



Special Committee of the Whole

January 18, 2019

8:30 a.m.

Council Chambers, Town Hall

359 Main Street

Agenda

1. **Approval of Agenda**
2. **Public Input / Question Period**

Procedure: A thirty-minute time period will be provided for members of the public to address Council regarding questions, concerns and/or ideas. Each person will have a maximum of two minutes to address Council with a second two-minute time period provided there is time remaining within the thirty-minute Public Input / Question Period.
3. **Staff Reports for Discussion**
 - a. Information Report – 2019/20 Town Budget
 - i. V1 2019/20 Draft Budget
4. **Public Input / Question Period**
5. **Special Committee of the Whole Meeting Adjourned**

INFORMATION REPORT

2019/20 Draft Budget V1

Date: 2019-01-18

Department: Finance



SUMMARY

2019/20

Draft Budget Version 1

This Information Report deals with the presentation of the first draft of the Town's 2019/20 Operating and Capital Budgets. It follows the formal process started by Committee of the Whole (COW) in November where preliminary budget information was reviewed, as well as a tentative Ten Year Capital Investment Plan.

As per the Standard Operating Procedure (SOP), January is Council's first look at draft estimates for the upcoming year based on the initiatives/projects/service levels expected to be addressed in the upcoming year. This year will continue the incorporation of a 4 year operating budget/forecast. Year 1 comprises the formally approved balanced budget, with additional information showing financial forecasts for years 2 thru 4 based on selected assumptions. The multi-year outlook should aid Council in identify issues/opportunities likely to occur in the near future. **The focus with Draft Budget V1 is on 2019/20, with the multi-year assumptions being developed through February and March.**

Due to staff time constraints related to other matters, the draft Operations Plan is not available. Work has commenced on this document and it is expected to be included in the discussions at the February Committee of the Whole Meeting (COW).

Two more COW 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. 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 next year.

You will note the V1 shortfall is substantially lower than years recently past. This year Draft Budget V1 shows a move back towards a larger shortfall at almost \$290,000. A year ago, the draft 2017/18 shortfall was \$102,300 and in 2016/17 it was \$330,000.

A separate Powerpoint presentation will be utilized for Friday's meeting to work through the budget pressures which have impacted the draft budget document. The discussion Friday will include what has been included on the draft, and equally important what has not been included pending further discussion/analysis with Council.

INFORMATION REPORT

2019/20 Draft Budget V1

Date: 2019-01-18

Department: Finance



1) CAO COMMENTS

The V1 Draft Budget has been discussed during the last two Management Meetings and given the smaller than expected budget shortfall, there may be options available to Council that may not typically be feasible with a larger shortfall. Further comments will be considered during upcoming budget discussions in February and March.

2) REFERENCES AND ATTACHMENTS

- 2018/19 Quarterly Financial Updates (3rd Quarter not yet available)
- 10-year Capital Investment Plan (CIP) from November and December COW
- Council's Strategic Plan
- Info Report presented at November 2018 COW

3) DISCUSSION

The 2019/18 budget process formally started in the fall of 2018 at the November COW meeting; however, input on budget matters takes place throughout the year. Ultimately, the final 2019/20 budget will be a result of public input received formally (e.g. studies, public consultation, MPS Review consultations, direction of Council, Council's Strategic Plan) and informally (e.g. feedback discussed directly with elected officials). New this year is the potential impact from the work of the Accessibility Advisory Committee which recently passed a motion recommending a Draft Plan be forwarded to Council for approval.

The following information is included in the agenda package:

- Draft 2019/20 Operating Budget – Divisional Summaries
- Summary of Key Budget Changes Included in Draft 1 of the budget
- Draft 2019/20 Ten Year Capital Investment Plan (CIP)

Not included at this point in time:

- Water Utility Budget – expected in February
- Operations Plan
- Project Charters – capital and operating

For Friday's discussion, the Director of Financial Services will go through a power point presentation with a goal to:

- Review key budget data impacting the budget for 2019/20, including taxable assessments, inflationary factors, and other key elements impacting the Town's finances.
- Suggest possible decision points for Council's consideration to mitigate the deficit reflected in the first draft of the budget.
- Review what's not included in Draft V1 of the budget document.

INFORMATION REPORT

2019/20 Draft Budget V1

Date: 2019-01-18

Department: Finance



During the budget discussions in November, Council gave direction to come back to with a draft budget that showed tax increase at no more than Cost of Living Adjustment (COLA) for the past year. In theory this equated to keeping the tax rate unchanged and allowing the provincial CAP % to provide the increase in revenues = to COLA. The 2018/19 Draft V1 reflects the results of that approach applied to the new 2019 Assessment Roll.

Although not ready at the time of writing this report, it is expected staff will be able to provide some analysis of the 2019 Assessment Roll and the impact it has had in the V1 Budget shortfall, which is under \$100,000.

The intent for Friday's meeting will be to clarify a number of outstanding issues related to the Ten Year Capital Investment Plan. This is likely to include adjusting budget estimates in the draft reviewed back in November. The Public Works Department has just received design information and possible cost estimates for the Sewer Treatment Plant expansion planned for Year 2 of the CIP. As previously discussed, a key component of this project will be the ability of the Town to successfully obtain federal infrastructure dollars. Friday is the deadline for submitting projects for the first intake of the federal grant program.

