



Special Committee of the Whole (Capital Budget V4)

April 16, 2024

4:30 p.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. IR 011-2024: Operating & Capital Budget (V4)
- b. RFD 025-2024: East End Gateway Parking Lot Budget Amendment

4. Public Input / Question Period

5. Regular Meeting Adjourned

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

Department: Finance



SUMMARY

Draft 2024/25 Budget Version 4 (V4)

This Information Report and referenced attachments address version 4 (V4) of the Town's draft 2024/25 Operating and Capital Budgets and draft 2024/25 Water Utility Operating and Capital Budgets.

As council is aware, each year there are refinements of financial estimates with each new iteration of the budget package. The budgets presented include amendments based on direction from Council at the January 18th, March 5th, and March 19th Special Committee of the Whole (COW) meetings, as well as actual data received throughout the budget process and other new and relevant information, which has or will have financial impact to the 2024/25 fiscal year and subsequently the 2024/25 Draft Budget V4.

Please note: the amendments incorporated and presented in Draft 2024/25 Budget Version 4 (V4) have resulted in a balanced operating budget and a debt-service compliant and fully funded ten-year Capital Investment Plan (CIP) for the Town and a funded five-year CIP for the Water Utility.

The April 16th COW meeting shall review the following:

- Draft 2024/25 Town Operating Budget V4
- Changes to 2024/25 Town Operating Budget V1 to V4
- Draft 2024/25 Capital Budget V4
- Draft Ten-Year CIP, including funding model
- Draft 2024/25 Water Utility Operating and Capital Budgets

The principle focus of this budget package will be to identify changes applied to the budget statements from the initial V1 to its current V4. Discussion and review surrounding the draft operating budget V4 will be on changes from draft V1 to the current V4. It is important to note that discussion and/or future decisions by Council's to any component of the budget package or desired refinement are welcomed and are asked of Council to clearly establish intended direction for a final 2024/25 budget version. It is expected that any future budget refinements may involve either the addition and/or the elimination of budget items of an operational or capital nature.

Should Council not request any further refinements to the current V4 of the budget package, the next step in the budget process shall be for staff to create a Request for Decision (RFD) for presentation at the next regularly scheduled COW meeting in May for Council's consideration.

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

Department: Finance



1) CAO COMMENTS

For Information Purposes.

2) REFERENCES AND ATTACHMENTS

- Draft 2024/25 Budget Document V4 (attached)
- Info Report 024-2023 Fiscal 2024/25 Budget Process – First Steps (November 16th Special COW)
- Info Report 001-2024 Draft Budget V1 (January 18th Special COW)
- Info Report 005-2024 2024/25 Draft Budget – Version 2 (V2) (February 21st Special COW)
- Info Report 007-2024 2024/25 Draft Budget – Version 3 (V3) – reviewed Draft 2024/25 Operating Budget (March 5th Special COW)
- Info Report 009-2024 2024/25 Draft Capital Budget – Version 3 (V3) (March 19th Special COW)
- 2023/24 Operations Plan and Budget (approved March 2023)

3) DISCUSSION

This will be Council's third fulsome review of the Town's draft operating budget, and fourth review of the capital investment plan. As mentioned in the above **Summary**, several decision points have been previously reviewed and enveloped into this version from the January, February, and March 2024 COW meetings.

Residents and taxpayers have seen an increase to the Capped Assessment Program (CAP) limit of 3.2% for 2024. From the January COW meeting, it was Council's instruction to staff to include a tax rate reduction for both commercial and residential properties of \$0.0095 per \$100 assessed value, and this version of the draft 2024/25 budget encompasses this direction.

The draft budget document includes the 2023/24 financial forecast estimates to March 31st, 2024. These forecasted results may be used to aid in the review of budget estimates for the new budgeted year. The 2024/25 year-end financial results have not been finalized and shall be reported following the annual audit engagement held in late May or early June of this year.

All 2024/25 capital project changes shall be presented to Council for discussion at the April 16th COW meeting. The ten-year Capital Investment Plan (CIP) has been re-prioritized per Council's instructions from March's COW meeting. The new value of proposed capital expenditures for 2024/25 is \$5.6M. The Town's ten-year CIP is compliant with Municipal Financial Reporting and Accounting Manual (FRAM) requirements, and the CIP shows a fully funded capital model.

For the 2024/25 budget process, Council is only required to approve Year 1 of the ten-year CIP plan. The proposed capital expenditures for years 2 through 10 are to ensure alignment with operating and strategic plans for future budget years.

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

Department: Finance



The Water Utility operating and capital budgets are also included in this package. Staff shall present and review both draft 2024/25 operating and capital budgets for the Water Utility at next week’s COW meeting.

Town Operating Budget

Version 4 of the operating budget has improved significantly and presents a small surplus of \$1,960. This amount shall be redirected to operating reserves or used to fund contingent operating activities. Council can direct staff of their intent. Keeping in mind that the goal is not simply to achieve a balanced budget, it is to achieve planned financial results while incorporating resources to ensure the Town continues to achieve the objectives of Council’s four-year Strategic Plan. Some of the information presented may have been presented in previous budget presentations. For the most part, staff will focus on information that has not been previously reviewed and/or other information requested by Council to provide added details or additional follow-up to the budget review.

The following table shows the summary of changes made from V1 to V4 of the draft operating budget. Note for purposes of the summary table, increases in revenues, and decreases in expense are shown without brackets to represent a positive impact to net operating results, while increases in expenses are shown with brackets to identify subsequent negative impact to net operating results.

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

Department: Finance



	2024/25 Budget V1	2024/25 Budget V4	Change V1 to V4
REVENUES			
Taxes and grants in lieu of taxes	\$ 12,398,900	\$ 12,487,200	88,300
Sale of service/cost recoveries	1,292,100	1,356,300	64,200
Provincial, Federal & other grants	381,500	392,460	10,960
	14,873,400	15,036,860	163,460
EXPENSES			
Salary and wages	2,735,500	2,811,500	76,000
Employee Benefits	690,200	688,300	(1,900)
Seasonal/Term Wages	405,500	416,100	10,600
Employee Benefits Seasonal wag	106,900	106,600	(300)
Professional Development	112,500	110,700	(1,800)
Office Expense	62,500	62,800	300
Legal	97,000	87,000	(10,000)
Insurance	276,800	259,300	(17,500)
Heat	54,500	53,900	(600)
Repairs and Maintenance - buildings	152,600	132,200	(20,400)
Vehicle Repairs & Maintenance	224,600	219,100	(5,500)
Operational Equip & Supplies	686,400	668,900	(17,500)
Contracted Services	3,398,600	3,346,600	(52,000)
Grants to Organizations	275,900	380,900	105,000
Partner Contributions	2,238,700	2,251,500	12,800
Doubtful accounts allowance	3,000	2,500	(500)
	12,700,700	12,777,400	76,700
Net Operational Surplus (Deficit)	2,172,700	2,259,460	86,760
Capital Program & Reserves			
Principal Debenture Repayments	680,800	680,800	-
Debenture interest	256,700	256,700	-
Transfer to Operating Reserves	5,000	5,000	-
Transfer to Capital Reserves	1,078,000	1,078,000	-
Transfer to Cap Reserve - Fire Equip	402,000	402,000	-
Transfer from Operating Reserves	-	(165,000)	(165,000)
	2,422,500	2,257,500	(165,000)
Net Surplus (Deficit)	\$ (249,800)	\$ 1,960	\$ 251,760

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

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Noted changes to the 2024/25 operating budget include:

- Increase to Taxes and grants in lieu of taxes
 - Reduction of 2024 residential and commercial tax rates by \$0.0095/\$100 assessed value
- Increase to Sale of service/cost recovery
 - Removal of budgeted land lease revenue
 - Increased recoverable operating costs
- Salary and Benefits
 - CAO position vacancy and interim CAO placement
 - General Administration – two position changes
 - Finance – one position change
 - Finance – increase in administrative support
 - Fire – update honorariums
 - Planning Dept. 2024 payroll adjustments
 - Permanent full-time Project Manager (prorated from August 2024 through March 2025) – not yet approved by Council to hire
- Seasonal/Term wages & benefits
 - RedIn Parks Department the # of crew weeks has been increased to allow additional staff resources through December, helping to support the festival of lights activities. One position proposed to change from student to permanent seasonal as part of a succession planning process.
- Professional Development
 - Reduction in CAO professional development
 - Increase Council attendance number at ITGA
- Legal
 - Reduction in legal costs expected compared 2023/24 forecast
- Insurance
 - Lower renewal rates compared to initial budget estimate
- Repairs & Maintenance
 - Reclassification of capital ice track to capital Year 2
 - Recreation Dept. reduced to 4-year expense average
- Vehicle Repairs & Maintenance
 - Reduced to actuals for last two fiscal periods
- Operational Equipment & Supplies
 - Misc. IT hardware, cell phones, UPS batteries
 - Lower salt consumption – 4-year average
 - Sewer collection adjusted to 4-year average
- Contracted Services
 - CAO recruitment services

INFORMATION REPORT 011-2024

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- CAO interim replacement
- Planning department reduction in contracted services - Soups & Sides Program unsure of Council's wishes and if program is ready to launch; further reduction in unidentified services not yet identified.
- Additional services in IT to be contracted for cyber security and policy governance
- Policing service agreement increase
- Dam monitoring by third-party
- Elimination of boxcar renovation
- October election services
- Reduced annual road maintenance to prior two-year actual costs
- Grants to Organization
 - Acadia Events
 - Annapolis Valley Trail Coalition
 - Randall House (one-time capital request)
 - Curling Club (one-time capital request)
- Partners Contributions
 - Kings Point-to-Point Transit special request
 - Kings Transit reduction
 - Education support
- Transfer from operating Reserves has been increased to \$165,000 to fund requests from Randall House, Wolfville Curling Club, Annapolis Valley Trails Coalition, and Devour.

Town Capital Budget

Town staff have taken Council's request to re-prioritize 2024/25 capital projects. From this undertaking there have been several changes to the CIP, which shall be reviewed with Council along with the capital funding model used to achieve the plan as presented.

2024/25 Capital Projects include:

- Information Technology server **\$41K**
- Information Technology Public Works Building – upgrade infrastructure & switches **\$23K**
- New Welcome Centre **\$716K**
- Recreational Centre automatic doors **\$20K**
- Fire Hall site selection and design **\$200K**
- Fire Equipment upgrades **\$20K**
- Public Works Fleet
 - Plow Blade for 2019 Wacker Neuson Loader **\$10K**
 - Replace vehicle #22 2014 ½T Truck **\$55K**
 - New 5 T Truck **\$407K**

INFORMATION REPORT 011-2024

Title: 2024/25 Draft Budget V4

Date: 2024-04-16

Department: Finance



- Parks & Recreation
 - Top Dresser **\$32K**
 - Replace vehicle #31 2001 Suzuki Micro **\$25K**
- Water & Wastewater
 - Electric Vehicle transit van **\$75K**
- Transportation Roads & Streets
 - Kent Avenue **\$225K**
 - Engineering Support **\$60K**
- Other Transportation
 - Wayfinding **\$50K**
 - Flood Risk Mitigation **\$75K**
- Traffic Safety & Mobility
 - Crosswalk evaluations, upgrades, and new crosswalks **\$25K**
 - Active Transportation Network **\$514K**
 - Willow & Winter One-Way **\$15K**
 - Intersection Safety **\$100K**
- Storm Water Management
 - Allowance for stormwater projects (yet to be determined) **\$275K**
- Sewage Treatment
 - Treatment Plant expansion **\$1.3M**
 - Flood Mitigation **\$50K**
- Lift Stations
 - Assessment & Upgrade Program **\$50K**
 - SCADA and Electrical Panel Replacements **\$65K**
- Trails
 - East End Gateway **\$610K**
- Parks
 - West End Parkland Trail **\$200K**
 - Reservoir Park **\$155K**
 - Clock Park **\$110K**
 - Rotary Park **\$125K**
- Open Spaces
 - Dam Upgrades **\$25K**

Total Planned Capital Expenditures for 2024/25 \$5.6M

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Water Utility Operating and Capital Budget

The Water Utility budget has fewer decision points for Council, the most significant discussion point is the capital funding from the Municipal Capital Growth Program (MCGP) for water supply capacity and transmission improvements. Total finding is \$621K over two years with funding utilization of \$288K in 2024/25 and \$333K in fiscal 2025/26.

