



# Special Committee of the Whole

February 24, 2026

8:30 a.m.

Council Chambers, Town Hall  
359 Main Street

## Agenda

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### Call to Order

### Land Acknowledgement & Recognition of Historic Contributions

### 1. Approval of Agenda

### 2. Declaration of Conflicts of Interest

### 3. 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.*
- *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.*

### 4. Staff Reports for Discussion

- a. IR 011-2026 Budget Version 1

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## 5. Regular Meeting Adjourned

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## 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.

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## **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.

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**INFORMATION REPORT – 011-2026**

Title: Operating Budget Presentation (version 1)

Date: 2026-02-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Senior Leadership Team

Corporate Services Department



## SUMMARY

### 2026-27 Operating Budget Presentation (version 1) – Special COW February 24, 2026

This Information Report has been created to help guide the review of version one of the 2026-27 Operating, Capital, and Reserve Budget, for both the Town of Wolfville and the Wolfville Water Utility. These budgets are presented with the use of reserves to ensure they are balanced. However, throughout this report, more details will be given on how the reserve usage is being proposed and why.

As a point of reference, below is 2026-27 the **Operating Plan and Budget Process Timeline**:

<b>November 12</b>	Preliminary Capital Investment Plan Discussion
<b>December 2</b>	Quarterly Ops Plan Update
<b>December 18</b>	2025/26 Q2 Budget Update to Audit Committee
<b>December 23</b>	Submissions of draft Project Charters to CAO
<b>January 6</b>	SLT Review of draft Project Charters
<b>January 8</b>	Submission of budget templates to Director of Corporate Services
<b>January 13</b>	Regular COW (Agenda: Budget Process & Operational Plan Preliminary Discussion)
<b>January 20</b>	SLT Review of draft Operations Plan
<b>January 27</b>	SLT Review of draft Budget
<b>February 2</b>	
<b>February 3</b>	Regular COW (Agenda: Review of draft Operations Plan)
<b>February 24</b>	Special Budget COW (Agenda: Review of draft Budget)
<b>March 3</b>	Regular COW (Agenda: Second Review of draft Operations Plan)
<b>March 24</b>	Special Budget COW (Agenda: Second Review of draft Budget)
<b>April 2</b>	Special Council (Agenda: Final Budget Approval)

Throughout the creation of the 2026-27 Budget staff, across all departments, have worked together to create documents that have greater usability for staff members and all readers. This report will highlight, in detail, those changes to allow Council and the public to understand why they have been made. As we proceed through these budget presentations, we welcome all feedback and decisions from Council on formatting and the content of the budgeted figures.

Following the presentation of version one of all budgets, staff will take back any feedback and direction to create a final version of these budget documents and will present, on March 24<sup>th</sup>, a Request for Decision for Council's consideration at that time.

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### 1) CAO COMMENTS

FY 2025-26 saw multiple organizational changes in structures, personnel and priorities, as reflected in Council's new Strategic Plan, which have made their way into the draft 2026-27 Operating Budget. Additionally, important work will continue from FY 2025-26 into FY 2026-27, as shown in the Town's draft Operations Plan, and the Town's emphasis on funding capital needs continues. In this way, the 2026-27 Draft Operating Budget simultaneously reflects both change and consistency.

This budget enables Council's priorities, as detailed in the first draft of the 2026-27 Operations Plan, which are funded in this first version of the Operating Budget. Decisions to come related to one-time operating and capital grants or other funding commitments will have to be added. While property tax revenues have increased due to increases in assessment, rates are not proposed to increase at this time.

I'd like to acknowledge the leadership of Director of Corporate Services, Diana Gibson, in preparing this draft and coming forward with professional and meaningful recommendations to improve the Town's financial processes. As well, the entire Corporate Services Department is commended for their commitment and hard work through a year of change.

Please review this first draft of the 2026-27 Operating Budget and engage with staff on the activities proposed and assumptions made.

### 2) REFERENCES AND ATTACHMENTS

- 2026-27 Operating Budget – version 1 (attached)
- 2026-27 Water Operating Budget – version 1 (attached)
- 2026-27 Capital Budget – version 1 (attached)
- 2026-27 Reserve Budget – version 1 (attached)
- IR 004-2026 Initial 2026-27 Budget & Ops Plan Discussion (refer to the January 13<sup>th</sup> COW agenda)

### 3) DISCUSSION

Before diving into the details of the Town Operating and Water Operating, there are a few changes that have been made straight across the board during budget preparation:

- Payroll Distributions
  - Previous budgets did not consider employees' time that may be spent in a department outside of their own. For example, during a water main break a public works employee does work for the water utility.

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- Past practice had this individual employee record their time on the specific job they may have been doing that day, which creates a very manual process for the employee, their manager, and payroll to ensure time is allocated properly. Additionally, that employee's time was only budgeted to their regular department, and not any of the others they may have been working in.
- Moving forward we will be implementing a distribution system, where directors and managers have determined what percentage of each employee's time should be allocated to each department. This information is then input into the accounting system and will automatically allocate it across the departments as we direct it to.
  - We believe this process will save time for all employees and managers but also allow for better tracking of expenses across each department and more informed budgeting.
- With this process, we can also allocate time for the CAO, Directors, and Management across different departments where they may have a higher level of responsibilities in.
- Due to the changes explained above, as you are looking through the budget, you may notice significant increases in some departments for Salary and Benefits, and significant decreases in other departments. This stems from the previous practice of an employee's salary and benefits only being budgeted in their main department.
  - As we continue to use this process over the coming years, these changes in individual departments will normalize from year to year.
  - The Global, All Department Summary within the budget document can still be used to compare the overall salaries from year to year.

  

- Overtime Allocations
  - A second change was made within the payroll section of the budget, which has been to create an overtime allocation both in the accounting system and the budget.
    - Past practice has overtime budgeted within the regular salary and wages lines of the budget, with the expense for overtime also being lumped into that account.
    - Moving forward, we will be creating a separate account in the accounting system where all overtime will be recorded.
      - This will allow for easier tracking of Overtime and therefore easier budgeting.
      - For this year's budget, we pulled a number of reports to show all overtime used and banked by all employees in 2025-26 to get a reasonable estimate for expected costs for overtime in 2026-27.

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- As we continue to budget and function with the separate overtime account, we will have the ability for more accurate budgeting on this item.
  
- Professional Development
  - Previously professional development was budgeted for in the HR department of the budget. However, feedback indicated that this made it hard for management to manage the use of professional development.
  - To make this more practical for management, we have moved professional development into each individual department.
  
- Debenture Principal Payments
  - In previous budgets, the expense for debenture principal payments have been recorded only in the overall global budget document and has not been broken down by department.
  - In the 2026-27 budget documents you will see that this expense has been broken out across the department that the debenture is related to. When reports are made to the province and for our financial statements we are required to show the principal payments this way, staff thought it made sense to follow this requirement through the budget.
  - Due to this change, you will see some departments have an increased budget to account for this amount, but looking at the overall global budget, you will see that debenture principal payments are decreasing this year.
  
- Reserve Usage
  - A new section of the budget has been created called Reserve Usage. This section has been created to show the transfer from reserves as well as the contributions to reserves across each department.
  - Again, this was previously only recorded on the overall global budget and having it across departments makes it easier for tracking and reporting requirements.
  
- Grants to Organizations
  - Previously, grants to organizations have been spread across the operating budget, with some grants in the CAO's office, some in Recreation Programming, some in Historical.
  - To streamline the grant processes and make it easier for staff to manage all grants have been moved to the Recreation Administration section of the operating budget.

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There are additional changes that have been made to formatting within the departmental operating budgets, and these will be discussed as we move through the documents further.

### 2026-27 Operating Budget – version 1

#### **Revenues**

Version 1 of the 2026-27 Operating Budget presents a 3.2% increase in revenues over the previous year for a total of \$16.9 million in expected revenue. This level of increase is made up primarily by the following items:

\$820,900 ↑ Regular tax revenue

- Tax Revenue is increased due to the increase in assessment value.

\$50,000 ↓ Deed Transfer Tax

- Our current forecast for 2025-26 Deed Transfer Tax is \$570,000.
- Due to the previous year not expected to reach the budgeted amount, we are suggesting lower the 2026-27 budget for Deed Transfer Tax Revenue.

\$50,900 ↑ REMO IMSA revenue

- With recruitment for a new Manager of Emergency Planning & Coordination underway, the REMO IMSA partners have agreed to increased contributions to ensure appropriate compensation for a full-time Manager.
- This results in the additional revenue for the Town.

\$310,599 ↓ Water Utility Cost Recoveries

\$57,878 ↓ Sewer Service Cost Recoveries

- Cost recoveries for the Water Utility and Sewer Service are used to cover costs that other departments expense and are used by Water and Sewer.
  - From the billing office, this includes printing, mailing, and postage for bills.
  - From the public works team, this includes gravel, equipment maintenance, etc.
- Previously, this also included salary percentages from certain individuals, however with the change to a payroll distribution system, we will no longer need to include salary in the cost

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recovery, this has resulted in less recovery revenue for the Town, as Water and Sewer are paying directly for those costs.

### \$200,000 ↑ Provincial Conditional Grants

- Operational work being completed in the transportation division will be funded through ICIP funding for Active Transportation, resulting in increased grant revenue in our Operating budget.

### \$209,950 ↓ Federal Grants

- We are expecting less Housing Accelerator Fund expenses in 2026-27, resulting in us needing less revenue from our HAF grant.

## **Expenses**

Version 1 of the 2026-27 Operating Budget presents a 7.3% increase in expenditure over the previous year for a total of \$14.9 million in expected expenses. This level of increase is made up primarily by the following items:

### \$241,764 ↑ Salary and Benefits

- This increased salary and benefits is created by the following items
  - The expected Cost of Living Adjustment of 2.5% for non-unionized employees
  - 1.5% merit increase for non-unionized employees
  - 3.5% increase for unionized employees, per the Collective Agreement
- This increase is also affected by the several new positions being included in this budget.
  - All positions presented to Council on February 3<sup>rd</sup>, have been included for a full year, with the exceptions being:
    - The Director for Community Development has been budgeted for 10 months, due to recruitment timelines.
    - The HR Generalist has been budgeted for 6 months, to allow time to determine the Town's needs and recruit.

### \$174,095 ↓ Operational Equipment & Supplies

### \$249,797 ↑ Operational Expenses

### \$69,777 ↓ Contracted Services

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- These three accounts are connected in their increases and decreases.
- Operational Expenses is a new account created for the Sewer Service and is being used to replace the Operational Equipment & Supplies and Contracted Services for Sewer.

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- This has resulted in an overall decrease in Operational Equipment & Supplies and Contracted Services, and an increase in our new account.

\$98,750 ↓ Program Expenses

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- Program Expenses are budgeted at a lower value in 2026-27 related to the Housing Accelerator Initiatives wrapping up in 2025-26 and needing to budget for less work in that area for the future.

\$117,127 ↑ Licenses & Permits

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- IT has moved all license expenses from Contracted Services and Operational Equipment & Supplies into Licenses & Permits.
- This is another reason we are seeing decreases in Operational Equipment & Supplies and Contracted Services.

\$130,182 ↓ Regional Solid Waste - VWRM

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- Decreases in our contribution to Valley Waste Resource Management (VWRM) are related to the new legislation relating to who is responsible for the expenses related to collecting certain recyclables.
  - This legislation has put responsibility on the producers and manufacturers of these items to cover the costs of recycling, including collection. Thus, lowering the cost to VWRM and therefore, each partner's contribution.

\$109,403 ↑ Education

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- Increases in our contribution to the Annapolis Valley Regional Centre for Education are caused by the increase in our Uniform Assessment for 2026-27.
  - Our Uniform Assessment is used each year to determine our contribution.

### **Taxation Rates**

At our January 13<sup>th</sup> meeting, it was discussed that there may be the potential of a rate increase for the 2026-27 year, to better ourselves to contribute to our capital reserves. 2026-27 ToW Operating Budget (version 1) is currently projecting a \$1.7 million contribution to our capital reserve. This is \$300,000 greater than what was budgeted in 2025-26, and based on this outcome in drafting the budget, staff are no longer recommending an increase to taxation rates.

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### ***Changes***

Below are the details of all formatting and organization changes that have been made within the Town operating budget to make the document more user friendly for staff and the viewers of the budget.

### ***General Government***

- Human Resources
  - This division will be removed from the budget in 2027-28, as it has been used as a spot to budget a number of small expenses that can otherwise be budgeted through the rest of the General Government budget.
- Information Technology
  - Our GIS Coordinator has been moved from the IT Division into the Planning Division. With this, we are seeing a larger than normal decrease in the IT budget.
  - The GIS Coordinator position was moved to the Planning and Public Works Department late in 2024-25 and the salary and expenses related to GIS specific technology should be budgeted there.

### ***Protective Services***

- Other Protective Services
  - This division will be removed from the budget in 2027-28, as it has been used as a spot to budget a number of small expenses that can otherwise be budgeted through the rest of the Protective Services budget.
- By-Law Enforcement
  - This division shows an increase in expenses in 2026-27 related to the additional of two part-time crossing guards into the budget.

### ***Planning & Public Works***

The largest change made in this Department is the combination of departments. In the 2026-27 budget, we have summarized the following into the new Planning & Public Works Department: Public Works Department, Planning Department, and Parks Division.

- Roads
  - We have increased the Roads budget to encompass all expenses that were previously budgeted in the Street Lighting and Traffic Services Divisions.
  - This budget is also increased due to moving the debt servicing costs for Road related project into this budget, from the Other Transportation Services Division.

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- Other Transportation Services
  - This division will be removed from the budget in 2027-28, as it has been used as a spot to budget a number of small expenses that can otherwise be budgeted through the rest of the Planning & Public Works budget.
- Planning and Housing Accelerator
  - In the 2026-27 budget, we have separated the Housing Accelerator expenses into its own division to make the spending and funds more transparent.

### ***Sewer Service***

One of the largest changes you will see within the 2026-27 Operating budget is the move to treat the Sewer Service more like a traditional utility. The Town levies a sewer rate on property owners for the provision of sewer services. This shift allows us to balance the sewer budget within itself, and to create a restricted sewer reserve that can be funded through any surpluses in sewer each year. Additionally, this reserve can be used if we should find the sewer services having a year-end deficit. Along with this large change, we have moved toward recording the majority of expenses in the Sewer Administrative Division, and leaving just the operational expenses and utilities directly related to lift stations, collection, and treatment in those divisions.

### ***Community Development***

Previously mentioned, we have made the decision to move all grants to organizations into the Recreation Administration Division. By doing this we plan in 2027-28 to remove the Economic Development and Museum & Historical divisions from Community Development, as they were used only for budgeting for grants.

### ***Reserve Usage***

Mentioned previously, we have created a section in the budget documents to show the expense for reserve contributions and for transfers into the operating budget from reserves.

### ***Sewer Reserve***

With the new plan to treat sewer as a utility, this budget is recommending that we create a restricted sewer reserve to use moving forward. Staff will also be bringing forward a recommendation to move funds from the Town Operating Reserve into this Restricted Sewer Reserve, as in previous years any surplus that has been created in the sewer service has been attributed to the operating reserve at year-end. Our March 24<sup>th</sup> COW meeting will see more details on this and a recommendation for decision from Council regarding this item.

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### *Capital Reserve*

Additionally, we are currently balancing our 2026-27 Operating budget with the recommendation to move \$1.8 million into our capital reserve. This will help our future capital projects and needs. Again, our March 24<sup>th</sup> COW meeting will see more details on this and a recommendation for decision from Council regarding this item.

Though this budget document does encompass a large number of changes as described, we have kept the general format of the budget the same, and the overall Global budget which summarizes all departments, shows a very clear relation between the 2026-27 proposed budget and the approved 2025-26 operating budget.

## **2026-27 WATER Operating Budget – version 1**

### ***Revenues***

Version 1 of the 2026-27 Water Operating Budget presents a 1.9% decrease in revenues over the previous year for a total of \$1.598 million in expected revenue. This decreased estimate is the result of lower-than-expected consumption in 2025-26, however, the Utility is going to be conducting a rate review throughout the coming fiscal year, and we do expect to see a rate change, which will affect this estimate.

### ***Expenses***

Version 1 of the 2026-27 Water Operating Budget presents a 4.6% increase in expenditure over the previous year for a total of \$1.404 million in expected expenses. This increase in expenditure primarily relates to increases in salaries and benefits due to the new distribution process we will be following for salaries.

## **2026-27 Capital Budget – version 1**

Throughout the budget creation process staff have created a simpler document to showcase our capital investment plan over the next five (5) years. This document, as allows staff to include notes related to the projects to provide more details to Council and other viewers of these budgets.

During our February 24<sup>th</sup> meeting, there will be a separate presentation to Council on the details around the 2026-27 capital investment plan from our Planning and Public Works team. A summary of the 2026-27 capital investment plan is provided below, and totals \$17.9 million. This includes, but is not limited to, the following projects:

- Full Rebuild of Earnscliffe Avenue
- Paving and curb Rehabilitation of East Main Street

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- Active Transportation Network upgrades
- Stormwater Management Initiatives
- Finishing the Wastewater Treatment Plant (phase 2) upgrades
- Sludge Removal at the Sewer Lagoons
- SCADA upgrades for the Water Utility and Sewer Service
- Transmission Line upgrades from Wellfield to Westwood.
- Installation of Production Well #3
- Design for future projects.

