the chief administrative officer.
- C) The auditor shall certify reports to the council and to the Minister if required by the regulations.
- D) No person shall be appointed as auditor who, at any time during the fiscal year in which the auditor is appointed, is or has been (a) a council member; (b) a contractor hired by the municipality; or (c) an employee of the municipality.

Background

The Town has proceeded in compliance with the Act and appointed a municipal auditor who is registered pursuant to the MGS.

The Town of Stewiacke appointed MNP as the Auditor for the Municipality. **Darren Chiasson, CPA, CA** acted as the lead Auditor for the Town of Stewiacke.

The requirement of MGA requires that the auditor shall report, to the council and to the Minister, any management letters and any communication from the auditor detailing weaknesses in internal control, deficiencies in management information systems or other areas requiring improvement.

In compliance with the MGA, Town Staff provided access to the auditor to the books, accounts and vouchers of the municipality and may require from the employees of the municipality such information and explanations as may be necessary for the performance of the auditor's duties. Additionally, Staff, on request, promptly provided access, information and explanations to the auditor as requested.



In order to maintain oversight and compliance, the Town appointed an Audit Committee , which is required annually.

The responsibilities of the audit committee include

- (a) a detailed review of the financial statements of the municipality with the auditor;
- (b) an evaluation of internal control systems and any management letter with the auditor;
- (c) a review of the conduct and adequacy of the audit;
- (d) such matters arising out of the audit as may appear to the audit committee to require investigation;
- (e) such other matters as may be determined by the council to be the duties of an audit committee;
- (f) any other matters as may be determined by the council

Chaired by Town Councillor Suzanne Lutz , the 2023 Audit Committee was comprised of Mayor George Lloy, Councillor Susan Creelmen and Council appointed residents Beate Acker & Cassandra Swallow. Town Staff Consultations included Kevin Matheson (Interim CAO) and Helen Young, Manager of Finance.

DISCUSSION

The accompanying financial statements of the Town of Stewiacke Water Utility (the “Water Utility”) are the responsibility of the Water Utility’s management and have been prepared in compliance with legislation and in accordance with the Accounting and Reporting Handbook for Water Utilities in Nova Scotia.

A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management’s judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Water Utility’s management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.



The audit committee meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by MNP LLP, independent external auditors appointed by the Water Utility. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Water Utility's financial statements.

POLICIES/LEGISLATION

The NS MGA mandates that council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for the municipality. The Town of Stewiacke has proceeded in compliance with the MGA. This audit process has adhered to the act and has produced the required audit and related documents required by the legislation.

CONSULTATIONS

Suzanne Lutz , Councillor – Chair Audit Committee
Beate Acker (Resident)
Cassandra Swallow (Resident)
George Lloy, Mayor
Susan Creelman, Councillor
Helen Young, Manager of Finance, Town of Stewiacke
Kevin Matheson, Interim CAO
Darren Chiasson, Auditor, MNP

ATTACHMENTS

Town of Stewiacke Audit - Town of Stewiacke Water Utility Financial Statements for the period ending March 31, 2024.



CONCLUSION

After the review of the Town of Stewiacke Audit - Town of Stewiacke Water Utility Financial Statements for the period ending March 31, 2024, Staff recommend that Council accept the statement as attached.

Marc Seguin

Marc Seguin
Chief Administrative Officer

DRAFT

**Town of Stewiacke Water Utility
Financial Statements**

March 31, 2024

Town of Stewiacke Water Utility
Financial Statements
For the year ended March 31, 2024

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Independent Auditors' Report

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DRAFT

Management's Responsibility for the Financial Statements

The accompanying financial statements of the Town of Stewiacke Water Utility (the "Water Utility") are the responsibility of the Water Utility's management and have been prepared in compliance with legislation and in accordance with the Accounting and Reporting Handbook for Water Utilities in Nova Scotia. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Water Utility's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by MNP LLP, independent external auditors appointed by the Water Utility. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Water Utility's financial statements.

Mr. Marc Seguin

Town of Stewiacke Water Utility
Statement of Financial Position - Operating Fund
As at March 31, 2024

	2024	2023
ASSETS		
Cash	\$ 293,831	\$ 103,549
Receivables		
Rates	107,978	94,289
Due from Town of Stewiacke, Operating Fund	67,313	168,477
Due from Water Capital Fund	380,205	304,156
	\$ 849,327	\$ 670,471
LIABILITIES		
Trade payables	\$ 11,325	\$ 11,511
Deferred revenue	48,975	7,927
	60,300	19,438
FUND BALANCE	789,027	651,033
	\$ 849,327	\$ 670,471

See accompanying notes to non-consolidated financial statements.

