



# Special Budget Committee of the Whole

January 20, 2022

9 a.m.

Hybrid Meeting  
(Council, CAO & Director of Finance in person only)

## Agenda

---

### **1. Approval of Agenda**

### **2. Public Input / Question Period**

PLEASE NOTE:

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

### **3. Staff Reports for Discussion**

#### **a. Info report 002-2022 – 2022/23 Draft Budget V1**

### **4. Public Input / Question Period**



- 5. Adjournment to In-Camera Meeting under *section 22(2)(e) Of the Municipal Government Act.***
  - a) Contract Discussion
- 6. Adjournment of In-Camera Meeting**
- 7. Regular Meeting Reconvened**
- 8. Regular Meeting Adjourned**

## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance

---



# SUMMARY

## Draft Budget Version 1

This Information Report deals with the presentation of the draft 2021/22 Operating and Capital Budgets V1. The annual budget process starts with staff work in July of each year, followed by reports to Council from November through to March. An all day Special Committee of the Whole (COW) meeting took place November 25, 2021. The January 20<sup>th</sup> meeting will continue the process, and now includes a full draft of the Town's Operating Budget

As per Standard Operating Procedure (SOP), January is Council's first look at draft operating estimates for the upcoming year based on the initiatives/projects/service levels expected to be addressed. Ultimately the final budget document will include four year budget/forecast. The multi-year outlook should aid Council to identify issues/opportunities likely to occur in the near future. Key to this is identification of future resource requirements beyond existing levels. **The focus with Draft Budget V1 is on 2022/23, with the multi-year assumptions being developed through February and March.**

Work is currently underway to develop the draft Operations Plan. Intention is draft will be presented at the February COW meeting or possibly stand-alone Special COW meeting. Work on the Operations Plan may result in changes to the draft budget as the process continues.

Two more sessions are scheduled for further budget review and discussions, and these will occur during the regular scheduled times for COW in February and March. Not all decisions need to be made during this first review. If a balanced budget direction can be achieved early that's always helpful. The multi-year outlook may result in options to defer desired initiatives until Year 2 thru 4 if financial constraints don't allow something to fit in 2021/22.

This year's V1 shortfall is lower than last year (when the V1 shortfall was \$342,000). **This year's Draft Budget V1 shortfall is \$142,800.** This compares to previous years:

- Shortfall of \$342,000 – fiscal 2021/22
- Shortfall of \$155,100 – fiscal 2020/21
- Shortfall of \$ 88,000 – fiscal 2019/20
- Shortfall of \$290,000 – fiscal 2018/19

***As with the November meeting, next Thursday will be a full day. This should allow time to review high level budgetary impacts (including tax rates), and connect Council's Strategic Plan with the budget. Staff will make use of powerpoint presentations to help focus discussion on key projects/initiatives and how they are reflected in the budget dollars.***

## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance

---



### 1) CAO COMMENTS

No comments added at this time. CAO comments will be added as the process moves into February and March.

### 2) REFERENCES AND ATTACHMENTS

- Council Strategic Plan (attached)
- Draft 2022/23 Town Operating and Capital Budgets V1 (attached)
- Info Report 006-2021 Fiscal 2022/23 Budget Process (refer to Nov 25 Special COW)
- [Provincial Financial Condition Index Reports \(FCI\)](#)

### 3) DISCUSSION

As noted in the Summary section on page 1 of this report. This is Council's second formal discussion focused on priority setting as it relates to drafting a budget for the 2022/23 fiscal year (April 1/22 to March 31/23). Last year at this time, this Council was in the early stages of its four year term and developing a Strategic Plan. As the budget process starts to get into the details of dollars and tax rates, it's important to continually refer to Council's Strategic Plan and key projects over the four year term. The 2022/23 year will be year two of the four year term. Some projects will fit within that timeframe, while others may fall further into the future. This Council, however, can help set the stage for successful short term success as well as longer term success.

Although the budget process formally started in November, input on budget matters takes place throughout the year. Ultimately, the final 2022/23 budget will be a result of public input received formally (e.g. studies, public consultation, direction of Council, Council's Strategic Plan) and informally (e.g. feedback discussed directly with elected officials). This year staff will also be working with the Wolfville Blooms web-based platform to interact with the public. This will be outward looking, providing background information on all things to assist in understanding municipal budgets, as well as an open door for input/thoughts from the community.

Wolfville Council, as with all municipal councils, has the task of balancing the ever-growing demands on service levels with a finite resource, the taxpayer's money. Several items to keep in mind as budget discussions continue include:

- Climate change will continue to be a focus both in terms of mitigation efforts and adaption projects.
- Accessibility remains a provincially legislated responsibility and the Town will be adopting the next iteration of a living 3 year document, set in 3 year planning increments.
- After a year of key staff changes, renewed efforts will occur in 2022/23. Highland Avenue becomes the largest single year street rebuild project in at least a decade. It includes

## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance

---



improvements to the Town's Active Transportation (AT) network. The AT network will see capital project attention over the next 6 years.

- The Town's Switch Program should see just over \$1 million in energy efficiency upgrades in the community, possible through \$839,000 in funding from the Federation of Canadian Municipalities (FCM).
- Economic Development focus continues in the upcoming year, with the current draft Budget V1 adding additional \$ resources to address this priority. This includes allowance for regional resources as well as internal staff resources.
- Council's process of considering a new Library and Town Hall (identified in the 10 year CIP a number of years ago) has brought the Town closer to key decision points for both buildings.
- Future development possibilities are emerging, most notably with the secondary planning process related to the east end of Town along Maple Avenue.
- Progress has been made on the cooperative work of local municipalities looking into a regional recreation facility.
- A new Fire Hall continues to be a goal for the Town, with this project currently identified in year 4 of the CIP.

To help Council work towards a balanced budget approval in March, staff will review key changes in the draft budget compared to the 2021/22 budget estimates. Staff will also bring information to the January 20<sup>th</sup> Special COW explaining the draft budget impact on taxpayers, including cost of living adjustment (COLA) and tax rate/tax payable information.

Unlike a year ago where there was no material change in the Town's taxable assessment base, this year shows both change from new construction and the provincial CAPPED Assessment program. Key points in terms of draft Budget V1 include:

- Overall assessments are up over 8%
- Approximately 67% of properties fall under the CAP program, which limits taxable assessment increase to 5.4% this year even where market value increased greater than that.
- Approximately \$7.2 million in assessment growth relates to construction.
- 13 new residential lots were added to the roll, equating to \$929,000 assessed value.
- 65 properties came off the CAP program due to change in ownership, resulting in a net assessed value increase of \$5.4 million.

Additional assessment/tax analysis will be reviewed at the January 20<sup>th</sup> meeting. This year's review of the information is important as the provincial CAP at 5.4% is higher than the COLA as measured by the average 2021 calendar change in the Consumer Price Index for NS (CPI) estimated to be 4.1% for the year. The magnitude of the difference resulted in a proposed reduction in the residential tax rate. The draft 2022/23 Budget V1 reflects a \$.0175 reduction from last years rate of 1.475. This results in a rate of 1.4575/'00 of assessment.

## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance



The following is a summary of the key \$ changes from the '21/22 budget to the draft 22/23 budget

### REVENUES

<b>Taxes</b>	565,900	
<b>Other Revenues</b>		
Sales of services/cost recoveries	45,000	
Sewer rates	111,000	
<b>Subtotal of revenue changes - overall increase</b>		721,900

### EXPENSES

<b>Salary and wages</b>		
Non Union annual COLA	55,700	
Union - Collective Agreement (using COLA for now)	41,000	

#### Staff additions/position changes

Net payroll changes/budget corrections from 21/22	36,000	
Town Hall - shared adm/receptionist position (50%FTE)	20,000	
Sewer - 50% share of new utility position	27,000	
Planning - New FTE position & pay adjustments	62,000	
Positions eliminated - seasonal/Term/succession planning	( 122,000 )	

Stipends - Council (COLA)	6,800	
---------------------------	-------	--

#### Employee Benefits on pay changes

increases - wage changes & CPP/EI premium changes	81,300	
Pension Plan - if Town goes to 8%	45,000	

#### Professional Development (Council & staff)

Council	4,800	
Staff	5,000	

<b>Subtotal of direct staff cost increases</b>		262,600
--	--	---------

#### Other Town operational costs

Advertising	( 6,800 )	
Insurance	29,200	
Utilities	42,200	
Repairs and Maintenance - Buildings	( 30,100 )	
Vehicle Fuel	5,800	
Vehicle Repairs & Maintenance	8,800	
Operational Equip & Supplies	( 19,500 )	
Equipment Rentals	5,000	
Program Expenditures	8,400	
Contracted Services - RCMP	259,200	
Contracted Services - other (mainly street maintenance)	16,200	
Grants to Organizations	( 24,200 )	
		294,200

#### External IMSA's, provincial mandatory

Regional Solid Waste	27,400	
Transit services - relates to COVID and safe restart \$	( 28,000 )	
Regional Development - allow for REN	30,000	
Regional Muni Cooperative Initiatives	80,000	
Education	23,100	
Regional Housing Authority	15,000	147,500

Net Operational Surplus (Deficit)		( 17,600 )
-----------------------------------	--	------------

#### Capital Program & Reserves

Principal Debenture Repayments	69,900	
Transfer to Capital Reserves	39,100	
Increase from Town Operating Reserves	( 20,400 )	
Reduce Transfer from COVID SR Fund Reserve	65,000	153,600

<b>Net Budget Impact from 2021/22 forward to V1 22/23</b>	<b>\$</b>	<b>136,000</b>
---	-----------	----------------

Note this covers sub total of identified changes, not all changes

# INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance



The summary of changes includes matters referred to the budget process by Council, as well as changes related to application of Town Policy. The following charts show info from the provincial FCI data:

### Overall Assessment

Green (low risk)

The overall Financial Conditions Index assessment for the Town of Wolfville is green (low risk). This means that, although the Municipality has a few challenges, it is considered low risk for fiscal instability.

As shown in the House model below, Wolfville's FCIs are comprised of:

Low Risk (green): 12 Indicators

Moderate Risk (yellow): 1 Indicator

High Risk (red): 0 Indicators

Details on the individual FCI assessments and the Municipality's specific challenges are provided below.



## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance



### Town of Wolfville

The graph below shows the expense by function for the municipal operations or General Operating Fund expenses compared to the provincial town average.