<b>5-Year Capital Investment Summary</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
IT	101,306	-	-	-	-
Buildings	635,000	1,040,000	60,000	-	-
Fire Services	146,000	1,863,500	48,500	3,348,500	2,318,500
Parks & Recreation	775,000	3,345,000	330,000	700,000	300,000
Fleet	1,205,000	668,000	320,000	265,000	-
Stormwater Management	950,000	950,000	-	-	-
Transportation	5,589,200	6,772,600	5,075,000	2,575,000	2,550,000
Sewer	5,716,447	215,000	965,000	945,000	195,000
Water	2,859,121	227,000	840,100	40,000	40,000
<b>5-Year Capital Investment Plan Yearly Total</b>	<b>\$ 17,977,073</b>	<b>\$ 15,081,100</b>	<b>\$ 7,638,600</b>	<b>\$ 7,873,500</b>	<b>\$ 5,403,500</b>
<hr/>					
<b>5-Year Total</b> <u><b>\$ 53,973,773</b></u>					

During budget deliberations, Council will be asked to focus on and approve the 2026-27 year when reviewing the Capital Investment Plan. Future years are provided as a way of showing what priorities are in the coming years but will require separate approval in each of those fiscal years.

Staff have also provided suggested funding for 2026-27 in version 1 of the 2026-27 Capital Budget, though we expect to see adjustments to these estimates as more grant funding becomes available. In version 2 of the capital budget on March 24<sup>th</sup>, staff will prepare suggested funding for all 5 years of the capital budget.

**2026-27 Reserve Budget – version 1**

Another change in this year's budget creation was to separate the reserve budget into its own document, so that there is a transparent view of how these reserves of being used and what their balances are throughout the years.

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Version 1 of the Reserve Budget shows the projected March 31, 2026 balance along with any additions or usage planned in the operating or capital budgets.

Council had mentioned in our previous meeting that they don't recall seeing the reserve information in the past, and so during our February 24<sup>th</sup> meeting, more information will be given to Council on all of the reserves we currently have, what its purpose is and when it can be used.

During this presentation, Council will also be given information on additional reserves that staff are recommending and why. These recommendations will be captured in the March 24<sup>th</sup> Request for Decision document as well.

## 4) FINANCIAL IMPLICATIONS

There are no direct financial implications until Council approves the final budget documents on April 2<sup>nd</sup>.

## 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:***

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

## 6) COMMUNICATION REQUIREMENTS

Information will be communicated through Wolfville Blooms as it is available.

## 7) FUTURE COUNCIL INVOLVEMENT

The 2026-27 budget process will continue with the following timeline:

February 24 <sup>th</sup>	2026-27 Capital Budget – version 1 Presentation
March 3 <sup>rd</sup>	Second Review of the Operations Plan
March 24 <sup>th</sup>	Second Review of the 2026-27 Budgets
April 2 <sup>nd</sup>	Final Budget Approval

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# **Town of Wolfville**

## **Operating Budget**

2026-27



**Town of Wolfville**  
**2026-27 Operating Budget**  
**All Departments**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Residential Tax	10,034,900	9,277,300	757,600	9,286,329	9,277,300
Resource Tax	7,800	11,700	(3,900)	11,715	11,700
Commercial Tax	1,602,800	1,535,600	67,200	1,530,573	1,535,600
Town Business Occupancy Tax	27,677	26,527	1,150	26,527	26,527
Aliant	18,500	18,000	500	14,013	18,000
HST Offset Grant	40,000	41,000	(1,000)	40,589	41,000
Fire Protection Rate	524,633	524,700	(67)	519,459	524,700
Deed Transfer Tax	550,000	600,000	(50,000)	570,000	600,000
Commercial Area Rate	103,390	100,000	3,390	100,444	100,000
Metered Sales	12,000	12,000	-	12,496	12,000
Post Office GILT	20,000	20,500	(500)	20,500	20,500
Acadia GILT	1,261,100	1,261,100	-	1,261,100	1,261,100
Tax Certificates & ByLaws	2,500	3,000	(500)	2,733	3,000
Kings County Fire Protection	454,103	444,024	10,079	444,056	444,024
REMO IMSA Cost Share	139,800	88,900	50,900	88,900	88,900
Zoning & Subdivision Approvals	2,500	3,000	(500)	2,209	3,000
Job Cost Billings	6,500	6,500	-	-	6,500
Sewer Rates	750,000	727,047	22,953	770,000	727,047
Kings County Sewer Contribution	12,500	6,000	6,500	6,000	6,000
Kings County Recreation Contribution	15,000	15,000	-	15,000	15,000
Program Fees	40,000	40,000	-	48,000	40,000
Program Fees Taxable	-	-	-	22,000	-
Festival & Events Revenues	10,000	9,000	1,000	9,300	9,000
Facility Fees & Cost Recoveries	8,250	6,720	1,530	10,000	6,720
Tourist Bureau Revenues	4,200	-	4,200	3,150	-
License & Fee Revenue	1,500	1,200	300	700	1,200
Building & Development Permits	42,000	35,000	7,000	40,000	35,000
Parking Fines	12,000	18,480	(6,480)	10,701	18,480
Other Fines	18,000	18,000	-	18,000	18,000
Water Utility Cost Recoveries	106,046	416,645	(310,599)	416,645	416,645
Sewer Service Cost Recoveries	58,322	116,200	(57,878)	116,413	116,200
Facility Rental	16,435	16,500	(65)	16,435	16,500
Land Leases	8,300	8,400	(100)	11,672	8,400
Interest on Investments	175,000	160,000	15,000	170,000	160,000
Interest on Outstanding Taxes	50,000	50,000	-	60,000	50,000
Miscellaneous	500	-	500	11,068	-
Municipal Capacity Grant	346,000	346,000	-	346,000	346,000
Farm Acreage Grant	1,300	1,200	100	1,383	1,200
EMO 911 Cost Recovery	1,900	1,900	-	1,946	1,900
Employment Grants	5,040	-	5,040	5,092	-
Provincial Conditional Grants	200,000	-	200,000	92,354	-
Other Conditional Grants	45,868	37,068	8,800	66,344	37,068
Federal Grants	172,700	384,300	(211,600)	486,673	384,300
	<b>16,909,064</b>	<b>16,388,511</b>	<b>520,553</b>	<b>16,686,519</b>	<b>16,388,511</b>

**EXPENSES**

Salary and Wages	3,551,250	3,485,062	66,188	3,260,531	3,485,062
Seasonal Wages	269,470	183,019	86,451	19,820	183,019
Overtime	75,700	-	75,700	-	-
Employee Benefits	1,007,059	980,802	26,257	801,735	980,802
Seasonal Employee Benefits	-	12,832	( 12,832 )	750	12,832
Retired Clerk Pension	15,000	-	15,000	-	-
Meals and Travel	26,600	23,000	3,600	20,576	23,000
Professional Development	165,600	156,900	8,700	141,751	156,900
Membership Dues & Fees	25,625	24,975	650	20,262	24,975
Staff Appreciation	15,700	-	15,700	-	-
Advertising	27,250	20,400	6,850	9,518	20,400
Telecommunications	50,645	55,966	( 5,321 )	47,941	55,966
Office Expense	80,280	65,888	14,392	67,798	65,888
Legal	45,600	65,000	( 19,400 )	38,153	65,000
Insurance	320,150	291,305	28,845	290,738	291,305
Marketing and Communications	6,000	5,000	1,000	4,075	5,000
Audit	38,000	36,500	1,500	32,344	36,500
Honorariums	278,600	271,500	7,100	258,683	271,500
Miscellaneous	2,300	2,300	-	1,223	2,300
Heat	35,000	38,520	( 3,520 )	31,500	38,520
Utilities	254,950	217,670	37,280	215,159	217,670
Repairs and Maintenance	132,350	129,030	3,320	120,200	129,030
Vehicle Fuel	66,000	94,010	( 28,010 )	47,000	94,010
Vehicle Repairs & Maintenance	224,794	214,254	10,540	277,987	214,254
Vehicle Insurance	43,390	39,271	4,119	35,924	39,271
Operational Equip & Supplies	544,325	718,420	( 174,095 )	642,354	718,420
Operational Expenses	249,797	-	249,797	-	-
Equipment Maintenance	15,000	15,000	-	15,324	15,000
Equipment Rentals	38,000	31,000	7,000	40,481	31,000
Program Expenditures	294,000	392,750	( 98,750 )	532,500	392,750
Contracted Services	3,300,219	3,369,996	( 69,777 )	3,286,832	3,369,996
Grants to Organizations	179,850	208,850	( 29,000 )	201,644	208,850
Licenses and Permits	175,799	3,840	171,959	3,345	3,840
Tax Exemptions	148,304	147,300	1,004	146,503	147,300
Other Debt Charges	-	11,020	( 11,020 )	1,731	11,020
Debenture Interest	212,576	217,292	( 4,717 )	223,596	217,292
Debenture Principal	588,163	-	588,163	-	-
Allowance for Doubtful Accounts	-	2,500	( 2,500 )	-	2,500
Grant to WBDC	100,000	100,000	-	100,000	100,000
Regional Solid Waste - VWRM	550,121	680,303	( 130,182 )	680,303	680,303
Transit services - KTA & KPPT	432,040	317,127	114,913	319,018	317,127
Valley Community Fibre	1,500	2,000	( 500 )	2,000	2,000
REMO	11,000	11,975	( 975 )	11,975	11,975
Regional Development - REN	25,000	25,500	( 500 )	24,328	25,500
Annapolis Valley Regional Library	30,300	30,300	-	30,300	30,300
Kings Region Cooperative Initiatives	25,000	76,460	( 51,460 )	10,000	76,460
Education	1,169,258	1,059,855	109,403	1,059,528	1,059,855
Assessment services	84,780	78,500	6,280	78,500	78,500
	<b>14,932,344</b>	<b>13,913,192</b>	<b>1,019,152</b>	<b>13,153,930</b>	<b>13,913,192</b>

Net Department Surplus (Deficit)

\$ 1,976,720 \$ 2,475,319 \$ ( 498,599 )

\$ 3,532,590 \$ 2,475,319

**RESERVE USAGE**

Transfer from Operating Reserves	196,288	50,271	146,017	-	50,271
Contribution to Operating Reserves	-	-	-	( 150,535 )	-
Contribution to Capital Reserves	( 2,173,008 )	( 1,840,300 )	( 332,708 )	( 2,526,931 )	( 1,840,300 )
	<b>( 1,976,720 )</b>	<b>( 1,790,029 )</b>	<b>( 186,691 )</b>	<b>( 2,677,466 )</b>	<b>( 1,790,029 )</b>
Net Surplus (Deficit)	<b>\$ 0</b>	<b>\$ 685,290</b>	<b>\$ ( 685,290 )</b>	<b>\$ 855,124</b>	<b>\$ 685,290</b>

**Town of Wolfville**  
**Operating Budget - Tax Revenue Requirement**  
**2026-27 Operating Budget**

<b>BUDGET</b>		
<b>Current Yr</b> <b>2026-27</b>	<b>Required</b> <b>Increase</b>	<b>Prior Yr</b> <b>2025-26</b>
11,645,500	820,900	10,824,600
	7.58%	

	<b>Budget</b> <b>2026-27</b>	<b>\$ Increase</b>	<b>Budget</b> <b>2025-26</b>
Residential	1.4655	10,034,900	757,600
Resource	1.4655	7,800	(3,900)
	<u>10,042,700</u>	<u>753,700</u>	<u>9,289,000</u>
		8.11%	
Commercial	3.5655	1,602,800	67,200
	-	-	-
	<u>1,602,800</u>	<u>67,200</u>	<u>1,535,600</u>
		4.38%	
	<u>11,645,500</u>	<u>820,900</u>	<u>10,824,600</u>
		7.58%	
			\$0

Overall Increase in Tax Revenue 7.58%

	<b>2026-27</b>	<b>2025-26</b>
Residential	\$ 1.4655	\$ 1.4655
Commercial	\$ 3.5655	\$ 3.5655

Residential	8.17%	\$ 684,742,000	\$ 633,050,100
Commercial	4.38%	\$ 44,952,200	\$ 43,067,000
Resource	-33.43%	\$ 532,200	\$ 799,400
		<u>730,226,400</u>	<u>676,916,500</u>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**General Government Department**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Residential Tax	10,034,900	9,277,300	757,600	9,286,329	9,277,300
Resource Tax	7,800	11,700	( 3,900 )	11,715	11,700
Commercial Tax	1,602,800	1,535,600	67,200	1,530,573	1,535,600
Town Business Occupancy Tax	27,677	26,527	1,150	26,527	26,527
Aliant	18,500	18,000	500	14,013	18,000
HST Offset Grant	40,000	41,000	( 1,000 )	40,589	41,000
Deed Transfer Tax	550,000	600,000	( 50,000 )	570,000	600,000
Commercial Area Rate	103,390	100,000	3,390	100,444	100,000
Post Office GILT	20,000	20,500	( 500 )	20,500	20,500
Acadia GILT	1,261,100	1,261,100	-	1,261,100	1,261,100
Tax Certificates & ByLaws	2,500	3,000	( 500 )	2,733	3,000
Kings County Fire Protection	264,624	264,624	-	264,624	264,624
Program Fees	-	-	-	5,000	-
Water Utility Cost Recoveries	22,739	186,445	( 163,706 )	186,445	186,445
Sewer Service Cost Recoveries	6,365	3,800	2,565	4,013	3,800
Facility Rental	16,435	16,500	( 65 )	16,435	16,500
Interest on Investments	175,000	160,000	15,000	170,000	160,000
Interest on Outstanding Taxes	50,000	50,000	-	60,000	50,000
Miscellaneous	-	-	-	3,977	-
Municipal Capacity Grant	346,000	346,000	-	346,000	346,000
Farm Acreage Grant	1,300	1,200	100	1,383	1,200
Provincial Conditional Grants	-	-	-	62,316	-
Other Conditional Grants	4,000	900	3,100	900	900
	<b>14,555,130</b>	<b>13,924,196</b>	<b>630,934</b>	<b>13,985,616</b>	<b>13,924,196</b>
<b>EXPENSES</b>					
Salary and Wages	678,700	965,070	( 286,370 )	863,838	965,070
Overtime	10,000	-	10,000	-	-
Employee Benefits	110,459	300,027	( 189,568 )	171,339	300,027
Retired Clerk Pension	15,000	-	15,000	-	-
Meals and Travel	6,700	7,600	( 900 )	5,608	7,600
Professional Development	56,350	107,900	( 51,550 )	128,961	107,900
Membership Dues & Fees	13,600	12,625	975	13,798	12,625
Staff Appreciation	15,700	-	15,700	-	-
Advertising	4,500	8,400	( 3,900 )	1,494	8,400
Telecommunications	12,695	14,040	( 1,345 )	13,952	14,040
Office Expense	43,930	34,800	9,130	37,994	34,800
Legal	15,000	40,000	( 25,000 )	19,480	40,000
Insurance	311,850	283,500	28,350	283,500	283,500
Marketing and Communications	2,000	2,000	-	-	2,000
Audit	38,000	36,500	1,500	32,344	36,500
Honorariums	236,550	230,700	5,850	223,170	230,700
Miscellaneous	800	800	-	365	800
Heat	18,000	18,000	-	15,000	18,000
Utilities	7,000	6,400	600	6,330	6,400
Repairs and Maintenance	16,300	15,000	1,300	18,500	15,000
Operational Equip & Supplies	23,850	126,600	( 102,750 )	72,044	126,600
Program Expenditures	95,000	125,500	( 30,500 )	112,500	125,500
Contracted Services	159,300	238,900	( 79,600 )	263,287	238,900
Grants to Organizations	-	96,000	( 96,000 )	93,500	96,000
Licenses and Permits	134,500	-	134,500	-	-
Tax Exemptions	148,304	147,300	1,004	146,503	147,300
Other Debt Charges	-	11,020	( 11,020 )	1,731	11,020
Allowance for Doubtful Accounts	-	2,500	( 2,500 )	-	2,500
	<b>2,174,088</b>	<b>2,831,182</b>	<b>( 657,094 )</b>	<b>2,525,238</b>	<b>2,831,182</b>
Net Department Surplus (Deficit)	<b>\$ 12,381,042</b>	<b>\$ 11,093,014</b>	<b>\$ 1,288,028</b>	<b>\$ 11,460,378</b>	<b>\$ 11,093,014</b>
<b>RESERVE USAGE</b>					
Transfer from Operating Reserves	-	30,000	( 30,000 )	-	30,000
Contribution to Operating Reserves	-	-	-	-	-
Contribution to Capital Reserves	( 1,773,008 )	-	( 1,773,008 )	-	-
	<b>( 1,773,008 )</b>	<b>30,000</b>	<b>( 1,803,008 )</b>	<b>-</b>	<b>30,000</b>
Net Surplus (Deficit)	<b>\$ 10,608,034</b>	<b>\$ 11,123,014</b>	<b>\$ ( 514,980 )</b>	<b>\$ 11,460,378</b>	<b>\$ 11,123,014</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Legislative Division (110)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
	-	-	-	-	-
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Employee Benefits	9,809	8,900	909	9,421	8,900
Meals and Travel	4,000	3,000	1,000	3,530	3,000
Professional Development	25,850	30,400	( 4,550 )	23,961	30,400
Membership Dues & Fees	6,200	5,500	700	6,763	5,500
Advertising	500	500	-	300	500
Telecommunications	3,950	3,200	750	3,838	3,200
Honorariums	236,550	230,700	5,850	223,170	230,700
Miscellaneous	300	300	-	93	300
Operational Equip & Supplies	-	-	-	281	-
	<b>287,159</b>	<b>282,500</b>	<b>4,659</b>	<b>271,357</b>	<b>282,500</b>
Net Department Surplus (Deficit)	<b>\$ ( 287,159 )</b>	<b>\$ ( 282,500 )</b>	<b>\$ ( 4,659 )</b>	<b>\$ ( 271,357 )</b>	<b>\$ ( 282,500 )</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ ( 287,159 )</b>	<b>\$ ( 282,500 )</b>	<b>\$ ( 4,659 )</b>	<b>\$ ( 271,357 )</b>	<b>\$ ( 282,500 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Office of the CAO Division (120)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Provincial Conditional Grants	-	-	-	62,316	-
Other Conditional Grants	4,000	-	4,000	-	-
	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>62,316</b>	<b>-</b>
<b>EXPENSES</b>					
Salary and Wages	310,100	391,030	( 80,930 )	359,082	391,030
Overtime	1,500	-	1,500	-	-
Employee Benefits	7,400	90,330	( 82,930 )	54,028	90,330
Retired Clerk Pension	15,000	-	15,000	-	-
Meals and Travel	2,000	2,000	-	557	2,000
Professional Development	14,000	-	14,000	-	-
Membership Dues & Fees	4,800	5,200	( 400 )	4,564	5,200
Staff Appreciation	15,700	-	15,700	-	-
Advertising	4,000	7,900	( 3,900 )	-	7,900
Telecommunications	1,800	1,700	100	1,822	1,700
Office Expense	2,000	1,200	800	2,141	1,200
Legal	15,000	15,000	-	9,980	15,000
Marketing and Communications	2,000	2,000	-	-	2,000
Contracted Services	115,000	121,000	( 6,000 )	69,720	121,000
	<b>510,300</b>	<b>637,360</b>	<b>( 127,060 )</b>	<b>501,894</b>	<b>637,360</b>
Net Department Surplus (Deficit)	<u><u>\$ ( 506,300 )</u></u>	<u><u>\$ ( 637,360 )</u></u>	<u><u>\$ 131,060</u></u>	<u><u>\$ ( 439,578 )</u></u>	<u><u>\$ ( 637,360 )</u></u>
<b>RESERVE USAGE</b>					
Transfer from Operating Reserves	-	30,000	( 30,000 )	-	30,000
	<u><u>-</u></u>	<u><u>30,000</u></u>	<u><u>( 30,000 )</u></u>	<u><u>-</u></u>	<u><u>30,000</u></u>
Net Surplus (Deficit)	<u><u>\$ ( 506,300 )</u></u>	<u><u>\$ ( 607,360 )</u></u>	<u><u>\$ 101,060</u></u>	<u><u>\$ ( 439,578 )</u></u>	<u><u>\$ ( 607,360 )</u></u>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Human Resources Division (130)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Other Conditional Grants	-	900	( 900 )	900	900
	<b>-</b>	<b>900</b>	<b>( 900 )</b>	<b>900</b>	<b>900</b>
<b>EXPENSES</b>					
Salary and Wages	-	15,000	( 15,000 )	-	15,000
Employee Benefits	-	43,177	( 43,177 )	12,145	43,177
Meals and Travel	-	2,000	( 2,000 )	1,396	2,000
Professional Development	-	77,500	( 77,500 )	105,000	77,500
Advertising	-	-	-	813	-
Office Expense	-	400	( 400 )	50	400
Legal	-	25,000	( 25,000 )	9,500	25,000
Operational Equip & Supplies	-	13,000	( 13,000 )	7,695	13,000
Contracted Services	-	2,000	( 2,000 )	4,881	2,000
	<b>-</b>	<b>178,077</b>	<b>( 178,077 )</b>	<b>141,480</b>	<b>178,077</b>
Net Department Surplus (Deficit)	\$ -	\$ ( 177,177 )	\$ 177,177	\$ ( 140,580 )	\$ ( 177,177 )
<b>RESERVE USAGE</b>					
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	\$ -	\$ ( 177,177 )	\$ 177,177	\$ ( 140,580 )	\$ ( 177,177 )

