



Special Committee of the Whole Budget Meeting

January 18, 2024

9:00 a.m.

Council Chambers, Town Hall
359 Main Street

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 001-2024 Draft 2024/25 Budget Version 1 (V1)
- b. Draft Town 2024/25 Budget Version 1

4. Public Input / Question Period

5. Regular Meeting Adjourned

INFORMATION REPORT IR 001-2024

Title: Draft 2024/25 Budget V1
Date: 2024-01-18
Department: Office of CAO – via contracted service



SUMMARY

Draft 2024/25 Budget Version 1 (V1)

Annually, Town Council reviews an early draft of the Town's budget(s), covering the Town Operating and Capital, as well as the Water Utility Operating and Capital. An integral part of this also includes proposed budget use of Operating and Capital Reserve funds. This year's process involves a contracted service preparing Version 1 (V1) to assist Town Council and staff in considering next steps which will involve a new Director of Finance, as well as the likelihood of an Interim Chief Administrative Officer (CAO) over the coming months. The former Director of Finance, Mike MacLean, has been engaged under contract to prepare V1 and present to Council. Key decisions and direction from Council will be managed by new staff after the January 18th Special Budget Committee of the Whole (COW).

Prior to this report, Council has covered aspects of the upcoming 2024/25 Budget during 3 different Committee of the Whole meeting last fall. 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. **The focus with Draft Budget V1 is on 2024/25**, with the multi-year assumptions being developed through February and March.

This report does not cover the text oriented Operations Plan, but rather is focused on the dollar estimates to help inform how big a hurdle there may be in balancing the budget for the upcoming year. How the process proceeds after this January 18th meeting will be a function of new and interim staff's capacity to bring updated versions of the draft budget to Council in February and March. Typically the goal is to have an approved budget at March Council, allowing staff to move quickly into the new year (starting April 1st).

For the Town Operating Fund (where property taxes reside), Draft Budget V1 has a shortfall (deficit) of some \$249,800. The draft result is after reflecting overall revenues as \$1.4 million more than 2023/24 budget. As with previous years, where V1 shortfalls have ranged between \$88,000 and \$342,00, Council can make a variety of decisions to arrive at a balanced budget.

A smaller V1 shortfall is not always indicative of an easier path to balanced budget. Part of the annual process is to work through what is included in the first version, as well as what is not included. This January meeting allows Council to start to weigh the pros/cons of initiatives and how to modify the tax structure if needed.

As with the Special November COW meeting, 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. Powerpoint presentation will be used to help focus discussion on key projects/initiatives and how they are reflected in the budget dollars.

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1) CAO COMMENTS

For information purposes.

2) REFERENCES AND ATTACHMENTS

- Draft 2024/25 Budget Document V1 (attached)
- Council's 2021-2025 Strategic Plan
- Municipal Planning Strategy (MPS)
- 2023-2027 Operations Plan and Budget
- Town's 2023-2027 Accessibility Plan (approved in July 2022)
- [Financial Condition Indicators \(FCI\) data issued by Province of Nova Scotia](#)
- IR 021-2023 Second Quarter Financial Update (2023/24 budget year)
- List reports, minutes, presentations, etc. that were used to assist in staff's recommendation. If the reference is attached include "attached" in brackets.

3) DISCUSSION

As noted in the Summary section on page 1, this will be Council's first look at a full draft version of the budget documents, so this is in part still early days, but also an important time for Council to consider overall budget direction. What level of services to provide and resources needed to provide those services. Wolfville Council, as with all municipal councils, has the task of balancing the ever-growing demands on service levels with a finite resource, taxpayer's money. This year's budget process occurs at a time where inflation remains higher than the past couple of decades and affordable housing continues to be a hurdle faced by a growing number of citizens in all areas of the country.

Key items to keep in mind as budget discussions continue include:

- Inflation remains higher than desired by the Bank of Canada, which impacts people's ability to manage their household budgets (including property taxes), and any start to reversing the increases to the prime Bank of Canada interest rate.
 - With only December Consumer Price Index data (CPI) to be released, Nova Scotia's inflation rate (average change in CPI during 2023) is approximately 4.1%.
 - Decreases to the prime lending rate are contingent on the Bank of Canada seeing further signs that the national inflation rate is moving downwards towards the 2% range.
- Municipal costs continue to climb at a faster pace than inflation, impacting costs from new vehicles/equipment to materials used in street construction.
- The 2024 Assessment Roll is now available and no doubt some folks may have received their own Assessment Notice. Overall Wolfville shows;
 - residential assessments are up 16.3% (at market, taxable and exempt)
 - **taxable** residential is up 9.65%

INFORMATION REPORT IR 001-2024

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- commercial assessments are up 6.44%
 - **taxable** commercial is up 5.56%
- With escalating costs for infrastructure projects, the capital budgets require ever increasing funding levels. In addition to the construction costs to replace aging infrastructure, as the Town takes on responsibility for additional km of street (pavement down to underground pipes). This occurred in past year with Stirling Ave. and will continue with new development in the East End. To avoid infrastructure deficits in future years, there should be steps taken to increase annual transfer to capital reserve to ensure adequate funding for replacement 30 to 50 years in the future. Depending on assumptions used, this could equate to at least \$100,000 additional reserve transfers per km of new road.
 - V1 of the ten year Capital Investment Plan (CIP) continues to reflect past Council's commitment to a 6% annual increase in capital budget funding.
 - An additional \$170,000 has been included for increased capital funding on top of the 6% target noted above. Effectively this is a proposed use of a portion of the "new" Financial Capacity Grant from the province. As noted by staff back in the fall, at least part of this new grant revenue should be allocated to assist the CIP outlook.
- Of 1,681 Residential/Resource taxable assessment accounts, 1,124 qualify in whole or in part as CAPPED Assessments (67% of accounts).
- The results of the provincial/municipal efforts in the area of service exchange have resulted in key changes to municipal budget frameworks for 2024/25. This includes;
 - "new" financial capacity grant formula. The impact differs for each municipality on the province, and for Wolfville the impact is a positive one. The provincial capacity grant will be \$296,000, and combined with the Town's foundation grant, the budgeted revenue will be \$346,000 (a \$276,000 increase in revenue to the Town). As noted above, \$160,000 of this new revenue has been used to help increase CIP funding. This is proposed as a strategic use of the funding. At the end of day, this is one of key decision points for Council, i.e. to ensure a significant portion of this new annual revenue is used to cover ever increasing costs in the capital budget.
 - Removal of two previously required contributions (Town expense) to provincial areas of responsibility. These are Corrections (\$82,000 annual expense) and Regional Housing (\$60,000 expense in 2023/24 budget). For purposes of Draft 2024/25 Budget V1, the residential and commercial tax rates are proposed to decrease by 2.2 cents. This is consistent with the "one taxpayer" theory, i.e. a resident will no longer have to pay these costs via property taxes, but they will pay for these costs through provincial budgets (income taxes). It is also consistent with the concept that the municipalities collect this provincial expenditure via property taxes and turn those dollars over to the province (refer to page 24 of March 31/23 audited financial statements noting these dollars as

INFORMATION REPORT IR 001-2024

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collected on behalf of others. Similar to the item above, this budget approach (reducing the tax rate) is a decision point for Council.

- The Town's operating draft budget V1 also includes;
 - added staff resources in the area of administrative support at Town Hall (increased hours for front office Adm position), engineering support in Public Works, and an additional permanent Parks Dept position.
 - Added dollars for contracted service support in the Planning Dept. This does not cover any added staff resources that may be possible if the Town is successful in its bid to receive federal housing accelerator grant funding. If successful, a portion of the grant funding is understood to be valid for funding new term staff position.

Part of the presentation on January 18th will include a review of key changes in the V1 2024/25 draft budget estimates. The following tables show summary information for both revenue and expenses. The attached Draft 2024/25 Budget V1 document provides details for all departments and capital spending.

Overall, as noted earlier, revenues are higher than in the 2023/24 budget as follows:

	2024/25 Budget V1	Budget Change from 2023/24
<u>REVENUES</u>		
Taxes and grants in lieu of taxes	12,398,900	926,100
Sale of service/cost recoveries	1,292,100	106,000
Sewer Rates	800,900	114,900
Provincial, Federal & other grants	381,500	269,400
	<u>14,873,400</u>	<u>1,416,400</u> 10.53%

In terms of expenditures, costs are up in almost every area which is not unexpected given the inflationary pressures over the last couple of years. The top five increases, **based on percentage change** from 2023/24 are:

	2024/25 Budget V1	Budget Change from 2023/24
<u>EXPENSES</u>		
Election	30,000	30,000 100.00%
Legal	97,000	44,000 83.02%
Marketing and Communications	10,000	4,400 78.57%
Equipment Rentals	29,000	9,000 45.00%
Heat	54,500	14,800 37.28%

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Another way to look at the changes is in terms of dollar change (increase). The top five areas of dollar increase from 2023/24 are:

	2024/25 Budget V1	Budget Change from 2023/24	
EXPENSES			
Contracted Services	3,398,600	466,300	15.90%
Salary and wages	2,735,500	126,200	4.84%
Partner Contributions	2,238,700	101,200	4.73%
Employee Benefits	690,200	84,300	13.91%
Insurance	276,800	67,300	32.12%

As illustrated by the expenditure tables, large percentage increases do not always point to areas of potential significant savings and large dollar increases are not always in context of the total budget item (percentage). Council discussions on January 18th and in the coming couple of months will help ensure expenditure estimates are reasonable for the services desired. There may be services not included in the current V1 of the draft budget that Council desires to have included. This involves the annual process of balancing service level costs with impact on taxpayers.

A couple more items to note at this time include:

- Grant allowances have been carried forward for the Acadia pool and 2nd installment Devour one-time capital grant.
 - The Town is still awaiting appropriate data analysis of the pool operation and once received this information may be something for Council to consider in the appropriateness of the grant level (currently at \$75,000 annually).
 - In terms of Devour grant, a report should come from staff with regard to status of the MOU agreement signed in 2021. That agreement had a timeline for completion of the project and that timeline has since lapsed (main renovations by December 31/22 and deck by December 31/23).
- Parks Master Plan timeline has been extended and hence the final Plan is not yet ready to inform the ten year CIP. It is expected this Plan will put upward pressure on capital project spending in coming years, and is one of the reasons for increasing the overall funding of the CIP noted earlier in this report.
- Major capital projects are in the first three years of the CIP, and require movement towards actual construction dates. These include
 - Phase II of the Sewer Treatment Plant – grant funding for this project has a completion date of March 31/25 (end of next fiscal year) and has yet to be tendered.

INFORMATION REPORT IR 001-2024

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- Fire Hall Project – finalization of location and design need to occur in near future to stay on the timeline for construction in fiscal 2025/26 (year 2 of upcoming CIP).
- Town Hall/Library Project – this is scheduled for construction in 2026/27 in current CIP. There is much to consider with regard to this project as it will be located at the location of current Town Hall. From considerations for temporary set up of IT network infrastructure, to traffic considerations, to what procurement process to follow and what services to include in the building. This is a complex project with multiple details to work out.
- Two new one time capital grant applications have been submitted to the Town from Wolfville Curling Club and Wolfville Historical Society and depending on Council direction may further impact the draft budget. No dollars are yet included for these items.

Water Utility Operating and Capital Budget

These documents have not always been ready by this point in time, however given the staff changes occurring on the senior management team, it was important to get these estimates included in V1 draft. Key thoughts at this stage include:

- The Wolfville Water Utility has NS Utility and Review Board (UARB) approved rates thru to the end of fiscal 2025/26. As noted during the Rate Study process last year, the Town should be looking to carry out updated rate studies every three to five years.
- Based on the current draft budget V1, it is likely the next rate study should take place sometime in 2025/26 to get updated rates commencing April 1, 20226.
- The draft budget requires further review by both the incoming Finance Director as well as current Director of Public Works as the draft is largely based on trend analysis and known changes to those trends. There may be particular projects in mind not reflected in the draft numbers. Those may need to be incorporated in the upcoming year, or at least noted for 2026/27 and beyond as part of the next rate study.
- Revenue estimates are based on the approved rates with modest growth in number of new accounts. The key revenue element will be connected to water consumption. Despite a growing number of customers over the past decade and a half, consumption volumes have been flat and have actually decreased since 2007.
 - The V1 estimates assume the return to pre-COVID consumption. Note the last few years saw a drop in consumption from commercial activities during the COVID shut down year and subsequent slow recovery period.

