



Town Council Meeting

January 27, 2026

6:30 p.m.

Council Chambers, Town Hall
359 Main Street

Agenda

Call to Order and Land Acknowledgement

1. Approval of Agenda

2. Approval of Minutes

- a. Town Council Meeting, December 16, 2025
- b. Town Council In Camera Meeting, December 16, 2025

3. Declarations of Conflicts of Interest

4. Presentations

- a. Acadia President, Jeff Hennessy
- b. Innovation Challenge Acadia – Ben MacLeod & Diane Carr
- c. Innovation Challenge Acadia - Eryn Marsh & Havelie Vanhelden

5. Community Events, Occasions & Acknowledgements

Mayor & councillors may recognize recent or upcoming events, occasions & acknowledgements that are of interest to the Town and residents

6. Public Input

PLEASE NOTE:

- *Reminder to all speakers that the Town conducts its business with the seven sacred teachings in mind, truth, honesty, love, courage, respect, wisdom and humility.*
- *Members of the public participating in public input sessions will conduct themselves in a manner that is respectful to the public, council and staff. Should this not occur, the Chair will advise them to end their questions and/or comments immediately.*

Lead with care, creativity and purpose – honour our past, enrich our present, and shape a resilient future.



- *You have up to 5 minutes to provide input to be directed to the Chair.*
- *Responses will be provided after the meeting either via email or in person and may be included in a future report.*
- *Any input that relates to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be responded to.*

**7. Motions/Recommendations from Committee of the Whole,
January 13, 2026:**

- a. RFD 001-2026: Land Acknowledgement & Statement of Recognition
- b. RFD 002-2026: Urban Forest Policy and Work Plan

8. New Business

- a. IR 003-2026: Q2 Financial Update
- b. RFD 003-2026: Appointment of Town Auditor

9. Regular Meeting Adjourned



Strategic Priorities At-A-Glance

Fiscal Responsibility: *Ensure organizational sustainability and deliver public services using sound financial decision-making, through:*

- 1) Asset Management: Collect accurate and timely data to make informed decisions that inspire trust and confidence.
- 2) Community Focus: Make Investments in public services reflective of community need.
- 3) Financial Planning and Management: Collect, administer, and manage funds in a transparent manner.

Prosperous Economy: *Foster a diverse and resilient local economy that supports entrepreneurship, innovation, sustainable development, and contributes to a vibrant community, through:*

- 1) Holistic Planning: Municipal Planning Strategy and development processes that enables investment, foster multiple and complimentary uses of property, and supports a growing population.
- 2) Partnerships: Foster partnerships that promote Wolfville and create value.
- 1) Placemaking for a Vibrant Community: Enhancing public spaces to support community connections.
- 2) Event Attraction: Positioning Wolfville as an inclusive, supportive partner for events

Inclusive Community: *Build a safe and inclusive community and be a leader in meaningful engagement, through:*

- 1) Inclusivity: Nurture a sense of belonging for all.
- 2) Engagement: Listen and provide opportunities for the community to participate.
- 3) Safety: Keep our community safe and supported with our partners.

Sustainable Environment: *Lead climate action through integrated mobility and environmental protection, through:*

- 1) Climate Action: Reduce emissions and prepare for the impacts of climate change.
- 2) Environmental Protection: Protect and sustain our natural assets and biodiversity.
- 3) Mitigating emissions: Lead and influence through programs and education.
- 4) Integrated Mobility: Determine alternative options for moving around the Town for all ages and abilities.

Lead with care, creativity and purpose – honour our past, enrich our present, and shape a resilient future.

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REQUEST FOR DECISION 001-2026

Title: Land Acknowledgement and Statement of Recognition
Date: 2026-01-13
Prepared by: Barb Shaw, Manager of Communications & Strategic Initiatives
Contributors: Equity and Anti-Racism Advisory Committee



SUMMARY

Land Acknowledgement and Statement of Recognition

Within Wolfville's Equity and Anti-Racism Plan, a commitment was made to explore a land acknowledgement as well as a recognition of African Nova Scotians.

The Equity and Anti-Racism Advisory Committee, staff and members of Council worked to draft the presented land acknowledgement.

The Equity and Anti-Racism Advisory Committee also recommended Council add a statement of recognition of the contributions of African Nova Scotians to be read after a moment of reflection following the land acknowledgement. A statement has also been drafted for this important recognition.

DRAFT MOTION:

THAT COUNCIL ADOPT THE LAND ACKNOWLEDGEMENT TO BE USED IN ACCORDANCE WITH TOWN POLICY #110-002 COUNCIL AND COMMITTEE PROCEEDINGS POLICY.

AND FURTHER, THAT COUNCIL ADOPT THE STATEMENT RECOGNIZING THE HISTORIC CONTRIBUTIONS OF AFRICAN NOVA SCOTIAN PEOPLE.

AND FURTHER, THAT THE STATEMENT RECOGNIZING THE HISTORIC CONTRIBUTIONS OF AFRICAN NOVA SCOTIAN PEOPLE BE READ FOLLOWING A MOMENT OF SILENT REFLECTION THAT FOLLOWS THE LAND ACKNOWLEDGEMENT

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1) CAO COMMENTS

CAO reviews all reports and submits comments in support of the report

2) LEGISLATIVE AUTHORITY

Policy 110-002 Council and Committee Proceedings

3) STAFF RECOMMENDATION

Staff are confident that the work done by committee and members of Council has delivered a recommendation that is in accordance with the spirit of the Equity and Anti-Racism Plan.

4) REFERENCES AND ATTACHMENTS

1. [Wolfville's Equity and Anti-Racism Plan](#)

5) DISCUSSION

Land acknowledgements are an important act of reconciliation, allowing for recognition of our colonial past and acting as a commitment to a shared path forward. This acknowledgement is an expression of gratitude and appreciation to those whose territory we reside on, and also, a way of honouring Indigenous people who have been living on and caring for these lands since time immemorial.

While Wolfville has used land acknowledgements in Committee of the Whole and Council meetings, there was still some question regarding when, where and what should be said. Because of this, a land acknowledgement was included in Wolfville's first Equity and Anti-Racism Plan.

Since the Plan was adopted, The Council and Committee Proceedings Policy 110-002 was approved by Council. This policy maps when a land acknowledgement should be used, and that a consistent version should be spoken but, the content of the land acknowledgement was not determined.

The Equity and Anti-Racism Advisory Committee shared and reviewed multiple versions of land acknowledgements that embodied meaning and feeling. Through dialogue and discussion, with support from members of Council, a draft version was written.

Wolfville's Equity and Anti-Racism Plan also called for consideration of a recognition of African Nova Scotians. This idea was firmly embraced by the Equity and Anti-Racism Advisory Committee, who felt that it was important to regularly provide recognition of the 400 years of African Nova Scotian contributions.

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While this statement of recognition is not a land acknowledgement, and is not part of a land acknowledgement, the time following a pause for silent reflection created by the land acknowledgement provides an important moment to share this recognition before returning to the business of Council or committee.

This statement of recognition shows continued recognition for the Black community, who have been marginalized, who continue to face barriers, and who continue to navigate anti-black racism in Nova Scotia.

6) FINANCIAL IMPLICATIONS

None.

7) REFERENCES TO COUNCIL STRATEGIC PLAN

- **Inclusive Community:** *Build a safe and inclusive community and be a leader in meaningful engagement, through:*
 - 1) *Inclusivity: Nurture a sense of belonging for all.*
 - 2) *Engagement: Listen and provide opportunities for the community to participate.*
 - 3) *Safety: Keep our community safe and supported with our partners.*

8) COMMUNICATION REQUIREMENTS

This work will be contained in the 2026 report-back to the Equity and Anti-Racism Advisory Committee in accordance with the Equity and Anti-Racism Plan.

9) ALTERNATIVES

Council may provide direction to staff if they have additional requests.



Land Acknowledgement

The Town of Wolfville acknowledges that we are located in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People.

As a town committed to reconciliation and respectful governance, we ask that all who live, work, and gather here do so with the Seven Sacred Teachings in mind: Truth, Honesty, Love, Courage, Respect, Wisdom, and Humility.

These teachings guide us in building a community rooted in understanding, fairness, care for one another, and for the land.

Please pause for a moment of reflection - How can we be good guests on this land?

Recognition of historic contributions

We also acknowledge the histories, contributions and legacies of the African Nova Scotian people who have shared these lands for over 400 years, and we acknowledge the shared ancestry of all people of African descent in Nova Scotia.

REQUEST FOR DECISION 002-2026

Title: Urban Forest Policy and Work Plan

Date: 2025-01-13

Prepared by: Mark Fredericks, Senior Planner

Contributors: Devin Lake, Director of Planning and Public Works



SUMMARY

The Town of Wolfville has developed an Urban Forest Policy and a companion Work Plan (2026–2031) to guide the protection, maintenance and growth of Wolfville’s urban forest. These documents aim to expand tree canopy cover, improve tree health, support biodiversity, and engage the community in urban forest stewardship and with regular tree planting events.

Approval of these documents will enable the Town to implement a structured approach to urban forest management, aligned with climate resilience and sustainability. Staff believe that they have covered the important issues with this work, and welcome Council’s input on priorities, actions and direction of the Urban Forest Policy and Work Plan.

DRAFT MOTION:

That Council endorse staff sharing the draft Urban Forest Policy and Work Plan on Wolfville Blooms for a period of community consultation, with final versions of these documents to be brought back to Council for approval at a future meeting.

REQUEST FOR DECISION 002-2026

Title: Urban Forest Policy and Work Plan
Date: 2025-01-13
Prepared by: Mark Fredericks, Senior Planner
Contributors: Devin Lake, Director of Planning and Public Works



1) CAO COMMENTS

The Urban Forest Policy and Work Plan represent a proactive approach to sustainability and climate resilience. These documents align with Council's strategic priorities and provide a clear roadmap for implementation, monitoring, and community engagement. The CAO supports the recommendation of staff.

2) LEGISLATIVE AUTHORITY

The *Municipal Government Act* provides authority for municipalities to regulate tree planting, maintenance, and protection. The Town's future Engineering Specifications document, Municipal Planning Strategy and Land Use Bylaw updates will also reference this Policy and Work Plan.

3) STAFF RECOMMENDATION

Staff recommend that the attached Urban Forest Policy and Work Plan be shared for community consultation if it captures the priorities and intentions of Council in managing the urban forest appropriately.

4) REFERENCES AND ATTACHMENTS

- Attachment 1 - Urban Forest Policy
- Attachment 2 - Urban Forest Work Plan (2026 - 2031)

5) DISCUSSION

INVENTORY

Wolfville's urban forest is a valued community asset that provides ecological, social, and economic benefits. The urban forest is comprised of all trees located in Wolfville, which can range from an individual street tree to densely packed wooded parks and ravines. In 2023, the Town commissioned a tree inventory that recorded nearly 1,500 trees across municipal streets and certain parks, representing over 100 different tree species. This work was done with Peter Duinker and his consulting team (Sylveritas Ltd). The inventory revealed that Wolfville has high tree canopy cover in most residential areas but low coverage in the downtown core and Acadia's main campus.

The Urban Forest Policy sets objectives to maintain residential canopy cover and focuses on increasing tree canopy cover downtown and in all new developments, as well as parks and streets where suitable.

POLICY

REQUEST FOR DECISION 002-2026

Title: Urban Forest Policy and Work Plan
Date: 2025-01-13
Prepared by: Mark Fredericks, Senior Planner
Contributors: Devin Lake, Director of Planning and Public Works



The policy is guided by climate resilience, equity and biodiversity/conservation. Intentionally prioritizing new trees in certain areas of Wolfville can help ensure that all residents benefit from the urban forest. The policy identifies longer term goals like woodland management, establishing a tree nursery and utilizing certain trees for their lumber. When appropriate, harvesting selected trees and milling them for timbers to be used as park signage, playgrounds or other trail infrastructure is considered. The policy also aims to improve woodland areas through species management, to support biodiversity and build more wildlife habitat. The policy emphasizes planting native trees and a willingness to consider near-native species as an adaptation approach to climate change. The policy also addresses the removal of invasive species and the importance of engaging the community through programs like tree giveaways, community tree planting opportunities, and educational workshops.

The objectives of the policy include:

1. **Tree Canopy Cover:** Maintain residential canopy and increase downtown coverage to 30% by 2050.
2. **Tree Health and Maintenance:** Annual inspections, pruning, and pest management (e.g., Hemlock Woolly Adelgid).
3. **Biodiversity and Conservation:** Plant only native and near-native species; remove invasive species like glossy buckthorn and Norway maple.
4. **Community Engagement:** Programs such as tree giveaways, Adopt-a-Tree, and educational workshops.
5. **Stormwater Management:** Integrate tree planting into infrastructure projects to reduce runoff.
6. **Integration with Regulations:** Update planning documents to require tree planting in new developments, specifications to protect existing trees during construction, and street design to provide more room for street trees.

WORK PLAN

The purpose of the 5-year work plan is to outline Wolfville's main urban forest intentions from 2026 to 2031. These include tree planting events, invasive species management, monitoring systems, and street and park tree planting locations. It also includes initiatives like an Adopt-a-Tree program, treatment of hemlocks and new tree plantings in equity driven locations like Basin Drive Park.

REQUEST FOR DECISION 002-2026

Title: Urban Forest Policy and Work Plan
Date: 2025-01-13
Prepared by: Mark Fredericks, Senior Planner
Contributors: Devin Lake, Director of Planning and Public Works



The Work Plan operationalizes the Policy by setting annual milestones and specific actions. Staff have prepared a timeline with urban forest related work for the next five years, although these lists may grow or be adjusted, as needed.

For example, in 2026 the Work Plan identifies the following actions:

- *Integrate urban forest requirements into updated planning documents.*
- *Refine monitoring to accurately record digital data on new tree plantings, health/size, and any tree removals.*
- *Host Earth Day and National Tree Day planting events.*
- *Launch Adopt-a-Tree Program to involve residents in caring for street trees.*
- *Begin treatment of hemlocks in Rawding Ravine.*
- *Plant trees in priority locations: Kent Ave, Earnscliffe Ave, Basin Drive Park, West End Park, and downtown.*

The full 5-year work plan is attached to this report.

6) FINANCIAL IMPLICATIONS

Community consultation of these documents will have no financial implications. However, eventual implementation of the policy and work plan priorities will require annual budget allocations for tree planting, maintenance, and monitoring. Additional funding may be sought through grants such as the [Green Municipal Fund's urban forest program](#).

Staff are preparing budget numbers for 2026/27 for Council's consideration through the budget process. Staff expect an annual budget ask of ~\$50,000 to make effective impact throughout the Town's parks, streets and public spaces. Community Volunteers, contracted services, and the Town's Parks/Public Works staff are all expected to participate in tree planting, which will help efficiently utilize any budget.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Sustainable Environment – managing the urban forest is an important aspect of building biodiversity and addressing invasive species. Trees are natural assets that improve air quality and capture carbon from the atmosphere, helping to address climate change and protect wildlife habitat.

Inclusive Community – The Urban Forest Policy intends to equitably distribute street trees and park trees, to provide the benefits to all residents of Wolfville.

REQUEST FOR DECISION 002-2026

Title: Urban Forest Policy and Work Plan
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Prosperous Economy – Trees can also contribute to the local economy by creating high value properties that are appealing places where people want to be. Adding more trees downtown can help reduce energy and infrastructure costs (through shading) and support tourism and local business by further enhancing Wolfville’s public spaces and streetscapes.

8) COMMUNICATION REQUIREMENTS

Once approved the Policy and Work Plan will be communicated through the Town’s website, social media, and public engagement events. Annual progress reports will also be shared with Council and the community.

9) ALTERNATIVES

Council may approve the draft motion or not. If Council does not approve the motion, feedback on specific areas for revision would be appreciated.



Wolfville Urban Forest Policy – Pxx-00x

Drafted by Mark Fredericks (Town of Wolfville) and Peter Duinker (Sylveritas Ltd.)

Urban Forest Policy	
Policy Number: XXX-XXX	Supersedes Policy Number: Not Applicable
Effective Date: 2026-XX-XX	Approved by Council Motion Number:



1. Purpose

The purpose of the Wolfville Urban Forest Policy is:

To protect, enhance, and grow Wolfville’s urban forest to promote a resilient, healthy, and biodiverse community for all native plant species.

Planning for sustainable urban forest management, allows communities to:

- Prioritize new trees where they are needed most.
- Prepare for storms and pests that may impact the urban forest.
- Identify tree related issues that matter most to the community.
- Provide everyone with opportunities to enjoy public trees and green spaces.
- Improve neighborhoods and the downtown with more greenery and canopy cover.

2. Scope

The policy covers all trees within the boundary of the Town of Wolfville, with emphasis on those trees growing on municipal land including streets, parks and other public open spaces.

Most of the land in Wolfville is under private ownership. Managing the urban forest is a shared responsibility. The Town will manage trees on Municipal land such as parks, woodlands and public streets. On private land, trees are managed by property owners.

3. References

Canadian Urban Forest Research Group. 2013. [*In Support of Trees in the City: A Message for Municipal Councillors, Developers, and NGOs*](#). CUFRG, School for Resource and Environmental Studies, Dalhousie University, Halifax, Canada.

Duinker, P.N., C. Ordóñez, J.W.N. Steenberg, K.H. Miller, S.A. Toni, and S.A. Nitoslawski. 2015. [*Trees in Canadian cities: indispensable life form for urban sustainability*](#). Sustainability 7:7379-7396. doi:10.3390/su7067379

Duinker, P.N., K.E. Turner, and D.E. Foster. 2023. [*Wolfville Street and Park Tree Inventory*](#). Report to the Council, Town of Wolfville. Sylveritas Ltd., Halifax, NS.