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Finance Division (140)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Tax Certificates & ByLaws	2,500	3,000	( 500 )	2,733	3,000
Water Utility Cost Recoveries	1,210	129,625	( 128,415 )	129,625	129,625
Sewer Service Cost Recoveries	220	-	220	213	-
	<b>3,930</b>	<b>132,625</b>	<b>( 128,695 )</b>	<b>132,571</b>	<b>132,625</b>
<b>EXPENSES</b>					
Salary and Wages	308,000	382,820	( 74,820 )	330,457	382,820
Overtime	3,000	-	3,000	-	-
Employee Benefits	78,000	107,220	( 29,220 )	50,782	107,220
Meals and Travel	500	400	100	125	400
Professional Development	13,000	-	13,000	-	-
Membership Dues & Fees	1,700	1,500	200	2,000	1,500
Advertising	-	-	-	381	-
Telecommunications	1,600	1,340	260	1,220	1,340
Office Expense	2,680	1,200	1,480	1,803	1,200
Audit	38,000	36,500	1,500	32,344	36,500
Miscellaneous	500	500	-	272	500
Contracted Services	1,500	15,000	( 13,500 )	24,984	15,000
	<b>448,480</b>	<b>546,480</b>	<b>( 98,000 )</b>	<b>444,368</b>	<b>546,480</b>
Net Department Surplus (Deficit)	<b>( 444,550 )</b>	<b>( 413,855 )</b>	<b>( 30,695 )</b>	<b>( 311,797 )</b>	<b>( 413,855 )</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Department Surplus (Deficit)	<b>\$ ( 444,550 )</b>	<b>\$ ( 413,855 )</b>	<b>\$ ( 30,695 )</b>	<b>\$ ( 311,797 )</b>	<b>\$ ( 413,855 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Information Technology Division (150)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Water Utility Cost Recoveries	8,342	45,600	( 37,258 )	45,600	45,600
Sewer Service Cost Recoveries	6,145	3,800	2,345	3,800	3,800
Miscellaneous	-	-	-	150	-
	<b>14,487</b>	<b>49,400</b>	<b>( 34,913 )</b>	<b>49,550</b>	<b>49,400</b>
<b>EXPENSES</b>					
Salary and Wages	60,600	176,220	( 115,620 )	174,299	176,220
Overtime	5,500	-	5,500	-	-
Employee Benefits	15,250	50,400	( 35,150 )	44,963	50,400
Meals and Travel	200	200	-	-	200
Professional Development	3,500	-	3,500	-	-
Membership Dues & Fees	700	425	275	471	425
Telecommunications	4,270	6,800	( 2,530 )	6,198	6,800
Operational Equip & Supplies	20,350	110,100	( 89,750 )	60,741	110,100
Contracted Services	41,300	95,200	( 53,900 )	160,000	95,200
Licenses and Permits	134,500	-	134,500	-	-
	<b>286,170</b>	<b>439,345</b>	<b>( 153,175 )</b>	<b>446,672</b>	<b>439,345</b>
Net Department Surplus (Deficit)	\$ ( 271,683 )	\$ ( 389,945 )	\$ 118,262	\$ ( 397,122 )	\$ ( 389,945 )
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ ( 271,683 )</b>	<b>\$ ( 389,945 )</b>	<b>\$ 118,262</b>	<b>\$ ( 397,122 )</b>	<b>\$ ( 389,945 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**General Government Common Costs Division (160)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Water Utility Cost Recoveries	13,187	11,220	1,967	11,220	11,220
	<b>13,187</b>	<b>11,220</b>	<b>1,967</b>	<b>11,220</b>	<b>11,220</b>
<b>EXPENSES</b>					
Telecommunications	1,075	1,000	75	874	1,000
Office Expense	39,250	32,000	7,250	34,000	32,000
Heat	18,000	18,000	-	15,000	18,000
Utilities	7,000	6,400	600	6,330	6,400
Repairs and Maintenance	16,300	15,000	1,300	18,500	15,000
Operational Equip & Supplies	3,500	3,500	-	3,327	3,500
Contracted Services	1,500	5,700	(4,200)	3,702	5,700
	<b>86,625</b>	<b>81,600</b>	<b>5,025</b>	<b>81,733</b>	<b>81,600</b>
Net Department Surplus (Deficit)	(73,438)	(70,380)	(3,058)	(70,513)	(70,380)
	<b>(73,438)</b>	<b>(70,380)</b>	<b>(3,058)</b>	<b>(70,513)</b>	<b>(70,380)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Department Surplus (Deficit)	(73,438)	(70,380)	(3,058)	(70,513)	(70,380)
	<b>(73,438)</b>	<b>(70,380)</b>	<b>(3,058)</b>	<b>(70,513)</b>	<b>(70,380)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Other General Government Division (190)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Residential Tax	10,034,900	9,277,300	757,600	9,286,329	9,277,300
Resource Tax	7,800	11,700	(3,900)	11,715	11,700
Commercial Tax	1,602,800	1,535,600	67,200	1,530,573	1,535,600
Town Business Occupancy Tax	27,677	26,527	1,150	26,527	26,527
Aliant	18,500	18,000	500	14,013	18,000
HST Offset Grant	40,000	41,000	(1,000)	40,589	41,000
Deed Transfer Tax	550,000	600,000	(50,000)	570,000	600,000
Commercial Area Rate	103,390	100,000	3,390	100,444	100,000
Post Office GILT	20,000	20,500	(500)	20,500	20,500
Acadia GILT	1,261,100	1,261,100	-	1,261,100	1,261,100
Kings County Fire Protection	264,624	264,624	-	264,624	264,624
Program Fees	-	-	-	5,000	-
Facility Rental	16,435	16,500	(65)	16,435	16,500
Interest on Investments	175,000	160,000	15,000	170,000	160,000
Interest on Outstanding Taxes	50,000	50,000	-	60,000	50,000
Miscellaneous	-	-	-	3,827	-
Municipal Capacity Grant	346,000	346,000	-	346,000	346,000
Farm Acreage Grant	1,300	1,200	100	1,383	1,200
	<b>14,519,526</b>	<b>13,730,051</b>	<b>789,475</b>	<b>13,729,059</b>	<b>13,730,051</b>
<b>EXPENSES</b>					
Membership Dues & Fees	200	-	200	-	-
Insurance	311,850	283,500	28,350	283,500	283,500
Program Expenditures	95,000	125,500	(30,500)	112,500	125,500
Grants to Organizations	-	96,000	(96,000)	93,500	96,000
Tax Exemptions	148,304	147,300	1,004	146,503	147,300
Other Debt Charges	-	11,020	(11,020)	1,731	11,020
Allowance for Doubtful Accounts	-	2,500	(2,500)	-	2,500
	<b>555,354</b>	<b>665,820</b>	<b>(110,466)</b>	<b>637,734</b>	<b>665,820</b>
Net Department Surplus (Deficit)	<b>\$ 13,964,172</b>	<b>\$ 13,064,231</b>	<b>899,941</b>	<b>\$ 13,091,325</b>	<b>\$ 13,064,231</b>
<b>RESERVE USAGE</b>					
Contribution to Capital Reserves	(1,773,008)	-	(1,773,008)	-	-
	<b>(1,773,008)</b>	<b>-</b>	<b>(1,773,008)</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	<b>\$ 12,191,164</b>	<b>\$ 13,064,231</b>	<b>(873,067)</b>	<b>\$ 13,091,325</b>	<b>\$ 13,064,231</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Protective Services Department**