INFORMATION REPORT IR 001-2024

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As with past years, the Town is in a relatively healthy financial position. That said, there are pressures on service levels and related costs of service. New development in the East End, as well as continued development in the West End provide opportunity for new taxable assessments. The key is to manage that expectation with the timeline of actual development and the increased costs that new development brings (new roads require increased funding pressure now for future replacement and current Town staff resources are likely not sufficient to manage more infrastructure and residents).

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

Nothing specific noted at this stage.

6) COMMUNICATION REQUIREMENTS

Nothing specific noted at this time.

7) FUTURE COUNCIL INVOLVEMENT

The annual budget process would typically will be intended to continue according to the timeline below:

- Jan. 20 – Jan 31 - Mgt Team to incorporate COW feedback into second draft of budget
- February 6 (regular Committee of the Whole) - Draft 2 and key decisions
- February – possible special COW meeting (if required)
- Wolfville Blooms platform – ongoing dialogue with community
- March 5 (Committee of the Whole) Draft 3 (final draft).
- March 19 – Final 2024/25 Operations and Budget approval at regular Council Meeting.

Given the senior management changeover, this timeline may not be possible as laid out. It is important that staff and Council strive to have an approved budget before April 1st. It provides the mechanism for staff to begin the year with authorization on key projects. It also allows staff to have already tendered capital projects where design specifications are ready, improving chances of early season competitive bids.

OPERATING & CAPITAL DRAFT BUDGET V1

TOWN OF WOLFVILLE

FISCAL 2024/25

January 18th Committee Of The Whole



A cultivated experience for the mind, body, and soil

Contents

Contents	Page
<hr/>	
Town Operating Budget	
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Summary – All Town Divisions/Department	1
Tax Revenue Requirement	2
General Government Division Summary	3
Protective Services Division	11
Public Works Division	17
Sanitary Sewer Division	23
Planning & Development Division	30
Parks & Rec, Community Services Division	31
Partner Contributions	40
Ten Year Capital Investment Plan	
<hr/>	
Ten Year CIP	41-48
Water Utility	
<hr/>	
Operating	49-54
Capital	55

**Town of Wolfville
2024/25 Operating Budget - V1
All Divisions**

	2024/25 Budget	Budget Change		2023/24 Forecast/Actual	Budget	2022/23 Actual	Budget
REVENUES							
Taxes and grants in lieu of taxes	\$ 12,398,900	926,100		\$ -	\$ 11,472,800	\$ 10,393,535	\$ 10,286,700
Sale of service/cost recoveries	1,292,100	106,000		-	1,186,100	964,954	985,300
Sewer Rates	800,900	114,900		-	686,000	584,374	608,400
Provincial, Federal & other grants	381,500	269,400		-	112,100	262,474	111,100
	14,873,400	1,416,400	10.53%	-	13,457,000	12,205,337	11,991,500
EXPENSES							
Salary and wages	2,735,500	126,200	4.84%	-	2,609,300	2,268,270	2,331,900
Employee Benefits	690,200	84,300	13.91%	-	605,900	598,470	543,100
Seasonal/Term Wages	405,500	21,900	5.71%	-	383,600	450,745	370,900
Employee Benefits Seasonal wag	106,900	27,900	35.32%	-	79,000	40,709	65,000
Meetings, Meals and Travel	19,100	(1,800)	-8.61%	-	20,900	17,475	22,300
Professional Development	112,500	10,000	9.76%	-	102,500	57,911	76,700
Membership Dues & Fees	22,500	1,500	7.14%	-	21,000	21,001	19,600
Advertising	15,200	(4,700)	-23.62%	-	19,900	19,378	21,000
Telecommunications	45,700	6,600	16.88%	-	39,100	37,136	36,100
Office Expense	62,500	5,200	9.08%	-	57,300	59,008	57,000
Legal	97,000	44,000	83.02%	-	53,000	91,064	46,700
Insurance	276,800	67,300	32.12%	-	209,500	191,235	183,700
Marketing and Communications	10,000	4,400	78.57%	-	5,600	519	5,500
Audit	29,500	6,300	27.16%	-	23,200	27,153	22,200
Stipends & Honorariums	248,500	9,200	3.84%	-	239,300	209,531	215,300
Miscellaneous	3,200	-	0.00%	-	3,200	11,610	1,900
Heat	54,500	14,800	37.28%	-	39,700	36,649	27,000
Utilities	223,300	25,700	13.01%	-	197,600	184,736	180,400
Repairs and Maintenance - buildings	152,600	40,900	36.62%	-	111,700	64,153	106,500
Vehicle Fuel	102,800	22,900	28.66%	-	79,900	68,816	53,500
Vehicle Repairs & Maintenance	224,600	41,900	22.93%	-	182,700	201,565	152,900
Vehicle Insurance	29,900	5,900	24.58%	-	24,000	25,238	19,600
Operational Equip & Supplies	686,400	60,800	9.72%	-	625,600	564,832	544,000
Equipment Maintenance	15,000	-	0.00%	-	15,000	12,388	10,000
Equipment Rentals	29,000	9,000	45.00%	-	20,000	22,443	10,000
Project & Program Expenditures	205,300	(37,700)	-15.51%	-	243,000	262,437	88,500
Contracted Services	3,398,600	466,300	15.90%	-	2,932,300	2,860,602	2,969,000
Grants to Organizations	275,900	900	0.33%	-	275,000	161,550	252,000
Licenses and Permits	3,500	100	2.94%	-	3,400	1,840	3,400
Tax Exemptions	137,000	12,800	10.31%	-	124,200	104,381	114,200
Election	30,000	30,000	#DIV/0!	-	-	15,185	-
Partner Contributions	2,238,700	101,200	4.73%	-	2,137,500	1,898,455	1,941,000
Other debt charges	10,000	-	0.00%	-	10,000	2,060	10,000
Doubtful accounts allowance	3,000	500	20.00%	-	2,500	1,765	2,500
	12,700,700	1,204,300	10.48%	0	11,496,400	10,590,310	10,503,400
Net Operational Surplus (Deficit)	2,172,700	212,100		0	1,960,600	1,615,027	1,488,100
Capital Program & Reserves							
Principal Debenture Repayments	680,800	42,500	-6.66%	-	638,300	659,290	662,800
Debenture interest	256,700	45,000	-21.26%	-	211,700	185,622	189,300
Principal/Interest Future Debt	-	-		-	-	-	-
Transfer to Operating Reserves	5,000	-	0.00%	-	5,000	5,000	5,000
Transfer to Capital Reserves	1,078,000	169,400	-18.64%	-	908,600	809,000	809,000
Transfer to Cap Reserve - Fire Equip	402,000	50,000	-14.20%	-	352,000	259,000	259,000
Transfer to Capital Fund	-	-	#DIV/0!	-	-	35,936	-
Transfer from Operating Reserves	-	155,000	100.00%	-	(155,000)	(265,047)	(372,000)
Transfer from COVID Reserve	-	-		-	-	(99,153)	(65,000)
	2,422,500	461,900		-	1,960,600	1,589,648	1,488,100
Net Surplus (Deficit)	\$ (249,800)	\$ (249,800)		\$ -	\$ -	\$ 25,379	\$ -

Town of Wolfville
Operating Budget ~ Tax Revenue Requirement
2024/25 Operating Budget - V1

				BUDGET		
				Current Yr 2024/25	Required Increase	Prior Yr 2023/24
<i>Total to be funded by Property Tax Rates</i>				10,316,800	943,900	9,372,900
					10.07%	
				Budget 2024/25	\$ Increase	Budget 2023/24
RESULTING TAXES						
	tax rate change					
Residential ~ No Change to Rate	(0.022)	1.4530		8,519,000	633,200	7,885,800
Resource	(0.022)	1.4530		15,400	1,000	14,400
			Subtotal from residential sector	8,534,400	634,200	7,900,200
					8.03%	
Commercial	(0.022)	3.553		1,532,600	59,900	1,472,700
			Subtotal from commercial sector	1,532,600	59,900	1,472,700
					4.07%	
TOTAL				10,067,000	694,100	9,372,900
					7.41%	
Revenue surplus (shortfall)				(\$249,800)		\$0
Overall Increase in Tax Revenue				7.41%		

Tax Rate Change Assumption

Residential	1.4530	1.4750
Commercial	3.553	3.575

BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)

Residential	9.67%	586,301,700	534,628,000
Commercial	4.71%	43,134,700	41,194,700
Resource	8.20%	1,057,000	976,900
Business Occupancy		-	-
TOTAL		630,493,400	576,799,600

2019 PVSC ASSESSMENT ROLL

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
Residential	587,301,700	(1,000,000)	586,301,700
Commercial	43,487,100	(352,400)	43,134,700
Resource	1,057,000	-	1,057,000
TOTAL	631,845,800	(1,352,400)	630,493,400

Town of Wolfville
2024/25 Operating Budget - V1
General Government Division

	2024/25		2023/24		2022/23
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Residential & resource taxes	8,534,400	-	7,900,200	6,996,754	6,982,000
Commercial taxes	1,612,900	-	1,563,000	1,408,006	1,436,700
Deed Transfer Tax	500,000	-	465,000	543,959	400,000
Business development area rate	100,000	-	100,000	97,243	100,000
Grant in lieu of taxes	1,154,000	-	1,048,500	960,430	971,900
Kings County Fire Protection	165,500	-	167,000	131,400	140,800
Cost recoveries	153,800	-	142,300	122,304	122,300
Cost recoveries from Sewer Dept	3,800	-	3,800	3,800	3,800
Interest on investments & o/s taxes	215,000	-	167,000	191,186	97,000
Other revenues	68,500	-	68,500	(46,821)	68,500
Equilization Grant	346,000	-	70,000	69,869	70,000
Farm Acreage Grant	1,200	-	1,200	1,271	1,200
Other conditional grants	-	-	-	113,872	-
	<u>12,855,100</u>		<u>-</u>	<u>11,696,500</u>	<u>10,593,273</u> <u>10,394,200</u>
EXPENSES					
Salary and wages	838,900	-	759,600	700,845	688,300
Employee Benefits	196,200	-	177,400	212,212	164,200
Meetings, Meals and Travel	6,600	-	7,500	4,035	7,400
Professional Development	97,500	-	87,500	52,293	61,700
Membership Dues & Fees	10,500	-	9,500	10,711	8,700
Advertising	4,400	-	8,600	10,085	8,400
Telecommunications	11,100	-	13,200	12,808	12,700
Office Expense	32,600	-	31,000	36,518	30,600
Legal	50,000	-	25,000	53,971	22,500
Insurance	269,300	-	202,000	184,341	176,200
Marketing and Communications	5,000	-	2,100	68	2,000
Audit	29,500	-	23,200	27,153	22,200
Mayor and Council Remuneration	207,500	-	198,300	181,785	174,300
Miscellaneous	3,200	-	3,200	8,467	1,900
Heat	33,300	-	22,700	18,318	15,000
Utilities	5,700	-	5,700	5,585	5,700
Repairs and Maintenance	21,800	-	18,000	16,499	18,000
Operational Equip & Supplies	127,300	-	118,800	132,830	117,900
Project & Program Expenditures	57,500	-	65,500	94,596	11,000
Contracted Services	126,500	-	94,500	80,777	91,900
Grants to Organizations	200,000	-	200,000	108,500	177,000
Tax Exemptions	137,000	-	124,200	104,381	114,200
Election	30,000	-	-	15,185	-
Other debt charges	10,000	-	10,000	2,060	10,000
Doubtful accounts allowance	3,000	-	2,500	1,765	2,500
	<u>2,514,400</u>		<u>0</u>	<u>2,075,788</u>	<u>1,944,300</u>
Net Division Surplus (Deficit)	\$ 10,340,700	\$ -	\$ 9,486,500	\$ 8,517,485	\$ 8,449,900
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	65,000	-	145,200
Net Surplus (Deficit)	<u>\$ 10,340,700</u>	<u>\$ -</u>	<u>\$ 9,551,500</u>	<u>\$ 8,517,485</u>	<u>\$ 8,595,100</u>