On behalf of the Town of Stewiacke Water Utility:

_____ Mayor

_____ Chief Administrative Officer

Town of Stewiacke Water Utility
Statement of Financial Activities - Operating Fund
For the year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
OPERATING REVENUES			
Operating			
Sale of water	\$ 485,705	\$ 537,964	\$ 496,138
Public fire protection	188,598	188,598	188,598
	674,303	726,562	684,736
OPERATING EXPENSES			
Pumping	122,348	127,216	116,078
Water treatment	142,000	112,965	114,267
Transmission and distribution	71,727	50,881	58,077
Administration and general	104,750	113,170	96,298
Depreciation	103,554	81,286	74,944
Taxes	32,184	33,190	32,184
	576,563	518,708	491,848
EXCESS OF OPERATING REVENUES OVER EXPENSES BEFORE THE FOLLOWING	97,740	207,854	192,888
NON-OPERATING REVENUES (EXPENSES)			
Other income	7,000	11,640	3,981
Debt charges, principal	(70,256)	(69,452)	(89,954)
Debt charges, interest	(18,543)	(12,048)	(14,257)
CHANGE IN FUND BALANCE	15,941	137,994	92,658
FUND BALANCE, BEGINNING OF YEAR	651,033	651,033	558,375
FUND BALANCE, END OF YEAR	\$ 666,974	\$ 789,027	\$ 651,033

See accompanying notes to non-consolidated financial state

Town of Stewiacke Water Utility
Statement of Cash Flows – Operating Fund
For the year ended March 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in fund balance	\$ 137,994	\$ 92,658
Change in non-cash operating working capital		
Rates receivable	(13,689)	10,857
Trade payables	(186)	(240)
Deferred revenue	41,048	680
	165,167	103,955
CASH FLOWS FROM FINANCING ACTIVITIES		
Decrease (increase) in due from own funds	25,115	(160,555)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	190,282	(56,600)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	103,549	160,149
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 293,831	\$ 103,549

See accompanying notes to non-consolidated financial statements.

Town of Stewiacke Water Utility
Statement of Financial Position - Capital Fund
As at March 31, 2024

	2024	2023
ASSETS		
Cash	\$ 106,658	\$ 101,645
Restricted cash – depreciation fund	699,517	593,191
Tangible capital assets		
Utility plant and equipment (Schedule A)	5,743,830	4,756,883
	\$ 6,550,005	\$ 5,451,719
LIABILITIES		
Due to Water Operating Fund	\$ 380,205	\$ 304,156
Deferred contributions	2,578,241	1,715,366
Accumulated depreciation	1,225,871	1,144,009
Long-term debt (note 3)	236,934	306,386
Asset retirement obligation (note 4)	12,227	11,859
	4,433,478	3,481,776
NET ASSETS		
Fund balance	100,926	64,533
Investment in capital assets	2,015,601	1,905,410
	2,116,527	1,969,943
	\$ 6,550,005	\$ 5,451,719

See accompanying notes to non-consolidated financial statements.

On behalf of the Town of Stewiacke Water Utility:

_____ Mayor
 _____ Chief Administrative Officer

Town of Stewiacke Water Utility
Water Utility Section
Statement of Accumulated Allowance for Depreciation
For the year ended March 31, 2024

	2024	2023
BALANCE, BEGINNING OF YEAR	\$ 1,144,009	\$ 1,097,372
Depreciation for the year	81,286	75,518
Amortization of asset retirement obligation	576	578
Disposal of capital assets	-	(29,459)
BALANCE, END OF YEAR	\$ 1,225,871	\$ 1,144,009

Statement of Changes in Capital Fund
For the year ended March 31, 2024

	2024	2023
FUND BALANCE, BEGINNING OF YEAR	\$ 64,533	\$ 47,207
Interest revenue	36,393	17,326
FUND BALANCE, END OF YEAR	\$ 100,926	\$ 64,533
INVESTMENT IN CAPITAL ASSETS, BEGINNING OF YEAR	\$ 1,905,410	\$ 1,786,777
Repayment of long-term debt	69,452	89,954
Amortization of deferred contributions	41,683	29,625
Amortization of asset retirement obligation	(576)	(578)
Accretion	(368)	(368)
INVESTMENT IN CAPITAL ASSETS, END OF YEAR	\$ 2,015,601	\$ 1,905,410

Statement of Depreciation Fund Cash
For the year ended March 31, 2024

	2024	2023
FUND, BEGINNING OF YEAR	\$ 545,109	\$ 469,591
Depreciation	81,286	75,518
FUND, END OF YEAR	626,395	545,109
Excess amount	73,122	48,082
CASH, END OF YEAR	\$ 699,517	\$ 593,191

Town of Stewiacke Water Utility
Notes to Financial Statements
For the year ended March 31, 2024

1. CHANGE IN ACCOUNTING POLICY

Revenue

Effective April 1, 2023, the Town adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue, and provides the related financial statement presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and prior periods have not been restated.