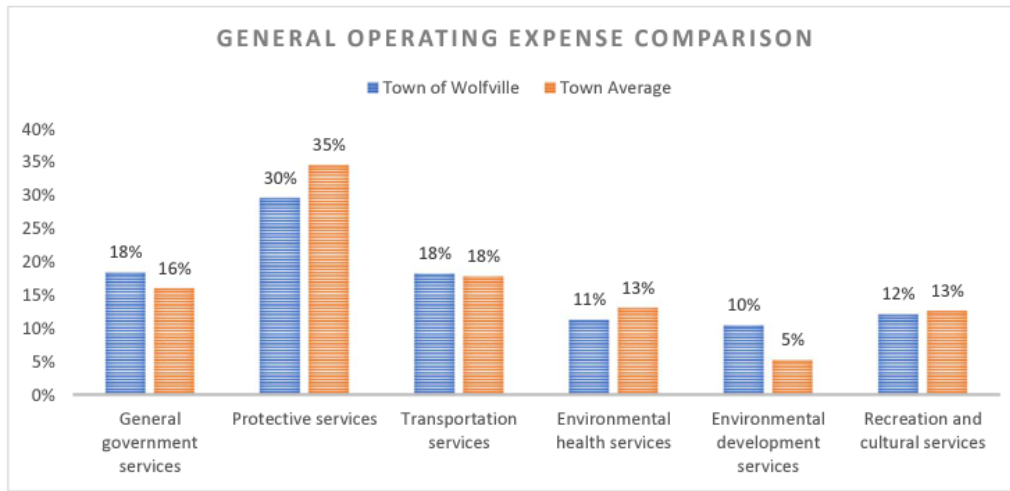


Figure 13 - Comparison of General Fund Expenses to Provincial Town Average. Source: 2019-20 Financial Information Return

The tow charts help illustrate the financial health of the Town, as well as how the Town allocates it's spending in relation the "average" of NS towns. Wolfville is one of only eight NS towns to be classified as low financial risk, and it remains the only town with 12 of 13 indicators classified as low risk. The next closest group of towns have 10 low risk indicators.

Finally, the following information relates to information that will become available as the process continues into:

- Water Utility Budget – expected in February
- Operations Plan – expected in February
- Fiscal 2021/22 Year End Financial Forecast - Audit Committee review January 21<sup>st</sup>

As noted earlier in this report, linking the budget \$'s to the Strategic Plan will be important. Decision points will become part of the process as Council moves forward and will include:



## INFORMATION REPORT 002-2022

Title: 2022/23 Draft Budget V1

Date: 2022-01-20

Department: Finance

---



- Use of Reserves to balance budget
  - Staff will review a Summary of Operating identifying not only the current cash balance, but also the dollars already committed to come out of those funds.
  - Capital Reserve outlook
- Consensus around future “new” municipal facilities which include Library, Fire Hall, Town Hall as well as upgrades at Dykeland Facility (P Wks and Community Development)
- Tax rate and upward pressure from IMSA Partners and required provincial contributions
- Grants to Organizations – financially sustainable funding limits

**It should also be noted that, as in every budget year, there may be a need to adjust budget estimates already included in the first draft. As these changes are made, they will be highlighted so that Council is aware of the impact.**

### 4) FINANCIAL IMPLICATIONS

No implications are currently noted. These will be quantified as the budget process continues into March.

### 5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

To be covered during January 20<sup>th</sup> budget presentation

### 6) COMMUNICATION REQUIREMENTS

Staff are currently working on setting up a Budget section on Wolfville Blooms.

### 7) FUTURE COUNCIL INVOLVEMENT

The budget process will continue according to the timeline below:

- Jan. 14 – Jan 27 - Mgt Team to incorporate COW feedback into second draft of budget
- February 1 (Committee of the Whole) - Draft 2 and key decisions
- February – possible special COW meeting to review Operations Plan details ( if required)
- Wolfville Blooms platform – ongoing dialogue with community
- March 1 (Committee of the Whole) Draft 3 (final draft).
- March 15 – Final 2022/23 Operations and Budget approval at regular Council Meeting.

# OPERATING & CAPITAL DRAFT BUDGET V1

TOWN OF WOLFVILLE

FISCAL 2022/23

January 20<sup>th</sup> Committee Of The Whole



A cultivated experience for the mind, body, and soil

# Contents

Contents	Page
<b>Town Operating Budget</b>	
Summary – All Town Divisions/Department	1
Tax Revenue Requirement	2
Summary of Key Budget Changes From 2021/22	3
General Government Division Summary	4
Protective Services Division	12
Public Works Division	18
Sanitary Sewer Division	25
Planning & Development Division	32
Parks & Rec, Community Services Division	33
Partner Contributions	42
<b>Ten Year Capital Investment Plan</b>	
Ten Year CIP	43
<b>Water Utility - Not available – will be part of February Budget Process</b>	

**Town of Wolfville  
2022/23 Operating Budget  
All Divisions**

	2022/23	2021/22		2020/21	
	Budget	Forecast/Actual	Budget	Actual	Budget
<b>REVENUES</b>					
Taxes and grants in lieu of taxes	\$ 10,290,400	\$ -	\$ 9,724,500	\$ 9,681,868	\$ 9,546,000
Sale of service/cost recoveries	974,800	-	929,800	871,659	979,400
Sewer Rates	620,000	-	509,000	422,283	451,500
Provincial, Federal & other grants	98,600	-	98,600	381,491	175,200
	<u>11,983,800</u>	<u>-</u>	<u>11,261,900</u>	<u>11,357,301</u>	<u>11,152,100</u>
<b>EXPENSES</b>					
Salary and wages	2,346,900	-	2,227,100	2,009,472	2,064,700
Employee Benefits	568,500	-	443,300	422,240	411,000
Seasonal/Term Wages	370,900	-	370,200	383,974	556,300
Employee Benefits Seasonal wag	65,000	-	58,500	39,280	80,300
Meetings, Meals and Travel	22,300	-	24,000	7,404	25,600
Professional Development	76,700	-	66,900	51,354	95,000
Membership Dues & Fees	19,600	-	19,600	17,660	15,800
Advertising	21,000	-	27,800	13,573	32,900
Telecommunications	36,100	-	38,300	36,542	47,400
Office Expense	57,000	-	57,600	43,397	66,000
Legal	50,700	-	52,700	61,758	42,700
Insurance	183,700	-	154,500	114,710	96,000
Marketing and Communications	5,500	-	4,500	-	3,400
Audit	22,200	-	21,500	23,603	20,000
Stipends & Honorariums	215,300	-	207,900	200,067	205,400
Miscellaneous	1,900	-	1,400	2,706	2,600
Heat	27,000	-	26,200	18,539	28,500
Utilities	180,400	-	138,200	121,609	124,600
Repairs and Maintenance - Bldgs	106,500	-	136,600	58,930	108,800
Vehicle Fuel	53,500	-	47,700	32,300	50,400
Vehicle Repairs & Maintenance	152,900	-	144,100	143,381	140,800
Vehicle Insurance	19,600	-	19,200	12,630	11,900
Operational Equip & Supplies	543,600	-	563,100	539,894	598,300
Equipment Maintenance	10,000	-	10,000	18,639	10,000
Equipment Rentals	10,000	-	5,000	2,657	-
Program Expenditures	88,500	-	80,100	65,183	77,600
Contracted Services	2,969,000	-	2,693,600	2,603,765	2,635,600
Grants to Organizations	130,000	-	154,200	170,350	245,200
Licenses and Permits	3,400	-	3,300	3,690	3,300
Tax Exemptions	114,200	-	111,800	103,301	112,500
Election	-	-	-	24,797	35,000
Partner Contributions	1,972,100	-	1,823,900	1,583,528	1,767,100
Other debt charges	10,000	-	10,100	20,702	10,300
Doubtful accounts allowance	2,500	-	2,500	-	2,500
	<u>10,456,500</u>	<u>-</u>	<u>9,745,400</u>	<u>8,951,635</u>	<u>9,727,500</u>
Net Operational Surplus (Deficit)	<u>1,527,300</u>	<u>-</u>	<u>1,516,500</u>	<u>2,405,666</u>	<u>1,424,600</u>
<b>Capital Program &amp; Reserves</b>					
Principal Debenture Repayments	662,800	-	601,800	562,886	562,900
Debenture interest	189,300	-	180,400	168,315	162,400
Transfer to Operating Reserves	5,000	-	5,000	5,000	5,000
Transfer to Capital Reserves	809,000	-	769,900	740,300	740,300
Transfer to Cap Reserve - Fire Equip	259,000	-	259,000	259,000	259,000
Transfer to Capital Fund	-	-	-	131,231	-
Transfer from Operating Reserves	(255,000)	-	(234,600)	-	(305,000)
Transfer from COVID Reserve	-	-	( 65,000 )	-	-
	<u>1,670,100</u>	<u>-</u>	<u>1,516,500</u>	<u>1,866,732</u>	<u>1,424,600</u>
Net Surplus (Deficit)	<u>\$ (142,800)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,934</u>	<u>\$ -</u>

**Town of Wolfville**  
**Operating Budget ~ Tax Revenue Requirement**  
**2022/23 Operating Budget**

		BUDGET		
		Current Yr 2022/23	Required Increase	Prior Yr 2021/22
<b>Total to be funded by Property Tax Rates</b>		8,474,900	703,300	7,771,600
			9.05%	
		Budget 2022/23	\$ Increase	Budget 2021/22
<b>RESULTING TAXES</b>				
Residential ~ No Change to Rate	1.4575	6,967,900	486,900	6,481,000
Resource	1.4575	14,100	600	13,500
	Subtotal from residential sector	<u>6,982,000</u>	<u>487,500</u>	<u>6,494,500</u>
			7.51%	
Commercial	3.585	1,350,100	73,000	1,277,100
	Subtotal from commercial sector	<u>1,350,100</u>	<u>73,000</u>	<u>1,277,100</u>
			5.72%	
<b>TOTAL</b>		<u>8,332,100</u>	<u>560,500</u>	<u>7,771,600</u>
			7.21%	
Revenue surplus (shortfall)		(\$142,800)		\$0
<b>Overall Increase in Tax Revenue</b>			<b>7.21%</b>	

**Tax Rate Change Assumption**

Residential - 1 cent increase	1.458	1.475
Commercial - 1 cent increase	3.585	3.585

**BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)**

Residential	8.80%	478,068,800	439,388,400
Commercial	5.72%	37,660,200	35,623,600
Resource	5.62%	965,300	913,900
Business Occupancy		-	-
<b>TOTAL</b>		<u>516,694,300</u>	<u>475,925,900</u>

**2019 PVSC ASSESSMENT ROLL**

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
Residential	479,068,800	(1,000,000)	478,068,800
Commercial	37,660,200	-	37,660,200
Resource	965,300	-	965,300
<b>TOTAL</b>	<u>517,694,300</u>	<u>(1,000,000)</u>	<u>516,694,300</u>

