



Special Committee of the Whole

March 24, 2026

8:30 a.m.

Council Chambers, Town Hall
359 Main Street

Agenda

Call to Order

Land Acknowledgement & Recognition of Historic Contributions

1. Approval of Agenda

2. Declaration of Conflicts of Interest

3. Presentation

- a. Peter Mowat, Deep Roots (presentation & video link attached)

4. 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.*

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- *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.*

5. Staff Reports for Discussion

- a. RFD 024-2026: 2026/27 Operations Plan Consideration
- b. RFD 023-2026: 2026/27 Operating & Capital Budgets
- c. RFD 016-2026: One-Time Operational Funding Request – Scotia Music Festival
- d. RFD 017-2026: One-Time Operational Funding Request – DRMF
- e. RFD 018-2026: One-Time Operational Funding Request – Wolfville Tritons
- f. RFD 019-2026: Capital Funding Request – Landmark East Association
- g. RFD 020-2026: Valley Waste Resource Management (VWRM) Debt Guarantees 2026/27 Capital Program

6. Regular Meeting Adjourned



Strategic Priorities At-A-Glance

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

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

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

- 1) Holistic Planning: Municipal Planning Strategy and development processes that enables investment, foster multiple and complementary 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.

2025 funding impact on Deep Roots Music Festival results:

The Deep Roots Music Festival is all about creating local access to arts and heritage, and we feature numerous events at no cost to participants, that allow for widespread interaction between our audience, performers, and the public at large throughout the Annapolis Valley. We presented lots of live music and participatory workshops at community venues in 2025. This was all made possible in large part due to support from community sponsors and donors, and grants from all levels of government. **Thank You!**



Overview:

We had a very good weekend. The music was terrific – and many people were especially excited about Jing Xia, Irish Mythen and Dave Gunning. The new parade route and tent location worked well for us. The food in our Festival Club was fresh and local and delicious! We raised almost \$2500 for the local food bank, and supported the Acadia students' food cupboard as well. A pair of RV campers from south of the border told us over the weekend how much they enjoyed the atmosphere at our festival – and when they won the final 50/50 draw of the weekend, they donated it to the food bank. (Thank you!!) Peter Mowat received the Valley Arts Award – and his daughter Kelly Mowat was a surprise presenter who brought everyone to tears! The final tableau – with the Hupman Brothers, Wee Giants and some happy dancers from the audience – left us all aglow, and looking forward to next year and our 20th festival. We hope to see YOU there, September 25th to 27th, 2026.

Volunteers, Sponsors and Artists/Performers from the Annapolis Valley:

This year 135 volunteers participated in all aspects of the festival, from planning and organization to implementation. On the Saturday of the festival, at noon 121 people were actively working to make Deep Roots run smoothly! (Credit to our talented festival photographers – a small sample of their volunteer work is here.)

We had a positive response to our sponsorship drive overall. We lost a few sponsors but we picked up 4 new sponsors! This year was the most sponsorship money that we have received in recent years. The festival collected \$11,250 in cash and obtained \$7,680 in-kind for a total of almost \$19,000 in sponsorship. This is up significantly from last year (total in 2024 sponsorship money, including both cash and in-kind, was \$15,750). We were proud to showcase our local fare during the festival. The food we served at our kitchen was excellent, and primarily made from local meat, beans, baked goods and produce. We worked with 59 different businesses as cash or in-kind sponsors this year.



We partnered with the Al Whittle Theatre to present Joan Baez: I am a Noise (documentary), with an opening featuring Nova Scotia-born singer-songwriter Laura Roy. For Laura, the moment was a full-circle return. She first appeared at Deep Roots in 2010 as part of the Emerging Artist program, and this year returned as a Youth Mentor, working with a group of teens to learn one of her songs and perform alongside her on the Festival Theatre main stage.

Of the 164 individual performers throughout the festival this year, 132 were from the Valley.

A remote Rewind radio broadcast with Darrin Harvey from Paddy's Pub brought attention to the Valley and to our festival. This year our parade and 16 other free Deep Roots events were recognized as part of Culture Days. The Deep Roots Music Festival hub was included in 2025 Culture Days' national public relations and promotion campaign. We also further developed our app this year and it was well received.



Honouring our Roots: Performers representing the 4 founding cultures of our Valley were present at our festival. Land acknowledgments opened most shows. We are honoured to have a Cherokee volunteer who helped us welcome our Indigenous performers again this year with gifts of tobacco, sweet grass, sage and cedar.



Smudge Ceremony: Sandy-Lynn Fisher and family members led a Mi'kmaq smudge ceremony at the Waterfront Park prior to Friday's afternoon shows. (No photos from the ceremony.) This year, she was joined by celebrated Mi'kmaq fiddler and singer Morgan Toney, who was deeply moved by a Smudge Sandy-Lynn and her daughter Lily-Beth led in Grand-Pré several years ago – an experience that inspired him to write "The Circle". Together, they led this year's opening moments, with the Smudge flowing directly into Morgan's performance of that powerful song. The big circle we formed was around 50 people. Morgan Toney began playing his song when about 1/3 of the people had been smudged, and he played two other songs as well, before we were finished. Sandy-Lynn's kids really love him and they were thrilled when he came out and danced the Ko'jua with them, and later when he signed their orange shirts. Pictures of him from his Main Stage show really demonstrate his showmanship!



Artists at Acadia (Acadia University): Champagne Weather – Anne Janelle and James Hill – got to interact with Acadia music students and, judging by their questions and comments, had a powerful impact on them. Their educational and interactive presentation featured discussions of their compositional approach, illustrated with live musical examples, and offered insight into their artistry beyond the typical concert experience.

An Empathy Circle was held Thursday in the Harriet Irving Botanical Garden. Selah Rose and Nick LeBlanc facilitated a guided learning experience with sharing in response to a prompt, and guided empathic listening and grounding practices.

Patio Concert at the Library: Jing Xia and Sarah MacInnis were on the bill for the outdoor show at the Wolfville Library at lunchtime on Friday. This free concert was held outdoors and was enjoyed by about 50 people.



Free Music in the Festival Tent: A large tent was rented from a local business to hold free music on Friday, and Saturday to present a kids music concert, a family music show, and an Open Mic session. This year we were in the Waterfront Park.



Harmony Singing Workshop: Saturday morning at the Legion, our free Harmony Singing Workshop featured two graduates of Acadia University's Music Therapy program, Sarah MacInnis and Rebecca Fairless. This was a magical workshop once again!

Kids PLAY Music: Parents and tots enjoyed musical games and singing, Saturday morning at the Baptist Church vestry.



Wolfville Farmers Market: As usual, the Festival partnered with The Wolfville Farmers' Market and had free music throughout the day amongst all the artisans and public who participate in the Market. (Farmers Market customer count index for the day was 1456.) Led by Delhaven, this year's Market stage program was a heartfelt celebration of Nova Scotia-born folk song collector and tradition bearer Carrie Grover, whose extraordinary archive of songs continues to inspire generations.

Youth Stage: New this year, in partnership with Music in Communities, we set up an open mic for youth in the Market in the afternoon. Riverseen hosted. The room was buzzing and most of the performances were fantastic.

Fresh Beats Rhythm Parade: Each year a parade celebrating music, the arts, and community is at the very heart of the Deep Roots Music Festival. Pre-parade workshops in drumming, crafts, and costumes and puppets all set the tone for what's to come. Deep Roots partnered with Ross Creek Centre For the Arts for the craft-making. A local troupe, Djugdjug Ensemble, led a drum circle workshop, and then led the parade through town. All motorized traffic was stopped while the parade went on. The Clash Band, a group of local ex-military musicians, joined the parade as well. At noon, the parade in all its glorious colour and joyous noise began. Many people walked or danced. Wheelchairs, bikes, wagons and strollers are welcome. It is always a joy to see who comes out to join in the fun, and what costumes they wear! This year our parade ended at our festival tent in Waterfront Park.



Family Shows: On Saturday at Paddy's Festival Tent we presented a kids music concert with ECMA winners Razzamatazz, and a family music show with 4-time Juno-nominated Jeremy Fisher.

Open Mic: Our Open Mic is always a lot of fun and well attended. This year 12 people played 3 songs each, and host Scott Marsters played a few songs to cap it off. We had some returning Acadia students from the year before. (Note: This year we programmed one of the Acadia students who'd played at the previous 2 year's open mics, Kyla Jean, to perform at the Market.)

Local Food Bank: Our Sunday morning concert was always a fund-raiser for the Wolfville and Area Food Bank. However, the Food Bank really didn't want food donations. This year we actively collected money throughout the weekend for the food bank, and also directed people to donate online through their Canada Helps account. Our efforts raised them almost \$2500. We kept the ticket price low for the popular Rise Up Singing show. This year's theme was: Stand Up for your Rights! The song choices were reminders of the power of music to bring about social change.



2025 Deep Roots Artist Residency at Ross Creek Centre for the Arts - Tradwave: A Sonic Search

At the end of the summer in 2025, a new kind of musical magic took shape at the Ross Creek Centre for the Arts, just ahead of the annual Deep Roots Music Festival in Wolfville. From September 22–26, award-winning Nova Scotian composers and producers Mary Beth Carty and Ally Fiola joined forces in a collaborative residency that explored the intersection of tradition, technology, and landscape.

The Ross Creek Centre for the Arts, with its stunning natural surroundings and generous support for artistic development, offered the ideal setting for this kind of innovation. "Our partnership with Deep Roots is exactly the kind of resource-sharing we thrive on," says Executive Director Chris O'Neill. "Together, we ensure our region has incredible music resources and opportunities for growth — both for artists and community members."

Tradwave: A Sonic Search blended foot percussion and fiddle tunes with saxophone lines and electronic textures — weaving together the old and the new into a rhythmic, atmospheric whole. Over the course of the residency, the duo captured and manipulated acoustic sounds — including accordion, jaw harp, bones, and environmental field recordings — using a digital audio workstation to build an original one-hour suite of Electronic Dance Music shaped by tempo (BPM), frequency (Hz), and flow. The result? A dance party in the making. Some of the work was premiered at the Friday night square dance at the Festival, performed live with acoustic instrumentation and traditional round dance calls: an EDM square dance.



Local accommodations for performers: Most non-local performers were billeted in the private homes of local residents. Billeting gives an opportunity for many local people to meet and get to know performers, and for the performers to experience wonderful local hospitality. This year we had 12 billet host homes. A local hotel also sponsored 4 rooms for an act with 8 performers.

Dances: This year Deep Roots put on a square dance, and a late night dance party, both at Devour Studios. These were not free to the public – they were fundraisers for Deep Roots. The variety of people who come out to dance to great music is inspiring. These events were a blast!



Deep Roots Music Festival Valley Arts Award:
<https://deeprootsmusic.ca/2025/08/valley-arts-award-2025/>

Presented each year at the Deep Roots Music Festival, the Valley Arts Award stands in recognition of a person who has made a significant long-term contribution to the arts in Nova Scotia’s Annapolis Valley. This year’s recipient was our own Peter Mowat.

For more than two decades, Peter Mowat has been a quiet force on the music scene in Nova Scotia’s Annapolis Valley. Fueled by his deep commitment to music, education, and community development, his leadership has had an impact on artists, audiences, and arts infrastructure throughout our region.

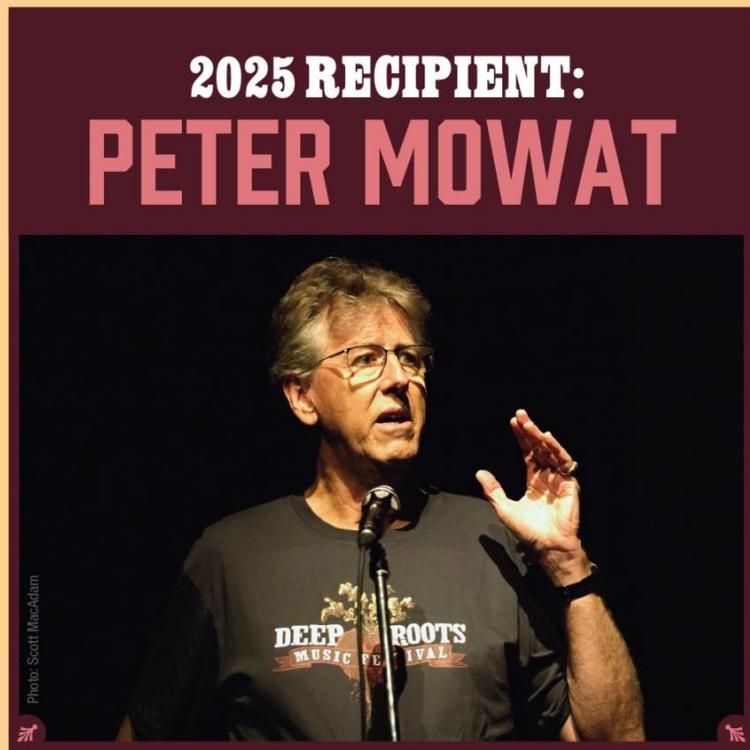
One of Peter’s most significant contributions lies in his ability to build relationships and sustain them. He has long been the “power of woo” behind key partnerships with government agencies, community organizations, and fellow arts presenters. His advocacy has helped to secure vital funding, forge lasting collaborations, and raise the profile of Valley-based artists. These connections have ensured that Deep Roots, along with other arts organizations in our region, survived during the COVID pandemic. Peter’s professional background in adult

education and his many years of working in Student Services at the Nova Scotia Community College exemplify his lifelong dedication to helping others grow. His ability to nurture talent has extended well beyond the classroom. Through championing initiatives like the Deep Roots’ **Emerging Artists Program** and **Music in the Schools**, Peter has played a direct role in guiding and mentoring young people—offering them platforms to perform, grow, and connect with the broader arts community.

As a programmer, Peter has curated musical experiences that celebrate both local talent and world-class artistry. His work with events like **Mud Creek Days**, **Canada Day Celebrations**, the **Wolfville Summer Concert Series**, and more recently, the **Saturday Legion Blues Shows**, reflects a deep appreciation for the diversity of music and a strong belief in its power to bring people together.

Peter’s leadership of the Deep Roots Music Cooperative—first joining the Board in 2006 and serving as Chair from 2009 to 2023—has helped shape the cultural infrastructure of the Valley. Under his guidance, Deep Roots has become more than a festival; it’s a year-round contributor to the artistic landscape. His role in acquiring shared sound equipment, investing in local venues like the Al Whittle Theatre, and promoting sustainable arts practices speaks to a vision that extends well beyond any single event. While Peter may not take the stage himself, his influence is felt in every note played, every artist supported, and every audience inspired. He exemplifies the kind of long-term, behind-the-scenes dedication that sustains a vibrant arts community. His legacy is written in the strengthened networks, enhanced cultural offerings, and opportunities he has helped create for others.

Peter Mowat is a builder, a believer, and a tireless advocate for the arts in the Annapolis Valley. His enduring contributions make him an exemplary recipient of the **Valley Arts Award**, and we were so proud to shine the spotlight on him at our Festival Finale. Peter’s daughter Kelly Mowat made the presentation and there was not a dry eye in the house! ☺



Stats for Deep Roots Music Festival 2025:

events – 38 (workshops, concerts, dance, empathy walk, movie, open mic, parade, etc...)
 # events with local performers - 34
 # performers – 164 (acts + hosts) in 34 acts
 # local performers – 132
 Total program budget - \$40,000
 \$ paid to performers - \$40,550
 \$ paid to local performers - \$16,200
 # volunteers – 135
 #volunteer hours – 4877
 # attendance – 5509
 #attendance at events with local performers - 5192
 # local cash sponsors – 31
 # total sponsors cash and in-kind - 59
 Value of cash and in kind support from community partners –
 Cash: \$11,250
 In Kind: \$7,680
 Value of cash support from municipal partners –
 Cash: \$8900
 In-Kind: \$8000



Types of in-kind support:

Reductions in prices, accommodations for performers, risk management supplies, deliveries, promotional assistance, website support, loans of equipment, use of space for meetings, loan of chairs and tables, venue rental waived, discounted t-shirts, radio and social media advertising, and donations of local food: produce, meat, salmon, cheese, coffee, prepared food.





Attachment 8 – DRMF YouTube Promotional Video

Deep Roots Music Festival – YouTube* promotional video @deeprootscoop

- [Deep Roots Music Cooperative Promotional Video](#)
- *YouTube channel created and utilized during COVID (2020/2021) to ensure that Deep Roots Music Co-operative events continued despite lack of in-person events.

REQUEST FOR DECISION 024-2026

Title: 2026/27 Operations Plan Consideration
Date: 2026-03-24
Prepared by: Glenn Horne, CAO
Contributors: Senior Leadership Team
Town Staff



SUMMARY

2026/27 Operations Plan First Draft

As part of the annual budget process, staff have prepared the attached the 2026/27 Operations Plan. The “Ops Plan” is intended to provide an overview of the key initiatives for the upcoming fiscal year, along with the core work that occupies the Town’s resources (people, time and money). As a point of reference, here is 2026/27 the **Ops Plan and Budget Process Timeline:**

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

This is Council’s second opportunity to review proposed activities and the direction of the Ops Plan. The activities proposed represent staff’s understanding of Council’s priorities based on existing strategies, plans and decisions and feedback provided by Council on review of the first draft, on February 3. Feedback provided at other Council and Committee meetings since February 3 has also been incorporated. All notable changes in proposed activities are **highlighted in yellow**.

All projects noted in this draft of the Ops Plan are funded in v2 of the 2026/27 operating budgets and capital investment plan. Staff are seeking final feedback from the Committee on the 2026/27 Ops Plan.

DRAFT MOTION:

That Council approves the 2026/27 Town Operations Plan, permitting staff to add financial details as approved in the 2025/26 Operating and Capital Budgets.