As has been noted in previous budget presentations, Water Utility revenue is driven by the Utility and Review Board (UARB) and their approved rates. Water utility expenditures are a result of the Town's provision to ensure there is a sufficient and healthy water supply to residents and commercial customers.

4) FINANCIAL IMPLICATIONS

No key discussion to be added to this section of the report at this time.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

No additions to be added to this report.

6) COMMUNICATION REQUIREMENTS

The Wolfville Blooms site will continue to be used to provide the Wolfville Community continued updates on the budget process, including copies of the information reviewed at Committee of the Whole meetings.

7) FUTURE COUNCIL INVOLVEMENT

Council will be formally involved in at least one more COW meeting to consider an RFD seeking approval of a final balanced budget document. Any additional meetings beyond this have not yet been identified and may not be needed.

**OPERATING & CAPITAL BUDGET –
DRAFT V4
TOWN OF WOLFVILLE
FISCAL 2024/25**

April 16th, 2024 - Committee of the Whole



A cultivated experience for the mind, body, and soil

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**Town of Wolfville
2024/25 Operating Budget - V4
All Divisions**

	2024/25	2023/24		2022/23	
	Budget	Forecast	Budget	Actual	Budget
REVENUES					
Taxes and grants in lieu of taxes	\$ 12,487,200	\$ 11,626,000	\$ 11,472,800	\$ 10,393,535	\$ 10,286,700
Sale of service/cost recoveries	1,356,300	1,229,600	1,186,100	964,954	985,300
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Provincial, Federal & other grants	392,460	204,900	112,100	262,474	111,100
	<u>15,036,860</u>	<u>13,740,800</u>	<u>13,457,000</u>	<u>12,205,337</u>	<u>11,991,500</u>
EXPENSES					
Salary and wages	2,811,500	2,914,100	2,609,300	2,268,270	2,331,900
Employee Benefits	688,300	714,300	605,900	598,470	543,100
Seasonal/Term Wages	416,100	-	383,600	450,745	370,900
Employee Benefits Seasonal wag	106,600	-	79,000	40,709	65,000
Meetings, Meals and Travel	19,100	19,500	20,900	17,475	22,300
Professional Development	110,700	69,200	102,500	57,911	76,700
Membership Dues & Fees	22,500	21,800	21,000	21,001	19,600
Advertising	15,200	18,700	19,900	19,378	21,000
Telecommunications	45,700	43,000	39,100	37,136	36,100
Office Expense	62,800	55,700	57,300	59,008	57,000
Legal	87,000	112,200	53,000	91,064	46,700
Insurance	259,300	234,900	209,500	191,235	183,700
Marketing and Communications	10,000	1,000	5,600	519	5,500
Audit	29,500	26,000	23,200	27,153	22,200
Stipends & Honorariums	248,500	233,200	239,300	209,531	215,300
Miscellaneous	3,200	3,200	3,200	11,610	1,900
Heat	53,900	40,100	39,700	36,649	27,000
Utilities	223,300	210,700	197,600	184,736	180,400
Repairs and Maintenance - buildings	132,200	101,000	111,700	64,153	106,500
Vehicle Fuel	102,800	77,300	79,900	68,816	53,500
Vehicle Repairs & Maintenance	219,100	241,300	182,700	201,565	152,900
Vehicle Insurance	29,900	26,800	24,000	25,238	19,600
Operational Equip & Supplies	668,900	668,500	625,600	564,832	544,000
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Equipment Rentals	29,000	21,100	20,000	22,443	10,000
Project & Program Expenditures	205,300	251,400	243,000	262,437	88,500
Contracted Services	3,346,600	2,919,100	2,932,300	2,860,602	2,969,000
Grants to Organizations	380,900	217,000	275,000	161,550	252,000
Licenses and Permits	3,500	3,500	3,400	1,840	3,400
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Election	30,000	-	-	15,185	-
Partner Contributions	2,251,500	2,146,500	2,137,500	1,898,455	1,941,000
Other debt charges	10,000	9,500	10,000	2,060	10,000
Doubtful accounts allowance	2,500	2,500	2,500	1,765	2,500
	<u>12,777,400</u>	<u>11,544,300</u>	<u>11,496,400</u>	<u>10,590,310</u>	<u>10,503,400</u>
Net Operational Surplus (Deficit)	<u>2,259,460</u>	<u>2,196,500</u>	<u>1,960,600</u>	<u>1,615,027</u>	<u>1,488,100</u>
Capital Program & Reserves					
Principal Debenture Repayments	680,800	638,300	638,300	659,290	662,800
Debenture interest	256,700	219,600	211,700	185,622	189,300
Principal/Interest Future Debt	-	-	-	-	-
Transfer to Operating Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserves	1,078,000	1,260,600	908,600	809,000	809,000
Transfer to Cap Reserve - Fire Equip	402,000	220,000	352,000	259,000	259,000
Transfer to Capital Fund	-	-	-	35,936	-
Transfer from Operating Reserves	(165,000)	(24,200)	(155,000)	(265,047)	(372,000)
Transfer from COVID Reserve	-	-	-	(99,153)	(65,000)
	<u>2,257,500</u>	<u>2,319,300</u>	<u>1,960,600</u>	<u>1,589,648</u>	<u>1,488,100</u>
Net Surplus (Deficit)	<u>\$ 1,960</u>	<u>\$ (122,800)</u>	<u>\$ -</u>	<u>\$ 25,379</u>	<u>\$ -</u>

Town of Wolfville
Operating Budget ~ Tax Revenue Requirement
2024/25 Operating Budget - V4

	BUDGET		
	Current Yr 2024/25	Required Increase	Prior Yr 2023/24
<i>Total to be funded by Property Tax Rates</i>	10,136,440	763,540 8.15%	9,372,900
	Budget 2024/25	\$ Increase	Budget 2023/24
RESULTING TAXES			
Residential ~ decrease of \$0.0095	1.4655 8,592,300	706,500	7,885,800
Resource ~ decrease of \$0.0095	1.4655 15,500	1,100	14,400
	<u>8,607,800</u>	<u>707,600</u>	<u>7,900,200</u>
		8.96%	
Commercial ~ decrease of \$0.0095	3.5655 1,538,000	65,300	1,472,700
	-	-	-
	<u>1,538,000</u>	<u>65,300</u>	<u>1,472,700</u>
		4.43%	
TOTAL	<u><u>10,145,800</u></u>	<u><u>772,900</u></u>	<u><u>9,372,900</u></u>
		8.25%	
Revenue surplus (shortfall)	\$9,360		\$0
Overall Increase in Tax Revenue	8.25%		

Tax Rate Change Assumption	2024_25	2023_24
Residential	1.4655	1.4750
Commercial	3.5655	3.5750

BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)			
		2024_25	2023_24
Residential	9.67%	\$ 586,301,700.0	\$ 534,628,000.0
Commercial	4.71%	43,134,700	41,194,700
Resource	8.20%	1,057,000	976,900
Business Occupancy		-	-
TOTAL		<u><u>630,493,400</u></u>	<u><u>576,799,600</u></u>

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
2024 PVSC ASSESSMENT ROLL			
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	<u><u>631,845,800</u></u>	<u><u>(1,352,400)</u></u>	<u><u>630,493,400</u></u>

**Town of Wolfville
2024/25 Operating Budget - V4
General Government Division**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Residential & resource taxes	8,607,800	7,915,300	7,900,200	6,996,754	6,982,000
Commercial taxes	1,618,300	1,537,800	1,563,000	1,408,006	1,436,700
Deed Transfer Tax	500,000	531,600	465,000	543,959	400,000
Business development area rate	100,000	103,800	100,000	97,243	100,000
Grant in lieu of taxes	1,163,500	1,048,500	1,048,500	960,430	971,900
Kings County Fire Protection	165,500	167,000	167,000	131,400	140,800
Cost recoveries	174,300	142,300	142,300	122,304	122,300
Cost recoveries from Sewer Dept	3,800	3,800	3,800	3,800	3,800
Interest on investments & o/s taxes	225,000	250,100	167,000	191,186	97,000
Other revenues	68,300	19,900	68,500	(46,821)	68,500
Equilization Grant	346,000	69,900	70,000	69,869	70,000
Farm Acreage Grant	1,200	1,300	1,200	1,271	1,200
Other conditional grants	-	77,500	-	113,872	-
	<u>12,973,700</u>	<u>11,868,800</u>	<u>11,696,500</u>	<u>10,593,273</u>	<u>10,394,200</u>
EXPENSES					
Salary and wages	839,100	742,200	759,600	700,845	688,300
Employee Benefits	196,500	200,000	177,400	212,212	164,200
Meetings, Meals and Travel	6,600	5,700	7,500	4,035	7,400
Professional Development	95,700	64,200	87,500	52,293	61,700
Membership Dues & Fees	10,500	11,200	9,500	10,711	8,700
Advertising	4,400	8,300	8,600	10,085	8,400
Telecommunications	11,100	14,000	13,200	12,808	12,700
Office Expense	32,900	35,800	31,000	36,518	30,600
Legal	40,000	67,600	25,000	53,971	22,500
Insurance	251,800	228,300	202,000	184,341	176,200
Marketing and Communications	5,000	1,000	2,100	68	2,000
Audit	29,500	26,000	23,200	27,153	22,200
Mayor and Council Remuneration	207,500	199,300	198,300	181,785	174,300
Miscellaneous	3,200	1,600	3,200	8,467	1,900
Heat	33,300	22,700	22,700	18,318	15,000
Utilities	5,700	5,200	5,700	5,585	5,700
Repairs and Maintenance	21,800	38,200	18,000	16,499	18,000
Operational Equip & Supplies	134,700	157,800	118,800	132,830	117,900
Project & Program Expenditures	57,500	97,500	65,500	94,596	11,000
Contracted Services	245,600	110,300	94,500	80,777	91,900
Grants to Organizations	235,000	126,000	200,000	108,500	177,000
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Election	30,000	-	-	15,185	-
Other debt charges	10,000	9,500	10,000	2,060	10,000
Doubtful accounts allowance	2,500	2,500	2,500	1,765	2,500
	<u>2,646,900</u>	<u>2,300,000</u>	<u>2,210,000</u>	<u>2,075,788</u>	<u>1,944,300</u>
Net Division Surplus (Deficit)	\$ 10,326,800	\$ 9,568,800	\$ 9,486,500	\$ 8,517,485	\$ 8,449,900
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	80,000	-	65,000	-	145,200
Net Surplus (Deficit)	<u>\$ 10,406,800</u>	<u>\$ 9,568,800</u>	<u>\$ 9,551,500</u>	<u>\$ 8,517,485</u>	<u>\$ 8,595,100</u>

Town of Wolfville
2024/25 Operating Budget - V4
Legislative ~ 110

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
TOTAL REVENUE	-	-	-	-	-
EXPENSES					
Employee Benefits - CPP & EAP	7,500	6,900	7,500	6,656	6,600
Meetings, Meals and Travel	5,000	2,600	5,000	1,729	5,000
Professional Development	30,700	19,200	27,500	11,321	21,700
Membership Dues & Fees	6,800	7,200	6,800	7,445	6,100
Advertising	500	3,000	500	1,043	300
Telecommunications	2,300	2,200	2,400	2,098	2,400
Stipends & Honorariums	207,500	199,300	198,300	181,785	174,300
Miscellaneous	2,700	1,400	2,700	3,519	1,700
Contracted Services			-	292	-
	<u>263,000</u>	<u>241,800</u>	<u>250,700</u>	<u>215,888</u>	<u>218,100</u>
Net Department Surplus (Deficit)	\$ 263,000	\$ 241,800	\$ (250,700)	\$ (215,888)	\$ (218,100)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ 263,000</u>	<u>\$ 241,800</u>	<u>\$ (250,700)</u>	<u>\$ (215,888)</u>	<u>\$ (218,100)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
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
REVENUES					
Cost recoveries from Sewer Dept	-	-	-	-	-
Miscellaneous	-	-	-	754	-
TOTAL REVENUE	-	-	-	754	-
EXPENSES					
Salary and wages	293,600	266,200	285,400	275,794	261,100
Employee Benefits	61,900	57,300	57,200	55,036	53,500
Meetings, Meals and Travel	-	1,500	1,000	2,042	1,000
Membership Dues & Fees	2,800	2,600	1,800	2,355	1,800
Advertising	3,900	5,300	7,900	8,651	7,900
Telecommunications	1,900	2,300	2,300	1,857	2,300
Office Expense	1,200	1,000	1,200	3,254	1,200
Legal	15,000	17,600	15,000	19,140	15,000
Marketing and Communications	5,000	1,000	2,100	68	2,000
Miscellaneous	-	-	-	57	-
Project & Program Expenditures	12,500	-	12,500	-	11,000
Contracted Services	132,200	29,600	55,000	12,097	55,000
Election	30,000	-	-	15,185	-
	<u>560,000</u>	<u>384,400</u>	<u>441,400</u>	<u>395,536</u>	<u>411,800</u>
Net Department Surplus (Deficit)	\$ (560,000)	\$ (384,400)	\$ (441,400)	\$ (394,782)	\$ (411,800)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (530,000)</u>	<u>\$ (384,400)</u>	<u>\$ (441,400)</u>	<u>\$ (394,782)</u>	<u>\$ (411,800)</u>