**Town of Wolfville  
From Budget 2021/22 to Draft 2022/23 V1  
Summary of Key Changes**

	<u>2022/23 Budget V1</u>	<u>Budget Change</u>
<b>REVENUES</b>		
<u>Taxes</u>	565,900	
<b>Other Revenues</b>		
Sales of services/cost recoveries	45,000	
Sewer rates	111,000	
<b>Subtotal of revenue changes - overall increase</b>		721,900
<b>EXPENSES</b>		
<u>Salary and wages</u>		
Non Union annual COLA	55,700	
Union - Collective Agreement (using COLA for now)	41,000	
<b>Staff additions/position changes</b>		
Net payroll changes/budget corrections from 21/22	36,000	
Town Hall - shared adm/receptionist position (50%FTE)	20,000	
Sewer - 50% share of new utility position	27,000	
Planning - New FTE position & pay adjustments	62,000	
Positions eliminated - seasonal/Term/succession planning	( 122,000 )	
<u>Stipends - Council (COLA)</u>	6,800	
<u>Employee Benefits on pay changes</u>		
increases - wage changes & CPP/EI premium changes	81,300	
Pension Plan - if Town goes to 8%	45,000	
<u>Professional Development (Council &amp; staff)</u>		
Council	4,800	
Staff	5,000	
<b>Subtotal of direct staff cost increases</b>		262,600
<u>Other Town operational costs</u>		
Advertising	( 6,800 )	
Insurance	29,200	
Utilities	42,200	
Repairs and Maintenance - Buildings	( 30,100 )	
Vehicle Fuel	5,800	
Vehicle Repairs & Maintenance	8,800	
Operational Equip & Supplies	( 19,500 )	
Equipment Rentals	5,000	
Program Expenditures	8,400	
Contracted Services - RCMP	259,200	
Contracted Services - other (mainly street maintenance)	16,200	
Grants to Organizations	( 24,200 )	
		294,200
<u>External IMSA's, provincial mandatory</u>		
Regional Solid Waste	27,400	
Transit services - relates to COVID and safe restart \$	( 28,000 )	
Regional Development - allow for REN	30,000	
Regional Muni Cooperative Initiatives	80,000	
Education	23,100	
Regional Housing Authority	15,000	147,500
Net Operational Surplus (Deficit)		( 17,600 )
<b>Capital Program &amp; Reserves</b>		
Principal Debenture Repayments	69,900	
Transfer to Capital Reserves	39,100	
Increase from Town Operating Reserves	( 20,400 )	
Reduce Transfer from COVID SR Fund Reserve	65,000	153,600
<b>Net Budget Impact from 2021/22 forward to V1 22/23</b>		<b>\$ 136,000</b>

Note this covers sub total of identified changes, not all changes

**Town of Wolfville  
2022/23 Operating Budget  
General Government Division**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Residential & resource taxes	6,982,000	-	6,494,500	6,373,812	6,373,800
Commercial taxes	1,440,400	-	1,363,400	1,356,684	1,345,600
Deed Transfer Tax	400,000	-	400,000	521,791	340,000
Business development area rate	100,000	-	100,000	30,355	100,000
Grant in lieu of taxes	971,900	-	970,500	1,008,067	990,500
Kings County Fire Protection	141,200	-	141,200	143,043	141,200
Cost recoveries	122,300	-	107,900	109,400	109,400
Interest on investments & o/s taxes	97,000	-	92,000	71,173	117,000
Other revenues	68,500	-	68,500	( 8,221 )	68,500
Equilization Grant	70,000	-	70,000	69,869	70,000
Farm Acreage Grant	1,200	-	1,100	1,194	1,100
PNS conditional grants	-	-	-	124,701	-
	<u>10,398,300</u>	<u>-</u>	<u>9,812,900</u>	<u>9,805,368</u>	<u>9,660,600</u>
<b>EXPENSES</b>					
Salary and wages	688,300	-	644,000	686,550	629,300
Employee Benefits	170,700	-	133,300	129,272	128,600
Seasonal Wages	-	-	12,000	-	50,000
Employee Benefits Seasonal wag	-	-	1,200	-	5,000
Meetings, Meals and Travel	7,400	-	6,700	670	10,100
Professional Development	61,700	-	51,900	37,755	80,000
Membership Dues & Fees	8,700	-	8,800	10,024	7,000
Advertising	8,400	-	8,500	9,268	7,900
Telecommunications	12,700	-	14,900	14,692	16,800
Office Expense	30,600	-	30,600	26,983	36,800
Legal	22,500	-	30,000	28,946	15,000
Insurance	176,200	-	147,000	110,894	90,000
Marketing and Communications	2,000	-	1,000	-	2,400
Audit	22,200	-	21,500	23,603	20,000
Mayor and Council Remuneration	174,300	-	167,500	166,050	167,000
Miscellaneous	1,900	-	1,400	2,706	2,600
Heat	15,000	-	15,100	10,845	15,400
Utilities	5,700	-	5,700	5,193	5,700
Repairs and Maintenance	18,000	-	20,000	20,505	23,000
Operational Equip & Supplies	117,900	-	122,000	94,527	99,600
Program Expenditures	11,000	-	12,000	-	2,000
Contracted Services	91,900	-	91,100	27,829	95,000
Grants to Organizations	55,000	-	73,900	122,000	145,500
Tax Exemptions	114,200	-	111,800	103,301	112,500
Election	-	-	-	24,797	35,000
Other debt charges	10,000	-	10,100	20,702	10,300
Doubtful accounts allowance	2,500	-	2,500	-	2,500
	<u>1,828,800</u>	<u>0</u>	<u>1,744,500</u>	<u>1,677,112</u>	<u>1,815,000</u>
Net Division Surplus (Deficit)	\$ 8,569,500	\$ -	\$ 8,068,400	\$ 8,128,256	\$ 7,845,600
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	47,600	-	190,000
mmaclean					
Net Surplus (Deficit)	<u>\$ 8,569,500</u>	<u>\$ -</u>	<u>\$ 8,116,000</u>	<u>\$ 8,128,256</u>	<u>\$ 8,035,600</u>

**Town of Wolfville  
2022/23 Operating Budget  
Legislative ~ 110**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
TOTAL REVENUE	-	-	-	-	-
<b>EXPENSES</b>					
Employee Benefits - CPP & EAP	6,600		6,600	5,086	6,500
Meetings, Meals and Travel	5,000		4,300	-	6,100
Professional Development	21,700		16,900	12,009	25,000
Membership Dues & Fees	6,100		6,100	4,702	5,000
Advertising	300		300	391	300
Telecommunications	2,400		3,400	2,603	3,500
Stipends & Honorariums	174,300		167,500	166,050	167,000
Miscellaneous	1,700		1,200	2,017	2,200
	<u>218,100</u>		<u>-</u>	<u>192,858</u>	<u>215,600</u>
Net Department Surplus (Deficit)	\$ (218,100)	\$ -	\$ (206,300)	\$ (192,858)	\$ (215,600)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (218,100)</u>	<u>\$ -</u>	<u>\$ (206,300)</u>	<u>\$ (192,858)</u>	<u>\$ (215,600)</u>

Draft



**Town of Wolfville**  
**2022/23 Operating Budget**  
**Office of the CAO/General Gov't Administration**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual Restated	Budget Restated
<b>REVENUES</b>					
TOTAL REVENUE	-	-	-	-	-
<b>EXPENSES</b>					
Salary and wages	261,100	-	258,700	314,580	253,800
Employee Benefits	56,200	-	49,800	55,604	47,200
Term/Seasonal Wages	-	-	-	-	50,000
Employee Benefits Seasonal wag	-	-	-	-	5,000
Meetings, Meals and Travel	1,000	-	1,000	290	2,500
Membership Dues & Fees	1,800	-	1,900	4,321	1,200
Advertising	7,900	-	8,000	8,199	7,200
Telecommunications	2,300	-	3,500	3,216	3,300
Office Expense	1,200	-	1,200	837	1,200
Legal	15,000	-	15,000	16,303	10,000
Marketing and Communications	2,000	-	1,000	-	2,400
Miscellaneous	-	-	-	50	-
Program Expenditures	11,000	-	12,000	-	2,000
Contracted Services	55,000	-	55,000	3,129	50,000
Election	-	-	-	24,797	35,000
	<u>414,500</u>	<u>-</u>	<u>407,100</u>	<u>431,326</u>	<u>470,800</u>
Net Department Surplus (Deficit)	\$ ( 414,500 )	\$ -	\$ ( 407,100 )	\$ ( 431,326 )	\$ ( 470,800 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	110,000
Net Surplus (Deficit)	<u>\$ ( 414,500 )</u>	<u>\$ -</u>	<u>\$ ( 407,100 )</u>	<u>\$ ( 431,326 )</u>	<u>\$ ( 360,800 )</u>