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1) CAO COMMENTS

The 2026/27 Ops Plan is intended to continue the strong work that began in 2025/26, incorporate Council's Strategic Priorities, established in October 2025, and build on our learning and experience from the past year. Staff and Council have contributed a great deal to the plan, and its implementation will continue to build our Town.

The CAO supports the recommendation of staff.

2) LEGISLATIVE AUTHORITY

Nova Scotia Municipal Government Act

3) STAFF RECOMMENDATION

Staff recommend approval of the 2026/27 Ops Plan as presented.

4) REFERENCES AND ATTACHMENTS

- Draft 2026/27 Operations Plan

5) DISCUSSION

Please note the following while reviewing the draft 2026/27 Ops Plan:

- The format remains largely consistent with the 2025/26 version; narrative sections have been updated.
- Highlights of and a link to the Town of Wolfville Strategic Plan, 2025-2029, have replaced the references to the 2024-2028 plan (pages 5 & 6)
- Financial sections will be updated to the current year, or latest year for which information is available, upon approval of the 2026/27 budgets.
- Pictures and graphics throughout the document have been updated.
- Initiatives that remained incomplete in the 2025/26 Ops Plan have been incorporated into the 2026/27 Ops Plan.
- Initiative summary tables have been updated to reflect proposed 2026/27 activities, sharing the activity title, a brief descriptions / outputs, strategic alignment, and anticipated timeline. At Council's suggestion, the tables also distinguish between core responsibilities and approved projects.

Based on feedback from Council and staff, the following changes have been made since Council reviewed v1 of the Ops Plan:

- Further revisions have been made to the narrative sections.
- Additional description of risk and reporting, and alignment with the Strategic Plan.

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- Updating of the key financial changes from 2025/26 (to continue after budget approval).
- Change to the presentation of project tables to distinguish between “core operational responsibilities” and “approved projects”.
 - Core operational responsibilities occupy most of Town staff’s time and reflect an established service area and level or regulatory requirement.
 - Approved projects are specific, time-bound projects approved by Council either directly or through a broader plan or strategy.

Also of note, reference has also been made to the establishment of the Department of Community Wellbeing to lead Wolfville’s community focused priorities. The Department brings together existing, previously separate, staff and program areas with a focus on community safety, recreation and community & economic development. The Department will support Wolfville by coordinating these priority areas and providing exceptional service for residents and visitors. The Department will work with the Town’s partners to foster a culture where everyday relationships and co-design are core to how programs and services are planned and delivered. While this new Department takes shape, the Town will continue to deliver the community programming residents have enjoyed for many years.

Additions to the first draft of the plan include:

- **Community & Project Communications (Office of the CAO)** to appropriately capture the body of work associated with various operational and capital initiatives that will require communications planning, roll-out, follow-up and feedback.
- **Assessment of Firework Use in Town (Office of the CAO)**, as directed by Council.
- **Police Advisory Board Priorities (Office of the CAO)**, as requested by the Board.
- **Review of Financial Policies (Corporate Services)**, as identified by staff throughout the budget process.
- **Development Activity (Planning & Public Works)**, as identified by staff to share information on the scope of this core activity.
- **Housing Accelerator Fund Wrap-Up (Planning & Public Works)**, additional activities identified by Council & staff including updating site plan communication process, policy re: private contributions to public infrastructure improvements, review of the design review committee.
- **Approach to Culture & Heritage (Planning & Public Works)**, as directed by Council. Also including a proposal to potentially relocate up to two historic buildings.
- **Parks Management & Improvements (Planning & Public Works)**, noted by Council and staff to develop a consistent approach to Park and Trail improvements.
- **Solid Waste By-Law Amendments (Community Wellbeing)**, as noted by Valley Waste to facilitate changes due to Extended Producer Responsibility.
- **Main Street Crossing Guard Pilot (Community Wellbeing)**, as directed by Council.
- **Volunteer Recognition (Community Wellbeing)**, as directed by Council.

To facilitate these additions to the Ops Plan, staff are recommending the following initiatives be deferred to a future year:

- A review of the Prevention of Excessive Noise By-Law

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- A review of the Streets By-Law
- Downtown Development Incentive By-Law

As we begin work on these initiatives, staff will be in a better position to recommend to Council changes in priorities or timelines during regular reporting.

Finally, and as previously noted, the 2026/27 Ops Plan aims to incorporate the following learnings from the 2025/26 Ops Plan:

- A significant amount of “everyday” core operational work is not captured in the Ops Plan. Staff are endeavouring to better capture and communicate that work.
- The Town is putting a greater emphasis on a relational approach to its work, which takes a greater investment of time and effort.
- Unforeseen events (Ex: unplanned staff vacancies, emergency events, decisions by key partners, changes in provincial policy, etc...) are inevitable and require time and attention.
- Working with partners can create value but introduces risk, as they are subject to the same inevitable unforeseen events as the Town.
- Care must be taken to ensure staff are not indefinitely overextended by taking on too many concurrent projects.
- The local government environment is becoming increasingly brittle, anxious, non-linear, and incomprehensible (BANI), which must be considered in the context of our budget and ops planning.

Copy editing has not yet taken place. In addition to the additions highlighted in yellow in the activity summary tables, details that will only be finalized with the approval of the 2026/27 budget are also highlighted in yellow and will be updated following approval.

6) FINANCIAL IMPLICATIONS

All financial impacts of each initiative are identified and operating and capital budgets have been updated to reflect the changes described above.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

The 2026/27 Ops Plan actions aspects of each of Council’s Strategic Priorities:

- **Fiscal Responsibility:** *Ensure organizational sustainability and deliver public services using sound financial decision-making, through:*
 - **Prosperous Economy:** *Foster a diverse and resilient local economy that supports entrepreneurship, innovation, sustainable development, and contributes to a vibrant community, through:*
 - **Inclusive Community:** *Build a safe and inclusive community and be a leader in meaningful engagement, through:*
-

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

8) COMMUNICATION REQUIREMENTS

Once finalized, the Ops Plan will be posted to the Town Website and shared broadly.

9) ALTERNATIVES

Not approve the Ops Plan and provide specific feedback so staff can make the necessary changes.

Town of Wolfville Operations Plan

2026-27



An inclusive and vibrant community where natural beauty, heritage, innovation, and well-being bloom.



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Introduction

Wolfville is a charming university town in Nova Scotia's Annapolis Valley, where history meets contemporary cultural vibrancy. Home to around 5,500 permanent residents and another 3,000 Acadia University students, the town has enjoyed an infusion of youthful energy, provided by the university, since 1838.

Over the years, Wolfville has cultivated a truly unique identity that continues to attract residents and visitors. Through its picturesque downtown, shops and patios invite locals and tourists alike. The town's cultural scene is highlighted by the multiple events and venues that showcase our appreciation for the arts. With a strong emphasis on outdoor activity, Wolfville's parks and trails are cherished by those who like to stroll, roll, and explore.



Figure 1 - Wolfville Town Hall, 359 Main Street

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

Wolfville faces the ongoing challenge of maintaining aging infrastructure, meeting the needs of an evolving community, and addressing the realities of climate change. Nearly 90% of town revenue comes from taxes and fees on approximately 3.25 sq km of property (a little over 800 acres). As the costs of infrastructure and everyday expenses rise, the town must balance fiscal responsibility with the needs of its residents, all while nurturing the magical sense of place that Wolfville is known for.

When viewed with curiosity, a challenge is an opportunity to try something new. Opportunities abound in Wolfville. Economically, we are at the centre of Nova Scotia's wine country enjoying the daily rise and fall of the Bay of Fundy, creating an ideal tourist setting. Acadia University brings intellectual capital, cultural diversity, and a steady influx of young people. Strong regional cooperation enhances services, while the town's walkable downtown and vibrant cultural amenities make it an exceptionally desirable place to live for people of all ages.

Wolfville's 2026/27 Operational Plan and accompanying budgets focus on these challenges and opportunities with a variety of initiatives, such as improving street safety with a particular focus on Main Street, fostering volunteerism, enhancing communication, improving mobility and recreational opportunities, investing in infrastructure, and developing the Town's capacity to meet the community's evolving needs.



Town Council

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

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

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

- Mayor Jodi MacKay
- Councillor Jennifer Ingham (elected Deputy Mayor by Town Council from 2024-2026)
- Councillor Mike Butler
- Councillor Wendy Elliott
- Councillor Ian Palmeter
- Councillor Kelly van Niekerk
- Councillor Howard Williams



Figure 2 - L to R: Cllr Palmeter, Cllr Williams, Deputy Mayor Ingham, Mayor MacKay, Cllr Butler, Cllr van Niekerk, Cllr Elliott



Strategic Priorities

Wolfville is committed to the seven sacred teachings: truth, honesty, love, courage, respect, wisdom & humility. Those teachings shape our vision, mission, values and acts. In October, 2025, the **Town of Wolfville Strategic Plan, 2025-2029**, was approved by Town Council. With the adoption of this Strategic Plan, Council has shared its approach to governance, and intention to effectively serve Wolfville.

The Town's **vision statement** describes a desired future state; it reflects what Wolfville aspires to become

An inclusive and vibrant community where natural beauty, heritage, innovation, and wellbeing bloom.

The Town's **mission statement** is a declaration of its purpose and approach to serving the community:

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

The Town's **values** are deeply held beliefs and ideals that guide the Town's actions, decisions, and interactions:

*Accessibility Collaboration
Diversity Equity
Inclusivity Informed Decision-Making
Innovation Safety
Stewardship Trust*

The Town's **strategic priorities** serve as a roadmap to guide operational planning, shape budgets, inform departmental work plans, and support regular reporting to the community.



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 enable investment, foster multiple and complementary uses of property, and support a growing population.
- 2) Partnerships: Foster partnerships that promote Wolfville and create value.
- 3) Placemaking for a Vibrant Community: Enhancing public spaces to support community connections.
- 4) 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.



Town Operations

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

- Effective management of the Town's day-to-day operations and oversight of town staff in accordance with policies and decisions made by Town Council.
- Provision of professional advice and recommendations to Town Council to make informed decisions.
- Ensure budgets are developed, financial performance monitored, and the overall responsible use of public funds.
- Chief point of contact when dealing at the administrative level with other municipalities, levels of government, stakeholder, community partners and the public.

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

Program & Service Delivery

Wolfville is fortunate to have a talented, dedicated and hard-working staff team that delivers a wide variety of programs and services. Between 65 and 80 employees, depending on the season, work across four departments: the Office of the CAO, Finance & Corporate Services, Planning & Public Works, and Community Development. While organized by department, staff work collaboratively across the organization to deliver high-quality services and support the wellbeing of our residents and visitors.

The vast majority of the Town's staff work directly with the public providing a broad range of services. Public Works and Parks operations are completed by members of SEIU Local 2. An organizational chart can be found in Appendix 3 that shows how the Town is formally organized.

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

This document provides information to showcase the programs and services provided by the Town. The Province and the Federal governments are also responsible for programs and



services such as healthcare, primary and post-secondary education, social services, natural resources, immigration, environmental protection and much more.

Inter-Municipal and Local Service Partners

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

| | |
|-------------------------------|---|
| Community Fibre-Optic Network | Valley Community Fibre Network (VCFN). |
| Economic Development | Wolfville Business Development Corporation (WBDC) |
| Emergency Management | Kings Regional Emergency Management Organization (REMO) |
| Library Services | Annapolis Valley Regional Library (AVRL) |
| Public Transit | Tidal Transit (formerly Kings Transit Authority) |
| | Kings Point to Point Transit (KPPT). |
| Recreation & Active Living | Annapolis Valley Trails Coalition (AVTC) |
| | Acadia University |
| Solid Waste Management | Valley Waste Resource Management (VWRM) |

Grants to Organizations

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

In 2026/27, the following grants have been authorized:

| Community Partnership Program Grants | |
|--------------------------------------|--|
| | |
| | |
| | |
| | |
| TOTAL | |

| Acadia University Grants | |
|--|----------|
| Athletics | \$35,000 |
| Recreational Programs and Summer Camps | \$15,000 |
| Scholarships & Bursaries | \$11,000 |
| Support for On-Campus Student Homecoming Event | |
| TOTAL | |

One-Time Capital Grant



| | |
|---------------------------|--|
| Landmark East Association | |
|---------------------------|--|

| One-Time Operating Grant | |
|------------------------------|--|
| Deep Roots Music Cooperative | |
| Scotia Festival of Music | |
| Wolfville Tritons Swim Club | |

The Town is updating its Strategic Partnership Program and will award additional grants through that program in the spring of 2026.

Risk & Reporting

All initiatives in the Ops Plan carry some degree of risk. The Town operates in an environment where well-planned work can face rapid shifts, compounding pressures, and complex interdependencies.

BANI is an acronym used in organizations to describe the chaotic, unpredictable state of the world today. It describes systems that seem solid but are actually fragile (B – brittle), pervasive anxiety from overwhelming information and anticipation of disaster (A – anxious), disconnection of cause and effect & non-sequential progress (N – non-linear), and the feeling that events don't make sense compounded with information overload (I – incomprehensible).

Despite thorough planning, BANI shows up in our work in many ways:

- **Brittle** (systems that seem solid but are actually fragile):
 - Reduced staffing levels due to unexpected absences or departures.
 - Delays from vendors, contractors, funders or regulators.
 - Technical challenges that expose system limits or require specialized support.
- **Anxious** (overwhelming information and anticipation of disaster):
 - Unforeseen events requiring immediate attention and resource reallocation.
 - Increased expectations for timely updates and clarity.
- **Non-linear** (disconnection of cause and effect & non-sequential progress):
 - Partnerships needing extra communication and coordination.
 - Decisions that take longer than planned due to cross-dependencies.
 - Further investigation requiring scope or goal adjustments.
- **Incomprehensible** (events don't make sense compounded with information overload):
 - Unexpected policy, program, or funding changes from other orders of government.
 - Events and situations where information is incomplete, rapidly changing, or difficult to interpret in real time.



Operating in a BANI environment requires preparation, creating safety and stability within our organization and continuous improvement. In the words of Dolly Parton, “We can’t control the wind, but we can adjust our sails.”

Regular, transparent reporting supports early identification of challenges, timely decisions, and adjustments when required. Each reporting cycle will identify lessons learned and process refinements. The Town’s reporting structure includes:

- **Broad Awareness** among Council and staff of priorities, core responsibilities and approved projects through Ops Plan and Strategic Plan inclusion in everyday work.
- **Monthly CAO Report to the Committee of the Whole** identifying progress, emerging risks, and adjustments made in response to changing conditions.
- **Project-specific reporting to Council** facilitating decision points, approvals, and direction as needed.
- **Semi-annual Operational Plan Update to Committee of the Whole** including a detailed review of milestones, timelines, risks, and resource needs.
- **Adaptive updates (as needed)**, which will be shared when significant, unexpected issues materially affect progress (e.g., emergencies, policy shifts), ensuring Council is informed in real time.



Figure 3- Residential Leaf and Yard Waste Collection Site open seasonally at 84 Maple Avenue



Financial Condition, Taxation & Expenditures

Assessments

The **Property Valuation Services Corporation (PVSC)** is responsible for assessing the value of all property in Nova Scotia for the purpose of municipal taxation. PVSC delivers an assessment roll annually to all municipalities and provides over 650,000 assessment notices to property owners. It also administers the **Capped Assessed Program (CAP)** and administers all assessment appeals. Notices of assessment were distributed to property owners on January 12th, 2026. Property tax rates are applied to this assessment value. 81% of all residential property in the Town of Wolfville falls in the CAP, meaning those properties increased by 2.6%.

Financial Condition Indicators

Each year the Nova Scotia Department of Municipal Affairs releases a set of financial indicators for each municipality that represent key components of financial sustainability. Wolfville's financial indicators from 2019 – 2025 are provided below.

Risk Indicator Legend

| |
|---------------|
| Low Risk |
| Moderate Risk |
| High Risk |

Financial Condition Indicators

Years 2019-20 through 2024-25

| Name of Indicator | Per PNS Publication | | | | | FIR |
|-----------------------------|---------------------|---------|---------|---------|---------|------------|
| | | | | | | Submission |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Reliance on Gov't Transfers | 2.0% | 3.9% | 3.3% | 2.4% | 1.3% | 4.3% |
| Uncollected Taxes | 7.0% | 7.0% | 6.1% | 8.1% | 3.5% | 5.4% |
| 3 Yr Change in Tax Base | 4.6% | 6.9% | 9.6% | 13.9% | 21.1% | 31.3% |
| Reliance on Single Business | 0.6% | 0.6% | 0.6% | 0.5% | 0.5% | 0.5% |
| Residential Tax Effort | 4.3% | 4.5% | 4.1% | 4.3% | 4.9% | 5.3% |
| # of deficits | - | - | - | - | - | - |
| Liquidity Ratio | 3.6% | 2.7% | 2.6% | 2.5% | 2.1% | 1.9% |
| Operating Reserves | 25.1% | 30.0% | 25.8% | 21.3% | 22.1% | 26.3% |
| Combined Reserves | 46.7% | 53.3% | 51.5% | 55.4% | 62.1% | 71.4% |
| Debt Servicing Ratio | 7.3% | 7.4% | 7.6% | 7.8% | 7.0% | 6.6% |
| Outstanding Operating Debt | 0.0% | 0.0% | 0.0% | 7.6% | 6.8% | 6.0% |
| Undepreciated Assets | 58.3% | 59.1% | 57.1% | 56.9% | 56.1% | 54.6% |

Wolfville shows strong financial health, reporting medium risk in only one indicator: residential tax effort. This indicator relies heavily on residential taxable assessment, and how those values in Wolfville compare to other towns in Nova Scotia.



