

WOL019-2025

External Audit Services

Request for Proposals

November 2025



A cultivated experience for the mind, body, and soil

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1.1 Background

Wolfville is a charming university town in Nova Scotia's Annapolis Valley, where history meets contemporary cultural vibrancy. Home to around 5,200 permanent residents and another 4,000 Acadia University students, within 6.5 square km, the town has enjoyed an infusion of youthful energy, provided by the university, since 1838.

Wolfville has cultivated a truly unique identity that continues to attract residents and visitors. While honouring its agricultural heritage, it also embraces modern innovation. This blend of tradition and progress makes Wolfville one of Nova Scotia's most distinctive communities — a place where residents celebrate, recreate, reflect, and support one another. With a deep-rooted social conscience, the community pays homage to the past while tackling the challenges of the future.

1.2 Purpose

The Town is in the process of selecting an external auditor to provide services for the fiscal years ending March 31, 2026, 2027, 2028, 2029, and 2030.

Through this Request for Proposal, the Town seeks to:

- Specify the terms and conditions that would govern this service
- Select the successful proponent, if any

This Request for Proposal states the instructions for submitting proposals, and the procedures and criteria by which the successful proponent will be selected. **Proposals that do not conform to these terms and conditions may be given less weight, than others, or may be rejected.**

1.3 Proposal Submissions

Any change notices, appendices, or addenda issued for this Request for Proposal shall be considered part of this proposal document.

The proposal is to be submitted in a sealed envelope clearly marked with the proposal name to the Corporate Services Department on or before the closing date and time. Proponents must submit **TWO (2)** copies of their submissions.

Email submissions are acceptable.

All proposals shall become the property of the Town.

It is the responsibility of each proponent to submit all required documents as outlined in this Request for Proposal.

The Town is not liable for any costs incurred by firms in preparing responses to this Request for Proposal or for any work performed prior to official appointment by the Town.

If a proponent discovers any inconsistency, discrepancy, ambiguity, error, or omission in this Request for Proposal, it must notify the Town immediately in writing.

Any revision to this Request for Proposal will be issued as an addendum to all proponents.

1.4 Terms and Conditions

1. All proposals shall be irrevocable and remain open for acceptance for sixty (60) days after the closing date/time.
2. Proposals become the property of the Town of Wolfville.
3. Proposals which contain qualifying conditions, or which otherwise fail to conform to the terms and conditions, may be disqualified or rejected.
4. Proposals will be signed by an official authorized to bind the firm and will provide the name(s), title(s), address and telephone number of the individual(s) to be contacted during the evaluation process.
5. The Town of Wolfville reserves the right to reject any or all proposals, not necessarily accept the proposal with the lowest proposed fee, or to accept any proposal which it may consider to be in its best interest. The Town also reserves the right to waive formality, informality, or technicality on any proposal or tender.

1.5 Closing Date

Submissions must be received by:

3pm pm local time, Tuesday, December 23, 2025.

The Proponent can submit their proposal in person, mail, or email to:

Diana Gibson, Director of Corporate Services
Town of Wolfville
359 Main Street
Wolfville, NS B4P 1A1
dgibson@wolfville.ca

Proposals received after this time will not be considered.

There will not be a public opening of proposals. Submission of a proposal indicates acceptance by the Proponent of the Terms and Conditions specified in this RFP.

1.6 Town Contact for Request for Proposal

It shall be the proponent's responsibility to clarify any points in question with the Corporate Services Department of the Town of Wolfville prior to submitting the proposal. Responses to inquiries will be forwarded to all proponents. Inquiries should be directed to:

Name	Diana Gibson
Title	Director of Corporate Services
Address	359 Main Street, Wolfville, NS B4P 1A1
Telephone	(902) 599-7450
Fax	(902) 542-4789
Email	dgibson@wolfville.ca

If a proponent discovers any inconsistency, discrepancy, ambiguity, error, or omission in this Request for Proposal, it must notify the Municipality immediately in writing.

Any revision to this Request for Proposal will be issued as an addendum to all proponents. Only points clarified in writing by the Town may be relied upon.

1.7 Selection Process

The following schedule is provided for planning purposes only. The Town may alter this schedule at any time and accepts no responsibility for adherence to this schedule.

Selection process expected timeline:

Request for Proposal Deadline	Tuesday, December 23, 2025
RFP Evaluation/Proposal Clarification	Week of January 5-9, 2026
Recommendation to Council	January 27, 2026
Contact Successful Proponent	January 28, 2026
<i>*Alternative Council Approval, if needed</i>	February 17, 2026

1.8 Evaluation Criteria

Each response to this Request for Proposal will be evaluated by the Town to determine the degree to which it responds to the requirements as set out. Because this is a Request for Proposal, other factors in addition to price will be considered when submissions are evaluated. Factors to be considered will include, but not necessarily be limited to:

	Criteria Weight
Experience • General auditing experience • Specific Municipal experience	25%
Pricing • Fee for external audit • Fee for ancillary services	20%
Staffing • Continuity of staff over fiscal years • Flexibility to change members of audit team	15%
Ability to Meet Audit Schedule • Field work • Presentations at Audit Committee	15%
References	10%
Local Representation • Office located within Kings County	5%
Complete of Submission/Project Appreciation • Professionalism of Submission	10%
	100%

1.9 Rejection of Proposals

The Town reserves the right to reject any and/or all proposals received, to not necessarily accept the lowest tendered amount, or to accept any proposal which it may consider to be in its best interest. The Town also reserves the right to waive formality, informality, or technicality in any proposal.

The Town is not under any obligation to award a contract and reserves the right to terminate the Request for Proposal at any time for any reason, and to withdraw from discussions with all or any of the proponents who have responded. The receipt and opening of a proposal **does not** constitute acceptance of any proposal.

1.10 Confidentiality

This RFP contains confidential information, which is proprietary to the Town of Wolfville. The sole purpose of providing this information is to enable the recipient to evaluate the Town of Wolfville's external audit services requirements and to prepare and submit a Proposal that satisfies these requirements. The recipient agrees to keep the information in this RFP in confidence and agrees not to reproduce or disclose information to any person or source not providing an audit proposal.

The Town and the proponent agree that the content of each response to this Request for Proposal will be held in the strictest confidence, and details of any response will not be discussed with any other party. Only information subject to the Freedom of Information and Privacy Act may be disclosed. The Town agrees to notify the proponent should a request for information be received.

1.11 Term of Agreement

The successful proponent will provide audit services to the Town for the fiscal year ending March 31, 2026, and provided that the performance and fee continue to be satisfactory, the successful proponent may be reappointed annually for each of the following four (4) fiscal year ends.

1.12 Reservation of Right

Proponents will not have the right to change conditions, terms or prices of the proposal once the proposal has been submitted in writing to the Town, nor shall proponents have the right to withdraw a proposal once it has been submitted.

The highest scoring submission, or any proposal, will not necessarily be accepted.

1.13 Governing Law

Any contract resulting from this Request for Proposal shall be governed by and interpreted in accordance with the laws of the Province of Nova Scotia.

2.0 GENERAL INFORMATION

The Town of Wolfville (the “Town”) is an incorporated municipality located in the Annapolis Valley region of Nova Scotia, operating pursuant to the Municipal Government Act. Wolfville is home to around 5,200 permanent residents and another 4,000 Acadia University students, within 6.5 square km.

The Town Council is comprised of a Mayor and six Councillors elected at large. Municipal elections occur every four years, with the next election scheduled for 2028. Council, as a collective, determines the strategic direction of the Town.

In Nova Scotia, the Chief Administrative Officer (CAO) serves as the administrative head of a municipal government. They are the Council’s only employee and act as the primary link between Council and Town staff. The CAO is responsible to Council for the Town’s operations. While they have extensive administrative responsibilities, a few of the notable ones include policing, fire protection, public works, water and wastewater services, planning and development, recreation, parks, tourism, economic development, and general government operations. Services are delivered by permanent employees, contracted service providers, seasonal and casual staff, and volunteers.

Between 65 and 80 employees, depending on the season, work across four departments: the Office of the CAO, Corporate Services, Planning & Public Works, and Community Development.

Fire protection services are provided by the Wolfville Volunteer Fire Department, consisting of 40–45 volunteers, including a Chief and two Deputy Chiefs. The Town also employs one full-time equipment operator at the Fire Hall. Policing services are provided through a municipal service agreement with the RCMP. Solid waste management and transit services are supplied through regional municipal partnerships.

The Town’s 2025-26 Operating, Capital, and Water Utility Budgets are included with this Request for Proposals. The annual capital program forms part of the Town’s Five-Year Capital Investment Plan. Copies of the Town’s 2024-25 Audited Consolidated and Non-Consolidated Financial Statements are attached.

The term of the contract for the successful proponent is expected to be from April 1, 2025, to the completion of the audit for the fiscal year ending March 31, 2030.

In accordance with Section 42 of the Municipal Government Act, Council is required to appoint a municipal auditor who is registered under the Act. Despite the five-year appointment, the successful bidder is subject to reappointment in years two, three, four, or five, provided Council is satisfied with performance, service quality, and audit fees.

2.1 Financial and Volume Statistics

The Town's Operating Budget for 2025-26 is \$16.39 million (non-PSAB format, i.e. mandatory provincial contributions not netted against revenue)

The Water Utility's 2025-26 Budget is \$1.59 million revenues.

The Town performs all financial data processing, including payroll, using in-house employees and software. This includes general ledgers, accounts payable and receivable sub ledgers, tax and utility billings, cash receipting and budgeting. In addition, the Town utilizes a document management system (Laserfiche) for permanent records of all departments.

The Town utilizes the Bank of Montreal for its banking services. There are 5 bank accounts related to Town funds, and another 5 trust accounts set up in the Town's name. Generally, all transactions are managed through the Town's general operating account, with appropriate accounting managed with Due to/from accounts as they relate to Capital Fund, Water Utility Operating Fund, Water Utility Capital Fund, and Operating/Capital Reserve Funds.

Town Council annually approves operating lines of credit for operational purposes (Town Operating Fund and Water Operating Fund), credit card line of credit (5 Town corporate credit cards), and temporary borrowing required for capital projects. Currently the following borrowing limits have approval:

- Town Op Fund \$400,000 maximum credit (no amount currently utilized)
- Water Op Fund \$150,000 maximum credit (no amount currently utilized)
- Corporate Credit Cards \$50,000 maximum total (with general \$5,000 limit per card)
- Town Capital Fund \$8,715,499 outstanding debt through MFD

Billings (approximate)

- Taxes 1,890 accounts billed twice a year
- Water/Sewer 1,630 accounts billed quarterly

Bank Account Activity

- Payments issued 2,450 annually (73% EFT/20% cheque/7% other)
- Cash receipts 10,000 annually (majority by EFT, posted from BMO electronic file)

General Ledger

- Four segment structure
 - Segment 1 = Fund
 - Segment 2 = Department (000 if balance sheet)
 - Segment 3 = general ledger/object code
 - Segment 4 = project/sub account (if applicable, not all accounts have segment 4)

3.0 AUDIT PROPOSAL REQUIREMENTS

3.1 Audit Firm

- i. Provide a general description of your audit firm, including the size of your office location, national and international affiliations.
- ii. Provide a list of government, and government related clients (including any municipal clients) you currently have. Include any government-related clients you have had in the last three years.
- iii. Include at least 3 references, two of which should be municipal if possible.

3.2 Audit Team Staff

- i. Provide details on the size and make-up of the team to be assigned to this audit. Provide the position of the individual who will be the main point of contact with the Director of Corporate Services for the duration of the fieldwork.
- ii. Indicate the extent of their municipal auditing experience, as well as any other experience you feel relevant.
- iii. Provide information on how much turnover you expect within the audit team over the next four years and explain how your firm would manage the noted turnover.

3.3 Audit Approach

- i. Provide information on how your firm determines the appropriate audit approach, and how that would likely impact an organization the size of the Town of Wolfville.
- ii. Indicate what process your firm uses in communicating issues arising during field work to the client.
- iii. If possible, provide a sample document of the type of report your firm would communicate to the Town's Audit Committee. Is it compliant with FRAM?
- iv. Indicate how PSAB standards impact the audit planning and fieldwork, if at all.
- v. Indicate your firm's use of computer assisted audit techniques, including transaction testing and audit working papers.

3.4 Audit Schedule

The Town's Audit Committee meets quarterly. The year-end process can require additional meetings. Generally, the expectation as it relates to the year-end audit is as follows:

-
- i. Late April/Early May – Audit Committee to meet with Town’s Auditor
 - ii. Mid to Late May (likely start week of Victoria Day) – audit fieldwork carried out. If not possible then first week of June.
 - iii. Mid June – draft Internal Control letter provided to Director of Corporate Services
 - iv. Late June/Early July – The Audit Committee to meet with the Auditor to review the draft year-end financial statements and any pertinent audit findings as may be communicated to the Audit Committee. Communication to include an Internal Control Management Letter acceptable to the Department of Municipal Affairs, Province of Nova Scotia (as outlined in FRAM)
 - v. July Council Meeting (usually 3rd Tuesday of the month) – Financial Statements presented to Council for approval.

Your response should include confirmation that your firm can meet the timeline noted above. If potential schedule conflicts are likely, please indicate which dates are problematic and suggestions to resolve those conflicts.

3.5 Ancillary Services

Provide information outlining other services your firm may be able to provide the Town.

3.6 Audit and Other Fees

Your proposal shall include a quote (excluding HST) to audit the fiscal year ended March 31, 2026 and an indication of how that fee might change in each of the successive three years, i.e. inflation, fixed amount, etc.

Your submission will include:

- Cost for non-consolidated financial statement preparation.
- Estimated hours by staffing level, including hourly charge out rate for each team member.
- If possible, provide breakdown between Town and Water Utility.
- Indicate whether an additional charge/fee would be applied for first year audit.
- Are there other charges/expenses that your firm would expect to invoice as part of the financial audit service. Specify what these would be and how they would be billed.

Please include an option cost for the preparation of the Financial Indicator Report, should your firm be able to complete this provincially required report as well.

Any additional service or fees beyond those noted above must be approved by the Director of Corporate Services and CAO for the Town. In the event that the Auditor encounters issues during the audit that may require additional billings, the Auditor

will, in writing, bring these matters to the attention of the Director of Corporate Services and CAO in order to allow the Town a reasonable chance to mitigate any potential extra billings.

4.0 TERMINATION

If the Respondent does not follow any of the rules in this document, the Town will notify them in writing and give them 15 days to fix the issue. If the Respondent still does not comply to the Town's satisfaction after 15 days, the Town can terminate the contract. Ending the contract this way does not affect any other rights or options the Town may have.

5.0 OTHER/GENERAL COMMENT

Provide any other comment/detail which you feel may be appropriate for the Town to consider in making its decision on appointing the Town Auditor.

APPENDIX A

2024-25 Consolidated Financial Statements

External Audit RFP



A cultivated experience for the mind, body, and soil

Consolidated Financial Statements

Town of Wolfville

March 31, 2025



A cultivated experience for the mind, body, and soil

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Independent auditor's report

Doane Grant Thornton LLP
15 Webster St
Kentville, NS B4N 1H4
T +1 902 678 7307
F +1 902 679 1870

To the Mayor and Council of the Town of Wolfville

Opinion

We have audited the consolidated financial statements of the Town of Wolfville ("the Town"), which comprise the consolidated statement of financial position as at March 31, 2025, and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Wolfville as at March 31, 2025, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the consolidated Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other matters

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The supplementary schedules on pages 24-34 are presented for purposes of additional information and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

Doane Grant Thornton LLP

Kentville, Canada
October 21, 2025

Chartered Professional Accountants



Management's Responsibility for the Consolidated Financial Statements

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these financial statements are management's responsibility. Management is also responsible for all the notes to the consolidated financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated financial statements. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements.

Town Council fulfils its responsibility through its budget process and review of quarterly financial updates vetted first through Audit Committee. The Audit Committee also meets with management and the external auditors to review the consolidated financial statements and discuss any significant reporting or internal control matters prior to the approval of the consolidated financial statements by Town Council.

The external auditors, Doane Grant Thornton LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the Town of Wolfville and meet when required. The accompanying independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the consolidated financial statements.

On behalf of the Town of Wolfville:

Signed by:

A handwritten signature in black ink that reads 'Jodi MacKay'.

Jodi MacKay, Mayor

Signed by:

A handwritten signature in black ink that reads 'Glenn Horne'.

Glenn Horne, CAO

Town of Wolfville
Consolidated Statement of Financial Position
As at March 31, 2025

	2025	2024
	\$	\$
Financial Assets		
Cash	4,610,785	3,579,871
Cash – capital reserve & restricted funds (note 11)	7,488,983	6,571,861
Receivables (note 4)	1,651,584	1,934,954
	<u>13,751,352</u>	<u>12,086,686</u>
Liabilities		
Temporary bank indebtedness	311,344	1,023,733
Payables and accruals	1,398,842	1,420,179
Deferred revenue (note 15)	3,815,128	2,560,719
Other	112,815	172,475
Asset retirement obligation (note 17)	90,615	90,826
Long-term operating debt (note 16)	792,223	792,223
Long-term capital debt (note 5)	8,715,499	8,682,716
	<u>15,236,466</u>	<u>14,742,871</u>
Net financial debt	<u>(1,485,114)</u>	<u>(2,656,185)</u>
Non-financial assets		
Tangible capital assets (note 6)	35,588,486	33,622,310
Prepaid	418,278	363,470
Inventories	175,634	163,237
Work-in-process	1,423,476	2,570,055
	<u>37,605,874</u>	<u>36,719,072</u>
Accumulated surplus	<u>36,120,760</u>	<u>34,062,887</u>

On Behalf of the Town

Signed by:



C82E5C10163B4EB...

Mayor

Signed by:



9C76FF33B46C4C8...

Chief Administrative Officer

The accompanying notes are an integral part of these consolidated financial statements.

Town of Wolfville
Consolidated Statement of Operations
For the year ended March 31, 2025

	Budget (note 13) 2025 \$	Actual 2025 \$	Actual 2024 \$
Revenue			
Taxes	10,264,300	10,512,216	9,605,554
Grants in lieu of taxes	1,163,500	1,171,087	1,048,379
Sale of services	1,235,300	1,304,847	1,172,679
Other revenue from own sources	335,900	704,208	630,564
Unconditional transfers from other governments	347,200	347,466	71,223
Conditional transfers from governments and others	852,700	781,973	610,634
Metered sales	998,900	977,186	820,390
Sprinkler services	11,000	11,050	10,925
Other	55,600	58,622	60,920
	<u>15,264,400</u>	<u>15,868,655</u>	<u>14,031,268</u>
Expenses			
General government services	2,688,750	2,554,356	2,410,663
Protective services	2,719,700	2,524,685	2,596,544
Transportation services	3,060,400	3,016,046	2,792,078
Environmental health services	1,707,100	1,568,508	1,328,545
Environmental development services	1,266,900	1,216,875	842,896
Recreational and cultural services	1,549,950	1,545,566	1,489,517
Water			
Source of supply	-	-	-
Power and pumping	127,400	123,898	116,670
Treatment	203,800	195,593	193,890
Transmission and distribution	438,200	457,624	406,162
Administrative	342,100	382,425	333,455
Interest and other debt charges	63,100	42,182	42,347
Accretion - ARO	-	755	1,009
Amortization	190,200	182,269	182,866
	<u>14,357,600</u>	<u>13,810,782</u>	<u>12,736,642</u>
Surplus	<u><u>906,800</u></u>	<u>2,057,873</u>	<u>1,294,626</u>
Accumulated surplus – Beginning of year		<u>34,062,887</u>	<u>32,768,261</u>
Accumulated surplus – End of year		<u><u>36,120,760</u></u>	<u><u>34,062,887</u></u>

The accompanying notes are an integral part of these consolidated financial statements.