Town of Wolfville
2024/25 Operating Budget - V1
Legislative ~ 110

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
REVENUES					
TOTAL REVENUE	-	-	-	-	-
EXPENSES					
Employee Benefits - CPP & EAP	7,500		7,500	6,656	6,600
Meetings, Meals and Travel	5,000		5,000	1,729	5,000
Professional Development	27,500		27,500	11,321	21,700
Membership Dues & Fees	6,800		6,800	7,445	6,100
Advertising	500		500	1,043	300
Telecommunications	2,300		2,400	2,098	2,400
Stipends & Honorariums	207,500		198,300	181,785	174,300
Miscellaneous	2,700		2,700	3,519	1,700
Contracted Services			-	292	-
	<u>259,800</u>	<u>-</u>	<u>250,700</u>	<u>215,888</u>	<u>218,100</u>
Net Department Surplus (Deficit)	\$ 259,800	\$ -	\$ (250,700)	\$ (215,888)	\$ (218,100)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ 259,800</u>	<u>\$ -</u>	<u>\$ (250,700)</u>	<u>\$ (215,888)</u>	<u>\$ (218,100)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Office of the CAO/General Gov't Administration

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
<u>REVENUES</u>					
Cost recoveries from Sewer Dept	-		-	-	-
Miscellaneous					754
TOTAL REVENUE	<u>-</u>		<u>-</u>	<u>-</u>	<u>754 -</u>
<u>EXPENSES</u>					
Salary and wages	310,600		285,400		275,794 261,100
Employee Benefits	65,400		57,200		55,036 53,500
Meetings, Meals and Travel	-		1,000		2,042 1,000
Membership Dues & Fees	2,800		1,800		2,355 1,800
Advertising	3,900		7,900		8,651 7,900
Telecommunications	1,900		2,300		1,857 2,300
Office Expense	1,200		1,200		3,254 1,200
Legal	20,000		15,000		19,140 15,000
Marketing and Communications	5,000		2,100		68 2,000
Miscellaneous	-		-		57 -
Project & Program Expenditures	12,500		12,500		- 11,000
Contracted Services	55,000		55,000		12,097 55,000
Election	30,000		-		15,185 -
	<u>508,300</u>		<u>-</u>	<u>441,400</u>	<u>395,536 411,800</u>
Net Department Surplus (Deficit)	\$ (508,300)		\$ -	\$ (441,400)	\$ (394,782) \$ (411,800)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>		<u>-</u>		<u>-</u>
Net Surplus (Deficit)	<u>\$ (508,300)</u>		<u>\$ -</u>	<u>\$ (441,400)</u>	<u>\$ (394,782) \$ (411,800)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Human Resources ~ 130

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>REVENUES</u>					
Other conditional grants	-	-	-	850	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>850</u>	<u>-</u>
<u>EXPENSES</u>					
Salary and wages				11,000	-
Employee Benefits	3,200		11,000	64,013	11,000
Meetings, Meals and Travel	1,000		1,000	153	900
Professional Development	70,000		60,000	40,972	40,000
Membership Dues & Fees	-		-	73	
Advertising	-		-	391	
Office Expense	-		-	307	
Legal	30,000		10,000	34,831	7,500
Operational Equip & Supplies	14,500		14,500	9,786	10,000
	<u>118,700</u>	<u>-</u>	<u>96,500</u>	<u>161,526</u>	<u>69,400</u>
Net Department Surplus (Deficit)	<u>\$ (118,700)</u>	<u>\$ -</u>	<u>\$ (96,500)</u>	<u>\$ (160,676)</u>	<u>\$ (69,400)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Finance ~ 140

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Tax Certificates & ByLaws	1,800		1,800	1,900	1,800
Cost recoveries from Water Util	104,800		96,900	68,004	68,000
Miscellaneous	-		-	100	-
	<u>106,600</u>		<u>98,700</u>	<u>70,004</u>	<u>69,800</u>
EXPENSES					
Salary and wages	348,700		308,000	280,132	276,000
Employee Benefits	76,800		61,500	57,165	58,800
Meetings, Meals and Travel	400		300	94	300
Membership Dues & Fees	900		900	688	800
Telecommunications	800		1,300	1,104	1,100
Office Expense	3,000		3,000	1,994	2,900
Audit	29,500		23,200	27,153	22,200
Miscellaneous	500		500	1,982	200
	<u>460,600</u>		<u>398,700</u>	<u>370,312</u>	<u>362,300</u>
Net Department Surplus (Deficit)	<u>\$ (354,000)</u>	<u>\$</u>	<u>\$ (300,000)</u>	<u>\$ (300,308)</u>	<u>\$ (292,500)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Information Technologies ~ 150

	2024/25		2023/24		2022/23
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Cost recoveries from Water Util	39,700			34,700	34,000 34,000
Cost recoveries from Sewer Dept	3,800			3,800	3,800 3,800
Miscellaneous				-	500 -
	<u>43,500</u>		<u>-</u>	<u>38,500</u>	<u>38,300 37,800</u>
EXPENSES					
Salary and wages	167,000			153,600	128,205 139,500
Employee Benefits	39,800			36,600	28,783 31,800
Seasonal Wages	-			-	- -
Employee Benefits Seasonal wag	-			-	- -
Meetings, Meals and Travel	200			200	17 200
Membership Dues & Fees				-	150 -
Telecommunications	5,000			5,000	6,337 5,000
Office Expense				-	668 -
Operational Equip & Supplies	112,800			102,300	119,263 105,900
Contracted Services	71,500			39,500	68,388 36,900
	<u>396,300</u>			<u>337,200</u>	<u>351,811 319,300</u>
Net Department Surplus (Deficit)	\$ (352,800)	\$	\$	(298,700)	\$ (313,511) \$ (281,500)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				-	- 23,200
Net Surplus (Deficit)	<u>\$ (352,800)</u>	<u>\$</u>	<u>\$</u>	<u>(298,700)</u>	<u>\$ (313,511) \$ (258,300)</u>

Town of Wolfville
2024/25 Operating Budget - V1
General Government Common Costs ~ 160

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
REVENUES					
Cost recoveries from Water Util	9,300		10,700	20,300	20,300
TOTAL REVENUE	<u>9,300</u>	<u>-</u>	<u>10,700</u>	<u>20,300</u>	<u>20,300</u>
EXPENSES					
Salary and wages	12,600		12,600	5,714	11,700
Employee Benefits	3,500		3,600	559	2,500
Advertising	-		200	-	200
Telecommunications	1,100		2,200	1,412	1,900
Office Expense	28,400		26,800	30,295	26,500
Heat	33,300		22,700	18,318	15,000
Utilities	5,700		5,700	5,585	5,700
Repairs and Maintenance	21,800		18,000	16,499	18,000
Operational Equip & Supplies	-		2,000	3,781	2,000
	<u>106,400</u>	<u>-</u>	<u>93,800</u>	<u>82,163</u>	<u>83,500</u>
Net Department Surplus (Deficit)	<u>\$ (97,100)</u>	<u>\$ -</u>	<u>\$ (83,100)</u>	<u>\$ (61,863)</u>	<u>\$ (63,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Other General Government ~ 190

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	<u>Budget</u>		<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u> <u>Budget</u>
REVENUES					
Residential Tax	8,519,000		7,885,800		6,983,421 6,967,900
Resource Tax	15,400		14,400		13,333 14,100
Commercial Tax	1,532,600		1,472,700		1,312,905 1,346,400
NSLC - exempt assessment	24,300		24,300		24,192 24,300
Aliant	21,000		21,000		18,928 21,000
HST Offset Grant	35,000		45,000		51,981 45,000
Deed Transfer Tax	500,000		465,000		543,959 400,000
Commercial Area Rate	100,000		100,000		97,243 100,000
Post Office GILT	21,000		20,500		20,356 20,500
Acadia GILT	1,133,000		1,028,000		940,074 951,400
Kings County Fire Protection	165,500		167,000		131,400 140,800
Facility Rental	16,500		16,500		16,435 16,500
Land Leases	200		200		- 200
Interest on investments	150,000		95,000		92,675 25,000
Interest on outstanding taxes	65,000		72,000		98,511 72,000
Miscellaneous/Dividend	50,000		50,000		(66,510) 50,000
Financial Capacity Building/Equilization Grant	346,000		70,000		69,869 70,000
Farm Acreage Grant	1,200		1,200		1,271 1,200
PNS conditional grants	-		-		- -
Other conditional grants	-		-		113,022
TOTAL REVENUE	12,695,700		-	11,548,600	10,463,065 10,266,300
EXPENSES					
Insurance	269,300		202,000		184,341 176,200
Miscellaneous			-		2,909 -
Project & Program Expenditures	45,000		53,000		94,596 -
Grants to Organizations	200,000		200,000		108,500 177,000
Tax Exemptions	137,000		124,200		104,381 114,200
Other debt charges	10,000		10,000		2,060 10,000
Debenture interest	-		-		- -
Doubtful accounts allowance	3,000		2,500		1,765 2,500
	664,300		-	591,700	498,552 479,900
Net Department Surplus (Deficit)	\$ 12,031,400	\$	-	\$ 10,956,900	\$ 9,964,513 \$ 9,786,400
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				65,000	122,000
Net Surplus (Deficit)	\$ 12,031,400	\$	-	\$ 11,021,900	\$ 9,964,513 \$ 9,908,400

Town of Wolfville
2024/25 Operating Budget - V1
Protective Services Division

	2024/25		2023/24		2022/23
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Fire Protection Rate	497,600	-	396,100	387,143	396,100
Kings County Fire Protection	181,800	-	172,100	128,000	174,800
License & fee revenue	2,800	-	5,000	2,778	5,000
Parking fines	18,000	-	18,000	20,181	15,000
Other fines	33,000	-	23,000	27,248	24,700
REMO IMSA Cost Recovery	83,300	-	80,000	76,556	80,000
EMO 911 Cost Recovery	1,900	-	1,900	1,973	1,900
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	-	-	-	-
	<u>818,400</u>		<u>-</u>	<u>643,879</u>	<u>697,500</u>
EXPENSES					
Salary and wages	271,600	-	252,600	227,210	229,100
Employee Benefits	66,300	-	49,000	31,406	47,200
Seasonal Wages	22,200	-	19,700	16,248	17,400
Employee Benefits Seasonal wag	2,900	-	2,400	1,413	2,000
Meals and Travel	4,800	-	5,700	3,798	5,700
Professional Development	15,000	-	15,000	5,618	15,000
Membership Dues & Fees	1,900	-	1,900	405	1,800
Telecommunications	10,400	-	10,800	10,791	9,400
Office Expense	4,200	-	4,300	1,451	6,100
Legal	22,000	-	11,000	23,181	9,200
Insurance	7,500	-	7,500	6,894	7,500
Honorariums	41,000	-	41,000	27,746	41,000
Heat	8,200	-	7,000	7,591	5,000
Utilities	17,800	-	17,800	16,831	17,200
Repairs and Maintenance	12,500	-	12,200	9,999	12,000
Vehicle Fuel	9,000	-	8,000	10,464	6,200
Vehicle Repairs & Maintenance	56,500	-	51,500	42,078	50,900
Vehicle Insurance	14,700	-	12,500	11,465	9,600
Operational Equip & Supplies	67,700	-	68,500	41,754	65,900
Equipment Maintenance	15,000	-	15,000	12,388	10,000
Contracted Services	2,500,500	-	2,192,800	2,143,364	2,206,700
Licenses and Permits	1,800	-	1,800	1,840	1,800
Debenture interest	1,600	-	1,700	1,866	2,000
	<u>3,176,100</u>		<u>2,810,700</u>	<u>2,656,007</u>	<u>2,779,700</u>
Net Division Surplus (Deficit)	\$ (2,357,700)	\$	- \$ (2,114,600)	\$ (2,012,128)	\$ (2,082,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	120,000
Net Surplus (Deficit)	<u>\$ (2,357,700)</u>	<u>\$</u>	<u>- \$ (2,114,600)</u>	<u>\$ (2,012,128)</u>	<u>\$ (1,962,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Police Service ~ 210