	<b>2026-27</b>				
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Fire Protection Rate	524,633	524,700	(67)	519,459	524,700
Kings County Fire Protection	189,479	179,400	10,079	179,432	179,400
REMO IMSA Cost Share	139,800	88,900	50,900	88,900	88,900
License & Fee Revenue	1,000	500	500	500	500
Parking Fines	12,000	18,480	(6,480)	10,701	18,480
Other Fines	18,000	18,000	-	18,000	18,000
EMO 911 Cost Recovery	1,900	1,900	-	1,946	1,900
	<b>886,812</b>	<b>831,880</b>	<b>54,932</b>	<b>818,938</b>	<b>831,880</b>
<b>EXPENSES</b>					
Salary and Wages	406,250	380,149	26,101	281,514	380,149
Seasonal Wages	39,500	28,069	11,431	6,555	28,069
Overtime	250	-	250	-	-
Employee Benefits	124,950	85,125	39,825	54,672	85,125
Seasonal Employee Benefits	-	3,332	(3,332)	750	3,332
Meals and Travel	9,200	8,500	700	6,481	8,500
Professional Development	24,700	19,000	5,700	8,790	19,000
Membership Dues & Fees	900	900	-	755	900
Advertising	2,000	2,000	-	-	2,000
Telecommunications	12,500	11,806	694	10,042	11,806
Office Expense	5,000	4,508	492	1,345	4,508
Legal	5,600	7,000	(1,400)	3,849	7,000
Insurance	8,300	7,805	495	7,238	7,805
Marketing and Communications	500	500	-	2,465	500
Honorariums	42,050	40,800	1,250	35,513	40,800
Heat	5,000	7,500	(2,500)	6,500	7,500
Utilities	20,050	19,850	200	17,505	19,850
Repairs and Maintenance	17,150	14,200	2,950	13,256	14,200
Vehicle Fuel	10,000	12,000	(2,000)	10,000	12,000
Vehicle Repairs & Maintenance	75,444	50,504	24,940	61,317	50,504
Vehicle Insurance	17,000	15,891	1,109	15,412	15,891
Operational Equip & Supplies	60,175	60,600	(425)	70,330	60,600
Equipment Maintenance	15,000	15,000	-	15,324	15,000
Contracted Services	2,206,919	2,273,446	(66,527)	2,106,589	2,273,446
Licenses and Permits	2,500	2,160	340	1,873	2,160
Debenture Interest	1,194	1,315	(121)	1,385	1,315
Debenture Principal	6,667	-	6,667	-	-
	<b>3,118,798</b>	<b>3,071,959</b>	<b>46,839</b>	<b>2,739,460</b>	<b>3,071,959</b>
Net Department Surplus (Deficit)	<b>\$ ( 2,231,986 )</b>	<b>\$ ( 2,240,079 )</b>	<b>\$ 8,093</b>	<b>\$ ( 1,920,522 )</b>	<b>\$ ( 2,240,079 )</b>
<b>RESERVE USAGE</b>					
Contribution to Capital Reserves	(400,000)	(400,000)	-	(400,000)	(400,000)
	<b>(400,000)</b>	<b>(400,000)</b>	<b>-</b>	<b>(400,000)</b>	<b>(400,000)</b>
Net Surplus (Deficit)	<b>\$ ( 2,631,986 )</b>	<b>\$ ( 2,640,079 )</b>	<b>\$ 8,093</b>	<b>\$ ( 2,320,522 )</b>	<b>\$ ( 2,640,079 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Police Service Division (210)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Other Fines	18,000	18,000	-	18,000	18,000
	<b>18,000</b>	<b>18,000</b>	<b>-</b>	<b>18,000</b>	<b>18,000</b>
<b>EXPENSES</b>					
Salary and Wages	58,000	103,900	(45,900)	43,152	103,900
Employee Benefits	19,400	28,400	(9,000)	7,452	28,400
Professional Development	2,000	-	2,000	-	-
Office Expense	-	-	-	50	-
Legal	1,600	1,000	600	1,600	1,000
Utilities	5,050	3,850	1,200	2,505	3,850
Repairs and Maintenance	2,150	2,000	150	4,093	2,000
Contracted Services	1,658,076	1,717,488	(59,412)	1,559,154	1,717,488
Debenture Interest	1,194	-	1,194	-	-
Debenture Principal	6,667	-	6,667	-	-
	<b>1,754,136</b>	<b>1,856,638</b>	<b>( 102,502 )</b>	<b>1,618,006</b>	<b>1,856,638</b>
Net Department Surplus (Deficit)	<u>\$ ( 1,736,136 )</u>	<u>\$ ( 1,838,638 )</u>	<u>\$ 102,502</u>	<u>\$ ( 1,600,006 )</u>	<u>\$ ( 1,838,638 )</u>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ ( 1,736,136 )</u>	<u>\$ ( 1,838,638 )</u>	<u>\$ 102,502</u>	<u>\$ ( 1,600,006 )</u>	<u>\$ ( 1,838,638 )</u>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**By-Law Enforcement Division (215)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
License & Fee Revenue	1,000	-	1,000	-	-
Parking Fines	12,000	18,480	(6,480)	10,701	18,480
EMO 911 Cost Recovery	1,900	-	1,900	-	-
	<b>14,900</b>	<b>18,480</b>	<b>( 3,580 )</b>	<b>10,701</b>	<b>18,480</b>
<b>EXPENSES</b>					
Salary and Wages	150,150	102,250	47,900	99,929	102,250
Seasonal Wages	39,500	-	39,500	-	-
Overtime	150	-	150	-	-
Employee Benefits	49,800	30,719	19,081	32,026	30,719
Meals and Travel	200	-	200	-	-
Professional Development	5,200	-	5,200	-	-
Membership Dues & Fees	200	200	-	222	200
Telecommunications	1,500	1,606	(106)	1,380	1,606
Office Expense	1,500	1,008	492	1,295	1,008
Legal	4,000	6,000	(2,000)	2,249	6,000
Marketing and Communications	500	500	-	2,465	500
Vehicle Repairs & Maintenance	1,444	504	940	1,317	504
Vehicle Insurance	1,000	991	9	992	991
Operational Equip & Supplies	5,650	4,000	1,650	1,564	4,000
Contracted Services	1,000	-	1,000	415	-
	<b>261,794</b>	<b>147,778</b>	<b>114,016</b>	<b>143,854</b>	<b>147,778</b>
Net Department Surplus (Deficit)	<b>\$ ( 246,894 )</b>	<b>\$ ( 129,298 )</b>	<b>\$ ( 117,596 )</b>	<b>\$ ( 133,153 )</b>	<b>\$ ( 129,298 )</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ ( 246,894 )</b>	<b>\$ ( 129,298 )</b>	<b>\$ ( 117,596 )</b>	<b>\$ ( 133,153 )</b>	<b>\$ ( 129,298 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Fire Services Division (220)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Fire Protection Rate	524,633	524,700	(67)	519,459	524,700
Kings County Fire Protection	189,479	179,400	10,079	179,432	179,400
	<b>714,112</b>	<b>704,100</b>	<b>10,012</b>	<b>698,891</b>	<b>704,100</b>
<b>EXPENSES</b>					
Salary and Wages	98,100	109,499	(11,399)	92,895	109,499
Overtime	100	-	100	-	-
Employee Benefits	29,500	15,406	14,094	6,712	15,406
Meals and Travel	6,000	5,500	500	5,192	5,500
Professional Development	14,000	19,000	(5,000)	8,790	19,000
Membership Dues & Fees	700	700	-	533	700
Telecommunications	10,250	9,700	550	8,228	9,700
Office Expense	500	500	-	-	500
Insurance	8,300	7,805	495	7,238	7,805
Honorariums	42,050	40,800	1,250	35,513	40,800
Heat	5,000	7,500	(2,500)	6,500	7,500
Utilities	15,000	16,000	(1,000)	15,000	16,000
Repairs and Maintenance	15,000	12,200	2,800	9,163	12,200
Vehicle Fuel	10,000	12,000	(2,000)	10,000	12,000
Vehicle Repairs & Maintenance	74,000	50,000	24,000	60,000	50,000
Vehicle Insurance	16,000	14,900	1,100	14,420	14,900
Operational Equip & Supplies	49,525	50,800	(1,275)	65,000	50,800
Equipment Maintenance	15,000	15,000	-	15,324	15,000
Contracted Services	547,843	539,270	8,573	547,020	539,270
Licenses and Permits	2,500	2,160	340	1,873	2,160
	<b>959,368</b>	<b>928,740</b>	<b>30,628</b>	<b>909,401</b>	<b>928,740</b>
Net Department Surplus (Deficit)	<b><u>\$ (245,256)</u></b>	<b><u>\$ (224,640)</u></b>	<b><u>\$ (20,616)</u></b>	<b><u>\$ (210,510)</u></b>	<b><u>\$ (224,640)</u></b>
<b>RESERVE USAGE</b>					
Contribution to Capital Reserves	(400,000)	(400,000)	-	(400,000)	(400,000)
	<b><u>(400,000)</u></b>	<b><u>(400,000)</u></b>	<b><u>-</u></b>	<b><u>(400,000)</u></b>	<b><u>(400,000)</u></b>
Net Surplus (Deficit)	<b><u>\$ (645,256)</u></b>	<b><u>\$ (624,640)</u></b>	<b><u>\$ (20,616)</u></b>	<b><u>\$ (610,510)</u></b>	<b><u>\$ (624,640)</u></b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**REMO Division (230)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
REMO IMSA Cost Share	139,800	88,900	50,900	88,900	88,900
	<b>139,800</b>	<b>88,900</b>	<b>50,900</b>	<b>88,900</b>	<b>88,900</b>
<b>EXPENSES</b>					
Salary and Wages	100,000	64,500	35,500	45,538	64,500
Employee Benefits	26,250	10,600	15,650	8,482	10,600
Meals and Travel	3,000	3,000	-	1,289	3,000
Professional Development	3,500	-	3,500		
Advertising	2,000	2,000	-		2,000
Telecommunications	750	500	250	434	500
Office Expense	3,000	3,000	-		3,000
Operational Equip & Supplies	5,000	5,300	(300)	3,766	5,300
	<b>143,500</b>	<b>88,900</b>	<b>54,600</b>	<b>59,509</b>	<b>88,900</b>
Net Department Surplus (Deficit)	<u><u>\$ ( 3,700 )</u></u>	<u><u>\$ -</u></u>	<u><u>\$ ( 3,700 )</u></u>	<u><u>\$ 29,391</u></u>	<u><u>\$ -</u></u>
<b>RESERVE USAGE</b>					
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Net Surplus (Deficit)	<u><u>\$ ( 3,700 )</u></u>	<u><u>\$ -</u></u>	<u><u>\$ ( 3,700 )</u></u>	<u><u>\$ 29,391</u></u>	<u><u>\$ -</u></u>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Other Protective Services Division (290)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
License & Fee Revenue	-	500	(500)	500	500
EMO 911 Cost Recovery	-	1,900	(1,900)	1,946	1,900
	<b><u>-</u></b>	<b><u>2,400</u></b>	<b><u>( 2,400 )</u></b>	<b><u>2,446</u></b>	<b><u>2,400</u></b>
<b>EXPENSES</b>					
Seasonal Wages	-	28,069	(28,069)	6,555	28,069
Seasonal Employee Benefits	-	3,332	(3,332)	750	3,332
Operational Equip & Supplies	-	500	(500)	-	500
Contracted Services	-	16,688	(16,688)	-	16,688
Debenture Interest	-	1,315	(1,315)	1,385	1,315
	<b><u>-</u></b>	<b><u>49,904</u></b>	<b><u>( 49,904 )</u></b>	<b><u>8,690</u></b>	<b><u>49,904</u></b>
Net Department Surplus (Deficit)	<b><u>\$ -</u></b>	<b><u>\$ ( 47,504 )</u></b>	<b><u>\$ 47,504</u></b>	<b><u>\$ ( 6,244 )</u></b>	<b><u>\$ ( 47,504 )</u></b>
<b>RESERVE USAGE</b>					
	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Net Surplus (Deficit)	<b><u>\$ -</u></b>	<b><u>\$ ( 47,504 )</u></b>	<b><u>\$ 47,504</u></b>	<b><u>\$ ( 6,244 )</u></b>	<b><u>\$ ( 47,504 )</u></b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Planning & Public Works Department**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Metered Sales	12,000	12,000	-	12,496	12,000
Zoning & Subdivision Approvals	2,500	3,000	(500)	2,209	3,000
Job Cost Billings	-	6,500	(6,500)	-	6,500
License & Fee Revenue	500	700	(200)	200	700
Building & Development Permits	42,000	35,000	7,000	40,000	35,000
Water Utility Cost Recoveries	83,307	230,200	(146,893)	230,200	230,200
Sewer Service Cost Recoveries	51,958	112,400	(60,443)	112,400	112,400
Land Leases	8,300	8,400	(100)	11,672	8,400
Miscellaneous	-	-	-	6,479	-
Provincial Conditional Grants	200,000	-	200,000	12,650	-
Federal Grants	170,900	384,300	(213,400)	483,043	384,300
	<b>571,465</b>	<b>792,500</b>	<b>(221,036)</b>	<b>911,349</b>	<b>792,500</b>
<b>EXPENSES</b>					
Salary and Wages	1,854,450	1,876,663	(22,213)	1,781,607	1,876,663
Seasonal Wages	90,050	-	90,050	-	-
Overtime	50,000	-	50,000	-	-
Employee Benefits	587,050	511,508	75,542	501,605	511,508
Meals and Travel	6,500	6,200	300	4,711	6,200
Professional Development	72,250	30,000	42,250	4,000	30,000
Membership Dues & Fees	6,175	6,550	(375)	4,567	6,550
Advertising	3,250	3,000	250	-	3,000
Telecommunications	19,700	23,940	(4,240)	19,229	23,940
Office Expense	27,850	23,080	4,770	23,945	23,080
Legal	25,000	18,000	7,000	13,840	18,000
Miscellaneous	1,500	1,500	-	858	1,500
Heat	12,000	13,020	(1,020)	10,000	13,020
Utilities	70,400	66,120	4,280	61,163	66,120
Repairs and Maintenance	51,900	52,830	(930)	55,000	52,830
Vehicle Fuel	55,000	79,970	(24,970)	37,000	79,970
Vehicle Repairs & Maintenance	143,150	132,070	11,080	158,230	132,070
Vehicle Insurance	25,250	22,400	2,850	19,703	22,400
Operational Equip & Supplies	375,800	306,500	69,300	290,786	306,500
Equipment Rentals	38,000	31,000	7,000	40,481	31,000
Program Expenditures	5,000	117,000	(112,000)	242,000	117,000
Contracted Services	852,100	730,710	121,390	667,532	730,710
Licenses and Permits	38,799	1,680	37,119	1,472	1,680
Debenture Interest	152,581	153,746	(1,165)	160,465	153,746
Debenture Principal	431,227	-	431,227	-	-
	<b>4,994,981</b>	<b>4,207,487</b>	<b>787,494</b>	<b>4,098,194</b>	<b>4,207,487</b>
Net Department Surplus (Deficit)	<b>\$ (4,423,516)</b>	<b>\$ (3,414,987)</b>	<b>\$ (1,008,529)</b>	<b>\$ (3,186,845)</b>	<b>\$ (3,414,987)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (4,423,516)</b>	<b>\$ (3,414,987)</b>	<b>\$ (1,008,529)</b>	<b>\$ (3,186,845)</b>	<b>\$ (3,414,987)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Public Works Administration Division (310)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Metered Sales	12,000	12,000	-	12,496	12,000
Water Utility Cost Recoveries	12,592	122,300	(109,708)	122,300	122,300
Sewer Service Cost Recoveries	5,903	57,300	(51,398)	57,300	57,300
Land Leases	8,300	-	8,300	-	-
	<b>38,795</b>	<b>191,600</b>	<b>(152,806)</b>	<b>192,096</b>	<b>191,600</b>
<b>EXPENSES</b>					
Salary and Wages	211,000	227,880	(16,880)	191,033	227,880
Overtime	150	-	150	-	-
Employee Benefits	59,100	60,840	(1,740)	54,515	60,840
Meals and Travel	1,500	1,080	420	704	1,080
Professional Development	7,700	-	7,700	-	-
Membership Dues & Fees	2,100	3,350	(1,250)	2,067	3,350
Advertising	250	500	(250)	-	500
Telecommunications	9,600	16,600	(7,000)	10,293	16,600
Office Expense	10,350	10,080	270	9,445	10,080
Legal	5,000	2,000	3,000	6,322	2,000
Heat	12,000	13,020	(1,020)	10,000	13,020
Utilities	22,400	21,520	880	15,000	21,520
Repairs and Maintenance	48,900	47,790	1,110	55,000	47,790
Operational Equip & Supplies	2,000	3,000	(1,000)	623	3,000
Contracted Services	32,000	65,520	(33,520)	65,000	65,520
Licenses and Permits	16,599	1,680	14,919	1,472	1,680
Debenture Interest	1,732	-	1,732	-	-
	<b>442,380</b>	<b>474,860</b>	<b>(32,480)</b>	<b>421,474</b>	<b>474,860</b>
Net Department Surplus (Deficit)	<b>\$ (403,586)</b>	<b>\$ (283,260)</b>	<b>\$ (120,326)</b>	<b>\$ (229,378)</b>	<b>\$ (283,260)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (403,586)</b>	<b>\$ (283,260)</b>	<b>\$ (120,326)</b>	<b>\$ (229,378)</b>	<b>\$ (283,260)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Transportation Division (320)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Water Utility Cost Recoveries	70,715	107,900	(37,185)	107,900	107,900
Sewer Service Cost Recoveries	46,055	55,100	(9,045)	55,100	55,100
Miscellaneous	-	-	-	4,696	-
Provincial Conditional Grants	200,000	-	200,000	-	-
	<b>316,770</b>	<b>163,000</b>	<b>153,770</b>	<b>167,696</b>	<b>163,000</b>
<b>EXPENSES</b>					
Salary and Wages	558,500	621,120	(62,620)	569,577	621,120
Overtime	27,500	-	27,500	-	-
Employee Benefits	176,100	163,780	12,320	180,377	163,780
Meals and Travel	3,000	3,240	(240)	2,333	3,240
Professional Development	22,500	-	22,500	-	-
Utilities	23,000	-	23,000	-	-
Vehicle Fuel	40,000	63,000	(23,000)	25,000	63,000
Vehicle Repairs & Maintenance	110,000	100,000	10,000	110,000	100,000
Vehicle Insurance	12,000	10,000	2,000	10,567	10,000
Operational Equip & Supplies	209,000	153,300	55,700	155,000	153,300
Equipment Rentals	30,000	23,000	7,000	32,000	23,000
Contracted Services	555,000	415,730	139,270	365,000	415,730
Debenture Interest	148,282	-	148,282	-	-
Debenture Principal	421,097	-	421,097		
	<b>2,335,979</b>	<b>1,553,170</b>	<b>782,809</b>	<b>1,449,854</b>	<b>1,553,170</b>
Net Department Surplus (Deficit)	<b>\$ (2,019,209)</b>	<b>\$ (1,390,170)</b>	<b>\$ (629,039)</b>	<b>\$ (1,282,158)</b>	<b>\$ (1,390,170)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (2,019,209)</b>	<b>\$ (1,390,170)</b>	<b>\$ (629,039)</b>	<b>\$ (1,282,158)</b>	<b>\$ (1,390,170)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Street Lighting Division (330)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Utilities	-	22,600	(22,600)	21,204	22,600
Operational Equip & Supplies	-	3,000	(3,000)	2,129	3,000
Contracted Services	-	23,000	(23,000)	7,846	23,000
	<b>-</b>	<b>48,600</b>	<b>( 48,600 )</b>	<b>31,179</b>	<b>48,600</b>
Net Department Surplus (Deficit)	\$ -	\$ ( 48,600 )	\$ 48,600	\$ ( 31,179 )	\$ ( 48,600 )
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	\$ -	\$ ( 48,600 )	\$ 48,600	\$ ( 31,179 )	\$ ( 48,600 )

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Traffic Services Division (340)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and Wages	-	13,140	(13,140)	-	13,140
Employee Benefits	-	3,760	(3,760)	-	3,760
Operational Equip & Supplies	-	27,000	(27,000)	13,608	27,000
Contracted Services	-	64,000	(64,000)	52,164	64,000
	<b>-</b>	<b>107,900</b>	<b>( 107,900 )</b>	<b>65,772</b>	<b>107,900</b>
Net Department Surplus (Deficit)	-	(107,900)	107,900	(65,772)	(107,900)
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$</b>	<b>-</b>	<b>\$ ( 107,900 )</b>	<b>\$ 107,900</b>	<b>\$ ( 65,772 )</b>
	<b>\$</b>	<b>-</b>	<b>\$ ( 107,900 )</b>	<b>\$ 107,900</b>	<b>\$ ( 65,772 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Other Transportation Division (390)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Job Cost Billings	-	6,500	(6,500)	-	6,500
Land Leases	-	8,400	(8,400)	11,672	8,400
	<b>-</b>	<b>14,900</b>	<b>( 14,900 )</b>	<b>11,672</b>	<b>14,900</b>
<b>EXPENSES</b>					
Debenture Interest	-	150,966	(150,966)	157,580	150,966
	<b>-</b>	<b>150,966</b>	<b>( 150,966 )</b>	<b>157,580</b>	<b>150,966</b>
Net Department Surplus (Deficit)	\$ -	\$ ( 136,066 )	\$ 136,066	\$ ( 145,908 )	\$ ( 136,066 )
<b>RESERVE USAGE</b>					
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	<b>\$ -</b>	<b>\$ ( 136,066 )</b>	<b>\$ 136,066</b>	<b>\$ ( 145,908 )</b>	<b>\$ ( 136,066 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Parks Division (510)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Miscellaneous	-	-	-	1,783	-
Provincial Conditional Grants	-	-	-	12,650	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,433</b>	<b>-</b>
<b>EXPENSES</b>					
Salary and Wages	515,500	478,020	37,480	478,075	478,020
Seasonal Wages	73,650	-	73,650		
Overtime	22,000	-	22,000	-	-
Employee Benefits	190,150	140,000	50,150	130,702	140,000
Meals and Travel	500	380	120	474	380
Professional Development	14,000	-	14,000	-	-
Telecommunications	5,000	3,840	1,160	4,862	3,840
Office Expense	2,500	1,000	1,500	2,500	1,000
Utilities	25,000	22,000	3,000	24,959	22,000
Repairs and Maintenance	3,000	5,040	(2,040)	-	5,040
Vehicle Fuel	15,000	16,370	(1,370)	12,000	16,370
Vehicle Repairs & Maintenance	32,000	31,320	680	45,230	31,320
Vehicle Insurance	12,000	11,400	600	8,144	11,400
Operational Equip & Supplies	120,800	119,200	1,600	118,075	119,200
Equipment Rentals	8,000	8,000	-	8,481	8,000
Contracted Services	69,600	52,460	17,140	12,522	52,460
Debenture Interest	2,567	2,780	(213)	2,885	2,780
Debenture Principal	10,130	-	10,130	-	-
	<b>1,121,397</b>	<b>891,810</b>	<b>229,587</b>	<b>848,909</b>	<b>891,810</b>
Net Division Surplus (Deficit)	<b>\$ (1,121,397)</b>	<b>\$ (891,810)</b>	<b>\$ (229,587)</b>	<b>\$ (834,476)</b>	<b>\$ (891,810)</b>
<b>RESERVE USAGE</b>					
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	<b>\$ (1,121,397)</b>	<b>\$ (891,810)</b>	<b>\$ (229,587)</b>	<b>\$ (834,476)</b>	<b>\$ (891,810)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Planning & Development Division (610)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Zoning & Subdivision Approvals	2,500	3,000	(500)	2,209	3,000
License & Fee Revenue	500	700	(200)	200	700
Building & Development Permits	42,000	35,000	7,000	40,000	35,000
	<b>45,000</b>	<b>38,700</b>	<b>6,300</b>	<b>42,409</b>	<b>38,700</b>
<b>EXPENSES</b>					
Salary and Wages	479,850	423,035	56,815	440,910	423,035
Seasonal Wages	16,400	-	16,400	-	-
Overtime	250	-	250	-	-
Employee Benefits	139,550	119,296	20,254	109,684	119,296
Meals and Travel	1,500	1,500	-	1,200	1,500
Professional Development	24,500	-	24,500	-	-
Membership Dues & Fees	4,075	3,200	875	2,500	3,200
Advertising	3,000	2,500	500	-	2,500
Telecommunications	4,600	3,500	1,100	3,721	3,500
Office Expense	15,000	12,000	3,000	12,000	12,000
Legal	20,000	16,000	4,000	7,518	16,000
Miscellaneous	1,500	1,500	-	858	1,500
Vehicle Fuel	-	600	(600)	-	600
Vehicle Repairs & Maintenance	1,150	750	400	3,000	750
Vehicle Insurance	1,250	1,000	250	992	1,000
Operational Equip & Supplies	44,000	1,000	43,000	1,000	1,000
Program Expenditures	-	-	-	2,000	-
Contracted Services	145,500	10,000	135,500	55,000	10,000
Licenses and Permits	22,200	-	22,200	-	-
	<b>924,325</b>	<b>595,881</b>	<b>328,444</b>	<b>640,383</b>	<b>595,881</b>
Net Division Surplus (Deficit)	<b>(879,325)</b>	<b>(557,181)</b>	<b>(322,144)</b>	<b>(597,974)</b>	<b>(557,181)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (879,325)</b>	<b>\$ (557,181)</b>	<b>\$ (322,144)</b>	<b>\$ (597,974)</b>	<b>\$ (557,181)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Housing Accelerator Fund (610-6102)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Federal Grants	170,900	384,300	(213,400)	483,043	384,300
	<b>170,900</b>	<b>384,300</b>	<b>(213,400)</b>	<b>483,043</b>	<b>384,300</b>
<b>EXPENSES</b>					
Salary and Wages	89,600	113,468	(23,868)	102,012	113,468
Overtime	100	-	100	-	-
Employee Benefits	22,150	23,832	(1,682)	26,327	23,832
Professional Development	3,550	30,000	(26,450)	4,000	30,000
Telecommunications	500	-	500	353	-
Operational Equip & Supplies	-	-	-	351	-
Program Expenditures	5,000	117,000	(112,000)	240,000	117,000
Contracted Services	50,000	100,000	(50,000)	110,000	100,000
	<b>170,900</b>	<b>384,300</b>	<b>(213,400)</b>	<b>483,043</b>	<b>384,300</b>
Net Division Surplus (Deficit)	-	-	-	-	-
<b>RESERVE USAGE</b>					
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Wolfville Housing Accelerator Fund Year-over-Year Summary				
<b>REVENUES</b>	Actual	Forecast	Budget	Project Total
	March 31, 2025	March 31, 2026	March 31, 2027	To Date
	456,900	456,900	456,900	1,370,700
<b>EXPENSES</b>				
Salary and wages	92,319	102,012	89,700	284,031
Employee Benefits	24,386	26,327	22,150	72,863
Professional Development	15,773	4,000	3,550	23,323
Telecommunications	185	353	500	1,038
Operational Equip & Supplies	25,762	351	-	26,113
Program Expenditures	17,097	240,000	5,000	262,097
Contracted Services	27,753	110,000	50,000	187,753
	<b>203,274</b>	<b>483,043</b>	<b>170,900</b>	<b>857,217</b>
Net Department Surplus (Deficit)	<b>253,626</b>	<b>(26,143)</b>	<b>286,000</b>	<b>513,483</b>