Town of Wolfville
Consolidated Statement of Changes Net Financial Debt
For the year ended March 31, 2025

	Budget (note 13) 2025 \$	Actual 2025 \$	Actual 2024 \$
Annual surplus	906,800	2,057,873	1,294,626
Acquisition of tangible capital assets	(6,282,000)	(3,961,710)	(988,037)
TCA addition - ARO	-	-	-
(Gain)/loss on disposal	-	-	-
Proceeds on disposal	-	-	-
Amortization	1,823,700	1,995,535	1,816,553
	(4,458,300)	(1,966,175)	828,516
Prepays	-	(54,809)	(265,628)
Inventory	-	(12,397)	20,467
Work-in-progress	-	1,146,579	(2,038,928)
	-	1,079,373	(2,284,089)
Changes in net debt	(3,551,500)	1,171,071	(160,947)
Net debt – beginning of year		(2,656,185)	(2,495,238)
Net debt – end of year		(1,485,114)	(2,656,185)

The accompanying notes are an integral part of these consolidated financial statements.

Town of Wolfville
Consolidated Statement of Cash Flows
For the year ended March 31, 2025

	2025	2024
	\$	\$
Cash provided by (used in)		
Operating activities		
Annual surplus	2,057,873	1,294,626
Changes to annual surplus not involving cash		
Fair value adjustment on accretion estimate	(2,798)	-
Accretion expense	2,587	1,392
Amortization of tangible capital assets	1,995,534	1,816,553
	<u>4,053,196</u>	<u>3,112,571</u>
Change in non-cash working capital		
Increase in receivables	283,370	17,973
(Decrease) increase in payables	(21,337)	43,206
Increase in other liabilities	1,194,749	1,406,599
Decrease in prepaids	(54,809)	(265,628)
(Decrease) increase in inventories	(12,397)	20,467
	<u>5,442,772</u>	<u>4,335,187</u>
Capital transactions		
Acquisition of tangible capital assets	(3,961,710)	(988,037)
Decrease (increase) in work in progress, excluding impairment write-down	1,146,579	(2,038,928)
Proceeds on disposal of tangible capital assets	-	-
	<u>(2,815,131)</u>	<u>(3,026,965)</u>
Financing activities		
(Decrease) increase in bank loan	(712,389)	34,353
Proceeds from debt issue	774,900	1,411,000
Proceeds from long term operating loan	-	-
Long-term debt principal repayment	(742,117)	(686,750)
	<u>(679,606)</u>	<u>758,603</u>
Net increase in cash	1,948,035	2,066,825
Cash – beginning of year	<u>10,151,732</u>	<u>8,084,907</u>
Cash – end of year	<u><u>12,099,767</u></u>	<u><u>10,151,732</u></u>
Cash represented by:		
Cash	4,610,785	3,579,871
Cash - capital reserve funds (note 11)	7,488,983	6,571,861
	<u><u>12,099,768</u></u>	<u><u>10,151,732</u></u>

The accompanying notes are an integral part of these consolidated financial statements.

1. Status and nature of activities

The consolidated financial statements of the Town of Wolfville (the "Town") are prepared by management in accordance with Public Sector Accounting Standards, as recommended by the Public Sector Accounting Board of CPA Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

2. Summary of significant accounting policies

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Town and which are owned or controlled by the Town.

Inter-departmental and organizational transactions and balances are eliminated.

Trust funds are excluded from the consolidated financial statements but are disclosed on pages 35 and 36.

b) Basis of accounting

The basis of accounting followed in the consolidated financial statement presentation includes revenues in the period in which the measurable transactions or events occurred that gave rise to the revenues and measurable expenditures in the period the goods and services are acquired, and a liability is incurred or transfers are due. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred; provided the transfers are authorized, any eligibility criteria have been met by the Town, and reasonable estimates of the amounts can be made.

c) Fund accounting

Funds within the consolidated financial statements consist of the Town Operating, Town Capital, Water Operating, Water Capital, Operating Reserve fund and Capital Reserve fund. Transfers between funds are recorded as adjustments to the appropriate fund balance.

d) Valuation allowance

For uncollected taxes and rates, the Town provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

e) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and short-term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

2. Summary of significant accounting policies (continued)

f) Use of estimates

In preparing the Town's consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenue and expenses during the period. Estimates include the expected useful life of assets and the defined pension obligations.

In addition, the Town's implementation of PS3280 Asset Retirement Obligation has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible assets and the expected retirement costs, as well as the timing and duration of these retirements.

Actual results could differ from these estimates.

g) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty.

Property tax billings are prepared by the Town based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council during the budget approval process. Tax adjustments as a result of appeals and re-assessments are recorded when the result of the appeals process is known.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or services performed.

h) Work-in-process

Work-in-process ("WIP") is recorded at cost and occurs with instances where a capital project is not complete as at year end. Costs include any costs applicable to tangible capital assets. The capital cost reported as WIP as at year end becomes capitalized to tangible capital asset costs when the project is subsequently complete. In some cases, the costs are related to pre-construction engineering design for projects identified through the Town's Ten-Year Capital Investment Plan. The Town annually reviews the engineering costs for future projects to ensure the value of the work performed has not been impaired.

2. Summary of significant accounting policies (continued)

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair market value upon acquisition.

The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year of acquisition.

The estimated useful lives are as follows:

Town general capital

Land Improvements (includes LED Street lights)	10-25 years
Traffic lights	25 years
Small and office equipment	4-5 years
Motor vehicles	10-15 years
Fixed and moveable equipment	10 years
Streets, road and curbs	25 years
Sidewalks	25 years
Operating plants (sewage treatment)	25-50 years
Lift stations	25 years
Municipal buildings	40 years
Other infrastructure	50 years

Water utility

Structures, improvements and wells	25-75 years
Equipment	1-10 years
Transmission, distribution and hydrants	50-75 years
Services	50 years
Meters	25 years

j) Asset retirement obligation

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

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

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined.

2. Summary of significant accounting policies (continued)

k) Employee future benefits

Defined benefit plan

The Town maintains a contributory defined benefit pension plan for a past employee that provides pensions based on length of service and annual earnings. The Town uses the immediate recognition approach to account for its defined benefit pension plan. The accrued benefit obligations are determined using the most recent actuarial valuation report prepared for funding purposes.

An actuarial valuation of the plan was completed for January 1, 2024 and has been updated by extrapolation to March 31, 2025. Actuarial valuations are performed every three years.

Plan assets are measured at fair value.

The Town would recognize the plan funded deficiency if the accrued obligation was greater than the fair value of the plan assets on the consolidated statement of financial position.

Actuarial gains and losses and past service costs are included in the cost of the plan for the year in the consolidated statement of operations.

Defined contribution plan

The Town offers a defined contribution pension plan to employees. An expense is recorded in the period when the Town is obligated to make contributions for services rendered by the employee. Any unpaid contributions are included in payables and accruals on the consolidated statement of financial position.

l) Inventories

Inventories of materials and supplies held for consumption are valued at the lower of cost and net realizable value, with cost determined by the average cost method.

m) Capital reserve fund

Capital reserve funds represent the amounts set aside to finance future capital expenditures. Reserves are established at the discretion of Council and/or in accordance with the Province of Nova Scotia Financial Reporting and Accounting Manual ("FRAM"). Transfers from the reserve funds are restricted in use in accordance with FRAM.

n) Budget

The budget figures contained in these financial statements were approved by Council on April 1, 2024 in its original operating plan. The budget figures contained in these financial statements have been adjusted to include amortization in accordance with Public Sector accounting requirements. Note 13 outlines the original operating plan and the adjustments made to come to the budget figures shown in these financial statements.

3. Contributions to Boards and Commissions

Other Boards and Commissions - less than 100% interest

The Town is required to finance the operation of the various Boards and Commissions, along with the other Municipal Units in Kings and Annapolis Counties, to the extent of its participation based on assessment or population formula. The financial results of these Boards and Commissions are not consolidated in the Town's financial statements.

In addition to any budgeted contributions, the Municipal Units share in the deficits or surpluses of these Boards based on their sharing percentages. Where shareable deficits or surpluses are measurable, they are accrued in the current year results, otherwise they are recorded in the following year results.

Annapolis Valley Regional Housing Authority

For the year ended March 31, 2025, the Town's share of the deficit recorded was \$Nil (2024 - \$65,900).

Annapolis Valley Regional Centre for Education - 4.40%

For the year ended March 31, 2025, the Town contributed \$968,856 (2024 - \$828,696) to the Centre as its share of the operating expenditures.

Valley Waste Management Authority - 8.85%

For the year ended March 31, 2025, the Town's share of the Authority's capital and operating expenditures was \$598,907 net of previous '23/24 year surplus rebate (\$69,869), (2024 - \$422,785).

Valley Community Fibre Network- 6.20%

For the year ended March 31, 2025, the Town's share of the Authority's capital and operating expenditures was \$1,306 (2024 - \$1,306)

Annapolis Valley Regional Library - 3.5%

For the year ended March 31, 2025, the Town's share of the deficit was \$30,300 (2024 - \$30,300).

Kings Transit Authority – 15%

For the year ended March 31, 2025, the Town's share of the Authority's capital and operating expenditures was \$276,204 including share of previous year deficit (\$4,753) (2024 - \$247,841).

Valley Regional Enterprise Network – 8.2%

For the year ended March 31, 2025, the Town's share of Valley Regional Enterprise Network to develop regional economic development strategies was \$24,238 (2024 – \$24,238).

Inter-Municipal Service Agreement – Kings Transit Authority & Valley Waste Management Authority 8.43%

For the year ended March 31, 2025, the Town's share of the Inter-Municipal Service Agreement with Kings Transit Authority and Valley Waste Management Authority was \$43,180 (2024 – \$22,695)

4. Receivables

	2025	2024
	\$	\$
Taxes receivable		
Balance – beginning of year	195,254	614,796
Current year's levy	10,690,838	9,937,781
	10,886,092	10,552,577
Collections	(10,682,927)	(10,357,323)
Balance – end of year	203,165	195,254
Water rates (net of \$3,500 valuation allowance)	238,367	223,534
Sewer rates (net of \$1,000 valuation allowance)	207,093	174,665
PACE receivables (up to 15 year repayments terms)	497,977	635,386
Intermunicipal billings	87,423	160,860
Other receivables (net of \$355 valuation allowance)	417,559	545,255
	<u>1,651,584</u>	<u>1,934,954</u>

All receivables are current assets except for PACE receivables. PACE (Property Assessed Clean Energy) customers have contractual obligations as defined by the Towns PACE Bylaw and PACE Policy. Customers have repayment terms up to a maximum of fifteen years.

5. Long-term debt

	2025 \$	2024 \$
MFC debenture, bearing interest from 4.94% to 5.141%, payable in annual instalment of \$25,830 to May 2043, with \$284,130 to be refinanced in 2044, plus interest maturing fiscal 2044	774,900	-
MFC debenture, bearing interest from 3.55% to 4.714%, payable in annual instalment of \$55,367 to May 2037, \$55,362 to May 2036 with \$57,500 to be refinanced in 2037 payable annual installments \$38,700 thereafter, plus interest maturing fiscal 2043	1,355,633	1,411,000
MFC debenture, bearing interest from 2.575% to 4.119%, payable in annual instalment of \$18,500 to November 2032, \$11,500 to May 2023 with \$57,500 to be refinanced in 2037 payable annual installments \$11,500 thereafter, plus interest maturing fiscal 2042	263,000	281,500
MFC debenture, bearing interest from 0.50% to 2.677%, payable in annual instalment of \$65,000 to October 2036, with \$325,000 to be refinanced in 2036 payable annual installments \$65,000 thereafter, plus interest maturing fiscal 2041	1,105,000	1,170,000
MFC debenture, bearing interest from 0.40% to 2.809%, payable in annual instalment of \$29,333 to May 2031, \$13,338 thereafter, plus interest maturing fiscal 2036	272,001	301,334
MFC debenture, bearing interest from 0.678% to 2.378%, payable in annual instalment of \$80,671 to May 2035, with 403,360 to be refinanced in 2035 payable in annual installments \$80,671 thereafter, plus interest maturing fiscal 2040	1,290,741	1,371,412
MFC debenture, bearing interest from 2.95% to 3.05%, payable in annual instalment of \$53,805 to May 2029, 43,805 to 2034, \$219,025 to be refinanced in 2034 payable in annual installments \$43,805 thereafter, plus interest maturing fiscal 2039	707,075	760,880
MFC debenture, bearing interest from 2.06% to 3.501%, payable in annual instalment of \$64,150 to May 2033, with 67,500 to be refinanced in 2033 payable in annual installments \$13,500 thereafter, plus interest, maturing in fiscal 2033	644,850	709,000
MFC debenture, bearing interest from 1.2% to 3.209%, payable in annual instalment of \$95,875 to May 2022, \$80,875 to 2032, with 79,375 refinanced in 2032 payable in annual installments \$15,875 thereafter, plus interest, maturing in fiscal 2033	726,375	807,250
MFC debenture, bearing interest from 1.15% to 3.48%, payable in annual instalment of \$111,617 to May 2021, \$109,612 thereafter, plus interest, maturing in fiscal 2032	767,314	876,931
MFC debenture, bearing interest from 1.33% to 3.489%, payable in annual instalment of \$36,733 plus interest, maturing in fiscal 2029	146,937	183,670
MFC debenture, bearing interest from 1.245% to 3.792%, payable in annual instalment of \$56,733 plus interest, maturing in fiscal 2030	283,670	340,403
MFC debenture, bearing interest from 1.245% to 3.792%, payable in annual instalment of \$91,333 to June 2025, \$57,333 thereafter, plus interest, maturing in fiscal 2031	378,003	469,336
	<u>8,715,499</u>	<u>8,682,716</u>

Principal repayments required during the next five years are as follows:

Year ending March 31, 2026	767,947
Year ending March 31, 2027	733,947
Year ending March 31, 2028	733,947
Year ending March 31, 2029	733,947
Year ending March 31, 2030	697,214

All long-term debt outstanding at year end has been authorized by the Minister of Municipal Affairs.

6. Capital assets

	Cost March 31, 2024	Additions	Disposals	Cost March 31, 2025	Accumulated depreciation 2024	Adjustments	Amortization expense	Accumulated depreciation 2025	Net book value 2025	Net book value 2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Town General Capital										
Land	1,597,548	-	-	1,597,548	-	-	-	-	1,597,548	1,597,548
Land improvements	4,285,296	828,546	-	5,113,842	2,268,744	-	198,426	2,467,170	2,646,673	2,016,552
Buildings and structures	4,730,098	803,426	-	5,533,524	2,290,696	-	137,101	2,427,797	3,105,727	2,439,402
IT infrastructures	163,584	59,352	-	222,936	163,584	-	14,883	178,467	44,469	-
Equipment	1,348,436	76,481	-	1,424,917	674,669	-	129,430	804,099	620,818	673,767
Traffic lights and poles	276,773	-	-	276,773	126,775	-	9,862	136,637	140,136	149,998
Sewer systems	9,836,668	1,290	-	9,837,958	3,762,694	-	189,896	3,952,590	5,885,368	6,073,974
Sewer plant(s)	4,903,341	-	-	4,903,341	1,334,464	-	172,177	1,506,641	3,396,700	3,568,877
Sidewalks	1,905,722	-	-	1,905,722	807,045	-	66,279	873,324	1,032,398	1,098,677
Streets	12,964,988	1,640,591	-	14,605,579	6,479,897	-	548,111	7,028,008	7,577,571	6,485,091
Vehicles and heavy equipment	5,631,094	552,024	-	6,183,118	4,031,596	-	347,102	4,378,698	1,804,420	1,599,498
	47,643,548	3,961,710	-	51,605,258	21,940,164	-	1,813,267	23,753,431	27,851,828	25,703,384
Water Utility										
Land and land rights										
Source of supply	15,226	-	-	15,226	-	-	-	-	15,226	15,226
Structures and improvements										
Source of supply	638,702	-	-	638,702	305,354	-	11,824	317,178	321,524	333,348
Power and pumping	108,269	-	-	108,269	50,483	-	1,570	52,053	56,216	57,786
Dist. Reservoirs and standpipes	1,845,986	-	-	1,845,986	758,938	-	25,123	784,061	1,061,925	1,087,048
Equipment										
Pumping	478,147	-	-	478,147	231,791	-	14,161	245,952	232,195	246,356
Water treatment	93,348	-	-	93,348	92,985	-	-	92,985	363	363
Transportation	87,820	-	-	87,820	67,157	-	11,948	79,105	8,715	20,663
Tools and work equipment	325,509	-	-	325,509	325,509	-	-	325,509	-	-
Office furniture and equipment	21,378	-	-	21,378	21,378	-	-	21,378	-	-
Mains										
Transportation	1,260,939	-	-	1,260,939	446,493	-	16,392	462,885	798,054	814,446
Distribution	6,766,986	-	-	6,766,986	1,719,466	-	85,220	1,804,686	4,962,300	5,047,520
Services	112,556	-	-	112,556	41,278	-	2,251	43,529	69,027	71,278
Meters	451,484	-	-	451,484	319,535	-	10,384	329,919	121,565	131,949
Hydrants	192,652	-	-	192,652	99,709	-	3,395	103,104	89,548	92,943
	12,399,002	-	-	12,399,002	4,480,076	-	182,268	4,662,344	7,736,658	7,918,926
	60,042,550	3,961,710	-	64,004,260	26,420,240	-	1,995,535	28,415,775	35,588,486	33,622,310

7. Pension plans

Defined benefit plan - Deferred Pension Plan Asset

The Town established a pension plan for a retired town clerk to provide for pension benefits based upon years of service. The most recent actuarial valuation for funding purposes was January 1, 2024.

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2025 are as follows:

Expected long-term rate of return on plan assets	4.10%
Rate of compensation increase	1.80%

There were no significant changes to the plan during the year.

All plan assets are held in funds administered by Manulife Financial. The Town's current period benefit cost was \$6,578 (2024- \$6,578).

	2025 \$	2024 \$
Accrued benefit obligation – Closing balance	385,800	394,100
Pension fund assets – Closing balance	286,200	280,800
Plan surplus (deficit)	(99,600)	(113,300)
Unamortized actuarial losses	-	-
Net Pension deficit calculated	(99,600)	(113,300)
Net Pension deficit recorded	99,600	113,300

Defined contribution plan

All of the Town's full-time employees, as well as part-time employees meeting certain requirements, are members of a defined contribution pension plan. Employees have the option to contribute 6%, 7% or 8% (based on regular earnings) and the Town's obligation is to match that contribution amount.

During the year, the Town's required contribution was \$224,805 (2024 - \$220,195) to the plan.

8. Remuneration and expenses

The total remuneration and expenses (includes professional development/conference costs) paid to members of the council and senior management officials are as follows:

Town of Wolfville
Schedule of Remuneration and Expenses for Reportable Individuals
For the Fiscal Year Ended March 31, 2025

	<u>Remuneration</u>	<u>Expenses</u>	2025 <u>Total</u> \$	2024 <u>Total</u> \$
Mayor MacKay	20,454	3,821	24,275	-
Mayor Donovan	28,578	3,547	32,125	53,502
Deputy Mayor Ingham	12,116	3,214	15,330	-
Deputy Mayor Madera-Voss	15,234	-	15,234	24,917
Deputy Mayor Elliott	27,628	-	27,628	5,080
Councillor Butler	25,913	393	26,306	26,529
Councillor Elliott	-	1,634	1,634	22,395
Councillor Ingham	14,999	1,247	16,246	26,597
Councillor MacKay	13,588	1,548	15,136	31,355
Councillor Madera-Voss	-	-	-	3,467
Councillor Palmetter	25,913	1,801	27,714	26,466
Councillor van Niekerk	10,680	2,119	12,799	-
Councillor Williams	10,680	1,309	11,989	-
	<u>205,783</u>	<u>20,633</u>	<u>226,416</u>	<u>220,309</u>
Chief Administrative Officer	120,962	3,351	124,313	138,323
Interim Chief Administrative Officer		1,951		1,688
	<u>120,962</u>	<u>5,302</u>	<u>124,313</u>	<u>140,011</u>

* Expenses include 15% HST, before rebate applied the non rebateable HST portion

9. Rate of return on rate base

For the year ended March 31, 2025, the Water Utility had a rate of return on rate base of 1.91% (2024 – 0.51%).