**Town of Wolfville  
2022/23 Operating Budget  
Human Resources ~ 130**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>EXPENSES</u></b>					
Salary and wages	-	-	-	55,000	-
Employee Benefits	11,000	-	9,000	10,424	9,000
Meetings, Meals and Travel	900	-	900	159	900
Professional Development	40,000	-	35,000	25,746	55,000
Membership Dues & Fees	-	-	-	297	-
Advertising	-	-	-	678	-
Office Expense	-	-	-	255	-
Legal	7,500	-	15,000	12,643	5,000
Operational Equip & Supplies	10,000	-	10,000	20,757	9,600
	<u>69,400</u>	<u>-</u>	<u>69,900</u>	<u>125,959</u>	<u>79,500</u>
Net Department Surplus (Deficit)	<u>\$ (69,400)</u>	<u>\$ -</u>	<u>\$ (69,900)</u>	<u>\$ (125,959)</u>	<u>\$ (79,500)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Finance ~ 140**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Tax Certificates & ByLaws	1,800	-	1,800	1,650	1,800
Cost recoveries from Water Util	68,000	-	66,700	66,700	66,700
Miscellaneous	-	-	-	2,005	-
	<u>69,800</u>	<u>-</u>	<u>68,500</u>	<u>70,355</u>	<u>68,500</u>
<b>EXPENSES</b>					
Salary and wages	256,000	-	239,900	239,451	233,400
Employee Benefits	56,100	-	41,200	43,087	40,100
Meetings, Meals and Travel	300	-	300	-	400
Membership Dues & Fees	800	-	800	704	800
Telecommunications	1,100	-	1,100	1,068	1,100
Office Expense	2,900	-	2,900	1,374	2,800
Audit	22,200	-	21,500	23,603	20,000
Miscellaneous	200	-	200	28	400
	<u>339,600</u>	<u>-</u>	<u>307,900</u>	<u>309,315</u>	<u>299,000</u>
Net Department Surplus (Deficit)	<u>\$ ( 269,800 )</u>	<u>\$ -</u>	<u>\$ ( 239,400 )</u>	<u>\$ ( 238,960 )</u>	<u>\$ ( 230,500 )</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Information Technologies ~ 150**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act Restated	Budget Restated	Actual Restated	Budget Restated
<b>REVENUES</b>					
Cost recoveries from Water Util	34,000	-	34,000	30,800	30,800
Cost recoveries from Sewer Dept	3,800	-	3,800	3,500	3,500
Miscellaneous	-	-	-	799	-
	<u>37,800</u>	<u>-</u>	<u>37,800</u>	<u>35,099</u>	<u>34,300</u>
<b>EXPENSES</b>					
Salary and wages	139,500	-	134,100	71,875	132,300
Employee Benefits	33,100	-	24,600	14,477	24,000
Seasonal Wages	-	-	12,000	-	-
Employee Benefits Seasonal wag	-	-	1,200	-	-
Meetings, Meals and Travel	200	-	200	-	200
Telecommunications	5,000	-	5,000	6,131	7,000
Operational Equip & Supplies	105,900	-	110,000	73,217	80,000
Contracted Services	36,900	-	36,100	24,700	45,000
	<u>320,600</u>	<u>-</u>	<u>323,200</u>	<u>190,400</u>	<u>288,500</u>
Net Department Surplus (Deficit)	\$ ( 282,800 )	\$ -	\$ ( 285,400 )	\$ ( 155,301 )	\$ ( 254,200 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	23,200	-	-
Net Surplus (Deficit)	<u>\$ ( 282,800 )</u>	<u>\$ -</u>	<u>\$ ( 262,200 )</u>	<u>\$ ( 155,301 )</u>	<u>\$ ( 254,200 )</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
General Government Common Costs ~ 160**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Cost recoveries from Water Util	20,300		7,200	11,900	11,900
<b>TOTAL REVENUE</b>	<b>20,300</b>	-	<b>7,200</b>	<b>11,900</b>	<b>11,900</b>
<b>EXPENSES</b>					
Salary and wages	31,700		11,300	5,644	9,800
Employee Benefits	7,700		2,100	594	1,800
Meetings, Meals and Travel	-		-	221	-
Advertising	200		200	-	400
Telecommunications	1,900		1,900	1,674	1,900
Office Expense	26,500		26,500	24,517	32,800
Heat	15,000		15,100	10,845	15,400
Utilities	5,700		5,700	5,193	5,700
Repairs and Maintenance	18,000		20,000	20,505	23,000
Operational Equip & Supplies	2,000		2,000	553	10,000
Contracted Services				-	-
	<b>108,700</b>	-	<b>84,800</b>	<b>69,746</b>	<b>100,800</b>
Net Department Surplus (Deficit)	<b>\$ (88,400)</b>	<b>\$ -</b>	<b>\$ (77,600)</b>	<b>\$ (57,846)</b>	<b>\$ (88,900)</b>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Other General Government ~ 190**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Residential Tax	6,967,900		6,481,000	6,361,370	6,360,600
Resource Tax	14,100		13,500	12,442	13,200
Commercial Tax	1,350,100		1,277,100	1,295,505	1,277,000
NSLC - exempt assessment	24,300		24,300	-	-
Aliant	21,000		20,500	20,489	20,000
NSPI Grant	-		4,500	4,447	3,600
HST Offset Grant	45,000		37,000	36,243	45,000
Deed Transfer Tax	400,000		400,000	521,791	340,000
Commercial Area Rate	100,000		100,000	30,355	100,000
Post Office GILT	20,500		20,500	19,510	20,500
Acadia GILT	951,400		950,000	988,557	970,000
Kings County Fire Protection	141,200		141,200	143,043	141,200
Facility Rental	16,500		16,500	16,435	16,500
Land Leases	200		200	200	200
Interest on investments	25,000		20,000	22,859	45,000
Interest on outstanding taxes	72,000		72,000	48,314	72,000
Miscellaneous	50,000		50,000	( 29,310 )	50,000
Equilization Grant	70,000		70,000	69,869	70,000
Farm Acreage Grant	1,200		1,100	1,194	1,100
PNS conditional grants	-		-	124,701	-
<b>TOTAL REVENUE</b>	<u>10,270,400</u>	<u>-</u>	<u>9,699,400</u>	<u>9,688,014</u>	<u>9,545,900</u>
<b>EXPENSES</b>					
Insurance	176,200		147,000	110,894	90,000
Miscellaneous	-		-	611	-
Grants to Organizations	55,000		73,900	122,000	145,500
Tax Exemptions	114,200		111,800	103,301	112,500
Other debt charges	10,000		10,100	20,702	10,300
Debenture interest	-		-	-	-
Doubtful accounts allowance	2,500		2,500	-	2,500
	<u>357,900</u>	<u>-</u>	<u>345,300</u>	<u>357,508</u>	<u>360,800</u>
Net Department Surplus (Deficit)	\$ 9,912,500	\$ -	\$ 9,354,100	\$ 9,330,506	\$ 9,185,100
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>		<u>24,400</u>		<u>80,000</u>
Net Surplus (Deficit)	<u>\$ 9,912,500</u>	<u>\$ -</u>	<u>\$ 9,378,500</u>	<u>\$ 9,330,506</u>	<u>\$ 9,265,100</u>

**Town of Wolfville  
2022/23 Operating Budget  
Protective Services Division**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Fire Protection Rate	396,100	-	396,100	391,159	396,100
Kings County Fire Protection	167,600	-	167,600	176,837	167,600
License & fee revenue	5,000	-	5,000	3,592	5,000
Parking fines	15,000	-	10,000	7,724	26,000
Other fines	21,000	-	10,000	30,077	10,000
EMO 911 Cost Recovery	1,900	-	1,900	1,915	1,600
	<u>686,600</u>	<u>-</u>	<u>670,600</u>	<u>678,806</u>	<u>686,300</u>
<b>EXPENSES</b>					
Salary and wages	229,100	-	210,100	204,771	207,000
Employee Benefits	49,200	-	35,200	32,105	34,500
Seasonal Wages	17,400	-	16,700	10,135	16,600
Employee Benefits Seasonal wag	2,000	-	1,700	827	1,700
Meals and Travel	5,700	-	7,700	1,947	7,100
Professional Development	15,000	-	15,000	13,599	15,000
Membership Dues & Fees	1,800	-	1,700	410	1,400
Advertising	-	-	-	-	-
Telecommunications	9,400	-	9,400	9,281	10,000
Office Expense	6,100	-	7,800	240	9,400
Legal	13,200	-	7,700	9,528	7,700
Insurance	7,500	-	7,500	3,816	6,000
Honorariums	41,000	-	40,400	34,017	38,400
Heat	5,000	-	4,100	2,978	4,100
Utilities	17,200	-	17,200	15,955	17,200
Repairs and Maintenance	12,000	-	11,600	14,076	16,400
Vehicle Fuel	6,200	-	6,200	3,948	6,000
Vehicle Repairs & Maintenance	50,900	-	46,500	41,956	47,100
Vehicle Insurance	9,600	-	9,100	6,036	4,900
Operational Equip & Supplies	65,400	-	69,500	72,302	76,400
Equipment Maintenance	10,000	-	10,000	18,639	10,000
Contracted Services	2,206,700	-	1,957,500	1,919,080	1,942,200
Licenses and Permits	1,800	-	1,800	1,749	1,800
Debenture interest	2,000	-	2,500	3,592	4,000
	<u>2,785,200</u>	<u>-</u>	<u>2,497,900</u>	<u>2,420,987</u>	<u>2,505,900</u>
Net Division Surplus (Deficit)	\$ ( 2,098,600 )	\$ -	\$ ( 1,827,300 )	\$ ( 1,742,181 )	\$ ( 1,819,600 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ ( 1,998,600 )</u>	<u>\$ -</u>	<u>\$ ( 1,827,300 )</u>	<u>\$ ( 1,742,181 )</u>	<u>\$ ( 1,819,600 )</u>

**Town of Wolfville  
2022/23 Operating Budget  
Police Service ~ 210**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Other fines	21,000		10,000	30,077	10,000
	<u>21,000</u>	-	<u>10,000</u>	<u>30,077</u>	<u>10,000</u>
<b>EXPENSES</b>					
Salary and wages	7,000		6,800	3,842	5,600
Employee Benefits	1,700		1,400	353	1,100
Legal	12,000		6,500	9,528	4,500
Utilities	3,500		3,500	2,992	3,500
Repairs and Maintenance	3,000		2,700	3,349	3,200
Contracted Services	1,776,200		1,517,000	1,471,934	1,478,400
	<u>1,803,400</u>	-	<u>1,537,900</u>	<u>1,491,998</u>	<u>1,496,300</u>
Net Department Surplus (Deficit)	\$ ( 1,782,400 )	\$ -	\$ ( 1,527,900 )	\$ ( 1,461,921 )	\$ ( 1,486,300 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>100,000</u>				
Net Surplus (Deficit)	<u>\$ ( 1,682,400 )</u>	<u>\$ -</u>	<u>\$ ( 1,527,900 )</u>	<u>\$ ( 1,461,921 )</u>	<u>\$ ( 1,486,300 )</u>

Draft



**Town of Wolfville  
2022/23 Operating Budget  
Compliance (By Law Enforcement) Dept ~ 215**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Parking fines	15,000		10,000	7,724	26,000
Other fines				-	-
	<u>15,000</u>	<u>-</u>	<u>10,000</u>	<u>7,724</u>	<u>26,000</u>
<b>EXPENSES</b>					
Salary and wages	76,900		63,600	63,479	62,600
Employee Benefits	16,100		12,700	9,223	12,500
Meetings, Meals and Travel	300		200	46	200
Membership Dues & Fees	200		100	100	200
Telecommunications	1,000		1,000	993	1,200
Office Expense	1,600		1,600	237	1,000
Legal	1,200		1,200	-	3,200
Marketing and Communications	1,000		1,000	-	1,000
Vehicle Fuel	500		500	209	600
Vehicle Repairs & Maintenance	900		900	1,114	500
Vehicle Insurance	600		600	372	300
Operational Equip & Supplies	1,000		1,000	1,692	1,500
Contracted Services	5,000		15,000	18,091	38,600
Grants to Organizations	-		-	-	20,000
	<u>106,300</u>	<u>-</u>	<u>99,400</u>	<u>95,556</u>	<u>143,400</u>
Net Department Surplus (Deficit)	<u>\$ (91,300)</u>	<u>\$ -</u>	<u>\$ (89,400)</u>	<u>\$ (87,832)</u>	<u>\$ (117,400)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Fire Services ~ 220**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Fire Protection Area Rate	396,100		396,100	391,159	396,100
Kings County Fire Protection	167,000		167,000	176,396	167,000
Miscellaneous	-		-	507	-
	<u>563,100</u>	<u>-</u>	<u>563,100</u>	<u>568,062</u>	<u>563,100</u>
<b>EXPENSES</b>					
Salary and wages	88,000		84,700	80,343	83,900
Employee Benefits	16,800		12,300	14,179	12,100
Meeting, Meals and Travel	2,500		2,500	1,788	1,900
Professional Development	15,000		15,000	13,599	15,000
Membership Dues & Fees	1,600		1,600	310	1,200
Telecommunications	8,400		8,400	8,001	8,800
Office Expense	500		500	3	1,000
Insurance	7,500		7,500	3,816	6,000
Stipends & Honorariums	41,000		40,400	34,017	38,400
Heat	5,000		4,100	2,978	4,100
Utilities	13,700		13,700	12,963	13,700
Repairs and Maintenance	9,000		8,900	10,727	13,200
Vehicle Fuel	5,700		5,700	3,739	5,400
Vehicle Repairs & Maintenance	50,000		45,600	40,842	46,600
Vehicle Insurance	9,000		8,500	5,664	4,600
Operational Equip & Supplies	60,000		60,000	68,595	68,000
Equipment Maintenance	10,000		10,000	18,639	10,000
Contracted Services	410,500		410,500	414,171	410,200
Licenses and Permits	1,800		1,800	1,749	1,800
	<u>756,000</u>	<u>-</u>	<u>741,700</u>	<u>736,123</u>	<u>745,900</u>
Net Department Surplus (Deficit)	<u>\$ (192,900)</u>	<u>\$ -</u>	<u>\$ (178,600)</u>	<u>\$ (168,061)</u>	<u>\$ (182,800)</u>