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

The first three 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.

The chart to the left, is intended to display, how much total funding we have to date compared to our full budgeted/actual expenses to date.

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Sewer & Solid Waste Department**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Job Cost Billings	6,500	-	6,500	-	-
Sewer Rates	750,000	727,047	22,953	770,000	727,047
Kings County Sewer Contribution	12,500	6,000	6,500	6,000	6,000
	<b>769,000</b>	<b>733,047</b>	<b>35,953</b>	<b>776,000</b>	<b>733,047</b>
<b>EXPENSES</b>					
Salary and Wages	273,800	52,280	221,520	52,051	52,280
Seasonal Wages	1,820	-	1,820	-	-
Overtime	7,700	-	7,700	-	-
Employee Benefits	74,500	15,560	58,940	6,777	15,560
Professional Development	4,500	-	4,500	-	-
Telecommunications	1,500	1,560	(60)	560	1,560
Utilities	140,000	108,000	32,000	116,000	108,000
Repairs and Maintenance	5,000	5,000	-	5,953	5,000
Vehicle Fuel	1,000	2,040	(1,040)	-	2,040
Vehicle Repairs & Maintenance	4,000	31,680	(27,680)	55,630	31,680
Vehicle Insurance	1,000	840	160	680	840
Operational Equip & Supplies	-	169,720	(169,720)	161,005	169,720
Operational Expenses	249,797	-	249,797	-	-
Contracted Services	3,500	123,140	(119,640)	167,209	123,140
Debenture Interest	56,901	60,180	(3,279)	59,600	60,180
Debenture Principal	140,270	-	140,270	-	-
	<b>965,288</b>	<b>570,000</b>	<b>395,288</b>	<b>625,465</b>	<b>570,000</b>
Net Department Surplus (Deficit)	\$ (196,288)	\$ 163,047	\$ (359,335)	\$ 150,535	\$ 163,047
<b>RESERVE USAGE</b>					
Transfer from Operating Reserves	196,288	-	196,288	-	-
Contribution to Operating Reserves	-	-	-	(150,535)	-
	<b>196,288</b>	<b>-</b>	<b>196,288</b>	<b>(150,535)</b>	<b>-</b>
Net Surplus (Deficit)	\$ 0	\$ 163,047	\$ (163,047)	\$ -	\$ 163,047

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Sewer Administration Division (410)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Job Cost Billings	6,500	-	6,500	-	-
Sewer Rates	750,000	-	750,000	-	-
Kings County Sewer Contribution	12,500	-	12,500	-	-
	<b>769,000</b>	-	<b>769,000</b>	-	-
<b>EXPENSES</b>					
Salary and Wages	273,800	-	273,800	-	-
Seasonal Wages	1,820	-	1,820	-	-
Overtime	7,700	-	7,700	-	-
Employee Benefits	74,500	-	74,500	-	-
Professional Development	4,500	-	4,500	-	-
Telecommunications	1,500	-	1,500	-	-
Repairs and Maintenance	5,000	-	5,000	-	-
Vehicle Fuel	1,000	-	1,000	-	-
Vehicle Repairs & Maintenance	4,000	-	4,000	-	-
Vehicle Insurance	1,000	-	1,000	-	-
Operational Expenses	68,997	-	68,997	-	-
Contracted Services	-	57,300	(57,300)	61,120	57,300
Debenture Interest	56,901	-	56,901	-	-
Debenture Principal	140,270	-	140,270	-	-
	<b>640,988</b>	<b>57,300</b>	<b>583,688</b>	<b>61,120</b>	<b>57,300</b>
Net Department Surplus (Deficit)	\$ 128,012	\$ (57,300)	\$ 185,312	\$ (61,120)	\$ (57,300)
<b>RESERVE USAGE</b>					
Transfer from Operating Reserves	196,288	-	-	-	-
Contribution to Operating Reserves	-	-	-	(150,535)	-
	<b>196,288</b>	-	<b>196,288</b>	<b>(150,535)</b>	-
Net Surplus (Deficit)	<b>\$ 324,300</b>	<b>\$ (57,300)</b>	<b>\$ 381,600</b>	<b>\$ (211,655)</b>	<b>\$ (57,300)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Sewer Collection Division (420)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and Wages	-	-	-	14,317	-
Employee Benefits	-	-	-	1,752	-
Vehicle Repairs & Maintenance	-	23,640	(23,640)	55,120	23,640
Operational Equip & Supplies	-	25,500	(25,500)	16,005	25,500
Operational Expenses	35,000	-	35,000	-	-
Contracted Services	-	20,000	(20,000)	34,864	20,000
	<b>35,000</b>	<b>69,140</b>	<b>(34,140)</b>	<b>122,058</b>	<b>69,140</b>
Net Department Surplus (Deficit)	\$ (35,000)	\$ (69,140)	\$ 34,140	\$ (122,058)	\$ (69,140)
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (35,000)</b>	<b>\$ (69,140)</b>	<b>\$ 34,140</b>	<b>\$ (122,058)</b>	<b>\$ (69,140)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Lift Stations Division (430)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and Wages	-	13,920	(13,920)	2,201	13,920
Employee Benefits	-	4,140	(4,140)	746	4,140
Utilities	20,000	18,000	2,000	18,000	18,000
Repairs and Maintenance	-	-	-	554	-
Operational Equip & Supplies	-	29,040	(29,040)	25,000	29,040
Operational Expenses	45,000	-	45,000	-	-
Contracted Services	-	15,920	(15,920)	7,000	15,920
	<b>65,000</b>	<b>81,020</b>	<b>( 16,020 )</b>	<b>53,501</b>	<b>81,020</b>
Net Department Surplus (Deficit)	<b>\$ ( 65,000 )</b>	<b>\$ ( 81,020 )</b>	<b>\$ 16,020</b>	<b>\$ ( 53,501 )</b>	<b>\$ ( 81,020 )</b>
<b>RESERVE USAGE</b>					
Transfer from Operating Reserves	-	-	-	-	-
Contribution to Operating Reserves	-	-	-	-	-
Contribution to Capital Reserves	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	<b>\$ ( 65,000 )</b>	<b>\$ ( 81,020 )</b>	<b>\$ 16,020</b>	<b>\$ ( 53,501 )</b>	<b>\$ ( 81,020 )</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Sewer Treatment Division (440)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and Wages	-	38,360	(38,360)	35,533	38,360
Employee Benefits	-	11,420	(11,420)	4,279	11,420
Telecommunications	-	1,560	(1,560)	560	1,560
Utilities	120,000	90,000	30,000	98,000	90,000
Repairs and Maintenance	-	5,000	(5,000)	5,399	5,000
Vehicle Fuel	-	2,040	(2,040)	-	2,040
Vehicle Repairs & Maintenance	-	8,040	(8,040)	510	8,040
Vehicle Insurance	-	840	(840)	680	840
Operational Equip & Supplies	-	115,180	(115,180)	120,000	115,180
Operational Expenses	100,800	-	100,800	-	-
Contracted Services	-	24,920	(24,920)	60,000	24,920
	<b>220,800</b>	<b>297,360</b>	<b>(76,560)</b>	<b>324,961</b>	<b>297,360</b>
Net Department Surplus (Deficit)	<b>\$ (220,800)</b>	<b>\$ (297,360)</b>	<b>\$ 76,560</b>	<b>\$ (324,961)</b>	<b>\$ (297,360)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (220,800)</b>	<b>\$ (297,360)</b>	<b>\$ 76,560</b>	<b>\$ (324,961)</b>	<b>\$ (297,360)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Solid Waste Division (450)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Contracted Services	3,500	5,000	(1,500)	4,225	5,000
	<b>3,500</b>	<b>5,000</b>	<b>(1,500)</b>	<b>4,225</b>	<b>5,000</b>
Net Department Surplus (Deficit)	\$ (3,500)	\$ (5,000)	\$ 1,500	\$ (4,225)	\$ (5,000)
	<b>\$ (3,500)</b>	<b>\$ (5,000)</b>	<b>\$ 1,500</b>	<b>\$ (4,225)</b>	<b>\$ (5,000)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	\$ (3,500)	\$ (5,000)	\$ 1,500	\$ (4,225)	\$ (5,000)
	<b>\$ (3,500)</b>	<b>\$ (5,000)</b>	<b>\$ 1,500</b>	<b>\$ (4,225)</b>	<b>\$ (5,000)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Other Environmental Division (490)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Sewer Rates	-	727,047	(727,047)	770,000	727,047
Kings County Sewer Contribution	-	6,000	(6,000)	6,000	6,000
	<b>-</b>	<b>733,047</b>	<b>( 733,047 )</b>	<b>776,000</b>	<b>733,047</b>
<b>EXPENSES</b>					
Debenture Interest	-	60,180	(60,180)	59,600	60,180
	<b>-</b>	<b>60,180</b>	<b>( 60,180 )</b>	<b>59,600</b>	<b>60,180</b>
Net Department Surplus (Deficit)	\$ -	\$ 672,867	\$ ( 672,867 )	\$ 716,400	\$ 672,867
<b>RESERVE USAGE</b>					
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Surplus (Deficit)	\$ -	\$ 672,867	\$ ( 672,867 )	\$ 716,400	\$ 672,867

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Community Development Department**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Kings County Recreation Contribution	15,000	15,000	-	15,000	15,000
Program Fees	40,000	40,000	-	43,000	40,000
Program Fees Taxable	-	-	-	22,000	-
Festival & Events Revenues	10,000	9,000	1,000	9,300	9,000
Facility Fees & Cost Recoveries	8,250	6,720	1,530	10,000	6,720
Tourist Bureau Revenues	4,200	-	4,200	3,150	-
Miscellaneous	500	-	500	612	-
Employment Grants	5,040	-	5,040	5,092	-
Provincial Conditional Grants	-	-	-	17,388	-
Other Coniditional Grants	41,868	36,168	5,700	65,444	36,168
Federal Grants	1,800	-	1,800	3,630	-
	<b>126,658</b>	<b>106,888</b>	<b>19,770</b>	<b>194,616</b>	<b>106,888</b>
<b>EXPENSES</b>					
Salary and Wages	338,050	210,900	127,150	281,521	210,900
Seasonal Wages	138,100	154,950	(16,850)	13,265	154,950
Overtime	7,750	-	7,750	-	-
Employee Benefits	110,100	68,582	41,518	67,342	68,582
Seasonal Employee Benefits	-	9,500	(9,500)	-	9,500
Meals and Travel	4,200	700	3,500	3,776	700
Professional Development	7,800	-	7,800	-	-
Membership Dues & Fees	4,950	4,900	50	1,142	4,900
Advertising	17,500	7,000	10,500	8,024	7,000
Telecommunications	4,250	4,620	(370)	4,158	4,620
Office Expense	3,500	3,500	-	4,514	3,500
Legal	-	-	-	984	-
Marketing and Communications	3,500	2,500	1,000	1,610	2,500
Utilities	17,500	17,300	200	14,161	17,300
Repairs and Maintenance	42,000	42,000	-	27,491	42,000
Vehicle Repairs & Maintenance	2,200	-	2,200	2,810	-
Vehicle Insurance	140	140	-	129	140
Operational Equip & Supplies	84,500	55,000	29,500	48,189	55,000
Program Expenditures	194,000	150,250	43,750	178,000	150,250
Contracted Services	78,400	3,800	74,600	82,215	3,800
Grants to Organizations	179,850	112,850	67,000	108,144	112,850
Debenture Interest	1,900	2,052	(152)	2,146	2,052
Debenture Principal	10,000	-	10,000	-	-
	<b>1,250,190</b>	<b>850,544</b>	<b>399,646</b>	<b>849,621</b>	<b>850,544</b>
Net Operational Dept. Surplus (Deficit)	\$ (1,123,532)	\$ (743,656)	\$ (379,876)	\$ (655,005)	\$ (743,656)
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (1,123,532)</b>	<b>\$ (743,656)</b>	<b>\$ (379,876)</b>	<b>\$ (655,005)</b>	<b>\$ (743,656)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Economic Development Division (710)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Grants to Organizations	-	30,000	(30,000)	30,000	30,000
	-	<b>30,000</b>	<b>( 30,000 )</b>	<b>30,000</b>	<b>30,000</b>
Net Operational Dept. Surplus (Deficit)	\$ -	\$ (30,000)	\$ 30,000	\$ (30,000)	\$ (30,000)
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	\$ -	\$ ( 30,000 )	\$ 30,000	\$ ( 30,000 )	\$ ( 30,000 )