Finance staff, and Management Team, are also currently working on year end forecast results for the current 2018/19 year. These will be presented at the January 25th Audit Committee Meeting and as of today's date are not yet finalized. As noted earlier in the year in the 1st and 2nd quarter financial updates, the town has been operating near budget, i.e. it is not expected that the Town will see a large surplus at year. The year end forecast may show potential for a deficit. Further analysis will be available in the Audit Committee agenda package.

It should also be noted that, as in every budget year, there may be need to adjust budget estimates already included in the first draft based on evolving information. 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

Not applicable at this stage of budget process.

6) COMMUNICATION REQUIREMENTS

Not applicable at this stage of budget process.

INFORMATION REPORT

2019/20 Draft Budget V1

Date: 2019-01-18

Department: Finance



7) FUTURE COUNCIL INVOLVEMENT

The information presented is Draft #1 of the Town's 2019/20 Budgets, and it is Council's first chance to review the dollar estimates required to achieve operational initiatives, as well as the day to day service to the public.

The budget process will continue according to the timeline below:

- Jan. 21 – Jan 31 - Mgt Team to incorporate COW feedback into second draft of budget
- February 5 (Committee of the Whole) - Draft 2 and key decisions
- February Public Engagement Session, if required, beneficial
- March 5 (Committee of the Whole) Draft 3 (final draft).
- March 19 – Final 2019/20 Operations and Budget approval at regular Council Meeting.

OPERATING & CAPITAL DRAFT BUDGET V1

TOWN OF WOLFVILLE

FISCAL 2019/20

January 18th Committee Of The Whole



A cultivated experience for the mind, body, and soil

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Ten Year Capital Investment Plan

Ten Year CIP	12-16
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Water Utility - Not Available – Will be part of February Presentations

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
All Divisions**

	2019/20	2018/19		2017/18	
	Budget	Forecast/Actual	Budget	Actual	Budget
REVENUES					
Taxes and grants in lieu of taxes	\$ 9,125,300	\$ -	\$ 8,814,500	\$ 8,744,290	\$ 8,598,500
Sale of service/cost recoveries	912,500	-	801,300	828,646	800,200
Sewer Rates	430,000	-	411,000	390,868	403,000
Provincial, Federal & other grants	170,200	-	91,700	127,092	95,400
	10,638,000	-	10,118,500	10,090,896	9,897,100
EXPENSES					
Salary and wages	2,082,300	-	1,913,700	1,700,249	1,796,800
Employee Benefits	401,500	-	376,800	386,064	340,600
Seasonal/Term Wages	364,000	-	340,200	334,232	304,000
Employee Benefits Seasonal wag	58,000	-	56,200	-	53,200
Meetings, Meals and Travel	25,300	-	21,100	16,673	24,300
Professional Development	90,000	-	88,600	63,955	78,600
Membership Dues & Fees	22,700	-	20,500	14,410	20,600
Advertising	36,900	-	37,400	26,586	28,900
Telecommunications	43,000	-	41,600	41,738	58,100
Office Expense	78,800	-	69,000	63,480	67,900
Legal	50,200	-	55,200	71,334	50,200
Insurance	91,400	-	80,800	81,606	65,400
Marketing and Communications	200	-	2,000	6,095	10,500
Audit	20,000	-	16,000	14,578	13,500
Stipends & Honorariums	203,300	-	183,300	176,122	181,200
Miscellaneous	1,900	-	1,500	5,489	1,500
Heat	27,100	-	25,800	21,666	25,300
Utilities	129,400	-	126,400	120,163	136,500
Repairs and Maintenance	101,800	-	85,700	65,604	76,300
Vehicle Fuel	50,200	-	50,200	41,650	50,900
Vehicle Repairs & Maintenance	126,400	-	121,800	128,895	117,900
Vehicle Insurance	10,100	-	10,100	9,997	11,500
Operational Equip & Supplies	488,400	-	499,900	514,303	491,000
Equipment Maintenance	10,000	-	10,000	9,848	12,000
Program Expenditures	86,100	-	63,100	45,961	46,400
Contracted Services	2,505,300	-	2,483,900	2,530,940	2,570,200
Grants to Organizations	128,900	-	128,400	128,450	133,400
Licenses and Permits	3,300	-	3,300	3,123	3,300
Tax Exemptions	104,600	-	104,600	77,034	78,000
Partner Contributions	1,813,000	-	1,769,700	1,628,849	1,652,600
Other debt charges	10,000	-	10,000	5,990	10,000
Doubtful accounts allowance	2,500	-	2,500	-	2,500
	9,166,600	0	8,799,300	8,335,084	8,513,100
Net Operational Surplus (Deficit)	1,471,400	0	1,319,200	1,755,812	1,384,000
Capital Program & Reserves					
Principal Debenture Repayments	538,400	-	537,000	492,016	507,600
Debenture interest	155,500	-	144,500	138,414	142,100
Transfer to Operating Reserves	5,000	-	5,000	5,000	5,000
Transfer to Capital Reserves	700,000	-	719,800	735,700	735,700
Transfer to Cap Reserve - Fire Equip	219,000	-	179,000	179,000	179,000
Transfer from Operating Reserves	(60,000)	-	(266,100)	(188,700)	(185,400)
	1,557,900	-	1,319,200	1,361,430	1,384,000
Net Surplus (Deficit)	\$ (86,500)	\$ -	\$ (0)	\$ 394,382	\$ -