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

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

Revenue & Expenditures

Property taxes are the most important factor in determining the ability to pay for the services and infrastructure the Town provides. **In 2025/26 property taxes and grants in lieu of taxes levied made up nearly 74.4% of the Town's total revenues.** Taxable residential assessment increased by 8.33% from 2025-26 to 2026/27. Commercial assessment increased by 4.28% and resource assessment decreased by 29.79% from 2025/26 to 2026/27.

Approved by Town Council at a special meeting on **April 2, 2026**, the Town's 2026/27 operating budget includes **\$XX,XXX,XXX** of revenue and expenses. The Town's Water Utility Operating Budget contributes an additional **\$X,XXX,XXX** in revenue and **\$X,XXX,XXX** in expenses. Both are available for review in [Appendix 1](#).

| Rates Per \$100 of Assessment | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
|--------------------------------|----------|----------|----------|----------|
| Residential Tax Rate | \$1.4750 | \$1.4566 | \$1.4566 | \$1.4566 |
| Fire Protection Rate | \$0.0600 | \$0.0555 | \$0.0562 | |
| Commercial Tax Rate | \$3.5750 | \$3.5655 | \$3.5655 | \$3.5655 |
| Business Development Area Rate | \$0.2500 | \$0.2300 | \$0.2300 | |

Key Financial Changes from 2025/26 to 2026/27:

- Town revenues have grown by \$1,246,311 driven primarily by:
 - An estimated increase in residential tax revenue \$820,900 due to increased assessments.
 - An estimated decrease in deed transfer tax revenue of \$50,000
 - An estimated decrease in the grant-in-lieu of taxes of \$118,100 from Acadia University.
 - An estimated increase in provincial and federal grants of \$272,668.
- Town expenses have grown by \$811,199 driven primarily by:
 - Employee wages & benefits
 - Project and program expenditures
 - Operational equipment & supplies
 - Transfers to capital reserves
 - Mandatory contributions to NS Department of Education
 - Contributions to inter-municipal service providers

The Town continues to prioritize its capital investment plan, recognizing increased funding requirements for capital investments in roads, sidewalks, stormwater and facilities.



Operational Plans

At the Town of Wolfville, day-to-day activities are identified and planned through a process that aligns Council's Strategic Plan with real-time community input and operational realities.

Council's strategic priorities provide the overarching direction, setting long-term goals and desired outcomes. Staff then input operational priorities and information continually gleaned from community partners, service providers, neighboring municipalities and other levels of government. Both staff and council continuously engage with community members to ensure emerging needs and local perspectives inform decision-making.

These inputs are balanced with core operational priorities such as regulatory requirements, service capacity, asset management needs and annual budgeting. Together, these elements form a planning cycle in which initiatives are proposed, prioritized and scheduled to achieve Council's vision while remaining responsive to the community and organizational capacity.

Displayed by Department, the operational plans below are presented as either **core operational responsibilities** or **approved projects**. Core operational responsibilities occupy most of Town staff's time and reflect an established service area and level or regulatory requirement. Approved projects are specific projects approved by Council. They are time-defined with a specific output but may become part of the core operational responsibilities of the Town, depending on the outcome.

Office of the Chief Administrative Officer

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

The Office of the CAO includes:

- Glenn Horne, Chief Administrative Officer
- Laura Morrison, Town Clerk & Manager of Administration
- Barb Shaw, Manager of Communications & Strategic Initiatives
- Laura Yaroshevskaya, Administrative Assistant
- Staffing in Progress, Manager of Emergency Planning & Coordination (Kings REMO)

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



In 2026/27, the work will move forward on the following projects and operational priorities:

| Office of the CAO | | | |
|---|---|---|-----------------|
| Project Title | Description & Outputs | Strategic Alignment | Timeline |
| Core Operational Responsibilities (approximately 80% of staff time). | | | |
| <u>Acadia, ASU & Wolfville MOU Implementation</u> | Progress shared goals: - Economic Development - Facilities, Infrastructure and Environment - Community Wellbeing - Communication | Strategic Plan | Ongoing |
| Community & Project Communications | A consistent communications / engagement approach will be taken with larger projects to support awareness and feedback through all stages of deployment. | Strategic Plan | Ongoing |
| <u>Fire Services IMSA</u> | Fire Services Inter-Municipal Services Agreement with Kings County expired on March 31, 2025. The terms of this agreement are being adhered to while work continues to update and renew this agreement. | Municipal Planning Strategy Strategic Plan | Spring 2026 |
| FOIPOP | Changes to FOIPOP legislation including repeal of Part XX of MGA and repeal of PIIDPA legislation come into effect April 2027. These changes will be reviewed to ensure the Town remains compliant. Continue to manage requests from the public under current Nova Scotia's information access legislation. | Operational Priority Provincial Regulations | Ongoing |
| <u>Inter-Municipal Cooperation</u> | Coordinate among municipal partners and support inter-municipal service organizations as needed, including: - Annapolis Valley Regional Library - Annapolis Valley Trails Coalition - Kings Emergency Management Organization - Tidal Transit - Valley Community Fibre Network - Valley Waste Resource Management | Municipal Planning Strategy Strategic Plan | Ongoing |
| <u>Kings Regional Emergency Management</u> | In addition to its ongoing mandate related to planning and coordination, Kings REMO will collaborate with Nova Scotia Department of Emergency Management, provide training, engage in communication & community outreach and assess the Fire Smart Communities designation. | Strategic Plan | Ongoing |



| | | | |
|--|--|--|---------------------------|
| <u>Organizational & Professional Development</u> | Continue to reinforce organizational collaboration, planning, problem-solving and communication through: <ul style="list-style-type: none"> - Holding regular staff meetings, - Holding two staff training sessions on topics of organizational interest. - Extending the reach of 2025/26 SLT Development program. - Continuing to foster relational leadership and collaboration. - Continuing to support professional, technical and academic training. - Identifying specific opportunities to improve collaboration, planning, problem-solving and communication. | Operational Priority Strategic Plan | Ongoing |
| Participation in Provincial Initiatives | The Town is regularly drawn into provincial initiatives affecting its service areas or responsibilities, such as the Provincial Policing Review, Provincial Fire Services Review, accessibility standards, proposed legislative changes, or NSFMs and AMANS Initiatives & Committees | | Ad hoc |
| Policy Review | Complete regular and/or timely review of policies, including: <ul style="list-style-type: none"> - HR Policies - Records Management | Operational Priority Strategic Plan | Ongoing |
| <u>Soups & Sides</u> | Continue with this barrier-free, inclusive, community program. | Accessibility Plan Equity & Anti-Racism Plan Municipal Planning Strategy Strategic Plan | September '26 - May '27 |
| Approved Projects (approximately 20% of staff time) | | | |
| <u>Assessment of Fireworks Use in Town</u> | Information will be provided to Town Council to determine if fireworks will continue to be used at Town events. | Requested by Council | Spring 2026 |
| <u>Council Chamber Modernization and Accessibility Upgrades</u> | Improve safety and accessibility via improvements to the layout, furnishings and AV equipment. | Accessibility Plan | Summer 2026 |
| <u>Human Resources Service Enhancements</u> | Consideration and implementation of Doane Grant Thornton Report | Strategic Plan | Summer - Fall 2026 |
| <u>Implementation of Facilities Assessment</u> | Consideration and, if approved, implementation of Fathom Facilities Assessment Report | Strategic Plan | Summer 2026 - Winter 2027 |



| | | | |
|--|--|----------------|-----------------------|
| <u>Kings Regional Recreation Facility</u> | Following the signing of an MOU in 2026/27, the Town will continue to work with its partners (Kentville, Kings County, Kings County Recreation Forward Association, Province of Nova Scotia & Government of Canada) to assess the feasibility of a Regional Recreation Centre. A financial model, inter-municipal agreement and community input will be considered in making a decision. | Strategic Plan | Ongoing |
| <u>Navigator Program</u> | Develop and launch a framework to ensure community members have exceptional experiences when accessing Town programs, services and information. | Strategic Plan | Spring - Fall, 2026 |
| <u>Police Advisory Board Priorities</u> | The Town will work through its Police Advisory Board and with the RCMP to develop and approve a set of priorities that will inform policing activities for the coming year. | Strategic Plan | Spring - Summer, 2026 |



Figure 4 - Wolfville Micro Transit Innovation Challenge winners Havelie Vanhelden & Eryn Marsh with Mayor MacKay



Corporate Services

The Corporate Services Department is responsible for the Town's financial management, such as accounting, budgeting, record keeping and reporting, property tax and water utility billing, accounts receivable and payroll.

The Department administers 1,732 residential and 151 commercial tax accounts and processes tax billings twice a year. The Town's 1,630 water/sewer accounts are billed quarterly. The Department also handles between 1,500 and 1,900 financial transactions each month on behalf of the Town. They are also responsible for financial policy development, insurance policy administration and customer service at Town Hall, as well as compensation administration for all Town staff and Council.

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

The Financial & Corporate Services Departments includes:

- Diana Gibson, Director of Corporate Services
- Pam Northup, Manager of Finance
- David Hopkins, Manager of Information Technology
- Annette Demmings, Billing Clerk
- Sarah Povah, Accounts Payable Clerk
- Kelly Hatcher, Finance Clerk

In 2026-27, the work will move forward on the following projects and operational priorities:

| Corporate Services | | | |
|---|---|-------------------------------------|--------------------|
| Project Title | Description & Outputs | Strategic Alignment | Timeline |
| Core Operational Responsibilities (approximately 85% of staff time). | | | |
| <u>Accounting & Financial Reporting</u> | The Department creates and provides financial reports to meet legislative requirements and support decision making. Quarterly variance reports will be provided to senior staff, and Council through its Audit Committee. Staff will assess other opportunities to improve financial processes. | Strategic Plan | Ongoing |
| <u>Computer Replacement</u> | Replacement of out-of-warranty devices, including cellular phones, computers, and Plotter. | Operational Priority Strategic Plan | Summer - Fall 2026 |



| | | | |
|--|--|-------------------------------------|---------------------|
| IT Strategy & Policy Review | Develop a strategy to assess the alignment of IT services and policies with organizational priorities. The goal of this exercise is to assess organizational needs, decision-making, and user experience. | Operational Priority Strategic Plan | Summer 2026 |
| Review of Financial Policies | Review of financial policies and processes, such as: <ul style="list-style-type: none"> - Credit Card Policy - Capital Asset Funding Policy - Reserve Policy - Procurement Policy | Strategic Plan | Spring - Fall, 2026 |
| Approved Projects (approximately 15% of staff time) | | | |
| <u>Assess Options for New Financial System</u> | The Town's financial system will need to be upgraded by 2030, which is a significant undertaking. Work is underway to determine needs, options and prepare for an eventual implementation. | Strategic Plan | Fall 2026 |



Figure 5 - Wolfville Harbour



Planning & Public Works

The Department of Planning & Public Works was created in April 2025 and has been organized for the coordination and alignment of planning, development, engineering, public works, utility and parks operations.

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

- 128 streetlights
- 11 parking lots
- 34 km of street
- 25.5 km of sidewalk
- 50.6 km of curb
- 34 km of stormwater pipes
- 1 water treatment plant and reservoir
- 2 drinking water wells
- 1662 water meters
- 223 hydrants
- 55 km of water pipe
- 43 km of sanitary sewer pipe
- 6 sanitary sewer lift stations
- 1 wastewater treatment plant
- 17 parks (71 acres of recreation space)
- 24.4 km of recreational trails
- 1510 urban forest trees
- 93 benches
- 29 picnic tables
- 16 bike racks
- 46 waste / recycling receptacles
- 7 buildings and facilities
- 34 vehicles and pieces of equipment



Figure 6 - Main Street, Downtown Wolfville

That is over 200km of linear assets (roads, pipes, trails, walkways, etc.) of varying age, material, and condition, 15 buildings that provide essential public services, and over 100 acres of Town-owned property to be maintained.

In addition to the maintenance of existing Town-owned assets, this Department plays a pivotal role in

supporting the Town's growth and development. Staff review applications for new subdivisions



to ensure alignment with Town systems and compliance with standards. Development applications that connect to or affect Town infrastructure must also be reviewed. Staff, with the support of specialized consultants, also advises on the state of Town infrastructure and develop plans in consideration of future needs.

Town planning & development manages a variety of services such as policy development, town planning and design, sustainability and climate change initiatives, land use and development control, building and fire inspection. Ultimately, the Town aims to balance growth and livability for residents. This is done through the fair, reasonable and efficient administration of development provisions of the Municipal Government Act, the Town's Municipal Planning Strategy, Land Use Bylaw, Subdivision Bylaw, Vendor Bylaw and Heritage Bylaw.

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

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

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



Figure 7 - Reservoir Park, 1 Pleasant Street

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

The Planning & Public Works Departments includes:

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



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

In 2026/27, the work will move forward on the following projects and operational priorities:

| Planning & Public Works | | | |
|---|---|---|---------------------|
| Project Title | Description & Outputs | Strategic Alignment | Timeline |
| Planning & Development | | | |
| Core Operational Responsibilities (approximately 85% of staff time). | | | |
| <u>Active Transportation Plan Implementation</u> | Design and implementation of AT improvements, with a focus on: <ul style="list-style-type: none"> - Harvest Moon Trail, - Phase 1 local street calming (Stirling, Sherwood), - intersection and crossing improvements, - Main Street resurfacing & traffic calming; - space for cycling along Skyway and Pleasant. | Accessibility Plan Municipal Planning Strategy Strategic Plan | Spring - Fall, 2026 |
| Development Activity | Administration of the Town's Land-Use By-Law and Subdivision By-Law, primarily through management of the issuance of site plan approval, development and building permits, building inspection, fire inspection, development agreements and working with property owners to do project planning / pre consultation. | Municipal Planning Strategy Strategic Plan Operational Priority | Ongoing |



| | | | |
|--|--|---|-----------------------|
| <u>GIS & Asset Management, Phase I</u> | Continue to design, implement, and operationalize an enterprise Asset Management System built on Esri GIS. | Strategic Plan | Ongoing |
| Housing Accelerator Fund Wrap-Up | Complete review and amendments of MPS & LUB. Working continuing into the fiscal year includes: <ul style="list-style-type: none"> - Bring options to Council on supporting non-market housing. - allocating the remaining HAF funding. - Updating the Public Participation Policy re: notification of site plan applications. - Updating policy re: cost contributions to public infrastructure upgrades required due to developments. - Reviewing policy re: the Design Review Committee. | Municipal Planning Strategy Strategic Plan | Spring - Fall, 2026 |
| <u>Parking & Loading Management</u> | Assess current approach and options to improve parking and loading downtown. | Municipal Planning Strategy | Fall 2026 |
| Town Standards & Specifications | Service specifications will clearly outline the minimum engineering standards required for developers to design and build infrastructure that the Town will take over (i.e. streets, sidewalks, curbs, water & sewer lines, stormwater, etc.). Much of this work has been completed in 2025/26. | Operational Priority | Fall 2026 |
| Approved Projects (approximately 15% of staff time) | | | |
| <u>Approach to Culture & Heritage</u> | Work with the Randal House Museum and local experts to bring recommendations to Council on an approach to foster the Town's history through built heritage, and culture. Relocate existing buildings at 260 Main and 295 Main onto Town owned land and repurposed for public use (community centre, heritage centre, etc.). | Municipal Planning Strategy Requested by Council | Spring - Summer, 2026 |
| <u>Main Street Traffic Review</u> | Continue work with RV Anderson and Happy Cities to develop options for capital improvements and other interventions at key Main Street intersections (Locust, Gaspereau, Elm & University). Identify opportunities for lighting improvements. | Municipal Planning Strategy Strategic Plan | Spring - Fall, 2026 |
| <u>Public Art</u> | Outline and implement an approach to public art. | Strategic Plan | Summer 2026 |



| | | | |
|---|--|---|---------------------|
| <u>Volunteerism Approach</u> | Improve service levels and build community belonging through volunteerism in public spaces. Build on success of Native Species Group and focus on starting a trail group. | Strategic Plan | Summer - Fall, 2026 |
| Micro Transit | Student work and Fathom feasibility study will be brought into an updated plan for Council to consider in the 2027/28 budget. Early contact with potential grant funders is also being pursued. | Municipal Planning Strategy Strategic Plan | Fall, 2026 |
| Public Works and Park | | | |
| Core Operational Responsibilities (approximately 90% of staff time). | | | |
| Public Works Operations | The Town maintains a significant amount of infrastructure - both responding to issues as they arise and through planned maintenance, replacements and other initiatives. The Public Works crew focuses almost exclusively on snow and ice through the winter months. | Operational Priority | Ongoing |
| Parks Operations | The Parks operation is mostly seasonal - focusing on maintaining Town parks, trails green spaces and planters. A significant amount of the Park Operation is planned work (waste management, mowing, trimming, maintenance, signage, seating, event support, etc) while a portion is reactionary to deal with issues as they arise. The Parks operation during the winter months supports snow and ice management with Public Works. | Operational Priority | Ongoing |
| Disposal of Leaf & Yard Waste | Continue with seasonal Leaf and Yard Waste Collection at the Maple Avenue site | Strategic Plan Operational Priority | Spring - Fall, 2026 |
| Implementation of the 2026/27 Capital Investment Plan | Inclusive of planning and delivery of approved capital projects for fleet, streets, stormwater and parks. | Municipal Planning Strategy Strategic Plan Accessibility Plan | Spring - Fall, 2026 |
| Development of the Five-Year Capital Investment Plan | Inclusive of planning and project development for fleet, streets, stormwater, and parks. | Municipal Planning Strategy Strategic Plan Accessibility Plan | Ongoing |
| Approved Projects (approximately 10% of staff time) | | | |



| | | | |
|---|---|--|-------------|
| <u>Parks Management & Improvements</u> | A consistent approach to Park and Trail improvements is being developed, focusing on capital investments and program delivery. Current year improvements are outlined in the Capital Plan. | Municipal Planning Strategy Strategic Plan | Fall 2026 |
| Water Utility and Wastewater | | | |
| Core Operational Responsibilities (approximately 85% of staff time). | | | |
| Source Water Protection | Data Collection, Monitoring and support to the Committee. | Municipal Planning Strategy Strategic Plan | Ongoing |
| Sewer Operations | The Collections (pipe) side of the sewer operation is handled between our Utility Operators and Public works crew. Operation and maintenance of the Sewer Treatment Plant, Lift Stations and data collection and reporting is the planned effort while various issues may arise that are unplanned and require attention. | Operational Priority | Ongoing |
| Water Utility Operations | The Utility Operators and Manager of Environmental Services ensure safe drinking water is provided. Significant infrastructure (transmission, distribution, treatment, storage) monitoring and maintenance is the bulk of our planned efforts while various issues (e.g. breaks) may arise and require attention. | Operational Priority | Ongoing |
| Approved Projects (approximately 15% of staff time) | | | |
| <u>Water Utility Business Planning & Rate Study</u> | Development and approval of a three-year business plan for the Wolfville Water Utility, including a review of rates and proposed capital upgrades. | Municipal Planning Strategy Strategic Plan | Fall 2026 |
| Sewer Business Plan and Rate Review | Review of sewer rates and overall wastewater cost recovery to ensure sustainability with upgrades and future infrastructure needs. | Municipal Planning Strategy Strategic Plan | Fall 2026 |
| Water Conservation Program / By-law | Defined conservation plan and parameters. Q1 delivery as this is being worked on end of 2025-26 fiscal. | Municipal Planning Strategy Strategic Plan Operational Priority | Spring 2026 |
| Water Utility Capital 26-27 | See Capital Budget for project listing | Capital Priority | Ongoing |
| Sewer Capital 26-27 | See Capital Budget for project listing | Capital Priority | Ongoing |



Community Wellbeing

Wolfville is a wonderful place to live, work, study and raise a family. The Department of Community Wellbeing has been established to lead Wolfville's community focused priorities. The Department brings together existing, previously separate, staff and program areas with a focus on community safety, recreation and community & economic development. The Department will support Wolfville by coordinating these priority areas and providing exceptional service for residents and visitors.