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Festival & Events Division (720)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Festival & Events Revenues	10,000	9,000	1,000	9,300	9,000
Employment Grants	5,040	-	5,040	5,092	-
Other Conditional Grants	-	1,800	(1,800)	-	1,800
Federal Grants	1,800	-	1,800	3,630	-
	<b>16,840</b>	<b>10,800</b>	<b>6,040</b>	<b>18,022</b>	<b>10,800</b>
<b>EXPENSES</b>					
Salary and Wages	76,050	-	76,050	-	-
Seasonal Wages	18,400	23,100	(4,700)	13,265	23,100
Overtime	2,000	-	2,000	-	-
Employee Benefits	21,650	3,500	18,150	588	3,500
Advertising	7,500	5,000	2,500	5,822	5,000
Operational Equip & Supplies	47,000	45,000	2,000	35,000	45,000
Program Expenditures	138,000	107,000	31,000	115,000	107,000
Grants to Organizations	-	30,000	(30,000)	24,500	30,000
	<b>310,600</b>	<b>213,600</b>	<b>97,000</b>	<b>194,175</b>	<b>213,600</b>
Net Department Surplus (Deficit)	<b>\$ (293,760)</b>	<b>\$ (202,800)</b>	<b>\$ (90,960)</b>	<b>\$ (176,153)</b>	<b>\$ (202,800)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (293,760)</b>	<b>\$ (202,800)</b>	<b>\$ (90,960)</b>	<b>\$ (176,153)</b>	<b>\$ (202,800)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Community Development Administration Division (730)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
	-	-	-	-	-
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and Wages	150,700	210,900	(60,200)	202,900	210,900
Seasonal Wages	13,800	-	13,800	-	-
Overtime	3,000	-	3,000	-	-
Employee Benefits	40,550	45,300	(4,750)	49,490	45,300
Meals and Travel	200	200	-	39	200
Professional Development	7,800	-	7,800	-	-
Membership Dues & Fees	4,950	4,700	250	834	4,700
Telecommunications	2,150	2,020	130	2,898	2,020
Office Expense	2,500	2,000	500	3,428	2,000
Legal	-	-	-	984	-
Marketing and Communications	3,500	-	3,500	-	-
Utilities	7,000	7,000	-	5,442	7,000
Repairs and Maintenance	5,000	5,000	-	15,000	5,000
Operational Equip & Supplies	-	-	-	720	-
Contracted Services	-	-	-	3,830	-
Grants to Organizations	179,850	-	179,850	-	-
	<b>421,000</b>	<b>277,120</b>	<b>143,880</b>	<b>285,565</b>	<b>277,120</b>
Net Department Surplus (Deficit)	<b><u>\$ (421,000)</u></b>	<b><u>\$ (277,120)</u></b>	<b><u>\$ (143,880)</u></b>	<b><u>\$ (285,565)</u></b>	<b><u>\$ (277,120)</u></b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b><u>\$ (421,000)</u></b>	<b><u>\$ (277,120)</u></b>	<b><u>\$ (143,880)</u></b>	<b><u>\$ (285,565)</u></b>	<b><u>\$ (277,120)</u></b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Recreation Programs Division (740)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Kings County Recreation Contribution	15,000	15,000	-	15,000	15,000
Program Fees	40,000	40,000	-	43,000	40,000
Program Fees Taxable	-	-	-	22,000	-
Facility Fees & Cost Recoveries	8,250	6,720	1,530	10,000	6,720
Provincial Conditional Grants	-	-	-	17,388	-
Other Conditional Grants	29,368	29,368	-	52,944	29,368
	<b>92,618</b>	<b>91,088</b>	<b>1,530</b>	<b>160,332</b>	<b>91,088</b>
<b>EXPENSES</b>					
Salary and Wages	111,300	-	111,300	78,621	-
Seasonal Wages	105,900	80,950	24,950	-	80,950
Overtime	2,750	-	2,750	-	-
Employee Benefits	47,900	19,782	28,118	17,264	19,782
Meals and Travel	4,000	500	3,500	3,737	500
Advertising	10,000	2,000	8,000	2,202	2,000
Vehicle Repairs & Maintenance	2,200	-	2,200	2,810	-
Vehicle Insurance	140	140	-	129	140
Operational Equip & Supplies	37,500	6,000	31,500	10,809	6,000
Program Expenditures	56,000	43,250	12,750	63,000	43,250
Contracted Services	6,500	-	6,500	3,335	-
Grants to Organizations	-	42,850	(42,850)	43,644	42,850
	<b>384,190</b>	<b>195,472</b>	<b>188,718</b>	<b>225,551</b>	<b>195,472</b>
Net Department Surplus (Deficit)	<b>\$ (291,572)</b>	<b>\$ (104,384)</b>	<b>\$ (187,188)</b>	<b>\$ (65,219)</b>	<b>\$ (104,384)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (291,572)</b>	<b>\$ (104,384)</b>	<b>\$ (187,188)</b>	<b>\$ (65,219)</b>	<b>\$ (104,384)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Tourism Division (750)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
Tourist Bureau Revenues	4,200	-	4,200	3,150	-
Other Conditional Grants	7,500	-	7,500	7,500	-
	<b>11,700</b>	-	<b>11,700</b>	<b>10,650</b>	-
<b>EXPENSES</b>					
Seasonal Wages	-	50,900	(50,900)	-	50,900
Seasonal Employee Benefits	-	9,500	(9,500)	-	9,500
Membership Dues & Fees	-	200	(200)	308	200
Telecommunications	1,500	1,800	(300)	777	1,800
Office Expense	-	1,000	(1,000)	-	1,000
Marketing and Communications	-	2,500	(2,500)	1,610	2,500
Utilities	4,500	2,800	1,700	4,767	2,800
Repairs and Maintenance	2,000	2,000	-	1,640	2,000
Operational Equip & Supplies	-	4,000	(4,000)	1,660	4,000
Contracted Services	71,900	3,800	68,100	75,000	3,800
	<b>79,900</b>	<b>78,500</b>	<b>1,400</b>	<b>85,762</b>	<b>78,500</b>
Net Department Surplus (Deficit)	<b>\$ (68,200)</b>	<b>\$ (78,500)</b>	<b>\$ 10,300</b>	<b>\$ (75,112)</b>	<b>\$ (78,500)</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ (68,200)</b>	<b>\$ (78,500)</b>	<b>\$ 10,300</b>	<b>\$ (75,112)</b>	<b>\$ (78,500)</b>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Library Division (760)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Miscellaneous	500	-	500	612	-
Other Conditional Grants	5,000	5,000	-	5,000	5,000
	<b>5,500</b>	<b>5,000</b>	<b>500</b>	<b>5,612</b>	<b>5,000</b>
<b>EXPENSES</b>					
Telecommunications	600	800	(200)	483	800
Office Expense	1,000	500	500	1,086	500
Utilities	6,000	7,500	(1,500)	3,952	7,500
Repairs and Maintenance	35,000	35,000	-	10,851	35,000
Contracted Services	-	-	-	50	-
Debenture Interest	1,900	2,052	(152)	2,146	2,052
Debenture Principal	10,000	-	10,000	-	-
	<b>54,500</b>	<b>45,852</b>	<b>8,648</b>	<b>18,568</b>	<b>45,852</b>
Net Department Surplus (Deficit)	<u><u>\$ (49,000)</u></u>	<u><u>\$ (40,852)</u></u>	<u><u>\$ (8,148)</u></u>	<u><u>\$ (12,956)</u></u>	<u><u>\$ (40,852)</u></u>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<u><u>\$ (49,000)</u></u>	<u><u>\$ (40,852)</u></u>	<u><u>\$ (8,148)</u></u>	<u><u>\$ (12,956)</u></u>	<u><u>\$ (40,852)</u></u>

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Museum & Historical Division (770)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Grants to Organizations	-	10,000	(10,000)	10,000	10,000
	-	<b>10,000</b>	<b>( 10,000 )</b>	<b>10,000</b>	<b>10,000</b>
Net Department Surplus (Deficit)	\$ -	\$ ( 10,000 )	\$ 10,000	\$ ( 10,000 )	\$ ( 10,000 )
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	\$ -	\$ ( 10,000 )	\$ 10,000	\$ ( 10,000 )	\$ ( 10,000 )

**Town of Wolfville**  
**2026-27 Operating Budget**  
**Partner Contributions Division (840)**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
	-	-	-	-	-
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Grant to WBDC	100,000	100,000	-	100,000	100,000
Regional Solid Waste - VWRM	550,121	680,303	(130,182)	680,303	680,303
Transit services - KTA & KPPT	432,040	317,127	114,913	319,018	317,127
Valley Community Fibre	1,500	2,000	(500)	2,000	2,000
REMO	11,000	11,975	(975)	11,975	11,975
Regional Development - REN	25,000	25,500	(500)	24,328	25,500
Annapolis Valley Regional Library	30,300	30,300	-	30,300	30,300
Kings Region Cooperative Initiatives	25,000	76,460	(51,460)	10,000	76,460
Education	1,169,258	1,059,855	109,403	1,059,528	1,059,855
Assessment services	84,780	78,500	6,280	78,500	78,500
	<b>2,428,999</b>	<b>2,382,020</b>	<b>46,979</b>	<b>2,315,952</b>	<b>2,382,020</b>
Net Department Surplus (Deficit)	<b>\$ ( 2,428,999 )</b>	<b>\$ ( 2,382,020 )</b>	<b>\$ ( 46,979 )</b>	<b>\$ ( 2,315,952 )</b>	<b>\$ ( 2,382,020 )</b>
<b>RESERVE USAGE</b>					
	-	-	-	-	-
Net Surplus (Deficit)	<b>\$ ( 2,428,999 )</b>	<b>\$ ( 2,382,020 )</b>	<b>\$ ( 46,979 )</b>	<b>\$ ( 2,315,952 )</b>	<b>\$ ( 2,382,020 )</b>

# **Wolfville Water Utility**

## **Operating Budget**

**2026-27**

DRAFT  
Version 1

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Summary for UARB**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>OPERATING REVENUES</b>					
Metered Sales	1,020,000	1,046,600	(26,600)	1,019,601	1,046,600
Fire Protection Charges	524,633	524,600	33	524,633	524,600
Sprinkler Service	11,000	11,000	-	11,000	11,000
Miscellaneous Revenue	13,000	12,000	1,000	16,578	12,000
	<b>1,568,633</b>	<b>1,594,200</b>	<b>( 25,567 )</b>	<b>1,571,812</b>	<b>1,594,200</b>
<b>OPERATING EXPENSES</b>					
Power & Pumping	181,050	239,560	(58,510)	256,757	239,560
Water Treatment	236,300	192,000	44,300	197,903	192,000
Transmission & Distribution	239,213	340,600	(101,387)	407,369	340,600
Administration	396,850	203,220	193,630	284,479	203,220
Depreciation	190,000	210,000	(20,000)	-	210,000
Property Taxes	60,000	55,145	4,855	55,145	55,145
	<b>1,303,413</b>	<b>1,240,525</b>	<b>62,888</b>	<b>1,201,653</b>	<b>1,240,525</b>
Net Operating Surplus (Deficit)	<u><u>\$ 265,220</u></u>	<u><u>\$ 353,675</u></u>	<u><u>\$ ( 88,455 )</u></u>	<u><u>\$ 370,159</u></u>	<u><u>\$ 353,675</u></u>
<b>NON-OPERATING REVENUES</b>					
Interest/Penalties on Arrears	3,000	3,000	-	3,000	3,000
Job Cost Billings	6,500	13,000	(6,500)	6,500	13,000
Investment Income	20,000	20,000	-	20,000	20,000
	<b>29,500</b>	<b>36,000</b>	<b>( 6,500 )</b>	<b>29,500</b>	<b>36,000</b>
<b>NON-OPERATING EXPENSES</b>					
Debenture Interest	38,240	39,080	(840)	40,000	39,080
Debenture Principal	62,657	62,700	(43)	62,657	62,700
	<b>100,897</b>	<b>101,780</b>	<b>( 883 )</b>	<b>102,657</b>	<b>101,780</b>
Net Surplus (Deficit)	<u><u>\$ 193,823</u></u>	<u><u>\$ 287,895</u></u>	<u><u>\$ ( 94,072 )</u></u>	<u><u>\$ 297,002</u></u>	<u><u>\$ 287,895</u></u>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**All Divisions**

	<b>2026-27</b>			<b>2025-26</b>	
	<b>Budget</b>	<b>PY Budget</b>	<b>YOY Change</b>	<b>Forecast</b>	<b>Budget</b>
<b>REVENUES</b>					
Metered Sales	1,020,000	1,046,600	(26,600)	1,019,601	1,046,600
Fire Protection Charges	524,633	524,600	33	524,633	524,600
Sprinkler Service	11,000	11,000	-	11,000	11,000
Miscellaneous Revenue	13,000	12,000	1,000	16,578	12,000
Interest/Penalties on Arrears	3,000	3,000	-	3,000	3,000
Job Cost Billings	6,500	13,000	(6,500)	6,500	13,000
Investment Income	20,000	20,000	-	20,000	20,000
	<b>1,598,133</b>	<b>1,630,200</b>	<b>(32,067)</b>	<b>1,601,312</b>	<b>1,630,200</b>
<b>EXPENSES</b>					
Salary and Wages	348,363	221,700	126,663	410,253	221,700
Seasonal Wages	-	-	-	419	-
Overtime	8,600	-	8,600	-	-
Employee Benefits	103,000	145,320	(42,320)	108,706	145,320
Seasonal Employee Benefits	-	-	-	37	-
Meals and Travel	1,500	1,560	(60)	450	1,560
Professional Development	9,200	5,320	3,880	1,000	5,320
Membership Dues & Fees	500	1,070	(570)	300	1,070
Advertising	-	560	(560)	-	560
Telecommunications	-	1,680	(1,680)	1,941	1,680
Office Expense	95,000	-	95,000	-	-
Legal	500	-	500	-	-
Insurance	23,000	22,680	320	22,958	22,680
Audit	8,250	6,900	1,350	6,900	6,900
Utilities	109,500	103,500	6,000	105,961	103,500
Repairs and Maintenance	11,000	8,040	2,960	7,000	8,040
Property Taxes	60,000	55,145	4,855	55,145	55,145
Vehicle Fuel	4,000	2,720	1,280	3,492	2,720
Vehicle Repairs & Maintenance	12,000	15,310	(3,310)	87,815	15,310
Vehicle Insurance	4,000	1,080	2,920	3,072	1,080
Operational Equip & Supplies	-	242,010	(242,010)	200,132	242,010
Operational Expenses	270,000	-	270,000	-	-
Equipment Maintenance	2,000	5,340	(3,340)	1,051	5,340
Contracted Services	42,000	189,520	(147,520)	185,021	189,520
Depreciation	190,000	210,000	(20,000)	-	210,000
Debenture Interest	38,240	39,080	(840)	40,000	39,080
Debenture Principal	62,657	62,700	(43)	62,657	62,700
Capital Reserves	-	-	-	-	-
Allowance for Doubtful Accounts	1,000	1,070	(70)	-	1,070
	<b>1,404,310</b>	<b>1,342,305</b>	<b>62,005</b>	<b>1,304,310</b>	<b>1,342,305</b>
Net Surplus (Deficit)	<b>\$ 193,823</b>	<b>\$ 287,895</b>	<b>\$ (94,072)</b>	<b>\$ 297,002</b>	<b>\$ 287,895</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Operating Revenue (950)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Metered Sales	1,020,000	1,046,600	(26,600)	1,019,601	1,046,600
Fire Protection Charges	524,633	524,600	33	524,633	524,600
Sprinkler Service	11,000	11,000	-	11,000	11,000
Miscellaneous Revenue	13,000	12,000	1,000	16,578	12,000
	<b>1,568,633</b>	<b>1,594,200</b>	<b>( 25,567 )</b>	<b>1,571,812</b>	<b>1,594,200</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Non-Operating Revenues (950)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Interest/Penalties on Arrears	3,000	3,000	-	3,000	3000
Job Cost Billings	6,500	13,000	(6,500)	6,500	13000
Investment Income	20,000	20,000	-	20,000	20000
	<b>29,500</b>	<b>36,000</b>	<b>( 6,500 )</b>	<b>29,500</b>	<b>36,000</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Power & Pumpg (962)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Salary and Wages	27,300	17,160	10,140	3,828	17,160
Overtime	1,000	-	1,000		
Employee Benefits	7,750	4,300	3,450	429	4,300
Utilities	95,000	91,260	3,740	92,500	91,260
Repairs and Maintenance	10,000	5,400	4,600	6,000	5,400
Operational Equip & Supplies	-	8,520	(8,520)	14,000	8,520
Operational Expenses	40,000	-	40,000		
Contracted Services	-	112,920	(112,920)	140,000	112,920
	<b>181,050</b>	<b>239,560</b>	<b>(58,510)</b>	<b>256,757</b>	<b>239,560</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Water Treatment (964)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Salary and Wages	57,100	28,860	28,240	39,485	28,860
Overtime	2,500	-	2,500		
Employee Benefits	16,200	7,160	9,040	4,895	7,160
Utilities	9,500	6,900	2,600	8,823	6,900
Repairs and Maintenance	1,000	2,640	(1,640)	1,000	2,640
Operational Equip & Supplies	-	127,320	(127,320)	118,490	127,320
Operational Expenses	150,000	-	150,000		
Contracted Services	-	19,120	(19,120)	25,210	19,120
	<b>236,300</b>	<b>192,000</b>	<b>44,300</b>	<b>197,903</b>	<b>192,000</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Transmission & Distribution (966)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Salary and Wages	99,463	135,980	(36,517)	175,560	135,980
Seasonal Wages	-	-	-	419	-
Overtime	4,000	-	4,000		
Employee Benefits	28,750	34,060	(5,310)	54,104	34,060
Seasonal Employee Benefits	-	-	-	37	-
Meals and Travel	-	1,080	(1,080)	250	1,080
Telecommunications	-	1,680	(1,680)	1,941	1,680
Utilities	5,000	5,340	(340)	4,638	5,340
Vehicle Fuel	4,000	2,720	1,280	3,492	2,720
Vehicle Repairs & Maintenance	12,000	15,310	(3,310)	87,815	15,310
Vehicle Insurance	4,000	1,080	2,920	3,072	1,080
Operational Equip & Supplies	-	106,170	(106,170)	67,642	106,170
Operational Expenses	80,000	-	80,000		
Equipment Maintenance	2,000	5,340	(3,340)	1,051	5,340
Contracted Services	-	31,840	(31,840)	7,348	31,840
	<b>239,213</b>	<b>340,600</b>	<b>(101,387)</b>	<b>407,369</b>	<b>340,600</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Administration (970)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Salary and Wages	164,500	39,700	124,800	191,380	39,700
Overtime	1,100	-	1,100		
Employee Benefits	50,300	99,800	(49,500)	49,278	99,800
Meals and Travel	1,500	480	1,020	200	480
Professional Development	9,200	5,320	3,880	1,000	5,320
Membership Dues & Fees	500	1,070	(570)	300	1,070
Advertising	-	560	(560)	-	560
Office Expense	95,000	-	95,000		
Legal	500	-	500		
Insurance	23,000	22,680	320	22,958	22,680
Audit	8,250	6,900	1,350	6,900	6,900
Property Taxes	60,000	55,145	4,855	55,145	55,145
Contracted Services	42,000	25,640	16,360	12,463	25,640
Depreciation	190,000	210,000	(20,000)		210,000
Allowance for Doubtful Accounts	1,000	1,070	(70)	-	1,070
	<b>646,850</b>	<b>468,365</b>	<b>178,485</b>	<b>339,624</b>	<b>468,365</b>

**Wolfville Water Utility**  
**2026-27 Operating Budget**  
**Non-Operating Expenses (990)**

	2026-27			2025-26	
	Budget	PY Budget	YOY Change	Forecast	Budget
Debenture Interest	38,240	39,080	(840)	40,000	39,080
Debenture Principal	62,657	62,700	(43)	62,657	62,700
	<b>100,897</b>	<b>101,780</b>	<b>( 883 )</b>	<b>102,657</b>	<b>101,780</b>