4. Definitions

“Town” means the Town of Wolfville

“Council” means the Council of the Town of Wolfville;

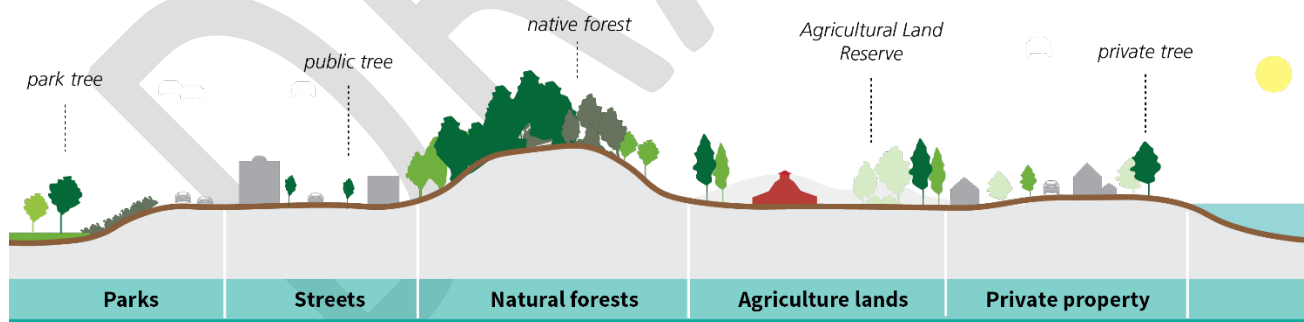
“Urban Forest” means all Trees, forests, green space and related abiotic, biotic and cultural components in and around cities and communities. It includes trees, forest cover and related components.

“Native species” means species that occur in Nova Scotia by nature, without any assistance from people.

“Near-native species” means tree species that are native to Northeastern North America but not to Nova Scotia.

“Non-native species” means species that do not naturally occur in Nova Scotia. If they are here, it usually means that people have brought them here, either intentionally or inadvertently.

“Invasive species” means non-native species that reproduce prolifically and dominate the ecosystems where they occur to such an extent as to harm the existence of native species.



5. Policy

5.1 Introduction and Background

What is the urban forest?

An urban forest is made up by all the trees found within a community, both private and public. Urban forests are complex and constantly evolving in their species mix, tree size and integration with the built environment. Managing urban trees sustainably requires a focus on the ecological, economic, and social benefits they offer, with particular emphasis on human health.

Trees in urban areas contribute to civic pride, quality of life, and well-being of residents and visitors. These trees also provide ecosystem services like building wildlife habitat, supporting local biodiversity and sequestering carbon. They also enhance air quality, increase energy efficiency through shading, deliver stormwater management benefits, and reduced noise pollution.

Jurisdictional Authority

The Municipal Government Act (MGA) provides authority to municipalities to enact by-laws and other provisions concerning the placement, maintenance and protection of trees within their boundaries. The Town has authority to regulate trees through the MGA.

The Town also has authority to regulate the types, location and numbers of trees planted for new development. The Town's Municipal Planning Strategy (MPS) and Land Use Bylaw (LUB) are both being reviewed and updated in 2025/26. These planning documents will increase the required number of trees to be planted for new development. These documents will also reference this policy and associated work plan for urban forest related matters.

Implementation note

Implementation of this Urban Forest Policy will be supported by a work plan that establishes specific actions during 2026-2031. The Urban Forest Work Plan will outline the actions and the approach for reaching the goals and objectives of this Policy.



5.2 The Urban Forest - today

Importance and benefits of urban forests

The Town of Wolfville faces an important balancing act in its urban development. As the Town continues to grow and evolve, the need for an urban forest policy becomes increasingly urgent. Without a proactive approach to managing and preserving its urban forest, Wolfville risks losing its unique abundance of trees and canopy cover. Wolfville's trees are threatened by certain development forms, climate change, and urbanization. If these trees are lost, a reduction in forested area and canopy cover can lead to decreased air quality, increased flood risk, and a loss of biodiversity. By establishing an urban forest policy, Wolfville can protect these natural assets, mitigate the impacts of climate change, and ensure a healthy, sustainable, and resilient forest community for generations. A forward-thinking urban forest policy is crucial to preserving Wolfville's character as a vibrant, tree-rich Town.

Urban forests can sequester carbon dioxide, reduce urban heat islands, and provide habitat for wildlife, while also enhancing community resilience and well-being. Street trees and urban woodlands can help improve air quality, reduce noise, offer opportunities for education and recreation, and increase residents' physical/mental health, property values, and quality of life (*for a comprehensive list of urban-forest benefits, see the papers by Canadian Urban Forest Research Group, 2013; and Duinker and others, 2015*). Well established trees and vegetation systems can also form part of a stormwater management system by reducing overland flow and minimizing damage from significant storm events.

Globally, we are dealing with consequences of climate change and biodiversity loss, with far-reaching impacts on ecosystems, human health, and the economy. Rising temperatures and extreme weather events are altering ecosystems, leading to biodiversity deficiencies. By acting locally, Wolfville can contribute to global solutions and create a resilient forest community. By prioritizing the preservation and expansion of our urban forest, Wolfville can help protect biodiversity and enhance the natural environment where residents interact most often.

Status of Wolfville's Municipal Trees in 2023

To support the development of this Policy, the Town commissioned a [tree inventory](#) in 2023. It was undertaken by Sylveritas Ltd. and reported to Council in November of that year (*Duinker and others, 2023*). The findings of this inventory are summarized below.

Inventory of Planted Trees in Municipal Rights-of-way and Parks

The inventory contains the location and key characteristics of almost fifteen hundred trees of more than a hundred species; all planted in public parks, open spaces and streets. As is normal for most urban forests, a few species comprise most of the trees – the **four most abundant species are Norway maple, white ash, littleleaf linden, and red maple**. Most of the trees are relatively small



(i.e. under 50 cm diameter at breast height) but in good condition. One issue with the tree population is the high abundance of stems of species from other continents (these are called non-native species, some of which are invasive, including the Norway maple).

Canopy Cover Analysis

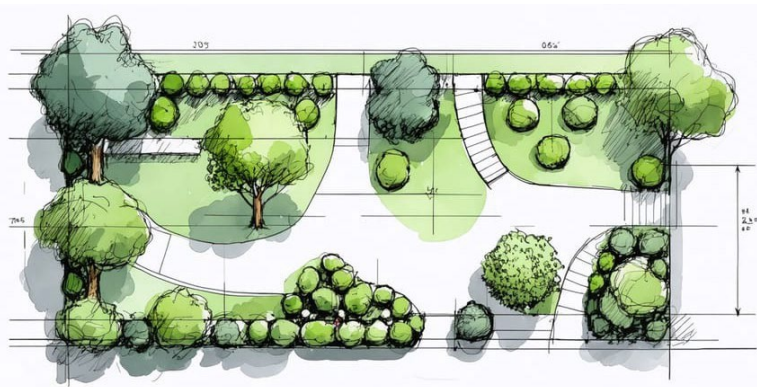
The Town's residential areas have relatively high canopy cover, with the lowest neighbourhood possessing over 45% cover. The downtown area has a cover lower than 20%, and the main part of the Acadia campus has a cover of just over 25%. **This Policy aims to preserve the canopy cover in the residential neighbourhoods and increase that of the downtown, municipal parks, and the university campus.**

The Town's residential neighbourhoods benefit from relatively high canopy cover and given the enormous range of benefits to the residents from this canopy cover, the Town does not want to experience an erosion of the quantity, quality, and distribution of that canopy. For those benefits to continue, the trees forming the canopy must be kept in good health through maintenance. The canopy must also be populated predominantly by tree species that are native or near-native to Nova Scotia so that native biodiversity can be protected. Since the trees in Wolfville are on public and private lands, the Town commits to engaging its citizens in fulsome and diverse ways to ensure high canopy cover is maintained.

Plantable Spots along Streets and in Parks

Using a rapid assessment approach, the theoretical number of spots where street trees could be planted was estimated as part of this inventory. That number was approximately 3200 trees along public streets. A realistic number may be lower than this, when we include underground and overhead infrastructure that could be impacted by newly planted street trees. Some streets have powerlines, or water/sewer/storm water infrastructure underground and placing trees in certain locations can limit future maintenance. Additional planting locations are found within many public parks and open spaces. There are plenty of opportunities for the Town to increase the streetside and park tree population.

The existing parks range from urban squares (e.g. Clock Park) to woodland areas (e.g. Reservoir Park, Rawding Ravine) and many of these spaces suffer from invasive species dominance. The areas most impacted by invasive species are recognized as additional opportunities for planting of native tree species, following the removal of the non-native invasive species.



5.3 Objectives

The goal of the Wolfville Urban-Forest Policy is:

To protect, enhance, and grow Wolfville's urban forest to promote a resilient, healthy, and biodiverse community for all native species.

This will be achieved by focusing on the following objectives:

1. Tree Canopy Cover

The Town will strive for no net loss of canopy cover in residential neighbourhoods and increase the canopy cover in the downtown business district to 30% by 2050, while also increasing the native tree population within municipal streets, parks and open spaces.

2. Tree Health and Maintenance

The Town will strive to maintain all public trees in good health and condition. Regular maintenance, including pruning, treating and other tree care will be done annually. Potential threats including diseased trees and pest infestations (e.g. Hemlock Woolly Adelgid and Emerald Ash Borer) will be removed, treated, or managed.

3. Biodiversity and Conservation

The Town will plant trees only of native and near-native species, thereby supporting native species biodiversity. The Town will actively remove problematic invasive species from public land where they pose the greatest risk. The Town will also work with and support volunteer/community groups to do the same invasive species management, provided a re-planting plan will utilize native tree species and understory plantings.

4. Community Engagement

The Town will engage its citizens in diverse activities related to trees on both public and private land including awareness and learning programs, tree give aways, hands-on participation in tree planting and maintenance. It will also explore a community tree/plant nursery concept to grow trees and other plants from seeds or seedlings.

5. Stormwater Management and Resilience

Recognizing that trees and other vegetation can aid in reducing stormwater flows, the Town will integrate tree plantings and other native plant species into all stormwater management plans and future infrastructure projects.



6. Integration with Planning and Development Regulations

The Town will amend and create planning documents that regulate tree-planting and maintenance requirements for new development.

DRAFT



5.4 Principles of Sustainable Urban-Forest Management

Principles are statements addressing key concepts that guide the setting of policy, creating plans, and implementing actions of an asset such as trees and the urban forest. The Town adopts the following principles to provide such guidance.

Climate Change

All decisions related to the Town's tree assets will be made with full consideration of the expectation that the Town will experience climatic change through the 21st century and perhaps beyond.

The inevitability of a rapidly changing climate worldwide is broadly accepted and demands immediate attention if towns like Wolfville are to thrive through the 21st century. Urban forest managers must do their part to sequester and store more carbon from the atmosphere in trees. Despite efforts in this regard, the climate will still change because reducing that change requires global efforts in all sectors, particularly the energy sector. Of greater significance is the role of trees in managing changing weather conditions. For example, the shade provided by a tree during a heat wave, or the water holding capacity of a woodland during heavy rain events. Trees can make a community much more livable as the climate changes, but they can only do so if they remain alive and healthy.

Equity

All decisions related to the Town's tree assets will be made with full consideration of the right of all citizens to have equitable access to the full range of benefits available from the urban forest.

In relation to health care, social and economic security, education, and much more, all humans must be considered as equals. Capturing benefits from municipally owned trees is not just for the well-to-do but should benefit all residents equally. Everyone has the right to share the benefits of public trees and participate in decisions about how the tree assets are distributed and managed throughout the Town's streets, parks, and open spaces.

Biodiversity and Invasive Species Management

All decisions related to the Town's tree assets will be made with full recognition of the value of conserving native biodiversity across all species and ecosystems as well as accounting for the biodiversity implications of a changing climate.

As with carbon capture and storage in trees, every municipality needs to make its contribution to the conservation of biodiversity. The Town has no moral obligation to conserve wild species native



to other countries or continents, but it does for the species native to Nova Scotia and the Acadian / Wabanaki forest. Because of the control humans have over tree populations, and because trees provide habitat for such a wide range of other species, it benefits the Town to creation favorable conditions for all native species that depend on trees. This means limiting new tree plantings to native and near-native species as well as taking action to discourage both the deliberate and inadvertent establishment of non-native species, particularly invasive ones.

Currently, species like Norway Maple, multiflora rose, Japanese knotweed, and buckthorn are commonly found in Wolfville. This policy will reference the current listing of the Nova Scotia Invasive Species Council when considering tree/plant removal in lieu of listing them in this document.

DRAFT



5.5 Implementation

Tree Canopy Cover

Objective: The Town will strive for no net loss of canopy cover in residential neighbourhoods and increase the canopy cover in the downtown business district to 30% by 2050 while also increasing the native tree population within municipal parks and open spaces.

Implementation: Despite its shortcomings as a quantitative indicator of urban forests, canopy cover gives a sense of the raw abundance of trees in an urban neighbourhood. The Town distinguishes several types of land use and land ownership when considering canopy cover: (a) municipal rights of way; (b) municipal parks; (c) other municipal properties; and (d) private residential, commercial, industrial, and institutional properties.

(a) Municipal Rights of Way

Within the public right-of-way (i.e. streets), The Town will:

1. Remove trees from municipal rights of way only if a tree is (a) dead, (b) irrevocably diseased or injured, (c) structurally unsound and therefore a safety hazard, or (d) represents a significant risk to surrounding biodiversity. When uncertain conditions exist, judgements by an arborist duly certified to render such assessments, shall be used.
2. Use the plantable spots inventory to set priorities on streets eligible for near-term increases in the number of trees through planting.
3. Protect all streetside trees during physical works in the rights of way (e.g., road recapitalization, sewer and water-supply work) to the standards outlined in the Engineering Specifications.
4. Plant trees only of native and near-native species using locally sourced, large potted stock if available.
5. Aim for a linear street-tree density of a minimum of 10 trees per 100 metres of street per side.
6. Require proponents of new developments, at their expense, to install new trees as per the requirements of the Land Use Bylaw and Engineering Specifications.
7. Plant trees in any one year at a rate exceeding by at least twenty, the number of trees removed in the previous year. (new trees each year = removals + 20 minimum)
8. Within the downtown, experiment with engineered soil environments such as open and closed bottom planter boxes, structural soil and soil cells installations to provide non-compacted soils for new planted trees to succeed and grow in this tough urban environment.
9. Within the downtown, consider closed bottom (movable) tree planters as a second stage nursery for small/medium trees to grow for several years until they become stunted by limited soil conditions, at which time they be transplant into a park or



streetscape. The planter box can then be re-used for a young tree in a new location as needed.

(b) Municipal Parks

Within the municipal Parks, the Town will:

1. Naturalize open areas that are currently mowed and could be treed without disturbing the current and expected uses made of the areas.
2. Plant trees to provide comprehensive shade at all municipally owned playgrounds.
3. Remove invasive species and replace them with native trees and understory plantings.
4. Support volunteer groups to engage in native species planting and invasive species removal in Town Parks where appropriate.

(c) Other Municipal Properties

On any other municipal property, the Town will:

1. Remove invasive species and increase and improve the health and diversity of the native tree populations. This process may include thinning or selective cutting of undesirable trees or plants to support the growth of healthy native stock.

(d) Private Properties

Within private land ownership, the Town will:

1. Assist property owners to learn more about the Wolfville urban forest and the values it brings to the residents and visitors, as well as the means whereby they can become exemplary stewards of the trees on their properties.
2. Encourage property owners to conserve their native trees and to improve both the quantity and quality of these trees on their respective properties.
3. Consider ways of providing direct assistance to property owners keen to plant more trees, e.g., seedling giveaways, cost-sharing programs for saplings.
4. Work cooperatively with owners of large land parcels (e.g., Acadia University) to act toward improvement of their tree canopies, especially through creation of their own tree plans.
5. Review the Dutch Elm Disease program currently used in the Town on private lands.

Tree Health and Maintenance

Objective: the Town will strive to maintain all public trees in good health and condition.

Implementation: The Town will:



1. Make a cursory condition assessment on all its planted trees each year. This can be done by Parks staff or other departments. Trees assessed as declining or in poor health will be assigned for detailed assessment by a qualified, certified arborist.
2. Prioritize saving failing trees if feasible. If this cannot be done, tree removal may take place.
3. Consider woodland management and silviculture approaches, including harvesting, pruning and thinning select trees from public woodlands, if this can build biodiversity and achieve a wider range of tree species. This approach will be utilized in locations with poor species mix or areas with one dominant species that is at risk due to pests like the Hemlock Woolly Adelgid.
4. Consider milling of usable logs that are generated by tree removal of public tree(s).
5. Maintain thorough and comprehensive records on all removals of municipal planted trees.
6. Re-measure the municipal planted-tree population in summer of 2028 (thus, on a five-year cycle), again in 2033, and update the digital inventory asset database accordingly.

Biodiversity Conservation

Objective: The Town will plant trees only of native and near-native species, thereby supporting a rich range of tree-dependent biodiversity.

Implementation:

The Town will:

1. Source potted planting stock within the Maritimes if possible, choosing stock of known origin.
2. Choose only native and near-native species as defined in this Policy.
3. Aim for representation of all tree species native to Nova Scotia, thus enhancing public learning opportunities locally.
4. In the absence of legal requirements, strongly discourage local nurseries and garden centres from stocking plant materials of alien species, particularly those deemed invasive by the NS Invasive Species Council.
5. On municipal lands, work with partners to treat high-priority hemlock trees against hemlock woolly adelgid and ash trees against emerald ash borer. Consider similar treatments for future, as-yet unidentified invasive alien disease and insect pest species.

Community Engagement

Objective: The Town will engage its citizens in a range of activities related to trees on both public and private land including awareness and learning programs, information and input sessions, hands-on participation in tree planting and maintenance, and others.



Implementation:

The Town of Wolfville will:

1. Sponsor/lead the delivery of a variety of public programs associated with learning about and caring for trees.
2. Partner with local schools and Acadia University to develop programs of learning about trees in the Town.
3. Develop a range of engagement mechanisms for the Town's citizens to make their voices heard on all matters related to implementation of this Policy.
4. Work with and support volunteer/community groups to help the Town achieve the above goal and objectives.