There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

These financial statements have been prepared in accordance with generally accepted accounting principles adopted for Water Utilities in Nova Scotia and are intended for the use of the Town of Stewiacke Water Utility (the Utility), Council and Service Nova Scotia and Municipal Relations.

The basis of accounting used in these financial statements differs materially from Canadian public sector accounting standards as prescribed by the Chartered Professional Accountants Handbook (the CPA Handbook). The significant differences between generally accepted accounting principles for Water Utilities in Nova Scotia and the CPA Handbook are that the CPA Handbook requires the:

- Financial statements be prepared on a consolidated basis to reflect the assets, liabilities, revenues and expenses, and changes in net assets and in financial position of all organizations, commissions and agencies which are owned or controlled by the Water Utility. This would include, at a minimum, the individual funds represented in these financial statements – Operating Fund and Capital Fund. The consolidated financial statements prepared in accordance with the CPA Handbook would include consolidated statements of financial position, financial activities, changes in net financial assets and cash flows;
- Revenues and expenses be recorded on a full accrual basis;
- The Utility capitalize all of its capital acquisitions rather than charging some to operations in the year acquired; and
- Principal debt repayments not be recorded as an expense of the Utility.

(b) Cash and cash equivalents

Cash and cash equivalents of the operating fund is defined as cash on hand and on deposit at banks net of outstanding cheques and deposits.

Town of Stewiacke Water Utility
Notes to Financial Statements
For the year ended March 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(c) Asset retirement obligation

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

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

The liability for the closure and decommissioning of water treatment plant intake has been recognized based on estimated future expenses. The liability associated with the remediation of contaminants present within a number of buildings owned by the Town has also been recognized based on estimated future expenses on closure of the sites and post-closure care.

(d) Revenues and expenses

Major revenues and expenses items are recorded on an accrual basis. Consumer billings of rates for subsequent periods are recorded as deferred revenues.

Certain sources of revenues, including forfeited discounts and interest on past due rates, are recorded on a cash basis.

(e) Allowance for doubtful accounts

A valuation allowance is provided for estimated losses that will be incurred in collecting consumer rates receivable outstanding.

(f) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles adopted for Water Utilities in Nova Scotia requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Amortization is based on the estimated useful lives of capital assets.

Rates and other receivables are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Asset retirement obligations are recognized based upon assumptions and estimates related to the amount and timing of costs for future removal and site restoration.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenues over expenses in the years in which they become known.

Town of Stewiacke Water Utility

Notes to Financial Statements

For the year ended March 31, 2024

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Financial instruments

Initial measurement

Financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Financial instruments consist of cash and cash equivalents, rates receivable, other receivables, trade payables and long-term debt.

Subsequent measurement

At each reporting date, the Water Utility measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for investments, which must be measured at fair value. The Water Utility uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of revenues and expenses. The financial instruments measured at amortized cost are cash and cash equivalents, rates receivable, other receivables, trade payables and long-term debt.

Impairment

For financial assets measured at cost or amortized cost, the Water Utility regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the Water Utility determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Unless otherwise noted, it is management's opinion that the Water Utility is not exposed to significant interest or credit risks arising from financial instruments.

Town of Stewiacke Water Utility
Notes to Financial Statements
For the year ended March 31, 2024

3. LONG-TERM DEBT

	Interest rate - %	Matures	Balance March 31/23	Repaid	Balance March 31/24
Water Capital Fund					
Scotia Bank Truck	5.89%	2024	\$ 5,017	\$ (5,017)	\$ -
Nova Scotia Municipal Finance Corporation	2.8 – 3.3%	2029	52,500	(8,750)	43,750
	2.2 – 2.3%	2024	56,369	(28,185)	28,184
	4.8 – 4.9%	2025	192,500	(27,500)	165,000
			\$ 306,386	\$ (69,452)	\$ 236,934

Principal payments required in each of the next five years on debt held as at March 31, 2024 are as follows:

2025	\$ 201,934
2026	8,750
2027	8,750
2028	8,750
2029	8,750

4. ASSET RETIREMENT OBLIGATION

The Water Utility's asset retirement obligation consists of the liability for the closure and decommissioning of water treatment plant intake and remediation of contaminants present within a building owned by the Water Utility. These contaminants represent a health hazard upon demolition and therefore there is a legal obligation for removal of these contaminants on decommissioning. These buildings and plant have expected useful lives of 20 years. Estimated costs have been discounted to the present value using discount rates of 3.2% per annum.