# **Town of Wolfville**

## **Capital Budget**

2026-27



<b>5-Year Capital Investment Summary</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
IT	101,306	-	-	-	-
Buildings	635,000	1,040,000	60,000	-	-
Fire Services	146,000	1,863,500	48,500	3,348,500	2,318,500
Parks & Recreation	775,000	3,345,000	330,000	700,000	300,000
Fleet	1,205,000	668,000	320,000	265,000	-
Stormwater Management	950,000	950,000	-	-	-
Transportation	5,589,200	6,772,600	5,075,000	2,575,000	2,550,000
Sewer	5,716,447	215,000	965,000	945,000	195,000
Water	2,859,121	227,000	840,100	40,000	40,000
<b>5-Year Capital Investment Plan Yearly Total</b>	<b>\$ 17,977,073</b>	<b>\$ 15,081,100</b>	<b>\$ 7,638,600</b>	<b>\$ 7,873,500</b>	<b>\$ 5,403,500</b>
<b>5-Year Total</b>	<b><u>\$ 53,973,773</u></b>				

<b>Information Technology</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
iPhone Replacements	30,000	-	-	-	-	
Hardware - Desktop Replacements	25,903	-	-	-	-	
Plotter Scanner	25,000	-	-	-	-	
Hardware - Laptop Replacements	17,103	-	-	-	-	
Hardware - Monitor Replacements	3,300	-	-	-	-	
<b>Information Technology Yearly Total</b>	<b>\$ 101,306</b>	\$ -	\$ -	\$ -	\$ -	
<b>5-Year Total</b>	<b><u>\$ 101,306</u></b>					

<b>Municipal Builings</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
Town Hall	-	-	-	-	-	Cost estimate to come from Fathom.
Library (and surrounding park area)	-	-	-	-	-	Cost estimate to come from Fathom.
Community Development/Public Works	-	-	-	-	-	Cost estimate to come from Fathom.
Rec Centre	-	-	-	-	-	Cost estimate to come from Fathom.
Facilities Design	100,000	-	-	-	-	2026-27 - Townhall to PW Building
Public Works Facilities Upgrades	300,000	180,000	-	-	-	Salt Shed Renovation, Garage Doors, Bay Doors
Public Washrooms	100,000	-	-	-	-	Public Washroom Accessibility Improvement @ Railtown and Library. Pricing to be confirmed.
Bus Shelters & Covered Bike Racks	70,000	60,000	60,000	-	-	2 Bus Shelters on Main, Repairs to Downtown Shelter, 2 Covered Bike Racks Design - Highland, Shoppers, University, Sherwood
Parking Lot @ Railtown	50,000	800,000	-	-	-	2026-27 - Design 2027-28 - Construction
Storage Shed @ Robie Tufts / Oven	15,000	-	-	-	-	
<b>Municipal Buildings Yearly Total</b>	<b>\$ 635,000</b>	<b>\$ 1,040,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>5-Year Total</b>	<b><u>\$ 1,735,000</u></b>					

<b>Fire Services</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
SCBA Washer	65,000	-	-	-	-	
Bunker Gear	48,500	48,500	48,500	48,500	48,500	10 @ \$4,850
Fire Hose	16,500	-	-	-	-	1000 feet of 5" High Volume
Vetter Air bags	10,000	-	-	-	-	Replacement Plan
Thermal Imaging Camera	6,000	-	-	-	-	Camera - \$4,400, Mount - \$740, Laynard - \$120
Pumper 3 E-One Cyclone	-	1,815,000	-	-	-	
Aerial Ladder Truck	-	-	-	3,300,000	-	Delivery Date of Spring 2030
Rescue 4 Pumper Rescue	-	-	-	-	2,100,000	Not yet approved.
Ford 4x4 Utility Vehicle	-	-	-	-	170,000	
Fire Hall	-	-	-	-	-	Cost estimate to come from Fathom consulting work.
<b>Fire Services Yearly Total</b>	<b>\$ 146,000</b>	<b>\$ 1,863,500</b>	<b>\$ 48,500</b>	<b>\$ 3,348,500</b>	<b>\$ 2,318,500</b>	
<b>5-Year Total</b>	<b><u>\$ 7,725,000</u></b>					

<b>Parks &amp; Recreation</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
West End Parkland	150,000	30,000	-	-	-	2026-27 - Power, pavilion, playground 2027-28 - Gardens, pathways, park trees
Reservoir Park	105,000	40,000	-	-	-	2026-27 - Trail clean up, skills park renewal, safety improvements, wayfinding, landscaping around washrooms, algea control 2027-28 - New trail development
Basinview Park	100,000	-	-	-	-	Design work ongoing.
Waterfront Park	80,000	3,000,000	-	-	-	2026-27 - Design 2027-28 - Construction
Old Burying Ground	50,000	-	-	-	-	Archeology and potential pathway
Nature Trust	50,000	-	-	-	-	Monitoring, Project Development, & Wayfinding
Urban Forest Initiatives	50,000	-	-	-	-	HWA Treatment & Planting
Wayfinding	40,000	25,000	-	-	-	
Olsen Park	40,000	-	-	-	-	Pathway, signage, & seating
Downtown Harvest Moon Trail	30,000	-	-	-	-	Lighting, seating, placemaking
Willow Pond Relining	25,000					
Floating Dock @ Waterfront	20,000	-	-	-	-	Installation, safety, wayfinding
Recreation Equipment for Waterfront	-	-	-	-	-	Kayaks/Paddleboards, safety gear
Rec Hub	15,000	50,000	-	-	-	2026-27 - Covered desk, seating, boardwalk, shade, wash pad & repair. 2027-28 - Hardscape Plaza on Main St.
Woodman Park	10,000	-	-	-	-	
Quiet Park	10,000	-	-	-	-	Stormwater pond, landscape, trail 2026-27 - Design 2027-28 - Construction
West End Trail to University	-	200,000	-	-	-	Top of Town & Reservoir Connector
Allowance for Future Park Investments, including design work	-	-	300,000	300,000	300,000	
Willow Playground Upgrades	-	-	30,000	400,000	-	For Discussion - Accessible, destination playground. Replacement for the Pirateship @ Rotary Park
<b>Parks &amp; Recreation Yearly Total</b>	<b>775,000</b>	<b>3,345,000</b>	<b>330,000</b>	<b>700,000</b>	<b>300,000</b>	
<b>5-Year Total</b>	<b>\$ 5,450,000</b>					

Fleet	2026-27	2027-28	2028-29	2029-30	2030-31	Notes
Replace Wheel Loader	510,000	-	-	-	-	
Mini Street Sweeper & Vacuum	250,000	-	-	-	-	Price confirmation forthcoming
Replace #21 - 2015 3.4 Ton 4x4 with Dump Body	140,000	-	-	-	-	
Replace #19 - 2017 3/4 Ton Crew Cab	90,000	-	-	-	-	
Replace #22 - F150 2x4	60,000	-	-	-	-	
Replace John Deere 105 R Tractor	50,000	-	-	-	-	
Replace #40 2015 JD Tracker 2015 with Cab	45,000	-	-	-	-	
Robot Mower Pilot	20,000	-	-	-	-	
Replace #39 - 2015 JD Mower x730	18,000	-	-	-	-	
Truck Hoist for #32 - 2017 F250 3/4 Ton 4x4 (WATER)	15,000	-	-	-	-	
Jumping Jack (Tamper/Compactor)	4,000	-	-	-	-	
Gas Powered Post Pounder	3,000	-	-	-	-	
Replace #27 - 2020 Backhoe	-	190,000	-	-	-	
Replace #24 - 2011 Asphalt Recycler	-	183,000	-	-	-	
Replace #23 - 2016 1 Ton 4x4	-	160,000	-	-	-	
Recreation Mobile Event Storage	-	20,000	-	-	-	Covered storage for events
Replace #20 - 2014 Ford 1/2 Ton Pick-up	-	60,000	-	-	-	
Replace #13 - 1999 Subaru Micro Truck	-	30,000	-	-	-	
Replace #34 - 2000 Suzuki Mirco Truck (Solid Waste)	-	25,000	-	-	-	
Replace #33 - 2015 f450 3/4 Ton Crew Cab 4x4 Dump Body	-	-	160,000	-	-	
Replace #26 - 2016 Ford F250 3/4 Ton Crew Cab	-	-	120,000	-	-	
Replace #38 - 2017 JD Mower 1023E	-	-	40,000	-	-	
Replace #16 - 2019 LH F150 Truck	-	-	-	60,000	-	
Replace #15 - 2019 LH Pick Up Truck	-	-	-	60,000	-	
Replace #37 - 2021 JD Mower/Backhoe 2032	-	-	-	55,000	-	
Replace #32 - 2017 F250 3/4 Ton 4x4 (WATER)	-	-	-	90,000	-	
<b>Public Works Fleet Yearly Total</b>	<b>\$ 1,205,000</b>	<b>\$ 668,000</b>	<b>\$ 320,000</b>	<b>\$ 265,000</b>	<b>\$ -</b>	
<b>5-Year Total</b>	<b>\$ 2,458,000</b>					

<b>Stormwater Management</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
Allowance for Storm Water Management Projects	800,000	800,000	-	-	-	2026-27 - Alline, Orchard/Minas View 2027-28 - Wickwire/Little Road Area, Main/University Intersection
Allowance for Engineering & Design	150,000	150,000	-	-	-	Model building & Project Design
<b>Stormwater Management Yearly Total</b>	<b>\$ 950,000</b>	<b>\$ 950,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>5-Year Total</b>	<b><u>\$ 1,900,000</u></b>					

Note: Road related stormwater management expenses can be found in Transportation (Earnscliffe, East Main, Victoria)

Transportation	2026-27	2027-28	2028-29	2029-30	2030-31	Notes
<b>Road Rebuilds</b>	<b>2,800,000</b>	<b>2,900,000</b>	<b>4,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	
Earnscliffe Avenue - Main Street to EKM	2,400,000	-	-	-	-	340 m. Includes water, sewer, stormwater, road alignment, and surface.
Gaspareau Avenue	100,000	2,000,000	2,000,000	-	-	2026-27 - Design 2027-29 - Construction 3 Sections Split over 2 Years (1000 m.)
Highland Avenue, South End	100,000	900,000	-	-	-	2026-27 - Design 2027-28 - Construction 225 m.
Glooscap and Grandview	100,000	-	2,000,000	-	-	2026-27 - Design 2028-29 - Water Line Issue - Assessing whether full re-build required (all end of life underground)
Maple Avenue	100,000	-	-	2,000,000	2,000,000	1100 m. 2026-27 - Design 2029-31 - Construction
<b>Road Rehabilitations</b>	<b>1,702,000</b>	<b>1,500,000</b>	<b>800,000</b>	<b>300,000</b>	<b>300,000</b>	
East Main Street Rehabilitation	1,300,000	-	-	-	-	Curb Victoria to Maple (1800m) - \$467,000 Paving Victoria to Maple - \$285,000 Maple to Town Border - \$375,000 Stormwater Maintenance - \$
Victoria Avenue Resurfacing, curb	300,000	-	-	-	-	Paving - \$79,000 Concrete - \$200,000 both sides with new structures Stormwater Maintenance - \$
University Avenue Resurfacing	102,000	-	-	-	-	Paving only - curb is existing
West Main Street Rehabilitation	-	1,500,000	-	-	-	
Downtown Main Street Surface	-	-	500,000	-	-	
Allowance for Additional Rehabilitations	-	-	300,000	300,000	300,000	

	2026-27	2027-28	2028-29	2029-30	2030-31	Notes
<b>Sidewalks &amp; Active Transportation</b>	<b>1,087,200</b>	<b>2,372,600</b>	<b>275,000</b>	<b>275,000</b>	<b>250,000</b>	
Active Transportation Network	862,200	1,967,600	-	-	-	Details to come on which projects will be completed in each of the remaining years of funding. Currently this total includes amounts also included in Roads Rehabilitation.
West Main Street Highback Curbs & Sidewalks	130,000	130,000	-	-	-	2026-27 - Highland to University South Side 2027-28 - Highland to University North Side
Victoria Avenue Sidewalk	70,000	-	-	-	-	1.8-2m sidewalk on the west side
Crosswalk Improvements	25,000	25,000	25,000	25,000	-	Mobycon implementation work
Other Main Street Sidewalk	-	250,000	250,000	250,000	250,000	Sections along East/West Main Street or Downtown (approximately 840m per year.)
Intersection Safety	-	-	-	-	-	Main Street Study Recommendations
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Other		-	-	-	-	
<b>Transportation Yearly Total</b>	<b>\$ 5,589,200</b>	<b>\$ 6,772,600</b>	<b>\$ 5,075,000</b>	<b>\$ 2,575,000</b>	<b>\$ 2,550,000</b>	
<b>5-Year Total</b>	<b><u>\$ 22,561,800</u></b>					

<b>Sewer</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>Notes</b>
Treatment Plant Expansion - Phase 2	3,250,000	-	-			Sludge Allowance has been moved to Treatment Plant Sludge Removal, below.
SCADA Upgrades	1,400,547					2026-27 - VTSCADA system upgrade to Lift Stations
260 Main Street Sewer relocation	425,900	-	-	-	-	Line on private land needs relocating for development. 2026-27 - Design & Construction
Treatment Plant Sludge Removal	400,000		750,000	750,000		2026-27 - Sludge Removal Allowance from Expansion - Phase 2 2028-30 - Phased Sludge removal
Lift Stations - Assessments & Upgrades	150,000	125,000	125,000	125,000	125,000	L/S Pumps (2/year), L/S Chambers/Piping (1/year), L/S Access Doors (2/year), L/S Panels (1/year), Generator/Transfer Switch \$10,000 x3
UV Bulb replacement	50,000	50,000	50,000	50,000	50,000	UV Bulbs, Sleeves, Sensor replacement. 2026-27 - Bank A
Fencing and Security at Lift Stations	20,000	20,000	20,000			2026-27 - Old Dyke & Biglow Street 2027-28 - Acadia & Oak Avenue 2028-29 - Harbourside & Dykeland
New Service Laterals	20,000	20,000	20,000	20,000	20,000	New Service Laterals for new builds
<b>Sewer Yearly Total</b>	<b>\$ 5,716,447</b>	<b>\$ 215,000</b>	<b>\$ 965,000</b>	<b>\$ 945,000</b>	<b>\$ 195,000</b>	
<b>5-Year Total</b>	<b>\$ 8,036,447</b>					

Water	2026-27	2027-28	2028-29	2029-30	2030-31	Notes
Treatment	716,421	20,000	20,000	20,000	20,000	
SCADA Upgrade	676,421	-	-	-	-	
Water Treatment Process & Monitoring Equipment	40,000	20,000	20,000	20,000	20,000	\$13,000 - Flow meter \$10,000 - Fluoride Scale \$10,000 - Wallchem analyzer \$5,000 - Probes
Distribution	50,000	52,000	20,000	20,000	20,000	
Remote Meter System	30,000	32,000	-	-	-	Remote meters and RF (radio frequency) upgrade
Meter Replacement Program	20,000	20,000	20,000	20,000	20,000	Installation of 40 new meters per year (New Accounts)
Transmission	1,130,000	-	800,100	-	-	
Transmission Line - Wellfield to Westwood	1,100,000	-	-	-	-	
Security Upgrades at Reservoir	30,000	-	-	-	-	Finishing fencing upgrade
Transmission Line - 3rd Well to Cherry Lane	-	-	800,100	-	-	
Transmission Line - Cherry Lane to Wickwire	-	-	-	-	-	
Transmission Line - Skyway to WTP	-	-	-	-	-	
Production Wells	962,700	155,000	-	-	-	
Production Well 3	917,700	-	-	-	-	Wellhouse & Site, does not include land acquisition
Well 1 and 2 Component and Infrastructure Integration	45,000	-	-	-	-	Upgrade to the Well SCADA and remote access system
Wellhouse Site Fencing and Gate	-	35,000	-	-	-	
Cleaning at Cherry Lane	-	120,000	-	-	-	
<b>Water Yearly Total</b>	<b>\$ 2,859,121</b>	<b>\$ 227,000</b>	<b>\$ 840,100</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	
<b>5-Year Total</b>	<b>\$ 4,006,221</b>					

2026-27 Funding Estimates											
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Information Technology</b>											
iPhone Replacements		30,000	30,000								
Hardware - Desktop Replacements		25,903	25,903								
Plotter Scanner		25,000	25,000								
Hardware - Laptop Replacements		17,103	17,103								
Hardware - Monitor Replacements		3,300	3,300								
	<b>101,306</b>	<b>101,306</b>		-	-	-	-	-	-	-	
<b>Municipal Buildings</b>											
Facilities Design		100,000	100,000								
Public Works Facilities Upgrades		300,000		300,000							
Public Washrooms		100,000					100,000				
Bus Shelters & Covered Bike Racks		70,000					70,000				
Parking Lot @ Railtown		50,000	50,000								
Storage Shed @ Robie Tufts / Oven		15,000	15,000								
	<b>635,000</b>	<b>100,000</b>	<b>365,000</b>	-	-	-	-	<b>170,000</b>	-	-	
<b>Fire Services</b>											
SCBA Washer		65,000		65,000							
Bunker Gear		48,500		48,500							
Fire Hose		16,500		16,500							
Vetter Air bags		10,000		10,000							
Thermal Imaging Camera		6,000		6,000							
	<b>146,000</b>	-	-	<b>146,000</b>	-	-	-	-	-	-	
<b>Parks &amp; Recreation</b>											
West End Parkland		150,000					150,000				
Reservoir Park		105,000					105,000				
Basinview Park		100,000	100,000								
Waterfront Park		80,000	80,000								
Old Burying Ground		50,000		50,000							
Nature Trust		50,000		50,000							
Urban Forest Initiatives		50,000		50,000							
Wayfinding		40,000		40,000							
Olsen Park		40,000					40,000				
Downtown Harvest Moon Trail		30,000					30,000				
Willow Pond Relining		25,000	25,000								
Floating Dock @ Waterfront		20,000	20,000								
Recreation Equipment for Waterfront		-	-								
Rec Hub		15,000					15,000				
Woodman Park		10,000					10,000				
Quiet Park		10,000	10,000								
	<b>775,000</b>	<b>190,000</b>	<b>235,000</b>	-	-	-	-	<b>350,000</b>	-	-	