Stormwater Management and Resilience

Objective: Recognizing that trees and other vegetation can aid in stormwater flow reduction, the Town will integrate tree cover into all stormwater management plans.

Implementation:

The Town will:

1. Require that trees be considered an integral component of any stormwater management plans extant or to be prepared for/by the Town.
2. Consider stormwater reduction potential, as influenced by tree species and location selection, when planting new trees on municipal property.

Integration with Planning and Development Regulations

Objective: Consistent with the above objectives, The Town will amend and create planning and engineering documents to regulate tree-planting requirements for various forms of development.

Implementation:

The Town will:

- Ensure that trees are a high priority in the design and execution of development plans within Town limits.
- Establish increased tree planting requirements for all new development.
- In the design and construction of new roadways, the land between curb and sidewalk (known as the median or tree lawn) will be 1.5 m-2.0 m wide where feasible and will be composed of uncompacted soil amenable to the growth of healthy trees.



- Ensure that new electrical distribution lines are not located directly above the tree lawn. When possible, align sidewalks with the side opposite any overhead power distribution lines.

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5.6 Responsibilities for Implementation

Responsibilities of Municipal departments in Urban Forest Management

Effective management of the urban forest requires collaboration across various municipal departments. The following outlines the primary responsibilities of each department involved in the urban forest management.

Planning and Public Works Department

The Planning and Public Works Department is the lead for the urban forest policy and its implementation, and this department ensures that urban forest principles are integrated into zoning regulations and individual development projects.

The Planning and Public Works Department manages the infrastructure that interacts with the urban forest and is responsible for mitigating conflicts between trees and various forms of infrastructure.

- Participate in locating new street trees, ensuring they do not interfere with roads, sidewalks, utilities, or traffic signage.
- Review proposed developments to ensure that the urban forest goal and objectives are incorporated into new development and redevelopment projects.
- Identify hazard trees that pose a risk of falling due to disease or other damage
- Integrate urban forests into stormwater management systems to improve water retention, reduce runoff, and prevent erosion.
- Ensure trees do not obstruct visibility for drivers, cyclists, or pedestrians at intersections and along roadways.
- Ensure that infrastructure and construction projects consider the urban forest, making provisions for protection of existing street trees and planting new trees as a priority.
- Manage tree roots that may damage sidewalks, curbs, or underground utilities.
- Incorporate urban forestry as part of broader climate resilience strategies, focusing on reducing heat islands, enhancing air quality, and improving overall ecosystem services.
- Promote the importance of urban forests in achieving sustainability goals and advocate for community support for tree preservation and planting.
- Monitor the health of urban ecosystems and ensure that the urban forest contributes to biodiversity by selecting native and near-native species and managing invasive species.
- Provide educational programs that promote the ecological value of trees and forests, as well as volunteer opportunities for residents to participate in conservation efforts.



Parks and Public Works

The Parks and Public Works staff are critical to implementing this urban forest policy. These team members are often the ones installing and caring for newly planted trees. These staff also manage, prune, and thin existing trees, and forested areas while keeping updated records of trees in poor condition, and other monitoring efforts.

- Oversee the planting, care, and maintenance of trees in public parks, streetscapes, and open spaces.
- Regularly assess trees for safety concerns, such as weak branches that could fall during storms or trees near power lines, sidewalks or other public places.
- Tree removal or pruning as needed or as identified by Parks staff or other departments
- Maintain the 2023 inventory of all trees planted and pruned, or removed from public spaces, including data on species, health, size, and location.
- Participate with public volunteer tree-planting events to engage residents in maintaining and expanding the urban forest.
- Work to ensure that the urban forest principles are incorporated into new park spaces and any restoration projects.
- Minimize forest fire risk by implementing fire risk reduction strategies for wooded parks.

4. Finance Department

- The Finance Department is responsible for managing budgets and any outside funding streams for urban-forest-related initiatives.
- Allocate resources for tree planting, maintenance, and monitoring as part of the yearly budget.
- Assist with applications for external funding opportunities, such as grants or green infrastructure projects, that support urban forest initiatives.



5.7 Monitoring and Reporting

Monitoring

Monitoring is an ongoing necessity with an urban forest. Complete and accurate records are required on all actions taken by the Town to implement the Policy. Additionally, periodic measurements are required on the state, health, and condition of all planted trees on municipal properties. Appropriate inventories are needed for all municipally owned woodlands. These inventories are intended to be completed in 2027. New trees planted on municipal property will be measured and the data entered into the planted-tree inventory database within the calendar year of planting. An updated inventory on all municipal planted trees will be undertaken no later than October 2028. Details of the monitoring program are specified in the **Urban Forest Work Plan 2026-2031**.

Reporting

Reporting to Council on Work Plan implementation will take place annually, for the calendar year, no later than March of each year. Details are specified in the **Urban Forest Work Plan 2026-2031**.

An evaluation of this Policy will be reported to Council no later than March of 2031.

6. Review of Policy

The Town of Wolfville will review, potentially revise, and renew this Policy no later than April 2031 and on a 10-year cycle or as otherwise needed.





Wolfville Urban Forest Work Plan

Drafted by Mark Fredericks (Town of Wolfville) and Peter Duinker (Sylveritas Ltd.)

This document is a companion to the Town of Wolfville Urban Forest Policy.

Work Plan (2026 – 2031) Urban Forest Intentions

1. Policy Goal and objectives
2. Annual milestones and actions
3. Monitoring



The goal of the Wolfville Urban-Forest Policy is:

To protect, enhance, and grow Wolfville's urban forest to promote a resilient, healthy, and biodiverse community for all native species.

This will be achieved by focusing on the following objectives:

1. Tree Canopy Cover

The Town will strive for no net loss of canopy cover in residential neighbourhoods and increase the canopy cover in the downtown business district to 30% by 2050, while also increasing the native tree population within municipal streets, parks and open spaces.

2. Tree Health and Maintenance

The Town will strive to maintain all public trees in good health and condition. Regular maintenance, including pruning, treating and other tree care will be done annually. Potential threats including diseased trees and pest infestations (e.g. Hemlock Woolly Adelgid and Emerald Ash Borer) will be removed, treated, or managed.

3. Biodiversity and Conservation

The Town will plant trees only of native and near-native species, thereby supporting native species biodiversity. The Town will actively remove problematic invasive species from public land where they pose the greatest risk. The Town will also work with and support volunteer/community groups to do the same invasive species management, provided a re-planting plan will utilize native tree species and understory plantings.

4. Community Engagement

The Town will engage its citizens in diverse activities related to trees on both public and private land including awareness and learning programs, tree give aways, hands-on participation in tree planting and maintenance. It will also explore a community tree/plant nursery concept to grow trees and other plants from seeds or seedlings.

5. Stormwater Management and Resilience

Recognizing that trees and other vegetation can aid in reducing stormwater flows, the Town will integrate tree plantings and other native plant species into all stormwater management plans and future infrastructure projects.

6. Integration with Planning and Development Regulations

The Town will amend and create planning documents that regulate tree-planting and maintenance requirements for new development.



Annual Milestones & Actions

2025: Foundation & Policy Development

- **Earth Day:** Co-host a tree planting day (April 26th) in a recently cleared section of Reservoir Park. This land was cleared of wind blown/storm damaged trees and opened a large area for new trees to be planted. Over 30 native trees were planted, including white pines, sugar maples, birch and willows.
- **Finalize Urban Forest Policy:** Collaborate with Sylveritas Ltd. to complete the policy draft, incorporating public feedback from walkabouts, stakeholder interviews and consultation with other municipal urban forest professionals.
- **Plant trees:** Utilize the allocated budget to plant native and near-native trees in the following locations:
 - Parking lot at 282 Main Street / Rec Hub
 - Willow Park where trees were removed due to poor health
 - Lower end of University Avenue
 - Main Street between Highland Avenue and University Avenue
- **Support Invasive Species Management:** Fund the ongoing volunteer work to remove glossy buckthorn, Norway maple, and multiflora rose in Reservoir Park and replant these areas with native tree species. *This funding may be contingent on a successful Green Municipal Fund grant application.*
 - Reservoir Park – ongoing volunteer project
 - Millennium trail near Sherwood Drive – ongoing volunteer project
 - Pollinator Garden on Harvest Moon Trail – ongoing volunteer project
- **Reporting to Council:** An update on Work Plan implementation will take place annually, for the calendar year, no later than March of each year.

2026: Planting & Community Engagement

- **Integrate into planning documents:** Ensure urban forest considerations are included and enhanced in the updated planning documents through the Housing Accelerator Fund program.
- **Refine Monitoring system:** Improve the monitoring and digital tree data including new tree plantings, tree removals, tree health and size conditions.
- **Earth Day:** Co-host a tree planting day in Reservoir Park or other public park to engage with members of the public tree planting opportunities and forest enhancements.
- **National Tree Day:** Host a tree planting event to celebrate Tree Day (September)
- **Trial an Adopt-a-Tree program:** run an outreach program to enable residents to self-select in caring for a street tree that the Town would locate in front of their home, within the road right-of-way in exchange for watering and care from the property owner.
- **Treat Hemlocks:** begin treatment of the Rawding Ravine hemlock trees to protect them from the invasive pest Hemlock Woolly Adelgid (HWA).



- **Plant trees:** Utilize the allocated budget to plant native and near-native trees in the following locations:
 - Kent Ave – where sidewalk was replaced
 - Earnscliffe Ave – street reconstruction to include tree planting
 - Basin Drive Park
 - West End Park
 - Downtown trees – improve health and conditions for existing downtown trees including drilling aeration holes, adding permeable surfaces, and boxing trees that have exposed root issues.
 - Other locations as identified
 - Park trees as determined a priority
- **Develop Monitoring Systems:** Establish protocols for digital tracking and assessment of tree health, growth etc.
- **Reporting to Council:** An update on Work Plan implementation will take place annually, for the calendar year, no later than March of each year.

2027: Infrastructure Integration & Monitoring

- **Earth Day:** Co-host a tree planting day in Reservoir Park or other public park to engage with members of the public tree planting opportunities and forest enhancements.
- **National Tree Day:** Host a tree planting event to celebrate Tree Day (September)
- **Review Dutch Elm approach:** Review and revise the Town's approach to the Dutch Elm Disease currently applied to Elm trees on private lands.
- **Host Educational Workshops:** Conduct workshops on tree care, invasive species identification, native species identification and tree planting process and best practices.
- **Treat Hemlocks:** continue/complete treatment of the Rawding Ravine hemlock trees to protect them from the invasive pest Hemlock Woolly Adelgid (HWA).
- **Inventory municipal woodlands:** Town-owned woodland inventory including Reservoir Park, Rawding Ravine and other woodlands owned by the Town.
- **Plant trees:** Utilize the allocated budget to plant native and near-native trees in the following locations:
 - Victoria Avenue, Gaspereau Ave, Maple Ave or other street reconstruction project as budgeted to include tree planting
 - Downtown trees – improve health and conditions for existing downtown trees including drilling aeration holes, adding permeable surfaces, and boxing trees that have exposed root issues.
 - Harvest Moon Trail – between Elm Ave and Harbourside Drive
 - Skyway Drive
 - Main Street
 - Other locations as identified
 - Park trees as determined a priority
- **Reporting to Council:** An update on Work Plan implementation will take place annually, for the calendar year, no later than March of each year.



2028: Education & Policy Refinement

- **Earth Day:** Co-host a tree planting day in Reservoir Park or other public park to engage with members of the public tree planting opportunities and forest enhancements.
- **National Tree Day:** Host a tree planting event to celebrate Tree Day (September)
- **Plant trees:** Utilize the allocated budget to plant native and near-native trees in the following locations:
 - Priority streets that are scheduled for street reconstruction as budgeted, to include tree planting
 - Other locations as identified
 - Park trees as determined a priority
- **Native Planting nursery:** Establish a Town-operated nursery or partner with a local tree nursery to establish a long-term supply of key native and near-native tree species to be planted in future years.
- **Inventory municipal playgrounds and mowed areas:** Town owned grassy areas that are mowed, to be identified and select spaces can be planned for conversion to a forested area requiring less maintenance over time.
- **Strengthen Partnerships:** Collaborate with local organizations, Acadia University, local schools, and businesses to enhance urban forest initiatives.
- **Reporting to Council:** An update on Work Plan implementation will take place annually, for the calendar year, no later than March of each year.

2029 - 2031: Evaluation & Renewal

- **Plant trees:** Utilize the existing budget to plant native and near-native trees in key locations including the
 - Priority streets that are scheduled for street reconstruction as budgeted, to include tree planting
 - Other locations as identified
 - Park trees as determined a priority
- **Review and Update Policy:** Assess the effectiveness of the Urban Forest Policy and make necessary adjustments based on monitoring data and community feedback. Open this work plan to discussion with Council, staff, and interested citizens, revise the plan as appropriate, and add additional year(s) of proposed activities.
- **Conduct Comprehensive Review:** Evaluate the success of the Urban Forest Policy in achieving its goals. include potential revisions to the Policy and recommitment by Council to the Policy
- **Report to Council and Community:** Share outcomes, lessons learned, and future directions with stakeholders.



Contact Information

For more details, or to get involved:

- **Mark Fredericks** - Senior Planner
- Email: mfedericks@wolfville.ca
- Phone: 902-599-7252

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INFORMATION REPORT – 003-2026

Title: Second Quarter Financial Update – Audit Committee
Date: 2025-12-18 – updated for Council 2026-01-27
Prepared by: Diana Gibson, Director of Corporate Services
Contributors: Corporate Services Department, CAO Horne.



SUMMARY

Second Quarter Financial Update & Year-End Forecast

This report is the first in a series of recurring financial updates to the Audit Committee and Council for the 2025-26 fiscal year. The second quarter update includes both actual results, up to September 30, 2025, as well as a year-end forecast result.

Though this is the first financial update of 2025-26, the goal is to submit quarterly updates to the Audit Committee to provide insight, review, and analysis of actual financial results compared to planned and forecasted values. Following the Audit Committee review, these results along with the Audit Committee meeting notes will be forwarded to Council for committee presentation at the following Council meeting. For the purposes of this report, these results shall be presented to Council on January 27, 2026.

The forecast included in this variance report reflects an expected surplus of \$1.32 million at March 31st. Though the actual results on the included reports are for September 30th, the forecast included has been updated to include actuals to the end of November, and while these are estimates by this point in the year many trends are well established.

DRAFT MOTION:

The Audit Advisory Committee unanimously approved the following motion regarding the Q2 Financial Results:

That the Audit Committee forward the Q2 Summary of Significant Variances by Division – Town of Wolfville, September 30, 2025 Financial Variance Report – Town of Wolfville, and September 30, 2025 Financial Variance Report – Wolfville Water Utility to the January 27, 2026 Council Meeting.

Note: no motion is required from Council in relation to the reports. Presentation at Council completes the reporting cycle and provides all members of Council an opportunity to review the financial results as needed.

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1) CAO COMMENTS

I'd like to thank the entire Department, and specifically Director Gibson, who have met and overcome many challenges through this year. 2025/26 has been a year of significant staff transition, notably within the Department of Corporate Services. The Committee will see that when reviewing this report, as a significant portion of the Town's under-budgeted actual and forecasted expenses are associated with staffing (salary, benefits & professional development). On a more positive note, revenues are coming in higher than expected, primarily due to higher than anticipated development activity and grant success.

This report is for information purposes only.

2) REFERENCES AND ATTACHMENTS

- September 30, 2025 Financial Variance Report – Town of Wolfville
- September 30, 2025 Financial Variance Report – Wolfville Water Utility
- Q2 Summary of Significant Variances by Division – Town of Wolfville

3) DISCUSSION

The quarterly financial update is intended to provide the Audit Committee and Council with an overview of financial results for the first two (2) quarters of the fiscal year 2025-26 in comparison to budget expectations. Where circumstances warrant, Council can be presented with recommended courses of action to address specific financial issues. Included with the second quarter results are year-end forecasts. These forecasted results are important in relation to any action that may be required before year-end and to provide an additional reference for the upcoming 2026-27 budget discussions.

TOWN OPERATING FUND

A review of the attached September 30 Financial Variance Report shows the Town is expected to end the year with \$386,444 more revenue than budgeted. In addition, we are expecting lower than budgeted expenditures. This results in an overall forecasted surplus of \$1,321,812.

	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
Revenues	13,257,685	13,308,726	(51,041)	16,784,955	16,398,511	386,444
Expenditures	6,916,990	7,309,269	(392,279)	15,463,143	16,390,012	(926,869)
Net Surplus (Deficit)	6,340,695	5,999,457	341,238	\$ 1,321,812	\$ 8,499	\$ 1,313,313

Key Revenue Highlights

- Taxes and Grants in Lieu of Taxes
 - Though this is forecasted to be over budget by March 31st, it is primarily related to increases in assessment values, as well as adjustments on one large commercial account from Property Valuation Services (PVSC).

Lead with care, creativity and purpose – honour our past, enrich our present, and shape a resilient future

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- We are not seeing the same value in Deed Transfer Taxes as previous years, with it forecasted to come just barely above the budgeted amount. This will need to be something we carefully consider in our upcoming budget discussions.
- Provincial & Federal Grants
 - The Town was fortunate to qualify for two Provincial grants that were unbudgeted in 2025-26. The HR Assessments Grant and a Rec Programming Grant.
 - Additionally, we are in a position to pull more revenue from the Housing Accelerator Fund to match the expenses for 2025-26.

Key Expense Highlights

- Salaries, Wages, & Benefits
 - Forecasted to be under budget by \$633,251 due in part to deferred hiring and unplanned staffing changes.
 - Not included in this figure is unused vacation or any overtime that will be accrued to continue maintaining the service and program levels for the remainder of 2025-26.
- Repairs and Maintenance
 - Costs here are forecasted to be \$19,337 over budget at March 31st.
 - This has resulted from contracted service providers have less availability, and Town employees taking on more of the work.
- Contracted Services
 - Cost here are forecasted to be \$131,795 under budget at March 31st.
 - Connected to repairs and maintenance, some of this savings is due to the Town taking on more of the work internally when contracted service providers have been unavailable.
 - Further savings comes from the RCMP annual contract being budgeted at the 2024-25 rates, when the 2025-26 contract is approximately \$50,000 less quarterly.