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Other fines	28,000		18,000	27,248	24,700
	<u>28,000</u>	<u>-</u>	<u>18,000</u>	<u>27,248</u>	<u>24,700</u>
EXPENSES					
Salary and wages	7,500		7,500	4,756	7,000
Employee Benefits	2,300		1,800	488	1,700
Legal	12,000		8,000	11,785	8,000
Utilities	3,500		3,500	3,156	3,500
Repairs and Maintenance	3,500		3,200	3,279	3,000
Contracted Services	1,973,500		1,767,300	1,714,747	1,776,200
	<u>2,002,300</u>	<u>-</u>	<u>1,791,300</u>	<u>1,738,211</u>	<u>1,799,400</u>
Net Department Surplus (Deficit)	\$ (1,974,300)	\$ -	\$ (1,773,300)	\$ (1,710,963)	\$ (1,774,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>			<u>120,000</u>
Net Surplus (Deficit)	<u>\$ (1,974,300)</u>	<u># \$ -</u>	<u>\$ (1,773,300)</u>	<u>\$ (1,710,963)</u>	<u>\$ (1,654,700)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Compliance (By Law Enforcement) Dept ~ 215

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Parking fines	18,000		18,000	20,181	15,000
Other fines	5,000		5,000	-	-
	<u>23,000</u>		<u>23,000</u>	<u>20,181</u>	<u>15,000</u>
EXPENSES					
Salary and wages	100,000		91,500	86,208	76,900
Employee Benefits	29,700		22,000	14,521	15,600
Meetings, Meals and Travel	300		300	-	300
Membership Dues & Fees	300		300	-	200
Telecommunications	1,500		1,900	1,752	1,000
Office Expense	1,500		1,600	854	1,600
Legal	10,000		3,000	11,396	1,200
Marketing and Communications	1,000		1,000	-	1,000
Vehicle Fuel	-		-	1,866	500
Vehicle Repairs & Maintenance	1,500		1,500	3,985	900
Vehicle Insurance	900		600	673	600
Operational Equip & Supplies	3,000		4,000	2,410	1,000
Contracted Services	-		-	-	5,000
	<u>149,700</u>		<u>127,700</u>	<u>123,665</u>	<u>105,800</u>
Net Department Surplus (Deficit)	<u>\$ (126,700)</u>	<u>\$ -</u>	<u>\$ (104,700)</u>	<u>\$ (103,484)</u>	<u>\$ (90,800)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Fire Services ~ 220

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Area Rate	497,600		396,100	387,143	396,100
Kings County Fire Protection	181,800		172,100	128,000	174,800
Miscellaneous	-		-	2,555	-
	<u>679,400</u>	<u>-</u>	<u>568,200</u>	<u>517,698</u>	<u>570,900</u>
EXPENSES					
Salary and wages	98,900		90,800	79,650	88,000
Employee Benefits	20,800		14,000	7,104	15,800
Meeting, Meals and Travel	2,500		2,500	2,218	2,500
Professional Development	15,000		15,000	5,618	15,000
Membership Dues & Fees	1,600		1,600	405	1,600
Telecommunications	8,400		8,400	8,644	8,400
Office Expense	500		500	580	500
Insurance	7,500		7,500	6,894	7,500
Stipends & Honorariums	41,000		41,000	27,746	41,000
Heat	8,200		7,000	7,591	5,000
Utilities	14,300		14,300	13,675	13,700
Repairs and Maintenance	9,000		9,000	6,720	9,000
Vehicle Fuel	9,000		8,000	8,598	5,700
Vehicle Repairs & Maintenance	55,000		50,000	38,093	50,000
Vehicle Insurance	13,800		11,900	10,792	9,000
Operational Equip & Supplies	61,000		61,000	32,690	60,000
Equipment Maintenance	15,000		15,000	12,388	10,000
Contracted Services	512,000		410,500	413,617	410,500
Licenses and Permits	1,800		1,800	1,840	1,800
	<u>895,300</u>	<u>-</u>	<u>769,800</u>	<u>684,863</u>	<u>755,000</u>
Net Department Surplus (Deficit)	<u>\$ (215,900)</u>	<u>\$ -</u>	<u>\$ (201,600)</u>	<u>\$ (167,165)</u>	<u>\$ (184,100)</u>

Note: \$497,700 (\$396,100 in 23/24) 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
2024/25 Operating Budget - V1
REMO ~ 230

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>REVENUES</u>					
REMO IMSA - Cost Recovery	83,300		80,000	74,001	80,000
	<u>83,300</u>	<u>-</u>	<u>80,000</u>	<u>74,001</u>	<u>80,000</u>
<u>EXPENSES</u>					
Salary and wages	62,300		60,500	56,437	54,900
Employee Benefits	13,100		10,900	9,252	13,800
Meeting, Meals and Travel	2,000		2,900	1,580	2,900
Advertising	-		-	206	-
Telecommunications	500		500	395	-
Office Expense	2,200		2,200	17	4,000
Operational Equip & Supplies	3,200		3,000	6,114	4,400
	<u>83,300</u>	<u>-</u>	<u>80,000</u>	<u>74,001</u>	<u>80,000</u>
Net Department Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Town of Wolfville
2024/25 Operating Budget - V1
Other Protective Services ~ 290

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>REVENUES</u>					
Kings County Fire Protection			-	-	-
License & fee revenue	2,800		5,000	2,778	5,000
EMO 911 Cost Recovery	1,900		1,900	1,973	1,900
	<u>4,700</u>	<u>-</u>	<u>6,900</u>	<u>4,751</u>	<u>6,900</u>
<u>EXPENSES</u>					
Salary and wages	2,900		2,300	159	2,300
Employee Benefits	400		300	41	300
Seasonal Wages	22,200		19,700	16,248	17,400
Employee Benefits Seasonal wag	2,900		2,400	1,413	2,000
Operational Equip & Supplies	500		500	540	500
Contracted Services	15,000		15,000	15,000	15,000
Debenture interest	1,600		1,700	1,866	2,000
	<u>45,500</u>	<u>-</u>	<u>41,900</u>	<u>35,267</u>	<u>39,500</u>
Net Department Surplus (Deficit)	<u>\$ (40,800)</u>	<u>\$ -</u>	<u>\$ (35,000)</u>	<u>\$ (30,516)</u>	<u>\$ (32,600)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Public Works Division

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Metered Sales	11,500	-	14,800	11,572	14,800
Job Cost billings	6,000	-	6,000	4,000	10,000
Cost recoveries from Water Util	165,900	-	149,100	106,500	106,500
Cost recoveries from Sewer Dept	77,800	-	60,600	42,600	42,600
Land Leases	10,000	-	8,000	7,809	4,000
TOTAL REVENUE	271,200	-	238,500	176,637	177,900
EXPENSES					
Salary and wages	759,700	-	667,200	610,525	577,100
Employee Benefits	217,000	-	158,500	154,578	140,400
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meals and Travel	4,400	-	4,000	3,838	3,500
Membership Dues & Fees	2,200	-	1,300	2,967	1,300
Advertising	500	-	-	469	-
Telecommunications	11,300	-	5,600	3,933	4,400
Office Expense	10,100	-	6,500	6,325	4,300
Legal	9,000	-	7,000	1,915	5,000
Heat	13,000	-	10,000	10,740	7,000
Utilities	48,900	-	43,100	34,914	38,800
Repairs and Maintenance	63,200	-	25,000	25,139	20,000
Vehicle Fuel	79,300	-	65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300	-	85,200	99,459	70,000
Vehicle Insurance	6,000	-	5,000	7,668	5,000
Operational Equip & Supplies	235,500	-	204,100	212,396	149,900
Equipment Rentals	23,000	-	20,000	17,371	10,000
Contracted Services	520,100	-	427,800	436,390	469,400
Licenses and Permits	1,700	-	1,600	-	1,600
Debenture interest	157,500	-	153,200	136,984	127,200
	2,269,700	-	1,890,500	1,806,802	1,675,700
Net Division Surplus (Deficit)	\$ (1,998,500)	\$ -	\$ (1,652,000)	\$ (1,630,165)	\$ (1,497,800)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	65,000
Net Surplus (Deficit)	\$ (1,998,500)	\$ -	\$ (1,652,000)	\$ (1,630,165)	\$ (1,432,800)

Town of Wolfville
2024/25 Operating Budget - V1
Public Works Common Costs ~ 310

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Metered Sales	11,500		14,800	11,572	14,800
Cost recoveries from Water Util	105,300		97,900	72,300	72,300
Cost recoveries from Sewer Dept	41,400		29,900	22,100	22,100
TOTAL REVENUE	158,200	-	142,600	105,972	109,200
EXPENSES					
Salary and wages	250,800		203,600	239,918	158,400
Employee Benefits	78,800		42,800	55,842	33,100
Meetings, Meals and Travel	1,100		1,000	708	500
Membership Dues & Fees	2,200		1,300	2,967	1,300
Advertising	500		-	469	-
Telecommunications	11,300		5,600	3,933	4,400
Office Expense	10,100		6,500	6,325	4,300
Legal	9,000		7,000	1,915	5,000
Heat	13,000		10,000	10,740	7,000
Utilities	21,500		16,700	12,781	15,800
Repairs and Maintenance	63,200		25,000	25,139	20,000
Operational Equip & Supplies	3,000		3,000	2,665	3,000
Contracted Services	21,300		5,600	(253)	1,500
Licenses and Permits	1,700		1,600	-	1,600
	487,500	-	329,700	363,149	255,900
Net Department Surplus (Deficit)	\$ (329,300)	\$ -	\$ (187,100)	\$ (257,177)	\$ (146,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	\$ (329,300)	\$ -	\$ (187,100)	\$ (257,177)	\$ (146,700)

Town of Wolfville
2024/25 Operating Budget - V1
Roads and Streets ~ 320

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	60,600		51,200	34,200	34,200
Cost recoveries from Sewer Dept	36,400		30,700	20,500	20,500
Miscellaneous	-		-	4,156	-
Other conditional grants	-				
	<u>97,000</u>	<u>-</u>	<u>81,900</u>	<u>58,856</u>	<u>54,700</u>
EXPENSES					
Salary and wages	495,700		454,500	368,920	417,700
Employee Benefits	134,400		113,600	98,736	107,100
Seasonal Wages	-		-	-	-
Employee Benefits Seasonal wag	-		-	-	-
Meetings, Meals and Travel	3,300		3,000	3,130	3,000
Vehicle Fuel	79,300		65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300		85,200	99,459	70,000
Vehicle Insurance	6,000		5,000	7,668	5,000
Operational Equip & Supplies	188,000		138,100	176,970	122,900
Equipment Rentals	23,000		20,000	17,371	10,000
Contracted Services	415,800		380,700	386,282	429,400
	<u>1,452,800</u>	<u>-</u>	<u>1,265,500</u>	<u>1,199,727</u>	<u>1,205,900</u>
Net Department Surplus (Deficit)	\$ (1,355,800)	\$ -	\$ (1,183,600)	\$ (1,140,871)	\$ (1,151,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				-	65,000
Net Surplus (Deficit)	<u>\$ (1,355,800)</u>	<u>\$ -</u>	<u>\$ (1,183,600)</u>	<u>\$ (1,140,871)</u>	<u>\$ (1,086,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Street Lighting ~ 330

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Utilities	27,400		26,400	22,133	23,000
Operational Equip & Supplies	5,000		20,000	10,030	5,000
Contracted Services	19,000		1,500	673	1,500
	<u>51,400</u>	<u>-</u>	<u>47,900</u>	<u>32,836</u>	<u>29,500</u>
Net Department Surplus (Deficit)	<u>\$ (51,400)</u>	<u>\$ -</u>	<u>\$ (47,900)</u>	<u>\$ (32,836)</u>	<u>\$ (29,500)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Traffic Services ~ 340