**Note: \$396,100 of contracted services expense relates to Fire Hydrant Fee paid to Wolfville Water Utility, as per UARB approved formula. The full amount of this fee is recovered by the Town through the Fire Protection Area Rate, noted in revenues above.**

**Town of Wolfville  
2022/23 Operating Budget  
EMO ~ 230**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>					
Miscellaneous	80,000		80,000	66,995	80,000
	<u>80,000</u>	-	<u>80,000</u>	<u>66,995</u>	<u>80,000</u>
<b><u>EXPENSES</u></b>					
Salary and wages	54,900		52,800	56,549	52,700
Employee Benefits	14,300		8,500	8,350	8,500
Meeting, Meals and Travel	2,900		5,000	113	5,000
Telecommunications	-		-	287	-
Office Expense	4,000		5,700	-	7,400
Operational Equip & Supplies	3,900		8,000	1,599	6,400
	<u>80,000</u>	-	<u>80,000</u>	<u>66,898</u>	<u>80,000</u>
Net Department Surplus (Deficit)	<u>\$ -</u>	-	<u>\$ -</u>	<u>\$ 97</u>	<u>\$ -</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Other Protective Services ~ 290**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Kings County Fire Protection	600		600	441	600
License & fee revenue	5,000		5,000	3,592	5,000
EMO 911 Cost Recovery	1,900		1,900	1,915	1,600
	<u>7,500</u>		<u>7,500</u>	<u>5,948</u>	<u>7,200</u>
<b>EXPENSES</b>					
Salary and wages	2,300		2,200	558	2,200
Employee Benefits	300		300	-	300
Seasonal Wages	17,400		16,700	10,135	16,600
Employee Benefits Seasonal wag	2,000		1,700	827	1,700
Operational Equip & Supplies	500		500	416	500
Contracted Services	15,000		15,000	14,884	15,000
Debenture interest	2,000		2,500	3,592	4,000
	<u>39,500</u>		<u>38,900</u>	<u>30,412</u>	<u>40,300</u>
Net Department Surplus (Deficit)	<u>\$ (32,000)</u>	<u>\$ -</u>	<u>\$ (31,400)</u>	<u>\$ (24,464)</u>	<u>\$ (33,100)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Public Works Division**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Metered Sales	14,800	-	-	7,631	-
Job Cost billings	10,000	-	7,000	4,500	10,000
Cost recoveries from Water Util	106,500	-	115,100	115,100	115,100
Cost recoveries from Sewer Dept	42,600	-	45,300	45,300	45,300
Land Leases	4,000	-	3,900	3,385	4,000
<b>TOTAL REVENUE</b>	<u>177,900</u>	<u>-</u>	<u>171,300</u>	<u>175,916</u>	<u>174,400</u>
<b>EXPENSES</b>					
Salary and wages	582,100	-	568,600	509,972	550,400
Employee Benefits	148,900	-	124,200	112,932	120,300
Seasonal Wages	-	-	-	-	12,000
Employee Benefits Seasonal wag	-	-	-	-	1,200
Meals and Travel	3,500	-	3,300	3,000	2,300
Membership Dues & Fees	1,300	-	1,400	490	1,100
Advertising	-	-	-	469	-
Telecommunications	4,400	-	3,800	3,806	4,200
Office Expense	4,300	-	4,000	3,798	3,600
Legal	5,000	-	5,000	4,051	-
Heat	7,000	-	7,000	4,716	9,000
Utilities	38,800	-	33,000	36,459	32,500
Repairs and Maintenance	20,000	-	40,000	13,171	50,400
Vehicle Fuel	40,800	-	34,000	21,342	36,900
Vehicle Repairs & Maintenance	70,000	-	69,500	53,504	65,300
Vehicle Insurance	5,000	-	4,900	3,259	4,200
Operational Equip & Supplies	150,000	-	147,000	154,084	177,300
Equipment Rentals	10,000	-	5,000	-	-
Contracted Services	469,400	-	425,000	431,679	441,000
Licenses and Permits	1,600	-	1,500	1,374	1,500
Debenture interest	127,200	-	136,200	131,408	133,500
	<u>1,689,300</u>	<u>-</u>	<u>1,613,400</u>	<u>1,489,514</u>	<u>1,646,700</u>
Net Division Surplus (Deficit)	\$ (1,511,400)	\$ -	\$ (1,442,100)	\$ (1,313,598)	\$ (1,472,300)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	55,000	-	30,000	-	100,000
Net Surplus (Deficit)	<u>\$ (1,456,400)</u>	<u>\$ -</u>	<u>\$ (1,412,100)</u>	<u>\$ (1,313,598)</u>	<u>\$ (1,372,300)</u>

**Town of Wolfville  
2022/23 Operating Budget  
Public Works Common Costs ~ 310**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Metered Sales	14,800		-	7,631	
Cost recoveries from Water Util	72,300		80,900	80,900	80,900
Cost recoveries from Sewer Dept	22,100		24,800	24,800	24,800
<b>TOTAL REVENUE</b>	<u>109,200</u>		<u>105,700</u>	<u>113,331</u>	<u>105,700</u>
<b>EXPENSES</b>					
Salary and wages	158,400		178,900	173,600	168,300
Employee Benefits	34,600		30,000	31,880	27,900
Meetings, Meals and Travel	500		300	-	300
Membership Dues & Fees	1,300		1,400	490	1,100
Advertising	-		-	469	-
Telecommunications	4,400		3,800	3,806	4,200
Office Expense	4,300		4,000	3,798	3,600
Legal	5,000		5,000	4,051	-
Heat	7,000		7,000	4,716	9,000
Utilities	15,800		10,000	14,208	11,000
Repairs and Maintenance	20,000		40,000	13,171	50,400
Operational Equip & Supplies	3,000		3,000	270	3,000
Contracted Services	1,500		1,500	991	4,200
Licenses and Permits	1,600		1,500	1,374	1,500
	<u>257,400</u>		<u>286,400</u>	<u>252,824</u>	<u>284,500</u>
Net Department Surplus (Deficit)	\$ (148,200)	\$ -	\$ (180,700)	\$ (139,493)	\$ (178,800)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>		<u>-</u>		<u>-</u>
Net Surplus (Deficit)	<u>\$ (148,200)</u>	<u>\$ -</u>	<u>\$ (180,700)</u>	<u>\$ (139,493)</u>	<u>\$ (178,800)</u>

**Town of Wolfville  
2022/23 Operating Budget  
Roads and Streets ~ 320**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Cost recoveries from Water Util	34,200		34,200	34,200	34,200
Cost recoveries from Sewer Dept	20,500		20,500	20,500	20,500
	<u>54,700</u>	<u>-</u>	<u>54,700</u>	<u>54,700</u>	<u>54,700</u>
<b>EXPENSES</b>					
Salary and wages	422,700		388,700	336,203	381,100
Employee Benefits	114,100		94,000	81,002	92,200
Seasonal Wages	-		-	-	12,000
Employee Benefits Seasonal wag	-		-	-	1,200
Meetings, Meals and Travel	3,000		3,000	3,000	2,000
Vehicle Fuel	40,800		34,000	21,342	36,900
Vehicle Repairs & Maintenance	70,000		69,500	53,504	65,300
Vehicle Insurance	5,000		4,900	3,259	4,200
Operational Equip & Supplies	123,000		125,000	104,042	111,400
Equipment Rentals	10,000		5,000	-	-
Contracted Services	429,400		385,000	389,331	385,000
	<u>1,218,000</u>	<u>-</u>	<u>1,109,100</u>	<u>991,683</u>	<u>1,091,300</u>
Net Department Surplus (Deficit)	\$ ( 1,163,300 )	\$ -	\$ ( 1,054,400 )	\$ ( 936,983 )	\$ ( 1,036,600 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	55,000		30,000	-	100,000
Net Surplus (Deficit)	<u>\$ ( 1,108,300 )</u>	<u>\$ -</u>	<u>\$ ( 1,024,400 )</u>	<u>\$ ( 936,983 )</u>	<u>\$ ( 936,600 )</u>

**Town of Wolfville  
2022/23 Operating Budget  
Street Lighting ~ 330**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
Utilities	23,000		23,000	22,251	21,500
Operational Equip & Supplies	5,000		5,000	1,361	9,600
Contracted Services	1,500		1,500	211	
	<u>29,500</u>	<u>-</u>	<u>29,500</u>	<u>23,823</u>	<u>31,100</u>
Net Department Surplus (Deficit)	<u>\$ (29,500)</u>	<u>\$ -</u>	<u>\$ (29,500)</u>	<u>\$ (23,823)</u>	<u>\$ (31,100)</u>

Draft



**Town of Wolfville**  
**2022/23 Operating Budget**  
**Traffic Services ~ 340**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>					
Job Cost billings	-	-	-	-	-
	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Salary and wages	1,000		1,000	169	1,000
Employee Benefits	200		200	50	200
Operational Equip & Supplies	19,000		14,000	40,303	48,500
Contracted Services	37,000		37,000	34,804	44,500
	<u>57,200</u>		<u>52,200</u>	<u>75,326</u>	<u>94,200</u>
Net Department Surplus (Deficit)	\$ (57,200)	\$ -	\$ (52,200)	\$ (75,326)	\$ (94,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (57,200)</u>	<u>\$ -</u>	<u>\$ (52,200)</u>	<u>\$ (75,326)</u>	<u>\$ (94,200)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Other Roads & Street ~ 350**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
Professional Development					
Operational Equip & Supplies	-		-	8,108	4,800
Contracted Services	-		-	6,342	7,300
	-	-	-	14,450	12,100
Net Department Surplus (Deficit)	\$ -	\$ -	\$ -	\$ (14,450)	\$ (12,100)

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Other Transport ~ 390**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Job Cost billings	10,000		7,000	4,500	10,000
Land Leases	4,000		3,900	3,385	4,000
	<u>14,000</u>		<u>10,900</u>	<u>7,885</u>	<u>14,000</u>
<b>EXPENSES</b>					
Operational Equip & Supplies			-		-
Debenture interest	127,200		136,200	131,408	133,500
	<u>127,200</u>		<u>136,200</u>	<u>131,408</u>	<u>133,500</u>
Net Department Surplus (Deficit)	<u>\$ (113,200)</u>	<u>\$ -</u>	<u>\$ (125,300)</u>	<u>\$ (123,523)</u>	<u>\$ (119,500)</u>