WOLFVILLE WATER UTILITY

The Water Utility's financial results for the period ending September 30, 2025, reflect a forecasted operating surplus of \$409,866, \$347,466 better than budgeted.

Revenue

Total revenues are forecasted to reach \$1,620,679, which is slightly lower than the budgeted amount of (\$1,666,200).

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- Metered Sales
 - We are seeing lower than expected consumption, resulting in a forecast of \$40,340 less than the budget.
- Job Cost Billings
 - Are currently exceeding budget by \$26,000.

Expenses

Expenses are forecasted to total \$1,210,813, which is \$392,987 below budget.

- Salary, Wages, & Benefits
 - March 31st is forecasted to be \$226,252 under budget.
- Vehicle Repairs & Maintenance
 - March 31st is forecasted to be \$80,828 over budget.
 - This is related to utility employees taking on more work than budgeted due to third-party contractor availability.
- Contracted Services
 - March 31st is forecasted to be \$141,668 under budget.
 - This is related to third-party contractor availability and utility staff taking on more of the work than budgeted.

4) FINANCIAL IMPLICATIONS

There are no current financial implications related to this financial update. These results and year-end forecasts are tools used to better inform staff of possible trends. Staff will continue to review these as the 2026-27 budget starts to be drafted.

5) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Reference the appropriate strategic directions from the 2025-2029 Strategic Priorities:

- **Fiscal Responsibility:** *Ensure organizational sustainability and deliver public services using sound financial decision-making, through:*
 - 1) *Asset Management: Collect accurate and timely data to make informed decisions that inspire trust and confidence.*
 - 2) *Community Focus: Make Investments in public services reflective of community need*
 - 3) *Financial Planning and Management: Collect, administer, and manage funds in a transparent manner.*

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6) COMMUNICATION REQUIREMENTS

This document and associated reports are part of the Town Council's communication plan and responsibility of accountability to the Town's residents. No other specific communications are being considered.

7) FUTURE COUNCIL INVOLVEMENT

After review by the Audit Committee this report shall be updated per Audit Committee discussion and questions, and related financial statements will be forwarded to Council to complete the reporting cycle on January 27, 2026.

Town of Wolfville
All Divisions
For the Six Months Ending September 30, 2025

	Financial Results To			Year End			
	Actual	Budget	Variance	Forecast	Budget	Variance	
	Sep. 30, 2025	Sep. 30, 2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	\$	%
REVENUES							
Taxes and grant in lieu of taxes	\$ 11,777,675	\$ 11,590,077	\$ 187,598	\$ 13,424,179	\$ 13,416,427	\$ 7,752	.06%
Tax Certificates & Bylaws	800	1,500	(700)	1,800	3,000	(1,200)	(40.00%)
Metered Sales - Solar Panels	5,555	6,000	(445)	12,318	12,000	318	2.65%
Kings County Fire Protection	219,813	222,012	(2,199)	445,626	444,024	1,602	.36%
REMO Cost Recovery	44,450	44,450		88,900	88,900		.00%
Zoning & Subdivision approvals	1,487	1,500	(13)	2,485	3,000	(515)	(17.17%)
Job Cost billings		3,250	(3,250)		6,500	(6,500)	(100.00%)
Sewer Rates	395,459	362,069	33,390	790,918	727,047	63,871	8.78%
Kings County Sewer Contribution					6,000		.00%
Kings County Recreation Contrib				15,000	15,000		.00%
Program fees	47,635	33,333	14,302	51,008	40,000	11,008	27.52%
Festival & events revenues				9,300	9,000	300	3.33%
Facility fees & cost recoveries	548		548	9,127	6,720	2,407	35.82%
License & fee revenue	641	233	408	718	1,200	(482)	(40.17%)
Building & development permits	30,488	17,502	12,986	51,604	35,000	16,604	47.44%
Parking fines	4,501	18,240	(13,739)	9,844	18,480	(8,636)	(46.73%)
Other fines	10,605		10,605	12,273	18,000	(5,727)	(31.82%)
Cost recoveries from Water Util	208,344	208,334	10	416,665	416,645	20	.00%
Cost recoveries from Sewer Dept	58,120	58,110	10	116,200	116,200		.00%
Facility Rental	8,217	8,250	(33)	16,434	16,500	(66)	(0.40%)
Land Leases	11,672	8,400	3,272	11,672	8,400	3,272	38.95%
Interest on investments	80,092	79,998	94	160,000	160,000		.00%
Interest on outstanding taxes	32,041	24,900	7,141	64,201	50,000	14,201	28.40%
Miscellaneous	5,423		5,423	5,513		5,513	#DIV/0!
Equalization Grant	198,046	198,000	46	396,092	346,000	50,092	14.48%
Farm Acreage Grant	1,383	1,200	183	1,383	1,200	183	15.25%
EMO 911 Cost Recovery				1,900	1,900		.00%
PNS conditional grants	84,966		84,966	92,354	10,000	82,354	823.54%
Other conditional grants	26,094	35,268	(9,174)	43,444	35,268	8,176	23.18%
Federal Grants	3,630	386,100	(382,470)	522,905	386,100	136,805	35.43%
	13,257,685	13,308,726	(51,041)	16,784,955	16,398,511	386,444	
EXPENSES							
Salary and wages	1,723,509	1,833,536	(110,027)	3,198,762	3,640,012	(441,250)	(12.12%)
Employee Benefits	385,890	477,387	(91,497)	798,301	990,302	(192,001)	(19.39%)
Meetings, Meals and Travel	10,478	12,200	(1,722)	20,374	23,000	(2,626)	(11.42%)
Professional Development	83,958	80,067	3,891	92,608	156,900	(64,292)	(40.98%)
Membership Dues & Fees	12,976	18,468	(5,492)	16,667	24,975	(8,308)	(33.26%)
Advertising	7,570	12,878	(5,308)	10,117	20,400	(10,283)	(50.41%)
Telecommunications	23,142	27,873	(4,731)	45,674	55,966	(10,292)	(18.39%)
Office Expense	42,230	35,553	6,677	80,218	65,888	14,330	21.78%
Legal	16,437	25,990	(9,553)	30,161	65,000	(34,839)	(53.60%)
Insurance	102,227	143,402	(41,175)	248,246	291,305	(43,059)	(14.78%)
Marketing and Communications	1,831	3,335	(1,504)	3,600	5,000	(1,400)	(28.00%)
Audit	25,835	18,250	7,585	32,344	36,500	(4,156)	(11.39%)
Stipends & Honorariums	128,521	129,788	(1,267)	269,042	271,500	(2,458)	(0.91%)
Miscellaneous	1,379	1,150	229	1,795	2,300	(505)	(21.96%)
Heat	3,944	8,740	(4,796)	34,986	38,520	(3,534)	(9.17%)
Utilities	61,948	100,128	(38,180)	229,828	217,670	12,158	5.59%
Repairs and Maintenance	83,859	86,679	(2,820)	148,367	129,030	19,337	14.99%
Vehicle Fuel	22,438	37,400	(14,962)	79,154	94,010	(14,856)	(15.80%)
Vehicle Repairs & Maintenance	112,214	99,657	12,557	227,456	214,254	13,202	6.16%
Vehicle Insurance	17,963	28,121	(10,158)	35,892	39,271	(3,379)	(8.60%)
Operational Equip & Supplies	299,509	411,829	(112,320)	631,112	718,420	(87,308)	(12.15%)
Equipment Maintenance	5,768	7,500	(1,732)	17,240	15,000	2,240	14.93%
Equipment Rentals	6,361	18,000	(11,639)	32,541	31,000	1,541	4.97%
Program Expenditures	247,321	198,048	49,273	503,754	392,750	111,004	28.28%
Contracted Services	1,702,834	1,878,277	(175,443)	3,240,201	3,371,996	(131,795)	(3.91%)
Grants to Organizations	185,644	137,100	48,544	185,644	208,350	(22,706)	(10.90%)
Licenses and Permits	1,568	840	728	3,136	3,840	(704)	(18.33%)
Tax Exemptions	146,503	147,220	(717)	146,503	147,300	(797)	(0.54%)
Other debt charges	2,489	9,910	(7,421)	4,978	11,020	(6,042)	(54.83%)
Debt interest	103,142	115,299	(12,157)	216,551	217,293	(742)	(0.34%)
Doubtful accounts allowance				2,500	2,500		.00%
Grant to WBDC	50,000	50,000		100,000	100,000		.00%
Regional Solid Waste	442,197	340,152	102,045	680,303	680,303		.00%
Transit services	270,172	163,914	106,258	319,018	317,127	1,891	.60%
Valley Community Fibre					2,000		.00%
REMO	2,557		2,557	11,975	11,975		.00%
Regional Development	12,119	12,750	(631)	24,238	25,500	(1,262)	(4.95%)
Annapolis Valley Regional Libra	15,150	15,150		30,300	30,300		.00%
IMSA-Governance Review Project	(18,802)	6,460	(25,262)	6,460	6,460		.00%
Kings Area Cooperative Initiatives		35,000	(35,000)	70,000	70,000		.00%
Education	529,764	529,928	(164)	1,059,528	1,059,855	(327)	(0.03%)
Assessment services	40,044	39,250	794	80,088	78,500	1,588	2.02%
	6,916,990	7,309,269	(392,279)	12,987,824	13,914,693	(926,869)	
Net Operational Surplus (Deficit)	6,340,695	5,999,457	341,238	3,797,131	2,483,818	1,313,313	
Capital Program & Reserves							
Principal Debt Repayments				705,290	705,290		
Transfer to/(from) Operating Reserves				5,000	5,000		
Transfer to Capital Reserves				1,820,300	1,820,300		
Transfer to Capital Fund							
Transfer from Operating Reserves				(55,271)	(55,271)		
Transfer from Ace Surplus							
				2,475,319	2,475,319		
Net Surplus (Deficit)	\$ 6,340,695	\$ 5,999,457	\$ 341,238	\$ 1,321,812	\$ 8,499	\$ 1,313,313	7.87%

Town of Wolfville
General Government
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Residential Tax	9,288,579	9,277,300	11,279	9,288,579	9,277,300	11,279
Resource Tax	11,715	11,700	15	11,715	11,700	15
Commercial Tax	1,530,573	1,535,600	(5,027)	1,530,753	1,535,600	(4,847)
Town Business Occupancy Tax	26,527	26,527		26,527	26,527	
Aliant	14,013	13,400	613	14,013	18,000	(3,987)
HST Offset Grant	40,589	41,000	(411)	40,589	41,000	(411)
Deed Transfer Tax	245,776	322,200	(76,424)	610,500	600,000	10,500
Commercial Area Rate	100,444	100,000	444	100,444	100,000	444
Post Office GILT				20,500	20,500	
Acadia GILT				1,261,100	1,261,100	
Tax Certificates & Bylaws	800	1,500	(700)	1,800	3,000	(1,200)
Kings County Fire Protection	130,097	132,312	(2,215)	260,194	264,624	(4,430)
Program fees	3,912		3,912	3,912		3,912
Cost recoveries from Water Util	93,224	93,224		186,445	186,445	
Cost recoveries from Sewer Dept	1,900	1,900		3,800	3,800	
Facility Rental	8,217	8,250	(33)	16,434	16,500	(66)
Interest on investments	80,092	79,998	94	160,000	160,000	
Interest on outstanding taxes	32,041	24,900	7,141	64,201	50,000	14,201
Miscellaneous	3,085		3,085	3,175		3,175
Equilization Grant	198,046	198,000	46	396,092	346,000	50,092
Farm Acreage Grant	1,383	1,200	183	1,383	1,200	183
Other conditional grants		900	(900)	900	900	
TOTAL REVENUE	11,873,329	11,869,911	3,418	14,065,372	13,924,196	141,176
EXPENSES						
Salary and wages	425,695	473,848	(48,153)	834,466	965,070	(130,604)
Employee Benefits	46,042	129,666	(83,624)	216,138	300,027	(83,889)
Meetings, Meals and Travel	2,867	4,500	(1,633)	5,997	7,600	(1,603)
Professional Development	80,884	55,567	25,317	80,265	107,900	(27,635)
Membership Dues & Fees	9,855	6,468	3,387	10,981	12,625	(1,644)
Advertising	610	4,128	(3,518)	896	8,400	(7,504)
Telecommunications	7,111	6,940	171	12,863	14,040	(1,177)
Office Expense	24,464	19,895	4,569	43,366	34,800	8,566
Legal	9,689	13,500	(3,811)	13,717	40,000	(26,283)
Insurance	98,694	141,750	(43,056)	241,181	283,500	(42,319)
Marketing and Communications		1,002	(1,002)		2,000	(2,000)
Audit	25,835	18,250	7,585	32,344	36,500	(4,156)
Stipends & Honorariums	114,121	115,388	(1,267)	228,242	230,700	(2,458)
Miscellaneous	209	400	(191)	360	800	(440)
Heat	2,142	4,050	(1,908)	17,500	18,000	(500)
Utilities	2,463	2,900	(437)	5,632	6,400	(768)
Repairs and Maintenance	16,865	8,500	8,365	24,671	15,000	9,671
Operational Equip & Supplies	31,747	70,592	(38,845)	85,414	126,600	(41,186)
Program Expenditures	40,829	55,248	(14,419)	115,265	125,500	(10,235)
Contracted Services	160,413	157,993	2,420	303,365	238,900	64,465
Grants to Organizations	77,500	36,000	41,500	77,500	96,000	(18,500)
Tax Exemptions	146,503	147,220	(717)	146,503	147,300	(797)
Other debt charges	2,489	9,910	(7,421)	4,978	11,020	(6,042)
Doubtful accounts allowance				2,500	2,500	
	1,327,027	1,483,715	(156,688)	2,504,143	2,831,182	(327,039)
Net Department Surplus (Deficit)	10,546,302	10,386,196	160,106	11,561,229	11,093,014	468,215
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	10,546,302	10,386,196	160,106	11,561,229	11,093,014	468,215

Town of Wolfville
Legislative
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
TOTAL REVENUE						
EXPENSES						
Employee Benefits	4,772	4,451	321	9,544	8,900	644
Meetings, Meals and Travel	1,792	1,500	292	3,584	3,000	584
Professional Development	8,656	16,819	(8,163)	17,283	30,400	(13,117)
Membership Dues & Fees	4,895	2,520	2,375	4,895	5,500	(605)
Advertising		250	(250)		500	(500)
Telecommunications	2,493	1,602	891	3,644	3,200	444
Stipends & Honorariums	114,121	115,388	(1,267)	228,242	230,700	(2,458)
Miscellaneous		150	(150)	150	300	(150)
Operational Equip & Supplies	281		(281)	281		(281)
	<u>137,010</u>	<u>142,680</u>	<u>(5,670)</u>	<u>267,623</u>	<u>282,500</u>	<u>(14,877)</u>
Net Department Surplus (Deficit)	(137,010)	(142,680)	5,670	(267,623)	(282,500)	14,877
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(137,010)</u>	<u>(142,680)</u>	<u>5,670</u>	<u>(267,623)</u>	<u>(282,500)</u>	<u>14,877</u>

Town of Wolfville
General Administration
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
PNS conditional grants	62,316		(62,316)	62,316		(62,316)
TOTAL REVENUE	62,316		(62,316)	62,316		(62,316)
EXPENSES						
Salary and wages	172,308	195,513	(23,205)	359,766	391,030	(31,264)
Employee Benefits	24,444	45,162	(20,718)	76,847	90,330	(13,483)
Meetings, Meals and Travel	418	1,002	(584)	836	2,000	(1,164)
Membership Dues & Fees	3,161	2,748	413	4,215	5,200	(985)
Advertising		3,878	(3,878)		7,900	(7,900)
Telecommunications	848	828	20	1,603	1,700	(97)
Office Expense	1,485	600	885	2,033	1,200	833
Legal	2,574	7,500	(4,926)	3,431	15,000	(11,569)
Marketing and Communications		1,002	(1,002)		2,000	(2,000)
Contracted Services	7,146	65,000	(57,854)	110,000	121,000	(11,000)
	212,384	323,233	(110,849)	558,730	637,360	(78,630)
Net Department Surplus (Deficit)	(150,068)	(323,233)	(173,165)	(496,414)	(637,360)	(140,946)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(150,068)	(323,233)	(173,165)	(496,414)	(637,360)	(140,946)

Town of Wolfville
Human Resources
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
<u>REVENUES</u>						
Other conditional grants		900	900	900	900	
		900	900	900	900	
<u>EXPENSES</u>						
Salary and wages					15,000	15,000
Employee Benefits	(40,549)	1,589	(42,138)	42,000	43,177	(1,177)
Meetings, Meals and Travel	563	1,600	(1,037)	1,242	2,000	(758)
Professional Development	72,228	38,748	33,480	62,982	77,500	(14,518)
Advertising	610		610	610		610
Office Expense	23	400	(377)	46	400	(354)
Legal	7,115	6,000	1,115	10,286	25,000	(14,714)
Operational Equip & Supplies	(4,704)	1,625	(6,329)	5,767	13,000	(7,233)
Contracted Services	3,661	1,375	2,286	4,881	2,000	2,881
	38,947	51,337	(12,390)	127,814	178,077	(50,263)
Net Department Surplus (Deficit)	(38,947)	(50,437)	13,290	(126,914)	(177,177)	50,263
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(38,947)	(50,437)	13,290	(126,914)	(177,177)	50,263