10. Segmented information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens. For management reporting purposes, the Government's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Town services are provided by departments and their activities are reported in those segments. The following departments have been separately disclosed in the segmented information along with the services they provide:

General government services

Includes the Mayor and Council, the CAO's office, human resources, finance and information technology. Council collectively determines policies to be administered by Town employees, Boards and Commissions; and establishes the direction and approves matters in conducting Town affairs. The administrative departments assist Council with the development of policies and ensure proper management and utilization of financial resources in a legally correct and responsible way, following all guidelines as they pertain to municipal finance.

10. Segmented information (continued)

Protective services

Provides police protection through contracted service with the Royal Canadian Mounted Police; enforcement of bylaws through Bylaw Enforcement Officer; fire protection by a volunteer-based department; supports both local and regional emergency measures organizations; and includes other protective services for animal control and crosswalk guards.

Transportation services

Provides the administration and provision of engineering and works; provides services to maintain the roadway systems, the wastewater systems and street lighting; and preserves the investment made in infrastructure and equipment.

Environmental health services

Provides sanitary sewer collection and treatment service; collection of solid waste and recyclables in an efficient and environmentally friendly manner.

Environmental development services

Provides civic planning for future development and administers the building inspection services for the Town; contributes to regional planning; and promotes tourism and economic development activities.

Recreational and cultural services

Provides and facilitates quality leisure services for citizens of all ages in the Town; provides the widest possible variety of constructive leisure pursuits including parks, trails, tennis, soccer and playground facilities; and provides for cultural facilities such as a library and museum.

Water services

The Wolfville Water Utility provides the delivery of drinking water through the supply, pumping, treatment and distribution of water to its users.

Certain allocation methodologies are employed in the preparation of the segmented financial information. The General Operating Fund reports on municipal services that are funded primarily by property taxation and rates. The Wolfville Water Operating Fund reports on municipal services that are funded primarily by water rates.

The accounting policies used in these separate segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 2.

11. Cash – capital & restricted reserves

	2025	2024
	\$	\$
Source of funds		
External sources		
Federal gas tax grant	358,470	361,199
Provincial Sustainable Service Growth Fund	-	-
Interest earned	269,236	265,894
Proceeds on sale of land	-	-
Contributions/donations	32,301	27,725
Internal sources		
Allocation from Town Operating Fund	1,480,000	1,260,600
Allocation from Water Operating Fund – Dep'n	182,269	182,866
	<u>2,322,276</u>	<u>2,098,284</u>
Use of funds		
Capital project funding – Town Capital	1,405,154	976,672
Capital project funding - Water Utility	-	-
Operating Fund - COVID SRA revenue recognized	-	-
	<u>1,405,154</u>	<u>976,672</u>
Net increase to capital reserves	917,122	1,121,612
Balance, beginning of year	<u>6,571,861</u>	<u>5,450,249</u>
Balance, end of year	<u>7,488,983</u>	<u>6,571,861</u>

12. Commitments

The town guaranteed its share of the loans taken by the Valley Waste Resource Management Authority for purposes of capital projects. The Town is only required to make payments on these debentures if Valley Waste Resource Management Authority defaults on their repayment obligations. The Minister of Municipal Affairs and Housing has authorized all loan guarantees.

The details of the guarantees are:

Debtenture number and date		Principal and interest outstanding	Share	Amount
		\$	%	\$
37A-1	July 24, 2017	399,096	6.46	25,782
38A-1	July 25, 2016	73,087	8.26	6,037
41A-1	September 27, 2021	354,902	8.31	29,492
42A-1	May 30, 2022	628,479	8.24	51,787
44A-1	May 17, 2024	543,972	9.58	52,113
				<u>165,211</u>

Additionally, the Town has guaranteed a demand loan on behalf of Valley Waste Resource Management Authority to the extent of \$188,000, of which \$Nil has been drawn to date.

13. Budget figures

Public Sector Accounting Standards require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plan in the consolidated statement of operations and consolidated statement of change in net debt has been adjusted to be on a consistent basis as actual results. Below is a reconciliation of the figures from the approved fiscal plan to the fiscal plan per the consolidated financial statements. Adjustments consist of revenues between Town and Water Utility operating funds, budgeted capital funding and amortization of tangible capital assets:

	Approved Fiscal Plan	Adjustments	Fiscal Plan per Consolidated Financial Statements
	\$	\$	\$
Revenue			
Taxes	10,323,000	(58,700)	10,264,300
Grants in lieu of taxes	1,163,500	-	1,163,500
Sale of services	1,235,300	-	1,235,300
Other revenue from own sources	741,700	(405,800)	335,900
Unconditional transfers from other governments	347,200	-	347,200
Conditional transfers from governments and other	402,700	450,000	852,700
Metered sales	998,900	-	998,900
Public Fire Protection - Hydrants	497,500	(497,500)	-
Sprinkler services	11,000	-	11,000
Other	55,600	-	55,600
	<u>15,776,400</u>	<u>(512,000)</u>	<u>15,264,400</u>
Expenditures			
General government services	2,814,350	(125,600)	2,688,750
Protective services	3,052,100	(332,400)	2,719,700
Transportation services	2,425,600	634,800	3,060,400
Environmental health services	1,293,800	413,300	1,707,100
Environmental development services	1,142,100	124,800	1,266,900
Recreational and cultural services	1,484,650	65,300	1,549,950
Local, Regional, Provincial Expenditures	-	-	-
Fund Transfers and Debt repayment	2,001,000	(2,001,000)	-
Water			
Source of supply	-	-	-
Power and pumping	127,400	-	127,400
Treatment	203,800	-	203,800
Transmission and distribution	438,200	-	438,200
Administrative	342,100	-	342,100
Property Taxes	58,700	(58,700)	-
Interest and other debt charges	63,100	-	63,100
Dividend	50,000	(50,000)	-
Fund Transfers and Debt repayment	141,300	(141,300)	-
Amortization	190,200	-	190,200
	<u>15,828,400</u>	<u>(1,470,800)</u>	<u>14,357,600</u>
Surplus (deficit)	<u>\$ (52,000)</u>	<u>\$ 958,800</u>	<u>\$ 906,800</u>

14. Segment by object

	General Government Services \$	Protective Services \$	Transportation Services \$	Environmental Health Services \$	Environmental Development Services \$	Recreation and Cultural Services \$	Water Utility Services \$	2025 Consolidated \$	2024 Consolidated \$
Revenue									
Taxes	9,920,426	492,538	-	-	99,252	-	-	10,512,216	9,605,554
Grants in lieu of taxes	1,171,087	-	-	-	-	-	-	1,171,087	1,048,379
Sale of services	3,150	377,400	12,804	805,570	667	105,256	-	1,304,847	1,172,679
Other revenue from own sources	636,517	38,505	-	-	29,186	-	-	704,208	630,564
Unconditional transfers from other governments	347,466	-	-	-	-	-	-	347,466	71,223
Conditional transfers from governments and other:	659,649	1,964	79,318	-	1,500	39,542	-	781,973	610,634
Metered sales	-	-	-	-	-	-	977,186	977,186	820,390
Sprinkler services	-	-	-	-	-	-	11,050	11,050	10,925
Other	-	-	-	-	-	-	58,622	58,622	60,920
Total Revenues	12,738,295	910,407	92,122	805,570	130,605	144,798	1,046,858	15,868,655	14,031,268
Expenditures									
Salaries, wages, and benefits	873,042	261,388	793,807	100,990	694,925	891,614	529,221	4,144,987	3,712,682
Contracted Services	185,512	1,697,769	291,786	125,328	43,595	28,476	82,990	2,455,456	2,617,197
Purchases of goods & services from public sector	148,965	8,851	276,204	598,907	1,306	-	-	1,034,233	808,057
Materials, goods, supplies, and utilities	557,092	328,633	512,512	318,422	166,172	420,036	545,589	2,848,456	2,594,036
Grants and transfers to organizations	146,000	-	-	-	130,000	128,780	-	404,780	333,511
Other Expenses	587,338	37,519	17,688	-	965	-	1,740	645,250	590,062
Interest on Long term debt	7,448	1,499	160,297	62,788	-	5,285	42,182	279,499	262,148
Amortization and accretion	48,959	189,026	963,752	362,073	179,912	71,375	183,024	1,998,121	1,818,950
Total Expenditures	2,554,356	2,524,685	3,016,046	1,568,508	1,216,875	1,545,566	1,384,746	13,810,782	12,736,644
Annual Surplus (deficit)	10,183,939	(1,614,278)	(2,923,924)	(762,938)	(1,086,270)	(1,400,768)	(337,888)	2,057,873	1,294,626

15. Deferred Revenue

	2025	2024
	\$	\$
Prepaid property taxes. At March 31st this balance relates to amounts that will be owing on subsequent Interim Property Tax Bill issued at end of April.	483,083	437,003
Federal & provincial and other grants received for which terms of grant agreements have not all been completed by March 31, and revenue recognition is deferred until such time as grant terms have been met.	3,316,590	2,105,088
Land lease annual paid in advance	3,385	3,319
Program Fees and Mudley Fund donations	12,070	15,309
	<u>3,815,128</u>	<u>2,560,719</u>

16. Long-term operating debt

The Town has entered an agreement with the Federation of Canadian Municipalities (FCM) to receive grant and loan funding under the FCM's Green Municipal Fund Program. Wolfville, along with the Town of Stratford (PEI) and City of Charlottetown (PEI), launched PACE Maritimes, branded as Switch Program, a multi-provincial Property Assessed Clean Energy Program (PACE) to fund residential energy efficiency, renewable energy improvements in each community. The Town of Wolfville's program is run in accordance with the terms of the FCM Agreement as well as the Town's specific PACE Bylaw Ch. 108 and PACE Policy 610-007. The Program, per FCM Agreement, is four years from date of Agreement with loan repayment to a maximum of twenty years.

The Program includes loan facilities to residential property owners to fund energy improvements, with repayment terms of 5, 10 or 15 years (refer to Note 4). The FCM provides the Town grant funds to offset a portion of the cost to run the program, and also loan proceeds to support the Town's loan facilities to residential property owners. Town Council has approved borrowings from FCM up to a maximum of \$839,084, with the program incurring operating debt of \$792,223 as of March 31, 2025.

The debt is non-interest bearing, payable in annual installments of \$46,601 commencing March 2027, maturing March 2043.

17. Asset retirement obligations

The Town's asset retirement obligations consist of a couple of items as follows:

a) Asbestos Obligation

The Town's asset retirement obligation includes of the liability for the remediation of contaminants present within a building owned by the Town. These contaminants represent a health hazard upon demolition and/or major renovation therefore there is a legal obligation for removal of these contaminants on decommissioning. Following the adoption of PS 3280 – Asset retirement obligations, the Town recognized an obligation relating to this decommissioning and remediation of contaminants as estimated as at April 1, 2022. This building has an expected useful life of ten years. As of the date of adoption of the standard the relevant discount rates on tangible assets held was 4% per annum.

17. Asset retirement obligations (continued)

b) Water Well Decommissioning Obligation

The Town's asset retirement obligation includes costs associated with the decommissioning of three Water Utility wells. Proper decommissioning of retired water source wells and water test wells is required to meet environmental standards therefore there is a legal obligation for services of a certified well driller. Following the adoption of PS 3280 – Asset retirement obligations, the Town recognized an obligation relating to this decommissioning and remediation as estimated as at April 1, 2022. The wells have expected useful lives of 67 years, 42 years, and one currently inactive well within 5 years decommissioning. As of the date of adoption of the standard the relevant discount rates on tangible assets held was 3.4% per annum.

Changes in the asset retirement obligations during the year are as follows:

<u>Asset Retirement Obligation</u>	<u>Asbestos Removal</u>	<u>Decommission Wells</u>	<u>2025</u>
	\$	\$	\$
Opening Balance, April 1	59,750	31,076	90,826
ARO liability recognized	236	-	236
Net change in fair value of estimate	(3,034)	-	(3,034)
Accretion Expense	1,832	755	2,587
Ending Balance, March 31	58,784	31,831	90,615

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Taxes			
Assessable property			
Residential	8,592,300	8,599,115	7,901,492
Commercial			
Commercial property	1,503,600	1,485,255	1,429,784
BID area rate	100,000	99,252	103,855
Resource	15,500	14,677	13,664
Fire protection area rate	497,600	492,538	488,986
	<u>10,709,000</u>	<u>10,690,837</u>	<u>9,937,781</u>
Business property			
Based on revenue (Aliant)	21,000	18,346	18,578
NSPI (HST rebate)	35,000	48,518	34,268
	<u>56,000</u>	<u>66,864</u>	<u>52,846</u>
Deed transfer tax	<u>500,000</u>	<u>753,671</u>	<u>580,782</u>
Total tax levied	<u>11,265,000</u>	<u>11,511,372</u>	<u>10,571,409</u>
Taxes collected on behalf of others			
Regional school board	(968,700)	(968,856)	(828,696)
Provincial correctional service	-	-	(41,206)
Regional housing authority	-	-	(65,653)
Regional library board	(32,000)	(30,300)	(30,300)
	<u>(1,000,700)</u>	<u>(999,156)</u>	<u>(965,855)</u>
	<u>10,264,300</u>	<u>10,512,216</u>	<u>9,605,554</u>
Grants in lieu of taxes			
Federal government agencies (Post office)	20,500	20,170	20,348
Provincial government			
Property of supported institution (Acadia University)	1,143,000	1,150,917	1,028,031
	<u>1,163,500</u>	<u>1,171,087</u>	<u>1,048,379</u>
Sales of services			
General government	1,800	3,150	3,550
Protective services	347,300	377,400	350,100
Transportation	17,500	12,804	21,863
Environmental health	806,900	805,570	695,303
Environmental development	3,000	667	3,320
Recreation, tourism and cultural	58,800	105,256	98,543
	<u>1,235,300</u>	<u>1,304,847</u>	<u>1,172,679</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Other revenue from sources			
Licenses and permits	33,400	29,186	39,996
Fines and fees	51,000	38,505	44,866
Rentals	26,500	24,780	22,366
Interest on investments	160,000	476,246	452,781
Interest on taxes and charges	65,000	46,717	63,664
Change in fair value of accretion estimate	-	3,034	-
Miscellaneous	-	85,740	6,891
	335,900	704,208	630,564
Unconditional transfers from other governments			
Provincial government			
Municipal grant act – equalization	346,000	346,090	69,869
Farm property acreage	1,200	1,376	1,354
	347,200	347,466	71,223
Conditional transfers from other governments and organizations			
Federal government			
Federal gas tax program	-	-	470,492
Infrastructure grant	-	-	-
Other federal	814,000	658,824	8,191
Provincial government			
Capital project grants	-	-	-
Other provincial	1,900	3,464	38,203
Other	36,800	119,685	93,748
	852,700	781,973	610,634

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Protective services			
Contracted service police	1,917,500	1,670,219	1,821,898
By-law enforcement	149,900	142,796	134,525
Building maintenance	16,700	4,395	5,910
Other	12,000	9,342	9,413
	<u>2,096,100</u>	<u>1,826,752</u>	<u>1,971,746</u>
 Fire protection			
Fire fighting	<u>401,400</u>	<u>467,435</u>	<u>407,101</u>
 Emergency measures (REMO)	<u>11,600</u>	<u>8,851</u>	<u>11,032</u>
 Debt charges	<u>1,600</u>	<u>1,499</u>	<u>1,676</u>
 Other	<u>43,900</u>	<u>31,122</u>	<u>39,856</u>
 Amortization	<u>165,100</u>	<u>189,026</u>	<u>165,133</u>
	<u>2,719,700</u>	<u>2,524,685</u>	<u>2,596,544</u>

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
General government services			
Legislative			
Mayor remuneration	48,730	49,032	47,378
Council remuneration	158,770	157,334	153,265
Other expenses	55,500	41,662	42,653
	<u>263,000</u>	<u>248,028</u>	<u>243,296</u>
General administrative			
Administrative	1,825,000	1,803,228	1,729,395
Audit	29,500	44,558	35,386
Taxation			
Reduced taxes	137,000	148,965	125,092
Transfer provincial assessments	78,000	77,336	75,639
	<u>2,069,500</u>	<u>2,074,087</u>	<u>1,965,512</u>
Debt charges	-	-	-
Interest and other debt charges	10,000	7,448	9,866
Valuation allowances			
Doubtful taxes (recovered)	-	-	-
Doubtful receivables other	2,500	-	-
	<u>2,500</u>	<u>-</u>	<u>-</u>
Other general government services			
Grants to organizations	225,050	146,000	132,011
Regional cooperative initiatives	70,000	29,834	9,880
	<u>295,050</u>	<u>175,834</u>	<u>141,891</u>
Amortization	48,700	47,127	48,706
ARO accretion	-	1,832	1,392
	<u>48,700</u>	<u>48,959</u>	<u>50,098</u>
	<u>2,688,750</u>	<u>2,554,356</u>	<u>2,410,663</u>

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Transportation services			
Common services			
Administration	246,700	202,879	199,210
Buildings and equipment, other	111,300	120,911	71,129
	358,000	323,790	270,339
Road transport			
Roads and streets	1,270,800	1,219,646	1,227,055
Street lighting	49,400	37,210	33,108
Traffic services	120,500	35,147	58,686
Other road transport	-	-	-
	1,440,700	1,292,003	1,318,849
Public transport	287,900	276,204	247,841
Debt charges	157,500	160,297	138,704
Amortization	816,300	963,752	816,345
	3,060,400	3,016,046	2,792,078
Environmental health services			
Sewage collection and disposal			
Administration	56,700	60,520	33,700
Sewage collection	129,100	112,841	67,210
Sewage left stations	75,700	81,192	89,626
Sewage treatment	215,500	258,192	208,426
	477,000	512,745	398,962
Garbage and waste collection and disposal			
Garbage and waste collection	675,800	598,907	422,786
Other	49,000	31,995	29,906
	724,800	630,902	452,692
Debt charges	92,000	62,788	63,555
Amortization	413,300	362,073	413,336
	1,707,100	1,568,508	1,328,545

Town of Wolfville
Schedules to the Consolidated Statement of Operations
For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Environmental development services			
Planning and zoning	931,600	797,820	551,226
Community development			
Grant – Business Development Corp	100,000	100,000	100,000
REN	-	-	-
Transfer to Valley Community Fibre	2,000	1,306	1,306
	1,033,600	899,126	652,532
Community development administration	35,500	54,238	10,000
Tourism	73,000	83,598	55,534
Debt charges	-	-	-
Amortization	124,800	179,913	124,830
	1,266,900	1,216,875	842,896
Recreational and cultural services			
Recreation			
Administration	222,700	210,877	266,804
Program expenses	127,600	180,289	165,659
Parks, playgrounds, and sports fields	796,400	798,020	745,094
Grants to organizations	70,850	68,780	81,500
Other - Festival & Events	145,900	131,770	125,417
	1,363,450	1,389,736	1,384,474
Cultural buildings and facilities			
Library – local branch	55,600	19,170	23,710
Museums and cemetery	60,000	60,000	10,000
	115,600	79,170	33,710
Debt charges	5,600	5,285	6,000
Amortization	65,300	71,375	65,333
	1,549,950	1,545,566	1,489,517

Town of Wolfville

Schedules to the Consolidated Statement of Operations

For the year ended March 31, 2025

	Budget	Actual	Actual
	2025	2025	2024
	\$	\$	\$
Administrative			
Salary and benefits	219,800	284,526	235,548
General office expenses	49,500	31,546	40,402
Audit	8,500	5,805	8,100
Building and vehicle expenses	56,300	58,082	48,675
Doubtful accounts recovery	2,000	-	-
Training and travel	6,000	2,466	730
	342,100	382,425	333,455