Town of Wolfville
2024/25 Operating Budget - V4
Human Resources ~ 130

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Other conditional grants	-	900	-	850	-
	<u>-</u>	<u>900</u>	<u>-</u>	<u>850</u>	<u>-</u>
EXPENSES					
Salary and wages				11,000	-
Employee Benefits	3,200	19,900	11,000	64,013	11,000
Seasonal Wages					
Employee Benefits Seasonal wag					
Meetings, Meals and Travel	1,000	1,500	1,000	153	900
Professional Development	65,000	45,000	60,000	40,972	40,000
Membership Dues & Fees	-		-	73	
Advertising	-		-	391	
Telecommunications		100			
Office Expense	-	500	-	307	
Legal	25,000	50,000	10,000	34,831	7,500
Insurance					
Marketing and Communications					
Operational Equip & Supplies	14,500	17,600	14,500	9,786	10,000
Contracted Services	-	6,500	-		
Grants to Organizations					
	<u>108,700</u>	<u>141,100</u>	<u>96,500</u>	<u>161,526</u>	<u>69,400</u>
Net Department Surplus (Deficit)	<u>\$ (108,700)</u>	<u>\$ (140,200)</u>	<u>\$ (96,500)</u>	<u>\$ (160,676)</u>	<u>\$ (69,400)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
Finance ~ 140

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Tax Certificates & ByLaws	1,800	2,700	1,800	1,900	1,800
Cost recoveries from Water Util	119,600	96,900	96,900	68,004	68,000
Miscellaneous	-	500	-	100	-
	<u>121,400</u>	<u>100,100</u>	<u>98,700</u>	<u>70,004</u>	<u>69,800</u>
EXPENSES					
Salary and wages	366,300	315,500	308,000	280,132	276,000
Employee Benefits	80,700	76,200	61,500	57,165	58,800
Meetings, Meals and Travel	400	100	300	94	300
Membership Dues & Fees	900	900	900	688	800
Telecommunications	800	900	1,300	1,104	1,100
Office Expense	3,000	2,300	3,000	1,994	2,900
Audit	29,500	26,000	23,200	27,153	22,200
Miscellaneous	500	200	500	1,982	200
Contracted Services	-	16,000	-	-	-
	<u>482,100</u>	<u>438,100</u>	<u>398,700</u>	<u>370,312</u>	<u>362,300</u>
Net Department Surplus (Deficit)	<u>\$ (360,700)</u>	<u>\$ (338,000)</u>	<u>\$ (300,000)</u>	<u>\$ (300,308)</u>	<u>\$ (292,500)</u>

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**Town of Wolfville
2024/25 Operating Budget - V4
Information Technologies ~ 150**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	45,400	34,700	34,700	34,000	34,000
Cost recoveries from Sewer Dept	3,800	3,800	3,800	3,800	3,800
Miscellaneous	-	-	-	500	-
	<u>49,200</u>	<u>38,500</u>	<u>38,500</u>	<u>38,300</u>	<u>37,800</u>
EXPENSES					
Salary and wages	166,600	158,300	153,600	128,205	139,500
Employee Benefits	39,700	39,600	36,600	28,783	31,800
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meetings, Meals and Travel	200	-	200	17	200
Membership Dues & Fees	-	500	-	150	-
Telecommunications	5,000	6,800	5,000	6,337	5,000
Office Expense	-	100	-	668	-
Operational Equip & Supplies	120,200	136,800	102,300	119,263	105,900
Contracted Services	113,400	51,900	39,500	68,388	36,900
	<u>445,100</u>	<u>394,000</u>	<u>337,200</u>	<u>351,811</u>	<u>319,300</u>
Net Department Surplus (Deficit)	\$ (395,900)	\$ (355,500)	\$ (298,700)	\$ (313,511)	\$ (281,500)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	23,200
Net Surplus (Deficit)	<u>\$ (395,900)</u>	<u>\$ (355,500)</u>	<u>\$ (298,700)</u>	<u>\$ (313,511)</u>	<u>\$ (258,300)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
General Government Common Costs ~ 160

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	9,300	10,700	10,700	20,300	20,300
Other conditional grants		11,600			
TOTAL REVENUE	<u>9,300</u>	<u>22,300</u>	<u>10,700</u>	<u>20,300</u>	<u>20,300</u>
EXPENSES					
Salary and wages	12,600	2,200	12,600	5,714	11,700
Employee Benefits	3,500	100	3,600	559	2,500
Advertising	-		200	-	200
Telecommunications	1,100	1,700	2,200	1,412	1,900
Office Expense	28,700	31,900	26,800	30,295	26,500
Heat	33,300	22,700	22,700	18,318	15,000
Utilities	5,700	5,200	5,700	5,585	5,700
Repairs and Maintenance	21,800	38,200	18,000	16,499	18,000
Operational Equip & Supplies	-	3,400	2,000	3,781	2,000
Contracted Services		6,300		-	
	<u>106,700</u>	<u>111,700</u>	<u>93,800</u>	<u>82,163</u>	<u>83,500</u>
Net Department Surplus (Deficit)	<u>\$ (97,400)</u>	<u>\$ (89,400)</u>	<u>\$ (83,100)</u>	<u>\$ (61,863)</u>	<u>\$ (63,200)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
Other General Government ~ 190

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Residential Tax	8,592,300	7,901,700	7,885,800	6,983,421	6,967,900
Resource Tax	15,500	13,600	14,400	13,333	14,100
Commercial Tax	1,538,000	1,458,400	1,472,700	1,312,905	1,346,400
NSLC - exempt assessment	24,300	26,700	24,300	24,192	24,300
Aliant	21,000	18,500	21,000	18,928	21,000
HST Offset Grant	35,000	34,200	45,000	51,981	45,000
Deed Transfer Tax	500,000	531,600	465,000	543,959	400,000
Commercial Area Rate	100,000	103,800	100,000	97,243	100,000
Post Office GILT	20,500	20,500	20,500	20,356	20,500
Acadia GILT	1,143,000	1,028,000	1,028,000	940,074	951,400
Kings County Fire Protection	165,500	167,000	167,000	131,400	140,800
Facility Rental	16,500	16,500	16,500	16,435	16,500
Land Leases	-	-	200	-	200
Interest on investments	160,000	187,000	95,000	92,675	25,000
Interest on outstanding taxes	65,000	63,100	72,000	98,511	72,000
Miscellaneous/Dividend	50,000	200	50,000	(66,510)	50,000
Financial Capacity Building/Equilization Grant	346,000	69,900	70,000	69,869	70,000
Farm Acreage Grant	1,200	1,300	1,200	1,271	1,200
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	65,000	-	113,022	-
TOTAL REVENUE	12,793,800	11,707,000	11,548,600	10,463,065	10,266,300
EXPENSES					
Insurance	251,800	228,300	202,000	184,341	176,200
Miscellaneous	-	-	-	2,909	-
Project & Program Expenditures	45,000	97,500	53,000	94,596	-
Grants to Organizations	235,000	126,000	200,000	108,500	177,000
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Other debt charges	10,000	9,500	10,000	2,060	10,000
Debenture interest	-	-	-	-	-
Doubtful accounts allowance	2,500	2,500	2,500	1,765	2,500
	681,300	588,900	591,700	498,552	479,900
Net Department Surplus (Deficit)	\$ 12,112,500	\$ 11,118,100	\$ 10,956,900	\$ 9,964,513	\$ 9,786,400
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	50,000	-	65,000	-	122,000
Net Surplus (Deficit)	\$ 12,162,500	\$ 11,118,100	\$ 11,021,900	\$ 9,964,513	\$ 9,908,400

**Town of Wolfville
2024/25 Operating Budget - V4
Protective Services Division**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Rate	497,600	489,000	396,100	387,143	396,100
Kings County Fire Protection	181,800	166,500	172,100	128,000	174,800
License & fee revenue	2,800	3,000	5,000	2,778	5,000
Parking fines	18,000	14,100	18,000	20,181	15,000
Other fines	33,000	29,400	23,000	27,248	24,700
REMO IMSA Cost Recovery	83,300	75,300	80,000	76,556	80,000
EMO 911 Cost Recovery	1,900	1,900	1,900	1,973	1,900
Other conditional grants	-	26,000	-	-	-
Miscellaneous		600			
	<u>818,400</u>	<u>805,800</u>	<u>696,100</u>	<u>643,879</u>	<u>697,500</u>
EXPENSES					
Salary and wages	278,500	259,300	252,600	227,210	229,100
Employee Benefits	67,500	46,100	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	5,300	5,700	3,798	5,700
Professional Development	15,000	5,000	15,000	5,618	15,000
Membership Dues & Fees	1,900	600	1,900	405	1,800
Telecommunications	10,400	11,000	10,800	10,791	9,400
Office Expense	4,200	1,200	4,300	1,451	6,100
Legal	22,000	21,300	11,000	23,181	9,200
Insurance	7,500	6,600	7,500	6,894	7,500
Marketing and Communications	1,000	-	1,000	-	1,000
Honorariums	41,000	33,900	41,000	27,746	41,000
Heat	7,600	6,200	7,000	7,591	5,000
Utilities	17,800	17,800	17,800	16,831	17,200
Repairs and Maintenance	12,500	13,100	12,200	9,999	12,000
Vehicle Fuel	9,000	10,800	8,000	10,464	6,200
Vehicle Repairs & Maintenance	51,500	57,500	51,500	42,078	50,900
Vehicle Insurance	14,700	12,800	12,500	11,465	9,600
Operational Equip & Supplies	67,700	96,000	68,500	41,754	65,900
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Contracted Services	2,444,500	2,288,700	2,192,800	2,143,364	2,206,700
Grants to Organizations	-	-	-	-	-
Licenses and Permits	1,800	1,900	1,800	1,840	1,800
Debenture interest	1,600	1,700	1,700	1,866	2,000
	<u>3,122,600</u>	<u>2,912,900</u>	<u>2,810,700</u>	<u>2,656,007</u>	<u>2,779,700</u>
Net Division Surplus (Deficit)	\$ (2,304,200)	\$ (2,107,100)	\$ (2,114,600)	\$ (2,012,128)	\$ (2,082,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	120,000
Net Surplus (Deficit)	<u>\$ (2,304,200)</u>	<u>\$ (2,107,100)</u>	<u>\$ (2,114,600)</u>	<u>\$ (2,012,128)</u>	<u>\$ (1,962,200)</u>

**Town of Wolfville
2024/25 Operating Budget - V4
Police Service ~ 210**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Other fines	28,000	25,200	18,000	27,248	24,700
	<u>28,000</u>	<u>25,200</u>	<u>18,000</u>	<u>27,248</u>	<u>24,700</u>
EXPENSES					
Salary and wages	7,400	1,400	7,500	4,756	7,000
Employee Benefits	2,300	200	1,800	488	1,700
Legal	12,000	9,800	8,000	11,785	8,000
Utilities	3,500	3,000	3,500	3,156	3,500
Repairs and Maintenance	3,500	1,900	3,200	3,279	3,000
Contracted Services	1,917,500	1,820,900	1,767,300	1,714,747	1,776,200
	<u>1,946,200</u>	<u>1,837,200</u>	<u>1,791,300</u>	<u>1,738,211</u>	<u>1,799,400</u>
Net Department Surplus (Deficit)	\$ (1,918,200)	\$ (1,812,000)	\$ (1,773,300)	\$ (1,710,963)	\$ (1,774,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	120,000
Net Surplus (Deficit)	<u>\$ (1,918,200)</u>	<u>\$ (1,812,000)</u>	<u>\$ (1,773,300)</u>	<u>\$ (1,710,963)</u>	<u>\$ (1,654,700)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
Compliance (By Law Enforcement) Dept ~ 215