Town of Wolfville
Finance
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Tax Certificates & Bylaws	800	1,500	(700)	1,800	3,000	(1,200)
Cost recoveries from Water Util	64,814	64,814		129,625	129,625	
Miscellaneous	80		80	160		160
	<u>65,694</u>	<u>66,314</u>	<u>(620)</u>	<u>131,585</u>	<u>132,625</u>	<u>(1,040)</u>
EXPENSES						
Salary and wages	164,298	190,228	(25,930)	307,170	382,820	(75,650)
Employee Benefits	32,876	53,264	(20,388)	47,122	107,220	(60,098)
Meetings, Meals and Travel	94	198	(104)	135	400	(265)
Membership Dues & Fees	1,446	1,200	246	1,446	1,500	(54)
Advertising				286		286
Telecommunications	579	630	(51)	1,078	1,340	(262)
Office Expense	1,352	600	752	1,938	1,200	738
Audit	25,835	18,250	7,585	32,344	36,500	(4,156)
Miscellaneous	209	250	(41)	210	500	(290)
Contracted Services	20,298	15,000	5,298	37,477	15,000	22,477
	<u>246,987</u>	<u>279,620</u>	<u>(32,633)</u>	<u>429,205</u>	<u>546,480</u>	<u>(117,275)</u>
Net Department Surplus (Deficit)	(181,293)	(213,306)	32,013	(297,620)	(413,855)	116,235
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(181,293)</u>	<u>(213,306)</u>	<u>32,013</u>	<u>(297,620)</u>	<u>(413,855)</u>	<u>116,235</u>

Town of Wolfville
Information Technology
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
Cost recoveries from Water Util	22,800	22,800		45,600	45,600	
Cost recoveries from Sewer Dept	1,900	1,900		3,800	3,800	
Miscellaneous	150		150	150		(150)
	<u>24,850</u>	<u>24,700</u>	<u>150</u>	<u>49,550</u>	<u>49,400</u>	<u>(150)</u>
EXPENSES						
Salary and wages	89,089	88,107	982	167,530	176,220	(8,690)
Employee Benefits	24,499	25,200	(701)	40,625	50,400	(9,775)
Meetings, Meals and Travel		200	(200)	200	200	
Membership Dues & Fees	353		353	425	425	
Telecommunications	2,827	3,400	(573)	5,538	6,800	(1,262)
Operational Equip & Supplies	34,452	67,215	(32,763)	75,990	110,100	(34,110)
Contracted Services	128,855	73,558	55,297	150,000	95,200	54,800
	<u>280,075</u>	<u>257,680</u>	<u>22,395</u>	<u>440,308</u>	<u>439,345</u>	<u>963</u>
Net Department Surplus (Deficit)	(255,225)	(232,980)	(22,245)	(390,758)	(389,945)	(1,113)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(255,225)</u>	<u>(232,980)</u>	<u>(22,245)</u>	<u>(390,758)</u>	<u>(389,945)</u>	<u>(1,113)</u>

Town of Wolfville
General Government Common Services - Town Hall
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
Cost recoveries from Water Util	5,610	5,610		11,220	11,220	
TOTAL REVENUE	5,610	5,610		11,220	11,220	
EXPENSES						
Telecommunications	364	480	(116)	1,000	1,000	
Office Expense	21,604	18,295	3,309	39,349	32,000	7,349
Heat	2,142	4,050	(1,908)	17,500	18,000	(500)
Utilities	2,463	2,900	(437)	5,632	6,400	(768)
Repairs and Maintenance	16,865	8,500	8,365	24,671	15,000	9,671
Operational Equip & Supplies	1,718	1,752	(34)	3,376	3,500	(124)
Contracted Services	453	3,060	(2,607)	1,007	5,700	(4,693)
	45,609	39,037	6,572	92,535	81,600	10,935
Net Department Surplus (Deficit)	(39,999)	(33,427)	(6,572)	(81,315)	(70,380)	(10,935)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(39,999)	(33,427)	(6,572)	(81,315)	(70,380)	(10,935)

Town of Wolfville
Other General Government
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
Residential Tax	9,288,579	9,277,300	11,279	9,288,579	9,277,300	11,279
Resource Tax	11,715	11,700	15	11,715	11,700	15
Commercial Tax	1,530,573	1,535,600	(5,027)	1,530,753	1,535,600	(4,847)
NSLC-GILT	26,527	26,527		26,527	26,527	
Aliant	14,013	13,400	613	14,013	18,000	(3,987)
HST Offset Grant	40,589	41,000	(411)	40,589	41,000	(411)
Deed Transfer Tax	245,776	322,200	(76,424)	610,500	600,000	10,500
Commercial Area Rate	100,444	100,000	444	100,444	100,000	444
Post Office GILT				20,500	20,500	
Acadia GILT				1,261,100	1,261,100	
Kings County Fire Protection	130,097	132,312	(2,215)	260,194	264,624	(4,430)
Program fees	3,912		3,912	3,912		3,912
Facility Rental	8,217	8,250	(33)	16,434	16,500	(66)
Interest on investments	80,092	79,998	94	160,000	160,000	
Interest on outstanding taxes	32,041	24,900	7,141	64,201	50,000	14,201
Miscellaneous	2,855		2,855	2,865		2,865
Equalization/Financial Capacity Grant	198,046	198,000	46	396,092	346,000	50,092
Farm Acreage Grant	1,383	1,200	183	1,383	1,200	183
TOTAL REVENUE	11,714,859	11,772,387	(57,528)	13,809,801	13,730,051	79,750
EXPENSES						
Insurance	98,694	141,750	(43,056)	241,181	283,500	(42,319)
Program Expenditures	40,829	55,248	(14,419)	115,265	125,500	(10,235)
Grants to Organizations	77,500	36,000	41,500	77,500	96,000	(18,500)
Tax Exemptions	146,503	147,220	(717)	146,503	147,300	(797)
Other debt charges/bank fees	2,489	9,910	(7,421)	4,978	11,020	(6,042)
Doubtful accounts allowance				2,500	2,500	
	366,015	390,128	(24,113)	587,926	665,820	(77,894)
Net Department Surplus (Deficit)	11,348,844	11,382,259	(33,415)	13,221,875	13,064,231	157,644
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	11,348,844	11,382,259	(33,415)	13,221,875	13,064,231	157,644

Town of Wolfville
Protective Services Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Fire Protection Rate	519,459	262,350	257,109	519,459	524,700	(5,241)
Kings County Fire Protection	89,716	89,700	16	179,432	179,400	32
REMO Cost Recovery	44,450	44,450		88,900	88,900	
License & fee revenue	491		491	493	500	(7)
Parking fines	4,501	18,240	(13,739)	9,844	18,480	(8,636)
Other fines	10,605		10,605	12,273	18,000	(5,727)
EMO 911 Cost Recovery				1,900	1,900	
	<u>669,222</u>	<u>414,740</u>	<u>254,482</u>	<u>812,301</u>	<u>831,880</u>	<u>(19,579)</u>
EXPENSES						
Salary and wages	150,339	187,171	(36,832)	291,211	380,149	(88,938)
Employee Benefits	30,930	41,946	(11,016)	59,291	85,125	(25,834)
Meals and Travel	2,923	4,248	(1,325)	6,902	8,500	(1,598)
Professional Development	779	9,500	(8,721)	6,618	19,000	(12,382)
Membership Dues & Fees	354	550	(196)	708	900	(192)
Advertising		1,002	(1,002)		2,000	(2,000)
Telecommunications	4,631	5,909	(1,278)	9,435	11,806	(2,371)
Office Expense	971	2,250	(1,279)	3,492	4,508	(1,016)
Legal	1,079	3,500	(2,421)	2,888	7,000	(4,112)
Insurance	3,533	1,652	1,881	7,065	7,805	(740)
Marketing and Communications	623	250	373	1,184	500	684
Stipends & Honorariums	14,400	14,400		40,800	40,800	
Heat	1,081	1,300	(219)	6,486	7,500	(1,014)
Utilities	4,153	7,025	(2,872)	15,967	19,850	(3,883)
Repairs and Maintenance	2,808	7,102	(4,294)	9,511	14,200	(4,689)
Vehicle Fuel	3,599	6,000	(2,401)	7,198	12,000	(4,802)
Vehicle Repairs & Maintenance	27,154	25,452	1,702	54,311	50,504	3,807
Vehicle Insurance	7,706	15,891	(8,185)	15,412	15,891	(479)
Operational Equip & Supplies	14,980	30,298	(15,318)	44,991	60,600	(15,609)
Equipment Maintenance	5,768	7,500	(1,732)	17,240	15,000	2,240
Contracted Services	991,635	1,138,614	(146,979)	2,068,530	2,273,446	(204,916)
Licenses and Permits	878		878	1,756	2,160	(404)
Debenture interest	739	739		1,315	1,315	
	<u>1,275,363</u>	<u>1,524,339</u>	<u>(248,976)</u>	<u>2,688,473</u>	<u>3,071,960</u>	<u>(383,487)</u>
Net Division Surplus (Deficit)	(606,141)	(1,109,599)	503,458	(1,876,172)	(2,240,080)	363,908
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(606,141)</u>	<u>(1,109,599)</u>	<u>503,458</u>	<u>(1,876,172)</u>	<u>(2,240,080)</u>	<u>363,908</u>

Town of Wolfville
Police and Law Enforcement
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Other fines	10,605		10,605	12,273	18,000	(5,727)
	10,605	9,000	1,605	12,273	18,000	(5,727)
EXPENSES						
Salary and wages	28,108	48,722	(20,614)	42,162	103,900	(61,738)
Employee Benefits	6,516	13,499	(6,983)	9,774	28,400	(18,626)
Office Expense				50		50
Legal		500	(500)		1,000	(1,000)
Utilities	779	1,925	(1,146)	3,757	3,850	(93)
Repairs and Maintenance	25	1,000	(975)	3,250	2,000	1,250
Contracted Services	718,232	861,244	(143,012)	1,513,062	1,717,488	(204,426)
	753,660	926,890	(173,230)	1,572,055	1,856,638	(284,583)
Net Department Surplus (Deficit)	(743,055)	(917,890)	174,835	(1,559,782)	(1,838,638)	278,856
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(743,055)	(917,890)	174,835	(1,559,782)	(1,838,638)	278,856

Town of Wolfville
Bylaw Enforcement
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
<u>REVENUES</u>						
Parking fines	4,501	9,240	(4,739)	9,844	18,480	(8,636)
	<u>4,501</u>	<u>9,240</u>	<u>(4,739)</u>	<u>9,844</u>	<u>18,480</u>	<u>(8,636)</u>
<u>EXPENSES</u>						
Salary and wages	47,972	51,472	(3,500)	95,944	102,250	(6,306)
Employee Benefits	15,181	15,441	(260)	30,362	30,719	(357)
Membership Dues & Fees	104	200	(96)	208	200	8
Telecommunications	619	803	(184)	1,238	1,606	(368)
Office Expense	971	498	473	1,942	1,008	934
Legal	1,079	3,000	(1,921)	2,888	6,000	(3,112)
Marketing and Communications	623	250	373	1,184	500	684
Vehicle Repairs & Maintenance	369	252	117	741	504	237
Vehicle Insurance	496	991	(495)	992	991	1
Operational Equip & Supplies	787	1,998	(1,211)	1,649	4,000	(2,351)
Contracted Services				312		312
	<u>68,201</u>	<u>74,905</u>	<u>(6,704)</u>	<u>137,460</u>	<u>147,778</u>	<u>(10,318)</u>
Net Department Surplus (Deficit)	(63,700)	(65,665)	1,965	(127,616)	(129,298)	1,682
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(63,700)</u>	<u>(65,665)</u>	<u>1,965</u>	<u>(127,616)</u>	<u>(129,298)</u>	<u>1,682</u>

Town of Wolfville
Fire Service
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Fire Protection Rate	519,459	262,350	257,109	519,459	524,700	(5,241)
Kings County Fire Protection	89,716	89,700	16	179,432	179,400	32
	<u>609,175</u>	<u>352,050</u>	<u>257,125</u>	<u>698,891</u>	<u>704,100</u>	<u>(5,209)</u>
EXPENSES						
Salary and wages	43,899	54,743	(10,844)	87,798	109,499	(21,701)
Employee Benefits	3,225	7,709	(4,484)	6,450	15,406	(8,956)
Meetings, Meals and Travel	1,908	2,748	(840)	4,968	5,500	(532)
Professional Development	779	9,500	(8,721)	6,618	19,000	(12,382)
Membership Dues & Fees	250	350	(100)	500	700	(200)
Telecommunications	3,794	4,854	(1,060)	7,761	9,700	(1,939)
Office Expense		252	(252)		500	(500)
Insurance	3,533	1,652	1,881	7,065	7,805	(740)
Stipends & Honorariums	14,400	14,400		40,800	40,800	
Heat	1,081	1,300	(219)	6,486	7,500	(1,014)
Utilities	3,374	5,100	(1,726)	12,210	16,000	(3,790)
Repairs and Maintenance	2,783	6,102	(3,319)	6,261	12,200	(5,939)
Vehicle Fuel	3,599	6,000	(2,401)	7,198	12,000	(4,802)
Vehicle Repairs & Maintenance	26,785	25,200	1,585	53,570	50,000	3,570
Vehicle Insurance	7,210	14,900	(7,690)	14,420	14,900	(480)
Operational Equip & Supplies	12,386	25,398	(13,012)	40,000	50,800	(10,800)
Equipment Maintenance	5,768	7,500	(1,732)	17,240	15,000	2,240
Contracted Services	273,403	269,020	4,383	546,806	539,270	7,536
Licenses and Permits	878		878	1,756	2,160	(404)
	<u>409,055</u>	<u>456,728</u>	<u>(47,673)</u>	<u>867,907</u>	<u>928,740</u>	<u>(60,833)</u>
Net Department Surplus (Deficit)	<u>200,120</u>	<u>(104,678)</u>	<u>304,798</u>	<u>(169,016)</u>	<u>(224,640)</u>	<u>55,624</u>
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>200,120</u>	<u>(104,678)</u>	<u>304,798</u>	<u>(169,016)</u>	<u>(224,640)</u>	<u>55,624</u>

Town of Wolfville
Emergency Measures
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
REMO Cost Recovery	44,450	44,450		88,900	88,900	
	<u>44,450</u>	<u>44,450</u>		<u>88,900</u>	<u>88,900</u>	
EXPENSES						
Salary and wages	30,360	32,234	1,874	65,307	64,500	(807)
Employee Benefits	6,008	5,297	(711)	12,705	10,600	(2,105)
Meetings, Meals and Travel	1,015	1,500	(485)	1,934	3,000	(1,066)
Advertising		1,002	(1,002)		2,000	(2,000)
Telecommunications	218	252	(34)	436	500	(64)
Office Expense		1,500	(1,500)	1,500	3,000	(1,500)
Operational Equip & Supplies	1,807	2,652	(845)	3,092	5,300	(2,208)
	<u>39,408</u>	<u>44,437</u>	<u>(5,029)</u>	<u>84,974</u>	<u>88,900</u>	<u>(3,926)</u>
Net Department Surplus (Deficit)	5,042	13	5,029	3,926		3,926
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>5,042</u>	<u>13</u>	<u>5,029</u>	<u>3,926</u>		<u>3,926</u>

Town of Wolfville
Other Protective Service Costs
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
License & fee revenue	491		491	493	500	(7)
EMO 911 Cost Recovery				1,900	1,900	
	<u>491</u>		<u>491</u>	<u>2,393</u>	<u>2,400</u>	<u>(7)</u>
EXPENSES						
Seasonal Wages	3,854	10,768	(6,914)	14,676	28,069	(13,393)
Employee Benefits Seasonal wag	446	1,272	(826)	1,486	3,332	(1,846)
Operational Equip & Supplies		250	(250)	250	500	(250)
Contracted Services		8,350	(8,350)	8,350	16,688	(8,338)
Debenture interest	739	739		1,315	1,315	
	<u>5,039</u>	<u>21,379</u>	<u>(16,340)</u>	<u>26,077</u>	<u>49,904</u>	<u>(23,827)</u>
Net Department Surplus (Deficit)	(4,548)	(21,379)	16,831	(23,684)	(47,504)	23,820
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(4,548)</u>	<u>(21,379)</u>	<u>16,831</u>	<u>(23,684)</u>	<u>(47,504)</u>	<u>23,820</u>

Town of Wolfville
Public Works Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Metered Sales - Solar Panels	5,555	6,000	(445)	12,318	12,000	318
Job Cost billings		3,250	(3,250)		6,500	(6,500)
Cost recoveries from Water Util	115,120	115,110	10	230,220	230,200	20
Cost recoveries from Sewer Dept	56,220	56,210	10	112,400	112,400	
Land Leases	11,672	8,400	3,272	11,672	8,400	3,272
Miscellaneous	316		316	316		316
TOTAL REVENUE	188,883	188,970	(87)	366,926	369,500	(2,574)
EXPENSES						
Salary and wages	381,724	427,960	(46,236)	751,243	862,140	(110,897)
Employee Benefits	117,130	113,330	3,800	196,070	228,380	(32,310)
Meals and Travel	912	2,162	(1,250)	2,112	4,320	(2,208)
Membership Dues & Fees	753	3,350	(2,597)	1,935	3,350	(1,415)
Advertising		500	(500)		500	(500)
Telecommunications	4,880	8,270	(3,390)	10,021	16,600	(6,579)
Office Expense	5,143	5,160	(17)	9,151	10,080	(929)
Legal	4,105	990	3,115	4,742	2,000	2,742
Heat	721	3,390	(2,669)	11,000	13,020	(2,020)
Utilities	13,150	17,160	(4,010)	39,942	44,120	(4,178)
Repairs and Maintenance	39,953	33,140	6,813	70,000	47,790	22,210
Vehicle Fuel	12,256	20,050	(7,794)	60,000	63,000	(3,000)
Vehicle Repairs & Maintenance	33,039	34,500	(1,461)	92,602	100,000	(7,398)
Vehicle Insurance	5,284	5,040	244	10,567	10,000	567
Operational Equip & Supplies	59,357	72,020	(12,663)	171,387	186,300	(14,913)
Equipment Rentals		11,500	(11,500)	23,000	23,000	
Contracted Services	262,572	416,860	(154,288)	437,466	568,250	(130,784)
Licenses and Permits	690	840	(150)	1,380	1,680	(300)
Debenture interest	74,875	81,800	(6,925)	149,750	150,966	(1,216)
	1,016,544	1,258,022	(241,478)	2,042,368	2,335,496	(293,128)
Net Division Surplus (Deficit)	(827,661)	(1,069,052)	241,391	(1,675,442)	(1,965,996)	290,554
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(827,661)	(1,069,052)	241,391	(1,675,442)	(1,965,996)	290,554