Town of Wolfville

Schedules of Water Utility Operating Fund

For the year ended March 31, 2025

	Budget 2025 \$	Actual 2025 \$	Actual 2024 \$
Revenue			
Metered sales	998,900	977,186	820,390
Public fire protection	497,500	497,936	434,600
Sprinkler services	11,000	11,050	10,925
Other	55,600	58,622	60,920
	<u>1,563,000</u>	<u>1,544,794</u>	<u>1,326,835</u>
Expenditures			
Power and pumping	127,400	123,898	116,670
Treatment	203,800	195,593	193,890
Transmission and distribution	438,200	457,624	406,162
Administrative	342,100	382,425	333,455
Accretion	-	755	381
Depreciation	190,200	182,269	182,866
Taxes	58,700	55,121	55,343
	<u>1,360,400</u>	<u>1,397,685</u>	<u>1,288,767</u>
Non-operating expenditures			
Debt-charges			
Principal	61,300	61,327	48,460
Interest	60,100	41,754	39,169
Other debt changes	3,000	428	3,178
Capital expenditures out of operations	40,000	-	-
Dividend to Town	50,000	-	-
	<u>214,400</u>	<u>103,509</u>	<u>90,807</u>
Excess of revenue over expenditures	<u>(11,800)</u>	43,600	(52,739)
Surplus (beginning of year) – end of year		293,041	345,780
Transfer to water capital fund		<u>-</u>	<u>-</u>
Surplus (deficit) – end of year		<u>336,641</u>	<u>293,041</u>

Town of Wolfville

Schedules of Water Utility Operating Fund

For the year ended March 31, 2025

	2025	2024
	\$	\$
Assets		
Current assets		
Cash	-	75,980
Receivables		
Rates, net of allowance for doubtful accounts	238,367	223,809
Own funds and agencies		
Town capital fund		
Town operating fund	65,259	169,682
Water capital fund	-	97,029
Prepaid expenses	6,219	4,146
Work In Progress	603,094	208,040
Inventory, at cost	168,988	156,592
	<u>1,081,927</u>	<u>935,278</u>
Liabilities		
Current liabilities		
Bank Indebtedness	86,920	-
Payables and accruals	30,493	15,060
Customer deposits	6,095	6,154
Deferred revenue	621,023	621,023
Own funds and agencies		
Water Capital Fund	755	-
	<u>745,286</u>	<u>642,237</u>
Surplus	<u>336,641</u>	<u>293,041</u>
	<u>1,081,927</u>	<u>935,278</u>

Schedule of Water Utility Capital Fund
Consolidated Statement of Financial Position
As at March 31, 2025

	2025	2024
	\$	\$
Assets		
Cash	716,104	455,795
Due from water operating	755	-
Due from town operating	547,006	-
Utility plant and equipment	12,398,909	12,398,909
	<u>13,662,774</u>	<u>12,854,704</u>
Liabilities		
Asset retirement obligation	31,831	31,076
Due to water operating fund		-
Deferred revenue	585,146	-
Long-term debt	1,129,183	1,150,610
	<u>1,746,160</u>	<u>1,181,686</u>
Accumulated allowance for depreciation	<u>4,662,344</u>	<u>4,480,075</u>
Equity		
Reserve fund balance	678,719	455,795
Investment in capital assets	6,575,551	6,737,148
	<u>7,254,270</u>	<u>7,192,943</u>
	<u>13,662,774</u>	<u>12,854,704</u>

Schedule of Water Utility Capital Fund
Consolidated Statement of Investment in Capital Assets
For the year ended March 31, 2025

	2025	2024
	\$	\$
Balance – beginning of year	<u>6,737,148</u>	<u>6,814,427</u>
Add:		
Term debt retired	21,427	48,460
Gain/(loss) on disposal of tangible capital assets	-	-
Capital from capital reserve	-	57,510
Capital from operating fund - accumulated surplus	-	-
Capital from operations	<u>-</u>	<u>-</u>
	<u>21,427</u>	<u>105,970</u>
Less:		
Accretion expense - ARO	755	383
Amortization of capital assets	<u>182,269</u>	<u>182,866</u>
Balance – end of year	<u>6,575,551</u>	<u>6,737,148</u>

Trust Fund Balance Sheet

	2025					2024
	South Mountain Nature Trust	Luc Massery Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total
	\$	\$	\$	\$	\$	\$
Assets						
Cash	30	5,876		69		5,975
Account receivable					59,199	59,199
Dominion of Canada bonds 3% perpetual			100			100
	30	5,876	100	69	59,199	65,274
Liabilities						
Reserves	30	5,876	100	69	59,199	65,274

Statement of Trust Fund Reserve

	2025					2024
	South Mountain Nature Trust	Luc Massery Trust	Jessie L. Bishop Trust	Doug Cochrane Trust	Chipman Jefferson Trust	Total
	\$	\$	\$	\$	\$	\$
Balance – beginning of year	30	5,546	100	69	56,813	62,558
Revenues						
Investment income	-	330	-	-	2,386	2,716
Expenses						
Bank fees	-	-				-
	-	-	-	-	-	-
	30	5,876	100	69	59,199	65,274

APPENDIX B

2024-25 Non-Consolidated Financial Statements

External Audit RFP



Non-Consolidated Financial Statements

Town of Wolfville

March 31, 2025

(Unaudited)

(Refer to Consolidated Financial Statements for Audited Financial Statements)



A cultivated experience for the mind, body, and soil

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Town of Wolfville**Operating Fund****Statement of Operations****Year Ended March 31**

		2025	2024
	<u>Page</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Taxes	\$ 10,323,000	\$ 10,567,337	\$ 9,660,897
Grants in lieu of taxes	1,163,500	1,171,087	1,048,379
Sales of services	1,235,300	1,304,847	1,170,597
Other revenue from own sources	741,700	794,506	669,044
Unconditional transfers from other governments	347,200	347,466	71,223
Conditional transfers from other governments	402,700	278,836	96,842
	<u>14,213,400</u>	<u>14,464,079</u>	<u>12,716,982</u>
Expenditures			
General government services	2,814,350	2,679,713	2,516,828
Protective services	3,052,100	2,833,217	2,874,542
Transportation services	2,425,600	2,233,814	2,124,472
Environmental health services	1,293,800	1,206,435	915,210
Environmental development services	1,142,100	1,036,962	708,067
Recreational and cultural services	1,484,650	1,474,192	1,424,184
	<u>12,212,600</u>	<u>11,464,333</u>	<u>10,563,303</u>
Net revenue	<u>2,000,800</u>	<u>2,999,746</u>	<u>2,153,679</u>
Financing and transfers			
Principal repayment of long term debt	(680,800)	(680,790)	(638,290)
Transfers (to) from other funds			
Capital reserves	(1,480,000)	(1,480,000)	(1,260,600)
Operating reserves	159,800	(5,000)	(5,000)
Operating reserves - SRA Funds	-	-	-
Capital fund	-	-	-
	<u>(2,001,000)</u>	<u>(2,165,790)</u>	<u>(1,903,890)</u>
Change in fund balance	<u>\$ (200)</u>	833,956	249,789
Surplus, beginning of year		-	-
Transferred to(from) operating reserve per Provincial FRAM requirement		<u>(833,956)</u>	<u>(249,789)</u>
Surplus, end of year		<u>\$ -</u>	<u>\$ -</u>

Town of Wolfville**Operating Fund****Statement of Financial Position**

March 31

2025**2024****Financial Assets**

Cash	\$ 2,334,889	\$ 1,348,857
Receivables		
Taxes	203,165	195,254
Other receivables	712,075	805,289
Long term receivables - PACE Program	497,977	635,384
Own funds and agencies		
Operating reserve	-	-
Water operating fund	-	-
Capital fund	816,937	382,141
	<u>4,565,043</u>	<u>3,366,925</u>

Liabilities

Trade and accruals	1,357,326	1,308,747
Own funds and agencies		
Water Capital fund	547,006	-
Water operating fund	65,259	209,582
Capital fund	-	-
Operating reserve	833,956	249,789
Deferred revenue	1,281,257	1,006,233
Other payables	106,720	166,320
Long term operating debt - FCM loan	792,223	792,223
	<u>4,983,747</u>	<u>3,732,894</u>

Net Financial Assets

(418,704) (365,969)

Non-Financial Assets

Inventory	6,645	6,645
Prepaid expenses	412,059	359,324
	<u>418,704</u>	<u>365,969</u>

ACCUMULATED SURPLUS

\$ - \$ -

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Taxes			
Assessable property			
Residential	\$ 8,592,300	\$ 8,599,115	\$ 7,901,492
Commercial			
Commercial property	1,562,300	1,540,376	1,485,127
BID area rate	100,000	99,252	103,855
Resource	15,500	14,677	13,664
Fire protection area rate	497,600	492,538	488,986
	<u>10,767,700</u>	<u>10,745,958</u>	<u>9,993,124</u>
Business property			
Based on revenue (Aliant)	21,000	18,346	18,578
NSPI (HST rebate)	35,000	48,518	34,268
	<u>56,000</u>	<u>66,864</u>	<u>52,846</u>
Deed transfer tax	<u>500,000</u>	<u>753,671</u>	<u>580,782</u>
Taxes collected on behalf of others			
Regional centre for education	(968,700)	(968,856)	(828,696)
Provincial correctional service	-	-	(41,206)
Regional housing authority	-	-	(65,653)
Regional library board	(32,000)	(30,300)	(30,300)
Appropriation to regional centre for education	<u>(1,000,700)</u>	<u>(999,156)</u>	<u>(965,855)</u>
	<u>\$10,323,000</u>	<u>\$ 10,567,337</u>	<u>\$ 9,660,897</u>
Grants in lieu of taxes			
Federal government agencies	\$ 20,500	\$ 20,170	\$ 20,348
Provincial government			
Property of supported institution	1,143,000	1,150,917	1,028,031
	<u>\$ 1,163,500</u>	<u>\$ 1,171,087</u>	<u>\$ 1,048,379</u>
Sales of services			
General government	\$ 1,800	\$ 3,150	\$ 3,550
Protective services	347,300	377,400	350,100
Transportation	17,500	12,804	21,863
Environmental health	800,900	805,570	695,621
Environmental development	9,000	667	3,320
Recreation, tourism and cultural	58,800	105,256	96,143
	<u>\$ 1,235,300</u>	<u>\$ 1,304,847</u>	<u>\$ 1,170,597</u>

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Other revenue from own sources			
Cost recovery - water utility	\$ 355,800	\$ 355,837	\$ 291,376
Licenses and permits	33,400	29,186	40,616
Fines and fees	51,000	38,505	44,866
Rentals	26,500	24,493	22,492
Interest on investments	160,000	217,180	199,760
Interest on tax arrears	65,000	46,717	63,664
Miscellaneous	50,000	82,588	6,270
	<u>\$ 741,700</u>	<u>\$ 794,506</u>	<u>\$ 669,044</u>
Unconditional transfers from other governments			
Provincial government			
Municipal grant act - equalization	\$ 346,000	\$ 346,090	\$ 69,869
Farm property acreage	1,200	1,376	1,354
	<u>\$ 347,200</u>	<u>\$ 347,466</u>	<u>\$ 71,223</u>
Conditional transfers from other governments & agencies			
Federal government	\$ 364,000	\$ 224,005	\$ 36,018
Provincial government	1,900	3,464	9,453
Other	36,800	51,367	51,371
	<u>\$ 402,700</u>	<u>\$ 278,836</u>	<u>\$ 96,842</u>

Town of Wolfville
Operating Fund
Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
General government services			
Legislative			
Mayor remuneration	\$ 48,730	\$ 49,032	\$ 47,378
Council remuneration	158,770	157,334	153,265
Other expenses	55,500	41,662	40,533
	<u>263,000</u>	<u>248,028</u>	<u>241,176</u>
General administrative			
Administration, finance, common costs	1,999,300	1,977,544	1,863,539
Audit	29,500	44,558	35,386
Taxation			
Reduced taxes	137,000	148,965	125,092
Transfer provincial assessments	78,000	77,336	75,640
	<u>2,243,800</u>	<u>2,248,403</u>	<u>2,099,657</u>
Debt charges			
Interest, bank and other debt charges	10,000	7,448	9,866
	<u>10,000</u>	<u>7,448</u>	<u>9,866</u>
Valuation allowances			
Doubtful receivables other	2,500	-	-
	<u>2,500</u>	<u>-</u>	<u>-</u>
Other general government services			
Grants to organizations	225,050	146,000	132,011
Regional inter-municipal projects	70,000	29,834	34,118
Loss on impairment of asset - WIP	-	-	-
	<u>295,050</u>	<u>175,834</u>	<u>166,129</u>
	<u>\$ 2,814,350</u>	<u>\$ 2,679,713</u>	<u>\$ 2,516,828</u>

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Protective services			
Contracted police service	\$ 1,917,500	\$ 1,670,219	\$ 1,821,898
By-law enforcement	149,900	142,796	142,658
Building maintenance	7,000	4,395	5,988
Other	21,700	9,342	9,413
	<u>2,096,100</u>	<u>1,826,752</u>	<u>1,979,957</u>
 Fire protection			
Water supply and hydrants	497,500	497,557	434,606
Fire fighting	401,400	466,022	408,835
	<u>898,900</u>	<u>963,579</u>	<u>843,441</u>
 Emergency measures	<u>11,600</u>	<u>10,265</u>	<u>9,612</u>
 Debt charges	<u>1,600</u>	<u>1,499</u>	<u>1,676</u>
 Other	<u>43,900</u>	<u>31,122</u>	<u>39,856</u>
	<u>\$ 3,052,100</u>	<u>\$ 2,833,217</u>	<u>\$ 2,874,542</u>

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Transportation services			
Common services			
Administration	\$ 367,600	\$ 323,799	\$ 297,110
Buildings and equipment	111,300	120,911	71,129
	<u>478,900</u>	<u>444,710</u>	<u>368,239</u>
Road transport			
Roads and streets	1,331,400	1,280,246	1,277,895
Street lighting	49,400	37,210	33,107
Traffic services	120,500	35,147	58,686
Other road transport	-	-	-
	<u>1,501,300</u>	<u>1,352,603</u>	<u>1,369,688</u>
Public transport	<u>287,900</u>	<u>276,204</u>	<u>247,841</u>
Debt charges	<u>157,500</u>	<u>160,297</u>	<u>138,704</u>
	<u>\$ 2,425,600</u>	<u>\$ 2,233,814</u>	<u>\$ 2,124,472</u>
Environmental health services			
Sewage collection and disposal			
Administration	\$ 56,700	\$ 60,520	\$ 33,700
Sewage collection	129,100	112,841	67,210
Sewage lift stations	75,700	81,192	89,626
Sewage treatment	215,500	258,192	208,426
	<u>477,000</u>	<u>512,745</u>	<u>398,962</u>
Garbage and waste collection and disposal			
Garbage and waste collection	675,800	598,907	430,759
Other	49,000	31,995	21,934
	<u>724,800</u>	<u>630,902</u>	<u>452,693</u>
Debt charges	<u>92,000</u>	<u>62,788</u>	<u>63,555</u>
	<u>\$ 1,293,800</u>	<u>\$ 1,206,435</u>	<u>\$ 915,210</u>

Town of Wolfville

Operating Fund

Schedules to Statement of Operations

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Environmental development services			
Planning and zoning	\$ 931,600	\$ 797,820	\$ 551,226
Community development			
Transfer to Regional Development	25,500	24,238	-
Transfer to Business Development Corp	100,000	100,000	100,000
Transfer to Valley Community Fibre	2,000	1,306	1,306
Community development administration	10,000	30,000	-
Tourism	73,000	83,598	55,535
Debt charges	-	-	-
	<u>\$ 1,142,100</u>	<u>\$ 1,036,962</u>	<u>\$ 708,067</u>
Recreational and cultural services			
Recreation			
Administration	\$ 222,700	\$ 210,877	\$ 266,804
Program expenses	127,600	180,289	165,659
Parks, playgrounds, and sports fields	796,400	798,020	745,094
Grants to organizations	70,850	68,780	81,500
Festival and events	145,900	131,770	125,417
	<u>1,363,450</u>	<u>1,389,736</u>	<u>1,384,474</u>
Cultural buildings and facilities			
Library	55,600	19,171	23,710
Museums and cemetery	60,000	60,000	10,000
	<u>115,600</u>	<u>79,171</u>	<u>33,710</u>
Debt charges	5,600	5,285	6,000
	<u>\$ 1,484,650</u>	<u>\$ 1,474,192</u>	<u>\$ 1,424,184</u>

Town of Wolfville
Capital Fund
Statement of Financial Position
March 31

	2025	2024
Financial Assets		
Cash		\$ -
Receivables		
Grant funding and other	-	75,492
Own funds and agencies		
General operating fund	-	-
Water utility operating fund	-	-
	<u>-</u>	<u>75,492</u>
Liabilities		
Bank indebtedness	311,344	1,023,733
Trade accounts	11,022	96,373
Deferred revenue	275,346	275,346
Own funds and agencies		
General operating fund	816,937	381,822
Water operating fund		-
Capital reserve		-
Asset retirement obligation	58,784	59,750
Long-term debt	<u>7,586,316</u>	<u>7,532,106</u>
	<u>9,059,749</u>	<u>9,369,130</u>
Net financial assets (debt)	<u>(9,059,749)</u>	<u>(9,293,638)</u>
Non-financial assets		
Tangible capital assets	27,851,832	25,703,387
Work-in-process	<u>820,381</u>	<u>2,362,105</u>
	<u>28,672,213</u>	<u>28,065,492</u>
Investment in Capital Assets (page 10)	<u>\$ 19,612,464</u>	<u>\$ 18,771,854</u>
	19,612,464	18,771,854
	\$ -	
	\$ -	\$ (360)

Town of Wolfville

Capital Fund

Statement of Investment in Capital Assets

Year Ended March 31

	2025	2024
Balance, beginning of year	\$ 18,772,214	\$ 18,641,826
Add:		
Debt retired	680,790	638,290
Transfer from reserve funds	1,468,386	976,631
Capital from revenue	-	31,369
Grant funding	503,138	118,792
Gain (loss) on disposal of assets	-	-
Change in fair value of ARO estimate	3,034	-
Capital contributions	-	-
	<u>2,655,348</u>	<u>1,765,082</u>
Less:		
Accretion expense	1,832	1,011
Amortization of capital assets	1,813,266	1,633,683
	<u>1,815,098</u>	<u>1,634,694</u>
Balance, end of year	\$ 19,612,464	\$ 18,772,214

Town of Wolfville**Reserve Fund****Statement of Financial Position**

March 31

			2025	2024
	<u>Capital</u>	<u>Operating</u>	<u>Total</u>	<u>Total</u>
Assets				
Cash	\$ 6,772,878	\$ 2,360,429	\$ 9,133,307	\$ 8,227,336
Due From own funds and agencies				
Town operating, current year surplus	-	833,956	833,956	249,789
Liabilities	-	-	-	-
Reserves	<u>\$ 6,772,878</u>	<u>\$ 3,194,385</u>	<u>\$ 9,967,263</u>	<u>\$ 8,477,125</u>

Town of Wolfville

Reserve Fund

Statement of Operations

Year Ended March 31

			2025	2024
	<u>Capital</u>	<u>Operating</u>	<u>Total</u>	<u>Total</u>
Revenue				
Interest	\$ 269,236		\$ 269,236	\$ 265,854
Contributions/donations	19,000	92	19,092	27,851
Federal gas tax grant	358,470		358,470	361,199
Provincial - sust. growth fund			-	-
	<u>646,706</u>	<u>92</u>	<u>646,798</u>	<u>654,904</u>
Expenses				
Bank charges and sundry	<u>7,230</u>		<u>7,230</u>	<u>-</u>
Net Revenue	<u>639,476</u>	<u>92</u>	<u>639,568</u>	<u>654,904</u>
Transfer from				
General operating fund - year end surplus	-	833,956	833,956	249,789
General operating fund	<u>1,480,000</u>	<u>5,000</u>	<u>1,485,000</u>	<u>1,260,600</u>
	<u>1,480,000</u>	<u>838,956</u>	<u>2,318,956</u>	<u>1,510,389</u>
Transfer to				
General operating fund - year end deficit	-	-	-	-
General operating fund	-	-	-	(26,369)
General capital fund	<u>(1,405,154)</u>	<u>(63,232)</u>	<u>(1,468,386)</u>	<u>(976,631)</u>
	<u>(1,405,154)</u>	<u>(63,232)</u>	<u>(1,468,386)</u>	<u>(1,003,000)</u>
Change in fund balance	714,322	775,816	1,490,138	1,162,293
Balance, beginning of year	<u>6,058,556</u>	<u>2,418,569</u>	<u>8,477,125</u>	<u>7,314,832</u>
Balance, end of year	<u>\$ 6,772,878</u>	<u>\$ 3,194,385</u>	<u>\$ 9,967,263</u>	<u>\$ 8,477,125</u>