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Parking fines	18,000	14,100	18,000	20,181	15,000
Other fines	5,000	4,200	5,000	-	-
Miscellaneous		600			
	<u>23,000</u>	<u>18,900</u>	<u>23,000</u>	<u>20,181</u>	<u>15,000</u>
EXPENSES					
Salary and wages	99,000	85,600	91,500	86,208	76,900
Employee Benefits	29,700	22,200	22,000	14,521	15,600
Meetings, Meals and Travel	300	200	300	-	300
Membership Dues & Fees	300	100	300	-	200
Telecommunications	1,500	1,700	1,900	1,752	1,000
Office Expense	1,500	1,100	1,600	854	1,600
Legal	10,000	11,500	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	1,300	1,500	3,985	900
Vehicle Insurance	900	800	600	673	600
Operational Equip & Supplies	3,000	5,600	4,000	2,410	1,000
Equipment Maintenance					
Equipment Rentals					
Program Expenditures					
Contracted Services	-		-	-	5,000
	<u>148,700</u>	<u>130,100</u>	<u>127,700</u>	<u>123,665</u>	<u>105,800</u>
Net Department Surplus (Deficit)	<u>\$ (125,700)</u>	<u>\$ (111,200)</u>	<u>\$ (104,700)</u>	<u>\$ (103,484)</u>	<u>\$ (90,800)</u>

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**Town of Wolfville
2024/25 Operating Budget - V4
Fire Services ~ 220**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Fire Protection Area Rate	497,600	489,000	396,100	387,143	396,100
Kings County Fire Protection	181,800	166,500	172,100	128,000	174,800
Miscellaneous	-	-	-	2,555	-
Other conditional grants	-	26,000	-	-	-
	<u>679,400</u>	<u>681,500</u>	<u>568,200</u>	<u>517,698</u>	<u>570,900</u>
EXPENSES					
Salary and wages	106,900	90,900	90,800	79,650	88,000
Employee Benefits	22,000	11,200	14,000	7,104	15,800
Seasonal Wages					
Employee Benefits Seasonal wag					
Meeting, Meals and Travel	2,500	2,700	2,500	2,218	2,500
Professional Development	15,000	5,000	15,000	5,618	15,000
Membership Dues & Fees	1,600	500	1,600	405	1,600
Supplies					
Advertising					
Telecommunications	8,400	8,900	8,400	8,644	8,400
Office Expense	500	100	500	580	500
Insurance	7,500	6,600	7,500	6,894	7,500
Stipends & Honorariums	41,000	33,900	41,000	27,746	41,000
Miscellaneous					
Heat	7,600	6,200	7,000	7,591	5,000
Utilities	14,300	14,800	14,300	13,675	13,700
Repairs and Maintenance	9,000	11,200	9,000	6,720	9,000
Property Taxes					
Vehicle Fuel	9,000	10,800	8,000	8,598	5,700
Vehicle Repairs & Maintenance	50,000	56,200	50,000	38,093	50,000
Vehicle Insurance	13,800	12,000	11,900	10,792	9,000
Operational Equip & Supplies	61,000	86,800	61,000	32,690	60,000
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Equipment Rentals					
Program Expenditures					
Contracted Services	512,000	452,800	410,500	413,617	410,500
Grants to Organizations					
Licenses and Permits	1,800	1,900	1,800	1,840	1,800
	<u>898,900</u>	<u>828,600</u>	<u>769,800</u>	<u>684,863</u>	<u>755,000</u>
Net Department Surplus (Deficit)	<u>\$ (219,500)</u>	<u>\$ (147,100)</u>	<u>\$ (201,600)</u>	<u>\$ (167,165)</u>	<u>\$ (184,100)</u>

Note: \$497,577 (\$434,300 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 - V4
REMO ~ 230

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
REMO IMSA - Cost Recovery	83,300	75,300	80,000	74,001	80,000
	<u>83,300</u>	<u>75,300</u>	<u>80,000</u>	<u>74,001</u>	<u>80,000</u>
EXPENSES					
Salary and wages	62,300	59,400	60,500	56,437	54,900
Employee Benefits	13,100	10,100	10,900	9,252	13,800
Meeting, Meals and Travel	2,000	2,400	2,900	1,580	2,900
Advertising	-	-	-	206	-
Telecommunications	500	400	500	395	-
Office Expense	2,200	-	2,200	17	4,000
Operational Equip & Supplies	3,200	3,000	3,000	6,114	4,400
	<u>83,300</u>	<u>75,300</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>

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Town of Wolfville
2024/25 Operating Budget - V4
Other Protective Services ~ 290

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
License & fee revenue	2,800	3,000	5,000	2,778	5,000
EMO 911 Cost Recovery	1,900	1,900	1,900	1,973	1,900
	4,700	4,900	6,900	4,751	6,900
EXPENSES					
Salary and wages	2,900	22,000	2,300	159	2,300
Employee Benefits	400	2,400	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	600	500	540	500
Contracted Services	15,000	15,000	15,000	15,000	15,000
Debenture interest	1,600	1,700	1,700	1,866	2,000
	45,500	41,700	41,900	35,267	39,500
Net Department Surplus (Deficit)	\$ (40,800)	\$ (36,800)	\$ (35,000)	\$ (30,516)	\$ (32,600)

Draft V4 Apr 2024

**Town of Wolfville
2024/25 Operating Budget - V4
Public Works Division**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Metered Sales	11,500	11,400	14,800	11,572	14,800
Job Cost billings	6,000	3,500	6,000	4,000	10,000
Cost recoveries from Water Util	181,500	149,100	149,100	106,500	106,500
Cost recoveries from Sewer Dept	93,100	60,600	60,600	42,600	42,600
Land Leases	10,000	8,000	8,000	7,809	4,000
Miscellaneous	-	500	-	4,156	-
TOTAL REVENUE	302,100	233,100	238,500	176,637	177,900
EXPENSES					
Salary and wages	827,500	755,500	667,200	610,525	577,100
Employee Benefits	209,700	200,300	158,500	154,578	140,400
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meals and Travel	4,400	3,800	4,000	3,838	3,500
Membership Dues & Fees	2,200	2,700	1,300	2,967	1,300
Advertising	500	500	-	469	-
Telecommunications	11,300	6,400	5,600	3,933	4,400
Office Expense	10,100	5,100	6,500	6,325	4,300
Legal	9,000	4,600	7,000	1,915	5,000
Heat	13,000	11,200	10,000	10,740	7,000
Utilities	48,900	46,800	43,100	34,914	38,800
Repairs and Maintenance	47,800	24,700	25,000	25,139	20,000
Vehicle Fuel	79,300	55,300	65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300	122,600	85,200	99,459	70,000
Vehicle Insurance	6,000	5,800	5,000	7,668	5,000
Operational Equip & Supplies	228,500	214,900	204,100	212,396	149,900
Equipment Rentals	23,000	18,700	20,000	17,371	10,000
Contracted Services	443,100	319,800	427,800	436,390	469,400
Licenses and Permits	1,700	1,600	1,600	-	1,600
Debenture interest	157,500	153,200	153,200	136,984	127,200
	2,230,800	1,953,500	1,890,500	1,806,802	1,675,700
Net Division Surplus (Deficit)	\$ (1,928,700)	\$ (1,720,400)	\$ (1,652,000)	\$ (1,630,165)	\$ (1,497,800)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	65,000
Net Surplus (Deficit)	<u>\$ (1,928,700)</u>	<u>\$ (1,720,400)</u>	<u>\$ (1,652,000)</u>	<u>\$ (1,630,165)</u>	<u>\$ (1,432,800)</u>

Town of Wolfville
2024/25 Operating Budget - V4
Public Works Common Costs ~ 310

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Metered Sales	11,500	11,400	14,800	11,572	14,800
Cost recoveries from Water Util	120,900	97,900	97,900	72,300	72,300
Cost recoveries from Sewer Dept	56,700	29,900	29,900	22,100	22,100
TOTAL REVENUE	<u>189,100</u>	<u>139,200</u>	<u>142,600</u>	<u>105,972</u>	<u>109,200</u>
EXPENSES					
Salary and wages	318,600	237,400	203,600	239,918	158,400
Employee Benefits	71,500	60,500	42,800	55,842	33,100
Meetings, Meals and Travel	1,100	600	1,000	708	500
Membership Dues & Fees	2,200	2,700	1,300	2,967	1,300
Advertising	500	500	-	469	-
Telecommunications	11,300	6,400	5,600	3,933	4,400
Office Expense	10,100	5,100	6,500	6,325	4,300
Legal	9,000	4,600	7,000	1,915	5,000
Heat	13,000	11,200	10,000	10,740	7,000
Utilities	21,500	19,200	16,700	12,781	15,800
Repairs and Maintenance	47,800	24,700	25,000	25,139	20,000
Operational Equip & Supplies	3,000	1,300	3,000	2,665	3,000
Contracted Services	24,300	6,500	5,600	(253)	1,500
Licenses and Permits	1,700	1,600	1,600	-	1,600
	<u>535,600</u>	<u>382,300</u>	<u>329,700</u>	<u>363,149</u>	<u>255,900</u>
Net Department Surplus (Deficit)	\$ (346,500)	\$ (243,100)	\$ (187,100)	\$ (257,177)	\$ (146,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (346,500)</u>	<u>\$ (243,100)</u>	<u>\$ (187,100)</u>	<u>\$ (257,177)</u>	<u>\$ (146,700)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
Roads and Streets ~ 320

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Cost recoveries from Water Util	60,600	51,200	51,200	34,200	34,200
Cost recoveries from Sewer Dept	36,400	30,700	30,700	20,500	20,500
Miscellaneous	-	500	-	4,156	-
Other conditional grants	-				
	<u>97,000</u>	<u>82,400</u>	<u>81,900</u>	<u>58,856</u>	<u>54,700</u>
EXPENSES					
Salary and wages	495,700	512,300	454,500	368,920	417,700
Employee Benefits	134,400	138,500	113,600	98,736	107,100
Seasonal Wages	-		-	-	-
Employee Benefits Seasonal wag	-		-	-	-
Meetings, Meals and Travel	3,300	3,200	3,000	3,130	3,000
Vehicle Fuel	79,300	55,300	65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300	122,600	85,200	99,459	70,000
Vehicle Insurance	6,000	5,800	5,000	7,668	5,000
Operational Equip & Supplies	183,000	181,200	138,100	176,970	122,900
Equipment Rentals	23,000	18,700	20,000	17,371	10,000
Contracted Services	335,800	289,000	380,700	386,282	429,400
	<u>1,367,800</u>	<u>1,326,600</u>	<u>1,265,500</u>	<u>1,199,727</u>	<u>1,205,900</u>
Net Department Surplus (Deficit)	\$ (1,270,800)	\$ (1,244,200)	\$ (1,183,600)	\$ (1,140,871)	\$ (1,151,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				-	65,000
Net Surplus (Deficit)	<u>\$ (1,270,800)</u>	<u>\$ (1,244,200)</u>	<u>\$ (1,183,600)</u>	<u>\$ (1,140,871)</u>	<u>\$ (1,086,200)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
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	27,600	26,400	22,133	23,000
Operational Equip & Supplies	3,000		20,000	10,030	5,000
Contracted Services	19,000	6,200	1,500	673	1,500
	<u>49,400</u>	<u>33,800</u>	<u>47,900</u>	<u>32,836</u>	<u>29,500</u>
Net Department Surplus (Deficit)	<u>\$ (49,400)</u>	<u>\$ (33,800)</u>	<u>\$ (47,900)</u>	<u>\$ (32,836)</u>	<u>\$ (29,500)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Traffic Services ~ 340