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
	-	-	-	-	-
<u>EXPENSES</u>					
Salary and wages	13,200		9,100	1,687	1,000
Employee Benefits	3,800		2,100	-	200
Operational Equip & Supplies	39,500		43,000	22,029	19,000
Contracted Services	64,000		40,000	41,761	37,000
	<u>120,500</u>	<u>-</u>	<u>94,200</u>	<u>65,477</u>	<u>57,200</u>
Net Department Surplus (Deficit)	\$ (120,500)	\$ -	\$ (94,200)	\$ (65,477)	\$ (57,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (120,500)</u>	<u>\$ -</u>	<u>\$ (94,200)</u>	<u>\$ (65,477)</u>	<u>\$ (57,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Other Transport ~ 390

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>REVENUES</u>					
Job Cost billings	6,000		6,000	4,000	10,000
Land Leases	10,000		8,000	7,809	4,000
	<u>16,000</u>	<u>-</u>	<u>14,000</u>	<u>11,809</u>	<u>14,000</u>
<u>EXPENSES</u>					
Operational Equip & Supplies				702	-
Contracted Services				7,927	
Debenture interest	157,500		153,200	136,984	127,200
	<u>157,500</u>	<u>-</u>	<u>153,200</u>	<u>145,613</u>	<u>127,200</u>
Net Department Surplus (Deficit)	<u>\$ (141,500)</u>	<u>\$ -</u>	<u>\$ (139,200)</u>	<u>\$ (133,804)</u>	<u>\$ (113,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Sewer & Solid Waste Division

Environmental Health

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
REVENUE					
Sewer Rates	800,900	-	686,000	584,374	608,400
Kings County Sewer Contribution	6,000	-	6,000	5,355	5,000
PNS conditional grants	-	-	-	-	-
TOTAL REVENUE	806,900	-	692,000	589,729	613,400
EXPENSES					
Salary and wages	110,100	-	144,100	68,256	127,100
Employee Benefits	28,300	-	37,200	7,873	33,400
Utilities	122,100	-	102,200	100,671	98,300
Vehicle Repairs & Maintenance	28,500	-	21,000	23,298	20,000
Operational Equip & Supplies	130,000	-	109,000	62,986	103,800
Contracted Services	81,400	-	61,900	54,021	48,000
Debenture interest	92,000	-	50,700	40,375	53,500
	598,400	-	527,600	363,456	485,100
Net Division Surplus (Deficit)	\$ 208,500	\$ -	\$ 164,400	\$ 226,273	\$ 128,300

Town of Wolfville
2024/25 Operating Budget - V1
Sewer Administration ~ 410

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
<u>EXPENSES</u>					
Salary and wages					682
Employee Benefits					48
Contracted Services	41,400			29,900	25,900 22,100
	<u>41,400</u>		-	<u>29,900</u>	<u>26,630 22,100</u>
Net Department Surplus (Deficit)	\$ (41,400)		\$ -	\$ (29,900)	\$ (26,630) \$ (22,100)

Town of Wolfville
2024/25 Operating Budget - V1
Sanitary & Storm Sewer Collection ~ 420

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
<u>EXPENSES</u>					
Salary and wages	57,700			54,700	20,161 50,800
Employee Benefits	15,600			13,700	2,724 13,000
Vehicle Repairs & Maintenance	20,500			13,000	12,300 13,000
Operational Equip & Supplies	40,000			40,000	16,406 40,000
Contracted Services	15,000			15,000	13,234 15,000
	<u>148,800</u>		<u>-</u>	<u>136,400</u>	<u>64,825 131,800</u>
Net Department Surplus (Deficit)	<u>\$ (148,800)</u>		<u>\$ -</u>	<u>\$ (136,400)</u>	<u>\$ (64,825) \$ (131,800)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Lift Stations ~ 430

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
<u>EXPENSES</u>					
Salary and wages	12,400			10,500	6,273 9,600
Employee Benefits	2,200			2,800	341 2,500
Utilities	22,100			21,000	17,239 20,300
Operational Equip & Supplies	35,000			24,000	16,793 23,800
Contracted Services	4,000			4,000	3,337 4,000
	<u>75,700</u>		<u>-</u>	<u>62,300</u>	<u>43,983 60,200</u>
Net Department Surplus (Deficit)	<u>\$ (75,700)</u>		<u>\$ - \$ (62,300)</u>		<u>\$ (43,983) \$ (60,200)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Sewer Treatment ~ 440

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
	-	-	-	-	-
<u>EXPENSES</u>					
Salary and wages	40,000		78,900	41,140	66,700
Employee Benefits	10,500		20,700	4,760	17,900
Telecommunications	1,500			1,357	
Utilities	100,000		81,200	83,432	78,000
Building Repairs and Maintenance	2,000			1,207	
Vehicle Fuel	2,000			2,168	-
Vehicle Repairs & Maintenance	8,000		8,000	10,998	7,000
Vehicle Insurance	500		1,500	1,244	1,000
Operational Equip & Supplies	35,000		25,000	10,777	20,000
Equipment Maintenance	-			-	
Equipment Rentals	-			-	
Contracted Services	16,000		8,000	9,075	3,500
	215,500	-	223,300	166,158	194,100
Net Department Surplus (Deficit)	\$ (215,500)	\$ -	\$ (223,300)	\$ (166,158)	\$ (194,100)

Town of Wolfville
2024/25 Operating Budget - V1
Solid Waste Department ~ 450

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>					
	-	-	-	-	-
<u>EXPENSES</u>					
Operational Equip & Supplies	-		-		-
Contracted Services	5,000		5,000	2,475	3,400
	5,000	-	5,000	2,475	3,400
Net Department Surplus (Deficit)	\$ (5,000)	\$ -	\$ (5,000)	\$ (2,475)	\$ (3,400)

Town of Wolfville
2024/25 Operating Budget - V1
Other Environmental ~ 490

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<u>REVENUES</u>					
Sewer Rates	800,900		686,000	584,374	608,400
Kings County Sewer Contribution	6,000		6,000	5,355	5,000
PNS conditional grants				-	-
	<u>806,900</u>	<u>-</u>	<u>692,000</u>	<u>589,729</u>	<u>613,400</u>
<u>EXPENSES</u>					
Operational Equip & Supplies	20,000		20,000	19,010	20,000
Contracted Services				-	-
Debenture interest	92,000		50,700	40,375	53,500
	<u>112,000</u>	<u>-</u>	<u>70,700</u>	<u>59,385</u>	<u>73,500</u>
Net Department Surplus (Deficit)	<u>\$ 694,900</u>	<u>\$ -</u>	<u>\$ 621,300</u>	<u>\$ 530,344</u>	<u>\$ 539,900</u>

Town of Wolfville
2024/25 Operating Budget - V1
Planning & Development Division ~ 610
Environmental Development

	2024/25		2023/24		2022/23
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Zoning & Subdivision approvals	3,000			3,000	4,607 1,100
License & fee revenue	600			600	655 1,500
Building & development permits	30,000			30,000	42,061 20,000
Development agreements	-			-	- -
Land Leases	-			-	- 900
PNS conditional grants	-			-	- -
Other conditional grants	-			-	15,000 -
	<u>33,600</u>		<u>-</u>	<u>33,600</u>	<u>62,323</u> <u>23,500</u>
EXPENSES					
Salary and wages	401,400			364,400	339,981 324,100
Employee Benefits	102,400			87,000	83,833 73,500
Seasonal Wages	-			-	11,251 -
Employee Benefits Seasonal wag	-			-	1,447 -
Meetings, Meals and Travel	2,000			2,000	2,510 4,000
Membership Dues & Fees	3,000			3,000	3,106 2,500
Advertising	5,000			5,000	2,125 5,600
Telecommunications	3,300			3,300	3,433 3,500
Office Expense	12,000			12,000	11,333 12,000
Legal	16,000			10,000	11,018 10,000
Miscellaneous					3,054 -
Vehicle Fuel	600				130
Vehicle Repairs & Maintenance	1,000				114
Vehicle Insurance	900				-
Operational Equip & Supplies	-			-	137 -
Project & Program Expenditures	-			-	235 -
Contracted Services	70,000			40,000	74,087 40,000
	<u>617,600</u>		<u>-</u>	<u>526,700</u>	<u>547,794</u> <u>475,200</u>
Net Division Surplus (Deficit)	(584,000)	\$	-	(493,100)	\$ (485,471) (451,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-		-	-	- -
Net Surplus (Deficit)	<u>\$ (584,000)</u>	<u>\$</u>	<u>-</u>	<u>\$ (493,100)</u>	<u>\$ (485,471)</u> <u>\$ (451,700)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Community Development Division
Recreation & Cultural

	2024/25		2023/24		2022/23
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Kings County Recreation Contrib	15,000	-	15,000	18,020	15,000
Program fees	27,000	-	29,300	45,352	20,000
Festival & events revenues	7,000	-	8,000	1,389	-
Facility fees & cost recoveries	6,800	-	9,000	10,393	12,000
Tourist Bureau revenues	-	-	-	-	-
Miscellaneous	-	-	-	3,853	-
Employment grants	5,000	-	-	12,059	7,000
PNS conditional grants	-	-	-	7,500	-
Other conditional grants	27,400	-	39,000	40,930	31,000
TOTAL REVENUE	88,200	-	100,300	139,496	85,000
EXPENSES					
Salary and wages	353,800	-	421,400	321,453	386,200
Employee Benefits	80,000	-	96,800	108,568	84,400
Seasonal/Term Wages	383,300	-	363,900	423,246	353,500
Employee Benefits Seasonal wag	104,000	-	76,600	37,849	63,000
Meals and Travel	1,300	-	1,700	3,294	1,700
Membership Dues & Fees	4,900	-	5,300	3,812	5,300
Advertising	5,300	-	6,300	6,493	7,000
Telecommunications	8,100	-	6,200	4,814	6,100
Office Expense	3,600	-	3,500	3,381	4,000
Legal	-	-	-	979	-
Marketing and Communications	4,000	-	2,500	451	2,500
Utilities	28,800	-	28,800	26,735	20,400
Repairs and Maintenance	53,100	-	56,500	11,309	56,500
Vehicle Fuel	11,900	-	6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300	-	25,000	36,616	12,000
Vehicle Insurance	7,800	-	5,000	4,861	4,000
Operational Equip & Supplies	125,900	-	125,200	114,729	106,500
Equipment Rentals	6,000	-	-	5,072	-
Project & Program Expenditures	147,800	-	177,500	167,606	77,500
Contracted Services	100,100	-	115,300	71,963	113,000
Grants to Organizations	75,900	-	75,000	53,050	75,000
Debenture interest	5,600	-	6,100	6,397	6,600
	1,542,500	-	1,605,100	1,427,630	1,391,700
Net Division Surplus (Deficit)	(1,454,300)	\$ -	\$ (1,504,800)	\$ (1,288,134)	\$ (1,306,700)
Reserve Funding					
Transfer from Operating Reserves	-	-	90,000	-	50,000
& Accumulated Surplus	-	-	90,000	-	50,000
Net Surplus (Deficit)	\$ (1,454,300)	\$ -	\$ (1,414,800)	\$ (1,288,134)	\$ (1,256,700)

Town of Wolfville
2024/25 Operating Budget - V1
Parks Dept ~ 510

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-			3,524	-
Employment grants	-			-	4,500
TOTAL REVENUE	-	-	-	3,524	4,500
EXPENSES					
Salary and wages	188,700		180,000	96,700	168,000
Employee Benefits	44,100		43,000	68,104	34,800
Seasonal Wages	254,400		229,200	306,706	213,000
Employee Benefits Seasonal wag	84,000		56,300	28,064	46,800
Meetings, Meals and Travel	600		1,000	300	1,000
Telecommunications	2,600		700	747	700
Office Expense	1,000		500	964	500
Utilities	12,500		12,500	11,126	5,400
Repairs and Maintenance	6,600		-	156	-
Vehicle Fuel	11,900		6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300		25,000	36,351	12,000
Vehicle Insurance	7,800		5,000	4,777	4,000
Operational Equip & Supplies	93,600		96,400	97,465	85,200
Equipment Rentals	6,000		-	5,072	-
Contracted Services	81,300		95,000	52,520	94,500
Debenture interest	3,200		3,500	3,683	3,800
	829,600	-	754,600	727,598	676,200
Net Division Surplus (Deficit)	\$ (829,600)	\$ -	\$ (754,600)	\$ (724,074)	\$ (671,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus		-	30,000	-	30,000
Net Surplus (Deficit)	\$ (829,600)	\$ -	\$ (724,600)	\$ (724,074)	\$ (641,700)