Town of Wolfville
Water Utility Operating Fund
Statement of Operations
Year Ended March 31

		2025	2024
	<u>Page</u>	<u>Actual</u>	<u>Actual</u>
Revenue			
Metered sales	\$ 998,900	\$ 977,186	\$ 820,390
Public fire protection	497,500	497,936	434,600
Sprinkler services	11,000	11,050	10,925
Other	55,600	58,622	60,920
	<u>1,563,000</u>	<u>1,544,794</u>	<u>1,326,835</u>
Operating expenditures			
Power and pumping	127,400	123,898	116,670
Treatment	203,800	195,593	193,890
Transmission and distribution	438,200	457,624	406,162
Administrative	15 342,100	382,425	333,455
Accretion	-	755	381
Depreciation	190,200	182,269	182,866
Taxes	58,700	55,121	55,343
	<u>1,360,400</u>	<u>1,397,685</u>	<u>1,288,767</u>
Net Operating Revenue	<u>202,600</u>	<u>147,109</u>	<u>38,068</u>
Non-operating expenditures			
Debt charges			
Principal	61,300	61,327	48,460
Interest	60,100	41,754	39,169
Other debt charges	3,000	428	3,178
Capital expenditure out of operations	40,000	-	-
Dividend to town	50,000	-	-
	<u>214,400</u>	<u>103,509</u>	<u>90,807</u>
Excess of revenue over expenditure	(11,800)	43,600	(52,739)
Surplus, beginning of year	293,041	293,041	345,780
Less: transfer to capital fund	40,000	-	-
Surplus, end of year	<u>\$ 321,241</u>	<u>\$ 336,641</u>	<u>\$ 293,041</u>

Town of Wolfville
Water Utility Operating Fund
Statement of Financial Position
March 31

	2025	2024
	<u>Actual</u>	<u>Actual</u>
Assets		
Cash	\$ -	\$ 75,980
Receivables		
Rates, net of allowance for doubtful accounts	238,367	223,809
Own funds and agencies		
Town capital fund	-	-
Town operating fund	65,259	169,682
Water capital fund	-	97,029
Prepaid expenses	6,219	4,146
Work in progress	603,094	208,040
Inventory, at cost, not held for resale	168,988	156,592
	<u>1,081,927</u>	<u>935,278</u>
Liabilities		
Bank indebtedness	86,920	-
Payables and accruals	30,493	15,060
Customer deposits	6,095	6,154
Deferred revenue	621,023	621,023
Own funds and agencies		
Water capital fund	755	-
Town capital fund	-	-
Town general operating fund	-	-
	<u>745,286</u>	<u>642,237</u>
ACCUMULATED SURPLUS	<u>\$ 336,641</u>	<u>\$ 293,041</u>

Town of Wolfville**Water Utility Operating Fund****Schedule to Statement of Operations**

Year Ended March 31

		2025	2024
	Budget	Actual	Actual
Administrative			
Salary and benefits	\$ 219,800	\$ 284,526	\$ 235,548
General office expenses	50,500	31,198	39,139
Audit	8,500	5,805	8,100
Building and vehicle expenses	55,300	58,369	49,831
Doubtful accounts expense	2,000	-	-
Training and travel	6,000	2,527	837
	<u>\$ 342,100</u>	<u>\$ 382,425</u>	<u>\$ 333,455</u>

Town of Wolfville
Water Utility Capital Fund
Statement of Financial Position
March 31

	2025	2024
Assets		
Cash (depreciation fund)	\$ 716,104	\$ 455,795
Due from water operating fund	755	-
Due from town operating fund	547,006	-
Utility plant and equipment	12,398,909	12,398,909
	<u>13,662,774</u>	<u>12,854,704</u>
 Liabilities		
Asset retirement obligation	\$ 31,831	\$ 31,076
Long term debt	1,129,183	1,150,610
Deferred revenue	585,146	-
 Accumulated allowance for depreciation	4,662,344	4,480,075
	<u>6,408,504</u>	<u>5,661,761</u>
	<u>7,254,270</u>	<u>7,192,943</u>
 Equity		
Reserve fund balance	678,719	455,795
Investment in capital assets (Page 17)	6,575,551	6,737,148
	<u>\$ 7,254,270</u>	<u>\$ 7,192,943</u>

- -

Town of Wolfville**Water Utility Capital Fund****Statement of Investment in Capital Assets**

Year Ended March 31

2025**2024**

Balance, beginning of year	<u>\$ 6,737,148</u>	<u>\$ 6,814,427</u>
Add:		
Term debt retired	21,427	48,460
Loss on disposal of assets		-
Capital from depreciation reserve		57,510
Capital from operating fund - accumulated surplus	-	-
Capital from revenue	<u>21,427</u>	<u>105,970</u>
Less:		
Accretion expense - ARO	755	383
Amortization of capital assets	<u>182,269</u>	<u>182,866</u>
	<u>183,024</u>	<u>183,249</u>
Balance, end of year	<u>\$ 6,575,551</u>	<u>\$ 6,737,148</u>

APPENDIX C

2025-26
Operations Plan & Budget
External Audit RFP



A cultivated experience for the mind, body, and soil

Town of Wolfville Operations Plan

2025/26



A cultivated experience for the mind, body, and soil



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Introduction



Wolfville is a charming university town in Nova Scotia's Annapolis Valley, where history meets contemporary cultural vibrancy. Home to around 5,200 permanent residents and another 4,000 Acadia University students, the town has enjoyed an infusion of youthful energy, provided by the university, since 1838. Over the years, Wolfville has cultivated a truly unique identity that continues to attract residents and visitors.

Through its picturesque downtown, shops and patios invite locals and tourists alike. The town's cultural scene features major events like the Deep Roots Music Festival and Devour! Food Film Fest, while the historic Al Whittle Theatre showcases independent films and intimate performances.

Residents come together to cheer on the Falcons, Griffins, Axewomen, and Axemen, as well as runners in the annual Harvest Valley Marathon. With a strong emphasis on outdoor activity, Wolfville's parks and trails are cherished by those who like to stroll, roll, and explore.

The town honours its agricultural heritage through its farmers' market and farm-to-table restaurants, while also embracing modern innovation. This seamless blend of tradition and progress makes Wolfville one of Nova Scotia's most distinctive communities—a place where residents celebrate, recreate, reflect, and support one another. With a deep-rooted social conscience, the community pays homage to the past while tackling the challenges of the future.

Now, like many communities, Wolfville faces the ongoing task of maintaining aging infrastructure, meeting the needs of a growing population, and addressing the realities of climate change. Nearly 90% of town revenue comes from property taxes and associated rates. As the costs of infrastructure and everyday expenses rise, the town must balance fiscal responsibility with the needs of its residents, all while nurturing the magical sense of place that Wolfville is known for.

Despite these challenges, Wolfville enjoys significant opportunities. Its location in the centre of wine country and proximity to the Bay of Fundy create an ideal setting for tourism. Acadia University brings intellectual capital, cultural diversity, and a steady influx of young people. Strong regional cooperation enhances services, while the town's walkable downtown and vibrant cultural amenities make it an exceptionally desirable place to live for people of all ages.

Wolfville's 2025/26 Operational Plan and accompanying budgets focus on investing in infrastructure and programs that the community values. The plan also sets the stage for a review of key priorities, including expanding access to housing, enhancing programming and capital projects, financial forecasting, and improving community engagement. This work aims to support the town's growth while preserving its small-town charm.



Town Council & Strategic Direction

In municipal government, the principal role of elected officials is to govern as a collective, while the principal roles of staff include planning, implementation and management.

Council, as a collective, also determines the strategic direction of the Town. With support, including research and recommendations from staff, Council makes decisions on budgets, plans, bylaws and policies. Council communicates with community, engaging and participating in public discussions and listening sessions.

In October 2024, municipal elections were held throughout Nova Scotia. The residents of Wolfville elected to Town Council for a four-year term:

- Mayor Jodi MacKay
- Deputy Mayor Jennifer Ingham
- Councillor Mike Butler
- Councillor Wendy Elliott
- Councillor Ian Palmeter
- Councillor Kelly van Niekerk
- Councillor Howard Williams

In the spring of 2025, Town Council will review and renew its Strategic Plan. This renewed plan will provide strategic direction for the Town for the duration of the 2024-2028 Council term.



(L to R: Cllr van Niekerk, Cllr Palmeter, Deputy Mayor Ingham, Mayor MacKay, Cllr Butler, Cllr Elliott, Cllr Williams)



As a starting point, the Town continues to make decisions and provide services with its vision, mission and key principles and strategic directions in mind.

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

The vision identifies four elements (residents, visitors, businesses, and the university) that operate in harmony and provide mutual support and benefit. All must be healthy and stable for this vision to be achieved. None is expendable or more important than the other. The vision also references the Town's close relationship with the surrounding region.

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

This mission outlines the purpose of Council, suggesting decisions will be made understanding that the Town's role is the responsive, responsible management and investment of public funds.



Mayor MacKay with Mudley

KEY PRINCIPLES

1. **Sustainability:** Decisions will be made with a view to long-term viability of the Town.
2. **Transparency:** Decisions will be made openly and in public.
3. **Accountability:** Decisions are made by Council as a whole and as a whole; Council is responsible for the impacts of their decisions.
4. **Well-Communicated:** Decisions and the decision-making process will be well communicated.
5. **Evidence-Based:** Decisions will be based on factual evidence, the importance of an issue to the community, and other realities of our community life.

STRATEGIC DIRECTIONS

The Strategic Directions found in Wolfville's Municipal Planning Strategy (Economic Prosperity, Social Equity, Climate Action, and Community Wellness) have been adopted by Council as primary or strategic focuses for the Town's programs and services. Decisions will be made with consideration of these broader goals.



Town Operations

In Nova Scotia, the Chief Administrative Officer (CAO) serves as the administrative head of a municipal government. They are the Council's only employee and act as the primary link between Council and Town staff. The CAO is responsible to Council for the Town's operations. While they have extensive administrative responsibilities, a few of the notable ones include:

- They manage the Town's day-to-day operations, implementing policies and decisions made by Town Council. This involves overseeing the programs and services provided by Town staff and ensuring they function effectively.
- They provide professional advice to elected council members with the assistance of other professional staff, helping them understand complex administrative and operational issues. They prepare reports, recommend strategies, and offer insights that support informed decision-making.
- They are responsible for overseeing staff, supervising department heads, and maintaining a productive and professional work environment. This includes hiring, managing human resources, and ensuring staff are working towards the Town's goals.
- They play a crucial role in financial management by ensuring budgets are developed, monitoring financial performance, and ensuring responsible use of public funds.
- They serve as the Town's chief point of communication when dealing at the administrative level with other municipalities, levels of government, stakeholder, community partners and the public.

The CAO's core function is relatively simple: to provide professional, efficient administrative leadership that supports the Council as they serve the community.



Program & Service Delivery

The CAO does not work in isolation. While the CAO has extensive responsibilities, these responsibilities and the accompanying authority is delegated throughout the organization. Wolfville is fortunate to have a talented, dedicated and hard-working staff team that delivers a wide variety of programs and services.

Between 65 and 80 employees, depending on the season, work across four departments: the Office of the CAO, Finance & Corporate Services, Planning & Public Works, and Community Development. While organized by department, each day, staff work collaboratively across the organization to deliver high-quality services and support the wellbeing of our residents and visitors. The vast majority of the Town's staff work directly with the public providing a broad range of services. Public Works and Parks operations are completed by members of SEIU Local 2. An organizational chart can be found in Appendix 1 that shows how the Town is formally organized.

Within each Department, there are day-to-day functions and deliverables that are considered key responsibilities of the Town. These take a great deal of internal capacity, which limits the Town's ability to take on additional priorities and initiatives. It is important to recognize that while this Operations Plan tries to address various Council and administrative priorities, the Town's day-to-day essential service requirements cannot be sacrificed.

This document provides information to showcase the programs and services provided by the Town, at the municipal level. The Province and the Federal government also deliver programs that are different than what we provide as a Town.

Provincial services that are occasionally thought to be Town services include:

- Healthcare services and hospitals
- Primary and secondary education
- Social services and income assistance
- Provincial highways and major roads
- Natural resource management
- Environmental protection
- Justice system administration
- Motor vehicle registration
- Immigration services
- Provincial parks
- Post-secondary (College and University) education

While the Town takes pride in the services it provides to residents and businesses, sometimes we work with partners on a regional scale to provide higher-quality services at a lower cost than the Town could provide on its own. Several services are provided by service agreements in cooperation with our municipal and institutional neighbors, including:

Solid Waste Management
Public Transit

[Valley Waste Resource Management \(VWRM\)](#)
[Kings Transit Authority \(KTA\)](#)



Emergency Management	Kings Point to Point Transit (KPPT).
Library Services	Kings Regional Emergency Management Organization.
Regional Economic Development	Annapolis Valley Regional Library (AVRL)
Community Fibre-Optic Network	Valley Regional Enterprise Network.
	Valley Community Fibre Network (VCFN).

Other programs and services are provided by community partners through various work and funding agreements, such as the [Wolfville Business Development Corporation \(WBDC\)](#), the [Annapolis Valley Trails Coalition \(AVTC\)](#) and [Acadia University](#).

Grants to Organizations

To provide even more programs and services in the community, the Town makes investments through grant funding to organizations, programs, special projects, community initiatives, or capital campaigns. These investments are made for the benefit of residents, businesses, and visitors to the Town of Wolfville. The criteria for the grants offered by the Town are available in the [Grants to Organizations Policy](#).

In 2025/26, the following grants have been authorized:

Strategic Partnership Program Grants	
Signature Events	
Devour! Food + Film Festival	\$3500
Deep Roots Music Cooperative	\$5000
Valley Harvest Marathon	\$4000
Acadia Performing Arts Series	\$4000
Stage Prophets	\$3000
Community Facilities	
Wolfville & District Lions Club	\$2850
Acadia Cinema Co-op	\$4250
Wolfville Curling Club	\$4000
Capacity Building Organizations	
Kings Senior Safety Society	\$3000
Wolfville Farmers Market	\$4250
Wolfville Historical Society	\$5000
Front Street Community Oven	\$4000
TOTAL	\$46,850

Community Partnership Program Grants	
Valley Players for production of "It's A Wonderful Life"	\$1,700
Atlantic Rhododendron Society hosting International Conference	\$1,950
Horton High School for Safe-Grad Event	\$2,000
Golf Canada for Canadian Senior Amateur Golf Championships legacy project at KenWo Golf Club	\$2,000
NS Unihockey Floorball Association for female program	\$2,000
Wolfville Crokinole Club for inclusive programming	\$1,850
Acadia Students' Union for FoodSharing Acadia program	\$500
TOTAL	\$12,000



Acadia University Grants	
Scholarships & Bursaries	\$11,000
Event Hosting (Olympic Curling Pre-Trials)	\$30,000
Summer Camps	\$15,000
Athletics	\$35,000
TOTAL	\$91,000

One-Time Capital Grant	
Wolfville Legion	\$40,000

One-Time Operating Grant	
Duke of Edinburgh Award (Horton High School Franchise)	\$2,500

Risk & Reporting

Each of the programs, projects and services described in this plan have an element of associated risk. Due to their nature, many initiatives will not be completed in a linear or sequential order. While risks have been reduced to the greatest degree possible through this process, some risk factors remain. These include:

- Reduced staffing levels due to an unexpected absence or departure.
- Unforeseen events that require unplanned attention and resources.
- Partnerships that require extra communication and coordination.
- Decisions may take longer than planned.
- Delays from vendors, contractors, or regulators.
- Technical challenges that take time to resolve.
- Further issue investigation may require adjustment to scope or goals.

Acknowledging risk, regular reporting to senior staff, Council and the public is important so that challenges and changes are identified early. The primary conduit for reporting on the Operational Plan will be the monthly CAO report to the Committee of the Whole. Additionally, many initiatives will come to Council with their own decision points. Finally, a more detailed "Operational Plan Update" will be provided to the Committee of the Whole twice a year.



Financial Condition, Taxation & Expenditures

Assessments

The [Property Valuation Services Corporation \(PVSC\)](#) is responsible for assessing the value of all property in Nova Scotia for the purpose of municipal taxation. PVSC delivers an assessment roll annually to all municipalities and provides over 650,000 assessment notices to property owners. It also administers the [Capped Assessed Program \(CAP\)](#) and administers all assessment appeals. Notices of assessment were distributed to property owners on January 13th, 2025. Property tax rates are applied to this assessment value. 66% of all residential property in the Town of Wolfville falls in the CAP, meaning those properties increased by 1.5%.

Financial Condition Indicators

Each year the Nova Scotia Department of Municipal Affairs releases a set of financial indicators for each municipality that represent key components of financial sustainability. Wolfville's financial indicators from 2019 – 2023 are provided below.

Risk Indicator Color Code		Financial Condition Indicators Years 2019-20 through 2023-24			
Low Risk					
Moderate Risk					
High Risk					
Name of Indicator	Per PNS Publication				FIR Submission
	<u>2019/20</u>	<u>2020/21</u>	2021/22	2022/23	2023/24
Reliance on Gov't Transfers	2.0%	3.9%	3.3%	2.4%	1.3%
Uncollected Taxes	7.0%	7.0%	6.1%	8.1%	3.5%
3 Yr change in Tax Base	4.60%	6.90%	9.60%	9.40%	13.90%
Reliance on Single Business	0.6%	0.6%	0.6%	0.6%	0.5%
Residential Tax Effort	4.30%	4.50%	4.10%	4.30%	4.90%
# of deficits	-	-	-	-	-
Liquidity Ratio	3.6	2.7	2.6	2.5	2.1
Operating Reserves	25.1%	30.0%	25.8%	21.3%	22.1%
Combined Reserves	46.7%	53.3%	51.5%	55.4%	62.1%
Debt Service Ratio	7.3%	7.4%	7.6%	7.8%	7.0%
Outstanding Operating Debt	0.0%	0.0%	0.0%	7.6%	6.8%
Undepreciated Assets	58.3%	59.1%	57.1%	56.9%	56.9%

Wolfville shows strong financial health, reporting medium risk in only two indicators: three-year change in tax base and residential tax effort. Both rely heavily on residential taxable assessment, and how those values in Wolfville compares to other towns in Nova Scotia.

At 9.6% and 9.4%, three-year change in tax base has shown relatively strong growth. However, in both years this growth still lagged growth in the consumer price index, automatically identifying it as being medium risk. With inflation rates now falling and property values maintaining, it is anticipated this indicator will return to low risk over time.



Residential tax effort measures the percentage of household income in a municipality spent on municipal taxes and helps understand how much financial "effort" households must make to cover property taxes. This indicator provides insight into the impact of residential property taxes, the affordability of Town services, and sustainability of its ability to fund those services. The province defines low risk for this indicator as being below 4% (ie: on average, 4% of household income is spent on property taxes), moderate risk is 4% - 6%, and high risk is over 6%.

All other indicators show low risk and significant positive variances from threshold values. For additional historic financial information, please consult the [Town's Financial Statements](#) and the [Provincial Municipal Report on the Town of Wolfville](#).

Revenue & Expenditures

Property taxes are the most important factor in determining the ability to pay for the services and infrastructure the Town provides. In 2025/26 property taxes and grants in lieu of taxes levied made up nearly 82% of the Town's total revenues. Taxable residential assessment increased by 7.7% from 2024/25 to 2025/26. Commercial assessment increased by 1.32% and resource assessment decreased by 20.84% from 2024/25 to 2025/26.

Approved by Town Council at a special meeting on April 1, 2025, the Town's 2025/26 operating budget includes \$16,388,511 of revenue and expenses. The Town's Water Utility Operating Budget contributes an additional \$1,594,200 in revenue and \$1,712,020 in expenses. Both are available for review in [Appendix 1](#).