Town of Wolfville
Public Works Common Services
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Metered Sales - Solar Panels	5,555	6,000		12,318	12,000	318
Cost recoveries from Water Util	61,160	61,160		122,300	122,300	
Cost recoveries from Sewer Dept	28,660	28,660		57,300	57,300	
TOTAL REVENUE	95,375	95,820		191,918	191,600	318
EXPENSES						
Salary and wages	98,151	113,940	(15,789)	192,392	227,880	(35,488)
Employee Benefits	25,796	30,420	(4,624)	43,355	60,840	(17,485)
Meetings, Meals and Travel	287	540	(253)	574	1,080	(506)
Membership Dues & Fees	753	3,350	(2,597)	1,935	3,350	(1,415)
Advertising		500	(500)		500	(500)
Telecommunications	4,880	8,270	(3,390)	10,021	16,600	(6,579)
Office Expense	5,143	5,160	(17)	9,151	10,080	(929)
Legal	4,105	990	3,115	4,742	2,000	2,742
Heat	721	3,390	(2,669)	11,000	13,020	(2,020)
Utilities	4,209	5,840	(1,631)	18,836	21,520	(2,684)
Repairs and Maintenance	39,953	33,140	6,813	70,000	47,790	22,210
Operational Equip & Supplies	389	1,500	(1,111)	900	3,000	(2,100)
Contracted Services	20,849	32,760	(11,911)	52,000	65,520	(13,520)
Licenses and Permits	690	840	(150)	1,380	1,680	(300)
	205,926	240,640	(34,714)	416,286	474,860	(58,574)
Net Department Surplus (Deficit)	(110,551)	(144,820)	34,714	(224,368)	(283,260)	58,892
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(110,551)	(144,820)	34,714	(224,368)	(283,260)	58,892

Town of Wolfville
Roads and Streets
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Cost recoveries from Water Util	53,960	53,950	10	107,920	107,900	20
Cost recoveries from Sewer Dept	27,560	27,550	10	55,100	55,100	
Miscellaneous	316		316	316		316
	<u>81,836</u>	<u>81,500</u>	<u>336</u>	<u>163,336</u>	<u>163,000</u>	<u>336</u>
EXPENSES						
Salary and wages	283,573	310,560	(26,987)	558,851	621,120	(62,269)
Employee Benefits	91,334	81,900	9,434	152,715	163,780	(11,065)
Meetings, Meals and Travel	625	1,622	(997)	1,538	3,240	(1,702)
Vehicle Fuel	12,256	20,050	(7,794)	60,000	63,000	(3,000)
Vehicle Repairs & Maintenance	33,039	34,500	(1,461)	92,602	100,000	(7,398)
Vehicle Insurance	5,284	5,040	244	10,567	10,000	567
Operational Equip & Supplies	53,730	55,500	(1,770)	156,810	153,300	3,510
Equipment Rentals		11,500	(11,500)	23,000	23,000	
Contracted Services	202,339	304,600	(102,261)	303,782	415,730	(111,948)
	<u>682,180</u>	<u>825,272</u>	<u>(143,092)</u>	<u>1,359,865</u>	<u>1,553,170</u>	<u>(193,305)</u>
Net Department Surplus (Deficit)	(600,344)	(743,772)	143,428	(1,196,529)	(1,390,170)	193,641
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(600,344)</u>	<u>(743,772)</u>	<u>143,428</u>	<u>(1,196,529)</u>	<u>(1,390,170)</u>	<u>193,641</u>

Town of Wolfville
Street Lighting
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
EXPENSES						
Utilities	8,941	11,320	{2,379}	21,106	22,600	{1,494}
Operational Equip & Supplies		1,500	{1,500}	2,396	3,000	(604)
Contracted Services	261	20,500	20,239	23,000	23,000	
	<u>9,202</u>	<u>33,320</u>	<u>(24,118)</u>	<u>46,502</u>	<u>48,600</u>	<u>(2,098)</u>
Net Department Surplus (Deficit)	<u>{9,202}</u>	<u>(33,320)</u>	<u>24,118</u>	<u>(46,502)</u>	<u>(48,600)</u>	<u>2,098</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>{9,202}</u>	<u>(33,320)</u>	<u>24,118</u>	<u>(46,502)</u>	<u>(48,600)</u>	<u>2,098</u>

Town of Wolfville
Traffic Services
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
<u>REVENUES</u>						
<u>EXPENSES</u>						
Salary and wages		3,460	(3,460)		13,140	(13,140)
Employee Benefits		1,010	(1,010)		3,760	(3,760)
Operational Equip & Supplies	5,238	13,520	(8,282)	11,281	27,000	(15,719)
Contracted Services	39,123	59,000	(19,877)	58,684	64,000	(5,316)
	<u>44,361</u>	<u>76,990</u>	<u>(32,629)</u>	<u>69,965</u>	<u>107,900</u>	<u>(37,935)</u>
Net Department Surplus (Deficit)	<u>(44,361)</u>	<u>(76,990)</u>	<u>32,629</u>	<u>(69,965)</u>	<u>(107,900)</u>	<u>37,935</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(44,361)</u>	<u>(76,990)</u>	<u>32,629</u>	<u>(69,965)</u>	<u>(107,900)</u>	<u>37,935</u>

Town of Wolfville
Other Transportation Expenses
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Job Cost billings		3,250	(3,250)		6,500	(6,500)
Land Leases	11,672	8,400	3,272	11,672	8,400	3,272
	<u>11,672</u>	<u>11,650</u>	<u>22</u>	<u>11,672</u>	<u>14,900</u>	<u>(3,228)</u>
EXPENSES						
Debenture interest	74,875	81,800	(6,925)	149,750	150,966	(1,216)
	<u>74,875</u>	<u>81,800</u>	<u>(6,925)</u>	<u>149,750</u>	<u>150,966</u>	<u>(1,216)</u>
Net Department Surplus (Deficit)	<u>(63,203)</u>	<u>(70,150)</u>	<u>6,947</u>	<u>(138,078)</u>	<u>(136,066)</u>	<u>(2,012)</u>
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(63,203)</u>	<u>(70,150)</u>	<u>6,947</u>	<u>(138,078)</u>	<u>(136,066)</u>	<u>(2,012)</u>

Town of Wolfville
Sewer & Solid Waste Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUE						
Sewer Rates	395,459	362,069	33,390	790,918	727,047	63,871
Kings County Sewer Contribution				6,000	6,000	
TOTAL REVENUE	395,459	362,069	33,390	796,918	733,047	63,871
EXPENSES						
Salary and wages	24,751	26,140	(1,389)	52,718	52,280	438
Employee Benefits	3,831	7,780	(3,949)	7,386	15,560	(8,174)
Telecommunications	249	780	(531)	544	1,560	(1,016)
Miscellaneous	640		640	640		640
Utilities	33,893	54,000	(20,107)	127,113	108,000	19,113
Repairs and Maintenance	4,254	2,500	1,754	6,354	5,000	1,354
Vehicle Fuel		1,020	(1,020)	2,040	2,040	
Vehicle Repairs & Maintenance	27,560	15,840	11,720	35,600	31,680	3,920
Vehicle Insurance	340	420	(80)	680	840	(160)
Operational Equip & Supplies	87,950	108,680	(20,730)	135,810	169,720	(33,910)
Contracted Services	93,574	67,820	25,754	166,528	123,140	43,388
Debenture interest	24,875	31,050	(6,175)	60,180	60,180	
	301,917	316,030	(14,113)	595,593	570,000	25,593
Net Division Surplus (Deficit)	93,542	46,039	47,503	201,325	163,047	38,278
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	93,542	46,039	47,503	201,325	163,047	38,278

Town of Wolfville
Sewer Administration
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
EXPENSES						
Contracted Services	30,560	28,650	1,910	61,120	57,300	3,820
	30,560	28,650	1,910	61,120	57,300	3,820
Net Department Surplus (Deficit)	(30,560)	(28,650)	{1,910}	(61,120)	(57,300)	{3,820}
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(30,560)	(28,650)	{1,910}	(61,120)	(57,300)	{3,820}

Town of Wolfville
Sewer Collection
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
<u>REVENUES</u>						
<u>EXPENSES</u>						
Salary and wages	5,712		5,712	14,802		14,802
Employee Benefits	691		691	1,859		1,859
Vehicle Repairs & Maintenance	27,560	11,820	15,740	27,560	23,640	3,920
Operational Equip & Supplies	9,915	21,000	(11,085)	14,816	25,500	(10,684)
Contracted Services	16,207	16,250	(43)	26,148	20,000	6,148
	60,085	49,070	11,015	85,185	69,140	16,045
Net Department Surplus (Deficit)	(60,085)	(49,070)	(11,015)	(85,185)	(69,140)	(16,045)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(60,085)	(49,070)	(11,015)	(85,185)	(69,140)	(16,045)

Town of Wolfville
Sewer Lift Stations
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
EXPENSES						
Salary and wages	(8)	6,960	6,968	1,298	13,920	12,622
Employee Benefits	465	2,070	1,605	795	4,140	3,345
Utilities	4,218	9,000	(4,782)	18,836	18,000	836
Repairs and Maintenance	260		(260)	364		(364)
Operational Equip & Supplies	11,062	14,520	(3,458)	18,836	29,040	(10,204)
Contracted Services	2,399	7,960	5,561	15,920	15,920	
	18,396	40,510	(22,114)	56,049	81,020	(24,971)
Net Department Surplus (Deficit)	(18,396)	(40,510)	22,114	(56,049)	(81,020)	24,971
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(18,396)	(40,510)	22,114	(56,049)	(81,020)	24,971

Town of Wolfville
Sewer Treatment
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
<u>REVENUES</u>						
<u>EXPENSES</u>						
Salary and wages	19,047	19,180	(133)	36,618	38,360	(1,742)
Employee Benefits	2,675	5,710	(3,035)	4,732	11,420	(6,688)
Telecommunications	249	780	(531)	544	1,560	(1,016)
Utilities	29,675	45,000	(15,325)	108,277	90,000	18,277
Repairs and Maintenance	3,994	2,500	1,494	5,990	5,000	990
Vehicle Fuel		1,020	(1,020)	2,040	2,040	
Vehicle Repairs & Maintenance		4,020	(4,020)	8,040	8,040	
Vehicle Insurance	340	420	(80)	680	840	(160)
Operational Equip & Supplies	66,973	73,160	(6,187)	102,158	115,180	(13,022)
Contracted Services	8,133	12,460	(4,327)	16,006	24,920	(8,914)
	<u>131,085</u>	<u>164,250</u>	<u>(33,165)</u>	<u>285,085</u>	<u>297,360</u>	<u>(12,275)</u>
Net Department Surplus (Deficit)	<u>(131,085)</u>	<u>(164,250)</u>	<u>33,165</u>	<u>(285,085)</u>	<u>(297,360)</u>	<u>12,275</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(131,085)</u>	<u>(164,250)</u>	<u>33,165</u>	<u>(285,085)</u>	<u>(297,360)</u>	<u>12,275</u>

Town of Wolfville
Solid Waste Management
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
EXPENSES						
Contracted Services	5,058	2,500	2,558	10,117	5,000	5,117
	5,058	2,500	2,558	10,117	5,000	5,117
Net Department Surplus (Deficit)	{5,058}	{2,500}	{2,558}	(10,117)	{5,000}	{5,117}
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	{5,058}	{2,500}	{2,558}	(10,117)	{5,000}	{5,117}

Town of Wolfville
Other Environmental
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Sewer Rates	395,459	362,069	33,390	790,918	727,047	63,871
Kings County Sewer Contribution				6,000	6,000	
	395,459	362,069	33,390	796,918	733,047	63,871
EXPENSES						
Miscellaneous	640		(640)	640		(640)
Operational Equip & Supplies						
Contracted Services	31,217		31,217	37,217		37,217
Debenture interest	24,875	31,050	(6,175)	60,180	60,180	
	56,732	31,050	25,682	98,037	60,180	37,857
Net Department Surplus (Deficit)	338,728	331,019	7,709	698,881	672,867	26,014
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	338,728	331,019	7,709	698,881	672,867	26,014

Town of Wolfville
Planning Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
<u>REVENUES</u>						
Zoning & Subdivision approvals	1,487	1,500	(13)	2,485	3,000	(515)
License & fee revenue	150	233	(83)	225	700	(475)
Building & development permits	30,488	17,502	12,986	51,604	35,000	16,604
Federal Grants		384,300	(384,300)	519,275	384,300	134,975
	<u>32,125</u>	<u>403,535</u>	<u>(371,410)</u>	<u>573,589</u>	<u>423,000</u>	<u>150,589</u>
<u>EXPENSES</u>						
Salary and wages	274,736	268,252	6,484	546,262	536,503	9,759
Employee Benefits	72,467	71,563	904	126,267	143,128	(16,861)
Meetings, Meals and Travel	850	750	100	1,274	1,500	(226)
Professional Development	2,295	15,000	(12,705)	5,725	30,000	(24,275)
Membership Dues & Fees	1,518	3,200	(1,682)	2,276	3,200	(924)
Advertising		1,248	(1,248)		2,500	(2,500)
Telecommunications	2,009	1,752	257	4,027	3,500	527
Office Expense	7,064	6,000	1,064	16,397	12,000	4,397
Legal	826	8,000	(7,174)	8,076	16,000	(7,924)
Miscellaneous	530	750	(220)	795	1,500	(705)
Vehicle Fuel		300	(300)		600	(600)
Vehicle Repairs & Maintenance	1,191	375	816	3,736	750	2,986
Vehicle Insurance	496	1,000	(504)	992	1,000	(8)
Operational Equip & Supplies	1,115	500	615	1,321	1,000	321
Program Expenditures	125,232	58,500	66,732	241,461	117,000	124,461
Contracted Services	113,818	56,000	57,818	176,048	112,000	64,048
	<u>604,148</u>	<u>493,190</u>	<u>110,958</u>	<u>1,134,658</u>	<u>982,181</u>	<u>152,477</u>
Net Division Surplus (Deficit)	<u>(572,023)</u>	<u>(89,655)</u>	<u>(482,368)</u>	<u>(561,069)</u>	<u>(559,181)</u>	<u>(1,888)</u>
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(572,023)</u>	<u>(89,655)</u>	<u>(482,368)</u>	<u>(561,069)</u>	<u>(559,181)</u>	<u>(1,888)</u>

Town of Wolfville
Planning Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Zoning & Subdivision approvals	1,487	1,500	(13)	2,485	3,000	(515)
License & fee revenue	150	233	(83)	225	700	(475)
Building & development permits	30,488	17,502	12,986	51,604	35,000	16,604
	<u>32,125</u>	<u>19,235</u>	<u>12,890</u>	<u>54,314</u>	<u>38,700</u>	<u>15,614</u>
EXPENSES						
Salary and wages	222,725	211,518	11,207	444,264	423,035	21,229
Employee Benefits	57,427	47,731	9,696	103,707	119,296	(15,589)
Meetings, Meals and Travel	850	750	100	1,274	1,500	(226)
Membership Dues & Fees	1,518	3,200	(1,682)	2,276	3,200	(924)
Advertising		1,248	(1,248)		2,500	(2,500)
Telecommunications	1,838	1,752	86	3,856	3,500	356
Office Expense	7,064	6,000	1,064	16,397	12,000	4,397
Legal	826	8,000	(7,174)	8,076	16,000	(7,924)
Miscellaneous	530	750	(220)	795	1,500	(705)
Vehicle Fuel		300	(300)		600	(600)
Vehicle Repairs & Maintenance	1,191	375	816	3,736	750	2,986
Vehicle Insurance	496	1,000	(504)	992	1,000	(8)
Operational Equip & Supplies	764	500	264	1,321	1,000	321
Contracted Services	15,579	6,000	9,579	28,689	12,000	16,689
	<u>310,808</u>	<u>289,124</u>	<u>21,684</u>	<u>615,383</u>	<u>597,881</u>	<u>17,502</u>
Net Division Surplus (Deficit)	<u>(278,683)</u>	<u>(269,889)</u>	<u>(8,794)</u>	<u>(561,069)</u>	<u>(559,181)</u>	<u>(1,888)</u>
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(278,683)</u>	<u>(269,889)</u>	<u>(8,794)</u>	<u>(561,069)</u>	<u>(559,181)</u>	<u>(1,888)</u>

Town of Wolfville
Housing Accelerator Fund
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep. 30, 2025	Sep. 30, 2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Federal Grants (Budgeted Use)		384,300	(384,300)	519,275	384,300	134,975
		384,300	(384,300)	519,275	384,300	134,975
EXPENSES						
Salary and wages	52,011	56,734	(4,723)	101,998	113,468	(11,470)
Employee Benefits	15,040	23,832	(8,792)	22,560	23,832	(1,272)
Professional Development	2,295	15,000	(12,705)	5,725	30,000	(24,275)
Telecommunications	171		171	171		171
Operational Equip & Supplies	351		351			
Program Expenditures	125,232	58,500	66,732	241,461	117,000	124,461
Contracted Services	98,239	50,000	48,239	147,359	100,000	47,359
	293,340	204,066	89,274	519,275	384,300	134,975
Net Division Surplus (Deficit)	(293,340)	180,234	(473,574)	0		0
Reserve Funding						
Transfer from Operating Reserves & Accumulated Surplus						
Net Department Surplus (Deficit)	(293,340)	180,234	(473,574)	0		0

Town of Wolfville Housing Accelerator Fund Year-over-Year Summary			
	Actual March 31, 2025	Forecast March 31, 2026	Project Total
REVENUES			
Federal Grants (Full Amount Received)	456,900	456,900	913,800
	456,900	456,900	913,800
EXPENSES			
Salary and wages	92,319	101,998	194,317
Employee Benefits	24,386	22,560	46,946
Professional Development	15,773	5,725	21,499
Telecommunications	185	171	356
Operational Equip & Supplies	25,762		25,762
Program Expenditures	17,097	241,461	258,558
Contracted Services	27,753	147,359	175,112
	203,274	519,275	722,549
Net Department Surplus (Deficit)	253,626	(62,375)	191,251

We are scheduled to received \$1,827,000 in Housing Accelerator Funding, broken out in four (4) annual installments of \$456,900.