Town of Wolfville
2024/25 Operating Budget - V1
Economic Development Department ~ 710

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Salary and wages	-		-		-
Employee Benefits	-				-
Marketing and Communications					
Operational Equip & Supplies	-				-
Grants to Organizations	10,000		10,000	-	10,000
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Operational Dept. Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Festival & Events Department ~ 720

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Festival & events revenues	7,000		8,000	1,389	-
Employment grants	5,000		-	8,318	-
PNS conditional grants			-	-	-
Other conditional grants	2,400		14,000	7,133	14,500
	<u>14,400</u>	<u>-</u>	<u>22,000</u>	<u>16,840</u>	<u>14,500</u>
EXPENSES					
Salary and wages	3,500		3,500	1,044	4,000
Employee Benefits	700		700	403	700
Seasonal Wages	12,000		22,600	23,939	18,000
Employee Benefits Seasonal wag	1,600		3,400	1,817	2,200
Advertising	3,800		4,800	6,282	5,000
Operational Equip & Supplies	22,000		19,000	10,816	11,500
Project & Program Expenditures	90,700		80,500	87,262	62,000
Contracted Services	-		-	-	-
Grants to Organizations	28,000		30,000	33,050	30,000
	<u>162,300</u>	<u>-</u>	<u>164,500</u>	<u>164,613</u>	<u>133,400</u>
Net Department Surplus (Deficit)	\$ (147,900)	\$ -	\$ (142,500)	\$ (147,773)	\$ (118,900)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (147,900)</u>	<u>\$ -</u>	<u>\$ (142,500)</u>	<u>\$ (147,773)</u>	<u>\$ (118,900)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Community Development Adm & Rec Centre ~ 730

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
	-	-	-	-	-
EXPENSES					
Salary and wages	148,900		225,700	213,988	202,000
Employee Benefits	31,300		50,000	38,194	46,400
Seasonal Wages	-		-	-	-
Employee Benefits Seasonal wag	-		-	-	-
Meetings, Meals and Travel	200		200	542	200
Membership Dues & Fees	4,700		4,700	3,673	4,700
Advertising	-		-	-	-
Telecommunications	2,600		2,600	2,100	2,600
Office Expense	1,500		1,500	1,616	1,500
Legal	-		-	979	-
Marketing and Communications	2,500		2,500	-	2,500
Utilities	6,000		6,000	6,567	6,000
Repairs and Maintenance	10,000		20,000	2,948	20,000
Operational Equip & Supplies	-		-	485	-
Project & Program Expenditures	20,000		60,000	20,593	-
Contracted Services	-		-	-	-
	227,700	-	373,200	291,685	285,900
Net Department Surplus (Deficit)	\$ (227,700)	\$ -	\$ (373,200)	\$ (291,685)	\$ (285,900)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	60,000	-	-
	-	-	60,000	-	-
Net Surplus (Deficit)	\$ (227,700)	\$ -	\$ (313,200)	\$ (291,685)	\$ (285,900)

Town of Wolfville
2024/25 Operating Budget - V1
Recreation Programs Department ~ 740

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
<u>REVENUES</u>					
Kings County Recreation Contrib	15,000			15,000	18,020 15,000
Program fees	27,000			29,300	45,352 20,000
Facility fees & cost recoveries	6,800			9,000	10,393 12,000
Employment grants	-			-	3,741 -
PNS conditional grants	-			-	- -
Other conditional grants	20,000			20,000	28,797 1,500
	<u>68,800</u>		<u>-</u>	<u>73,300</u>	<u>106,303</u> <u>48,500</u>
<u>EXPENSES</u>					
Seasonal Wages	73,600			73,600	62,273 72,500
Employee Benefits Seasonal wag	12,800			12,200	5,651 8,000
Meetings, Meals and Travel	500			500	2,452 500
Advertising	1,500			1,500	211 2,000
Miscellaneous	-			-	89 -
Vehicle Fuel	-			-	- -
Vehicle Repairs & Maintenance	-			-	265 -
Vehicle Insurance	-			-	84 -
Operational Equip & Supplies	3,500			3,000	2,074 3,000
Project & Program Expenditures	37,100			37,000	59,751 15,500
Contracted Services	15,000			15,000	15,000 15,000
Grants to Organizations	27,900			25,000	10,000 25,000
	<u>171,900</u>		<u>-</u>	<u>167,800</u>	<u>157,850</u> <u>141,500</u>
Net Department Surplus (Deficit)	<u>\$ (103,100)</u>		<u>\$ -</u>	<u>\$ (94,500)</u>	<u>\$ (51,547)</u> <u>\$ (93,000)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Tourism Department ~ 750

	<u>2024/25</u>		<u>2023/24</u>		<u>2022/23</u>
	Budget		Forecast/Act	Budget	Actual Budget
REVENUES					
Tourist Bureau revenues	-				- -
Employment grants					- 2,500
PNS conditional grants	-				7,500 -
Other conditional grants					- 10,000
	<u>-</u>		<u>-</u>	<u>-</u>	<u>7,500 12,500</u>
EXPENSES					
Salary and wages	3,600		3,500		4,781 3,500
Employee Benefits	1,200		900		1,282 700
Seasonal Wages	43,300		38,500		30,328 50,000
Employee Benefits Seasonal wag	5,600		4,700		2,317 6,000
Meetings, Meals and Travel	-		-		- -
Membership Dues & Fees	200		600		139 600
Telecommunications	2,100		2,100		1,490 2,000
Office Expense	600		1,000		170 1,000
Marketing and Communications	1,500		-		451 -
Utilities	2,800		2,800		3,044 2,000
Repairs and Maintenance	1,500		1,500		1,712 1,500
Operational Equip & Supplies	6,800		6,800		3,795 6,800
Contracted Services	3,800		5,300		4,443 3,500
	<u>73,000</u>		<u>-</u>	<u>67,700</u>	<u>53,952 77,600</u>
Net Department Surplus (Deficit)	<u>\$ (73,000)</u>		<u>\$ -</u>	<u>\$ (67,700)</u>	<u>\$ (46,452) \$ (65,100)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Library ~ 760

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-		-	329	-
Other conditional grants	5,000		5,000	5,000	5,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,329</u>	<u>5,000</u>
EXPENSES					
Salary and wages	9,100		8,700	4,940	8,700
Employee Benefits	2,700		2,200	585	1,800
Telecommunications	800		800	477	800
Office Expense	500		500	631	1,000
Utilities	7,500		7,500	5,998	7,000
Repairs and Maintenance	35,000		35,000	6,493	35,000
Operational Equip & Supplies	-		-	94	-
Contracted Services	-		-	-	-
Debenture interest	2,400		2,600	2,714	2,800
	<u>58,000</u>	<u>-</u>	<u>57,300</u>	<u>21,932</u>	<u>57,100</u>
Net Department Surplus (Deficit)	\$ (53,000)	\$ -	\$ (52,300)	\$ (16,603)	\$ (52,100)
Reserve Funding					
Transfer from Operating Reserves					
& Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Surplus (Deficit)	<u>\$ (53,000)</u>	<u>\$ -</u>	<u>\$ (52,300)</u>	<u>\$ (16,603)</u>	<u>\$ (32,100)</u>

Town of Wolfville
2024/25 Operating Budget - V1
Museum & Historical ~ 770

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Grants to Organizations	10,000		10,000	10,000	10,000
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Net Department Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>

Draft V1 - 2024/25 Budget - Jan 18 COW

Town of Wolfville
2024/25 Operating Budget - V1
Partner Contributions ~ 840

	<u>2024/25</u> Budget	<u>2023/24</u> Forecast/Act Budget	<u>2022/23</u> Actual Budget
<u>EXPENSES</u>			
<u>Local partners</u>			
Grant to WBDC	100,000	100,000	100,000 100,000
<u>Regional partners</u>			
Regional Solid Waste - VWRM	675,800	590,500	563,102 540,000
Transit services - KTA & KPPT	320,500	259,000	224,653 189,000
Valley Community Fibre Network	2,000	2,000	1,306 2,000
Regional Development - REN	25,500	30,000	- 30,000
Regional Emergency Measure - REMO	11,600	10,000	9,970 10,000
Kings Region -cooperative Initiatives	70,000	70,000	33,345 100,000
<u>Provincial partners</u>			
Annapolis Valley Regional Library	32,000	32,000	30,300 31,000
Education	923,300	824,000	722,544 719,000
Corrections	-	82,000	82,900 82,000
Regional Housing Authority	-	60,000	54,666 60,000
Assessment services	78,000	78,000	75,669 78,000
	<u>2,238,700</u>	<u>- 2,137,500</u>	<u>1,898,455 1,941,000</u>
Net Department Surplus (Deficit)	<u>\$ (2,238,700)</u>	<u>\$ - \$ (2,137,500)</u>	<u>\$ (1,898,455) \$ (1,823,900)</u>

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34 <u>Information Technology</u>	carried forward	Accessibility Deadline									
	BUDGET FOCUS										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	
<u>Servers</u>											
Server Replacements	41,000	41,000				45,000	45,000				
Σ Servers	41,000	41,000	-	-	-	45,000	45,000	-	-	-	
<u>Other IT Upgrades</u>											
Back Office Infrastructure (switches) Replace switches	23,000			24,000					25,000		
Σ Other	23,000	-	-	24,000	-	-	-	-	25,000	-	
<u>Software</u>											
Σ Software	-	-	-	-	-	-	-	-	-	-	-
Σ Information Technology	\$ 64,000	\$ 41,000	\$ -	\$ 24,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 25,000	\$ -	
<u>Municipal Buildings</u>											
<u>Civic Complex - Town Hall & Library</u>											
New or Major Renovated Facility (design phase, construction phase)		475,000	9,472,000	30,000							
Σ Civic Complex - Town Hall & Library	-	475,000	9,472,000	30,000	-	-	-	-	-	-	-
<u>Community Development/Public Works</u>											
Public Works Building Reconstruction & Renos (Phase 1)											
Public Works Building Renos & Deferred Maintenance (Phase 2) - cfwd	600,000										
Public Works Building Renos & Deferred Maintenance (Phase 3)	-	300,000									
Yard Maintenance and Improvements											
PW/Parks Storage Shed Renovations	-	-				300,000					
Compost Yard?											
Σ Community Development/Public Works	600,000	300,000	-	-	-	300,000	-	-	-	-	-
<u>Welcome Centre</u>											
Replacement Building - cfwd as construction won't be complete by March 31	680,000										
Σ Welcome Centre	680,000	-	-	-	-	-	-	-	-	-	-
<u>Rec Centre</u>											
Automatic Doors - cfwd ?											