Rates Per \$100 of Assessment	2023/24	2024/25	2025/26
Residential Tax Rate	\$1.475	\$1.4566	\$1.4566
Fire Protection Rate	\$0.06	\$0.0555	\$0.0562
Commercial Tax Rate	\$3.575	\$3.5655	\$3.5655
Business Development Area Rate	\$0.25	\$0.23	\$0.23

Key Financial Changes from 2024/25:

- Town revenues have grown by \$1,246,311 driven primarily by:
 - An estimated increase in residential tax revenue \$685,000 due to increased assessments.
 - An estimated increase in deed transfer tax revenue of \$100,000
 - An estimated increase in the grant-in-lieu of taxes of \$118,100 from Acadia University.
 - An estimated increase in provincial and federal grants of \$272,668.
- Town expenses have grown by \$811,199, driven primarily by:
 - Employee wages & benefits
 - Project and program expenditures
 - Operational equipment & supplies
 - Transfers to capital reserves
 - Mandatory contributions to NS Department of Education
 - Contributions to inter-municipal service providers

The increase in the capital program is higher than past years, recognizing increased funding requirements to replace fire trucks and invest in Town systems and facilities in upcoming years.



Office of the Chief Administrative Officer

The Office of the CAO is responsible for supporting the CAO and Town Council, as well as providing services to other Town departments and the community. It has responsibility for strategic and organizational planning, human resources coordination, records management, access to information and protection of privacy, communications, community safety and compliance, emergency management, accessibility, equity and anti-racism and intergovernmental relations.

The Office of the CAO includes:

- Glenn Horne, Chief Administrative Officer
- Laura Morrison, Town Clerk & Manager of Administration
- Barb Shaw, Manager of Communications & Strategic Initiatives
- Kaden Thibault, Community Compliance Coordinator
- Maren Schmidt, Community Compliance Officer
- Dan Stovel, Kings Regional Emergency Management Coordinator
- Vacant, Administrative Assistant

Much of the work undertaken by the Office of the CAO is in collaboration with Town Council, other Town departments, neighboring municipalities, community partners or other levels of government. In addition to their own initiatives, the CAO is also responsible for the coordination of activities undertaken by Town Departments through leadership of Directors and staff, assessment of organizational structures and fostering the organization's culture.

In 2025/26, the work will move forward on the following projects and operational priorities:

Project Title	Description & Anticipated Output(s)	Budget	Timelines
Services & Programs			
Bylaw Review	The recent introduction of e-Scooters in Wolfville will be assessed for impacts on accessibility, mobility, and safety throughout Town. Regulatory options will be considered based on that assessment and discussions with the business operator. Based on public feedback, the Designated Off Leash Areas contained in the Dog Control Bylaw, specifically Reservoir Park, will be reviewed and amendments proposed	Staff led	Spring – Summer, 2025
Communications Strategy / Plan	The Town will organize its existing communications practices into a Communications Strategy to determine how, when, and what is communicated. This will include sharing current practices, identifying perceived gaps / opportunities and discussing service levels and desired outcomes.	Staff led	Spring 2025 – Winter 2026
Implementation of MOU with Acadia & Associated Workplan	Carry out the objectives identified in the Acadia MOU related to events attraction, recreation services, housing, community safety, food security, and building relationships with international students. Hold regular Town & Gown Meetings and meetings of key officials.	Staff led	Ongoing



Interim Intermunicipal Services Agreement	A CAOs Committee has been established to support and make recommendations to the Interim IMSA Board (Kings Transit and Valley Waste Resource Management).	Staff led	Ongoing
Fire Services Agreement	Engage with Kings County to update and renew the existing Inter-Municipal Fire Services Agreement.	Staff led	Winter – Fall 2025
Regional Emergency Management	Kings REMO will continue to carry out its mandate of emergency management planning, coordination among partners, training and exercising based on plans, and community communication & outreach. Kings REMO will also liaise with the province as the new Department of Emergency Management and NS Guard is formed.	Staff led	Ongoing
Community Safety	Staff will work with partners at Acadia as part of a restorative community project and also continue efforts with the RCMP to ensure safe celebrations on event weekends. Staff will also continue to work as navigators and advocates for vulnerable persons in the community. Work continues with bylaw compliance and enforcement, with a focus on parking in the Town.	Staff led	Ongoing
Video Surveillance Camera Pilot Assessment	In 2023/24, the Town launched a pilot program to enhance community safety. That pilot project was subsequently extended to provide additional time and gather additional data prior to evaluation. The pilot term ends in April 2025 and will be reviewed.	Staff led	Spring 2025
Freedom of Information & Protection of Privacy	The Town will continue to manage its legislative responsibilities to provide public information under Nova Scotia's information access legislation (the N.S. FOIPOP Act and Part XX of the Municipal Government Act). All requests are reviewed and managed by the Town Clerk, but the work involved in searching for and gathering records and information typically extends to all senior staff and their departments and can be very labour intensive.	Staff led	Ongoing
Soups & Sides	Continue Weekly Soups & Sides program, creating a welcoming, inclusive and equitable community. Assess opportunities for sustainable partnerships.	\$30,000	Fall 2025 – Winter 2026.
Prep & Planning			
Regional Recreation Centre	The Town will continue to work with its partners (Kentville, Kings County, Province of Nova Scotia, etc...) to assess the feasibility of a Regional Recreation Centre. A financial model, inter-municipal agreement and community input will be considered in making a decision.	Staff Led	Spring 2025 – Winter 2026



Public Washroom Review	An Accessibility Assessment of the Town's public washrooms will be carried out and a plan created to address barriers. This work will also produce a map identifying public washrooms and accessibility through the community.	Staff led	Winter – Summer, 2025
HR Needs & Service Assessment	In partnership with the Towns of Kentville & Berwick, the Town's HR policies, procedures and services will be assessed and recommendations provided for improvements.	\$15,000	Winter – Summer, 2025
Strategic Planning	Council will develop a Strategic Plan that will identify priorities for the 2024-2028 Council term.	\$15,000	Spring 2025 – Fall 2025
Operational Planning	Staff will review the operational planning and budget development process to identify areas for improvement to facilitate timely and informed decision-making.	Staff led	Spring 2025
Organizational Training & Development	Improve organizational communication, collaboration, planning and problem-solving through: • Holding regular staff meetings. • Holding three All-Staff training sessions on topics of organizational interest. • Completing a Senior Leadership Team Development program. • Identify specific opportunities to improve communication, collaboration, planning and problem-solving.	\$42,000	Ongoing
Policy Review	Development of a Council & Committee Proceedings Policy and review of the Routine Access & Procurement Policies. As described in the Town's Accessibility Plan and Equity and Anti-Racism Plan, the following policies will be reviewed and amendments proposed to Council: - Street Naming Policy, - Municipal Lands and Facilities Naming, - Grants to Organizations	Staff led	Winter 2025 – Winter 2026.



Finance and Corporate Services

Acting as a resource and service provider for Town Council and other Town departments, the Finance and Corporate Services Department is responsible for the Town's financial management, such as: accounting, budgeting, record keeping and reporting, property tax and water utility billing, accounts receivable and payroll.

The Department administers 1,666 residential and 107 commercial tax accounts and processes tax billings twice a year. The Town's 1,645 water/sewer accounts are billed quarterly. The Department also handles between 15,00 and 1,900 financial transactions each month on behalf of the Town. They are also responsible for financial policy development, insurance policy administration and customer service at Town Hall, as well as compensation administration for all Town staff and Council.

In addition to financial management, the Department is also responsible for Information Technology (IT). This includes operating the Town's core software systems, maintaining servers, monitoring training for system security, managing equipment purchasing and maintenance, and assessing IT solutions for business processes.

The Financial & Corporate Services Departments includes:

- Beth Hopkins, Director of Finance & Corporate Services
- Vacant, Manager of Finance & Corporate Services
- David Hopkins, Manager of IT
- Annette Demmings, Billing Clerk
- Sarah Povah, Accounts Payable Clerk (P/T)
- Brittany Cleveland, Administrative Assistant

In 2025/26, the work will move forward on the following projects and operational priorities:

Project Title	Description & Anticipated Outputs	Budget	Timeline
Programs & Service			
Accounting & Financial Reporting	The Department creates and provides financial reports to meet legislative requirements and support decision making. Quarterly variance reports will be provided to senior staff, and Council through its Audit Committee. The Department will also create a multi-year cash flow forecast to better support financial planning.	Staff led	Ongoing
Audit	The Town's audit services must be tendered at regular intervals. The current audit service agreement has been extended to accommodate staff turnover. This service will be tendered in 2025/26	Staff led	Fall 2025
Information Technology Management	An IT governance framework and strategy aligning IT with organizational priorities will be created to improve decision-making and use of resources. Work will also be undertaken to improve user experience of IT services and tools.	Staff led.	Fall 2025



Community Engagement	Engagement and information sharing improves understanding of financial plans and budgets. An added emphasis will be placed on sharing financial trends and information with the public through the publishing of accessible budgets and detailed financial reports.	Staff led	Ongoing
Prep & Planning			
Policy Review	To continuously improve financial planning and processes, the Town's Budget Policy and SOP will be reviewed. The Credit Card policy will also be reviewed.	Staff led	Fall 2025
Enhance Financial Planning & Budget Systems	The Current budget processes are time-consuming and lack real-time integration. Aligning with the review of budget policy and SOP, the Department will undertake a project to modernize financial planning by adopting advanced tools and automating processes. New tools will be identified and considered throughout this fiscal year.	Staff led	Fall 2025
Revenue Management	Existing revenue generating processes (ie: tax / utility billing, grants, fees) will be reviewed in an attempt to improve efficiency while exploring new opportunities to generate revenue.	Staff led	Winter 2026



Planning & Public Works

On April 1, 2025, the Town merged its Planning, Engineering & Public Works functions into the new Department of Planning & Public Works. The intention of this changes is to forward three goals:

- Support those who live, work, and invest in Wolfville by making it easier to work with the Town by creating a “single window” to these complimentary service.
- Support Town staff by grouping similar functions, making it easier for them to work together.
- Support a “One-Team” approach by removing barriers to working across departments and units.

This Department has an extensive reach and significant responsibility for the provision of Town services. The Department is responsible for safe, high-quality drinking water through the Wolfville Water Utility, sewer collection/treatment, and the management of all Town owned assets, property, infrastructure and facilities. To put this in perspective, this includes operation, maintenance and capitalization of:

- | | |
|--|--|
| - 1606 water meters | - 27 buildings and facilities. |
| - 1441 urban forest trees | - 25.5 km of asphalt and concrete sidewalk; |
| - 220 hydrants | - 19 km of recreational trails; |
| - 135 streetlights | - 11 parking lots; and |
| - 110 acres of Town owned property including recreation and green space; | - 6 sanitary sewer lift stations that pump sewage to the wastewater treatment plant; |
| - 93 benches | - 2 municipal wells that produce the Town’s drinking water; |
| - 71km of water main pipes; | - A wastewater treatment plant; |
| - 62 km of sanitary sewer mains; | - A water treatment plant and storage reservoir; |
| - 50km of curb | |
| - 34 km of asphalt roadway; | |
| - 34 km of stormwater pipes; | |
| - 34 vehicles and pieces of equipment; | |
| - 30+ picnic tables | |



That is a total of over 300kms kms of linear assets (roads, pipes, trails, walkways, etc.) of varying age, material, and condition, 27 buildings that provide essential public services, and over 110 acres of Town-owned property.

In addition to the maintenance of existing Town-owned assets, this Department plays a pivotal role in supporting the Town’s growth and development. The Town’s Engineer must review applications for new



subdivisions to ensure alignment with Town systems and compliance with standards. Development applications that connect to or affect Town infrastructure must also be reviewed. The Engineer also advises on the state of Town infrastructure and develops plans in collaboration with the Town's senior leadership team in consideration of future needs.

Town planning & development manages a variety of services such as policy development, town planning and design, sustainability and climate change initiatives, land use and development control, building and fire inspection. Ultimate, we aim to balance growth and livability for residents. This is done through the fair, reasonable and efficient administration of development provisions of the Municipal Government Act, the Town's Municipal Planning Strategy, Land Use Bylaw, Subdivision Bylaw, Vendor Bylaw and Heritage Bylaw. The Department has also established consultation processes to ensure appropriate public engagement and access to information in the formulation of planning strategies and bylaws.

To put this work in perspective, the Department is responsible for:

- Management of ~ 200 development agreements,
- Issuance of ~ 60 development permits annually,
- Issuance of ~ 45 building permits annually,
- Administration of a fire inspections program,
- Processing of ~ 8 subdivision applications annually, and
- Management of 35 heritage property files.

The Department also hosts the Town's Geographical Information System (GIS) services, which is responsible for the collection, maintenance, and analysis of the Town data relating to planning, infrastructure, maintenance, and finance. GIS also provides planning analysis and reporting including complex mapping, projection, analysis, and assessment of the Town's internal business processes.

Finally, the Department of Planning & Public Works is also responsible for the upkeep of the Town's parks, playing fields, playgrounds, trails, planters and trees and plays an important role providing safe roadways and gathering areas during the Town's many festivals and events.



The Planning & Public Works Departments includes:

- Devin Lake, Director of Planning & Public Works
- **Vacant**, Manager of Engineering Services
- Kris Cheeseman, Municipal Engineering Technician
- Karen Outerleys, Administrative Assistant
- Mark Fredericks, Senior Planner
- Lindsay Slade, Community Planner
- Marcia Elliot, Development Officer
- Trevor Robar, GIS Coordinator



- James Collicut, Building & Fire Official
- Amanda Brown, Building & Fire Inspector
- Dawson Sheehy, Senior Manager of Operations
- Peter Schofield, Shop Mechanic
- Michael Whitman, Public Works Lead Hand II
- Nathan Brawn, Public Works Operator / Labourer
- Karen Dauphinee, Public Works Operator / Labourer
- Kameron Lockhart, Public Works Operator / Labourer
- Chad Munroe, Public Works Operator / Labourer
- Sean Snider, Public Works Operator / Labourer
- Martin VanKippersluis, Public Works Operator / Labourer
- Dylan Morse, Public Works Labourer & Solid Waste Technician
- Trent Hancock, Utility Lead Hand I
- Andrew Kennedy, Utility Operator
- Andy Pulsifer, Utility Operator
- Dave Taylor, Parks Lead Hand I
- Brandon LeBlanc, Parks Lead Hand II; Labourer
- Daniel Swinamer, Parks Labourer & Solid Waste Technician
- Jane Harrington, Parks Lead Hand II
- Chad Alexander, Parks Labourer
- Jeremy Boivin, Parks Labourer
- Jacob Butz, Parks Labourer
- Jessica Carrie, Parks Labourer
- Sheri Eaton, Parks Labourer
- Dakota Hopper, Parks Labourer
- Heidi Hyland, Parks Labourer
- Lucy Koshan, Parks Labourer
- Tayler MacNutt, Parks Labourer
- Julie Spates, Janitor
- Peter Sheehan, Crossing Guard

In 2025/26, the work will move forward on the following projects and operational priorities:

Project Title	Description & Anticipated Outputs	Budget	Timeline
PUBLIC WORKS			
Programs & Services			
AI Whittle Storm Draining and Sidewalk Improvement	The storm drains in front of the AI Whittle Theatre will be repaired as well as broken concrete sidewalk panels.	\$12,500	Summer 2025
Asphalt Repairs & Paving	Maintenance paving and patching. Specific locations and extents are determined annually beginning each spring.	\$200,000	Spring - Fall 2025



Assessment of Development Applications	The Town Engineer assumes a pivotal role in ensuring new developments adhere to acceptable municipal standards, necessitating timely review, careful attention to detail and lengthy collaboration with developers to uphold safety requirements and consistency with the Town's built environment.	Staff led.	Ongoing
Concrete Maintenance & Replacement	Concrete sidewalk, curb, and gutter repairs & maintenance throughout Town. Specific locations and extents are determined annually each spring.	\$200,000	Spring - Fall 2025
Disposal of Leaf & Yard Waste	Staff are assessing options for Council to consider for in-town disposal of leaf and yard waste. Council will receive an RFD assessing the various options for in-town disposal of leaf & yard waste.	\$35,000	Spring – Summer 2025
Parks Maintenance	In addition to regularly scheduled annual parks maintenance activities: • Tree Planting - Basinview, West End Park on property lines + other potential tree policy output • Basic park amenities (Basinview and West End) • Trail signage installation • The rock wall at Clock Park will be repaired • The electrical panel at Waterfront Park will be upgraded, including the tide time information. Two broken interpretive panels will be replaced and the Park sign will be replaced. • The fence at waterfront park will be removed and landscape remediated.	Staff led	Spring - Fall 2025
Sewer Treatment Plant Disinfection System Upgrades	A crucial component of the Town's sewer treatment process is the disinfection of wastewater prior to its discharge. This is done by 144 UV bulbs held in two banks of nine racks each holding eight bulbs. These bulbs will be replaced based on their anticipated lifecycle. The racking system that holds the bulbs will also be upgraded to enhance safety and efficiency.	\$50,000 in 2025/26 \$50,000 in 2026/27	Fall 2025
Crosswalk Evaluations	A Mio Vision camera will be purchased to facilitate crosswalk evaluations throughout the Town. This camera collects usage statistics in crosswalks so the Town's evaluation framework can be used and decisions made based on the best information available. A pilot project to address concerns with the impact of continuous crosswalk use at the intersections of Gaspereau Ave, Highland Ave, and University Ave, causing undue congestion on Main Street will be explored. Staff will bring information to Council for further consideration.	\$14,000	Spring 2025



Prep & Planning			
Sidewalk Condition Index Tool	In alignment with the Asset Management and Accessibility Plans, the Town will develop a sidewalk condition assessment tool that considers accessibility and identified priorities for repair & upgrade.	Staff led	Winter 2025
Asset Management	The Town completed an initial Asset Management Plan in 2018. Since that time, some work has been completed to formalize the program. A qualified consultant will assist to further develop the Town's Asset Management Plan and database into usable systems. An integrated Asset Management system with accurate and timely data will enable staff and Council to make better decisions about maintaining, replacing and repairing municipal infrastructure and weigh financial capacity against competing priorities. This work will include a review and assessment of 2018 Asset Management plan, assessment of workflows, improvement of operational input tools, consideration of software requirements and evaluations of organizational needs for FY 2026/27.	\$50,000	Spring 2025 – Winter 2026
Capital Planning	Staff will assess existing plans for infrastructure and facility improvements and consider them against known gaps, anticipated growth, and the Town's financial capacity, and bring information to Council to refine the Town's capital plan and priorities. Part of Growth Management work with the HAF program.	Staff led	Spring – Fall 2025
Development of Standards & Specifications for Town Infrastructure	The Town does not have a standard set of municipal service specifications. Service specifications will clearly outline the minimum engineering standards required for developers to design and build infrastructure that the Town will take over (i.e. streets, sidewalks, curbs, stormwater, etc.). Because the Town has no standard service specification, the Town Engineer must review each application and assess it against current best practices and jurisdictional norms. This can create ambiguity and higher costs for the developer, a greater time burden for Town staff, and variations in the built environment throughout Town. Town of Wolfville Municipal Standards and Specifications will be created.	\$15,000	Winter 2026
Project Management	Management and contractor oversight of approved capital projects; conceptual design and liaising with consulting engineers on development of new capital projects.	Staff led	Ongoing
PLANNING			
Programs & Service			
Development Control	Carrying out regulatory roles for Building and Development Permitting, Fire Inspections, Subdivision	Staff led	Ongoing



	control and Planning services and day-to-day customer services & inquiries.		
Urban Forest Management	Building on the Tree Inventory Work, Council will be presented with a Tree Policy in Winter 2025 and actions decided. This may include additional work at Reservoir park on native species	To be updated once Draft Tree Policy presented	Spring – Fall 2025
Prep & Planning			
Housing Accelerator Fund and Planning Document Review	1. Reviewing our Planning documents (MPS and Land Use By-law). The major focus is parking requirements and what can be done where in the Town (zoning) 2. Creating a Growth Management Framework to educate and inform people about where we are with infrastructure management, Parks and Recreation, Fiscal Sustainability, Traffic, and other aspects that support housing and the growth of the town to ensure our quality-of-life increases 3. Creating a non-market housing strategy to highlight ways the Town can impact more permanent affordable housing gets built 4. Working with Acadia on a Secondary Plan for their South-East Campus to enable development opportunities (around Tower) and have them participate and ensure students are reflected in #1 (Plan Review changes). HAF funding will also support other initiatives in this plan related to housing and growth (eg micro transit, engineering standards, asset management, and offsetting other 'community infrastructure' investments).	Annual budget of \$456,000 over 4 years (\$~1.8 million total)	HAF is a 3 year program Draft Planning Documents anticipated Fall of 2025.
Micro Transit	Review and updating the existing feasibility study for consideration in the 2026-27 budget for pilot service.	\$10,000	Summer – Fall 2025
Public Art	Clarify the Town's Public Art role and assess the interest in the community to contribute. This includes establishing working group, defining roles and toward next project(s).	\$5,000/year in a reserve + contribution from 292 Main Street	Summer 2025
Dyke-Top Trail	Staff are working with stakeholders in the region to ensure a trail is built on the top of the Dykes going from downtown to Port Williams and to West Long Island Road (North Grand Pre).	Staff led	Ongoing
Capital			
<i>For a complete list of capital projects, please refer to page 29.</i>			



Community Development

Wolfville is a wonderful place to live, study and raise a family. The Community Development Department supports our community by organizing and coordinating a high level of activity all year round, focusing on livability for residents while providing a world class experience for visitors. Core functions include policy development, event planning and support, economic development initiatives and partnerships, community development, recreation, and tourism.