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES	-	-	-	-	-
EXPENSES					
Salary and wages	13,200	5,800	9,100	1,687	1,000
Employee Benefits	3,800	1,300	2,100	-	200
Operational Equip & Supplies	39,500	32,400	43,000	22,029	19,000
Contracted Services	64,000	18,100	40,000	41,761	37,000
	<u>120,500</u>	<u>57,600</u>	<u>94,200</u>	<u>65,477</u>	<u>57,200</u>
Net Department Surplus (Deficit)	\$ (120,500)	\$ (57,600)	\$ (94,200)	\$ (65,477)	\$ (57,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (120,500)</u>	<u>\$ (57,600)</u>	<u>\$ (94,200)</u>	<u>\$ (65,477)</u>	<u>\$ (57,200)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Other Transport ~ 390

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Job Cost billings	6,000	3,500	6,000	4,000	10,000
Land Leases	10,000	8,000	8,000	7,809	4,000
	<u>16,000</u>	<u>11,500</u>	<u>14,000</u>	<u>11,809</u>	<u>14,000</u>
EXPENSES					
Operational Equip & Supplies				702	-
Contracted Services				7,927	
Debenture interest	<u>157,500</u>	153,200	153,200	136,984	127,200
	<u>157,500</u>	<u>153,200</u>	<u>153,200</u>	<u>145,613</u>	<u>127,200</u>
Net Department Surplus (Deficit)	<u>\$ (141,500)</u>	<u>\$ (141,700)</u>	<u>\$ (139,200)</u>	<u>\$ (133,804)</u>	<u>\$ (113,200)</u>

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Town of Wolfville
2024/25 Operating Budget - V4
Sewer & Solid Waste Division

Environmental Health

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUE					
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Kings County Sewer Contribution	6,000	6,000	6,000	5,355	5,000
PNS conditional grants	-	-	-	-	-
TOTAL REVENUE	806,900	686,300	692,000	589,729	613,400
EXPENSES					
Salary and wages	110,100	61,000	144,100	68,256	127,100
Employee Benefits	28,600	10,100	37,200	7,873	33,400
Telecommunications	1,500	700	-	1,357	-
Utilities	122,100	114,200	102,200	100,671	98,300
Repairs and Maintenance	2,000	1,300	-	1,207	-
Property Taxes	-	-	-	-	-
Vehicle Fuel	2,000	-	-	2,168	-
Vehicle Repairs & Maintenance	28,500	30,900	21,000	23,298	20,000
Vehicle Insurance	500	500	1,500	1,244	1,000
Operational Equip & Supplies	110,000	84,700	109,000	62,986	103,800
Contracted Services	120,700	74,800	61,900	54,021	48,000
Debenture interest	92,000	58,600	50,700	40,375	53,500
	618,000	436,800	527,600	363,456	485,100
Net Division Surplus (Deficit)	\$ 188,900	\$ 249,500	\$ 164,400	\$ 226,273	\$ 128,300

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Town of Wolfville
2024/25 Operating Budget - V4
Sewer Administration ~ 410

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
Salary and wages				682	
Employee Benefits				48	
Contracted Services	56,700	33,700	29,900	25,900	22,100
	<u>56,700</u>	<u>33,700</u>	<u>29,900</u>	<u>26,630</u>	<u>22,100</u>
Net Department Surplus (Deficit)	<u>\$ (56,700)</u>	<u>\$ (33,700)</u>	<u>\$ (29,900)</u>	<u>\$ (26,630)</u>	<u>\$ (22,100)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Sanitary & Storm Sewer Collection ~ 420

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
Salary and wages	57,700	18,100	54,700	20,161	50,800
Employee Benefits	15,900	3,500	13,700	2,724	13,000
Vehicle Repairs & Maintenance	20,500	30,700	13,000	12,300	13,000
Operational Equip & Supplies	20,000	3,000	40,000	16,406	40,000
Contracted Services	15,000	15,200	15,000	13,234	15,000
	<u>129,100</u>	<u>70,500</u>	<u>136,400</u>	<u>64,825</u>	<u>131,800</u>
Net Department Surplus (Deficit)	<u>\$ (129,100)</u>	<u>\$ (70,500)</u>	<u>\$ (136,400)</u>	<u>\$ (64,825)</u>	<u>\$ (131,800)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Lift Stations ~ 430

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
Salary and wages	12,400	8,900	10,500	6,273	9,600
Employee Benefits	2,200	1,400	2,800	341	2,500
Utilities	22,100	20,600	21,000	17,239	20,300
Repairs and Maintenance		600			
Operational Equip & Supplies	35,000	35,800	24,000	16,793	23,800
Contracted Services	4,000	500	4,000	3,337	4,000
	75,700	67,800	62,300	43,983	60,200
Net Department Surplus (Deficit)	\$ (75,700)	\$ (67,800)	\$ (62,300)	\$ (43,983)	\$ (60,200)

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Sewer Treatment ~ 440

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES	-	-	-	-	-
EXPENSES					
Salary and wages	40,000	34,000	78,900	41,140	66,700
Employee Benefits	10,500	5,200	20,700	4,760	17,900
Telecommunications	1,500	700		1,357	
Utilities	100,000	93,600	81,200	83,432	78,000
Building Repairs and Maintenance	2,000	700		1,207	
Property Taxes					
Vehicle Fuel	2,000			2,168	-
Vehicle Repairs & Maintenance	8,000	200	8,000	10,998	7,000
Vehicle Insurance	500	500	1,500	1,244	1,000
Operational Equip & Supplies	35,000	29,500	25,000	10,777	20,000
Equipment Maintenance	-			-	
Equipment Rentals	-			-	
Program Expenditures				-	
Contracted Services	16,000	12,600	8,000	9,075	3,500
	<u>215,500</u>	<u>177,000</u>	<u>223,300</u>	<u>166,158</u>	<u>194,100</u>
Net Department Surplus (Deficit)	<u>\$ (215,500)</u>	<u>\$ (177,000)</u>	<u>\$ (223,300)</u>	<u>\$ (166,158)</u>	<u>\$ (194,100)</u>

Draft V4 April 2024

**Town of Wolfville
2024/25 Operating Budget - V4
Solid Waste Department ~ 450**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<u>REVENUES</u>	-	-	-	-	-
<u>EXPENSES</u>					
Operational Equip & Supplies	-		-		-
Contracted Services	5,000	3,700	5,000	2,475	3,400
	<u>5,000</u>	<u>3,700</u>	<u>5,000</u>	<u>2,475</u>	<u>3,400</u>
Net Department Surplus (Deficit)	<u>\$ (5,000)</u>	<u>\$ (3,700)</u>	<u>\$ (5,000)</u>	<u>\$ (2,475)</u>	<u>\$ (3,400)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Other Environmental ~ 490

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Kings County Sewer Contribution	6,000	6,000	6,000	5,355	5,000
PNS conditional grants				-	-
	<u>806,900</u>	<u>686,300</u>	<u>692,000</u>	<u>589,729</u>	<u>613,400</u>
EXPENSES					
Operational Equip & Supplies	20,000	16,400	20,000	19,010	20,000
Contracted Services	24,000	9,100		-	-
Debenture interest	92,000	58,600	50,700	40,375	53,500
	<u>136,000</u>	<u>84,100</u>	<u>70,700</u>	<u>59,385</u>	<u>73,500</u>
Net Department Surplus (Deficit)	<u>\$ 670,900</u>	<u>\$ 602,200</u>	<u>\$ 621,300</u>	<u>\$ 530,344</u>	<u>\$ 539,900</u>

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**Town of Wolfville
2024/25 Operating Budget - V4
Parks Dept ~ 510**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-			3,524	-
Employment grants	-			-	4,500
PNS conditional grants	-	6,000	-	-	-
Other conditional grants	-	-	-	-	-
TOTAL REVENUE	-	6,000	-	3,524	4,500
EXPENSES					
Salary and wages	182,200	412,600	180,000	96,700	168,000
Employee Benefits	45,800	107,800	43,000	68,104	34,800
Seasonal Wages	256,100		229,200	306,706	213,000
Employee Benefits Seasonal wag	82,400		56,300	28,064	46,800
Meetings, Meals and Travel	600	500	1,000	300	1,000
Telecommunications	2,600	3,900	700	747	700
Office Expense	1,000	1,400	500	964	500
Utilities	12,500	11,300	12,500	11,126	5,400
Repairs and Maintenance	6,600	6,300	-	156	-
Vehicle Fuel	11,900	10,500	6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300	29,000	25,000	36,351	12,000
Vehicle Insurance	7,800	6,800	5,000	4,777	4,000
Operational Equip & Supplies	95,700	91,500	96,400	97,465	85,200
Equipment Rentals	6,000	2,400	-	5,072	-
Contracted Services	53,900	60,800	95,000	52,520	94,500
Debenture interest	3,200	3,500	3,500	3,683	3,800
	799,600	748,300	754,600	727,598	676,200
Net Division Surplus (Deficit)	\$ (799,600)	\$ (742,300)	\$ (754,600)	\$ (724,074)	\$ (671,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus		-	30,000	-	30,000
Net Surplus (Deficit)	\$ (799,600)	\$ (742,300)	\$ (724,600)	\$ (724,074)	\$ (641,700)

Town of Wolfville
2024/25 Operating Budget - V4
Planning & Development Division ~ 610
Environmental Development

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Zoning & Subdivision approvals	3,000	2,700	3,000	4,607	1,100
License & fee revenue	600	700	600	655	1,500
Building & development permits	30,000	33,300	30,000	42,061	20,000
Development agreements	-	-	-	-	-
Land Leases	-	-	-	-	900
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	-	-	15,000	-
	<u>33,600</u>	<u>36,700</u>	<u>33,600</u>	<u>62,323</u>	<u>23,500</u>
EXPENSES					
Salary and wages	409,000	380,100	364,400	339,981	324,100
Employee Benefits	104,300	95,600	87,000	83,833	73,500
Seasonal Wages	-	-	-	11,251	-
Employee Benefits Seasonal wag	-	-	-	1,447	-
Meetings, Meals and Travel	2,000	1,200	2,000	2,510	4,000
Membership Dues & Fees	3,000	3,200	3,000	3,106	2,500
Advertising	5,000	4,400	5,000	2,125	5,600
Telecommunications	3,300	3,400	3,300	3,433	3,500
Office Expense	12,000	9,500	12,000	11,333	12,000
Legal	16,000	17,800	10,000	11,018	10,000
Miscellaneous	-	1,600	-	3,054	-
Vehicle Fuel	600	700	-	130	-
Vehicle Repairs & Maintenance	500	600	-	114	-
Vehicle Insurance	900	800	-	-	-
Operational Equip & Supplies	-	500	-	137	-
Project & Program Expenditures	-	-	-	235	-
Contracted Services	20,000	40,000	40,000	74,087	40,000
	<u>576,600</u>	<u>559,400</u>	<u>526,700</u>	<u>547,794</u>	<u>475,200</u>
Net Division Surplus (Deficit)	(543,000)	\$ (522,700)	(493,100)	\$ (485,471)	(451,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (543,000)</u>	<u>\$ (522,700)</u>	<u>\$ (493,100)</u>	<u>\$ (485,471)</u>	<u>\$ (451,700)</u>