The first two of these payments can be seen to the left, in Federal Grants (full amount received).

Each year, we determine what will be realistically spent for Housing Accelerator initiatives, and budget all, or some of this amount in our operating budget.

The amounts budgeted for HAF revenue can be found, at the top of this sheet, in Federal Grants (Budgeted Use).

The chart to the left, is intended to display, how much total funding we have to date compared to our full expenses to date, forecasted to March 31, 2026.

Town of Wolfville
Community Development Division
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Kings County Recreation Contrib				15,000	15,000	
Program fees	43,723	33,333	10,390	47,096	40,000	7,096
Festival & events revenues				9,300	9,000	300
Facility fees & cost recoveries	548		548	9,127	6,720	2,407
Miscellaneous	2,022		2,022	2,022		2,022
PNS conditional grants	22,650		22,650	30,038	10,000	20,038
Other conditional grants	26,094	34,368	(8,274)	42,544	34,368	8,176
Federal Grants	3,630	1,800	1,830	3,630	1,800	1,830
TOTAL REVENUE	98,667	69,501	29,166	163,849	116,888	46,961
EXPENSES						
Salary and wages	466,264	450,165	16,099	722,862	843,870	(121,008)
Employee Benefits	115,490	113,102	2,388	193,149	218,082	(24,933)
Meals and Travel	2,926	540	2,386	4,089	1,080	3,009
Membership Dues & Fees	496	4,900	(4,404)	767	4,900	(4,133)
Advertising	6,960	6,000	960	9,221	7,000	2,221
Telecommunications	4,262	4,222	40	8,784	8,460	324
Office Expense	4,588	2,248	2,340	7,812	4,500	3,312
Legal	738		738	738		738
Marketing and Communications	1,208	2,083	(875)	2,416	2,500	(84)
Utilities	8,289	19,043	(10,754)	41,174	39,300	1,874
Building Repairs and Maintenance	19,979	35,437	(15,458)	37,831	47,040	(9,209)
Vehicle Fuel	6,583	10,030	(3,447)	9,916	16,370	(6,454)
Vehicle Repairs & Maintenance	23,270	23,490	(220)	41,207	31,320	9,887
Vehicle Insurance	4,137	5,770	(1,633)	8,241	11,540	(3,299)
Operational Equip & Supplies	104,360	129,739	(25,379)	192,188	174,200	17,988
Equipment Rentals	6,361	6,500	(139)	9,541	8,000	1,541
Program Expenditures	81,260	84,300	(3,040)	147,028	150,250	(3,222)
Contracted Services	80,822	40,990	39,832	88,265	56,260	32,005
Grants to Organizations	108,144	101,100	7,044	108,144	112,350	(4,206)
Debenture interest	2,653	1,710	943	5,306	4,832	474
	1,048,790	1,041,369	7,421	1,638,679	1,741,854	(103,175)
Net Department Surplus (Deficit)	(950,123)	(971,868)	21,745	(1,474,830)	(1,624,966)	150,136
Reserve Funding						
Transfer from Operating Reserves						
&Accumulated Surplus		85,000	(85,000)	85,000	85,000	
Net Department Surplus (Deficit)	(950,123)	(886,868)	(63,255)	(1,389,830)	(1,539,966)	150,136

Town of Wolfville
Parks and Playgrounds
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Miscellaneous	1,783		1,783	1,783		1,783
PNS conditional grants	12,650		12,650	12,650		12,650
	14,433		14,433	14,433		14,433
EXPENSES						
Salary and wages	289,252	239,060	50,192	431,152	478,020	(46,868)
Employee Benefits	77,501	70,010	7,491	125,496	140,000	(14,504)
Meetings, Meals and Travel	274	190	84	548	380	168
Telecommunications	2,313	1,920	393	4,838	3,840	998
Office Expense	1,718	500	1,218	2,908	1,000	1,908
Utilities	1,290	11,000	(9,710)	27,383	22,000	5,383
Repairs and Maintenance		2,520	(2,520)	2,520	5,040	(2,520)
Vehicle Fuel	6,583	10,030	(3,447)	9,916	16,370	(6,454)
Vehicle Repairs & Maintenance	21,209	23,490	(2,281)	39,146	31,320	7,826
Vehicle Insurance	4,072	5,700	(1,628)	8,144	11,400	(3,256)
Operational Equip & Supplies	70,890	77,739	(6,849)	126,214	119,200	7,014
Equipment Rentals	6,361	6,500	(139)	9,541	8,000	1,541
Contracted Services	6,599	39,090	(32,491)	13,731	52,460	(38,729)
Debenture interest	1,521	1,466	55	3,042	2,780	262
	489,583	489,215	368	804,579	891,810	(87,231)
Net Department Surplus (Deficit)	(475,150)	(489,215)	14,065	(790,146)	(891,810)	101,664
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(475,150)	(489,215)	14,065	(790,146)	(891,810)	101,664

Town of Wolfville
Economic Development
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
REVENUES						
EXPENSES						
Grants to Organizations	30,000	18,750	11,250	30,000	30,000	
	30,000	18,750	11,250	30,000	30,000	
Net Department Surplus (Deficit)	(30,000)	(18,750)	(11,250)	(30,000)	(30,000)	
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	(30,000)	(18,750)	(11,250)	(30,000)	(30,000)	

Town of Wolfville
Festival and Events
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Festival & Events revenues				9,300	9,000	300
Employment grants				5,092		5,092
Federal Grants	3,630	1,800	1,830	3,630	1,800	1,830
	<u>3,630</u>	<u>1,800</u>	<u>1,830</u>	<u>18,022</u>	<u>10,800</u>	<u>7,222</u>
EXPENSES						
Salary and wages	12,634	14,454	(1,820)	12,967	23,100	(10,133)
Employee Benefits	530	2,204	(1,674)	564	3,500	(2,936)
Advertising	4,758	5,000	(242)	7,019	5,000	2,019
Operational Equip & Supplies	28,169	45,000	(16,831)	51,207	45,000	6,207
Program Expenditures	63,667	61,000	2,667	115,766	107,000	8,766
Grants to Organizations	24,500	29,500	(5,000)	24,500	29,500	(5,000)
	<u>134,258</u>	<u>157,158</u>	<u>(22,900)</u>	<u>212,023</u>	<u>213,100</u>	<u>(1,077)</u>
Net Department Surplus (Deficit)	<u>(130,628)</u>	<u>(155,358)</u>	<u>24,730</u>	<u>(194,001)</u>	<u>(202,300)</u>	<u>8,299</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(130,628)</u>	<u>(155,358)</u>	<u>24,730</u>	<u>(194,001)</u>	<u>(202,300)</u>	<u>8,299</u>

Town of Wolfville
Community Development Adm & Rec Centre
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
<u>REVENUES</u>						
<u>EXPENSES</u>						
Salary and wages	102,676	105,450	(2,774)	203,513	210,900	(7,387)
Employee Benefits	25,157	23,136	2,021	46,588	45,300	1,288
Meetings, Meals and Travel	10	100	(90)	14	200	(186)
Membership Dues & Fees	450	4,700	(4,250)	675	4,700	(4,025)
Telecommunications	1,424	1,002	422	2,896	2,020	876
Office Expense	2,211	1,000	1,211	3,747	2,000	1,747
Legal	738		738	738		738
Utilities	3,049	2,643	406	5,891	7,000	(1,109)
Repairs and Maintenance	10,736	5,000	5,736	17,440	5,000	12,440
Operational Equip & Supplies	540		540	540		540
	<u>146,991</u>	<u>143,031</u>	<u>3,960</u>	<u>282,042</u>	<u>277,120</u>	<u>4,922</u>
Net Division Surplus (Deficit)	(146,991)	(143,031)	(3,960)	(282,042)	(277,120)	(4,922)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Department Surplus (Deficit)	<u>(146,991)</u>	<u>(143,031)</u>	<u>(3,960)</u>	<u>(282,042)</u>	<u>(277,120)</u>	<u>(4,922)</u>

Town of Wolfville
Recreation Programs
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Kings County Recreation Contrib				15,000	15,000	
Program fees	43,723	33,333	10,390	47,096	40,000	7,096
Facility fees & cost recoveries	548		548	9,127	6,720	2,407
PNS conditional grants	10,000		10,000	17,388	10,000	7,388
Other conditional grants	15,094	29,368	(14,274)	31,544	29,368	2,176
	<u>69,365</u>	<u>62,701</u>	<u>6,664</u>	<u>120,155</u>	<u>101,088</u>	<u>19,067</u>
EXPENSES						
Salary and wages	61,702	50,925	10,777	75,230	80,950	(5,720)
Employee Benefits	12,514	10,305	2,209	20,713	19,782	931
Meetings, Meals and Travel	2,642	250	2,392	3,527	500	3,027
Advertising	2,202	1,000	1,202	2,202	2,000	202
Vehicle Repairs & Maintenance	2,061		2,061	2,061		2,061
Vehicle Insurance	65	70	(5)	97	140	(43)
Operational Equip & Supplies	3,516	3,000	516	11,737	6,000	5,737
Program Expenditures	17,593	23,300	(5,707)	31,262	43,250	(11,988)
Contracted Services	1,878		1,878	2,189		2,189
Grants to Organizations	43,644	42,850	794	43,644	42,850	794
	<u>147,817</u>	<u>131,700</u>	<u>16,117</u>	<u>192,662</u>	<u>195,472</u>	<u>(2,810)</u>
Net Department Surplus (Deficit)	<u>(78,452)</u>	<u>(68,999)</u>	<u>(9,453)</u>	<u>(72,507)</u>	<u>(94,384)</u>	<u>21,877</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Surplus (Deficit)	<u>\$ (78,452)</u>	<u>\$ (68,999)</u>	<u>\$ (9,453)</u>	<u>\$ (72,507)</u>	<u>\$ (94,384)</u>	<u>\$ 21,877</u>

Town of Wolfville
Tourism
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Other conditional grants	6,000		6,000	6,000		6,000
	<u>6,000</u>		<u>6,000</u>	<u>6,000</u>		<u>6,000</u>
EXPENSES						
Salary and wages		40,276	(40,276)		50,900	(50,900)
Employee Benefits	(212)	7,447	(7,659)	(212)	9,500	(9,712)
Membership Dues & Fees	46	200	(154)	92	200	(108)
Telecommunications	324	900	(576)	648	1,800	(1,152)
Office Expense		498	(498)	498	1,000	(502)
Marketing and Communications	1,208	2,083	(875)	2,416	2,500	(84)
Utilities	2,396	1,650	746	4,792	2,800	1,992
Repairs and Maintenance - Buidling	1,230	1,667	(437)	1,845	2,000	(155)
Operational Equip & Supplies	1,245	4,000	(2,755)	2,490	4,000	(1,510)
Contracted Services	72,307	1,900	70,407	72,307	3,800	68,507
	<u>78,544</u>	<u>60,621</u>	<u>17,923</u>	<u>84,876</u>	<u>78,500</u>	<u>6,376</u>
Net Department Surplus (Deficit)	<u>(72,544)</u>	<u>(60,621)</u>	<u>(11,923)</u>	<u>(78,876)</u>	<u>(78,500)</u>	<u>(376)</u>
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Surplus (Deficit)	<u>\$ (72,544)</u>	<u>\$ (60,621)</u>	<u>\$ (11,923)</u>	<u>\$ (78,876)</u>	<u>\$ (78,500)</u>	<u>\$ (376)</u>

Town of Wolfville
Library
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
Miscellaneous	239		239	239		239
Other conditional grants	5,000	5,000		5,000	5,000	
	<u>5,239</u>	<u>5,000</u>	<u>239</u>	<u>5,239</u>	<u>5,000</u>	<u>239</u>
EXPENSES						
Telecommunications	201	400	(199)	402	800	(398)
Office Expense	659	250	409	659	500	159
Utilities	1,554	3,750	(2,196)	3,108	7,500	(4,392)
Repairs and Maintenance	8,013	26,250	(18,237)	16,026	35,000	(18,974)
Contracted Services	38		38	38		38
Debenture interest	1,132	244	888	2,264	2,052	212
	<u>11,597</u>	<u>30,894</u>	<u>(19,297)</u>	<u>22,497</u>	<u>45,852</u>	<u>(23,355)</u>
Net Department Surplus (Deficit)	(6,358)	(25,894)	19,536	(17,258)	(40,852)	23,594
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Surplus (Deficit)	<u>\$ (6,358)</u>	<u>\$ (25,894)</u>	<u>\$ 19,536</u>	<u>\$ (17,258)</u>	<u>\$ (40,852)</u>	<u>\$ 23,594</u>

Town of Wolfville
Museum & Historical Facilities
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
EXPENSES						
Grants to Organizations	10,000	10,000		10,000	10,000	
	10,000	10,000		10,000	10,000	
Net Department Surplus (Deficit)	(10,000)	(10,000)		(10,000)	(10,000)	
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Surplus (Deficit)	\$ (10,000)	\$ (10,000)	\$	\$ (10,000)	\$ (10,000)	\$

Town of Wolfville
Partner Contributions
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual	Budget	Variance	Forecast	Budget	Variance
	Sep.30,2025	Sep.30,2025	over/(under)	Mar. 31, 2026	Mar. 31, 2026	over/(under)
REVENUES						
EXPENSES						
Grant to WBDC	50,000	50,000		100,000	100,000	
Regional Solid Waste	442,197	340,152	102,045	680,303	680,303	
Transit services	270,172	163,914	106,258	319,018	317,127	1,891
Valley Community Fibre				2,000	2,000	
REMO	2,557		2,557	11,975	11,975	
Regional Development	12,119	12,750	(631)	24,238	25,500	(1,262)
Annapolis Valley Regional Libra	15,150	15,150		30,300	30,300	
IMSA- Governance Review Project	(18,802)	6,460	(25,262)	6,460	6,460	
Kings Region Cooperative Initiatives		35,000	(35,000)	70,000	70,000	
Education	529,764	529,928	(164)	1,059,528	1,059,855	(327)
Assessment services	40,044	39,250	794	80,088	78,500	1,588
	<u>1,343,201</u>	<u>1,192,604</u>	<u>150,597</u>	<u>2,383,910</u>	<u>2,382,020</u>	<u>1,890</u>
Net Department Surplus (Deficit)	(1,343,201)	(1,192,604)	(150,597)	(2,383,910)	(2,382,020)	(1,890)
Reserve Funding						
Transfer from Operating Reserves &Accumulated Surplus						
Net Surplus (Deficit)	<u>\$ (1,343,201)</u>	<u>\$ (1,192,604)</u>	<u>\$ (150,597)</u>	<u>\$ (2,383,910)</u>	<u>\$ (2,382,020)</u>	<u>\$ (1,890)</u>

Wolfville Water Utility
All Divisions
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual 30-Sep-25	Budget 31-Mar-26	VARIANCE	Forecast 31-Mar-26	Budget 31-Mar-26	Variance
REVENUES						
Metered Sales	503,130	523,300	(20,170)	1,006,260	1,046,600	(40,340)
Fire Protection Charge	262,317	262,300	17	524,634	524,600	34
Sprinkler Service				11,000	11,000	
Other	43,785	24,000	19,785	43,785	48,000	(4,215)
Interest on arrears - 3-950-4130	2,098	1,500	598	3,000	3,000	
Job Cost billings - 3-950-4131	32,500	6,500	26,000	12,000	13,000	(1,000)
Investment Income - 3-950-4132		10,000	(10,000)	20,000	20,000	
	<u>843,830</u>	<u>827,600</u>	<u>16,230</u>	<u>1,620,679</u>	<u>1,666,200</u>	<u>(45,521)</u>
EXPENSES						
Salary and wages	192,888	289,500	(96,612)	385,776	579,000	(193,224)
Employee Benefits	56,146	72,660	(16,514)	112,292	145,320	(33,028)
Meetings, Meals and Travel	217	780	(563)	734	1,560	(826)
Professional Development	591	2,660	(2,069)	1,182	5,320	(4,138)
Membership Dues & Fees	210	1,070	(860)	420	1,070	(650)
Advertising		280	(280)		560	(560)
Telecommunications	1,028	840	188	2,056	1,680	376
Office Expense	50,360	54,450	(4,090)	100,720	108,900	(8,180)
Legal		270	(270)		540	(540)
Insurance	11,479	11,340	139	22,916	22,680	236
Audit	(10,000)		(10,000)	(10,000)	6,900	(16,900)
Utilities	24,862	51,750	(26,888)	50,473	103,500	(53,027)
Repairs and Maintenance	1,822	4,020	(2,198)	4,183	8,040	(3,857)
Property Taxes	55,145	29,950	25,195	55,145	59,900	(4,755)
Vehicle Fuel	2,068	880	1,188	4,136	2,720	1,416
Vehicle Repairs & Maintenance	48,069	4,600	43,469	96,138	15,310	80,828
Vehicle Insurance	1,536	540	996	1,536	1,080	456
Operational Equip & Supplies	115,493	99,770	15,723	230,986	242,010	(11,024)
Equipment Maintenance	487	1,600	(1,113)	1,461	5,340	(3,879)
Contracted Services	13,926	146,960	(133,034)	47,852	189,520	(141,668)
Doubtful accounts allowance				1,070	1,070	
	<u>566,327</u>	<u>773,920</u>	<u>(207,593)</u>	<u>1,109,076</u>	<u>1,502,020</u>	<u>(392,944)</u>
Net Operating Surplus (Deficit)	<u>277,503</u>	<u>53,680</u>	<u>223,823</u>	<u>511,603</u>	<u>164,180</u>	<u>347,423</u>
Non-Operating						
Principal Debenture Repayments	62,657	62,700	(43)	62,657	62,700	(43)
Debenture interest	20,562	20,562		39,080	39,080	
	<u>83,219</u>	<u>83,262</u>	<u>(43)</u>	<u>101,737</u>	<u>101,780</u>	<u>(43)</u>
Net Surplus (Deficit)	<u>\$ 194,284</u>	<u>\$ (29,582)</u>	<u>\$ 223,866</u>	<u>\$ 409,866</u>	<u>\$ 62,400</u>	<u>\$ 347,466</u>