Town of Wolfville
Operating Budget ~ Tax Revenue Requirement Draft Presentation
2019/20 Operating Budget - DRAFT V1

		BUDGET		
		Current Yr 2019/20	Required Increase	Prior Yr 2018/19
Total to be funded by Property Tax Rates		7,330,700	375,700	6,955,000
			5.40%	
		Budget 2019/20	\$ Increase	Budget 2018/19
RESULTING TAXES				
Residential ~ No Change to Rate	1.460	5,985,300	247,000 #	5,738,300
Resource	1.460	10,900	700 #	10,200
Subtotal from residential sector		5,996,200	247,700	5,748,500
			4.31%	
Commercial	3.570	1,248,000	41,500 #	1,206,500
Subtotal from commercial sector		1,248,000	41,500	1,206,500
			3.44%	
TOTAL		7,244,200	289,200	6,955,000
			4.16%	
Revenue surplus (shortfall)		(\$86,500)		\$0
Overall Increase in Tax Revenue		4.16%		

Tax Rate Change Assumption

Residential ~ No Change to Rate	1.460	1.460
Commercial	3.570	3.570

BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)

Residential	4.30%	409,950,900	393,034,300
Commercial	3.44%	34,958,700	33,796,400
Resource	6.69%	746,600	699,800
TOTAL		445,656,200	427,530,500

2019 PVSC ASSESSMENT ROLL

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
Residential	410,950,900	(1,000,000)	409,950,900
Commercial	34,958,700		34,958,700
Resource	746,600	-	746,600
TOTAL	446,656,200	(1,000,000)	445,656,200

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
SUMMARY OF KEY BUDGET CHANGES**

	Capital Program	Gen Gov't	Protective Services	P Wks	Sewer	Parks	Planning	Comm Dev.	Regional Partners	ALL DIVISIONS TOTAL
REVENUES										
Fire Protection Rate			5,300							5,300
Acadia GILT		12,000								12,000
Planning/DO/Building Inspection Cost Recove							(47,500)			(47,500)
Sewer Rates					19,000					19,000
Kings County Recreation Contrib								10,000		10,000
Interest on investments		10,000								10,000
Miscellaneous		45,000	80,000							125,000
PNS conditional grants							30,000			30,000
Other conditional grants							46,500			46,500
Transfers From Operating Reserves		(70,000)				(28,800)	(69,300)	(38,000)		(206,100)
NET CHANGE - Revenues	-	(3,000)	85,300	-	19,000	(28,800)	(40,300)	(28,000)	-	4,200
EXPENSES										
Salary and wages		(14,800)	54,700	19,600	(4,200)	1,400	29,400	82,500		168,600
Employee Benefits			7,900	5,800				12,000		25,700
Seasonal Wages						12,700	12,900			25,600
Meetings, Meals and Travel			5,000							5,000
Office Expense			9,000							9,000
Legal				(5,000)						(5,000)
Insurance		10,600								10,600
Stipends & Honorariums		20,000								20,000
Repairs and Maintenance		(5,000)		14,500						9,500
Operational Equip & Supplies			8,000			(31,400)		5,500		(17,900)
Program Expenditures		(7,500)					30,000			22,500
Contracted Services		(6,400)	36,800	9,200		6,000	(25,000)			20,600
Capital - LTD & Cap Reserves	31,000		(5,800)	11,600						36,800
Regional Solid Waste									19,200	19,200
Transit									8,300	8,300
Education									15,300	15,300
NET CHANGE - Expenditures	\$ 31,000	\$ (3,100)	\$ 115,600	\$ 55,700	\$ (4,200)	\$ (11,300)	\$ 47,300	\$ 100,000	\$ 42,800	\$ 373,800
OVERALL NET CHANGE - Material Items	\$ 31,000	\$ (100)	\$ 30,300	\$ 55,700	\$ (23,200)	\$ 17,500	\$ 87,600	\$ 128,000	\$ 42,800	\$ 369,600

Total Increase Required to be funded by Property Tax Rates	\$ 375,700	(refer to Tax Requirement page)
Changes summarized above	<u>(369,600)</u>	(refer to ALL Divisions total above)
total of changes not identified	<u>\$ 6,100</u>	represents dozens of smaller changes throughout all departments

Town of Wolfville
2019/20 Operating Budget - DRAFT V1
General Government Division