The Town is committed to creating a vibrant community, and in doing so coordinates and assists with festivals and events such as Mud Creek Days, Canada Day, Valley Harvest Marathon, Devour! The Food Film Fest and Deep Roots Music Festival, Heritage Day and Night of Lights. The Town also provides and partners on after-school, March break, and summer recreational programming.

The Community Development department includes:



- Vacant, Director
- Nick Zamora, Manager of Community Development
- Luke Moffat, Community Recreation Coordinator
- Kevin Waters, Community Recreation Programmer
- Nancy Newcomb, Afterschool Program Supervisor
- Recreation and Program Staff (x8-10)

In 2025/26, the Town will be reviewing its parks and recreation approach and offerings. While this review is taking place Community Development staff will continue to report to Manager of Community Development Nick Zamora, who will report to CAO Glenn Horne while the Director's position is vacant. Once the review is complete, decisions will be made on the long-term organizational structure.

Additionally, work will move forward on the following projects and operational priorities:

Project Title	Description & Anticipated Outputs	Budget	Timeline
COMMUNITY DEVELOPMENT			
Programs & Service			
Afterschool Programming	Regular P-5 afterschool programming. 2:30-5pm on school days. 16 spots available, which are fully subscribed. Assessment of program offerings in cooperation with community partners.	\$49,000	Ongoing



Bike & Equipment Loan Program	Providing bike & equipment loan program from the new Rec Hub	\$27,000	Ongoing
Environmental Leadership Camps	Educational, experiential summer camps for youth 8 weeks in July-August with community partners. 15-18 spots available, complimenting Acadia's summer camp offerings (sports/activity-based)	\$30,000	Summer 2025
Equipment and Supplies to Support Recreation Programming	Facilitate rental/loan programs (snow shoes, bikes, etc.), musical instrument rentals, outdoor equipment for camps/afterschool, pickleball nets/balls/paddles, cross-country ski rentals, exercise equipment, etc. Inventory to support loan programs, summer camps, afterschool program and other recreational programming is continuing to be built	\$25,000	Ongoing
Events and Partner support	Host a full slate of events and support groups that offer complimentary events in town. Town-run Events include: • Heritage Day • Apple Blossom Event(s) • Canada Day • Mud Creek Days • Welcome to Wolfville Street Party • Night of Lights / Wolfville Glows • Summer Concert Series • EDIA components at events or stand-alone events	\$120,000 (program ming budget for events)	Summer 2025 – Winter 2026
Equipment and supplies to support event programming	Build inventory of equipment that supports event offerings & work with partners, including Acadia, to attract larger-scale events to Wolfville (banners, signage, tents, lighting, large scale event or holiday installations).	\$45,000	
Grants to Organizations	Strategic Partnership Program (SPP), Community Partnership Program (CPP), Capital and Operating Grants are provided to support the Town's goals and priorities.	SPP - \$42,000 CPP - \$12,000	Spring 2025
Memory Cafe	Recreational/social program for older adults with dementia as well as their care partners/family members.	100% grant-funded	Ongoing
Rec Hub Improvements	The Rec Hub will be improved with the additions of a deck, shade structure, mural/paint, cladding, tables and other improvements. Delivery of the bike loan program and an improved public space / placemaking initiative.	\$42,000	Summer 2025
Other Rec Programming	Offer a range of recreational programming options that complement activities that are already offered in the community, such as Older Adult Fitness Dance, Music (Ukulele, Guitar), Nature/Outdoor, and Art/Painting. Emerging opportunities will also be explored.	\$45,000	Ongoing



'Try it' Recreation Programming	Series of free recreational offerings to encourage people to “try” new/different activities. Mostly one-time events of non-traditional activities that allow people to sample an activity and decide if they would like to pursue further involvement (e.g. archery, watercolour painting, bird watching, animation). Delivery of 6-12 'Try-it' activities throughout 2025-26 with focus on summer months (student staff).	\$5,000	Summer 2025
Tourism Operations	General operation of Visitor Information Centre, support of Wine Bus, alignment with new Rec Hub/loan program, partnerships with Randall House Museum and WBDC.	\$75,000	Spring – Fall 2025
Prep & Planning			
Parks & Recreation Review and Planning	Working with Rachel Bedingfield (former Kentville Rec Director) on reviewing and making recommendations around our parks and recreation approaches, spaces and program offerings. Deliverables would include a Green Space Stewardship and Management/Operations Plan along with Recreational Programming Review and Framework to move us forward. Work planning includes Engagement (including direct with Council), Reviews, Staff interviews and assessment, parks and recreation delivery assessment, etc. Areas of focus would be existing parks, rec programs, volunteerism, recreation centre, other facilities like the oven, community development approaches, strategic parks investments and related initiatives.	\$50,000 (HAF)	Spring – Fall – Winter 2025-26
WBDC Agreement Review	As per the current agreement with the WBDC, 2025-26 is slated for review. Engagement and updated agreement and renewed relationship with our business community	Staff led.	Spring – Fall 2025
Recreation Centre Upgrade Assessment	The Wolfville Recreation Centre has shortfalls as a workspace, community space and in delivering high quality programs. Upgrades will be assessed through the Parks/Rec review.	Staff led with consultant (budget above)	Spring – Fall 2025



Wolfville Police Services – Royal Canadian Mounted Police

Wolfville had its own police force until 2000 when a decision was made to switch to the RCMP. From 2000 until 2024, Wolfville contracted RCMP service through the Provincial Police Services Agreement. In recent years, Wolfville considered changes to policing services and began a Policing Services Review.



After community consultation and relationship building with Kings District RCMP, and due to recent population increases, the decision was made to change from a Provincial Policing Services Agreement (PPSA) to a Municipal Policing Services Agreement (MPSA) effective April 1, 2024. The signing of an MPSA provides the Town with additional control over personnel and financial aspects of its policing agreement and more detailed reporting from the Province. Through this agreement the costs of policing services in Wolfville are divided between the Town (70%) and the Government of Canada (30%). A

Sergeant and eight constables are assigned to Wolfville under this agreement.

In addition to the MPSA, Wolfville is also part of the RCMP's Kings District, which provides redundancy and flexibility in staffing particularly during large or complex events. The Sergeant responsible for Wolfville reports to the Kings District Staff Sergeant and District Commander. While the RCMP are responsible for all policing matters, the Town's CAO has input on certain staffing decisions and the Town's Police Advisory Board contributes to policing priorities carried out by the RCMP.

Policing priorities are created in collaboration between the RCMP and the Wolfville Police Advisory Board. The priorities in 2025/26 include:

- Safe roads and highways, including traffic safety and enforcement.
- Crime prevention, with a focus on property crime.
- Community engagement with municipal and indigenous governments, and stakeholder groups.

The RCMP providing police services in 36 municipalities in Nova Scotia through the PPSA, and five direct MPSA contracts. Eight municipalities have their own police force. All policing services are carried out in compliance with *the Nova Scotia Police Act* and other applicable provincial and federal statutes.



Wolfville Fire Department



(Members of the Wolfville Fire Department with Her Excellency Mary Simon, Governor General of Canada)

The Wolfville Fire Department (WFD) was established in 1890 and continues to service our community with pride and dedication. While in many communities the Fire Department is established as a separate non-profit society, the WFD is a department of the Town, which owns all the major assets. The Town also employs an Operator / Mechanic, while the firefighters are volunteers.

In 2023, Wolfville's volunteer firefighters gave over 8,000 hours of service and responded to 243 calls for service. The most common call types are 1) motor vehicle collisions, 2) medical response and 3) fires. In addition to the 'usual' firefighting duties, the WFD has established a special Hazardous Materials Emergency Response team in collaboration with the Kentville and New Minas Volunteer Fire Departments that provides service across Kings County.

An Intermunicipal Fire Services Agreement with Kings County sees the WFD provide fire services in communities surrounding Wolfville, for a total service area of 167 sq/km. Mutual aid agreements see the WFD also contribute members and apparatus in emergency situations throughout Kings County.

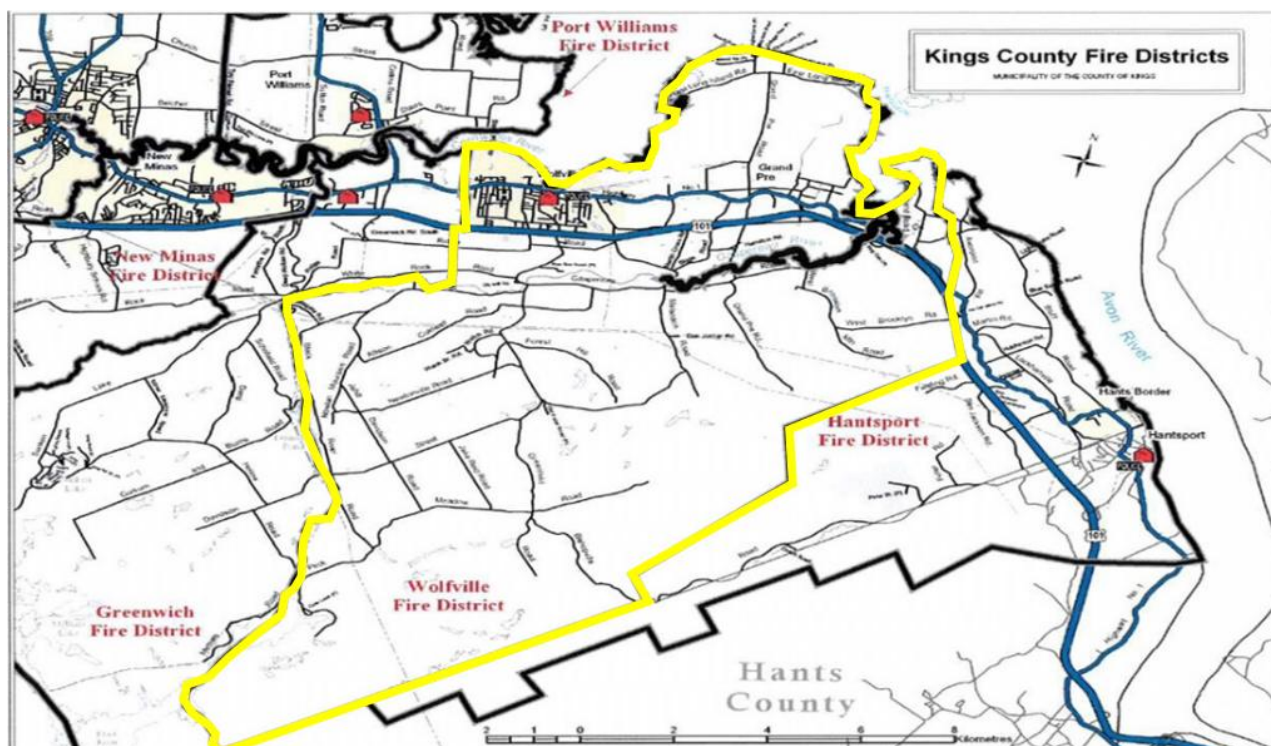


The dedicate members of the Wolfville Fire Department include:

Fire Chief Todd Crowell
Deputy Chief Michael Whitman
Deputy Chief Chad Schrader
Captain Katherine Babcooke,
Captain Richard Johnson
Capitan Ken White
Lieutenant Sam Nunn
Lieutenant Alex White
Lieutenant Riely Whitman
Operator / Mechanic Garth Regan
Retired Fire Chief Kirk Fredericks
Retired Deputy Chief Kevin White
Chaplain Eric Poll
Radio Operator Wayne Buckler
Safety Officer Angeladayle Griffin
Firefighter Timothy Doucette
Firefighter Adam Fraser
Firefighter Liam Hickey
Firefighter Matthew McCulley
Firefighter Dwayne McLaughlin
Firefighter Anthony Musie
Firefighter Aisling O'Neill
Firefighter Ben Ross
Firefighter Doug Ross

Firefighter Dan Stovel
Firefighter Josh Watson
Mutual Aid Jamie Harvey
Mutual Aid Paul Maynard
Mutual Aid Ashton Mitton
Probationary Firefighter Haydn Atkins
Probationary Firefighter Avery Buckle
Probationary Firefighter Hanna Charlton
Probationary Firefighter Colin Dunn
Probationary Firefighter McKinnon Egan
Probationary Firefighter Ava Feltham
Probationary Firefighter Tucker Hanshaw
Probationary Firefighter Cameron Muise
Probationary Firefighter Ben Nixon
Probationary Firefighter Ben Priddle
Probationary Firefighter Jack Rendell
Probationary Firefighter Lukas Savoury-White
Probationary Firefighter Sean Snider
Probationary Firefighter Hugo Sorbetti
Probationary Firefighter Aydin White
Probationary Firefighter Keaton Young
Junior Firefighter Olivia Kerr

Wolfville Fire Department District Service Area Map



2025/26 Capital Investment Plan

The table below provides a summary of the Town's approved 2025/26 Capital Investment Plan (CIP). [The Town's five-year CIP is available in Appendix 2.](#) However, only the 2025/26 CIP is approved by Town Council.

As is highlighted above, the 2025/26 Operational Plan prioritizes asset management and capital planning. Throughout this fiscal year staff will assess existing plans for infrastructure and facility improvements and consider them against known gaps, anticipated growth, and the Town's financial capacity. Further information will be brought to Council for its consideration to refine the Town's capital plan and priorities. Projects identified beyond 2026/27 may change with Council's consent.

Project Title	Description	Budget	Status
Projects Planned For Partial or Complete Delivery in 2025/26			
AT Network Construction and Upgrades	A multi-year initiative improving active transportation infrastructure through drainage improvements, trail paving, new crosswalks, and shared streets signage. The original tender exceeded the budget, requiring a re-tendering for the 2025/26 fiscal year. This project is partially funded by the Investing in Canada Infrastructure Program. Projects to be completed in 2025/26: • Paving the Harvest Moon Trail from Harbourside to the Farmers' Market • Connecting Highland Avenue to the Harvest Moon trail around Festival Theatre • Raised Crossings of Main Street at Highland, Elm, and Harbourside • Enhanced Crosswalk at Cherry Lane • Painting and Signing Highland Avenue AT lanes • Traffic calming (speed cushions like Stirling Avenue) on Cherry Lane and Kent Avenue ("shared streets")	\$513,600	Tender being finalized.
Burial Ground Enhancements	Pathway through the Old Burying Ground and other minor upgrades (fence).	\$50,000	Underway
Crosswalk Evaluations & Improvements	Equipment is a being purchased to facilitate crosswalk evaluations so the Town's evaluation framework can be used, and decisions made based on accurate information. Crosswalk improvements will be made based on assessments.	\$25,000	Underway. Improvements to be aligned with AT & accessibility.
IT – Network & Hardware Upgrades	Required upgrades for the Town's IT systems and infrastructure	\$56,800	Underway

Project Title	Description	Budget	Status
Kent Avenue Sidewalk Replacement	Replacement of 500m of deteriorating asphalt sidewalk with concrete sidewalk. Additional improvements include new curb ramps and accessibility upgrades. Design and tendering will be completed before construction begins in 2025/26.	\$250,000	Tender awarded.
Public Works / Parks Fleet and Equipment	Scheduled vehicle and equipment replacements for Public Works, Parks, and the Water Utility. Planned purchases include a new sidewalk plow, mower, inspections vehicle, and replacement shop tire equipment. Evaluations are ongoing to determine battery-electric alternatives where feasible.	\$310,700	Approved purchases underway.
Reservoir Park Washrooms /Change Room & Shading	The project includes the design and construction of an accessible washroom and change room at Reservoir Park. Site improvements will include grading, servicing, and pathway enhancements. Shading & upgrades around the pond area will also be assessed.	\$205,000	Tender being finalized.
West End Park Improvements	This project includes park improvements and site work will address drainage concerns, install signage, enhance landscaping and recreational equipment.	\$125,000	Under Development
West End Trail	A new trail built south of Stirling Ave, adjacent to Hwy 101.	\$115,000	Underway
WWTP Phase 2 Expansion & Flood Risk Mitigation	This multi-year project is the second phase of the WWTP upgrade work, and it will increase capacity, improve aeration efficiency, and enhance process monitoring. Flood risk mitigation measures will also be implemented as part of the project. The initiative is partially funded through the ICIP program.	\$4,771,560	Tender awarded.
Waterfront Park Floating Dock	Residents and visitors are currently accessing the harbour through makeshift/DIY solution on the west side of the harbour. Implementation of a small craft (kayak) floating dock and ramp attached to existing wharf. Will act as positive placemaking and recreation opportunity next to our world class asset (the tides).	\$50,000	Finalizing project details.
Wayfinding	Updating Wayfinding signage through the town (Parks, Trails, Streets, etc).	\$50,000	Signage Delivery Imminent
Projects Under Planning for Delivery in a Future Year			
Facility Needs Assessment	In partnership with other municipalities and organizations, the Town has initiated processes to assess needs for a new Fire Hall, Town Hall, Library and Recreation Centre. A status update and confirmation or reassessment of options will be completed. Council will discuss facility priorities and provide further direction.	\$200,000	Assessment of Existing Work & Gap Analysis Underway

Project Title	Description	Budget	Status
Fire Pumper Truck	Previously approved by Council with anticipated delivery in 2025/26	\$1,807,525	Delivery expected in Spring 2027
Fire Equipment	Required purchase of bunker gear and other equipment	\$73,400	Procurement Underway
Earnscliffe Ave Reconstruction	This project includes full street reconstruction (340 m) of Earnscliffe Ave, including new sidewalks and a designated parking area. Design is scheduled to begin in 2025, with construction planned for 2026.	\$89,500	Underway
Waterfront Park Flood Risk Mitigation	This project involves planning flood mitigation work to align with provincial dyke upgrades. The scope is still being developed, but planning efforts will continue through 2025/26.	\$150,000	Underway
Mud Dam Safety Upgrades	This initiative will detail the option for decommissioning the Mud Dam to mitigate long-term safety risks. The project includes consultant-led analysis and costing for viable decommissioning methods.	\$40,000	Program being initiated.
Intersection Safety Review	A comprehensive study will evaluate improvements at the Gaspereau, Highland, and University intersections with Main St., considering pedestrian safety, active transportation, and traffic flow. The study will also assess alternative solutions, such as lights and roundabouts.	\$100,000	Existing information is being collated for further assessment. Interim actions being developed.
Lift Station Assessment and Upgrade Program	This multi-year initiative aims to assess and upgrade six sanitary sewer lift stations, including electrical safety assessments, capacity reviews, and SCADA integration planning. Initial analysis and safety upgrades are planned for 2025/26, with further rehabilitation work in future years.	\$115,000	Being initiated
SCADA Assessment and Planning Study	Assessment of aging SCADA control equipment and develop a modernization plan for improved system security, efficiency, and continuity. The study will inform future water and wastewater system upgrades, and the findings will guide a separate fibre-optic service expansion for Town facilities and infrastructure.	\$25,000	Being initiated
Stormwater System Assessment and Improvements	A town-wide assessment of stormwater infrastructure has begun, the purpose of which is to identify deficiencies and prioritize repairs. The initiative responds to increased flooding caused by heavy rainfall events. Findings will inform short-term repairs, and long-term infrastructure planning and capital street reconstruction priorities.	\$275,000	Underway. Anticipated initial focus on catch basin upgrades.