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34	carried forward	Accessibility Deadline									
	BUDGET FOCUS										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	
Other Upgrades	-										
Σ Rec Centre	-	-	-	-	-	-	-	-	-	-	-
Fire Hall											
New Facility (design phase, construction phase)	200,000	4,000,000		-							
Σ Fire Hall	200,000	4,000,000	-	-	-	-	-	-	-	-	-
RCMP Detachment											
may be impacted by service review											
Σ RCMP Detachment	-	-	-	-	-	-	-	-	-	-	-
Heritage Train Station											
possible new use once library moves				-		-	500,000				
Σ Heritage Train Station	-	-	-	-	-	-	500,000	-	-	-	-
Σ Municipal Buildings	\$ 1,480,000	\$ 4,775,000	\$ 9,472,000	\$ 30,000	\$ -	\$ 300,000	\$ 500,000	\$ -	\$ -	\$ -	-
Protective Services											
Fire Department											
Trucks - may be impacted by service review											
Aerial Ladder Truck	-	-	2,200,000								
Pumper 1 E-One Cyclone - shows in year 11											
Ford 4*4 Utility Vehicle								200,000			
Pumper 3 E-One Cyclone - to new pumper tanker - cfwd	-	1,700,000									
Tanker 6 Int'l Pumper/Tanker - Not to be replaced. Combined into new pumper/tanker							-	-			
Rescue 4 Pumper Rescue					1,650,000						
Ford Haz Mat vehicle						170,000					
Σ Fire Trucks	-	1,700,000	2,200,000	-	1,650,000	170,000	-	200,000	-	-	-
Equipment											
Radio Repeater Replacement											
Equipment Upgrades	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Σ Misc Fire Equipment	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Σ Fire Department	20,000	1,720,000	2,220,000	20,000	1,670,000	190,000	20,000	220,000	20,000	20,000	
Σ Protective Services	\$ 20,000	\$ 1,720,000	\$ 2,220,000	\$ 20,000	\$ 1,670,000	\$ 190,000	\$ 20,000	\$ 220,000	\$ 20,000	\$ 20,000	

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34 Transportation Services	carried forward	BUDGET FOCUS			Accessibility Deadline						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
		<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>
Public Works Equipment											
Public Works - Fleet Inventory											
veh # 15 - PW LH Truck 2019 pick up truck	-	-	-				60,000				
veh # 18 - 2019 Wacker Neuson Loader	10,000	-			-	-		175,000			-
veh # 19 - PW 2017 3/4 ton Crew Cab			70,000				-	-			
veh # 21 - PW 2015 3/4 ton 4*4 with dump body		-	140,000			-				175,000	
veh # 22 - PW 2014 1/2 ton	55,000						-	-			60,000
veh # 23 - PW 2016 1 ton 4*4 (will move to Parks fleet sub-category)											
veh # 24 - PW 2011 asphalt recycler					183,000						
veh # 25 - PW 2017 5 ton plow truck					-		-	500,000			
veh # 27 - PW 2020 Backhoe		-	190,000								230,000
veh # 28 - PW 2013 Loader			800,000			-					
veh # 29 - PW 2020 Sidewalk Tractor (snow removal)			-		-	-					
veh # 51 - PW 2017 Sidewalk Tractor (snow removal)		190,000					-	-			
veh #?? - new 5 ton...we are keeping old 5 ton - cwfd	407,000									600,000	
Σ Public Works - Fleet Inventory	472,000	190,000	1,200,000		183,000	-	60,000	675,000	-	775,000	290,000
Parks Dept - Fleet/Equip											
Top Dresser (New)	25,000										
veh # 13 - 1999 Subaru micro truck					25,000						
veh # 16 - Parks LH Truck 2019 F150					-		60,000				
veh # 20 - 2014 Ford 1/2 pick up			60,000								
veh # 23 - PW 2016 1 ton 4*4 (moved from P Wks fleet sub-category)						160,000					
veh # 26 - Parks 2016 Ford F250 3/4 ton crew cab					120,000	-					
veh # 31 - Parks 2001 Suzuki micro truck	25,000		-				-	30,000			
veh # 33 - Parks 2015 F450 3/4 ton crew cab 4*4 dump body					140,000						
veh # 34 - Parks 2000 Suzuki micro truck - solid waste					25,000			30,000			
veh # 37 - Parks 2021 JD mower/backhoe 2032					55,000						
veh # 38 - Parks 2017 JD mower 1023E			40,000								
veh # 39 - Parks 2015 JD mower X730		18,000						20,000			
veh # 40 -2015 JD Parks tractor 1025 with cab			45,000							60,000	
veh # 59 - Parks 2020 Kubota Mower											

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34	carried forward	Accessibility Deadline									
	BUDGET FOCUS										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	
Chipper											
Σ Parks Dept - Fleet/Equip	50,000	18,000	145,000	365,000	160,000	60,000	80,000	-	60,000	-	
Water & Wastewater Dept's											
Veh #30 - Works 2021 Ford F150									60,000		
veh # 32 - Works 2017 F250 3/4 ton 4*4						90,000		-			
veh #14 - Works Pick Up - Likely will be an EV Transit van	75,000										
Σ Water & Wastewater Dept's	75,000	-	-	-	-	90,000	-	-	60,000	-	
Other											
Bylaw car			-					-	55,000		
Building/Fire Inspection car	?										
Σ Other	-	-	-	-	-	-	-	-	55,000	-	
Σ Public Works Fleet/Equipment	597,000	208,000	1,345,000	548,000	160,000	210,000	755,000	-	950,000	290,000	
Transportation Infrastructure											
includes active transport corridors, street, sidewalk, sanitary & storm sewer where applicable											
Streets, Sidewalks, Parking Lots											
Kent Ave - Sidewalk (500m)	200,000										
Earnscliffe Ave. - Main St. to EKM (340m)	-		-	1,790,000							
Gaspereau - Civic 94 to Fowler (400m)				-	2,190,000						
Grandview - Beckwith to Skyway (368m)					-		2,096,000				
Victoria - Main to King (185m)						-		-	1,186,000		
University - Main to Crowell Dr (400m)							-		-		
Wickwire - Little to Beckwith (440m)								-			
Hillside - Prospect to Fairfield (275m)									-		
King St - Victoria to Willow											
Maple Ave - civic 43 to Civic 83											
Maple Ave - Main to civic 19	-										
Maple Ave -civic 19 to civic 43											
Maple Ave -civic 83 to end	-										
Engineering Support Contingency (Recurring)	60,000	63,600	67,400	71,400	75,700	80,200	85,000	90,100	95,500	101,200	

Town of Wolfville
2024/25 Ten Year Capital Investment Plan
Fiscal 2024/25 to 2033/34

	carried forward									
	BUDGET FOCUS			Accessibility Deadline						
	Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Year 4 2027/28	Year 5 2028/29	Year 6 2029/30	Year 7 2030/31	Year 8 2031/32	Year 9 2032/33	Year 10 2033/34
Σ Streets, Sidewalks, Parking Lots	260,000	63,600	67,400	1,861,400	2,265,700	80,200	2,181,000	90,100	1,281,500	101,200
Land Acquisitions/Disposals										
Rail Trail										
Rotary										
ridge road ?										
Σ Land Acquisitions/Disposals	-	-	-	-	-	-	-	-	-	-
Σ Transportation Infrastructure	260,000	63,600	67,400	1,861,400	2,265,700	80,200	2,181,000	90,100	1,281,500	101,200
Other Transportation										
Miscellaneous										
Decorative Light Posts - to Willow	-	235,000								
Wayfinding - carryforward from 21/22										
Flood Risk Mitigation - cfwd	75,000			1,000,000						
Σ Miscellaneous	75,000	235,000	-	1,000,000	-	-	-	-	-	-
Generators										
Generator replacements - Town Hall										
Generator replacements - Comfort Centre									80,000	
Well Generator (Water Utility)										
Σ Generators	-	-	-	-	-	-	-	-	80,000	-
Traffic Safety & Mobility Program										
Crosswalk Evaluations, Treatment Upgrades, and New Crosswalks	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
AT Network (\$3,393,000 in total)	513,600	862,200	1,967,600	-	-	-				
Main Street Corridor - East End - Bidirectional AT lane (1760 m)										
Main Street Corridor - West End - Bidirectional AT lane (1380 m)										
Skyway/Pleasant AAA Corridor										
Harvest Moon Trail Improvements (includes pave Harbourside - Elm)										
Harvest Moon Trail Connectors										
Reservoir Park Connector										
Shared streets traffic calming										
New sidewalk (locations still under review)										
Traffic calming										
Willow & Winter One-Way - cfwd	15,000									

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34	carried forward	Accessibility Deadline									
	BUDGET FOCUS										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	
Intersection Safety	100,000										
Σ Traffic Safety & Mobility Program	653,600	887,200	1,992,600	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Σ Other Transportation	728,600	1,122,200	1,992,600	1,025,000	25,000	25,000	25,000	25,000	105,000	25,000	
Σ Transportation Services	\$ 1,585,600	\$ 1,393,800	\$ 3,405,000	\$ 3,434,400	\$ 2,450,700	\$ 315,200	\$ 2,961,000	\$ 115,100	\$ 2,336,500	\$ 416,200	
Environmental Health Services											
Storm Water Management											
Allowance for projects yet identified	300,000	800,000									
Σ Storm Water Management	300,000	800,000	-	-	-	-	-	-	-	-	-
Sewage Treatment/Collection											
Miscellaneous Equipment											
WWTP influent meters											
Σ Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-
Sewer Treatment											
Treatment plant expansion - Phase II	5,720,000										
Flood Mitigation @ STP	50,000										
Generator - STP											
Σ Sewer Treatment	5,770,000	-	-	-	-	-	-	-	-	-	-
Sanitary Sewer Collection											
included in Street infrastructure above											
Σ Sanitary Sewer Collection	-	-	-	-	-	-	-	-	-	-	-
Lift Stations											
Assessment and Upgrade Program - cfwd	50,000	150,000	100,000								
Bigelow Lift Station											
Acadia Lift Station											
Elm Ave Lift Station											
Harbourside Lift Station											62,000
Main Lift Station							80,000				
Oak Ave Lift Station											68,000
SCADA and Electrical Panel Replacements incl. VCFN integration - cfwd	65,000	65,000	65,000								
Σ Lift Stations	115,000	215,000	165,000	-	-	-	80,000	-	-	-	130,000

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34	carried forward			Accessibility Deadline						
	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>
Σ Sewage Treatment/Collection	5,885,000	215,000	165,000	-	-	-	80,000	-	-	130,000
Σ Environmental Health Services	\$ 6,185,000	\$ 1,015,000	\$ 165,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 130,000
Community Infrastructure										
Park and Trail Infrastructure										
Trails and Trailheads										
East End Gateway										
Parking Lot Expansion and Reconstruction (multi-year)	?									
Other Gateway Upgrades - parking/sidewalk/street layout										
Walkway - Main St to Trail [INCLUDED IN PARKING LOT PROJECT]										
Σ Trails and Trailheads	-	-	-	-	-	-	-	-	-	-
Parks										
West End Parkland & Trail										
improvements - define before end of process	100,000									
Reservoir Park										
Washroom/Change Rooms - cfwd	160,000									
Main walking trails, steps into large pond,shading/other stuff cfwd	30,000									
Clock Park										
Accessibility Upgrades - Concrete walkways cfwd	110,000									
Rotary Park										
Resurface Tennis Courts - cfwd	125,000									
Miscellaneous										
Allow for Future Park Development	-	200,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000
Pickleball Courts (Location TBD)	300,000									
Landscaping										
Σ Parks	825,000	200,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000
Σ Park and Trail Infrastructure	825,000	200,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34	carried forward			Accessibility Deadline							
	BUDGET FOCUS										
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>	
Open Spaces and Town Amenities											
Open Spaces											
Σ Open Spaces	-	-	-	-	-	-	-	-	-	-	-
Nature Preserve											
Dam Upgrades		-	-		600,000	600,000				1,000,000	
Nature Trust (External Funding) - cfwd	-		185,000								
Σ Nature Preserve	-	-	185,000	-	600,000	600,000	-	-	-	1,000,000	
Miscellaneous Amenities											
Compost Site											
Concept/site location											
Public Art											
Public Art Project											
Concrete walkways to Mona Parsons Statue and Alex Colville Wall		100,000									
Σ Miscellaneous Amenities	-	100,000	-	-	-	-	-	-	-	-	-
Σ Open Spaces and Town Amenities	-	100,000	185,000	-	600,000	600,000	-	-	-	1,000,000	
Σ Community Infrastructure	\$ 825,000	\$ 300,000	\$ 385,000	\$ 200,000	\$ 600,000	\$ 600,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,100,000	
GRAND TOTAL ALL PROJECTS	\$ 10,159,600	\$ 9,244,800	\$ 15,647,000	\$ 3,708,400	\$ 4,720,700	\$ 1,450,200	\$ 3,806,000	\$ 435,100	\$ 2,481,500	\$ 1,666,200	
								\$ 52,009,000	\$ 53,319,500		
							\$ 43,642,000	\$ 8,367,000	\$ 1,310,500		