	2019/20	2018/19		2017/18	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Residential & resource taxes	5,996,200	-	5,748,500	5,637,954	5,632,100
Commercial taxes	1,316,600	-	1,266,000	1,219,044	1,206,700
Deed Transfer Tax	340,000	-	340,000	424,411	300,000
Business development area rate	100,000	-	100,000	100,466	100,000
Grant in lieu of taxes	992,500	-	980,000	987,242	979,700
Kings County Fire Protection	121,100	-	118,400	118,428	118,400
Cost recoveries	112,200	-	110,500	97,550	95,100
Job Cost billings	-	-	-	5,463	3,400
Cost recoveries from Sewer Dept	3,500	-	3,500	875	-
Interest on investments	90,000	-	80,000	83,141	65,000
Other revenues	69,400	-	24,300	26,403	24,300
Equilization Grant	70,000	-	70,000	69,869	70,000
Farm Acreage Grant	1,100	-	1,100	1,119	1,100
	<u>9,212,600</u>	<u>-</u>	<u>8,842,300</u>	<u>8,772,224</u>	<u>8,595,800</u>
EXPENSES					
Salary and wages	609,300	-	624,100	503,875	482,900
Employee Benefits	118,200	-	119,500	93,433	95,600
Meetings, Meals and Travel	7,900	-	8,100	4,751	8,800
Professional Development	75,000	-	73,600	56,048	63,600
Membership Dues & Fees	7,600	-	7,900	9,254	7,900
Advertising	7,900	-	7,900	7,891	7,900
Telecommunications	16,700	-	15,300	16,403	29,500
Office Expense	44,200	-	43,800	43,016	43,500
Legal	20,000	-	20,000	33,896	15,000
Insurance	85,000	-	74,400	74,943	59,000
Audit	20,000	-	16,000	14,578	13,500
Mayor and Council Remuneration	164,900	-	144,900	137,995	143,000
Miscellaneous	1,900	-	1,500	5,317	1,500
Heat	13,300	-	12,000	10,369	12,000
Utilities	5,700	-	5,700	5,444	5,700
Repairs and Maintenance	11,700	-	16,700	9,976	16,700
Operational Equip & Supplies	69,600	-	69,100	54,318	80,400
Program Expenditures	2,500	-	10,000	-	-
Contracted Services	57,000	-	63,400	109,766	126,100
Grants to Organizations	50,000	-	49,500	55,000	60,500
Tax Exemptions	104,600	-	104,600	77,034	78,000
Other debt charges	10,000	-	10,000	5,990	10,000
Debenture interest	-	-	-	-	-
Doubtful accounts allowance	2,500	-	2,500	-	2,500
	<u>1,505,500</u>	<u>0</u>	<u>1,500,500</u>	<u>1,329,297</u>	<u>1,363,600</u>
Net Division Surplus (Deficit)	<u>\$ 7,707,100</u>	<u>\$ -</u>	<u>\$ 7,341,800</u>	<u>\$ 7,442,927</u>	<u>\$ 7,232,200</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ 7,707,100</u>	<u>\$ -</u>	<u>\$ 7,411,800</u>	<u>\$ 7,442,927</u>	<u>\$ 7,232,200</u>

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Protective Services Division**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Rate	380,000	-	380,000	374,914	380,000
Kings County Fire Protection	165,500	-	160,200	154,772	160,200
License & fee revenue	5,000	-	5,000	4,090	5,000
Parking fines	26,000	-	27,000	34,596	24,000
Other fines	10,000	-	8,600	14,772	9,100
Miscellaneous	80,000	-	-	12,238	-
EMO 911 Cost Recovery	1,600	-	1,600	1,853	1,600
Other conditional grants	-	-	-	7,500	-
	<u>668,100</u>	<u>-</u>	<u>582,400</u>	<u>604,735</u>	<u>579,900</u>
EXPENSES					
Salary and wages	197,500	-	142,800	137,373	134,800
Employee Benefits	31,700	-	23,800	25,018	19,800
Seasonal Wages	14,700	-	14,300	7,504	14,300
Employee Benefits Seasonal wag	1,500	-	1,500	-	1,500
Meals and Travel	7,200	-	2,200	2,035	2,500
Professional Development	15,000	-	15,000	7,907	15,000
Membership Dues & Fees	2,200	-	2,200	1,253	2,400
Telecommunications	11,100	-	11,100	10,245	10,400
Office Expense	11,500	-	2,500	664	2,500
Legal	10,200	-	10,200	11,087	10,200
Insurance	6,400	-	6,400	6,663	6,400
Marketing and Communications	200	-	2,000	1,785	2,000
Honorariums	38,400	-	38,400	38,127	38,200
Miscellaneous	-	-	-	147	-
Heat	4,800	-	4,800	4,508	4,800
Utilities	17,500	-	15,700	16,299	16,800
Repairs and Maintenance	19,000	-	19,400	13,141	19,500
Vehicle Fuel	6,000	-	6,000	4,400	7,600
Vehicle Repairs & Maintenance	44,100	-	40,500	49,064	47,400
Vehicle Insurance	4,900	-	4,900	4,776	4,300
Operational Equip & Supplies	74,500	-	66,500	81,799	69,400
Equipment Maintenance	10,000	-	10,000	9,848	12,000
Contracted Services	1,900,500	-	1,863,700	1,842,816	1,844,900
Licenses and Permits	1,800	-	1,800	1,711	1,800
Debenture interest	5,300	-	11,100	9,455	11,100
	<u>2,436,000</u>	<u>-</u>	<u>2,316,800</u>	<u>2,287,625</u>	<u>2,299,600</u>
Net Division Surplus (Deficit)	<u>\$ (1,767,900)</u>	<u>\$ -</u>	<u>\$ (1,734,400)</u>	<u>\$ (1,682,890)</u>	<u>\$ (1,719,700)</u>