The Department will work with the Town's partners like Acadia University, the Royal Canadian Mounted Police,

Wolfville Business Development Corporation, community organizations, businesses and residents to foster a culture where everyday relationships and co-design are core to how programs and services are planned and delivered. While this new Department takes shape, the Town will continue to deliver the community programming residents have enjoyed for many years.

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

The Community Wellbeing department includes:

- Staffing in Progress, Director of Community Wellbeing
- Nick Zamora, Manager of Community Development
- Luke Moffat, Community Recreation Coordinator
- Kevin Waters, Community Recreation Programmer
- Kaden Thibault, Community Compliance Coordinator
- Maren Schmidt, Community Compliance Officer
- Nancy Newcomb, Afterschool Program Supervisor
- Seasonal Recreation and Program Staff (x8-10)
- Connor Ellis, Crossing Guard
- Wesley Kathan, Crossing Guard



Figure 8 - Recreation Hub, 282 Main Street



In 2026/27, the work will move forward on the following projects and operational priorities:

| Community Wellbeing | | | |
|---|---|---|---------------------------|
| Project Title | Description & Outputs | Strategic Alignment | Timeline |
| Core Operational Responsibilities (approximately 85% of staff time). | | | |
| Afterschool Programming | Regular P-5 afterschool programming. 2:30-5pm on school days. Program is fully subscribed. | Established program | School Year |
| <u>Bylaw Review</u> | Review of the following By-Laws: - Dog Control - Property Minimum Standards - Solid Waste | Municipal Planning Strategy Strategic Plan | Spring - Fall 2026 |
| Community Safety | Staff will continue to work with partners on approaches for student party weekends, safety in community spaces, Dog By-Law enforcement, and monitoring of off-leash dog regulations in Reservoir Park among other community safety priorities. | Equity & Anti-Racism Plan Strategic Plan | Year round |
| Grants to Organizations | Administer the following Grant programs: - Strategic Partnership Program - One-Time Capital Grants - One-Time Operating Grants - Community Capacity Grants | Accessibility Plan Equity & Anti-Racism Plan Strategic Plan | Winter - Spring 2026 |
| Recreational Programming | Memory Café, Older Adult Fitness Dance, Music, Nature / Outdoor and Art / Painting | Municipal Planning Strategy Strategic Plan | Year Round |
| <u>Recreation Hub / Bike & Equipment Loan Program</u> | Expand the Recreation Hub bike loan program for 2026 to be operational from April-October. Small improvements to facility. | Municipal Planning Strategy Strategic Plan | Summer - Fall 2026 |
| Summer Youth Camps | Educational, experiential summer camps for youth 8 weeks in July-August with community partners; complimentary to Acadia University summer camp offerings. | Municipal Planning Strategy Strategic Plan | Summer 2026 |
| "Try It" Recreation Programming | Series of 6-12 free recreational offerings to encourage people to "try" new/different activities. Mostly one-time events of non-traditional activities that allow people to sample an activity and decide if they would like to pursue it further (e.g. archery, watercolour painting, bird watching, animation). | Municipal Planning Strategy Strategic Plan | Summer 2026 - Winter 2027 |



| | | | |
|--|--|--|------------------------------|
| Town Events | Host a full slate of events, including: <ul style="list-style-type: none"> - Heritage Day - Canada Day - Summer Concert Series - Mud Creek Days - Welcome to Wolfville Street Party - Night of Lights / Wolfville Glows | Accessibility Plan Equity & Anti-Racism Plan Municipal Planning Strategy Strategic Plan | Summer 2026 - Winter 2027 |
| Approved Projects (approximately 15% of staff time) | | | |
| <u>Climbing Wall</u> | After a very popular run of programming facilitated by the borrowing of the climbing wall from Digby Recreation, budgeting for a similar operation for 2026-27. | Municipal Planning Strategy Strategic Plan | Fall 2026 |
| <u>Community Cookouts</u> | Building on the success of the Community Cookouts in 2025, continue to explore options for engaging residents in their local neighbourhood parks. | Equity & Anti-Racism Plan Municipal Planning Strategy Strategic Plan | Summer 2026 |
| <u>Economic Development & Tourism Review</u> | In coordination with the Town's partners, evaluate current economic development and tourism investments and opportunities for value and effectiveness. | Strategic Plan Operational Priority | Fall 2026 |
| <u>Main Street Crossing Guard Pilot</u> | The Town will pilot a two-person crossing guard program on Main Street at University Avenue. The aim of this pilot is to improve pedestrian and vehicular traffic flow during peak periods by coordinating crossings more efficiently. | Strategic Plan | Summer - Fall 2026 |
| Relational Approach to Recreation | Consider changes to the Town's approach to recreation based on a Framework for Relational Recreation in Wolfville | Strategic Plan | Spring - Summer 2026 |
| <u>Volunteer Recognition</u> | Review of the Town's approach to volunteer recognition | Requested by Council | Spring 2026 |



Wolfville Police Services – Royal Canadian Mounted Police

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



Figure 9 - Wolfville RCMP members attending Mud Creek Days

After community consultation and relationship building with Kings District RCMP, and due to recent population increases, the decision was made to change from a Provincial Policing Services Agreement (PPSA) to a Municipal Policing Services Agreement (MPSA) effective April 1, 2024. The signing of an MPSA provides the Town with additional control over personnel and financial aspects of its policing agreement and more detailed reporting from the Province.

Through this agreement the costs of policing services in Wolfville are divided between the Town (70%) and the Government of Canada (30%). A Sergeant and eight constables are assigned to Wolfville under this agreement.

In addition to the MPSA, Wolfville is also part of the RCMP's Kings District, which provides redundancy and flexibility in staffing particularly during large or complex events. The Sergeant responsible for Wolfville reports to the Kings District Staff Sergeant and District Commander.

While the RCMP are responsible for all policing matters, the Town's CAO has input on certain staffing decisions and the Town's Police Advisory Board contributes to policing priorities carried out by the RCMP.

Policing priorities are created in collaboration between the RCMP and the Wolfville Police Advisory Board. The priorities in 2026/27 include:

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

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



Wolfville Fire Department



Figure 10 - Members of the Wolfville Fire Department at the 2025 Annual Fire Fighters Banquet

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

In 2025, Wolfville's volunteer firefighters gave over 8,200 hours of service and responded to 287 calls for service. The most common call types are 1) motor vehicle collisions, 2) fire alarms and 3) fires. In addition to the 'usual' firefighting duties, the WFD has established a special Hazardous Materials Emergency Response team in collaboration with the Kentville and New Minas Volunteer Fire Departments that provides service across Kings County.

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

The dedicated members of the Wolfville Fire Department include:

Fire Chief Todd Crowell
Deputy Chief Michael Whitman
Deputy Chief Chad Schrader
Captain Richard Johnson
Captain Ken White
Captain Adam Fraser

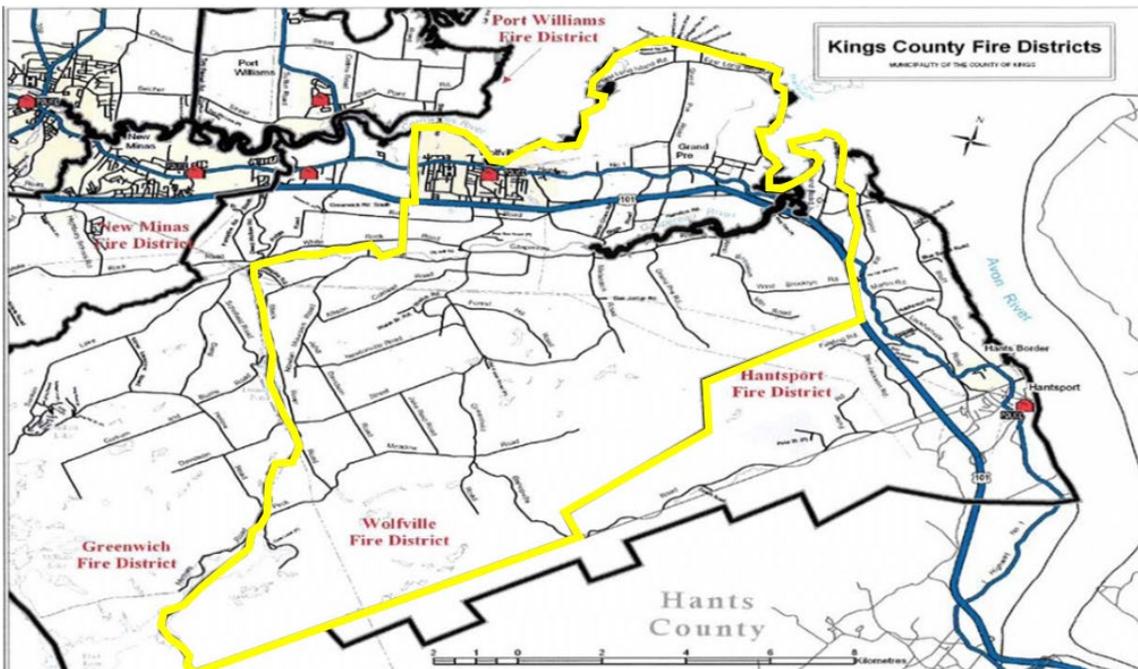
Captain Riely Whitman
Lieutenant Alex White
Lieutenant Ben Ross
Lieutenant Aisling O'Neill
Operator Garth Regan
Retired Fire Chief Kirk Fredericks



Retired Deputy Chief Kevin White
 Chaplain Eric Poll
 Radio Operator Wayne Buckler
 Safety Officer Angeladaye Griffin
 Firefighter Katherine Babcooke,
 Firefighter Timothy Doucette
 Firefighter Dwayne McLaughlin
 Firefighter Anthony Musie
 Firefighter Doug Ross
 Firefighter Dan Stovel
 Firefighter Josh Watson
 Mutual Aid Jamie Harvey
 Mutual Aid Paul Maynard
 Mutual Aid Ashton Mitton
 Probationary Firefighter Hanna Charlton

Probationary Firefighter Colin Dunn
 Probationary Firefighter McKinnon Egan
 Probationary Firefighter Ava Feltham
 Probationary Firefighter Tucker Hanshaw
 Probationary Firefighter Jamie Robert
 Probationary Firefighter Alex Rigby
 Probationary Firefighter Ben Nixon
 Probationary Firefighter Jack Rendell
 Probationary Firefighter Lukas Savoury-White
 Probationary Firefighter Sean Snider
 Probationary Firefighter Aydin White
 Probationary Firefighter Keaton Young
 Junior Firefighter Olivia Kerr

Wolfville Fire Department District Service Area Map



Committees of Council

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

Accessibility Advisory Committee

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

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

Audit Committee

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

The Committee is supported by Diana Gibson, Director of Corporate Services, and consists of: Councillor Ian Palmetter (Chair), Mayor Jodi MacKay, Councillor Mike Butler, Frank Lussing and Corey Cadeau.

Equity and Anti-Racism Advisory Committee

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

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

Planning Advisory Committee

The Planning Advisory Committee (PAC) works to provide clear and complete advice and policy options to Council on issues related to the development, standards, and planning of our town’s

spaces. The committee provides recommendations on planning and heritage issues and considers the Municipal Planning Strategy in all recommendations and advice provided to Council. The PAC works in accordance with the Municipal Government Act and the Heritage Property Act.

The Committee is supported by Planning staff, and consists of: Mayor Jodi MacKay (Chair), Deputy Mayor Jennifer Igham, Councillor Wendy Elliot, Councillor Kelly van Niekerk, Tracey Anne Read, Jason Hall, Michael Martin, Alan Howell and Caroline Whitby.

RCMP Advisory Board

The RCMP Advisory Board provides advice to Town Council in relation to the enforcement of law, the maintenance of law and order and the prevention of crime in Wolfville as per the Police Act. The Advisory Board is supported by Inspector Bill Collier and Sgt. Michel Pelletier of the RCMP and Glenn Horne, Chief Administrative Officer, and consists of Councillor Mike Butler (Chair), Mayor Jodi MacKay, Councillor Kelly van Niekerk, Sarah MacDonald, Shelley Fleckenstein, and Cindi Brumpton.

Regional Emergency Management Advisory Committee (REMAC)

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

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

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

Source Water Protection Advisory Committee

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

The Advisory Committee is supported by various officials from the Town of Wolfville, County of Kings, and Province of Nova Scotia and consists of: Councillor Howard Williams (Chair), Mayor Jodi MacKay, Councillor Ian Palmetter, Jeremy Strong, John MacKay, Councillor Peter Allen

(Municipality of County of Kings), Marcel Falkenham (Acadia University), Peter Wallace (Member at Large Municipality of County of Kings).

Wolfville Acadia Town and Gown

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

The Committee is supported by Erin Beaudin, Vice President Finance and CFO of Acadia University, Ian Murray, Chief External Relations Officer, Alicia Johnson, Acadia Student Union

Manager, and Glenn Horne, Chief Administrative Officer, and consists of: Mayor Jodi MacKay (Chair), Deputy Mayor Jennifer Ingham, Councillor Mike Butler (alternate) Stephen Wolfe, Dr. Jeff Hennessy (President & Vice Chancellor of Acadia University), Shelley Fleckenstein (Board of Governors, Acadia), and Yas Jawad (Acadia Student Union President).



Figure 11 - Annual Welcome to Wolfville Street Party with Acadia University

Appendix 1: 2026/27 Operational Budget & Water Utility Budgets

Appendix 2: Five-Year Capital Investment Plan

Appendix 3: Organizational Chart

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Senior Leadership Team & Corporate Services Department



SUMMARY

2026-27 Budget Presentation (version 2) – Special COW March 24, 2026

The information within this Request for Decision Report has been provided to supplement the changes outlined within the attached budget documents and draw attention to key items needing Council's approval for the 2026-27 fiscal year.

Version two of 2026-27 draft budgets are attached and have been updated with all feedback from our review of version one on February 24th, and any known changes that have come forward since that time. Within each budget document staff have provided a list of changes made including the reason for the change, as well as notes throughout the document to indicate a changed line. Our Town operating budget is still presented as balanced, with the use of reserves.

The 2026-27 Budgets (version 2) will be presented on March 24, 2026, at a special Committee of the Whole (COW) meeting. These budgets represent a fiscally attainable financial plan for the Town and Water Utility.

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

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

Staff ask that Council approve the following draft motions.

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Senior Leadership Team & Corporate Services Department



DRAFT MOTION 1:

That Council approve the 2026-27 Town of Wolfville Operating Budget, 2026-27 Wolfville Water Utility Operating Budget, 2026-27 Capital Budget, and 2026-27 Reserves Budget, including the following details:

- 2026-27 Town of Wolfville Operating Budget with revenue and expenditures in the amount of \$16,825,748.
 - Tax Details
 - Residential Tax Rate of \$1.4655 per hundred dollars of assessment applied to taxable and residential resource assessment.
 - Commercial Tax Rate of \$3.6566 per hundred dollars of assessment applied to taxable commercial assessment.
 - Fire Protection Area Rate (pursuant to Section 80 of the *Municipal Government Act*) of \$0.0556 per hundred dollars of assessment.
 - Business Development Area Rate (pursuant to Section 56 of the *Municipal Government Act*) of \$0.2225 per hundred dollars of commercial assessment.
 - Taxes to be levied by way of an Interim Tax Bill (issued in April and due March 29th, 2026) and a Final Tax Bill (issued in August and due September 30th, 2026).
 - Interest on overdue amounts to be charged at a rate of 1% per month, compounded.
 - **Low Income Property Tax Exemption**
 - **Maximum income threshold to qualify - \$48,750**
 - **Maximum tax exempt of \$1,083**
 - Sewer Fees
 - Sewer consumption rate of \$7.08 per 1,000 gallons of water used.
 - Flat Rate fee of \$135.70 per quarter.
 - Minimum quarterly charge for any metered customer of \$29.85.
 - Sewer Connection Fee of \$6,500.