Town of Wolfville
2024/25 Operating Budget - V4
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	15,000	18,020	15,000
Program fees	30,000	47,300	29,300	45,352	20,000
Festival & events revenues	7,000	11,900	8,000	1,389	-
Facility fees & cost recoveries	6,800	7,400	9,000	10,393	12,000
Miscellaneous	-	200	-	3,853	-
Employment grants	8,960	8,100	-	12,059	7,000
PNS conditional grants	-	7,500	-	7,500	-
Other conditional grants	34,400	12,700	39,000	40,930	31,000
Federal Grants	7,400	27,800	-	-	-
TOTAL REVENUE	109,560	137,900	100,300	139,496	85,000
EXPENSES					
Salary and wages	347,300	716,000	421,400	321,453	386,200
Employee Benefits	81,700	162,200	96,800	108,568	84,400
Seasonal/Term Wages	393,900	-	363,900	423,246	353,500
Employee Benefits Seasonal wag	103,700	-	76,600	37,849	63,000
Meals and Travel	1,300	3,500	1,700	3,294	1,700
Membership Dues & Fees	4,900	4,100	5,300	3,812	5,300
Advertising	5,300	5,500	6,300	6,493	7,000
Telecommunications	8,100	7,500	6,200	4,814	6,100
Office Expense	3,600	4,100	3,500	3,381	4,000
Legal	-	900	-	979	-
Marketing and Communications	4,000	-	2,500	451	2,500
Miscellaneous	-	-	-	89	-
Utilities	28,800	26,700	28,800	26,735	20,400
Repairs and Maintenance	48,100	23,700	56,500	11,309	56,500
Vehicle Fuel	11,900	10,500	6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300	29,700	25,000	36,616	12,000
Vehicle Insurance	7,800	6,900	5,000	4,861	4,000
Operational Equip & Supplies	128,000	114,600	125,200	114,729	106,500
Equipment Rentals	6,000	2,400	-	5,072	-
Project & Program Expenditures	147,800	153,900	177,500	167,606	77,500
Contracted Services	72,700	85,500	115,300	71,963	113,000
Grants to Organizations	145,900	91,000	75,000	53,050	75,000
Debenture interest	5,600	6,100	6,100	6,397	6,600
	1,587,700	1,454,800	1,605,100	1,427,630	1,391,700
Net Division Surplus (Deficit)	(1,478,140)	\$ (1,316,900)	\$ (1,504,800)	\$ (1,288,134)	\$ (1,306,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	85,000	-	90,000	-	50,000
	85,000	-	90,000	-	50,000
Net Surplus (Deficit)	\$ (1,393,140)	\$ (1,316,900)	\$ (1,414,800)	\$ (1,288,134)	\$ (1,256,700)

Town of Wolfville
2024/25 Operating Budget - V4
Economic Development Department ~ 710

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
Contracted Services	-			-	-
Grants to Organizations	<u>30,000</u>	10,000	<u>10,000</u>	-	<u>10,000</u>
	<u>30,000</u>	<u>10,000</u>	<u>10,000</u>	-	<u>10,000</u>
Net Operational Dept. Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ -</u>	<u>\$ (10,000)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Festival & Events Department ~ 720

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Festival & events revenues	7,000	11,900	8,000	1,389	-
Employment grants	8,960	4,100	-	8,318	-
PNS conditional grants			-	-	-
Other conditional grants			14,000	7,133	14,500
Federal Grants	2,400	2,400			
	<u>18,360</u>	<u>18,400</u>	<u>22,000</u>	<u>16,840</u>	<u>14,500</u>
EXPENSES					
Salary and wages	3,500	10,500	3,500	1,044	4,000
Employee Benefits	700	1,100	700	403	700
Seasonal Wages	22,300		22,600	23,939	18,000
Employee Benefits Seasonal wag	2,900		3,400	1,817	2,200
Advertising	3,800	5,500	4,800	6,282	5,000
Operational Equip & Supplies	22,000	16,400	19,000	10,816	11,500
Project & Program Expenditures	90,700	84,400	80,500	87,262	62,000
Contracted Services	-			-	-
Grants to Organizations	28,000	42,000	30,000	33,050	30,000
	<u>173,900</u>	<u>159,900</u>	<u>164,500</u>	<u>164,613</u>	<u>133,400</u>
Net Department Surplus (Deficit)	\$ (155,540)	\$ (141,500)	\$ (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>\$ (155,540)</u>	<u>\$ (141,500)</u>	<u>\$ (142,500)</u>	<u>\$ (147,773)</u>	<u>\$ (118,900)</u>

Draft V4 April 2024

Town of Wolfville
2024/25 Operating Budget - V4
Community Development Adm & Rec Centre ~ 730

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES					
Salary and wages	148,900	185,300	225,700	213,988	202,000
Employee Benefits	31,300	40,200	50,000	38,194	46,400
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meetings, Meals and Travel	200	600	200	542	200
Membership Dues & Fees	4,700	3,900	4,700	3,673	4,700
Advertising	-	-	-	-	-
Telecommunications	2,600	2,000	2,600	2,100	2,600
Office Expense	1,500	1,000	1,500	1,616	1,500
Legal	-	900	-	979	-
Marketing and Communications	2,500	-	2,500	-	2,500
Utilities	6,000	6,400	6,000	6,567	6,000
Repairs and Maintenance	5,000	6,400	20,000	2,948	20,000
Operational Equip & Supplies	-	1,100	-	485	-
Project & Program Expenditures	20,000	16,800	60,000	20,593	-
Contracted Services	-	700	-	-	-
	<u>222,700</u>	<u>265,300</u>	<u>373,200</u>	<u>291,685</u>	<u>285,900</u>
Net Department Surplus (Deficit)	\$ (222,700)	\$ (265,300)	\$ (373,200)	\$ (291,685)	\$ (285,900)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	60,000	-	-
	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (222,700)</u>	<u>\$ (265,300)</u>	<u>\$ (313,200)</u>	<u>\$ (291,685)</u>	<u>\$ (285,900)</u>

Town of Wolfville
2024/25 Operating Budget - V4
Recreation Programs Department ~ 740

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Kings County Recreation Contrib	15,000	15,000	15,000	18,020	15,000
Program fees	30,000	47,300	29,300	45,352	20,000
Facility fees & cost recoveries	6,800	7,400	9,000	10,393	12,000
Employment grants	-	4,000	-	3,741	-
Other conditional grants	29,400	1,700	20,000	28,797	1,500
Federal Grants		25,400			
	<u>81,200</u>	<u>100,800</u>	<u>73,300</u>	<u>106,303</u>	<u>48,500</u>
EXPENSES					
Salary and wages	-	68,900	-	-	-
Employee Benefits	-	9,200	-	-	-
Seasonal Wages	72,200		73,600	62,273	72,500
Employee Benefits Seasonal wag	12,800		12,200	5,651	8,000
Meetings, Meals and Travel	500	2,300	500	2,452	500
Advertising	1,500		1,500	211	2,000
Miscellaneous	-			89	
Vehicle Repairs & Maintenance	-	700	-	265	-
Vehicle Insurance	-	100	-	84	-
Operational Equip & Supplies	3,500	3,900	3,000	2,074	3,000
Project & Program Expenditures	37,100	52,700	37,000	59,751	15,500
Contracted Services	15,000	15,000	15,000	15,000	15,000
Grants to Organizations	27,900	29,000	25,000	10,000	25,000
	<u>170,500</u>	<u>181,800</u>	<u>167,800</u>	<u>157,850</u>	<u>141,500</u>
Net Department Surplus (Deficit)	<u>\$ (89,300)</u>	<u>\$ (81,000)</u>	<u>\$ (94,500)</u>	<u>\$ (51,547)</u>	<u>\$ (93,000)</u>

Draft V4 APPROVED

**Town of Wolfville
2024/25 Operating Budget - V4
Tourism Department ~ 750**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous					
PNS conditional grants	-	1,500		7,500	-
Other conditional grants		6,000		-	10,000
	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>12,500</u>
EXPENSES					
Salary and wages	3,600	36,700	3,500	4,781	3,500
Employee Benefits	1,200	3,700	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	-	100	-	-	-
Membership Dues & Fees	200	200	600	139	600
Telecommunications	2,100	1,100	2,100	1,490	2,000
Office Expense	600	700	1,000	170	1,000
Marketing and Communications	1,500		-	451	-
Utilities	2,800	2,800	2,800	3,044	2,000
Repairs and Maintenance	1,500	100	1,500	1,712	1,500
Operational Equip & Supplies	6,800	1,700	6,800	3,795	6,800
Contracted Services	3,800	6,100	5,300	4,443	3,500
	<u>73,000</u>	<u>53,200</u>	<u>67,700</u>	<u>53,952</u>	<u>77,600</u>
Net Department Surplus (Deficit)	<u>\$ (73,000)</u>	<u>\$ (45,700)</u>	<u>\$ (67,700)</u>	<u>\$ (46,452)</u>	<u>\$ (65,100)</u>

Draft V4 APPROVED

Town of Wolfville
2024/25 Operating Budget - V4
Library ~ 760

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
REVENUES					
Miscellaneous	-	200	-	329	-
Other conditional grants	5,000	5,000	5,000	5,000	5,000
	<u>5,000</u>	<u>5,200</u>	<u>5,000</u>	<u>5,329</u>	<u>5,000</u>
EXPENSES					
Salary and wages	9,100	2,000	8,700	4,940	8,700
Employee Benefits	2,700	200	2,200	585	1,800
Telecommunications	800	500	800	477	800
Office Expense	500	1,000	500	631	1,000
Utilities	7,500	6,200	7,500	5,998	7,000
Repairs and Maintenance	35,000	10,900	35,000	6,493	35,000
Operational Equip & Supplies	-	-	-	94	-
Contracted Services	-	2,900	-	-	-
Debtenture interest	2,400	2,600	2,600	2,714	2,800
	<u>58,000</u>	<u>26,300</u>	<u>57,300</u>	<u>21,932</u>	<u>57,100</u>
Net Department Surplus (Deficit)	\$ (53,000)	\$ (21,100)	\$ (52,300)	\$ (16,603)	\$ (52,100)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	20,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Surplus (Deficit)	<u>\$ (53,000)</u>	<u>\$ (21,100)</u>	<u>\$ (52,300)</u>	<u>\$ (16,603)</u>	<u>\$ (32,100)</u>

Draft V4 Apr 2024

Town of Wolfville
2024/25 Operating Budget - V4
Museum & Historical ~ 770

	<u>2024/25</u> Budget	<u>2023/24</u>		<u>2022/23</u>	
		Forecast/Act	Budget	Actual	Budget
<u>EXPENSES</u>					
Grants to Organizations	60,000	10,000	10,000	10,000	10,000
	<u>60,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Net Department Surplus (Deficit)	<u>\$ (60,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>

Draft V4 Apr COW

Town of Wolfville
2024/25 Operating Budget - V4
Partner Contributions ~ 840

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
EXPENSES					
<u>Local partners</u>					
Grant to WBDC	100,000	100,000	100,000	100,000	100,000
<u>Regional partners</u>					
Regional Solid Waste - VWRM	675,800	621,500	590,500	563,102	540,000
Transit services - KTA & KPPT	287,900	247,900	259,000	224,653	189,000
Valley Community Fibre Network	2,000	2,000	2,000	1,306	2,000
Regional Development - REN	25,500	24,300	30,000	-	30,000
Regional Emergency Measure - REMO	11,600	10,000	10,000	9,970	10,000
Kings Region -cooperative Initiatives	70,000	63,600	70,000	33,345	100,000
<u>Provincial partners</u>					
Annapolis Valley Regional Library	32,000	30,300	32,000	30,300	31,000
Education	968,700	828,700	824,000	722,544	719,000
Corrections	-	82,500	82,000	82,900	82,000
Regional Housing Authority	-	60,000	60,000	54,666	60,000
Assessment services	78,000	75,700	78,000	75,669	78,000
	<u>2,251,500</u>	<u>2,146,500</u>	<u>2,137,500</u>	<u>1,898,455</u>	<u>1,941,000</u>
Net Department Surplus (Deficit)	<u>\$ (2,251,500)</u>	<u>\$ (2,146,500)</u>	<u>\$ (2,137,500)</u>	<u>\$ (1,898,455)</u>	<u>\$ (1,823,900)</u>