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Public Works Division**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Job Cost billings	10,000	-	10,000	2,630	10,000
Cost recoveries from Water Util	111,700	-	109,100	108,800	108,800
Cost recoveries from Sewer Dept	43,100	-	42,200	33,500	42,000
Land Leases	4,000	-	4,000	3,893	3,000
TOTAL REVENUE	168,800	-	165,300	149,323	163,800
EXPENSES					
Salary and wages	580,600	-	561,000	531,604	539,100
Employee Benefits	122,800	-	117,000	113,874	106,200
Seasonal Wages	12,000	-	12,000	-	-
Employee Benefits Seasonal wag	1,200	-	1,200	-	-
Meals and Travel	2,400	-	2,100	1,518	100
Membership Dues & Fees	3,500	-	1,000	450	1,000
Advertising	-	-	-	297	-
Telecommunications	4,200	-	4,200	4,200	8,400
Office Expense	4,100	-	3,700	3,595	5,000
Legal	-	-	5,000	20	5,000
Heat	9,000	-	9,000	6,789	8,500
Utilities	35,500	-	34,300	34,212	31,300
Repairs and Maintenance	54,800	-	40,300	33,337	32,300
Vehicle Fuel	36,900	-	36,900	30,604	37,000
Vehicle Repairs & Maintenance	57,000	-	57,000	52,364	57,000
Vehicle Insurance	4,200	-	4,200	4,316	4,000
Operational Equip & Supplies	150,800	-	150,900	202,809	138,400
Equipment Rentals	-	-	-	-	-
Contracted Services	390,700	-	381,500	428,322	398,600
Licenses and Permits	1,500	-	1,500	1,412	1,500
Debenture interest	133,500	-	121,900	114,529	110,000
	<u>1,604,700</u>	<u>-</u>	<u>1,544,700</u>	<u>1,564,252</u>	<u>1,483,400</u>
Net Division Surplus (Deficit)	\$ (1,435,900)	\$ -	\$ (1,379,400)	<u>\$ (1,414,929)</u>	<u>\$ (1,319,600)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Syurplus	<u>60,000</u>		<u>60,000</u>		<u>60,000</u>
Net Surplus (Deficit)	<u>\$ (1,375,900)</u>	<u>\$ -</u>	<u>\$ (1,319,400)</u>	<u>\$ (1,414,929)</u>	<u>\$ (1,259,600)</u>

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Sewer & Solid Waste Division**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUE					
Sewer Rates	430,000	-	411,000	390,868	403,000
Kings County Sewer Contribution	2,000	-	3,200	(991)	2,000
TOTAL REVENUE	432,000	-	414,200	389,877	405,000
EXPENSES					
Salary and wages	82,900	-	87,100	62,249	85,400
Employee Benefits	18,200	-	17,400	8,710	17,900
Meals and Travel	-	-	-	98	-
Utilities	52,400	-	52,400	45,638	61,200
Vehicle Repairs & Maintenance	17,900	-	17,900	9,300	9,300
Operational Equip & Supplies	111,700	-	105,700	86,892	96,400
Equipment Rentals	-	-	-	-	-
Contracted Services	62,100	-	61,300	55,712	61,100
Debenture interest	9,500	-	9,000	9,681	20,000
	358,700	-	350,800	278,280	351,300
Net Division Surplus (Deficit)	\$ 73,300	\$ -	\$ 63,400	\$ 111,597	\$ 53,700

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**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Parks Division ~ 510**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-	-	-	200	-
TOTAL REVENUE	-	-	-	200	-
EXPENSES					
Salary and wages	67,500		66,100	37,373	63,800
Employee Benefits	13,200		13,200	52,025	12,800
Seasonal Wages	188,000		175,300	187,610	159,900
Employee Benefits Seasonal wag	35,100		35,100	-	34,400
Meetings, Meals and Travel	-			2,023	-
Telecommunications				835	-
Utilities	5,200		5,200	5,763	6,400
Vehicle Fuel	6,300		6,300	5,429	6,300
Vehicle Repairs & Maintenance	5,400		4,400	17,869	4,200
Vehicle Insurance	1,000		1,000	905	3,200
Operational Equip & Supplies	50,700		82,100	75,205	85,300
Contracted Services	42,000		36,000	8,321	38,500
	<u>414,400</u>		<u>-</u>	<u>393,358</u>	<u>414,800</u>
Net Division Surplus (Deficit)	<u>\$ (414,400)</u>	<u>\$ -</u>	<u>\$ (424,700)</u>	<u>\$ (393,158)</u>	<u>\$ (414,800)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus			<u>28,800</u>		<u>35,000</u>
Net Surplus (Deficit)	<u>\$ (414,400)</u>		<u>\$ (395,900)</u>		<u>\$ (379,800)</u>