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

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Contributors: Senior Leadership Team & Corporate Services Department



- Grants to Organizations, not part of the Strategic or Community Partnership Grants
 - Acadia - Bursaries \$11,000
 - Acadia – Athletics \$35,000
 - Acadia – Summer Camps \$15,000
 - Acadia – On Campus Event \$20,000
 - \$86,000**
- 2026-27 Wolfville Water Utility Operating Budget with operating revenues of \$1,568,633, operating expenditures of \$1,409,025, non-operating revenues of \$29,500, and non-operating expenditures of \$100,897.
 - Water Connection Fee of \$6,500
- 2026-27 Capital Budget totaling \$17,957,103 with funding as follows:

| | |
|---|---------------------|
| Operating Reserve, unrestricted | \$450,000 |
| Capital Reserve, unrestricted | \$2,055,497 |
| Fire Equipment Reserve | \$254,200 |
| Sewer Reserve | \$70,000 |
| Water Depreciation Reserve | \$260,000 |
| Users | \$40,000 |
| Canadian Community Building Fund (CCBF) | \$1,066,210 |
| Long-Term Borrowing | \$9,624,463 |
| Grant Funding | \$4,133,413 |
| | \$17,953,803 |
- 2026-27 Reserve Budget with expected additions of \$2,613,372 and expected utilization of \$4,709,195.

DRAFT MOTION 2:

That Council approve a one-time Capital Grant Contribution of \$50,000 to the Landmark East Association to support the construction of a new gymnasium facility as part of the 2026-27 Budget, to be funded through the unrestricted operating reserve.

DRAFT MOTION 3:

That Council approve a one-time Operating Grant Contribution of \$12,500 to the Wolfville Tritons Swim Club to support transition year stabilizations for the 2025-26 season, to be funded through the unrestricted operating reserve.

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

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Prepared by: Diana Gibson, Director of Corporate Services

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DRAFT MOTION 4:

That Council approve a one-time Operating Grant Contribution of \$6,382.24 to the Deep Roots Music Co-operative to support the 20th Anniversary Deep Roots Music Festival taking place September 25th – 27th, 2026, to be funded through the unrestricted operating reserve.

DRAFT MOTION 5:

That Council approve a one-time Operating Grant Contribution of \$3,250 to the Scotia Festival of Music to support the presentation of a chamber music concern in Wolfville on June 2, 2026, to be funded through the unrestricted operating reserve.

DRAFT MOTION 6:

That Council approve the creation of an RCMP Operating Reserve.

DRAFT MOTION 7:

That Council approve changing the Restricted Capital Reserve for Sewer into a Restricted Operating Reserve.

DRAFT MOTION 8:

That Council approve the reallocation of \$230,000 from the Unrestricted Operating Reserve into the new Sewer Operating Reserve

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Senior Leadership Team & Corporate Services Department



1) CAO COMMENTS

The 2026-27 operating budget, water utility budget, capital budget and reserve budget as presented enable Council's priorities as detailed in the 2026-27 Operations Plan and Capital Investment Plan.

I'd like to acknowledge the leadership of Director of Corporate Services, Diana Gibson, in preparing these budgets and Director of Planning & Public Works, Devin Lake in preparing the Capital Investment Plan. They and their staff have brought forward professional and focused recommendations. Council and all staff are to be commended for their commitment and contributions to this work.

While no change to the residential or commercial tax rates are included with this balanced budget, staff have also included information about possible tax rate changes and the result on the budget, for Council's consideration. Staff will support a discussion with Council about the longer-term implications of adjusting tax rates or not.

The CAO supports staff's recommendations.

2) LEGISLATIVE AUTHORITY

Nova Scotia Municipal Government Act Section 65

3) STAFF RECOMMENDATION

Staff recommend Council approve the 2026-27 Budget (version 2) draft as presented.

4) REFERENCES AND ATTACHMENTS

1. 2026-27 Town of Wolfville Operating Budget – version 2 (attached)
2. 2026-27 Wolfville Water Utility Operating Budget – version 2 (attached)
3. 2026-27 Capital Budget – version 2 (attached)
4. 2026-27 Reserve budget – version 2 (attached)
5. IR 004-2026 – Initial 2026-27 Budget & Operations Plan Discussion (refer to January 13th COW Agenda)
6. IR 011-2026 – 2026-27 Budget Presentation (version 1) (refer to the February 24th COW Agenda)

5) DISCUSSION

Version 2 of the 2026-27 Budget is presented for Council's consideration and discussion. In accordance with the *Municipal Government Act* (MGA), the Town of Wolfville is required to present a balanced annual budget. In the same fashion as version 1 was presented, this draft is presented balanced by adjusting reserve usage and contributions.

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Senior Leadership Team & Corporate Services Department



There is no change to the proposed residential or commercial tax rates within version 2 of the draft budget. However, provided in this report, you will find information about possible tax rate changes and the result on the budget, for Council's consideration.

Within the attached budget documents staff have provided a list of all changes from version 1 to version 2 of the budget. This list includes the division where the change can be seen, the account affected, the value of the change, and a description as to why the change occurred. Additionally, the list provides a change number, which is used throughout the documents to highlight where exactly the changes can be seen. Each budget document also includes a summary of changes, showing the value in version 1, version 2 and the change between the two.

Throughout this document, staff will highlight key changes but ask that the attached documents are reviewed as well to see all changes made throughout the update to 2026-27 Budget – version 2.

2026-27 Town of Wolfville Operating Budget – version 2

Revenues

Version 2 of the 2026-27 Town of Wolfville Operating Budget presents a 2.67% increase in revenues over the previous year for a total of \$16.8 million in expected revenue. This has decreased overall from the \$16.9 million expected in version 1, for the following main reason:

\$163,800 ↓ Acadia Grant in Lieu of Taxes

- Acadia's assessments have lowered in 2026, resulting in a lower expected grant in lieu of taxes.

\$145,353 ↑ Federal Grants

- With the expectation of increased Housing Accelerator initiatives in 2026-27, staff have increased the revenue we will recognize from our Housing Accelerator Funding.

Expenses

Version 2 of the 2026-27 Town of Wolfville Operating Budget presents a 10.3% increase in expenditure over the previous year for a total of \$15.3 million in expected expenditures. This has increased overall from the \$14.9 million expected in version 1, for the following main reasons:

\$45,103 ↑ Vehicle Fuel

- Given the increased cost of fuel and the expectation it will continue to increase, staff have estimated costs at a higher rate per litre.

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

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\$126,063 ↑ Program Expenditures

- We are expecting an increased level of expenses in our Housing Accelerator initiatives in 2026-27.

\$112,082 ↑ Grants to Organizations

- This increase represents the change to policy for our strategic and community partners, as well as the addition of the one-time grants presented to Council on March 10th.

Reserve Usage

Version 2 of the 2026-27 Town of Wolfville Operating Budget presents the following changes to reserve usage:

\$125,158 ↑ Transfer from Operating Reserves

- Staff are proposing that the on-time grant requests presented to Council on March 10th be funded through the unrestricted operating reserve. This would include the following amounts:

| | |
|---|------------------|
| Capital Grant - Devour (approved in 2025-26) | \$50,000 |
| Capital Grant – Landmark East Association | \$50,000 |
| Operating Grant – Wolfville Tritons | \$12,500 |
| Operating Grant – Deep Roots Music Co-operative | \$6,382 |
| Operating Grant – Scotia Festival of Music | \$3,250 |
| | \$122,132 |

\$5,000 ↑ Contribution to Operating Reserves

- A contribution to the Public Art Operating Reserve.

\$347,457 ↓ Contribution to Capital Reserves

- With all the changes made in version 2 of our budget, our contribution to our capital reserve has had to be lowered to present a balanced budget.

Tax Rates

Version 2 of the 2026-27 Town of Wolfville Operating Budget has not introduced a change to our residential or commercial tax rate. However, given the value of changes made, and the requirement to decrease the 2026-27 contribution to the capital reserve in order to remain balanced, staff prepared the following charts to show the difference that one, two, three, five, and ten pennies would make in our operating budget. This increase, should Council wish to proceed with an option, would be used to directly increase our contribution to our capital reserve.

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Our current residential rate of 1.4655 and commercial rate of \$3.5755 have provided us with tax revenue of \$12,804,965 in version 2 of the budget. The calculations below do not take into account the fire protection or commercial area rate, as these do not affect our contribution to our capital reserve.

1 Penny Increase

| 1 Penny Increase | | | |
|--|------------------------|-----------------|--------------------------------|
| | 2026 Assessment | Tax Rate | Tax Revenue |
| Residential | 685,242,000 | 1.4755 | \$ 10,110,745.71 |
| Commercial | 45,945,300 | 3.5755 | \$ 1,642,774.20 |
| Resource | 587,700 | 1.4755 | \$ 8,671.51 |
| Residential GILT | 74,873,000 | 1.4755 | \$ 1,104,751.12 |
| Commercial GILT | 524,100 | 3.5755 | \$ 18,739.20 |
| | | | <u>\$ 12,885,681.74</u> |
| Increased Contribution To Capital Reserve | | | \$ 80,717.21 |

2 Penny Increase

| 2 Penny Increase | | | |
|--|------------------------|-----------------|--------------------------------|
| | 2026 Assessment | Tax Rate | Tax Revenue |
| Residential | 685,242,000 | 1.4855 | \$ 10,179,269.91 |
| Commercial | 45,945,300 | 3.5855 | \$ 1,647,368.73 |
| Resource | 587,700 | 1.4855 | \$ 8,730.28 |
| Residential GILT | 74,873,000 | 1.4855 | \$ 1,112,238.42 |
| Commercial GILT | 524,100 | 3.5855 | \$ 18,791.61 |
| | | | <u>\$ 12,966,398.95</u> |
| Increased Contribution To Capital Reserve | | | \$ 161,434.42 |

3 Penny Increase

| 3 Penny Increase | | | |
|--|------------------------|-----------------|--------------------------------|
| | 2026 Assessment | Tax Rate | Tax Revenue |
| Residential | 685,242,000 | 1.4955 | \$ 10,247,794.11 |
| Commercial | 45,945,300 | 3.5955 | \$ 1,651,963.26 |
| Resource | 587,700 | 1.4955 | \$ 8,789.05 |
| Residential GILT | 74,873,000 | 1.4955 | \$ 1,119,725.72 |
| Commercial GILT | 524,100 | 3.5955 | \$ 18,844.02 |
| | | | <u>\$ 13,047,116.16</u> |
| Increased Contribution To Capital Reserve | | | \$ 242,151.63 |

5 Penny Increase

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5 Penny Increase

| | 2026 Assessment | Tax Rate | Tax Revenue |
|------------------|-----------------|----------|-------------------------|
| Residential | 685,242,000 | 1.5155 | \$ 10,384,842.51 |
| Commercial | 45,945,300 | 3.6155 | \$ 1,661,152.32 |
| Resource | 587,700 | 1.5155 | \$ 8,906.59 |
| Residential GILT | 74,873,000 | 1.5155 | \$ 1,134,700.32 |
| Commercial GILT | 524,100 | 3.6155 | \$ 18,948.84 |
| | | | \$ 13,208,550.58 |

Increased Contribution To Capital Reserve \$ 403,586.05

10 Penny Increase

10 Penny Increase

| | 2026 Assessment | Tax Rate | Tax Revenue |
|------------------|-----------------|----------|-------------------------|
| Residential | 685,242,000 | 1.5655 | \$ 10,727,463.51 |
| Commercial | 45,945,300 | 3.6755 | \$ 1,688,719.50 |
| Resource | 587,700 | 1.5655 | \$ 9,200.44 |
| Residential GILT | 74,873,000 | 1.5655 | \$ 1,172,136.82 |
| Commercial GILT | 524,100 | 3.6755 | \$ 19,263.30 |
| | | | \$ 13,616,783.57 |

Increased Contribution To Capital Reserve \$ 811,819.04

Again, these calculations have been provided for Council to review and determine if they would be interested in a rate increase to help fund the capital reserves for future projects. The attached 2026-27 Town of Wolfville Operating Budget, version 2, does not include a rate increase.

The impact of the above rate increases on the average resident would be as follows:

Tax Change on Average Taxable Assessment - \$368,878

| | Current Tax Rate | ↑ 1 Penny | ↑ 2 Pennies | ↑ 3 Pennies | ↑ 5 Pennies | ↑ 10 Pennies |
|----------------------|------------------|-------------|-------------|-------------|-------------|--------------|
| Residential Taxes | \$ 5,405.91 | \$ 5,442.79 | \$ 5,479.68 | \$ 5,516.57 | \$ 5,590.35 | \$ 5,774.79 |
| Fire Protection Rate | \$ 204.73 | \$ 204.73 | \$ 204.73 | \$ 204.73 | \$ 204.73 | \$ 204.73 |
| | \$ 5,610.63 | \$ 5,647.52 | \$ 5,684.41 | \$ 5,721.30 | \$ 5,795.07 | \$ 5,979.51 |
| Tax Increase | | \$ 36.89 | \$ 73.78 | \$ 110.66 | \$ 184.44 | \$ 368.88 |

Low Income Tax Exemption

Our current Low Income Tax Exemption Policy sets forth the following Guidelines:

- The household income limit is to be equal to 97.5% of the minimum 2026-27 non-union salary
 - **\$50,000 x 97.5% = \$48,750**
- Maximum exemption amount is to increase each year by the Consumer Price Index, based on the February report.
 - **2025-26 Exemption \$1,065 x 1.7% = \$1,083**

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Within the attached budget documents, the above figures have been used with the expectation that we will have a similar number of applicants (50) as in the last two years.

2026-27 Wolfville Water Utility Operating Budget – version 2

Revenues

Version 2 of the 2026-27 Wolfville Water Utility Operating Budget presents a 1.9% decrease in revenues over the previous year total of \$1.598 million. This remains the same from version 1 of the budget; staff have made no changes to the expected revenues in the Water Utility.

Expenses

Version 2 of the 2026-27 Wolfville Water Utility Operating Budget presents a 12.5% increase in expenditures over the previous year for a total of \$1.509 million in expected revenues, this is a \$105,612 increase over the version 1 expectations. This is made up of an increase in cost sharing from the Town and a decrease in overall employee costs based on the Consumer Price Index decrease.

2026-27 Capital Budget – version 2

Version 2 of the 2026-27 Capital Budget has had several changes since version 1 was released. Many of these changes have been moving projects into a more realistic timeframe. Below is the summary of overall changes in the five-year investment plan. Details related to each individual change can be found in the attached capital budget.

SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| 5-Year Capital Investment Summary | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|--|---------------------|---------------------|---------------------|---------------|-----------------------|
| IT | 140,000 | - | 35,000 | 25,000 | - |
| Buildings | 50,000 | - | - | - | - |
| Fire Services | 108,220 | 12,500 | - | (24,250) | (2,294,250) |
| Parks & Recreation | 625,100 | (50,000) | - | - | - |
| Fleet | 30,000 | - | - | - | - |
| Stormwater Management | - | - | - | - | - |
| Transportation | (484,200) | (1,652,600) | 150,000 | - | - |
| Sewer | 228,610 | 4,741,500 | 2,096,250 | - | - |
| Water | (717,700) | 800,100 | 117,600 | - | - |
| 5-Year Capital Investment Plan Yearly Total | \$ (19,971) | \$ 3,851,500 | \$ 2,398,850 | \$ 750 | \$ (2,294,250) |
| 5-Year Total | \$ 3,936,879 | | | | |

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The net change for 2026-27 is a decrease of approximately \$19,900, while the five-year investment plan's net change is an increase of \$3.9 million.

2026-27 Reserve Budget – version 2

Version 2 of the 2026-27 Reserve Budget has been updated to reflect the changes in capital projects, and therefore changes in funding requirements, as well as for the changes in reserve usage in the operating budget. This budget also includes the addition of two reserves, which require Council approval:

RCMP Operating Reserve

Typically, at the end of each fiscal year Municipalities who have a Municipal Policing Agreement with Canada see a small refund based on the actual level of staffing that the detachment receives in a year, compared to the budgeted amount of staffing. Corporate Services staff are recommending that this refund be placed into a restricted RCMP operating reserve, to be held until such time that the RCMP finishes their collective bargaining, where we expect to see an increase in staffing costs and potential retroactive pay. This will allow us to use the annual refund to ensure we don't see a spike in expenses in the years that retroactive pay is required.

Sewer Operating Reserve

Currently, the Town of Wolfville has a Sewer Capital Reserve, with a balance of \$1,822. Staff are recommending that this reserve be converted into a Sewer Operating Reserve. This reserve would be contributed to annual, if the Sewer Service had a surplus, or utilized to cover a deficit. Additionally, as we build this reserve up, it can be used for capital projects directly related to the Sewer Service. By creating this reserve, we are setting the Sewer Service up to function more like a traditional utility, keeping any deficits and surpluses within the service, as it is funded by usage fees.

Historically, the Town of Wolfville has not treated the Sewer Service like this, and any surplus that sewer has seen has been placed into the unrestricted operating reserve at year-end, with the regular operating surplus. Staff have reviewed the level of surplus that the Sewer Service has seen over the last several years and are recommending to Council that we reallocate a portion of the unrestricted operating reserve to the new Sewer Operating Reserve. Over the last five years, sewer has seen a total surplus of well over \$700,000 that has been contributed to the unrestricted operating reserve. Staff are asking that we move the total surplus from 2024-25, \$230,000 to be reallocated from the unrestricted operating reserve to the sewer reserve.