Changes to the asset retirement obligation in the year are as follows:

	2024	2023
Opening balance	\$ 11,859	\$ -
Acquired upon adoption	-	11,491
Accretion expense	368	368
	\$ 12,227	\$ 11,859

Town of Stewiacke Water Utility
Notes to Financial Statements
For the year ended March 31, 2024

5. TRANSACTIONS WITH TOWN OF STEWIACKE

- a) In general, and where identifiable, costs incurred by the Town on behalf of the Utility are charged to the Utility.
- b) Salary and wage-related costs are allocated in proportion to time spent performing functions on behalf of the Utility.
- c) At March 31, 2024, the Town owed \$67,313 to the Water Utility (2023 – \$168,477) with respect to this inter-fund balance, no interest has been charged by the Water Utility.

6. RATE OF RETURN ON RATE BASE

For the year ended March 31, 2024, the Town of Stewiacke Water Utility had a rate of return on rate base of 10.7% (2023 – 10.2%).

7. FINANCIAL INSTRUMENTS

The Water Utility as part of its operations carries a number of financial instruments. It is management's opinion that the Water Utility is not exposed to significant interest or currency risks arising from these financial instructions except as otherwise disclosed.

Credit risk

Credit risk is the risk of financial loss because a counter party to a financial instrument fails to discharge its contractual obligations. The carrying amount of the Water Utility's financial instruments best represents the maximum exposure to credit risk. The Water Utility manages its credit risk by providing allowances for potentially uncollectible accounts receivable.

Liquidity risk

Liquidity risk is the risk that the Water Utility will encounter difficulty in meeting its obligations associated with financial liabilities. The Water Utility enters into transactions to borrow funds from financial institutions or other creditors for which repayment is required at various maturity dates. The Water Utility manages liquidity risk by monitoring forecasted and actual cash flows.

Town of Stewiacke Water Utility
Notes to Financial Statements

For the year ended March 31, 2024

7. FINANCIAL INSTRUMENTS (CONTINUED)

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows from a financial instrument will fluctuate because of changes in market interest rates. The Water Utility's interest rate risk arises from long-term borrowings at a fixed rate that creates fair value interest rate risk. Changes in market interest rates cause the fair value of these long-term debt with fixed interest rates to fluctuate but do not affect net income, as the Water Utility's long-term debt is carried at amortized cost and the carrying value does not change as the interest rate changes. The Water Utility's future obligations with respect to debt repayment are disclosed in Note 3.

8. BUDGET INFORMATION

The disclosed budget information has been approved by the Mayor and Council at the council meeting on April 27, 2023.

DRAFT

Town of Stewiacke Water Utility
Schedule A – Utility Plant and Equipment
For the year ended March 31, 2024

	2024	2023
Water storage plant	\$ 1,716,814	\$ 1,716,814
Equipment	125,912	125,912
Mains	2,851,422	1,946,865
Services	207,498	207,498
Meters	33,910	33,910
Hydrants	77,718	77,718
Water treatment plant	417,277	417,277
Trucks	28,595	28,595
Computer software	24,051	24,051
Water wells	260,633	178,243
	\$ 5,743,830	\$ 4,756,883

DRAFT



To: Combined COTW & Council
From: Erin Richard
Re: Active Communities Funding Application
Date: September 19th, 2024

RECOMMENDATION

That, the Active Communities Funding Application report be received; and

That Council award the Municipal Physical Activity Strategy renewal project to Research Power Inc. in the amount of \$14,375.00 including HST; and

That Council authorizes the CAO to execute a contract with Research Power Inc.

ORIGIN

Staff applied to the Province of Nova Scotia's Funding Program (Active Communities Fund) for financial assistance to update the Town's Physical Activity Strategy. The province requires the Town to update this strategy every five (5) years.

Background

The Town of Stewiacke has a Memorandum of Understanding (MOU) with the province of Nova Scotia for the Town to host a Municipal Physical Activity Leader (MPAL) position on Town Staff. The Town receives \$25,000.00 annually from the province to fund this position.