Draft

**Town of Wolfville**  
**2022/23 Operating Budget**  
**Sewer & Solid Waste Division**  
Environmental Health

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUE</b>					
Sewer Rates	620,000	-	509,000	422,283	451,500
Kings County Sewer Contribution	5,000	-	2,000	6,223	2,000
PNS conditional grants	-	-	-	32,000	-
<b>TOTAL REVENUE</b>	<b>625,000</b>	<b>-</b>	<b>511,000</b>	<b>460,506</b>	<b>453,500</b>
<b>EXPENSES</b>					
Salary and wages	137,100	-	87,500	82,098	85,800
Employee Benefits	37,000	-	20,300	13,790	19,900
Utilities	98,300	-	62,500	41,476	52,700
Vehicle Repairs & Maintenance	20,000	-	17,600	21,417	17,900
Operational Equip & Supplies	103,800	-	107,800	102,630	109,500
Contracted Services	48,000	-	66,000	121,503	63,400
Debenture interest	53,500	-	28,200	25,941	17,300
	<b>498,700</b>	<b>-</b>	<b>390,900</b>	<b>411,290</b>	<b>366,500</b>
Net Division Surplus (Deficit)	<b>\$ 126,300</b>	<b>\$ -</b>	<b>\$ 120,100</b>	<b>\$ 49,216</b>	<b>\$ 87,000</b>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Sewer Administration ~ 410**

	<u>2022/23</u> Budget	<u>2021/22</u> Forecast/Act      Budget		<u>2020/21</u> Actual      Budget	
<b><u>EXPENSES</u></b>					
Salary and wages					
Employee Benefits					
Contracted Services	22,100		24,800	110,699	24,800
	<u>22,100</u>	<u>-</u>	<u>24,800</u>	<u>110,699</u>	<u>24,800</u>
Net Department Surplus (Deficit)	\$ (22,100)	\$ -	\$ (24,800)	\$ (110,699)	\$ (24,800)

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Sanitary & Storm Sewer Collection ~ 420**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
Salary and wages	50,800		46,500	35,879	45,600
Employee Benefits	13,700		10,800	6,608	10,600
Vehicle Repairs & Maintenance	13,000		12,300	12,300	12,600
Operational Equip & Supplies	40,000		48,000	29,278	27,000
Equipment Rentals	-		-	-	
Contracted Services	15,000		25,000	5,568	27,000
	<u>132,500</u>	<u>-</u>	<u>142,600</u>	<u>89,633</u>	<u>122,800</u>
Net Department Surplus (Deficit)	<u>\$ (132,500)</u>	<u>\$ -</u>	<u>\$ (142,600)</u>	<u>\$ (89,633)</u>	<u>\$ (122,800)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Lift Stations ~ 430**

	<u>2022/23</u> Budget	<u>2021/22</u>		<u>2020/21</u>	
		Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
Salary and wages	9,600		-	5,886	
Employee Benefits	2,600		-	674	
Utilities	20,300		20,300	17,468	20,300
Operational Equip & Supplies	23,800		23,800	25,536	33,500
Contracted Services	4,000		3,400	532	
	<u>60,300</u>	<u>-</u>	<u>47,500</u>	<u>50,096</u>	<u>53,800</u>
Net Department Surplus (Deficit)	<u>\$ (60,300)</u>	<u>\$ -</u>	<u>\$ (47,500)</u>	<u>\$ (50,096)</u>	<u>\$ (53,800)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Sewer Treatment ~ 440**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Salary and wages	76,700		41,000	40,333	40,200
Employee Benefits	20,700		9,500	6,508	9,300
Telecommunications	-			538	
Utilities	78,000		42,200	24,008	32,400
Repairs and Maintenance	-			-	-
Vehicle Fuel	-			1,322	-
Vehicle Repairs & Maintenance	7,000		5,300	9,117	5,300
Vehicle Insurance	1,000		1,000	575	
Operational Equip & Supplies	20,000		16,000	26,650	29,000
Contracted Services	3,500		4,000	2,004	2,800
	<u>206,900</u>	<u>-</u>	<u>119,000</u>	<u>111,055</u>	<u>119,000</u>
Net Department Surplus (Deficit)	<u>\$ (206,900)</u>	<u>\$ -</u>	<u>\$ (119,000)</u>	<u>\$ (111,055)</u>	<u>\$ (119,000)</u>

Draft



**Town of Wolfville  
2022/23 Operating Budget  
Solid Waste Department ~ 450**

	<u>2022/23</u> Budget	<u>2021/22</u> Forecast/Act      Budget		<u>2020/21</u> Actual      Budget	
<b><u>REVENUES</u></b>	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Operational Equip & Supplies	-	-	-	350	-
Contracted Services	3,400	-	5,000	2,700	5,000
	<u>3,400</u>	<u>-</u>	<u>5,000</u>	<u>3,050</u>	<u>5,000</u>
Net Department Surplus (Deficit)	<u>\$ (3,400)</u>	<u>\$ -</u>	<u>\$ (5,000)</u>	<u>\$ (3,050)</u>	<u>\$ (5,000)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Other Environmental ~ 490**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Sewer Rates	620,000		509,000	422,283	451,500
Kings County Sewer Contribution	5,000		2,000	6,223	2,000
PNS conditional grants	-			32,000	
	<u>625,000</u>	<u>-</u>	<u>511,000</u>	<u>460,506</u>	<u>453,500</u>
<b>EXPENSES</b>					
Operational Equip & Supplies	20,000		20,000	20,816	20,000
Contracted Services	-		3,800	-	3,800
Debenture interest	53,200		28,200	25,941	17,300
	<u>73,200</u>	<u>-</u>	<u>52,000</u>	<u>46,757</u>	<u>41,100</u>
Net Department Surplus (Deficit)	<u>\$ 551,800</u>	<u>\$ -</u>	<u>\$ 459,000</u>	<u>\$ 413,749</u>	<u>\$ 412,400</u>

Draft

**Town of Wolfville**  
**2022/23 Operating Budget**  
**Planning & Development Division ~ 610**  
Environmental Development

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Zoning & Subdivision approvals	1,100		600	1,617	600
Bldg Insp. & Development Revenues	-		-	3,092	-
License & fee revenue	1,500		1,500	1,080	1,500
Building & development permits	20,000		16,000	19,413	16,000
Development agreements	-		1,000	-	1,000
Land Leases	900		900	-	900
Employment grants	-		-	4,706	8,400
PNS conditional grants	-		-	81,000	30,000
Other conditional grants	-		-	25,382	46,500
	<u>23,500</u>		<u>20,000</u>	<u>136,290</u>	<u>104,900</u>
<b>EXPENSES</b>					
Salary and wages	324,100		339,600	277,290	269,500
Employee Benefits	76,500		58,800	54,932	47,500
Seasonal Wages	-		30,000	68,095	91,600
Employee Benefits Seasonal wag	-		3,000	6,243	9,700
Meetings, Meals and Travel	4,000		5,000	496	5,000
Membership Dues & Fees	2,500		2,500	2,078	3,000
Advertising	5,600		8,000	1,608	8,000
Telecommunications	3,500		5,300	3,418	5,300
Office Expense	12,000		13,200	9,141	13,200
Legal	10,000		10,000	16,978	20,000
Operational Equip & Supplies	-		-	-	1,000
Program Expenditures	-		-	28,125	20,000
Contracted Services	40,000		55,000	44,912	25,000
Licenses and Permits	-		-	567	-
	<u>478,200</u>		<u>530,400</u>	<u>513,883</u>	<u>518,800</u>
Net Division Surplus (Deficit)	(454,700)	\$ -	(510,400)	\$ ( 377,593 )	\$ ( 413,900 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-		129,000	-	15,000
Net Surplus (Deficit)	<u>\$ ( 454,700 )</u>	<u>\$ -</u>	<u>\$ ( 381,400 )</u>	<u>\$ ( 377,593 )</u>	<u>\$ ( 398,900 )</u>

**Town of Wolfville**  
**2022/23 Operating Budget**  
**Community Development Division**

Parks, Recreation & Cultural

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Kings County Recreation Contrib	15,000	-	15,000	41,833	15,000
Program fees	20,000	-	15,000	11,205	20,000
Festival & events revenues	-	-	-	609	-
Facility fees & cost recoveries	12,000	-	12,000	4,596	12,300
Tourist Bureau revenues	-	-	8,500	71	7,500
Miscellaneous	-	-	-	1,377	-
Employment grants	4,500	-	4,500	7,028	-
PNS conditional grants	-	-	-	18,646	-
Other conditional grants	21,000	-	21,100	15,050	17,600
<b>TOTAL REVENUE</b>	<u>72,500</u>	<u>-</u>	<u>76,100</u>	<u>100,415</u>	<u>72,400</u>
<b>EXPENSES</b>					
Salary and wages	386,200	-	377,300	248,791	322,700
Employee Benefits	86,200	-	71,500	79,209	60,200
Seasonal/Term Wages	353,500	-	311,500	305,744	386,100
Employee Benefits Seasonal wag	63,000	-	52,600	32,210	62,700
Meals and Travel	1,700	-	1,300	1,291	1,100
Membership Dues & Fees	5,300	-	5,200	4,658	3,300
Advertising	7,000	-	11,300	2,228	17,000
Telecommunications	6,100	-	4,900	4,807	11,100
Office Expense	4,000	-	2,000	3,235	3,000
Legal	-	-	-	2,255	-
Marketing and Communications	2,500	-	2,500	-	-
Utilities	20,400	-	19,800	22,526	16,500
Repairs and Maintenance	56,500	-	65,000	11,178	19,000
Vehicle Fuel	6,500	-	7,500	5,688	7,500
Vehicle Repairs & Maintenance	12,000	-	10,500	26,504	10,500
Vehicle Insurance	4,000	-	4,200	2,760	2,800
Operational Equip & Supplies	106,500	-	116,800	116,351	134,500
Equipment Rentals	-	-	-	2,657	-
Program Expenditures	77,500	-	68,100	37,058	55,600
Contracted Services	113,000	-	99,000	58,762	69,000
Grants to Organizations	75,000	-	80,300	48,350	79,700
Debenture interest	6,600	-	13,500	7,374	7,600
	<u>1,393,500</u>	<u>-</u>	<u>1,324,800</u>	<u>1,023,636</u>	<u>1,269,900</u>
Net Division Surplus (Deficit)	(1,321,000)	\$ -	\$ (1,248,700)	\$ (923,221)	\$ (1,197,500)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	20,000	-	61,000	-	-
	<u>20,000</u>	<u>-</u>	<u>61,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (1,301,000)</u>	<u>\$ -</u>	<u>\$ (1,187,700)</u>	<u>\$ (923,221)</u>	<u>\$ (1,197,500)</u>