	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Fleet</b>											
Replace Wheel Loader	510,000									510,000	
Mini Street Sweeper & Vacuum	250,000									250,000	
Replace #21 - 2015 3.4 Ton 4x4 with Dump Body	140,000	140,000									
Replace #19 - 2017 3/4 Ton Crew Cab	90,000	90,000									
Replace #22 - F150 2x4	60,000	60,000									
Replace John Deere 105 R Tractor	50,000	50,000									
Replace #40 2015 JD Tracker 2015 with Cab	45,000	45,000									
Robot Mower Pilot	20,000	20,000									
Replace #39 - 2015 JD Mower x730	18,000	18,000									
Truck Hoist for #32 - 2017 F250 3/4 Ton 4x4 (WATER)	15,000					15,000					
Jumping Jack (Tamper/Compactor)	4,000	4,000									
Gas Powered Post Pounder	3,000	3,000									
	<b>1,205,000</b>	-	<b>430,000</b>	-	-	<b>15,000</b>	-	-	<b>760,000</b>	-	
<b>Stormwater Management</b>											
Allowance for Storm Water Management Projects	800,000									800,000	
Allowance for Engineering & Design	150,000	150,000									
	<b>950,000</b>	<b>150,000</b>	-	-	-	-	-	-	<b>800,000</b>	-	
<b>Transportation</b>											
<b>Road Rebuilds</b>	<b>2,800,000</b>	<b>400,000</b>	-	-	-	-	-	-	<b>2,400,000</b>	-	
Earnscliffe Avenue - Main Street to EKM	2,400,000								2,400,000		
Gaspereau Avenue	100,000	100,000									
Highland Avenue, South End	100,000	100,000									
Glooscap and Grandview	100,000	100,000									
Maple Avenue	100,000	100,000									
<b>Road Rehabilitations</b>	<b>1,702,000</b>	-	<b>402,000</b>	-	-	-	-	-	<b>800,000</b>	<b>500,000</b>	
East Main Street Rehabilitation	1,300,000								800,000	500,000	ICIP - Active Transportation
Victoria Avenue Resurfacing, curb	300,000	300,000									
University Avenue Resurfacing	102,000	102,000									
<b>Sidewalks &amp; Active Transportation</b>	<b>1,087,200</b>	-	-	-	-	-	-	<b>225,000</b>	-	<b>862,200</b>	
Active Transportation Network	862,200									862,200	ICIP - Active Transportation
West Main Street Highback Curbs & Sidewalks	130,000							130,000			
Victoria Avenue Sidewalk	70,000							70,000			
Crosswalk Improvements	25,000							25,000			
	<b>5,589,200</b>	<b>400,000</b>	<b>402,000</b>	-	-	-	-	<b>225,000</b>	<b>3,200,000</b>	<b>1,362,200</b>	
<b>Sewer</b>											
Treatment Plant Expansion - Phase 2	3,250,000								1,508,475	1,741,525	ICIP - Wastewater Treatment
SCADA Upgrades	1,400,547								1,400,547		
260 Main Street Sewer relocation	425,900								425,900		
Treatment Plant Sludge Removal	400,000								185,659	214,341	ICIP - Wastewater Treatment
Lift Stations - Assessments & Upgrades	150,000		150,000								
UV Bulb replacement	50,000		50,000								
Fencing and Security at Lift Stations	20,000		20,000								
New Service Laterals	20,000				20,000						
	<b>5,716,447</b>	-	-	-	<b>220,000</b>	-	<b>20,000</b>	-	<b>3,520,580</b>	<b>1,955,866</b>	

	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Water</b>											
<b>Treatment</b>	<b>716,421</b>	-	-	-	-	40,000	-	-	676,421	-	
SCADA Upgrade	676,421									676,421	
Water Treatment Process & Monitoring Equipment	40,000					40,000					
<b>Distribution</b>	<b>50,000</b>	-	-	-	-	30,000	20,000	-	-	-	
Remote Meter System	30,000					30,000					
Meter Replacement Program	20,000						20,000				
<b>Transmission</b>	<b>1,130,000</b>	-	-	-	-	396,667	-	-	366,667	550,000	
Transmission Line - Wellfield to Westwood	1,100,000					366,667			366,667	550,000	MCGC
Security Upgrades at Reservoir	30,000					30,000					
<b>Production Wells</b>	<b>962,700</b>	-	-	-	-	45,000	-	-	458,850	458,850	
Production Well 3	917,700								458,850	458,850	GRID/MCPG
Well 1 and 2 Component and Infrastructure Integration	45,000					45,000					
	<b>2,859,121</b>	-	-	-	-	511,667	20,000	-	1,501,937	1,008,850	
	<b>17,977,073</b>	<b>941,306</b>	<b>1,432,000</b>	<b>146,000</b>	<b>220,000</b>	<b>526,667</b>	<b>40,000</b>	<b>745,000</b>	<b>9,782,518</b>	<b>4,326,916</b>	

2027-28 Funding Estimates											
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Municipal Builings</b>											
Public Works Facilities Upgrades	180,000										
Bus Shelters & Covered Bike Racks	60,000										
Parking Lot @ Railtown	800,000										
	<b>1,040,000</b>	-	-	-	-	-	-	-	-	-	
<b>Fire Services</b>											
Bunker Gear	48,500										
Pumper 3 E-One Cyclone	1,815,000										
	<b>1,863,500</b>	-	-	-	-	-	-	-	-	-	
<b>Parks &amp; Recreation</b>											
West End Parkland	30,000										ICIP - AT?
Reservoir Park	40,000										
Waterfront Park	3,000,000								1,500,000	1,500,000	Grant funding required
Wayfinding	25,000										
Rec Hub	50,000						50,000				Part of development agreement
West End Trail to University	200,000										
	<b>3,345,000</b>	-	-	-	-	-	<b>50,000</b>	-	<b>1,500,000</b>	<b>1,500,000</b>	
<b>Fleet</b>											
Replace #27 - 2020 Backhoe	190,000										
Replace #24 - 2011 Asphalt Recycler	183,000										
Replace #23 - 2016 1 Ton 4x4	160,000										
Recreation Mobile Event Storage	20,000										
Replace #20 - 2014 Ford 1/2 Ton Pick-up	60,000										
Replace #13 - 1999 Subaru Micro Truck	30,000										
Replace #34 - 2000 Suzuki Mirco Truck (Solid Waste)	25,000										
	<b>668,000</b>	-	-	-	-	-	-	-	-	-	
<b>Stormwater Management</b>											
Allowance for Storm Water Management Projects	800,000										
Allowance for Engineering & Design	150,000										
	<b>950,000</b>	-	-	-	-	-	-	-	-	-	
<b>Transportation</b>											
<b>Road Rebuilds</b>	<b>2,900,000</b>	-	-	-	-	-	-	-	-	-	
Gaspereau Avenue	2,000,000										Utilities & Grant Support Needed
Highland Avenue, South End	900,000										
<b>Road Rehabilitations</b>	<b>1,500,000</b>	-	-	-	-	-	-	-	<b>1,000,000</b>	<b>500,000</b>	
West Main Street Rehabilitation	1,500,000								1,000,000	500,000	ICIP - Active Transportation
<b>Sidewalks &amp; Active Transportation</b>	<b>2,372,600</b>	-	-	-	-	-	-	-	-	-	
Active Transportation Network	1,967,600										
West Main Street Highback Curbs & Sidewalks	130,000										
Crosswalk Improvements	25,000										
Other Main Street Sidewalk	250,000										
	<b>6,772,600</b>	-	-	-	-	-	-	-	<b>1,000,000</b>	<b>500,000</b>	
<b>Sewer</b>											
Lift Stations - Assessments & Upgrades	125,000										
UV Bulb replacement	50,000										
Fencing and Security at Lift Stations	20,000										
New Service Laterals	20,000										
	<b>215,000</b>	-	-	-	-	-	-	-	-	-	

	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Water</b>											
<b>Treatment</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Water Treatment Process & Monitoring Equipment	20,000										
<b>Distribution</b>	<b>52,000</b>	-	-	-	-	-	-	-	-	-	
Remote Meter System	32,000										
Meter Replacement Program	20,000										
<b>Production Wells</b>	<b>155,000</b>	-	-	-	-	-	-	-	-	-	
Wellhouse Site Fencing and Gate	35,000										
Cleaning at Cherry Lane	120,000										
	<b>227,000</b>	-	-	-	-	-	-	-	-	-	
	<b>15,081,100</b>	-	-	-	-	-	50,000	-	2,500,000	2,000,000	

2028-29 Funding Estimates											
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Municipal Builings</b>											
Bus Shelters & Covered Bike Racks	60,000										
	<b>60,000</b>	-	-	-	-	-	-	-	-	-	
<b>Fire Services</b>											
Bunker Gear	48,500										
	<b>48,500</b>	-	-	-	-	-	-	-	-	-	
<b>Parks &amp; Recreation</b>											
Allowance for Future Park Investments, including design	300,000										
Willow Playground Upgrades	30,000										
	<b>330,000</b>	-	-	-	-	-	-	-	-	-	
<b>Fleet</b>											
Replace #33 - 2015 f450 3/4 Ton Crew Cab 4x4 Dump Bu	160,000										
Replace #26 - 2016 7 Ford F250 3/4 Ton Crew Cab	120,000										
Replace #38 - 2017 JD Mower 1023E	40,000										
	<b>320,000</b>	-	-	-	-	-	-	-	-	-	
<b>Transportation</b>											
<b>Road Rebuilds</b>	<b>4,000,000</b>	-	-	-	-	-	-	-	-	-	
Gaspereau Avenue	2,000,000										Utilities & Grant Support Needs
Glooscap and Grandview	2,000,000										
<b>Road Rehabilitations</b>	<b>800,000</b>	-	-	-	-	-	-	-	-	-	
Downtown Main Street Surface	500,000										
Allowance for Additional Rehabilitations	300,000										
<b>Sidewalks &amp; Active Transportation</b>	<b>275,000</b>	-	-	-	-	-	-	-	-	-	
Crosswalk Improvements	25,000										
Other Main Street Sidewalk	250,000										
	<b>5,075,000</b>	-	-	-	-	-	-	-	-	-	
<b>Sewer</b>											
Treatment Plant Sludge Removal	750,000										
Lift Stations - Assessments & Upgrades	125,000										
UV Bulb replacement	50,000										
Fencing and Security at Lift Stations	20,000										
New Service Laterals	20,000										
	<b>965,000</b>	-	-	-	-	-	-	-	-	-	
<b>Water</b>											
<b>Treatment</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Water Treatment Process & Monitoring Equipment	20,000										
<b>Distribution</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Meter Replacement Program	20,000										
<b>Transmission</b>	<b>800,100</b>	-	-	-	-	-	-	-	-	-	
Transmission Line - 3rd Well to Cherry Lane	800,100										
	<b>840,100</b>	-	-	-	-	-	-	-	-	-	
	<b>7,638,600</b>	-	-	-	-	-	-	-	-	-	

2029-30 Funding Estimates											
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Fire Services</b>											
Bunker Gear	48,500										
Aerial Ladder Truck	3,300,000										
	<b>3,348,500</b>	-	-	-	-	-	-	-	-	-	
<b>Parks &amp; Recreation</b>											
Allowance for Future Park Investments, including design	300,000										
Willow Playground Upgrades	400,000										
	<b>700,000</b>	-	-	-	-	-	-	-	-	-	
<b>Fleet</b>											
Replace #16 - 2019 LH F150 Truck	60,000										
Replace #15 - 2019 LH Pick Up Truck	60,000										
Replace #37 - 2021 JD Mower/Backhoe 2032	55,000										
Replace #32 - 2017 F250 3/4 Ton 4x4 (WATER)	90,000					90,000					
	<b>265,000</b>	-	-	-	-	<b>90,000</b>	-	-	-	-	
<b>Transportation</b>											
<b>Road Rebuilds</b>	<b>2,000,000</b>	-	-	-	-	-	-	-	-	-	
Maple Avenue	2,000,000										Utilities & Grant Support Needed
<b>Road Rehabilitations</b>	<b>300,000</b>	-	-	-	-	-	-	-	-	-	
Allowance for Additional Rehabilitations	300,000										
<b>Sidewalks &amp; Active Transportation</b>	<b>275,000</b>	-	-	-	-	-	-	-	-	-	
Crosswalk Improvements	25,000										
Other Main Street Sidewalk	250,000										
	<b>2,575,000</b>	-	-	-	-	-	-	-	-	-	
<b>Sewer</b>											
Treatment Plant Sludge Removal	750,000										
Lift Stations - Assessments & Upgrades	125,000										
UV Bulb replacement	50,000										
New Service Laterals	20,000										
	<b>945,000</b>	-	-	-	-	-	-	-	-	-	
<b>Water</b>											
<b>Treatment</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Water Treatment Process & Monitoring Equipment	20,000										
<b>Distribution</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Meter Replacement Program	20,000										
	<b>40,000</b>	-	-	-	-	-	-	-	-	-	
	<b>7,873,500</b>	-	-	-	-	<b>90,000</b>	-	-	-	-	

2030-31 Funding Estimates											
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Grants	Notes to Funding
<b>Fire Services</b>											
Bunker Gear	48,500										
Rescue 4 Pumper Rescue	2,100,000										
Ford 4x4 Utility Vehicle	170,000										
	<b>2,318,500</b>	-	-	-	-	-	-	-	-	-	
<b>Parks &amp; Recreation</b>											
Allowance for Future Park Investments, including design work	300,000										
	<b>300,000</b>	-	-	-	-	-	-	-	-	-	
<b>Transportation</b>											
<b>Road Rebuilds</b>	<b>2,000,000</b>	-	-	-	-	-	-	-	-	-	
Maple Avenue	2,000,000										Utilities & Grant Support Needed
<b>Road Rehabilitations</b>	<b>300,000</b>	-	-	-	-	-	-	-	-	-	
Allowance for Additional Rehabilitations	300,000										
<b>Sidewalks &amp; Active Transportation</b>	<b>250,000</b>	-	-	-	-	-	-	-	-	-	
Other Main Street Sidewalk	250,000										
	<b>2,550,000</b>	-	-	-	-	-	-	-	-	-	
<b>Sewer</b>											
Lift Stations - Assessments & Upgrades	125,000										
UV Bulb replacement	50,000										
New Service Laterals	20,000										
	<b>195,000</b>	-	-	-	-	-	-	-	-	-	
<b>Water</b>											
<b>Treatment</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Water Treatment Process & Monitoring Equipment	20,000										
<b>Distribution</b>	<b>20,000</b>	-	-	-	-	-	-	-	-	-	
Meter Replacement Program	20,000										
	<b>40,000</b>	-	-	-	-	-	-	-	-	-	
	<b>5,403,500</b>	-	-	-	-	-	-	-	-	-	

# **Town of Wolfville**

## **Reserve Budget**

2026-27



Town of Wolfville  
2026-27 Reserve Budget  
Operating Reserves Estimated Balance & Proposed Spend

	<b>Mar. 31, 2026</b>			<b>Mar. 31, 2027</b>	
	<b>Balance</b>	<b>Addition</b>	<b>Utilization</b>	<b>Balance</b>	
Unrestricted Operating	\$ 2,311,696	\$ -	\$ (941,306)	\$ 1,370,390	
Parking	\$ 20,000	\$ -	\$ -	\$ 20,000	
Haley Library Room	\$ 4,386	\$ -	\$ -	\$ 4,386	
Transit Initiatives	\$ 5,929	\$ -	\$ -	\$ 5,929	
Public Art Reserve	\$ 23,563	\$ -	\$ -	\$ 23,563	
Sewer Reserve	\$ 150,537	\$ 1,822	\$ -	\$ 152,359	
RCMP Reserve	\$ -	\$ -	\$ -	\$ -	
	<hr/> <b>\$ 2,516,111</b>	<hr/> <b>\$ 1,822</b>	<hr/> <b>\$ (941,306)</b>	<hr/> <b>\$ 1,576,627</b>	

Town of Wolfville  
2026-27 Reserve Budget  
Capital Reserves Estimated Balance & Proposed Spend

	Mar. 31, 2026			Mar. 31, 2027	
	Balance	Addition	Utilization	Balance	
Unrestricted Capital	\$ 4,833,196	\$ 1,773,008	\$ (1,432,000)	\$ 5,174,204	
Open Space	\$ 327,324	\$ -	\$ -	\$ 327,324	
SSGF - Sustainable Service Growth Fund	\$ -	\$ -	\$ -	\$ -	
Town Clock	\$ 10,696	\$ -	\$ -	\$ 10,696	
Library Reserve	\$ (3,817)	\$ -	\$ -	\$ (3,817)	
CCBF - Canadian Community Building Fund	\$ 913,768	\$ 360,999	\$ (745,000)	\$ 529,767	
Sewer	\$ 1,822	\$ -	\$ (1,822)	\$ -	
Fire Equipment	\$ 2,277,804	\$ 400,000	\$ (146,000)	\$ 2,531,804	
Water Depreciation Reserve	\$ 819,944	\$ 190,000	\$ (526,667)	\$ 483,277	
	<b>\$ 9,180,738</b>	<b>\$ 2,724,007</b>	<b>\$ (2,851,489)</b>	<b>\$ 9,053,256</b>	