6) FINANCIAL IMPLICATIONS

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

Date: 2026-03-24

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Contributors: Senior Leadership Team & Corporate Services Department



The proposed 2026-27 Budget – version 2 meets the requirements to present a balanced operating budget and a five-year capital investment plan.

Staff have diligently worked toward creating a budget that is fiscally responsible, with projects that are realistic to complete, and that meet the guidelines set forth in Council's Strategic Plan, as well as the 2026-27 Operations Plan.

The capital budget does require a substantial amount of long-term debt to ensure that all projects can be completed. Corporate Services staff are not concerned that this will cause our Financial Condition Indicator for Debt Servicing to reach a high-risk level of red, but we are cautiously looking into the future for additional funding opportunities to help alleviate this in future years. However, the Town is in great financial condition and does have the room to handle these debt servicing costs.

7) REFERENCES TO COUNCIL STRATEGIC PLAN

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.*

8) COMMUNICATION REQUIREMENTS

Following Council approval final budget documents will be prepared for staff, council, and public posting on our website and Wolfville Blooms.

9) ALTERNATIVES

Alternatively, Council could choose not to approve 2026-27 Budgets – version 2 and provide additional direction on desired changes.

Town of Wolfville

2026-27 Operating Budget – Version 2



LIST OF CHANGES FROM VERSION 1 TO VERSION 2 - REVENUE

| Change # | Division | Account | | Value | Reason |
|----------|--|--|---|---------|---|
| 1. | Other General Government | Deed Transfer Tax | ↑ | 20,000 | Deed Transfer Tax has been increased to represent what we believe will be received, based on the current year values and the market place. |
| 2. | Other General Government | Acadia Grant in Lieu of Taxes | ↓ | 163,800 | Grant is based on Acadia assessments and a number of those assessments decreased for 2026. |
| 3. | Other General Government / Fire Services | Kings County Fire Protection - Operating | ↓ | 253,128 | The Capital portion of the Kings County Fire Protection support, was previously budgeted in the Other General Government Division, and is not being budgeted in Fire Services in the Kings County Fire Protection - Capital line. |
| | Fire Services | Kings County Fire Protection - Capital | ↑ | 197,750 | Additionally the value has decreased, as version 1 of the budget matches was budgeted in 2025-26, the new number matches the Fire Services Agreement and the numbers provided by Kings County. |
| 4 | REMO | REMO IMSA Cost Share | ↑ | 9,160 | Cost Sharing from the REMO partners has been increased to match the additional costs expected for 2026-27. |
| 5 | Recreation Programming | Program Fees Taxable | ↑ | 10,000 | Revenue has been increased to include programs specific for adults that have taxes applied. |
| 6 | Transportation | Water Utility Cost Recoveries | ↑ | 5,667 | Cost recovery revenue from the Water Utility and Sewer Service have increased in Transportation to the increased anticipated cost of vehicle fuel for the year. |
| | | Sewer Service Cost Recoveries | ↑ | 2,682 | |
| 7 | Other General Government | Interest on Investments | ↓ | 25,000 | Interest on investments has been decreased to follow the decreased interest rates we have been seeing in the last few months. |
| 8. | Transportation | Miscellaneous | ↑ | 10,000 | This revenue is related to the snowplowing contract for the Front Street Parking area. The Town pays for the full cost of this, and then bills out a portion to the local businesses. |
| 9. | Transportation | Provincial Conditional Grants | ↓ | 42,000 | This revenue is related to the Active Transportation Grant, and has been decreased to match the expected operational expenses related to our Active Transportation Network in 2026-27. |
| 10 | Planning - Housing Accelerator Fund | Federal Grants | ↑ | 145,353 | This revenue is related to the Housing Accelerator Funding, and has been increased to match the expected operational expenses related to our Housing Accelerator Initiatives in 2026-27. |

LIST OF CHANGES FROM VERSION 1 TO VERSION 2 - EXPENSES

| | | | | | |
|-----|-------------------------------------|-------------------------------|---|---------|---|
| 11 | All Divisions | Salary & Wages | ↑ | 125 | <p>Overall increase of \$129,895 in Employee Expenses, this relates to a number of changes:</p> <ul style="list-style-type: none"> - Adjustments based on Employee Performance - Crossing Guards for Main St. have been added - The February Consumer Price Index (CPI) came in much lower than Version 1 planned for (1.7% instead of 2.5%) - Expected Overtime was decreased based on the decreased CPI - Benefits are seeing such a large change due to a typo found in version 1 of the budget, recording the CAO's Office's Benefits at \$7,400 instead of \$74,000. The additional increase here is based on salary adjustments. |
| | | Seasonal Wages | ↑ | 57,350 | |
| | | Overtime | ↓ | 2,935 | |
| | | Employee Benefits | ↑ | 75,355 | |
| 12. | All Divisions | Professional Development | ↓ | 17,600 | Professional development has been decreased across the Town to reflect what we are expecting staff to participate in throughout 2026-27. |
| 13 | Other General Government | Membership Dues & Fees | ↓ | 200 | Membership fees for Cittaslow have been removed as they are no longer needed. |
| 14. | Fire Services | Office Expense | ↓ | 500 | Office expenses have been decreased by \$500 as the fire department pays for these type of expenses from Operational Equipment & Supplies. |
| 15. | Other General Government | Insurance | ↓ | 25,515 | Insurance has been decreased to reflect the 2026-27 billing, which represents an increase of 1%. |
| 16. | Legislative | Honorariums | ↓ | 1,840 | Councillor honorariums have decreased based on the updated February Consumer Price Index (CPI) of 1.7% |
| 16. | Fire Services | Honorariums | ↑ | 800 | Fire honorariums have increased to allow volunteers to receive the same rate of pay for special weekend standby as they do for summer standby. |
| 17. | Fire Services | Heat | ↑ | 1,500 | The heat expense has been increased to allow for the increase in expected cost of heating in 2026-27. |
| 18. | Fire Services | Repairs and Maintenance | ↑ | 5,000 | Building repairs and maintenance has been increased to give a greater allowance for potential repair needs. |
| 19. | Fire Services | Vehicle Fuel | ↑ | 5,625 | Vehicle fuel has been increased to accommodate the potential of \$2.00/ litre gasoline and \$2.5/litre diesel costs. |
| 19. | Transportation | Vehicle Fuel | ↑ | 36,148 | |
| 19. | Parks | Vehicle Fuel | ↑ | 3,330 | |
| 20. | Fire Services | Vehicle Repairs & Maintenance | ↓ | 8,500 | Portable emergency lights have been purchased in 2025-26, allowing the department to remove a repair from one of the trucks for 2026-27. |
| 21. | All Divisions | Insurance | ↓ | 6,945 | Insurance has been decreased to reflect the 2026-27 billing, which represents an increase of 1%. |
| 22. | Sewer (all divisions) | Operational Equip & Supplies | ↑ | 124,500 | This account has been increased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. |
| 22. | Fire Services | Operational Equip & Supplies | ↓ | 12,500 | The cost of replacing BA Bottles has been moved to the Capital Budget. |
| 22. | By-Law | Operational Equip & Supplies | ↑ | 1,000 | This has been increased to allow for uniforms and equipment for new crossing guards on Main Street. |
| 22. | Transportation | Operational Equip & Supplies | ↓ | 18,000 | This has been decreased as the purchase of a new specialized GPS equipment has been moved to the capital budget. |
| 23. | Sewer (all divisions) | Operational Expenses | ↓ | 249,797 | This account has been decreased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. |
| 24. | Planning - Housing Accelerator Fund | Program Expenses | ↑ | 116,063 | Program expenses for HAF have been increased to allow for the presented housing initiatives for 2026-27. |
| 24. | Recreation Programming | Program Expenses | ↑ | 10,000 | Program expenses have been increased to match the expected revenue for adult programs as they are provided on a break-even basis. |

| | | | | | |
|-----|---------------------------|---|---|---------|--|
| 25. | CAO's Office | Contracted Services | ↑ | 50,000 | This increase represents: - \$75,000 increase for the Regional Recreation Facility - \$25,000 decrease to the allowance for consultants. |
| 25. | Police | Contracted Services | ↓ | 15,192 | Decreased based on the Provincial Shared Costs decreasing by 11.9% |
| 25. | Fire Services | Contracted Services | ↓ | 3,960 | Decreased by the amount of a lease for Pagers and Radios, which have been moved to capital for a purchase. |
| 25. | Transportation | Contracted Services | ↓ | 42,000 | This cost has been decreased related to the expected costs associated with the operational expenses for our Active Transportation Network. |
| 25. | Sewer (all divisions) | Contracted Services | ↑ | 127,979 | This account has been increased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. |
| 25. | Recreation Administration | Contracted Services | ↑ | 60,000 | This increase has been created to allow for heritage related initiatives throughout the Town. |
| 26. | Recreation Administration | Grants to Organizations | ↑ | 112,082 | Grants have been increased for the following reasons: - Strategic Partner Grants have been increased to the new maximum set in the revised Policy, or to a prorated maximum based on the revised Policy. - \$1,150 increase to the Historical Grant - \$25,000 grant for an Event @ Acadia - \$50,000 - Capital Grant - Landmark East - \$12,500 - Operating Grant - Wolfville Tritons - \$6,382 - Operating Grant - Deep Roots - \$3,250 - Operating Grant - Soctia Music Festival |
| 27. | Other General Government | Tax Exemptions | ↓ | 797 | The Low Income Tax Exemption has decreased to reflect the decrease in CPI. |
| 28. | Partners | Transit Services - Kings Transit | ↓ | 15,000 | We have separated Kings Point to Point into it's own account. |
| 28. | Partners | Transit Services - Kings Point to Point | ↑ | 15,000 | |
| 29. | Partners | REMO | ↑ | 9,763 | This increase reflects the Wolfville portion of the increase in the REMO Cost Share. |
| 30. | Partners | Annapolis Valley Regional Library | ↑ | 3,939 | Increased to provide additional funding to the Library as presented to Council. |
| 31. | Partners | Education | ↑ | 21 | Our education contribution has increased slightly based on another member's uniform assessment amount change, which changed the breakdown. |

LIST OF CHANGES FROM VERSION 1 TO VERSION 2 - RESERVE USAGE

| | | | | | |
|-----|---------------------------|------------------------------------|---|---------|--|
| 32. | Sewer Administration | Transfer from Operating Reserves | ↑ | 3,026 | The increased cost associated with sewer recoveries for vehicle fuel, require additional usage of the operating reserve to ensure the Sewer Service breaks even. |
| 32. | Recreation Administration | Transfer from Operating Reserves | ↑ | 122,132 | This increased use of reserves is to cover the cost of the one-time grant requests. |
| 33. | Other General Government | Contribution to Operating Reserves | ↑ | (5,000) | Our operating reserve contribution has increased to allow for the required \$5,000 contribution to the Public Art Reserve. |
| 34 | Other General Government | Contribution to Capital Reserves | ↓ | 351,457 | With all the changes presented above, our contribution to our capital reserve has decreased. But still remains approximately \$1,250 more than the 2025-26 budget. |
| 34 | Fire Services | Contribution to Capital Reserves | ↑ | 4,000 | The reserve contribution for fire services has been increased to the maximum amount allowable in the fire services agreement. |

DRAFT
Version 2

GLOBAL SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| | | 2026-27 | | |
|-----------------|--|-------------------|-------------------|------------------------------|
| | | Version 2 | Version 1 | Change |
| REVENUES | | | | |
| 4000 | Residential Tax | 10,034,900 | 10,034,900 | - |
| 4002 | Resource Tax | 7,800 | 7,800 | - |
| 4010 | Commercial Tax | 1,602,800 | 1,602,800 | - |
| 4012 | Town Business Occupancy Tax | 27,677 | 27,677 | - |
| 4020 | Aliant | 18,500 | 18,500 | - |
| 4022 | HST Offset Grant | 40,000 | 40,000 | - |
| 4030 | Fire Protection Rate | 524,633 | 524,633 | - |
| 4050 | Deed Transfer Tax | 570,000 | 550,000 | 20,000 Change #1 |
| 4091 | Commercial Area Rate | 103,390 | 103,390 | - |
| 4100 | Metered Sales | 12,000 | 12,000 | - |
| 4300 | Post Office Grant in Lieu of Taxes | 20,000 | 20,000 | - |
| 4320 | Acadia Grant in Lieu of Taxes | 1,097,300 | 1,261,100 | (163,800) Change #2 |
| 4400 | Tax Certificates & ByLaws | 2,500 | 2,500 | - |
| 4410 | Kings County Fire Protection - Operating | 200,975 | 454,103 | (253,128) Change #3 |
| 4411 | REMO IMSA Cost Share | 148,960 | 139,800 | 9,160 Change #4 |
| 4412 | Kings County Fire Protection - Capital | 197,750 | - | 197,750 Change #3 |
| 4430 | Zoning & Subdivision Approvals | 2,500 | 2,500 | - |
| 4440 | Job Cost Billings | 6,500 | 6,500 | - |
| 4450 | Sewer Rates | 750,000 | 750,000 | - |
| 4451 | Kings County Sewer Contribution | 12,500 | 12,500 | - |
| 4460 | Kings County Recreation Contribution | 15,000 | 15,000 | - |
| 4470 | Program Fees | 40,000 | 40,000 | - |
| 4471 | Program Fees Taxable | 10,000 | - | 10,000 Change #5 |
| 4475 | Festival & Events Revenues | 10,000 | 10,000 | - |
| 4480 | Facility Fees & Cost Recoveries | 8,250 | 8,250 | - |
| 4490 | Tourist Bureau Revenues | 4,200 | 4,200 | - |
| 4500 | License & Fee Revenue | 1,500 | 1,500 | - |
| 4510 | Building & Development Permits | 42,000 | 42,000 | - |
| 4520 | Parking Fines | 12,000 | 12,000 | - |
| 4521 | Other Fines | 18,000 | 18,000 | - |
| 4570 | Water Utility Cost Recoveries | 111,713 | 106,046 | 5,667 Change #6 |
| 4571 | Sewer Service Cost Recoveries | 61,004 | 58,322 | 2,682 Change #6 |
| 4580 | Facility Rental | 16,435 | 16,435 | - |
| 4585 | Land Leases | 8,300 | 8,300 | - |
| 4590 | Interest on Investments | 150,000 | 175,000 | (25,000) Change #7 |
| 4591 | Interest on Outstanding Taxes | 50,000 | 50,000 | - |
| 4595 | Miscellaneous | 10,500 | 500 | 10,000 Change #8 |
| 4600 | Municipal Capacity Grant | 346,000 | 346,000 | - |
| 4610 | Farm Acreage Grant | 1,300 | 1,300 | - |
| 4700 | EMO 911 Cost Recovery | 1,900 | 1,900 | - |
| 4705 | Employment Grants | 5,040 | 5,040 | - |
| 4710 | Provincial Conditional Grants | 158,000 | 200,000 | (42,000) Change #9 |
| 4720 | Other Coniditional Grants | 45,868 | 45,868 | - |
| 4750 | Federal Grants | 318,053 | 172,700 | 145,353 Change #10 |
| | | 16,825,748 | 16,909,064 | (83,317) |

EXPENSES

| | | | | | |
|------|--------------------------------------|-------------------|-------------------|----------------|------------|
| 5000 | Salary and Wages | 3,551,375 | 3,551,250 | 125 | Change #11 |
| 5020 | Seasonal Wages | 326,820 | 269,470 | 57,350 | Change #11 |
| 5005 | Overtime | 72,765 | 75,700 | (2,935) | Change #11 |
| 5010 | Employee Benefits | 1,082,414 | 1,007,059 | 75,355 | Change #11 |
| 5035 | Retired Clerk Pension | 15,000 | 15,000 | - | |
| 5040 | Meals and Travel | 26,600 | 26,600 | - | |
| 5050 | Professional Development | 148,000 | 165,600 | (17,600) | Change #12 |
| 5060 | Membership Dues & Fees | 25,425 | 25,625 | (200) | Change #13 |
| 5065 | Staff Appreciation | 15,700 | 15,700 | - | |
| 6040 | Advertising | 27,250 | 27,250 | - | |
| 6060 | Telecommunications | 50,645 | 50,645 | - | |
| 6080 | Office Expense | 79,780 | 80,280 | (500) | Change #14 |
| 6100 | Legal | 45,600 | 45,600 | - | |
| 6160 | Insurance | 294,635 | 320,150 | (25,515) | Change #15 |
| 6180 | Marketing and Communications | 6,000 | 6,000 | - | |
| 6200 | Audit | 38,000 | 38,000 | - | |
| 6240 | Honorariums | 277,560 | 278,600 | (1,040) | Change #16 |
| 6300 | Miscellaneous | 2,300 | 2,300 | - | |
| 7000 | Heat | 36,500 | 35,000 | 1,500 | Change #17 |
| 7010 | Utilities | 254,950 | 254,950 | - | |
| 7030 | Repairs and Maintenance | 127,350 | 132,350 | (5,000) | Change #18 |
| 7500 | Vehicle Fuel | 111,103 | 66,000 | 45,103 | Change #19 |
| 7510 | Vehicle Repairs & Maintenance | 216,294 | 224,794 | (8,500) | Change #20 |
| 7520 | Vehicle Insurance | 36,445 | 43,390 | (6,945) | Change #21 |
| 8000 | Operational Equip & Supplies | 639,325 | 544,325 | 95,000 | Change #22 |
| 8010 | Operational Expenses | - | 249,797 | (249,797) | Change #23 |
| 8020 | Equipment Maintenance | 15,000 | 15,000 | - | |
| 8040 | Equipment Rentals | 38,000 | 38,000 | - | |
| 8060 | Program Expenditures | 420,063 | 294,000 | 126,063 | Change #24 |
| 8110 | Contracted Services | 3,477,046 | 3,300,219 | 176,827 | Change #25 |
| 8150 | Grants to Organizations | 291,932 | 179,850 | 112,082 | Change #26 |
| 8160 | Licenses and Permits | 175,799 | 175,799 | - | |
| 8180 | Tax Exemptions | 147,507 | 148,304 | (797) | Change #27 |
| 9030 | Debenture Interest | 212,576 | 212,576 | - | |
| 9060 | Debenture Principal | 588,163 | 588,163 | - | |
| 9300 | Grant to WBDC | 100,000 | 100,000 | - | |
| 9400 | Regional Solid Waste - VWRM | 550,121 | 550,121 | - | |
| 9410 | Transit services - KTA | 417,040 | 432,040 | (15,000) | Change #28 |
| 9411 | Transit services - KPPT | 15,000 | - | 15,000 | Change #28 |
| 9420 | Valley Community Fibre | 1,500 | 1,500 | - | |
| 9421 | REMO | 20,763 | 11,000 | 9,763 | Change #29 |
| 9430 | Regional Development - REN | 25,000 | 25,000 | - | |
| 9440 | Annapolis Valley Regional Library | 34,239 | 30,300 | 3,939 | Change #30 |
| 9450 | Kings Region Cooperative Initiatives | 25,000 | 25,000 | - | |
| 9500 | Education | 1,169,279 | 1,169,258 | 21 | Change #31 |
| 9530 | Assessment services | 84,780 | 84,780 | - | |
| | | 15,316,643 | 14,932,344 | 384,299 | |