**Town of Wolfville  
2022/23 Operating Budget  
Parks Dept ~ 510**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Miscellaneous	-		-	1,350	-
Employment grants	4,500		4,500	3,514	
<b>TOTAL REVENUE</b>	<u>4,500</u>		<u>4,500</u>	<u>4,864</u>	<u>-</u>
<b>EXPENSES</b>					
Salary and wages	168,000		161,600	51,029	111,700
Employee Benefits	36,600		32,500	46,629	22,500
Seasonal Wages	213,000		204,300	239,170	238,000
Employee Benefits Seasonal wag	46,800		40,800	24,428	43,600
Meetings, Meals and Travel	1,000		-	807	-
Telecommunications	700		-	707	-
Office Expense	500		-	357	-
Utilities	5,400		5,400	6,823	5,400
Repairs and Maintenance	-		-	-	-
Vehicle Fuel	6,500		6,500	5,688	6,500
Vehicle Repairs & Maintenance	12,000		8,500	25,928	8,500
Vehicle Insurance	4,000		3,600	2,704	2,400
Operational Equip & Supplies	85,200		88,200	105,691	89,200
Equipment Rentals	-		-	2,657	-
Contracted Services	94,500		72,500	48,070	42,500
Debenture interest	3,800		10,400	4,206	4,300
	<u>678,000</u>		<u>634,300</u>	<u>564,894</u>	<u>574,600</u>
Net Division Surplus (Deficit)	\$ ( 673,500 )	\$ -	\$ ( 629,800 )	\$ ( 560,030 )	\$ ( 574,600 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus			15,000		
Net Surplus (Deficit)	<u>\$ ( 673,500 )</u>	<u>\$ -</u>	<u>\$ ( 614,800 )</u>	<u>\$ ( 560,030 )</u>	<u>\$ ( 574,600 )</u>

**Town of Wolfville  
2022/23 Operating Budget  
Economic Development Department ~ 710**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
Salary and wages	-	-	-	( 2,565 )	-
Employee Benefits	-	-	-	193	-
Meetings, Meals and Travel	-	-	-	-	600
Membership Dues & Fees	-	-	-	568	2,800
Advertising	-	-	-	-	9,500
Telecommunications	-	-	-	47	500
Office Expense	-	-	-	-	1,500
Operational Equip & Supplies	-	-	-	-	5,000
Contracted Services	-	-	-	-	5,000
Grants to Organizations	10,000	-	10,000	-	10,000
Debenture interest	-	-	-	50	100
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>( 1,707 )</u>	<u>35,000</u>
Net Operational Dept. Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ 1,707</u>	<u>\$ ( 35,000 )</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Festival & Events Department ~ 720**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Festival & events revenues	-		-	609	-
PNS conditional grants				9,946	-
Other conditional grants	4,500		4,500	1,800	-
	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>12,355</u>	<u>-</u>
<b>EXPENSES</b>					
Salary and wages	4,000		3,500	-	5,600
Employee Benefits	700		700	-	700
Seasonal Wages	18,000		9,300	8,806	9,300
Employee Benefits Seasonal wag	2,200		1,000	807	1,200
Advertising	5,000		6,000	2,026	5,500
Operational Equip & Supplies	11,500		12,000	5,002	27,000
Program Expenditures	62,000		54,000	22,715	47,000
Grants to Organizations	30,000		35,300	26,000	35,300
	<u>133,400</u>	<u>-</u>	<u>121,800</u>	<u>65,356</u>	<u>131,600</u>
Net Department Surplus (Deficit)	\$ (128,900)	\$ -	\$ (117,300)	\$ (53,001)	\$ (131,600)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (128,900)</u>	<u>\$ -</u>	<u>\$ (117,300)</u>	<u>\$ (53,001)</u>	<u>\$ (131,600)</u>

**Town of Wolfville  
2022/23 Operating Budget  
Parks and Recreation Adm Department ~ 730**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Salary and wages	202,000		200,500	191,104	194,200
Employee Benefits	46,400		36,300	29,072	35,100
Seasonal Wages	-		-	-	25,000
Employee Benefits Seasonal wag	-		-	-	2,500
Meetings, Meals and Travel	200		800	-	-
Membership Dues & Fees	4,700		4,700	4,090	-
Advertising	-		3,300	-	-
Telecommunications	2,600		2,300	2,024	8,000
Office Expense	1,500			1,883	-
Legal	-			2,255	-
Marketing and Communications	2,500		2,500	-	-
Utilities	6,000		5,800	5,538	2,500
Repairs and Maintenance	20,000		4,000	3,613	4,000
Operational Equip & Supplies	-			-	-
Contracted Services	-		1,500	-	1,500
Debenture interest	-		100	58	100
	<u>285,900</u>		<u>261,800</u>	<u>239,637</u>	<u>272,900</u>
Net Department Surplus (Deficit)	<u>\$ (285,900)</u>	<u>\$ -</u>	<u>\$ (261,800)</u>	<u>\$ (239,637)</u>	<u>\$ (272,900)</u>

Draft



**Town of Wolfville  
2022/23 Operating Budget  
Recreation Programs Department ~ 740**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Kings County Recreation Contrib	15,000		15,000	41,833	15,000
Program fees	20,000		15,000	11,205	20,000
Festival & events revenues	-		-	-	-
Facility fees & cost recoveries	12,000		12,000	4,596	12,300
Employment grants	-		-	3,514	-
PNS conditional grants	-		-	1,800	-
Other conditional grants	1,500		1,500	8,250	2,000
	<u>48,500</u>	<u>-</u>	<u>43,500</u>	<u>71,198</u>	<u>49,300</u>
<b>EXPENSES</b>					
Seasonal Wages	72,500		65,900	21,901	58,100
Employee Benefits Seasonal wag	8,000		7,600	1,624	7,000
Meetings, Meals and Travel	500		500	484	500
Advertising	2,000		2,000	202	2,000
Utilities	-		-	( 85 )	
Vehicle Fuel	-		1,000	-	1,000
Vehicle Repairs & Maintenance	-		2,000	576	2,000
Vehicle Insurance	-		600	56	400
Operational Equip & Supplies	3,000		3,100	3,430	2,200
Program Expenditures	15,500		14,100	14,343	8,600
Contracted Services	15,000		25,000	6,500	20,000
Grants to Organizations	25,000		25,000	12,350	24,400
	<u>141,500</u>	<u>-</u>	<u>146,800</u>	<u>61,381</u>	<u>126,200</u>
Net Department Surplus (Deficit)	<u>\$ ( 93,000 )</u>	<u>\$ -</u>	<u>\$ ( 103,300 )</u>	<u>\$ 9,817</u>	<u>\$ ( 76,900 )</u>

**Town of Wolfville  
2022/23 Operating Budget  
Tourism Department ~ 750**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Tourist Bureau revenues			8,500	71	7,500
PNS conditional grants			-	6,900	-
Other conditional grants	10,000		10,100	-	10,600
	<u>10,000</u>	<u>-</u>	<u>18,600</u>	<u>6,971</u>	<u>18,100</u>
<b>EXPENSES</b>					
Salary and wages	3,500		3,300	2,918	3,300
Employee Benefits	700		400	2,673	400
Seasonal Wages	50,000		32,000	35,867	55,700
Employee Benefits Seasonal wag	6,000		3,200	5,351	8,400
Meetings, Meals and Travel	-		-	-	-
Membership Dues & Fees	600		500	-	500
Telecommunications	2,000		2,000	1,535	2,000
Office Expense	1,000		1,000	214	1,000
Utilities	2,000		2,000	4,632	2,000
Repairs and Maintenance	1,500		1,000	2,507	1,000
Operational Equip & Supplies	6,800		13,000	2,228	10,600
Contracted Services	3,500		-	4,192	-
	<u>77,600</u>	<u>-</u>	<u>58,400</u>	<u>62,117</u>	<u>84,900</u>
Net Department Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ -</u>	<u>\$ (39,800)</u>	<u>\$ (55,146)</u>	<u>\$ (66,800)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Library ~ 760**

	<u>2022/23</u> Budget	<u>2021/22</u> Forecast/Act	<u>Budget</u>	<u>2020/21</u> Actual	<u>Budget</u>
<b>REVENUES</b>					
Miscellaneous				27	
Other conditional grants	5,000		5,000	5,000	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,027</u>	<u>5,000</u>
<b>EXPENSES</b>					
Salary and wages	8,700		8,400	6,305	7,900
Employee Benefits	1,800		1,600	642	1,500
Telecommunications	800		600	494	600
Office Expense	1,000		1,000	781	500
Utilities	7,000		6,600	5,618	6,600
Repairs and Maintenance	35,000		60,000	5,058	14,000
Operational Equip & Supplies	-		500	-	500
Contracted Services	-		-	-	-
Debenture interest	2,800		3,000	3,060	3,100
	<u>57,100</u>	<u>-</u>	<u>81,700</u>	<u>21,958</u>	<u>34,700</u>
Net Department Surplus (Deficit)	<u>\$ (52,100)</u>	<u>\$ -</u>	<u>\$ (76,700)</u>	<u>\$ (16,931)</u>	<u>\$ (29,700)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	20,000	-	46,000	-	-
	<u>20,000</u>	<u>-</u>	<u>46,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (32,100)</u>	<u>\$ -</u>	<u>\$ (30,700)</u>	<u>\$ (16,931)</u>	<u>\$ (29,700)</u>

**Town of Wolfville  
 2022/23 Operating Budget  
 Museum & Historical ~ 770**

	<u>2022/23</u> Budget	<u>2021/22</u> Forecast/Act      Budget		<u>2020/21</u> Actual      Budget	
<b><u>EXPENSES</u></b>					
Grants to Organizations	10,000		10,000	10,000	10,000
	<u>10,000</u>	-	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Net Department Surplus (Deficit)	<u>\$ (10,000)</u>	-	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>

Draft

**Town of Wolfville  
2022/23 Operating Budget  
Partner Contributions ~ 840**

	<u>2022/23</u>	<u>2021/22</u>		<u>2020/21</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>EXPENSES</u></b>					
<b><u>Local partners</u></b>					
Grant to WBDC	100,000		100,000	30,000	100,000
<b><u>Regional partners</u></b>					
Regional Solid Waste	540,000		512,600	425,961	509,600
Transit services	189,000		217,000	174,813	172,900
Valley Community Fibre	2,000		2,000	1,306	2,000
Regional Development	30,000		-		-
Kings Region -cooperative Initiatives	110,000		30,000	9,026	20,800
<b><u>Provincial partners</u></b>					
Annapolis Valley Regional Libra	31,000		30,300	24,320	25,000
Education	745,100		722,000	724,380	736,800
Corrections	82,000		82,000	81,695	82,000
Regional Housing Authority	65,000		50,000	34,781	40,000
Assessment services	78,000		78,000	77,246	78,000
	<u>1,972,100</u>		<u>1,823,900</u>	<u>1,583,528</u>	<u>1,767,100</u>
Net Department Surplus (Deficit)	<u>\$ (1,972,100)</u>		<u>\$ - \$ (1,823,900)</u>	<u>\$ (1,583,528)</u>	<u>\$ (1,767,100)</u>