Wolfville Water Utility
All Divisions
2023/24 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
OPERATING REVENUES						
Metered Sales	-	725,000	998,900	1,046,600	1,047,600	1,048,600
Public Fire Protection Charge	-	396,000	497,500	524,600	524,600	524,600
Sprinkler Service	-	10,800	11,000	11,200	11,200	11,400
Other/Miscellaneous	-	12,000	12,000	12,000	12,000	12,000
	-	1,143,800	1,519,400	1,594,400	1,595,400	1,596,600
EXPENSES						
Source of Supply	-	-	-	-	-	-
Power and Pumping	-	126,900	127,400	130,800	134,100	137,700
Water Treatment	-	115,500	203,800	209,500	215,300	221,400
Transmission and Distribution	-	319,000	438,200	447,300	456,600	466,300
Administration and General	-	291,100	342,100	338,700	340,900	348,300
Depeciation	-	165,000	190,200	210,000	210,000	210,000
Property taxes	-	56,500	58,700	59,900	61,100	62,300
Other Operating Expenditures	-	-	-	-	-	-
	-	1,074,000	1,360,400	1,396,200	1,418,000	1,446,000
Net Operating Surplus (Deficit)	-	69,800	159,000	198,200	177,400	150,600
NON-OPERATING REVENUE						
Job Cost Billings	-	12,000	13,000	13,000	13,000	13,000
Interest on Arrears	-	3,000	2,000	3,000	3,000	3,000
Interest on Bank/Investments	-	10,000	28,600	20,000	20,000	20,000
Grants	-	-	-	-	-	-
	-	25,000	43,600	36,000	36,000	36,000
NON-OPERATING EXPENDITURES						
Principal Debenture Repayments	-	48,500	61,300	61,300	61,300	61,300
Debenture interest	-	25,500	40,100	38,500	36,600	34,500
Future Debt Repayments	-	19,300	20,000	45,000	50,000	-
Other debt charges	-	2,700	3,000	3,000	3,000	3,000
Transfer to Capital Fund	-	70,000	40,000	40,000	30,000	30,000
Dividend to Town	-	50,000	50,000	50,000	50,000	50,000
	-	216,000	214,400	237,800	230,900	178,800
Net Surplus (Deficit)	\$ -	\$ (121,200)	\$ (11,800)	\$ (3,600)	\$ (17,500)	\$ 7,800
Accumulated Surplus, Marc 31/23	\$ 345,780		345,780	333,980	260,380	242,880
Transfer to Water Capital Projects	-			(70,000)		(25,000)
Accumulated Surplus, Op Fund, Fiscal Year End	345,780		333,980	260,380	242,880	225,680
Capital Reserve Fund at Year End - Projected						
Water Depreciation Reserve Acct Balance :	\$ 110,440		\$ 166,540	\$ 208,340	\$ 418,340	\$ 840

**Wolfville Water Utility
All Divisions
2023/24 Draft Operating Budget**

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
REVENUES						
Metered Sales		725,000	998,900	1,046,600	1,047,600	1,048,600
Fire Protection Charge		396,000	497,500	524,600	524,600	524,600
Sprinkler Service		10,800	11,000	11,200	11,200	11,400
Miscellaneous		12,000	12,000	12,000	12,000	12,000
Interest on arrears		3,000	2,000	3,000	3,000	3,000
Job Cost billings		12,000	13,000	13,000	13,000	13,000
Investment Income		10,000	28,600	20,000	20,000	20,000
	-	1,168,800	1,563,000	1,630,400	1,631,400	1,632,600
EXPENSES						
Salary and wages	-	329,700	393,000	405,000	417,300	430,100
Employee Benefits	-	77,600	112,800	109,200	112,500	116,000
Meetings, Meals and Travel	-	1,400	1,400	1,400	1,400	1,400
Professional Development	-	5,000	6,000	6,000	6,000	6,000
Membership Dues & Fees	-	1,000	1,000	1,000	1,000	1,000
Advertising	-	500	1,000	1,000	1,000	1,000
Telecommunications	-	1,500	2,600	2,600	2,600	2,600
Office Expense	-	53,000	55,300	55,900	56,500	57,100
Legal	-	500	1,000	1,000	1,000	1,000
Insurance	-	18,000	22,100	24,300	25,500	26,800
Audit	-	6,500	8,500	9,000	9,000	9,000
Miscellaneous	-	-	-	-	-	-
Utilities	-	97,500	113,300	115,700	118,100	120,600
Repairs and Maintenance	-	7,400	7,500	7,900	8,300	8,700
Property Taxes	-	56,500	58,700	59,900	61,100	62,300
Vehicle Fuel	-	2,500	7,000	7,000	7,000	7,000
Vehicle Repairs & Maintenance	-	14,400	39,200	39,200	39,200	39,200
Vehicle Insurance	-	1,000	1,600	1,600	1,600	1,600
Operational Equip & Supplies	-	163,000	232,400	236,500	240,700	245,100
Equipment Maintenance	-	5,000	5,000	5,000	5,000	5,000
Contracted Services	-	66,000	98,800	95,000	91,200	92,500
Doubtful accounts allowance	-	1,000	2,000	2,000	2,000	2,000
	-	909,000	1,170,200	1,186,200	1,208,000	1,236,000
Net Operating Surplus (Deficit)	-	259,800	392,800	444,200	423,400	396,600
Non-Operating						
Principal Debenture Repayments		48,500	61,300	61,300	61,300	61,300
Debenture interest		25,500	40,100	38,500	36,600	34,500
Future debt repayments		19,300	20,000	45,000	50,000	
Other debt charges		2,700	3,000	3,000	3,000	3,000
Transfer to Capital Fund/Cap From Rev		70,000	40,000	40,000	30,000	30,000
Depreciation		165,000	190,200	210,000	210,000	210,000
Dividend to Town		50,000	50,000	50,000	50,000	50,000
	-	381,000	404,600	447,800	440,900	388,800
Net Surplus (Deficit)	\$ -	\$ (121,200)	\$ (11,800)	\$ (3,600)	\$ (17,500)	\$ 7,800

Town of Wolfville
Power and Pumping - Dept #962
2023/24 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
EXPENSES						
Salary and wages		15,900	3,100	3,200	3,300	3,400
Employee Benefits		4,000	900	1,000	1,000	1,000
Meals and Travel		-	-	-	-	-
Utilities		86,000	100,000	102,000	104,000	106,100
Repairs and Maintenance - Buildings		5,000	5,000	5,300	5,600	5,900
Operational Equip & Supplies		8,000	8,400	8,800	9,200	9,700
Equipment Maintenance		-	-	-	-	-
Contracted Services		8,000	10,000	10,500	11,000	11,600
	-	126,900	127,400	130,800	134,100	137,700
Net Department Surplus (Deficit)	-	(126,900)	(127,400)	(130,800)	(134,100)	(137,700)

Draft V1 - 2024/25 Budget - Jan 18, 2024

Town of Wolfville
Treatment - Dept #964
2023/24 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
<u>EXPENSES</u>						
Salary and wages		26,900	31,500	32,600	33,700	34,900
Employee Benefits		6,700	9,500	9,800	10,100	10,500
Utilities		6,500	7,500	7,700	7,900	8,100
Repairs and Maintenance - Buildings		2,400	2,500	2,600	2,700	2,800
Operational Equip & Supplies		55,000	124,000	127,700	131,500	135,400
Contracted Services		18,000	28,800	29,100	29,400	29,700
	-	115,500	203,800	209,500	215,300	221,400
Net Department Surplus (Deficit)	-	(115,500)	(203,800)	(209,500)	(215,300)	221,400

Draft V1 - 2024/25 Budget - Jan 18 2024

Town of Wolfville
Transmission and Distribution
2023/24 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
EXPENSES						
Salary and wages		126,900	185,400	191,900	198,600	205,600
Employee Benefits		31,700	55,600	57,600	59,600	61,700
Meetings, Meals and Travel		1,000	1,000	1,000	1,000	1,000
Telecommunications		1,500	2,600	2,600	2,600	2,600
Utilities		5,000	5,800	6,000	6,200	6,400
Vehicle Fuel		2,500	7,000	7,000	7,000	7,000
Vehicle Repairs & Maintenance		14,400	39,200	39,200	39,200	39,200
Vehicle Insurance		1,000	1,600	1,600	1,600	1,600
Operational Equip & Supplies		100,000	100,000	100,000	100,000	100,000
Equipment Maintenance		5,000	5,000	5,000	5,000	5,000
Contracted Services		30,000	35,000	35,400	35,800	36,200
	-	319,000	438,200	447,300	456,600	466,300
Net Department Surplus (Deficit)	-	(319,000)	(438,200)	(447,300)	(456,600)	(466,300)

Town of Wolfville
Administration
2023/24 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget		Three Year Budget Projection		
REVENUES						
	-	-	-	-	-	-
EXPENSES						
Salary and wages		160,000	173,000	177,300	181,700	186,200
Employee Benefits		35,200	46,800	40,800	41,800	42,800
Meetings, Meals and Travel		400	400	400	400	400
Professional Development		5,000	6,000	6,000	6,000	6,000
Membership Dues & Fees		1,000	1,000	1,000	1,000	1,000
Advertising		500	1,000	1,000	1,000	1,000
Office Expense		53,000	55,300	55,900	56,500	57,100
Legal		500	1,000	1,000	1,000	1,000
Insurance		18,000	22,100	24,300	25,500	26,800
Audit		6,500	8,500	9,000	9,000	9,000
Miscellaneous		-	-			
Contracted Services		10,000	25,000	20,000	15,000	15,000
Doubtful accounts allowance		1,000	2,000	2,000	2,000	2,000
	-	291,100	342,100	338,700	340,900	348,300
Net Department Surplus (Deficit)	-	(291,100)	(342,100)	(338,700)	(340,900)	(348,300)

Town of Wolfville

Water Utility -Draft Five Year Capital Plan

Fiscal 2024/25 to 2028/29

	BUDGET FOCUS			Year 4	Year 5
	Year 1	Year 2	Year 3		
	2024/25	2025/26	2026/27	2027/28	2028/29
Σ Equipment	-	-	-	-	-
Distribution					
<u>General street distribution system</u>					
Earncliffe - Main to EKM				447,500	
Gaspereau Ave - civic 94 to Fowler					547,500
Grandview - Beckwith to Skyway					
Victoria - Main to King			-		
Commercial Fill Station			30,000		
<u>Pressure and air control</u>					
50mm Pressure reducing valve replacements (7)	17,000				
Σ Distribution	17,000	-	30,000	447,500	547,500
Treatment System					
<u>Transmission Line to WTP</u>					
Cherry Lane to Westwood		569,300			
Skyway to WTP	460,000				
New PW3 to ???					
Σ Transmission Line to WTP	460,000	569,300	-	-	-
<u>Water Treatment Plant</u>					
Security Upgrades at Reservoir	10,000	25,000		200,000	
Chlorine Gas Chambers and Gas Monitor	6,200				
Treatment Process Monitoring Replacements	10,900				
Chlorine Probe		3,200			
Σ Water Treatment Plant	27,100	28,200	-	200,000	-
Σ Treatment System	487,100	597,500	-	200,000	-
Source Water					
<u>Production Well #1 (Cherry)</u>					
Σ Production Well #1 (Cherry)	-	-	-	-	-
<u>Production Well #2 (Wickwire)</u>					
Σ Production Well #2 (Wickwire)	-	-	-	-	-
<u>Production Well #3</u>					
Groundwater Supply Development Phase					
Production Well Installation	115,000				
Wellhouse and Site					
Pumping and Equipment		80,000			
SCADA integration		20,000			
Σ Production Well #3	115,000	100,000	-	-	-
<u>Source Water Protection</u>					
Revise and update Source Water Protection Plan					
Σ Source Water Protection	-	-	-	-	-
<u>Wellhouse Buildings</u>					
Wickwire New Doors, Roof, Exterior Paint	15,000				
Wellhouse Site Fencing				35,000	
Σ Wellhouse Buildings	15,000	-	-	35,000	-
Σ Source Water	130,000	100,000	-	35,000	-
GRAND TOTAL ALL PROJECTS	\$ 634,100	\$ 697,500	\$ 30,000	\$ 682,500	\$ 547,500

Funding

<u>Depreciation Reserve Funds - current year</u>	134,100	168,200	-	210,000	210,000
<u>Depreciation Reserve Funds - accumulated</u>	-	-	-	442,500	-
<u>Capital From Revenue</u>	40,000	40,000	30,000	30,000	70,000
<u>Long Term Debt</u>	460,000	419,300	-	-	267,500
<u>Capital From Surplus</u>	-	70,000	-	-	-
	634,100	697,500	30,000	682,500	547,500