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**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Planning Division ~ 610**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Zoning & Subdivision approvals	600		600	585	600
Bldg Insp. & Development Revenues			47,500	68,403	76,500
License & fee revenue	1,500		1,500	1,091	1,500
Building & development permits	16,000		16,000	27,515	16,000
Development agreements	1,000		1,000		1,000
Cost recoveries from Water Util	-		-	7,350	9,800
Cost recoveries from Sewer Dept	-		-	2,625	3,500
Land Leases	900		900		900
PNS conditional grants	30,000			8,000	-
Other conditional grants	46,500		-		-
	<u>96,500</u>		<u>67,500</u>	<u>115,569</u>	<u>109,800</u>
EXPENSES					
Salary and wages	301,700		272,300	245,620	307,300
Employee Benefits	54,000		54,500	53,015	54,500
Seasonal Wages	58,000		45,100	49,300	45,100
Employee Benefits Seasonal wag	5,800		4,200	-	4,200
Meetings, Meals and Travel	5,000		6,200	4,355	11,200
Membership Dues & Fees	2,100		2,100	1,021	2,100
Advertising	8,000		8,000	8,474	8,000
Telecommunications	5,300		5,300	4,948	5,000
Office Expense	13,200		13,200	11,789	13,200
Legal	20,000		20,000	26,331	20,000
Miscellaneous	-		-	25	-
Program Expenditures	30,000		-	-	-
Contracted Services	25,000		50,000	52,016	50,000
	<u>528,100</u>		<u>480,900</u>	<u>456,894</u>	<u>520,600</u>
Net Division Surplus (Deficit)	(431,600)	\$ -	\$ (413,400)	<u>\$ (341,325)</u>	<u>\$ (410,800)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-		69,300		79,300
Net Surplus (Deficit)	<u>\$ (431,600)</u>		<u>\$ (344,100)</u>		<u>\$ (331,500)</u>

**Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Community Development Division**

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Kings County Recreation Contrib	10,000	-	-	(2,945)	-
Program fees	16,000	-	16,000	7,621	6,400
Festival & events revenues	500	-	-	500	-
Facility fees & cost recoveries	11,000	-	10,300	11,437	10,300
Tourist Bureau revenues	1,500	-	1,500	3,400	3,400
Facility Rental	-	-	-	-	-
Employment grants	-	-	-	3,258	-
PNS conditional grants	-	-	-	6,000	5,000
Other conditional grants	21,000	-	19,000	29,493	17,700
TOTAL REVENUE	<u>60,000</u>	<u>-</u>	<u>46,800</u>	<u>58,968</u>	<u>42,800</u>
EXPENSES					
Salary and wages	242,800	-	160,300	182,155	183,500
Employee Benefits	43,400	-	31,400	39,989	33,800
Seasonal/Term Wages	91,300	-	93,500	89,818	84,700
Employee Benefits Seasonal wag	14,400	-	14,200	-	13,100
Meals and Travel	2,800	-	2,500	1,893	1,700
Membership Dues & Fees	7,300	-	7,300	2,432	7,200
Advertising	21,000	-	21,500	9,924	13,000
Telecommunications	5,700	-	5,700	5,107	4,800
Office Expense	5,800	-	5,800	4,416	3,700
Marketing and Communications	-	-	-	4,310	8,500
Utilities	13,100	-	13,100	12,807	15,100
Repairs and Maintenance	12,300	-	9,300	9,150	7,800
Vehicle Fuel	1,000	-	1,000	1,217	-
Vehicle Repairs & Maintenance	2,000	-	2,000	298	-
Operational Equip & Supplies	31,100	-	25,600	13,280	21,100
Program Expenditures	53,600	-	53,100	45,961	46,400
Contracted Services	28,000	-	28,000	33,987	51,000
Grants to Organizations	78,900	-	78,900	73,450	72,900
Debenture interest	7,200	-	2,500	4,749	1,000
	<u>661,700</u>	<u>-</u>	<u>555,700</u>	<u>534,943</u>	<u>569,300</u>
Net Division Surplus (Deficit)	<u>(601,700)</u>	<u>\$ -</u>	<u>\$ (508,900)</u>	<u>\$ (475,975)</u>	<u>\$ (526,500)</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
	<u>-</u>	<u>-</u>	<u>38,000</u>	<u>-</u>	<u>38,000</u>
Net Surplus (Deficit)	<u>\$ (601,700)</u>	<u>\$ -</u>	<u>\$ (470,900)</u>	<u>\$ -</u>	<u>\$ (526,500)</u>

Town of Wolfville
2019/20 Operating Budget - DRAFT V1
Partner Contributions ~ 840