Draft V4 Approved

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

Accessibility
Deadline

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Information Technology										
Servers										
Server Replacements	41,000	41,000				45,000	45,000			
Σ Servers	41,000	41,000	-	-	-	45,000	45,000	-	-	-
Other IT Upgrades										
Back Office Infrastructure (switches)	23,000								25,000	
Replace switches				24,000						
Σ Other	23,000	-	-	24,000	-	-	-	-	25,000	-
Σ Software	-	-	-	-	-	-	-	-	-	-
Σ Information Technology	\$ 64,000	\$ 41,000	\$ -	\$ 24,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 25,000	\$ -
Municipal Buildings										
Civic Complex - Town Hall & Library										
New or Major Renovated Facility (design phase, construction phase)		525,000	9,472,000	30,000						
Σ Civic Complex - Town Hall & Library	-	525,000	9,472,000	30,000	-	-	-	-	-	-
Community Development/Public Works										
Public Works Building Renos & Deferred Maintenance (Phase 2) - cfwd		600,000								
Public Works Building Renos & Deferred Maintenance (Phase 3)			300,000							
PW/Parks Storage Shed Renovations						300,000				
Σ Community Development/Public Works	-	600,000	300,000	-	-	300,000	-	-	-	-
Welcome Centre										
Replacement Building - cfwd as construction won't be complete by March 31	716,200									
Σ Welcome Centre	716,200	-	-	-	-	-	-	-	-	-
Rec Centre										
Automatic Doors	20,000									
Σ Rec Centre	20,000	-	-	-	-	-	-	-	-	-
Fire Hall										
New Facility (design phase, construction phase)	200,000	4,000,000								
Σ Fire Hall	200,000	4,000,000	-	-	-	-	-	-	-	-
Σ RCMP Detachment	-	-	-	-	-	-	-	-	-	-
Σ Heritage Train Station	-	-	-	-	-	-	500,000	-	-	-
Σ Municipal Buildings	\$ 936,200	\$ 5,125,000	\$ 9,772,000	\$ 30,000	\$ -	\$ 300,000	\$ 500,000	\$ -	\$ -	\$ -
Protective Services										
Fire Department										
Trucks - may be impacted by service review										
Aerial Ladder Truck					2,200,000					
Ford 4*4 Utility Vehicle								200,000		
Pumper 3 E-One Cyclone - to new pumper tanker - cfwd		1,400,000								
Pumper 3 E-One Cyclone - Additional estimated costs		300,000								
Pumper 3 E-One Cyclone - Revised estimate		107,525								
Rescue 4 Pumper Rescue						1,650,000				
Ford Haz Mat vehicle						170,000				
Σ Fire Trucks	-	1,807,525	-	-	2,200,000	1,820,000	-	200,000	-	-
Equipment										
Equipment Upgrades	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
Σ Fire Department	20,000	1,827,525	20,000	20,000	2,220,000	1,840,000	20,000	220,000	20,000	20,000
Σ Protective Services	\$ 20,000	\$ 1,827,525	\$ 20,000	\$ 20,000	\$ 2,220,000	\$ 1,840,000	\$ 20,000	\$ 220,000	\$ 20,000	\$ 20,000
Transportation Services										

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

Accessibility
Deadline

Public Works Equipment

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
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 # 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								
New veh #?? - 5 Tonne...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)	31,500									
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	
Σ Parks Dept - Fleet/Equip	56,500	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	
Σ Other	-	-	-	-	-	-	-	-	55,000	-
Σ Public Works Fleet/Equipment	603,500	208,000	1,345,000	548,000	160,000	210,000	755,000	-	950,000	290,000
Transportation Infrastructure										
<i>includes active transport corridors, street, sidewalk, sanitary & storm sewer where applicable</i>										
Streets, Sidewalks, Parking Lots										
Fairfield										
East End Main Street Cross Culvert Replacement										
Kent Ave - Sidewalk (500m)	225,000									
Earnscliffe Ave. - Main St. to EKM (340m)			89,500	1,790,000						
Gaspereau - Civic 94 to Fowler (400m)				109,500	2,190,000					

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

Accessibility
Deadline

	BUDGET FOCUS									
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Grandview - Beckwith to Skyway (368m)						104,800	2,096,000			
Victoria - Main to King (185m)								59,300	1,186,000	
University - Main to Crowell Dr (400m)										153,950
Engineering Support Contingency (Recurring)	60,000	63,600	67,400	71,400	75,700	80,200	85,000	90,100	95,500	101,200
Σ Streets, Sidewalks, Parking Lots	285,000	63,600	156,900	1,970,900	2,265,700	185,000	2,181,000	149,400	1,281,500	255,150
Σ Land Acquisitions/Disposals	-	-	-	-	-	-	-	-	-	-
Σ Transportation Infrastructure	285,000	63,600	156,900	1,970,900	2,265,700	185,000	2,181,000	149,400	1,281,500	255,150
Other Transportation										
Miscellaneous										
Decorative Light Posts - to Willow	-	235,000								
Wayfinding - carry forward 23/24	50,000									
Flood Risk Mitigation - cfwd	75,000			1,000,000						
Σ Miscellaneous	125,000	235,000	-	1,000,000	-	-	-	-	-	-
Generators										
Generator replacements - Comfort Centre									80,000	
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 new project total)	513,600	862,200	1,967,600	-	-	-	-	-	-	-
Willow & Winter One-Way - cfwd	15,000									
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	778,600	1,122,200	1,992,600	1,025,000	25,000	25,000	25,000	25,000	105,000	25,000
Σ Transportation Services	\$ 1,667,100	\$ 1,393,800	\$ 3,494,500	\$ 3,543,900	\$ 2,450,700	\$ 420,000	\$ 2,961,000	\$ 174,400	\$ 2,336,500	\$ 570,150
Environmental Health Services										
Storm Water Management										
Allowance for projects yet identified	275,000	800,000								
Σ Storm Water Management	275,000	800,000	-	-	-	-	-	-	-	-
Sewage Treatment/Collection										
Σ Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
Sewer Treatment										
Treatment plant expansion - Phase II	1,280,200	4,221,600	500,000							
Treatment plant expansion - Phase II (add 'l estimated costs)		500,000								
Flood Mitigation @ STP	50,000									
Σ Sewer Treatment	1,330,200	4,721,600	500,000	-	-	-	-	-	-	-
Σ Sanitary Sewer Collection	-	-	-	-	-	-	-	-	-	-
Lift Stations										
Assessment and Upgrade Program - cfwd	50,000	150,000	100,000							
Elm Ave Lift Station										62,000
Harbourside Lift Station										
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
Σ Sewage Treatment/Collection	1,445,200	4,936,600	665,000	-	-	-	80,000	-	-	130,000
Σ Environmental Health Services	\$ 1,720,200	\$ 5,736,600	\$ 665,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 130,000

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

Accessibility
Deadline

	BUDGET FOCUS			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
	Year 1	Year 2	Year 3							
	2024/25	2025/26	2026/27							
Park and Trail Infrastructure										
Trails and Trailheads										
<i>East End Gateway</i>										
Parking Lot Expansion and Reconstruction (multi-year)	610,000									
<i>Other Gateway Upgrades - parking/sidewalk/street layout</i>										
Σ Trails and Trailheads	610,000	-	-	-	-	-	-	-	-	-
Parks										
<i>West End Parkland & Trail</i>										
Trail system	-									
Neighborhood Improvements - define before end of process	200,000									
<i>Reservoir Park</i>										
Washroom/Change Rooms - cfwd	125,000									
Main walking trails, steps into large pond, shading/other stuff cfwd	30,000									
Bike skills park - boardwalk & bridge rehab work		225,000								
<i>Clock Park</i>										
Accessibility Upgrades - Concrete walkways cfwd	110,000									
<i>Rotary Park</i>										
Parking										
Soccer										
Resurface Tennis Courts - cfwd	125,000									
<i>Tower Community Park</i>										
Refurb tennis courts for pickleball	-									
<i>Miscellaneous</i>										
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	590,000	725,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000
Σ Park and Trail Infrastructure	1,200,000	725,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000
Open Spaces and Town Amenities										
Σ Open Spaces										
Nature Preserve										
Dam Upgrades	25,000	-	-	120,000	600,000	600,000				1,000,000
Nature Trust (External Funding) - cfwd			185,000							
Σ Nature Preserve	25,000	-	185,000	120,000	600,000	600,000	-	-	-	1,000,000
Miscellaneous Amenities										
<i>Public Art</i>										
Concrete walkways to Mona Parsons Statue and Alex Colville Wall		100,000								
Σ Miscellaneous Amenities	-	100,000	-	-	-	-	-	-	-	-
Σ Open Spaces and Town Amenities	25,000	100,000	185,000	120,000	600,000	600,000	-	-	-	1,000,000
Σ Community Infrastructure	\$ 1,225,000	\$ 825,000	\$ 385,000	\$ 320,000	\$ 600,000	\$ 600,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 1,100,000
GRAND TOTAL ALL PROJECTS	\$ 5,632,500	\$ 14,948,925	\$ 14,336,500	\$ 3,937,900	\$ 5,270,700	\$ 3,205,000	\$ 3,806,000	\$ 494,400	\$ 2,481,500	\$ 1,820,150

**Town of Wolfville
Capital Budget
2024/25 Funding Summary**

PROJECT	Total Budget Cost	Internal Sources			External Sources			
		Current & Past Years Budget		Future Years Budget	Fed Grant Gas Tax	Energy Grants	Fed/Prov other	Other
		Capital Reserves	Operating Reserves	Long Term Debt				
Information Technology								
Infrastructure Upgrades	64,000	-	64,000					-
Municipal Buildings								
P Wks Building	-	(600,000)		600,000				
Welcome Centre (VIC)	716,200	116,200		400,000			200,000	
Rec Centre	20,000	20,000						
Fire Hall	200,000	200,000						
Fire Services								
Equipment Upgrades	20,000	20,000						
Vehicles	-	-						
Public Works Equipment								
Vehicle/Equipment replacement	603,500	576,100	3,700					23,700
Street reconstruction projects	285,000	5,000		280,000	-		-	
Miscellaneous - Other Transportation	125,000	125,000						
Other	653,600	138,700	140,000				374,900	
Environmental Health Services								
Storm Water	275,000	275,000						
Sewage Treatment	1,330,200			29,200			971,000	330,000
Sewage Collection	-							
Lift Station Upgrades	115,000	115,000						
Community Services								
EEG - events lawn	-							
EEG - Parking Lot Expan. & Recon.	610,000	406,667					203,333	
West End Open Space Improvements	200,000	140,000					60,000	
Reservoir Park - washroom new cost	-							
Clock Park - walkway surface improvements	110,000	40,000					70,000	
Resurface Tennis Courts	125,000	125,000						
Refurb tennis courts for Pickleball	-							
Dam Upgrades	25,000	25,000						
Nature Preserve Upgrades	-	(185,000)					60,000	125,000
Reservoir Park - washrooms/changerooms	125,000						125,000	
Reservoir Park - shade/amenities	30,000						30,000	
Misc Amenities - Mona Parson statue/Alex Colville w	-							
Totals	\$ 5,632,500	\$ 1,542,667	\$ 207,700	\$ 1,309,200	\$ -	\$ -	\$ 2,094,233	\$ 478,700

Wolville Water Utility
All Divisions
2024/25 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
OPERATING REVENUES						
Metered Sales	814,900	725,000	998,900	1,046,600	1,047,600	1,048,600
Public Fire Protection Charge	434,300	396,000	497,500	524,600	524,600	524,600
Sprinkler Service	10,800	10,800	11,000	11,200	11,200	11,400
Other/Miscellaneous	9,000	12,000	12,000	12,000	12,000	12,000
	<u>1,269,000</u>	<u>1,143,800</u>	<u>1,519,400</u>	<u>1,594,400</u>	<u>1,595,400</u>	<u>1,596,600</u>
EXPENSES						
Source of Supply	-	-	-	-	-	-
Power and Pumping	117,100	126,900	127,400	130,800	134,100	137,700
Water Treatment	209,700	115,500	203,800	209,500	215,300	221,400
Transmission and Distribution	404,700	319,000	438,200	447,300	456,600	466,300
Administration and General	390,100	347,600	398,600	338,700	340,900	348,300
Depreciation	190,000	165,000	190,200	210,000	210,000	210,000
Property taxes	55,400	56,500	58,700	59,900	61,100	62,300
Other Operating Expenditures	-	-	-	-	-	-
	<u>1,367,000</u>	<u>1,130,500</u>	<u>1,416,900</u>	<u>1,396,200</u>	<u>1,418,000</u>	<u>1,446,600</u>
Net Operating Surplus (Deficit)	<u>(98,000)</u>	<u>13,300</u>	<u>102,500</u>	<u>198,200</u>	<u>177,400</u>	<u>150,600</u>
NON-OPERATING REVENUE						
Job Cost Billings	19,000	12,000	13,000	13,000	13,000	13,000
Interest on Arrears	2,200	3,000	2,000	3,000	3,000	3,000
Interest on Bank/Investments	28,200	10,000	28,600	20,000	20,000	20,000
Grants	-	-	-	-	-	-
	<u>49,400</u>	<u>25,000</u>	<u>43,600</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
NON-OPERATING EXPENDITURES						
Principal Debenture Repayments	48,500	48,500	61,300	61,300	61,300	61,300
Debenture interest	43,200	25,500	40,100	38,500	36,600	34,500
Future Debt Repayments	-	19,300	20,000	45,000	50,000	-
Other debt charges	3,200	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
	<u>94,900</u>	<u>216,000</u>	<u>214,400</u>	<u>237,800</u>	<u>230,900</u>	<u>178,800</u>
Net Surplus (Deficit)	<u>\$ (143,500)</u>	<u>\$ (177,700)</u>	<u>\$ (68,300)</u>	<u>\$ (3,600)</u>	<u>\$ (17,500)</u>	<u>\$ 7,800</u>
Accumulated Surplus, Marc 31/23	\$ 345,780		202,280	133,980	60,380	42,880
Transfer to Water Capital Projects	-			(70,000)		(25,000)
Accumulated Surplus, Op Fund, Fiscal Year End	<u>202,280</u>		<u>133,980</u>	<u>60,380</u>	<u>42,880</u>	<u>25,680</u>
Capital Reserve Fund at Year End - Projected						
Water Depreciation Reserve Acct Balance :	<u>\$ 110,440</u>		<u>\$ 166,540</u>	<u>\$ 208,340</u>	<u>\$ 418,340</u>	<u>\$ 840</u>