Net Department Surplus (Deficit)

| | | | | | |
|----|-----------|----|-----------|----|-------------|
| \$ | 1,509,105 | \$ | 1,976,720 | \$ | (467,615) |
|----|-----------|----|-----------|----|-------------|

RESERVE USAGE

| | | | | | |
|------|------------------------------------|----------------------|----------------------|----------------|------------|
| | Transfer from Operating Reserves | 321,446 | 196,288 | 125,158 | Change #32 |
| 9130 | Contribution to Operating Reserves | (5,000) | - | (5,000) | Change #33 |
| 9160 | Contribution to Capital Reserves | (1,825,551) | (2,173,008) | 347,457 | Change #34 |
| | | (1,509,105) | (1,976,720) | 467,615 | |

Net Surplus (Deficit)

| | | | | | |
|----|---|----|---|----|-------|
| \$ | 0 | \$ | 0 | \$ | (0) |
|----|---|----|---|----|-------|

SOE SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| REVENUE | 2026-27 | | | |
|--|----------------------|----------------------|--------------------|--|
| | Version 2 | Version 1 | Change | |
| Taxes | \$ 13,130,650 | \$ 12,912,900 | \$ 217,750 | Change #1 |
| Grants in Lieu of Taxes | \$ 1,117,300 | \$ 1,281,100 | \$ (163,800) | Change #2 |
| Services Provided to Other Governments | \$ 349,935 | \$ 593,903 | \$ (243,968) | Change #3, 4 |
| Sales of Services | \$ 982,185 | \$ 962,185 | \$ 20,000 | Change #5, 8 |
| Other Revenue from Own Sources | \$ 372,717 | \$ 389,368 | \$ (16,652) | Change #6, 7 |
| Unconditional Transfers from Other Governments | \$ 346,000 | \$ 346,000 | \$ - | |
| Conditional Transfers from Other Governments | \$ 526,961 | \$ 423,608 | \$ 103,353 | Change #7, 8 |
| | \$ 16,825,748 | \$ 16,909,064 | \$ (83,317) | |
| 2026-27 | | | | |
| EXPENSES | Version 2 | Version 1 | Change | |
| General Government Services | \$ 2,399,726 | \$ 3,318,749 | \$ (919,023) | Change #11, 12, 13, 15, 16, 25, 27 |
| Protective Services | \$ 3,181,269 | \$ 3,110,938 | \$ 70,331 | Change #11, 12, 14, 16, 17, 18, 19, 20, 21, 22, 25 |
| Transportation Services | \$ 2,624,111 | \$ 2,207,249 | \$ 416,863 | Change #11, 12, 19, 21, 22, 25, 28 |
| Environmental Health Services (Sewer) | \$ 1,320,235 | \$ 768,117 | \$ 552,118 | Change #11, 12, 21, 22, 23, 25 |
| Public Health Services | \$ - | \$ - | \$ - | |
| Environmental Development Services (Planning) | \$ 1,187,018 | \$ 1,095,225 | \$ 91,793 | Change #11, 12, 21, 24 |
| Recreation & Cultural Services | \$ 2,515,247 | \$ 2,346,990 | \$ 168,257 | Change #11, 12, 19, 21, 24, 25, 26 |
| Education | \$ 1,169,279 | \$ 1,169,258 | \$ 21 | Change #31 |
| Correctional Services | \$ - | \$ - | \$ - | |
| Assessment Services | \$ 84,780 | \$ 84,780 | \$ - | |
| Library | \$ 34,239 | \$ 30,300 | \$ 3,939 | Change #30 |
| Extraordinary or Special Items | \$ - | \$ - | \$ - | |
| NET EXPENSES | \$ 14,515,904 | \$ 14,131,605 | \$ 384,299 | |
| Debt Service Principal & Interest Payments | \$ 800,739 | \$ 800,739 | \$ - | |
| Net Transfers to (from) Reserves | \$ 1,509,105 | \$ 1,976,720 | \$ (467,615) | Change #32, 33, 34 |
| | \$ 16,825,748 | \$ 16,909,064 | \$ (83,317) | |
| SURPLUS (DEFICIT) | \$ 0 | \$ 0 | \$ (0) | |

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

| | 2026-27 | | | 2025-26 | | |
|--|-------------------|-------------------|----------------|-------------------|-------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 570,000 | 600,000 | (30,000) | 570,000 | 600,000 | Change #1 |
| 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 Grant in Lieu of Taxes | 20,000 | 20,500 | (500) | 20,500 | 20,500 | |
| Acadia Grant in Lieu of Taxes | 1,097,300 | 1,261,100 | (163,800) | 1,261,100 | 1,261,100 | Change #2 |
| Tax Certificates & ByLaws | 2,500 | 3,000 | (500) | 2,733 | 3,000 | |
| Kings County Fire Protection - Operating | 200,975 | 444,024 | (243,049) | 444,056 | 444,024 | Change #3 |
| REMO IMSA Cost Share | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 | Change #4 |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - | Change #3 |
| 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 | 10,000 | - | 10,000 | 22,000 | - | Change #5 |
| 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 | 111,713 | 416,645 | (304,932) | 416,645 | 416,645 | Change #6 |
| Sewer Service Cost Recoveries | 61,004 | 116,200 | (55,196) | 116,413 | 116,200 | Change #6 |
| 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 | 150,000 | 160,000 | (10,000) | 170,000 | 160,000 | Change #7 |
| Interest on Outstanding Taxes | 50,000 | 50,000 | - | 60,000 | 50,000 | |
| Miscellaneous | 10,500 | - | 10,500 | 11,068 | - | Change #8 |
| 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 | 158,000 | - | 158,000 | 92,354 | - | Change #9 |
| Other Coniditional Grants | 45,868 | 37,068 | 8,800 | 66,344 | 37,068 | |
| Federal Grants | 318,053 | 384,300 | (66,247) | 486,673 | 384,300 | Change #10 |
| | 16,825,748 | 16,388,511 | 437,237 | 16,686,519 | 16,388,511 | |

EXPENSES

| | | | | | | |
|--------------------------------------|----------------------|----------------------|-----------------------|---------------------|----------------------|------------|
| Salary and Wages | 3,551,375 | 3,485,062 | 66,313 | 3,260,531 | 3,485,062 | Change #11 |
| Seasonal Wages | 326,820 | 183,019 | 143,801 | 19,820 | 183,019 | Change #11 |
| Overtime | 72,765 | - | 72,765 | - | - | Change #11 |
| Employee Benefits | 1,082,414 | 980,802 | 101,612 | 801,735 | 980,802 | Change #11 |
| Seasonal Employee Benefits | - | 12,832 | (12,832) | 750 | 12,832 | Change #11 |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - | |
| Meals and Travel | 26,600 | 23,000 | 3,600 | 20,576 | 23,000 | |
| Professional Development | 148,000 | 156,900 | (8,900) | 141,751 | 156,900 | Change #12 |
| Membership Dues & Fees | 25,425 | 24,975 | 450 | 20,262 | 24,975 | Change #13 |
| 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 | 79,780 | 65,888 | 13,892 | 67,798 | 65,888 | Change #14 |
| Legal | 45,600 | 65,000 | (19,400) | 38,153 | 65,000 | |
| Insurance | 294,635 | 291,305 | 3,330 | 290,738 | 291,305 | Change #15 |
| 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 | 277,560 | 271,500 | 6,060 | 258,683 | 271,500 | Change #16 |
| Miscellaneous | 2,300 | 2,300 | - | 1,223 | 2,300 | |
| Heat | 36,500 | 38,520 | (2,020) | 31,500 | 38,520 | Change #17 |
| Utilities | 254,950 | 217,670 | 37,280 | 215,159 | 217,670 | |
| Repairs and Maintenance | 127,350 | 129,030 | (1,680) | 120,200 | 129,030 | Change #18 |
| Vehicle Fuel | 111,103 | 94,010 | 17,093 | 47,000 | 94,010 | Change #19 |
| Vehicle Repairs & Maintenance | 216,294 | 214,254 | 2,040 | 277,987 | 214,254 | Change #20 |
| Vehicle Insurance | 36,445 | 39,271 | (2,826) | 35,924 | 39,271 | Change #21 |
| Operational Equip & Supplies | 639,325 | 718,420 | (79,095) | 642,354 | 718,420 | Change #22 |
| Equipment Maintenance | 15,000 | 15,000 | - | 15,324 | 15,000 | |
| Equipment Rentals | 38,000 | 31,000 | 7,000 | 40,481 | 31,000 | |
| Program Expenditures | 420,063 | 392,750 | 27,313 | 532,500 | 392,750 | Change #24 |
| Contracted Services | 3,477,046 | 3,369,996 | 107,050 | 3,286,832 | 3,369,996 | Change #25 |
| Grants to Organizations | 291,932 | 208,850 | 83,082 | 201,644 | 208,850 | Change #26 |
| Licenses and Permits | 175,799 | 3,840 | 171,959 | 3,345 | 3,840 | |
| Tax Exemptions | 147,507 | 147,300 | 207 | 146,503 | 147,300 | Change #27 |
| 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 | 417,040 | 294,427 | 122,613 | 319,018 | 294,427 | Change #28 |
| Transit services - KPPT | 15,000 | - | 15,000 | - | - | Change #28 |
| Valley Community Fibre | 1,500 | 2,000 | (500) | 2,000 | 2,000 | |
| REMO | 20,763 | 11,975 | 8,788 | 11,975 | 11,975 | Change #29 |
| Regional Development - REN | 25,000 | 25,500 | (500) | 24,328 | 25,500 | |
| Annapolis Valley Regional Library | 34,239 | 30,300 | 3,939 | 30,300 | 30,300 | Change #30 |
| Kings Region Cooperative Initiatives | 25,000 | 76,460 | (51,460) | 10,000 | 76,460 | |
| Education | 1,169,279 | 1,059,855 | 109,424 | 1,059,528 | 1,059,855 | Change #31 |
| Assessment services | 84,780 | 78,500 | 6,280 | 78,500 | 78,500 | |
| | 15,316,643 | 13,890,492 | 1,426,151 | 13,153,930 | 13,890,492 | |
| Net Department Surplus (Deficit) | \$ 1,509,105 | \$ 2,498,019 | \$ (988,914) | \$ 3,532,590 | \$ 2,498,019 | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 321,446 | 30,000 | 291,446 | - | 30,000 | Change #32 |
| Contribution to Operating Reserves | (5,000) | - | (5,000) | (150,535) | - | Change #33 |
| Contribution to Capital Reserves | (1,825,551) | (1,820,300) | (5,251) | (400,000) | (1,820,300) | Change #34 |
| | (1,509,105) | (1,790,300) | 281,195 | (550,535) | (1,790,300) | |
| Net Surplus (Deficit) | \$ 0 | \$ 707,719 | \$ (707,719) | \$ 2,982,055 | \$ 707,719 | |

**Town of Wolfville
2026-27 Operating Budget
Statement of Estimates (SOE) Summary**

| REVENUE | 2026-27 | | | |
|--|----------------------|----------------------|---------------------|---|
| | Budget | PY Budget | YOY Change | |
| Taxes | \$ 13,130,650 | \$ 12,137,927 | \$ 992,723 | Change #1 |
| Grants in Lieu of Taxes | \$ 1,117,300 | \$ 1,281,600 | \$ (164,300) | Change #2 |
| Services Provided to Other Governments | \$ 349,935 | \$ 532,924 | \$ (182,989) | Change #3, 4 |
| Sales of Services | \$ 982,185 | \$ 925,847 | \$ 56,338 | Change #5, 8 |
| Other Revenue from Own Sources | \$ 372,717 | \$ 742,845 | \$ (370,128) | Change #6, 7 |
| Unconditional Transfers from Other Governments | \$ 346,000 | \$ 346,000 | \$ - | |
| Conditional Transfers from Other Governments | \$ 526,961 | \$ 421,368 | \$ 105,593 | Change #7, 8 |
| | \$ 16,825,748 | \$ 16,388,511 | \$ 437,237 | |
| | | | | |
| EXPENSES | 2026-27 | | | |
| | Budget | PY Budget | YOY Change | |
| General Government Services | \$ 2,399,726 | \$ 3,047,117 | \$ (647,391) | Change #11, 12, 13, 15, 16, 25, 27 |
| Protective Services | \$ 3,181,269 | \$ 3,070,645 | \$ 110,624 | Change #11, 12, 14, 16, 17, 18, 19, 20, 21, 22, 25 |
| Transportation Services | \$ 2,624,111 | \$ 2,629,923 | \$ (5,812) | Change #11, 12, 19, 21, 22, 25, 28 |
| Environmental Health Services (Sewer) | \$ 1,320,235 | \$ 1,190,123 | \$ 130,112 | Change #11, 12, 21, 22, 23, 25 |
| Public Health Services | \$ - | \$ - | \$ - | |
| Environmental Development Services (Planning) | \$ 1,187,018 | \$ 980,181 | \$ 206,837 | Change #11, 12, 21, 24 Change #11, 12, 19, 21, |
| Recreation & Cultural Services | \$ 2,515,247 | \$ 1,737,522 | \$ 777,725 | 24, 25, 26 |
| Education | \$ 1,169,279 | \$ 1,059,855 | \$ 109,424 | Change #31 |
| Correctional Services | \$ - | \$ - | \$ - | |
| Assessment Services | \$ 84,780 | \$ 78,500 | \$ 6,280 | |
| Library | \$ 34,239 | \$ 30,300 | \$ 3,939 | Change #30 |
| Extraordinary or Special Items | \$ - | \$ - | \$ - | |
| NET EXPENSES | \$ 14,515,904 | \$ 13,824,165 | \$ 691,739 | |
| | | | | |
| Debenture Principal & Interest Payments | \$ 800,739 | \$ 217,292 | \$ 583,447 | |
| Net Transfers to (from) Reserves | \$ 1,509,105 | \$ 1,790,300 | \$ (281,195) | Change #32, 33, 34 |
| | \$ 16,825,748 | \$ 15,831,758 | \$ 993,990 | |
| | | | | |
| SURPLUS (DEFICIT) | \$ 0 | \$ 556,753 | \$ (556,753) | |

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

| | 2026-27 | | | 2025-26 | | |
|--|----------------------|----------------------|-----------------------|----------------------|----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 570,000 | 600,000 | (30,000) | 570,000 | 600,000 | Change #1 |
| Commercial Area Rate | 103,390 | 100,000 | 3,390 | 100,444 | 100,000 | |
| Post Office Grant in Lieu of Taxes | 20,000 | 20,500 | (500) | 20,500 | 20,500 | |
| Acadia Grant in Lieu of Taxes | 1,097,300 | 1,261,100 | (163,800) | 1,261,100 | 1,261,100 | Change #2 |
| Tax Certificates & ByLaws | 2,500 | 3,000 | (500) | 2,733 | 3,000 | |
| Kings County Fire Protection - Operating | - | 264,624 | (264,624) | 264,624 | 264,624 | Change #3 |
| Program Fees | - | - | - | 5,000 | - | |
| Water Utility Cost Recoveries | 22,622 | 186,445 | (163,823) | 186,445 | 186,445 | |
| Sewer Service Cost Recoveries | 6,335 | 3,800 | 2,535 | 4,013 | 3,800 | |
| Facility Rental | 16,435 | 16,500 | (65) | 16,435 | 16,500 | |
| Interest on Investments | 150,000 | 160,000 | (10,000) | 170,000 | 160,000 | Change #7 |
| 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 | |
| | 14,121,560 | 13,924,196 | 197,364 | 13,985,616 | 13,924,196 | |
| EXPENSES | | | | | | |
| Salary and Wages | 675,430 | 965,070 | (289,640) | 863,838 | 965,070 | Change #11 |
| Overtime | 6,550 | - | 6,550 | - | - | Change #11 |
| Employee Benefits | 176,569 | 300,027 | (123,458) | 171,339 | 300,027 | Change #11 |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - | |
| Meals and Travel | 6,700 | 7,600 | (900) | 5,608 | 7,600 | |
| Professional Development | 49,450 | 107,900 | (58,450) | 128,961 | 107,900 | Change #12 |
| Membership Dues & Fees | 13,400 | 12,625 | 775 | 13,798 | 12,625 | Change #13 |
| 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 | 286,335 | 283,500 | 2,835 | 283,500 | 283,500 | Change #15 |
| Marketing and Communications | 2,000 | 2,000 | - | - | 2,000 | |
| Audit | 38,000 | 36,500 | 1,500 | 32,344 | 36,500 | |
| Honorariums | 234,710 | 230,700 | 4,010 | 223,170 | 230,700 | Change #16 |
| 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 | 209,300 | 238,900 | (29,600) | 263,287 | 238,900 | Change #25 |
| Grants to Organizations | - | 96,000 | (96,000) | 93,500 | 96,000 | |
| Licenses and Permits | 134,500 | - | 134,500 | - | - | |
| Tax Exemptions | 147,507 | 147,300 | 207 | 146,503 | 147,300 | Change #27 |
| Other Debt Charges | - | 11,020 | (11,020) | 1,731 | 11,020 | |
| Allowance for Doubtful Accounts | - | 2,500 | (2,500) | - | 2,500 | |
| | 2,248,226 | 2,831,182 | (582,956) | 2,525,238 | 2,831,182 | |
| Net Department Surplus (Deficit) | \$ 11,873,334 | \$ 11,093,014 | \$ 780,320 | \$ 11,460,378 | \$ 11,093,014 | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | - | 30,000 | (30,000) | - | 30,000 | |
| Contribution to Operating Reserves | (5,000) | - | (5,000) | - | - | Change #33 |
| Contribution to Capital Reserves | (1,421,551) | - | (1,421,551) | - | - | Change #34 |
| | (1,426,551) | 30,000 | (1,456,551) | - | 30,000 | |
| Net Surplus (Deficit) | \$ 10,446,783 | \$ 11,123,014 | \$ (676,231) | \$ 11,460,378 | \$ 11,123,014 | |