	<u>2019/20</u>	<u>2018/19</u>		<u>2017/18</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
<u>Local partners</u>					
Grant to WBDC	100,000		100,000	100,000	100,000
<u>Regional partners</u>					
Regional Solid Waste	520,200		501,000	435,550	480,500
Transit services	152,700		144,400	152,588	137,800
Valley Community Fibre	1,500		1,000	1,975	1,000
Regional Development	23,000		25,000	22,766	25,000
Kings Region -cooperative Initiatives	10,800		10,800	14,291	13,900
<u>Provincial partners</u>					
Annapolis Valley Regional Libra	25,000		25,000	24,320	24,000
Education	780,800		765,500	674,808	674,500
Corrections	82,000		81,000	81,129	80,200
Regional Housing Authority	40,000		40,000	46,063	40,000
Assessment services	77,000		76,000	75,359	75,700
	<u>1,813,000</u>		<u>1,769,700</u>	<u>1,628,849</u>	<u>1,652,600</u>
Net Department Surplus (Deficit)	<u>\$ (1,813,000)</u>	<u>\$ -</u>	<u>\$ (1,769,700)</u>	<u>\$ (1,628,849)</u>	<u>\$ (1,652,600)</u>

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Town of Wolfville
DRAFT 2019/20 Ten Year Capital Investment Plan - Jan 18th COW
Fiscal 2019/120 to 2028/29

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Information Technology										
Servers		15,000	-	-	-	-	-	15,000	-	-
Other IT Upgrades										
Total Other										
Information Technology	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Municipal Buildings										
Town Hall Civic Complex									2,800,000	
New Facility									2,800,000	
Community Development/Public Works										
Accessibility/Reno upgrade	300,000									
Fire Hall									1,700,000	
New Facility									1,700,000	
RCMP Detachment										
Library									1,900,000	
New Facility									1,900,000	
Total Municipal Buildings	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,400,000	\$ -

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Town of Wolfville
DRAFT 2019/20 Ten Year Capital Investment Plan - Jan 18th COW
Fiscal 2019/120 to 2028/29

	BUDGET FOCUS									
	Year 1 2019/20	Year 2 2020/21	Year 3 2021/22	Year 4 2022/23	Year 5 2023/24	Year 6 2024/25	Year 7 2025/26	Year 8 2026/27	Year 9 2027/28	Year 10 2028/29
Protective Services										
Fire Department										
Trucks										
Aerial Ladder Truck						1,350,000	-			
Pumper 1 E-One Cyclone	may not arrive until June 2019									
Ford 4*4 Utility Vehicle										
Pumper 3 E-One Cyclone					800,000					
Tanker 6 Int'l Pumper/Tanker	2003									
Rescue 4 Pumper Rescue	2006									750,000
Ford Haz Matt vehicle	2007									
Fire Trucks	-	-	-	-	800,000	1,350,000	-	-	-	750,000
Equipment										
Equipment Upgrades	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
SCBA Apparatus	30,000	30,000	30,000	30,000						
Misc Fire Equipment	50,000	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Fire Department	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 820,000	\$ 1,370,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 770,000
Transportation Services										
Public Works - Fleet Inventory										
veh # 18 - skid steer (currently)	120,000					60,000				60,000
veh # 19 - PW 3/4 ton Crew Cab				36,500						
veh # 20 - 1/2 pick up - Rec		30,000					30,000			
veh # 21 - PW 3/4 ton 4*4		30,000					35,000			
veh # 22 - PW 1/2 ton		30,000					30,000			
veh # 23 - PW 1 ton		70,200					75,000			
veh # 25 - PW 5 ton plow truck					185,000					
veh # 26 - Parks 3/4 ton crew cab			32,400						35,000	
veh # 27 - PW backhoe	120,000						130,000			
veh # 28 - PW loader				155,500						160,000
veh # 29 - PW trackless		160,000						160,000		
veh # 31 - Parks micro truck			25,000					25,000		
veh # 32 - PW 3/4 ton				40,600						40,600
veh # 34 - PW micro truck				25,000						
veh #?? - Parks micro truck				25,000					25,000	
veh # 39 - Parks Z Track mower		12,200					13,000			
veh # 40 - Parks loader/backhoe				57,500					60,000	
veh # 37 - Parks mower					13,000				13,000	
veh # 38 - Parks mower		12,500					13,000			
veh # 24 - PW asphalt recycler					110,000					
veh # 17 - Bylaw car		30,000						25,000		
veh # 51 - PW trackless					160,000					
veh # 33 - Parks 3/4 ton crew cab				69,300						69,300
New PW/Parks Vehicle	30,000					30,000				
New PW/Parks Vehicle	30,000					30,000				
flail mower							40,000			
Rec Dept - Bike Trailer						15,000				
New - Utility Trailer										
Fleet/Equipment	300,000	374,900	57,400	409,400	528,000	75,000	366,000	210,000	158,000	329,900

Town of Wolfville
DRAFT 2019/20 Ten Year Capital Investment Plan - Jan 18th COW
Fiscal 2019/120 to 2028/29