Town of Wolfville

Water Utility -Draft Five Year Capital Plan

Fiscal 2024/25 to 2028/29

	BUDGET FOCUS				
	Year 1	Year 2	Year 3	Year 4	Year 5
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>
Σ Equipment	-	-	-	-	-
Σ Distribution	17,000	-	30,000	447,500	547,500
Σ Treatment System	487,100	597,500	-	200,000	-
Σ Source Water	175,000	100,000	-	35,000	-
GRAND TOTAL ALL PROJECTS	\$ 679,100	\$ 697,500	\$ 30,000	\$ 682,500	\$ 547,500

Funding

<u>Depreciation Reserve Funds - current year</u>	98,589	88,200	-	210,000	210,000
<u>Municipal Capital Growth Program \$621,023</u>	287,500	333,523			
<u>Capital From Revenue</u>	40,000	40,000	30,000	30,000	70,000
<u>Long Term Debt</u>	230,000	235,777	-	-	267,500
<u>Capital From Surplus</u>	23,012	-	-	-	-
	679,101	697,500	30,000	682,500	547,500

Draft V4 Apr 2024

REQUEST FOR DECISION 025-2024

Title: East End Gateway Parking Lot Budget Amendment

Date: April 16, 2024

Department: Engineering & Public Works



SUMMARY

East End Gateway Parking Lot Budget Amendment

The East End Gateway Parking Lot project aims to create a high-quality parking area that accommodates work, shopping, and visiting needs while enhancing user and pedestrian safety, maximizing space utilization, managing stormwater runoff, and establishing a pedestrian pathway connecting Willow Ave and Main Street to the Harvest Moon Trail. This involves expanding the parking lot to double its capacity to 100 spaces, installing lighting for pedestrians and vehicles, improving drainage, and constructing a 3.2m wide concrete sidewalk. Minor adjustments were made to the scope and design to accommodate development at 292 Main Street. The project, approved in the 2023-24 CIP with a budget of \$530,000, was initially tendered in late 2023 but re-tendered in spring 2024, receiving two bids with the lowest at \$572,083.90. The bid includes a contingency, provisional paving at the Legion, and provisional decorative lighting posts for the pedestrian path.

An adjustment to the budget for the upcoming fiscal year to a total value of \$610,000 is required to carry out the complete scope.

DRAFT MOTION:

THAT COUNCIL APPROVE A PROJECT-SPECIFIC INCREASE TO THE CAPITAL BUDGET IN THE 2024-25 FISCAL YEAR TO \$610,000 TO CARRY OUT THE FULL SCOPE OF WORK IN THE EAST END PARKING LOT

REQUEST FOR DECISION 025-2024

Title: East End Gateway Parking Lot Budget Amendment

Date: April 16, 2024

Department: Engineering & Public Works



1) CAO COMMENTS

To be delivered during presentation, if any.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) Section 65 and 65A

3) STAFF RECOMMENDATION

Staff recommend increasing the capital budget to allow for the implementation of the complete scope of work as tendered for the East End Parking Lot.

4) REFERENCES AND ATTACHMENTS

1. East End Gateway Capital Project Charter (2020-21, 2021-22)
2. East End Parking Lot and Events Lawn (2023-24)
3. RFD 005-2023 Operations Plan & Budget 2023/24
4. IR 011-2024: V4 Budget 2024/25

5) DISCUSSION

The original scope for the East End Gateway Parking Lot project includes the following objectives:

- Creating a “first-class” parking area where users can park for work, shopping, and/or visiting;
- Maximize user and pedestrian safety;
- Maximize utilization of the space;
- Manage stormwater runoff;
- Create a pedestrian pathway connecting Willow Ave and Main Street through to the Harvest Moon Trail; and
- Create an inviting greenspace to help showcase the area.

These objectives are going to be achieved by utilizing an efficient engineering design that will see the expansion of the parking lot (doubling the number of available parking spaces to 100), providing lighting for pedestrians and vehicles, improving drainage, and creating a winding 3.2m wide concrete sidewalk that will leave space for town-installed landscaping elements. Minor scope adjustments and design revisions occurred throughout 2023 to accommodate development at 292 Main Street. The implementation schedule was also impacted by design changes and discussions with the developer at 292 Main Street to ensure the Town’s new work would not be impacted.

REQUEST FOR DECISION 025-2024

Title: East End Gateway Parking Lot Budget Amendment

Date: April 16, 2024

Department: Engineering & Public Works



The project was approved on the 2023-24 CIP with a total value of \$530,000 with funding support from ACOA. Engineering & Public Works tendered the project initially in late 2023, closing on November 3, 2023, and receiving only one bid for \$586,196 plus HST. At that time, our decision was to re-tender the project in the spring of 2024 to try and get more than one bid.

Upon re-tendering with a closing date of March 28, 2024, the Town received two compliant bids, with the low bid being \$572,083.90. The bid includes a \$10,000 contingency, and \$13,457.50 to pave the lot behind the legion (an additional \$5,900.15 allowance will be required to complete a paved walkway as well). See *Figure 1 - Legion Paving* below.

Decorative lighting for the pedestrian path have also been included in the bid price as a provisional item with a value of ± \$39,500. Choosing to proceed without the decorative lighting at this time would still result in the bases and underground wiring being completed with this work scope so the posts could be added at a later date without disruption.

A summary of costs incurred to date, plus the anticipated award costs are presented in the next section for Council consideration. Net HST has been added to each for clarity and consistency.

6) FINANCIAL IMPLICATIONS

<u>Cost</u>	<u>Description</u>
\$17,757.77	Engineering design and tender package prep (2023/24 FY)
\$7,673.78	Engineering design revisions and tender package revisions to account for future pedestrian plaza and other changes related to 292 Main St. (Incl. allowance for QC.)
\$20,187.26	Legion parking lot and walkway paving (Optional/provisional)
\$41,180.76	Decorative light posts only – three total (Optional/provisional)
\$530,958.20	Base contract – Grading and paving work, curbs, sidewalk, etc., without above provisional items.
\$10,000.00	Construction contract contingency
\$627,757.77	Estimated Total (\$97,757.77 over original approved budget)

The \$17,757.77 was utilized during the 2023-24 fiscal year, so for the 2024-25 fiscal year, the budget allowance will be required to be increased to \$610,000, which has been allowed for in today's V4 budget presentation to Council. Total project cost will be \$627,800 (\$97,800 over \$530,000 original estimate).

REQUEST FOR DECISION 025-2024

Title: East End Gateway Parking Lot Budget Amendment

Date: April 16, 2024

Department: Engineering & Public Works

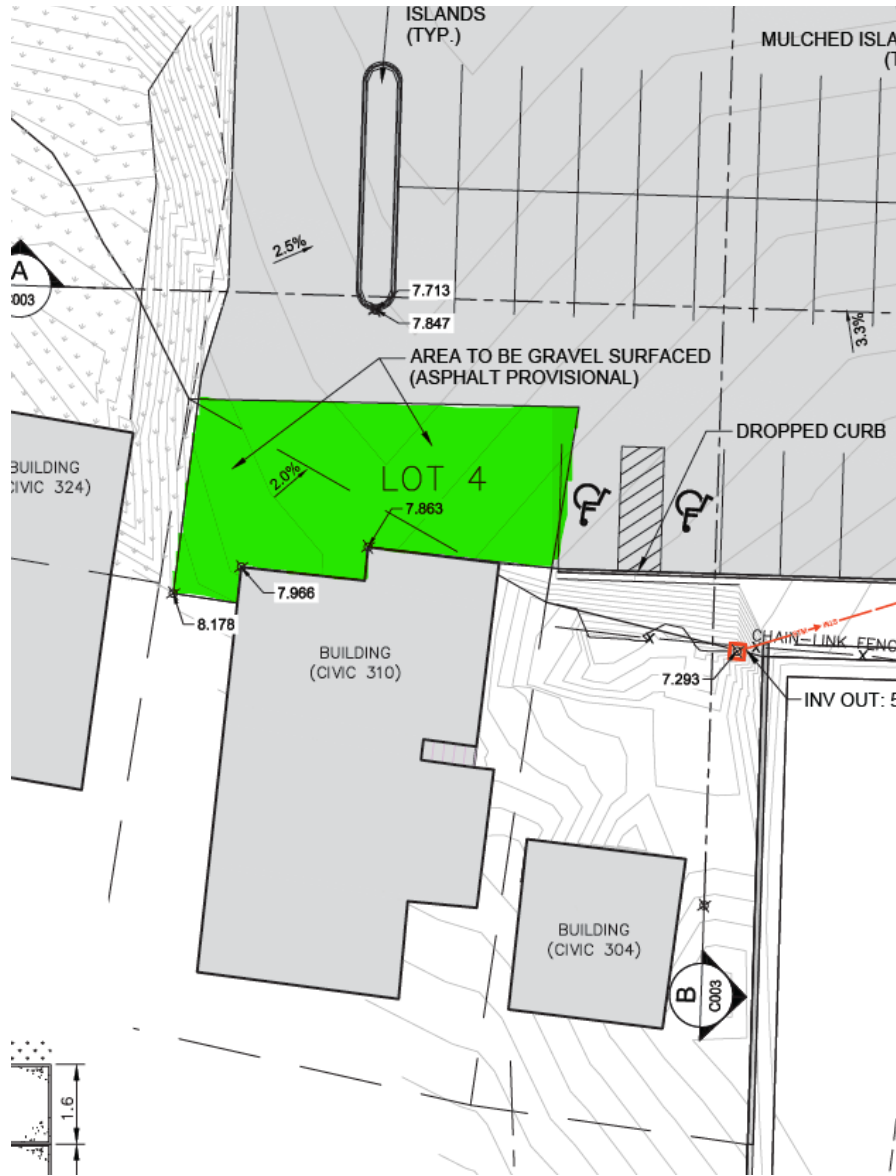


Figure 1 - Legion Paving (walkway not shown)

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

See referenced documents.

8) COMMUNICATION REQUIREMENTS

N/A

REQUEST FOR DECISION 025-2024

Title: East End Gateway Parking Lot Budget Amendment

Date: April 16, 2024

Department: Engineering & Public Works



9) ALTERNATIVES

- Remove the Legion paving portion of the project, resulting in an increase in this year's budget to \$589,900 for this project. This would result in a total estimated project cost of \$607,700 (\$77,700 over original \$530,000 budget).
- Remove the decorative lights (deferring to a future year) from the scope of the project, resulting in an increase in this year's budget to \$568,900 for this project. This would result in a total estimated project cost of \$586,700 (\$56,700 over original \$530,000 budget).
- Remove both the Legion paving portion of the project, and the decorative lights (deferring to a future year) from the scope of the project, resulting in an increase in this year's budget to \$548,700 for this project. This would result in a total estimated project cost of \$566,500 (\$36,500 over original \$530,000 budget).

Prepared by: Alexander J. de Sousa, P.Eng., Director of Engineering & Public Works

Date Revised: April 9, 2024