DISCUSSION

The scope of work requested of each company was as follows:

- Support a small working group (expected to include Stewiacke Town Staff and Council) to guide the work.
- Review the current MPAL plan and other related strategies (e.g., Walk and Wheel, Sustainable Community Growth Development and Resiliency Plan etc.) adopted by the Town of Stewiacke to support the work for the future 5 years.
- Review existing promising practices, new trends in the recreational relevant field, provincial strategies and trends, and local data and context (to be provided by the client – e.g., data from the Citizen Survey conducted by the Department of Communities, Culture, Tourism and Heritage).
- Plan and conduct engagement with key stakeholders (citizens, Town staff and Council). This is expected to include at least one in person half day session in Stewiacke for staff, Council and other invited key stakeholders, and one public virtual session (2-3 hours) for citizens.
- Develop a draft updated MPAL strategy incorporating the feedback received and information reviewed.
- Validate the draft and refine to complete the strategy including input from working group.

The Town received three quotations for the work. The details of the proposals are as follows:

Research Power Inc	\$14,375.00 Including HST
RC Strategies	\$25,127.50 Including HST
The Purposeful Group	\$14,490.00 Including HST

POLICIES/LEGISLATION

The Town is required through our MOU with the Province of Nova Scotia's Communities Culture Heritage and Tourism to complete and have Council approve a Physical Activity Strategy every five (5) years to receive our MPAL funding.

The procurement for this work is governed by the Town of Stewiacke Procurement Policy #2000-05.



FINANCIAL

The lowest quotation for the scope of work was received by Research Power Inc. in the amount of \$14,375.00 including HST.

The Ministers letter attached to this report confirms funding in the amount of \$11,375 towards this project. The remaining \$3,000.00 will be taken from the Recreation Departments 2024-2025 operational budget, which was approved by Council.

Total project cost is \$14,375.00.

CONSULTATIONS

Province of Nova Scotia, Communities Culture Heritage and Tourism
Marc Seguin, CAO, Town of Stewiacke
Helen Young, Manager of Finance, Town of Stewiacke

ATTACHMENTS

Appendix A- Letter received from the Minister

CONCLUSION

Staff recommend that the Municipal Physical Strategy renewal project be awarded to Research Power Inc.

Approved by:

Marc Seguin

Marc Seguin
Chief Administrative Officer



**Communities, Culture, Tourism and Heritage
Office of the Minister**

1741 Brunswick Street, PO Box 456, Halifax, Nova Scotia, Canada B3J 2R5
Telephone 902-424-4889 • Fax 902-424-4872 • novascotia.ca

File Number:
5031945

July 29, 2024

Erin Richard
Town of Stewiacke
PO Box 8
Stewiacke, NS B0N 2J0

Dear Erin Richard:

I am pleased to advise you that your application for funding under the Active Communities Fund program has been approved. The Department of Communities, Culture, Tourism and Heritage will invest \$11,375 to renew their Physical Activity Strategy.

Investing in communities by increasing access to physical activity opportunities for Nova Scotians is a vital part of *Let's Get Moving Nova Scotia, an action plan for increasing physical activity in Nova Scotia*.

A Terms and Conditions document will be sent to you, once received, please sign and return it to denise.scott@novascotia.ca. If you have any inquiries pertaining to your project, please contact Courtney Nicholson-Patriquin, Fundy Regional Manager at (902) 717-5439 or by email at Courtney.Nicholson-Patriquin@novascotia.ca.

Best wishes to your organization for continued success and thank you for your efforts to provide physical activity and movement opportunities that contribute to strong, vibrant communities.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Allan MacMaster'.

Allan MacMaster
Minister
Communities, Culture, Tourism and Heritage

c. Courtney Nicholson-Patriquin, Fundy Regional Manager

84 Riverside Ave.
Stewiacke, NS
B0N 2J0
September 7, 2024

To the Town Council:

I am writing this letter and asking that it be read at your last Council meeting. I would also like someone to address my concerns in person within 48 hours.

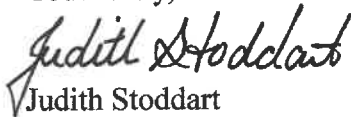
My first question is who decided that Riverside Ave. needed a sidewalk when neither Joffre St. or Asquith Ave. did not? Also why was there no public consultation or at least an information session for the residents that live on this street beforehand? To have our properties mutilated as they have been to me it would have at least shown some respect for we property owners!

The fact that my tree was taken down without any prior warning was most distressing to me. I am very angry and upset over this. The oak tree was bought in Centennial year, 2006, as part of the town's celebration. I have also recently found out that a MALE person had an apology because his tree was coming down but I as an older FEMALE I was not due the same courtesy!!

Some of you may think this was only a tree but it meant a great deal to me as it was planted by Russel and prized by him.

Thank you for your time and consideration of this issue.

Yours truly,



Judith Stoddart
902-639-1500
902-899-3447