Town of Wolfville
Power and Pumping- Dept #962
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual 30-Sep-25	Budget 31-Mar-26	VARIANCE	Forecast 31-Mar-26	Budget 31-Mar-26	Variance
REVENUES						
EXPENSES						
Salary and wages	1,701	8,580	6,879	3,402	17,160	13,758
Employee Benefits	234	2,150	1,916	468	4,300	3,832
Utilities	20,762	45,630	24,868	41,524	91,260	49,736
Repairs and Maintenance	2,685	2,700	15	2,683	5,400	2,717
Operational Equip & Supplies	5,226	4,260	(966)	10,452	8,520	(1,932)
Contracted Services	1,040	108,660	107,620	2,080	112,920	110,840
	<u>31,648</u>	<u>171,980</u>	<u>140,332</u>	<u>60,609</u>	<u>239,560</u>	<u>178,951</u>
Net Operating Surplus (Deficit)	(31,648)	(171,980)	140,332	(60,609)	(239,560)	178,951
Non-Operating						
Net Surplus (Deficit)	<u>\$ (31,648)</u>	<u>\$ (171,980)</u>	<u>\$ 140,332</u>	<u>\$ (60,609)</u>	<u>\$ (239,560)</u>	<u>\$ 178,951</u>

Town of Wolfville
Treatment
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual 30-Sep-25	Budget 31-Mar-26	VARIANCE	Forecast 31-Mar-26	Budget 31-Mar-26	Variance
REVENUES						
EXPENSES						
Salary and wages	18,616	14,430	(4,186)	37,232	28,860	(8,372)
Employee Benefits	2,756	3,580	824	5,512	7,160	1,648
Utilities	2,602	3,450	848	5,204	6,900	1,696
Repairs and Maintenance	(863)	1,320	2,183	1,500	2,640	1,140
Operational Equip & Supplies	66,801	63,660	(3,141)	133,602	127,320	(6,282)
Contracted Services	10,622	9,560	(1,062)	21,244	19,120	(2,124)
	<u>100,534</u>	<u>96,000</u>	<u>(4,534)</u>	<u>204,294</u>	<u>192,000</u>	<u>(12,294)</u>
Net Operating Surplus (Deficit)	(100,534)	(96,000)	(4,534)	(204,294)	(192,000)	(12,294)
Non-Operating						
Net Surplus (Deficit)	<u>\$ (100,534)</u>	<u>\$ (96,000)</u>	<u>\$ (4,534)</u>	<u>\$ (204,294)</u>	<u>\$ (192,000)</u>	<u>\$ (12,294)</u>

Town of Wolfville
Transmission and Distribution
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual 30-Sep-25	Budget 31-Mar-26	VARIANCE	Forecast 31-Mar-26	Budget 31-Mar-26	Variance
REVENUES						
EXPENSES						
Salary and wages	68,288	67,990	(298)	136,576	135,980	(596)
Employee Benefits	25,883	17,030	(8,853)	51,766	34,060	(17,706)
Meetings, Meals and Travel	217	540	323	434	1,080	646
Telecommunications	1,028	840	(188)	2,056	1,680	(376)
Utilities	1,498	2,670	1,172	3,745	5,340	1,595
Vehicle Fuel	2,068	880	(1,188)	4,136	2,720	(1,416)
Vehicle Repairs & Maintenance	48,069	4,600	(43,469)	96,138	15,310	(80,828)
Vehicle Insurance	1,536	540	(996)	1,536	1,080	(456)
Operational Equip & Supplies	43,466	31,850	(11,616)	86,932	106,170	19,238
Equipment Maintenance	487	1,600	1,113	1,461	5,340	3,879
Contracted Services	2,264	15,920	13,656	4,528	31,840	27,312
	194,804	144,460	(50,344)	389,308	340,600	(48,708)
Net Operating Surplus (Deficit)	(194,804)	(144,460)	(50,344)	(389,308)	(340,600)	(48,708)
Non-Operating						
Net Surplus (Deficit)	\$ (194,804)	\$ (144,460)	\$ (50,344)	\$ (389,308)	\$ (340,600)	\$ (48,708)

Town of Wolfville
Administration
For the Six Months Ending September 30, 2025

	Financial Results To			Year End		
	Actual 30-Sep-25	Budget 31-Mar-26	VARIANCE	Forecast 31-Mar-26	Budget 31-Mar-26	Variance
REVENUES						
EXPENSES						
Salary and wages	104,283	198,500	94,217	208,566	397,000	188,434
Employee Benefits	27,273	49,900	22,627	54,546	99,800	45,254
Meetings, Meals and Travel		240	240	300	480	180
Professional Development	591	2,660	2,069	1,182	5,320	4,138
Membership Dues & Fees	210	1,070	860	420	1,070	650
Advertising		280	280		560	560
Office Expense	50,360	54,450	4,090	100,720	108,900	8,180
Legal		270	270		540	540
Insurance	11,479	11,340	(139)	22,916	22,680	(236)
Audit	(10,000)		10,000	(10,000)	6,900	16,900
Property Taxes	55,145	29,950	(25,195)	55,145	59,900	4,755
Contracted Services		12,820	12,820	20,000	25,640	5,640
Doubtful accounts allowance				1,070	1,070	
	239,341	361,480	122,139	454,865	729,860	274,995
Net Operating Surplus (Deficit)	(239,341)	(361,480)	122,139	(454,865)	(729,860)	274,995
Non-Operating						
Net Surplus (Deficit)	\$ (239,341)	\$ (361,480)	\$ 122,139	\$ (454,865)	\$ (729,860)	\$ 274,995

Town of Wolfville
Financial Results for the Period Ended September 30, 2025

	Actual Sep.30,2025	Budget Sep.30,2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)
Revenues	13,257,685	13,308,726	(51,041)	16,784,955	16,398,511	386,444
Expenditures	6,916,990	7,309,269	(392,279)	15,463,143	16,390,012	(926,869)
Net Surplus (Deficit)	6,340,695	5,999,457	341,238	\$ 1,321,812	\$ 8,499	\$ 1,313,313

Significant Variance Explanation (\$15,000 by Division), based on Year-end Forecast Variances

General Government	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
Municipal Capacity Grant	198,046	198,000	46	396,092	346,000	50,092	The first installment of the Municipal Capacity Grant was greater than budgeted for.
PNS conditional grants	62,316		62,316	62,316		62,316	Grant received for the Human Resources Assessment. This was awarded after budget approval.
Salary and wages	425,695	473,848	(48,153)	834,466	965,070	(130,604)	This is related to staffing shortages throughout the year in Corporate Services, where about 5 months of the year we have been short at least one position.
Employee Benefits	46,042	129,666	(83,624)	216,138	300,027	(83,889)	
Professional Development	80,884	55,567	25,317	80,265	107,900	(27,635)	Professional Development was budgeted within each department, as well as in the Human Resources department. We do not expect to reach the total budget.
Legal	9,689	13,500	(3,811)	13,717	40,000	(26,283)	To date, we have not required the use of legal to the extent that was budgeted for.
Insurance	98,694	141,750	(43,056)	241,181	283,500	(42,319)	At this time, the Town has not had deductible claim expenses to equal what was budgeted for. Unless claims come up over the winter months. we do not expect to spend up to budget to on insurance.
Operational Equip & Supplies	31,747	70,592	(38,845)	85,414	126,600	(41,186)	This forecasted deficit is due largely in part to a change in accounting practices. At budget time, the scheduled computer replacement for the year were included in the operating budget, but it was then decided given the value and life expectancy, that they would be capitalized.
Contracted Services	160,413	157,993	2,420	303,365	238,900	64,465	This forecasted overage is due to increased IT costs, such as the requirement for new screens in Council Chambers; additional accounting assistance through year-end preparations due to staff shortages in the Corporate Services department.

							Year-end forecast assumes all major grants issued except for the second installment to Devoud, as conditions for that grant are yet to be met. Additionally, an \$40,000 grant to the Wolfville Legion was added to this after budget approval.
Grants to Organizations	77,500	36,000	41,500	77,500	96,000	(18,500)	
Protective Services	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
Salary and wages	150,339	187,171	(36,832)	291,211	380,149	(88,938)	In the Police Department, there was a budgeted amount for the full cost of the custodian, when there should have only been a portion of their wages in there. In addition, the new custodian has been paid fully from the Public Works department.
Employee Benefits	30,930	41,946	(11,016)	59,291	85,125	(25,834)	
Operational Equip & Supplies	14,980	30,298	(15,318)	44,991	60,600	(15,609)	No obvious reason for the forecasted deficit, each department within Protective Services has seen slightly less spending than budgeted.
Contracted Services	991,635	1,138,614	(146,979)	2,068,530	2,273,446	(204,916)	The Policing contract was budgeted at the 2024-25 value, and the 2025-26 value has been reduced by roughly \$50,000 per quarter.
Public Works	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
Salary and wages	381,724	427,960	(46,236)	751,243	862,140	(110,897)	The Public Works team has been budgeted for a fully staffed department, including a Director. However, the cost for Director Lake, has to date been fully expenses to the Planning Department. A review and reallocation of this will take place over the next quarter.
Employee Benefits	117,130	113,330	3,800	196,070	228,380	(32,310)	As it has been difficult to secure contracted services and labour this year, the Public Works team has taken on more of the repairs and maintenance. This has resulted in additional expenses.
Repairs and Maintenance	39,953	33,140	6,813	70,000	47,790	22,210	
Contracted Services	262,572	416,860	(154,288)	437,466	568,250	(130,784)	The Public Works team has found it difficult during this year to secure contracted services and labour, resulting in a lower than expected expense.

Sewer Service

	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
Sewer Rates	395,459	362,069	33,390	790,918	727,047	63,871	Rates are based on resident usage. There has been an increase in usage this year that was not expected at budget approval.
Utilities	33,893	54,000	(20,107)	127,113	108,000	19,113	There is no cause for the increased costs for utilities this year, that are within our control. This increase is related to the Nova Scotia Power cyber incident and estimated billing that has occurred since.
Operational Equip & Supplies	87,950	108,680	(20,730)	135,810	169,720	(33,910)	As it has been difficult to secure contracted services and labour this year, the Sewer team has taken on more of the work, requiring more equipment and supplies to be purchased and an increased expense .
Contracted Services	93,574	67,820	25,754	166,528	123,140	43,388	The Sewer team has found it difficult during this year to secure contracted services and labour, resulting in a lower than expected expense.

Planning

	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
Building & development permits	30,488	17,502	12,986	51,604	35,000	16,604	We have received more revenue from permits than expected at budget approval.
Federal Grants		384,300	(384,300)	519,275	384,300	134,975	The forecasted increase in revenue is related to the forecasted increase in expenses for the year for the Housing Accelerator Fund (HAF) Initiates. More detailed information around this funding can be found on the HAF page of this report.
Employee Benefits	72,467	71,563	904	126,267	143,128	(16,861)	A percentage of wages was used to calculate the benefits during budget preparation, and we have not seen benefits reaching this level year.
Professional Development	2,295	15,000	(12,705)	5,725	30,000	(24,275)	Professional Development was budgeted within each department, as well as in the Human Resources department. We do not expect to reach the total budget.
Program Expenditures	125,232	58,500	66,732	241,461	117,000	124,461	These forecasted overages are related to HAF initiates and will be offset by an increase in the usage of funding for the year.
Contracted Services	113,818	56,000	57,818	176,048	112,000	64,048	

Community Development

	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
PNS conditional grants	22,650		22,650	30,038	10,000	20,038	We ended up qualifying for more provincial grants than expected at budget approval.
Salary and wages	466,264	450,165	16,099	722,862	843,870	(121,008)	At the time of budget approval, we budgeted for staff for the VIC. After approval an agreement was signed for the WBDC to run the VIC with funding from the Town. Additionally, salary and benefit
Employee Benefits	115,490	113,102	2,388	193,149	218,082	(24,933)	figures for Parks and Festivals seems to be inflated and we are not expecting to reach these budget values.
Operational Equip & Supplies	104,360	129,739	(25,379)	192,188	174,200	17,988	The Parks department also had difficulties getting contracted services and labour in this year, and this resulted in an increase in the operational equipment and supplies expense as the staff performed more work in house.
Contracted Services	80,822	40,990	39,832	88,265	56,260	32,005	Additionally, we are expecting festivals and events to have increased operational equipment and supplies this year, due to the cost of items such as lights for the decorations.
							A contracted was signed with WBDC for the VIC, and resulted in expenses in contracted services that were budgeted in salary and benefits.

Partnership Contributions

No variances greater than \$15,000.

	Actual Sep. 30, 2025	Budget Sep. 30, 2025	Variance over/(under)	Forecast Mar. 31, 2026	Budget Mar. 31, 2026	Variance over/(under)	Note on Variance
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REQUEST FOR DECISION 003-2026

Title: Appointment of Town Auditor – Audit Committee
Date: 2026-01-16 **updated for 2026-01-27 Town Council**
Prepared by: Diana Gibson, Director of Corporate Services
Contributors:



SUMMARY

Appointment of Town Auditor

Town Council must appoint a municipal auditor to be responsible for the Town's year-end financial statements and report to Council in accordance with the requirements of the Municipal Government Act (MGA). This happens annually during our audit planning process, however, this year we have issued a public Request for Proposals (RFP) for external audit services. The recommendation below has been informed by this RFP process and evaluation.

The Audit Advisory Committee unanimously passed the following motion:

THAT THE AUDIT ADVISORY COMMITTEE RECOMMEND COUNCIL APPOINT DOANE GRANT THORNTON AS THE TOWN'S AUDITOR FOR THE FISCAL YEAR ENDING MARCH 31, 2026, AND FOR EACH OF THE FOUR FISCAL YEARS TO FOLLOW, ENDING MARCH 31, 2030, TO INCLUDE THE COMPLETION OF THE FINANCIAL INFORMATION RETURN REQUIRED BY THE PROVINCE.

DRAFT MOTION:

THAT COUNCIL APPOINT DOANE GRANT THORNTON AS THE TOWN'S AUDITOR FOR THE FISCAL YEAR ENDING MARCH 31, 2026, AND FOR EACH OF THE FOUR FISCAL YEARS TO FOLLOW, ENDING MARCH 31, 2030, TO INCLUDE THE COMPLETION OF THE FINANCIAL INFORMATION RETURN REQUIRED BY THE PROVINCE.

REQUEST FOR DECISION 003-2026

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1) CAO COMMENTS

The CAO supports the recommendation of staff.

2) LEGISLATIVE AUTHORITY

Municipal Government Act (MGA) Section 42(1)

3) STAFF RECOMMENDATION

That Council appoint Doane Grant Thornton as the Town's Auditor for the fiscal year ending March 31, 2026, and for each of the four fiscal years to follow, ending March 31, 2030, to include the completion of the Financial Information Return required by the Province.

4) REFERENCES AND ATTACHMENTS

1. Procurement Policy
2. Request for Proposal WOL019-2025– External Audit Services

5) DISCUSSION

The Town's audit services were due to go to market last fiscal year but given the changes within the Corporate Services department a motion was approved to extend the contract with the current auditors for an additional year. As such, it was required to go to market for the current fiscal year and a Request for Proposal (RFP) was issued in November, with a closing date of December 23, 2025. The Town received three (3) proposals, all meeting the requirements of the RFP specifications.

The RFP included an outline of the criteria that each proposal would be evaluated on. The evaluation was conducted by the Director of Corporate Services and Manager of Finance, with the results of the scoring matrix combined for an overall average score. The scoring matrix included:

Experience, both general & municipal auditing	25%
Pricing	20%
Staffing, continuity & flexibility to change	15%
Ability to meet requested schedule	15%
References	10%
Local representation, defined as office withing Kings County	5%
Completeness of submission	10%
	100%

During evaluation all three (3) firms demonstrated their experience and ability to conduct the Town's audit, meeting our requested audit schedule, and provided a thorough submission. Leaving the difference in scoring to be made up by the pricing and location of the office.

REQUEST FOR DECISION 003-2026

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After scoring was combined from the evaluators the results were as follows:

Doane Grant Thornton , Kentville NS	97%
MNP , Sydney NS	95%
BDO , Halifax NS	89%

It is important to note that the highest scoring firm was not the lowest price received. The evaluation matrix provided above allows for 20% of the score to be based on price. This is because the lowest cost model is not necessarily the goal for the audit RFP. With financial audits being a key element in municipal governments financial reporting, the quality of the service is important.

6) FINANCIAL IMPLICATIONS

There are no immediate financial implications for appointing the auditor. Having the auditor appointed will allow for exact costs to be budgeted in the upcoming 2026-27 operating budgets for the Town and Water Utility.

7) REFERENCES TO COUNCIL STRATEGIC PLAN

- **Fiscal Responsibility:** *Ensure organizational sustainability and deliver public services using sound financial decision-making, through:*
 - 1) *Asset Management: Collect accurate and timely data to make informed decisions that inspire trust and confidence.*
 - 2) *Community Focus: Make Investments in public services reflective of community need*
 - 3) *Financial Planning and Management: Collect, administer, and manage funds in a transparent manner.*

8) COMMUNICATION REQUIREMENTS

Notify the proponents of the results of the Request for Proposal process and appointment of the audit based on successful submission.

9) ALTERNATIVES

Council could choose not to appoint the firm with the highest ranking through the RFP process. However, given that proponents were given the scoring matrix in the RFP process, selection of another firm would have to be defensible.