		BUDGET FOCUS									
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Transportation Infrastructure											
<i>includes active transport corridors, street, sidewalk, sanitary & storm sewer where applicable</i>											
Earnscliffe Ave. - civic 16 to end	170 m					612,000					
Earnscliffe Ave. Main to civic 16	180 m				648,000						
Gaspereau - civic 128 to Fowler	170 m										612,000
Gaspereau - civic 94 to civic 128	180 m								648,000		
Gaspereau - Willow to civic 94	180 m	\$ 600,000									
Highland - Bay to Civic 76	250 m				900,000						
Highland - civic 76 - Skyway Dr	250 m							900,000			
Highland - Prospect to Bay	250 m			900,000							
Maple Ave - civic 43 to Civic 83	230 m									828,000	
Maple Ave - Main to civic 19	210 m					756,000					
Maple Ave -civic 19 to civic 43	210 m							792,000			
Maple Ave -civic 83 to end	250 m										
Pleasant - Huron to Orchard	240 m								864,000		
Pleasant - Sherwood to Huron	180 m			648,000							
Seaview	185 m	665,000									
University - civic 18 to Crowell Dr	200 m								720,000		
University - Main to civic 18	200 m						720,000				
Victoria - Main to King	170 m								612,000		
Westwood - Main to Irving Centre	350 m	1,260,000									
Wickwire - Little to Beckwith	300 m						1,080,000				
Parking lots - allow for future spaces						100,000					
Engineering - design work year in advance		-	77,400	77,400	73,400	90,000	84,600	109,800	73,800	30,600	
		2,525,000	77,400	1,625,400	1,621,400	1,558,000	1,884,600	1,801,800	2,269,800	1,506,600	612,000
Land Acquisitions/Disposals											

Town of Wolfville
DRAFT 2019/20 Ten Year Capital Investment Plan - Jan 18th COW
Fiscal 2019/120 to 2028/29

		BUDGET FOCUS									
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
<u>Streets, Sidewalks, Parking Lots</u>		2,525,000	77,400	1,625,400	1,621,400	1,558,000	1,884,600	1,801,800	2,269,800	1,506,600	612,000
Other Transportation											
Decorative Downtown Light Posts - Elm		75,000									
Decorative Downtown Light Posts - to Willow				200,000							
Traffic lights @ Gaspereau/Main											
Shoreline Protection		350,000									
Flood Risk Mitigation		50,000	50,000						1,000,000		
Generator replacements - Town Hall 2006					60,000						
Generator replacements - Comfort Cent 2017											
Storm Water Mgt Plan		30,000									
		505,000	50,000	200,000	60,000	-	-	-	-	1,000,000	-
Other Transportation											
TOTAL TRANSPORTATION		\$ 3,330,000	\$ 502,300	\$ 1,882,800	\$ 2,090,800	\$ 2,086,000	\$ 1,959,600	\$ 2,167,800	\$ 2,479,800	\$ 2,664,600	\$ 941,900
Environmental Health Services											
<u>Storm Water Management</u>											
included in Street infrastructure above											
<u>Storm Water System</u>		-	-	-	-	-	-	-	-	-	-
<u>Sewage Treatment/Collection</u>											
<u>Miscellaneous Equipment</u>											
WWTP influent meters											
<u>Miscellaneous Equipment</u>		-	-	-	-	-	-	-	-	-	-
<u>Sewer Treatment</u>											
Ultra-violet treatment system		roll into STP Design/Expansion									
Plant expansion design		40,000									
Treatment plant expansion			1,500,000								
Generator - STP 2015											
		40,000	1,500,000	-	-	-	-	-	-	-	-
<u>Sanitary Sewer Collection</u>											
Generator (s) Lift Sations 2008											
Generator (s) Lift Sations 2015											
Generator (s) Lift Sations (2) 2016											
Generator Lift Station 2018											
		-	-	-	-	-	-	-	-	-	-
TOTAL Environmental Health Services		\$ 40,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Wolfville
DRAFT 2019/20 Ten Year Capital Investment Plan - Jan 18th COW
Fiscal 2019/120 to 2028/29

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Community Infrastructure										
Infrastructure										
<u>West End Gateway</u>										
Clock Park Lighting										
Graveyard										
may be complete by Mar/19										
<u>East End Gateway</u>										
Willow Ave Sidewalk to King St.										
Harvest Moon Trail Head	25,000									
VIC & Willow Park Upgrades		500,000								
Other Upgrades - incl Willow	50,000	200,000								
Relocate Skatepark	30,000									
Gateway Streetscape		100,000								
Wireless Sound System - Downtown	30,000									
Nature Preserve - dam upgrade				500,000						
Mona Parsons Project	20,000									
Allow for Future Park Development			100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
West End Parkland & Trail	10,000	100,000								
<u>NOT IN PLAN YET</u>										
Robie Tufts										
Quiet Park										
Waterfront Park										
Woodmans Grove										
Graveyard										
Fitness Trail										
Harvest Moon Trail										
Kiosks										
Nature Preserve - concrete										
Nature Preserve										
	\$ 165,000	\$ 900,000	\$ 100,000	\$ 550,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
GRAND TOTAL ALL PROJECTS	\$ 3,885,000	\$ 2,967,300	\$ 2,032,800	\$ 2,690,800	\$ 2,956,000	\$ 3,379,600	\$ 2,237,800	\$ 2,564,800	\$ 9,134,600	\$ 1,761,900
										\$ 33,610,600