Project Title	Description	Budget	Status
Wolfville Water Utility			
Hydrant Pressure Monitors	The installation of six Hydrant pressure monitors will provide real-time data for system monitoring. The project aims to enhance operational response to pressure fluctuations, leaks, and main breaks. These devices will support long-term infrastructure planning and hydraulic modeling efforts by logging continuous data for analyses.	\$36,000 (Water Utility)	Underway
Production Well #3	This project is a multi-year effort to develop a third municipal production well to enhance water supply reliability. Existing wells operate near maximum capacity, creating risks during high demand periods. The project includes well drilling, equipment procurement, and site development.	\$586,100 (Water Utility)	Underway
Remote RF Meter Replacement Program	The final phase of a multi-year program to replace the remaining 410 conventional water meters that are read manually with RF-enabled meters. This effort supports operational efficiency and regulatory commitments. The replacement schedule is planned over the next three years, concluding in 2027/28.	\$28,000 (Water Utility)	Underway
Reservoir Security Upgrades	Security improvements at the water treatment reservoir to mitigate risks of vandalism and contamination. Planned work includes reconstructing the entrance shed and installing a site-wide security fence in a future fiscal year.	\$35,000 (Water Utility)	Lower level priority
Water Transmission Main Replacement	Multi-phase replacement of the Town's aging asbestos-cement transmission main. The next phase includes constructing a PVC main from Skyway to the water treatment plant, and a separate project to connect the existing wellfield to the new line.	\$1,029,000 (Water Utility)	Scope being finalized. Provincial engagement ongoing.
Water Treatment Process & Monitoring Equipment	Replacement of aging treatment process and monitoring equipment to improve system reliability. New components will enhance chlorine and turbidity monitoring, ensuring regulatory compliance.	\$20,000 (Water Utility)	Underway

Committees of Council

Advisory Committees and Boards are an important part of local government. They are made up of a mixture of Council members and community volunteers and work on specific mandates. They engage in discussions, information sharing, and they make recommendations to Town Council. This is all done in a formal meeting environment, with a chairperson and Town support staff. To make recommendations to Council, Committee members work on behalf of community, to review information, and to build consensus with others who serve on the committee.

Accessibility Advisory Committee

The Accessibility Advisory Committee provides advice to Council on identifying, preventing, and removing barriers experienced by people with disabilities in municipal programs, services, initiatives and facilities. The committee plays a big part in helping the Town of Wolfville become a barrier-free community and ensuring obligations under “An Act Respecting Accessibility in Nova Scotia” Chapter 2 of the Accessibility Act (2017) are met.

The Committee is supported by Barb Shaw, Manager of Strategic Initiatives and Communications, and consists of: Councillor Wendy Elliot (Chair), Deputy Mayor Jennifer Ingham, Councillor Mike Butler, Ian Brunton, Meghan Swanburg, Cairo Hamilton, Ramona Jennex and Brigit Elssner.

Audit Committee

The Audit Committee provides advice to Council on all matters relating to audit and finance. Specifically, the committee fulfils the requirements outlined in Section 44 of the Municipal Government Act and they assist Council in meeting its responsibilities by ensuring the adequacy and effectiveness of financial reporting, risk management and internal controls.

The Committee is supported by Beth Hopkins, Director of Finance, and consists of: Councillor Ian Palmeter (Chair), Mayor Jodi MacKay, Councillor Mike Butler, Frank Lussing and Corey Cadeau.

Equity and Anti-Racism Advisory Committee

This committee will help the Town by working with staff and Council, providing critical advice, perspective, lived experience and dialogue to help address systemic inequalities and foster collaboration through the development of the Town’s first Equity and Anti-Racism Plan and through the action items that will be established in the Plan.

The Committee is supported by Barb Shaw, Manager of Strategic Initiatives and Communications, and consists of: Councillor Mike Butler (Chair), Councillor Kelly van Niekerk, Deputy Mayor Jennifer Ingham (alternate), Ashely Kilabuk-Hatt, Sheedvash (Roody) Shahnia, Duncan Ebata, Reverend Dr. Majorie Lewis, and Laura Strong.

Planning Advisory Committee

The Planning Advisory Committee (PAC) works to provide clear and complete advice and policy options to Council on issues related to the development, standards, and planning of our town’s spaces. The committee provides recommendations on planning and heritage issues and considers the Municipal Planning Strategy in all recommendations and advice provided to Council. The PAC works in accordance with the Municipal Government Act and the Heritage Property Act.

The Committee is supported by Devin Lake, Director of Planning & Community Development, and consists of: Mayor Jodi MacKay (Chair), Deputy Mayor Jennifer Igham, Councillor Wendy Elliot, Councillor Kelly van Niekerk, Beverley Boyd, Jason Hall, Michael Martin, Alan Howell and Caroline Whitby.

RCMP Advisory Board

The RCMP Advisory Board provides advice to Town Council in relation to the enforcement of law, the maintenance of law and order and the prevention of crime in Wolfville as per the Police Act.

The Advisory Board is supported by Sgt. Michel Pelletier of the Wolfville RCMP and Glenn Horne, Chief Administrative Officer, and consists of Councillor Mike Butler (Chair), Mayor Jodi MacKay, Councillor Kelly van Niekerk, Emily Kathan, Shelley Fleckenstein, and David MacKinnon.

Regional Emergency Management Advisory Committee (REMAC)

The REMAC serves several key functions in supporting municipal emergency preparedness and response. Specifically:

- Responsible for the executive direction and management of emergency activities during a State of Local Emergency;
- Advise and continually update Municipal Councils on the current emergency situation;
- Provide oversight of the Regional Emergency Management Work Plan.
- Making recommendations to council about emergency planning, preparedness, and response capabilities

As a regional advisory committee, the REMAC is made up of representatives from each participating municipal unit: Towns of Berwick, Kentville and Wolfville, and the County of Kings. From the Town, the Committee is supported by Dan Stovel, Regional Emergency Management Coordinator and Glenn Horne, Chief Administrative Officer, and consists of Councillor Wendy Elliot, Councillor Howard Williams, and Councillor Ian Palmetter (alternate).

Source Water Protection Advisory Committee

The Town of Wolfville Water Utility has a complete program of water treatment, testing and monitoring in full compliance with all regulations that provides a finished product that meets or exceeds the Guidelines for Canadian Drinking Water Quality as published by Health Canada. Guided by the Source Water Protection Plan, the objective of this Committee is to provide the Water Utility with advice that will attempt to satisfy the water quality and quantity concerns of all stakeholders; about the sources of contamination in the source water supply area; about the management options available, and about the success of the protection plan.

The Advisory Committee is supported by various officials from the Town of Wolfville, County of Kings, and Province of Nova Scotia and consists of: Councillor Howard Williams (Chair), Mayor Jodi MacKay, Councillor Ian Palmetter, Jeremy Strong, Meghan Swamburg, Councillor Peter Allen (County of Kings), Marcel Falkenham (Acadia University), Shane Warner (County of Kings).

Wolfville Acadia Town and Gown

The primary purpose of the Wolfville Acadia Town and Gown Committee is to develop and enhance relationships, communications and policies among Acadia students, community, residents, police and the Town. This objective will be achieved by addressing issues of common concern such as neighbourhood relations, housing, the environment, economic activities, recreational and cultural events, health and safety issues and academic outreach.

The Committee is supported by Erin Beaudin, Vice President Finance and CFO of Acadia University, and Glenn Horne, Chief Administrative Officer, and consists of: Mayor Jodi MacKay (Chair), Deputy Mayor Jennifer Ingham, Councillor Mike Butler (alternate) Stephen Wolfe, Dr. Jeff Hennessy, President & Vice Chancellor of Acadia University, Ian Murray, Shelley Fleckenstein, Sadie McAlear, and Alicia Johnson.



Appendix 1: 2025/26 Operational Budget & Water Utility Budgets

Town of Wolfville 2025/26 Operating Budget

	25/26 Budget	24/25 Budget	YOY Change
<u>REVENUES</u>			
Taxes and grants in lieu of taxes	\$ 13,416,427	\$12,487,200	\$ 929,227
Sale of service/cost recoveries	1,474,569	1,356,300	118,269
Sewer Rates	727,047	800,900	- 73,853
Provincial, Federal & other grants	770,468	497,800	272,668
	16,388,511	15,142,200	1,246,311
<u>EXPENSES</u>			
Salary and wages	3,252,895	2,893,700	359,195
Employee Benefits	882,940	709,200	173,740
Seasonal/Term Wages	415,185	416,100	- 915
Employee Benefits Seasonal wag	110,694	106,600	4,094
Meetings, Meals and Travel	23,000	19,100	3,900
Professional Development	156,900	110,700	46,200
Membership Dues & Fees	24,975	22,500	2,475
Advertising	20,400	15,200	5,200
Telecommunications	55,966	45,700	10,266
Office Expense	65,888	62,800	3,088
Legal	65,000	90,000	- 25,000
Insurance	291,305	259,300	32,005
Marketing and Communications	5,000	10,000	- 5,000
Audit	36,500	29,500	7,000
Stipends & Honorariums	271,500	248,500	23,000
Miscellaneous	2,300	3,200	- 900
Heat	38,520	53,900	- 15,380
Utilities	217,670	223,300	- 5,630
Repairs and Maintenance - buildings	129,030	132,200	- 3,170
Vehicle Fuel	94,010	102,800	- 8,790
Vehicle Repairs & Maintenance	214,254	219,100	- 4,846
Vehicle Insurance	39,271	29,900	9,371
Operational Equip & Supplies	718,420	668,900	49,520
Equipment Maintenance	15,000	15,000	-
Equipment Rentals	31,000	30,200	800
Project & Program Expenditures	392,750	235,300	157,450
Contracted Services	3,369,996	3,331,600	38,396

Grants to Organizations	208,850	365,900	- 157,050
Licenses and Permits	3,840	3,500	340
Tax Exemptions	147,300	137,000	10,300
Election	-	30,000	- 30,000
Partner Contributions	2,382,020	2,251,500	130,520
Other debt charges	11,020	10,000	1,020
Doubtful accounts allowance	2,500	2,500	-
	13,695,899	12,884,700	(811,199)
Net Operational Surplus (Deficit)	2,692,612	2,257,500	435,112
Capital Program & Reserves			
Principal Debenture Repayments	705,290	680,800	24,490
Debenture interest	217,292	256,700	- 39,408
Principal/Interest Future Debt	-	-	-
Transfer to Operating Reserves	5,000	5,000	-
Transfer to Capital Reserves	1,420,300	1,078,000	342,300
Transfer to Cap Reserve - Fire Equip	400,000	402,000	- 2,000
Transfer to Capital Fund	-	-	-
Transfer from Operating Reserves	(55,271)	(165,000)	109,729
	2,692,611	2,257,500	435,111
Net Surplus (Deficit)	\$ 0	\$ -	\$ 870,223

Wolfville Water Utility						
2025/26 Draft Operating Budget						
		2024/25	2025/26	2026/27	2027/28	2028/29
		Budget	Budget	Three Year Budget Projection		
<u>OPERATING REVENUES</u>						
	Metered Sales	998,900	1,046,600	1,047,600	1,048,600	1,049,600
	Public Fire Protection Charge	497,500	524,600	524,600	524,600	524,600
	Sprinkler Service	11,000	11,000	11,200	11,400	11,600
	Other/Miscellaneous	55,600	12,000	12,000	12,000	12,000
		1,563,000	1,594,200	1,595,400	1,596,600	1,597,800
<u>EXPENSES</u>						
	Source of Supply	-	-	-	-	-
	Power and Pumping	127,400	239,560	249,400	258,700	268,400
	Water Treatment	203,800	192,000	199,100	204,800	210,800
	Transmission and Distribution	438,200	340,600	353,900	360,800	367,900
	Administration and General	342,100	669,960	728,400	744,400	760,800
	Depreciation	190,200	210,000	210,000	210,000	210,000
	Property taxes	58,700	59,900	61,100	61,100	62,300
		1,360,400	1,712,020	1,801,900	1,839,800	1,880,200
	Net Operating Surplus (Deficit)	202,600	(117,820)	(206,500)	(243,200)	(282,400)
<u>NON-OPERATING REVENUE</u>						
	Job Cost Billings	13,000	13,000	13,000	13,000	13,000
	Interest on Arrears	2,000	3,000	3,000	3,000	3,000
	Interest on Bank/Investments	28,600	20,000	20,000	20,000	20,000
		43,600	36,000	36,000	36,000	36,000
<u>NON-OPERATING EXPENDITURES</u>						
	Principal Debenture Repayments	61,300	62,700	61,300	61,300	61,300
	Debenture interest	40,100	39,080	36,600	36,600	34,500
	Future Debt Repayments	20,000	-	50,000	50,000	-
	Other debt charges	3,000	-	-	-	-
	Transfer to Capital Fund	40,000	-	30,000	30,000	30,000
	Dividend to Town	50,000	-	50,000	50,000	50,000
		214,400	101,780	227,900	227,900	175,800
	Net Surplus (Deficit)	\$ 31,800	\$ (183,600)	\$ (398,400)	\$ (435,100)	\$ (422,200)
Accumulated Surplus		202,280	293,152	109,552	(288,848)	(748,948)
	Transfer to Water Capital Projects	-	-	-	(25,000)	-
Accumulated Surplus						
	Op Fund, Fiscal Year End	234,080	\$ 109,552	\$ (288,848)	\$ (748,948)	\$ (1,171,148)

Appendix 2: Five-Year Capital Investment Plan

Town of Wolfville Capital Investment Plan 2025/26 – 2029/30

	Budget Focus				
	2025/26	2026/27	2027/28	2028/29	2029/30
INFORMATION TECHNOLOGY					
Servers					45,000
Other IT Upgrades					
Network Access Points	24,200				
Hardware	32,600		24,000		
Sub-Total Information Technology	\$56,800		\$24,000		\$45,000
MUNICIPAL BUILDINGS					
Facilities' Needs Assessment	200,000				
Civic Complex - Town Hall & Library		525,000	9,472,000	30,000	
Community Development/Public Works		600,000	300,000		300,000
Fire Hall		200,000	4,000,000		
Sub-Total Municipal Buildings	\$200,000	\$1,325,000	\$13,772,000	\$30,000	\$300,000
PROTECTIVE SERVICES					
Fire Trucks	1,807,525	-	-	3,300,000	1,820,000
Misc Fire Equipment	73,400	30,000	30,000	30,000	30,000
Sub-Total Protective Services	\$1,880,925	\$30,000	\$30,000	\$3,330,000	\$1,850,000
TRANSPORTATION SERVICES					
Public Works Fleet / Equipment					
veh # 15 - PW LH Truck 2019 pick-up					60,000
veh # 19 - PW 2017 3/4 ton Crew Cab		90,000			
veh # 21 - PW 2015 3/4 ton 4*4 with dump		140,000			
veh # 24 - PW 2011 asphalt recycler			183,000		
veh # 27 - PW 2020 Backhoe			190,000		
veh # 28 - PW 2013 Loader		800,000			-
veh # 51 - PW 2017 Sidewalk Plow	190,000				
New Inspection vehicle	61,200				

Public Works Fleet Sub-Total	251,200	1,030,000	373,000		60,000
Parks Fleet / Equipment					
veh # 13 - 1999 Subaru micro truck			30,000		
veh # 16 - LH Truck 2019 F150					60,000
veh # 20 - 2014 Ford 1/2 pick up			60,000		
veh # 23 - 2016 1 ton 4x4			160,000		
veh # 26 - 2016 Ford F250 3/4 ton crew cab				120,000	
veh # 33 - 2015 F450 3/4 ton crew cab 4*4 w/ dump				160,000	
veh # 34 - 2000 Suzuki micro truck - solid waste	30,000		25,000		
veh # 37 - 2021 JD mower/backhoe 2032					55,000
veh # 38 - 2017 JD mower 1023E				40,000	
veh # 39 - 2015 JD mower X730	18,000				
veh # 40 -2015 JD tractor 1025 with cab		45,000			
Tire machine & wheel changer	11,500				
Parks Fleet / Equipment Sub-Total	59,500	45,000	275,000	320,000	115,000
Water & Wastewater Dept					
veh # 32 - Works 2017 F250 3/4 ton 4*4					90,000
Water & Wastewater Dept Sub-Total					90,000
Sub-Total Public Works Fleet & Equipment	310,700	1,075,000	648,000	320,000	265,000
Transportation Infrastructure					
Streets, Sidewalks, Parking Lots					
Kent Ave - Sidewalk (500m)	250,000				
Earnscliffe Ave. - Main St. to EKM (340m)	89,500	1,790,000			
Gaspereau - Civic 94 to Fowler (400m)			109,500	2,190,000	
Grandview - Beckwith to Skyway (368m)					104,800
Victoria - Main to King (185m)					
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					
Pleasant - Huron to Orchard					

Pleasant - Sherwood to Huron Sidewalk - Blomidon Terrace Harbourside Future Street Project Allowance					
Streets, Sidewalks, Parking Lots Sub-Total	339,500	1,790,000	109,500	2,190,000	104,800
Other Transportation					
Decorative Light Posts - to Willow Wayfinding		235,000			
Waterfront Flood Risk Mitigation - Dyke upgrades	50,000		1,000,000		
Camera Mio Vision (Crosswalk evaluation tool)	150,000				
Crosswalk improvements	14,000				
Active Transportation Network	11,000	25,000	25,000	25,000	25,000
Intersection Safety	513,600	862,200	1,967,600		
	100,000				
Sub-Total Other Transportation	838,600	1,122,200	2,992,600	25,000	25,000
Sub-Total Transportation Services	\$1,488,800	\$3,987,200	\$3,750,100	\$2,535,000	\$394,800
ENVIRONMENTAL HEALTH SERVICES					
Storm Water Management					
Assessment & Allowance for Projects	275,000	800,000			
Sewage Treatment					
Sewage Treatment Plant Expansion – Phase II	4,771,560				
Life Stations					
Assessment and Upgrade Program	115,000	150,000	100,000		
SCADA & Electrical Panel Replacements incl. VCFN integration	25,000	65,000			
Sub-Total Environmental Health Services	\$5,186,560	\$1,015,000	\$100,000		
COMMUNITY INFRASTRUCTURE					
Parks & Trails					
West End Park Improvements	125,000				
West End Trail	115,000				
Reservoir Park Shading & Pond Area Upgrades	30,000				
Reservoir Wash / Change Rooms	175,000				
Allowance for future park development		200,000	200,000		
Parks & Trails Sub-Total	445,000	200,000	200,000		
Open Spaces & Amenities					
Burial Ground (Pathway & Seating)	50,000				
Rec. Hub (covered deck, seating, boardwalk, shade)	42,000				

Floating Dock @ Waterfront Park	50,000				
Nature Preserve					
Mud Dam Safety & Upgrades	40,000		120,000	600,000	600,000
Nature Trust (External Funding)		185,000			
Miscellaneous Amenities					
Compost Site (Site preparation, lighting, signage, etc.)	35,000				
Public Art (Concrete walkways to Mona Parsons Statue and Alex Colville Wall)		100,000			
Sub-Total Community Infrastructure	\$662,000	\$485,000	\$320,000	\$600,000	\$600,000
GRAND TOTAL - CAPITAL PROJECTS	\$9,475,085	\$6,842,200	\$17,996,100	\$6,495,000	\$3,189,800
				Five-Year CIP	\$43,998,185

Appendix 3: Organizational Chart