Draft

**Town of Wolfville  
2022/23 Ten Year Capital Investment Plan  
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS			Accessibility						
				Deadline						
	Year 1 <u>2022/23</u>	Year 2 <u>2023/24</u>	Year 3 <u>2024/25</u>	Year 4 <u>2025/26</u>	Year 5 <u>2026/27</u>	Year 6 <u>2027/28</u>	Year 7 <u>2028/29</u>	Year 8 <u>2029/30</u>	Year 9 <u>2030/31</u>	Year 10 <u>2031/32</u>
<b>Information Technology</b>										
<b>Servers</b>	-	-	-	-	15,000	-	-	-	-	-
<b>Other IT Upgrades</b>										
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Municipal Buildings</b>										
<b>Town Hall Civic Complex</b>										
New or Major Renovated Facility	-	-	-	100,000	3,000,000	-	-	-	-	-
<b>Community Development/Public Works</b>										
Public Works Facility/Yard Upgrades	100,000	550,000	50,000							
Dykeland Salt Shed	350,000									
<b>Fire Hall</b>										
New Facility		-	75,000	4,000,000						
<b>RCMP Detachment</b>										
may be impacted by service review										
<b>Library</b>										
New Facility	50,000	50,000			2,600,000					
<b>Total Municipal Buildings</b>	\$ 500,000	\$ 600,000	\$ 125,000	\$ 4,100,000	\$ 5,600,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Protective Services</b>										
<b>Fire Department</b>										
<b>Trucks - may be impacted by service review</b>										
Aerial Ladder Truck			-	1,450,000						
Pumper 1 E-One Cyclone										
Ford 4*4 Utility Vehicle										175,000
Pumper 3 E-One Cyclone			900,000							
Tanker 6 Int'l Pumper/Tanker										650,000
Rescue 4 Pumper Rescue							850,000			
Ford Haz Matt vehicle								170,000		
<b>Fire Trucks</b>	-	-	900,000	1,450,000	-	-	850,000	170,000	-	825,000
<b>Equipment</b>										
Equipment Upgrades	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
SCBA Apparatus	140,000									
Misc Fire Equipment	160,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Total Fire Department</b>	\$ 160,000	\$ 20,000	\$ 920,000	\$ 1,470,000	\$ 20,000	\$ 20,000	\$ 870,000	\$ 190,000	\$ 20,000	\$ 845,000

**Town of Wolfville  
2022/23 Ten Year Capital Investment Plan  
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS			Accessibility						
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
<b>Transportation Services</b>										
<b>Public Works - Fleet Inventory</b>										
veh # 18 - 2019 Wacker Neuson Loader	12,000	-		-		175,000	-			
veh # 19 - PW 2017 F250 3/4 ton Crew Cab	-	-			55,000			-		
veh # 21 - PW 2015 F250 4*4				89,000						
veh # 22 - PW 2014 Ford F150 1/2 ton			50,000							
veh # 23 - PW 2016 F450 1 ton 4*4	140,000						160,000			
veh # 25 - PW 2017 5 ton plow truck		250,000							270,000	
veh # 27 - PW 2020 JD backhoe					190,000					
veh # 28 - PW 2013 Case loader			303,000							
veh # 29 - PW 2020 trackless (sidewalk Tractor)							195,000			
veh #15 - PW LH Truck 2019 F150								60,000		
veh # 24 - PW 2011 asphalt recycler			110,000							
veh # 51 - PW 2017 trackless		-		190,000						
<b>Parks Dept - Fleet/Equip</b>										
veh # 20 - 2014 Ford 1/2 pick up	-		50,000							
veh # 26 - Parks 2016 Ford F250 3/4 ton crew cab		-		80,000						
veh # 31 - Parks 2001 Suzuki micro truck	25,000								30,000	
veh #34 - Parks 2000 Suzuki micro truck	25,000								30,000	
veh #16 - Parks LH Truck 2019 F150								60,000		
veh # 39 - Parks 2015 JD mower X730				18,000						20,000
veh # 40 -2015 JD Parks loader 1025	25,000					30,000				
veh # 37 - Parks 2017 JD mower/backhoe 2032		-				55,000				
veh # 38 - Parks 2017 JD mower 1023E	25,000						25,000			
veh # 33 - Parks 2015 F450 3/4 ton crew cab 4*4								85,000		
veh #59 - Parks 2020 Kubota Mower										
veh #new - Parks 3/4 ton full crew cab 4*4	90,000									
<b>Water &amp; Wastewater Dept's</b>										
Veh #30 - Works 2021 Ford F150										
veh # 32 - Works 2017 F250 3/4 ton 4*4	-					80,000				
veh #14 - Works Pick Up, was 2014 veh #30				55,000						
<b>Other</b>										
veh # 17 - Bylaw car 2013 Ford Fusion	55,000									
Rec Dept - 2011 Bike Trailer			15,000							
<b>Fleet/Equipment</b>	<b>397,000</b>	<b>250,000</b>	<b>528,000</b>	<b>432,000</b>	<b>245,000</b>	<b>340,000</b>	<b>380,000</b>	<b>205,000</b>	<b>350,000</b>	<b>-</b>





**Town of Wolfville  
2022/23 Ten Year Capital Investment Plan  
Fiscal 2022/23 to 2031/32**

	BUDGET FOCUS			Accessibility						
				Deadline						
	Year 1 <u>2022/23</u>	Year 2 <u>2023/24</u>	Year 3 <u>2024/25</u>	Year 4 <u>2025/26</u>	Year 5 <u>2026/27</u>	Year 6 <u>2027/28</u>	Year 7 <u>2028/29</u>	Year 8 <u>2029/30</u>	Year 9 <u>2030/31</u>	Year 10 <u>2031/32</u>
<b>Community Infrastructure</b>										
<b>Infrastructure</b>										
<u>East End Gateway</u>										
Replace VIC - cfwd	600,000									
Other Gateway Upgrades - sidewalk/street layout	-	455,000								
Events Lawn	75,000									
Willow Park		-	150,000							
Public Art Project	30,000									
Nature Preserve - dam upgrade	50,000	-		-	-		600,000	600,000		
<u>West End Parkland &amp; Trail</u>										
Trail system neighborhood	20,000	30,000	10,000		150,000					
Reservoir Park										
Washroom/Change Rooms	125,000									
Main walking trails, steps into large pond, shading/other stuff	30,000									
Compost Site?	30,000									
Rotary - parking	-			150,000						
Rotary - soccer	10,000									
Quiet Park			300,000							
Nature Trust	150,000									
<u>Tower Community Park</u>										
Add pickleball courts @ Tower Field	270,000	-								
<u>Farmers Market - open space enhancements</u>										
Parking Lot - Dykeland/Elm cul de sac	-	-		175,000						
Pond & Park area		-			100,000					
<u>Basinview</u>										
Community Engagement & Design										
Park Build	-									
Allow for Future Park Development						100,000			100,000	100,000
	\$ 1,390,000	\$ 485,000	\$ 460,000	\$ 475,000	\$ 100,000	\$ 100,000	\$ 600,000	\$ 600,000	\$ 100,000	\$ 100,000
<b>GRAND TOTAL ALL PROJECTS</b>	\$ 6,017,000	\$ 2,140,000	\$ 6,158,000	\$ 7,397,000	\$ 8,065,000	\$ 3,045,000	\$ 3,435,000	\$ 2,580,000	\$ 2,135,000	\$ 2,530,000
								\$ 42,732,500	\$ 43,502,000	



**VISION:** A vibrant, progressive town at the centre of a thriving and sustainable region, where residents, visitors, businesses and university thrive and grow.

**MISSION:** To provide leadership and collaborative governance for the responsive and responsible allocation of public resources for the greater good of Wolfville.

**Principles that guide how Council makes decisions and allocates resources**

<b>Sustainability</b>	<b>Transparency</b>	<b>Accountability</b>	<b>Well-Communicated</b>	<b>Evidence-Based</b>
-----------------------	---------------------	-----------------------	--------------------------	-----------------------

**Strategic Directions (That focus resource allocation)**

<b>Economic Prosperity</b>	<b>Social Equity</b>	<b>Climate Action</b>	<b>Community Wellness</b>
----------------------------	----------------------	-----------------------	---------------------------

**Council’s Priority Initiatives (for the 2021-24 Council Term)**

1. Multi-purpose regional complex to include at minimum an aquatic facility. May also include other recreation and cultural indoor facilities.
2. Clear plan to address, in a timely manner, the revitalization and maintenance of road, sidewalk, crosswalk infrastructure and traffic management including addressing the issue of the 4-way stop.
3. Economic sector growth and support for commercial, business and entrepreneurial opportunities including retention and attraction of new economic opportunities.
4. Climate management related initiatives to reduce carbon emissions, support local transportation, local food security and environmental protection.

## Wolfville Council 2021-2024 Strategic Plan, Purpose and Use:

The 2021-24 Town of Wolfville Strategic Plan incorporates elements that will guide our decisions and interactions in the community over the next four years.

**The Vision** is the future Council wishes for the Town. The vision identifies four equally important elements – residents, visitors, businesses, and the university. All operate in harmony and provide mutual support and benefit. None is expendable, none more important than the other. All must be healthy and stable for this vision to be achieved. The vision statement acknowledges that the Town exists within a sustainable region that supports the Town’s health which in turn is necessary to the region’s wellbeing.

**The Mission** outlines the purpose of this Council – to provide leadership for the Town’s decisions, to do so in collaboration with the important segments of the community – residents, businesses, the University, and the greater region. Those decisions will be made understanding our role is the responsive and responsible management and expenditure of public funds entrusted to the town for the good of the town.

**Principles** guide Council’s work:

1. **Sustainability:** Decisions will be made with a view to long-term viability of the Town and its sectors.
2. **Transparency:** Decisions will be made openly and in public.
3. **Accountability:** Council is responsible for decisions and their impact. Decisions are a function of the whole of Council.

4. **Well-Communicated:** Council decisions and the processes leading to decisions will be well communicated using the media and mediums available to ensure the decision processes are shared.
5. **Evidence-Based:** Decisions will be based on factual evidence, the importance an issue is to the community, and other realities of our community life.

The **Strategic Directions** found in the new Municipal Planning Strategy – Economic Prosperity, Social Equity, Climate Action and Community Wellness have been adopted by this Council as primary or strategic focuses for the Town’s services. Decisions will be made with consideration to these broad goals.

Council’s **Priority Initiatives** are initiatives that a majority of Council members heard in the community as priorities. It is hoped that at the end of this Council term Council members can look at the achievements of the term and see clear evidence of achievement on each of these priorities. They will hold a special place in the operations and resource allocation of the Town.

While the priority initiatives figure significantly in the Town’s annual Operations Plan, they are not the only things that the Town will achieve. Projects that figured prominently in the 2020-2021 Capital Plan will generally remain there although may be allocated to a different year. Ongoing work of service departments is a major component of each annual budget. These, and other projects for which need and/or opportunity arises during the term of Council, will be incorporated as appropriate and as possible in each annual Operations Plan and Budget.