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

| | <u>2026-27</u> | | | <u>2025-26</u> | | |
|----------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | - | - | - | - | - | |
| EXPENSES | | | | | | |
| Employee Benefits | 9,719 | 8,900 | 819 | 9,421 | 8,900 | Change #11 |
| Meals and Travel | 4,000 | 3,000 | 1,000 | 3,530 | 3,000 | |
| Professional Development | 23,850 | 30,400 | (6,550) | 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 | 234,710 | 230,700 | 4,010 | 223,170 | 230,700 | Change #16 |
| Miscellaneous | 300 | 300 | - | 93 | 300 | |
| Operational Equip & Supplies | - | - | - | 281 | - | |
| | 283,229 | 282,500 | 729 | 271,357 | 282,500 | |
| Net Department Surplus (Deficit) | <u>\$ (283,229)</u> | <u>\$ (282,500)</u> | <u>\$ (729)</u> | <u>\$ (271,357)</u> | <u>\$ (282,500)</u> | |
| RESERVE USAGE | - | - | - | - | - | |
| Net Surplus (Deficit) | <u>\$ (283,229)</u> | <u>\$ (282,500)</u> | <u>\$ (729)</u> | <u>\$ (271,357)</u> | <u>\$ (282,500)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Provincial Conditional Grants | - | - | - | 62,316 | - | |
| Other Coniditional Grants | 4,000 | - | 4,000 | - | - | |
| | <u>4,000</u> | <u>-</u> | <u>4,000</u> | <u>62,316</u> | <u>-</u> | |
| EXPENSES | | | | | | |
| Salary and Wages | 310,050 | 391,030 | (80,980) | 359,082 | 391,030 | Change #11 |
| Overtime | 1,400 | - | 1,400 | - | - | Change #11 |
| Employee Benefits | 74,050 | 90,330 | (16,280) | 54,028 | 90,330 | Change #11 |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - | |
| Meals and Travel | 2,000 | 2,000 | - | 557 | 2,000 | |
| Professional Development | 11,675 | - | 11,675 | - | - | Change #12 |
| Membership Dues & Fees | 4,800 | 5,200 | (400) | 4,564 | 5,200 | |
| Staff Appreciation | 15,700 | - | 15,700 | - | - | |
| Supplies | - | - | - | - | - | |
| 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 | 165,000 | 121,000 | 44,000 | 69,720 | 121,000 | Change #25 |
| | <u>624,475</u> | <u>637,360</u> | <u>(12,885)</u> | <u>501,894</u> | <u>637,360</u> | |
| Net Department Surplus (Deficit) | <u>\$ (620,475)</u> | <u>\$ (637,360)</u> | <u>\$ 16,885</u> | <u>\$ (439,578)</u> | <u>\$ (637,360)</u> | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | - | 30,000 | (30,000) | - | 30,000 | |
| | <u>-</u> | <u>30,000</u> | <u>(30,000)</u> | <u>-</u> | <u>30,000</u> | |
| Net Surplus (Deficit) | <u>\$ (620,475)</u> | <u>\$ (607,360)</u> | <u>\$ (13,115)</u> | <u>\$ (439,578)</u> | <u>\$ (607,360)</u> | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|----------------|-----------------------|--------------------|-----------------------|-----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| Other Coniditional Grants | - | 900 | (900) | 900 | 900 |
| | - | 900 | (900) | 900 | 900 |
| EXPENSES | | | | | |
| 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 |
| | - | 178,077 | (178,077) | 141,480 | 178,077 |
| Net Department Surplus (Deficit) | \$ - | \$ (177,177) | \$ 177,177 | \$ (140,580) | \$ (177,177) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ - | \$ (177,177) | \$ 177,177 | \$ (140,580) | \$ (177,177) |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | - | |
| | 3,930 | 132,625 | (128,695) | 132,571 | 132,625 | |
| EXPENSES | | | | | | |
| Salary and Wages | 305,300 | 382,820 | (77,520) | 330,457 | 382,820 | Change #11 |
| Overtime | 4,650 | - | 4,650 | - | - | Change #11 |
| Employee Benefits | 77,600 | 107,220 | (29,620) | 50,782 | 107,220 | Change #11 |
| Meals and Travel | 500 | 400 | 100 | 125 | 400 | |
| Professional Development | 11,400 | - | 11,400 | - | - | Change #12 |
| 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 | |
| | 445,430 | 546,480 | (101,050) | 444,368 | 546,480 | |
| Net Department Surplus (Deficit) | (441,500) | (413,855) | (27,645) | (311,797) | (413,855) | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Department Surplus (Deficit) | \$ (441,500) | \$ (413,855) | \$ (27,645) | \$ (311,797) | \$ (413,855) | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|-----------------------|-----------------------|--------------------|-----------------------|-----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Water Utility Cost Recoveries | 8,225 | 45,600 | (37,375) | 45,600 | 45,600 | |
| Sewer Service Cost Recoveries | 6,115 | 3,800 | 2,315 | 3,800 | 3,800 | |
| Miscellaneous | - | - | - | 150 | - | |
| | 14,341 | 49,400 | (35,059) | 49,550 | 49,400 | |
| EXPENSES | | | | | | |
| Salary and Wages | 60,080 | 176,220 | (116,140) | 174,299 | 176,220 | Change #11 |
| Overtime | 500 | - | 500 | - | - | Change #11 |
| Employee Benefits | 15,200 | 50,400 | (35,200) | 44,963 | 50,400 | Change #11 |
| Meals and Travel | 200 | 200 | - | - | 200 | |
| Professional Development | 2,525 | - | 2,525 | - | - | Change #12 |
| 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 | - | - | |
| | 279,625 | 439,345 | (159,720) | 446,672 | 439,345 | |
| Net Department Surplus (Deficit) | <u>\$ (265,284)</u> | <u>\$ (389,945)</u> | <u>\$ 124,661</u> | <u>\$ (397,122)</u> | <u>\$ (389,945)</u> | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | <u>\$ (265,284)</u> | <u>\$ (389,945)</u> | <u>\$ 124,661</u> | <u>\$ (397,122)</u> | <u>\$ (389,945)</u> | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|-----------------|-----------------|----------------|-----------------|-----------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| Water Utility Cost Recoveries | 13,187 | 11,220 | 1,967 | 11,220 | 11,220 |
| | 13,187 | 11,220 | 1,967 | 11,220 | 11,220 |
| EXPENSES | | | | | |
| 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 |
| | 86,625 | 81,600 | 5,025 | 81,733 | 81,600 |
| Net Department Surplus (Deficit) | (73,438) | (70,380) | (3,058) | (70,513) | (70,380) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Department Surplus (Deficit) | (73,438) | (70,380) | (3,058) | (70,513) | (70,380) |

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

| | 2026-27 | | | 2025-26 | | |
|--|----------------------|----------------------|--------------------|----------------------|----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 570,000 | 600,000 | (30,000) | 570,000 | 600,000 | Change #1 |
| Commercial Area Rate | 103,390 | 100,000 | 3,390 | 100,444 | 100,000 | |
| Post Office Grant in Lieu of Taxes | 20,000 | 20,500 | (500) | 20,500 | 20,500 | |
| Acadia Grant in Lieu of Taxes | 1,097,300 | 1,261,100 | (163,800) | 1,261,100 | 1,261,100 | Change #2 |
| Kings County Fire Protection - Operating | - | 264,624 | (264,624) | 264,624 | 264,624 | Change #3 |
| Program Fees | - | - | - | 5,000 | - | |
| Facility Rental | 16,435 | 16,500 | (65) | 16,435 | 16,500 | |
| Interest on Investments | 150,000 | 160,000 | (10,000) | 170,000 | 160,000 | Change #7 |
| 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 | |
| | 14,086,102 | 13,730,051 | 356,051 | 13,729,059 | 13,730,051 | |
| EXPENSES | | | | | | |
| Insurance | 286,335 | 283,500 | 2,835 | 283,500 | 283,500 | Change #15 |
| 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 | 147,507 | 147,300 | 207 | 146,503 | 147,300 | Change #27 |
| Other Debt Charges | - | 11,020 | (11,020) | 1,731 | 11,020 | |
| Allowance for Doubtful Accounts | - | 2,500 | (2,500) | - | 2,500 | |
| | 528,842 | 665,820 | (136,978) | 637,734 | 665,820 | |
| Net Department Surplus (Deficit) | \$ 13,557,260 | \$ 13,064,231 | 493,029 | \$ 13,091,325 | \$ 13,064,231 | |
| RESERVE USAGE | | | | | | |
| Contribution to Operating Reserves | (5,000) | - | (5,000) | - | - | Change #33 |
| Contribution to Capital Reserves | (1,421,551) | - | (1,421,551) | - | - | Change #34 |
| | (1,426,551) | - | (1,426,551) | - | - | |
| Net Surplus (Deficit) | \$ 12,130,709 | \$ 13,064,231 | (933,522) | \$ 13,091,325 | \$ 13,064,231 | |

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

| | 2026-27 | | | 2025-26 | | |
|--|--------------------------------|--------------------------------|--------------------------|--------------------------------|--------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Fire Protection Rate | 524,633 | 524,700 | (67) | 519,459 | 524,700 | |
| Kings County Fire Protection - Operating | 200,975 | 179,400 | 21,575 | 179,432 | 179,400 | Change #3 |
| REMO IMSA Cost Share | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 | Change #4 |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - | Change #3 |
| 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 | |
| | 1,105,218 | 831,880 | 273,338 | 818,938 | 831,880 | |
| EXPENSES | | | | | | |
| Salary and Wages | 412,160 | 380,149 | 32,011 | 281,514 | 380,149 | Change #11 |
| Seasonal Wages | 97,500 | 28,069 | 69,431 | 6,555 | 28,069 | Change #11 |
| Overtime | 200 | - | 200 | - | - | Change #11 |
| Employee Benefits | 132,610 | 85,125 | 47,485 | 54,672 | 85,125 | Change #11 |
| Seasonal Employee Benefits | - | 3,332 | (3,332) | 750 | 3,332 | |
| Meals and Travel | 9,200 | 8,500 | 700 | 6,481 | 8,500 | |
| Professional Development | 30,800 | 19,000 | 11,800 | 8,790 | 19,000 | Change #12 |
| 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 | 4,500 | 4,508 | (8) | 1,345 | 4,508 | Change #14 |
| 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 | 42,850 | 40,800 | 2,050 | 35,513 | 40,800 | Change #16 |
| Heat | 6,500 | 7,500 | (1,000) | 6,500 | 7,500 | Change #17 |
| Utilities | 20,050 | 19,850 | 200 | 17,505 | 19,850 | |
| Repairs and Maintenance | 22,150 | 14,200 | 7,950 | 13,256 | 14,200 | Change #18 |
| Vehicle Fuel | 15,625 | 12,000 | 3,625 | 10,000 | 12,000 | Change #19 |
| Vehicle Repairs & Maintenance | 66,944 | 50,504 | 16,440 | 61,317 | 50,504 | Change #20 |
| Vehicle Insurance | 15,675 | 15,891 | (216) | 15,412 | 15,891 | Change #21 |
| Operational Equip & Supplies | 48,675 | 60,600 | (11,925) | 70,330 | 60,600 | Change #22 |
| Equipment Maintenance | 15,000 | 15,000 | - | 15,324 | 15,000 | |
| Contracted Services | 2,187,767 | 2,273,446 | (85,679) | 2,106,589 | 2,273,446 | Change #25 |
| 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 | - | - | |
| | 3,168,367 | 3,071,959 | 96,408 | 2,739,460 | 3,071,959 | |
| Net Department Surplus (Deficit) | <u>\$ (2,063,149)</u> | <u>\$ (2,240,079)</u> | <u>\$ 176,930</u> | <u>\$ (1,920,522)</u> | <u>\$ (2,240,079)</u> | |
| RESERVE USAGE | | | | | | |
| Contribution to Capital Reserves | (404,000) | (400,000) | (4,000) | (400,000) | (400,000) | Change #34 |
| | (404,000) | (400,000) | (4,000) | (400,000) | (400,000) | |
| Net Surplus (Deficit) | <u>\$ (2,467,149)</u> | <u>\$ (2,640,079)</u> | <u>\$ 172,930</u> | <u>\$ (2,320,522)</u> | <u>\$ (2,640,079)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Other Fines | 18,000 | 18,000 | - | 18,000 | 18,000 | |
| | 18,000 | 18,000 | - | 18,000 | 18,000 | |
| EXPENSES | | | | | | |
| Salary and Wages | 57,600 | 103,900 | (46,300) | 43,152 | 103,900 | Change #11 |
| Employee Benefits | 19,310 | 28,400 | (9,090) | 7,452 | 28,400 | Change #11 |
| Professional Development | 1,450 | - | 1,450 | - | - | Change #12 |
| 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 | 1,642,884 | 1,717,488 | (74,604) | 1,559,154 | 1,717,488 | Change #25 |
| Debenture Interest | 1,194 | - | 1,194 | - | - | |
| Debenture Principal | 6,667 | - | 6,667 | - | - | |
| | 1,737,905 | 1,856,638 | (118,733) | 1,618,006 | 1,856,638 | |
| Net Department Surplus (Deficit) | <u>\$ (1,719,905)</u> | <u>\$ (1,838,638)</u> | <u>\$ 118,733</u> | <u>\$ (1,600,006)</u> | <u>\$ (1,838,638)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u>\$ (1,719,905)</u> | <u>\$ (1,838,638)</u> | <u>\$ 118,733</u> | <u>\$ (1,600,006)</u> | <u>\$ (1,838,638)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | - | - | |
| | 14,900 | 18,480 | (3,580) | 10,701 | 18,480 | |
| EXPENSES | | | | | | |
| Salary and Wages | 151,700 | 102,250 | 49,450 | 99,929 | 102,250 | Change #11 |
| Seasonal Wages | 97,500 | - | 97,500 | - | - | Change #11 |
| Overtime | 150 | - | 150 | - | - | Change #11 |
| Employee Benefits | 57,100 | 30,719 | 26,381 | 32,026 | 30,719 | Change #11 |
| Meals and Travel | 200 | - | 200 | - | - | |
| Professional Development | 5,200 | - | 5,200 | - | - | Change #12 |
| 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 | Change #21 |
| Operational Equip & Supplies | 6,650 | 4,000 | 2,650 | 1,564 | 4,000 | Change #22 |
| Contracted Services | 1,000 | - | 1,000 | 415 | - | |
| | 329,644 | 147,778 | 181,866 | 143,854 | 147,778 | |
| Net Department Surplus (Deficit) | <u>\$ (314,744)</u> | <u>\$ (129,298)</u> | <u>\$ (185,446)</u> | <u>\$ (133,153)</u> | <u>\$ (129,298)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u><u>\$ (314,744)</u></u> | <u><u>\$ (129,298)</u></u> | <u><u>\$ (185,446)</u></u> | <u><u>\$ (133,153)</u></u> | <u><u>\$ (129,298)</u></u> | |

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

| | 2026-27 | | | 2025-26 | | |
|--|------------------------------|------------------------------|--------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Fire Protection Rate | 524,633 | 524,700 | (67) | 519,459 | 524,700 | |
| Kings County Fire Protection - Operating | 200,975 | 179,400 | 21,575 | 179,432 | 179,400 | Change #3 |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - | Change #3 |
| | 923,358 | 704,100 | 219,258 | 698,891 | 704,100 | |
| EXPENSES | | | | | | |
| Salary and Wages | 97,300 | 109,499 | (12,199) | 92,895 | 109,499 | Change #11 |
| Overtime | 50 | - | 50 | - | - | Change #11 |
| Employee Benefits | 29,200 | 15,406 | 13,794 | 6,712 | 15,406 | Change #11 |
| Meals and Travel | 6,000 | 5,500 | 500 | 5,192 | 5,500 | |
| Professional Development | 21,500 | 19,000 | 2,500 | 8,790 | 19,000 | Change #12 |
| Membership Dues & Fees | 700 | 700 | - | 533 | 700 | |
| Telecommunications | 10,250 | 9,700 | 550 | 8,228 | 9,700 | |
| Office Expense | - | 500 | (500) | - | 500 | Change #14 |
| Insurance | 8,300 | 7,805 | 495 | 7,238 | 7,805 | |
| Honorariums | 42,850 | 40,800 | 2,050 | 35,513 | 40,800 | Change #16 |
| Heat | 6,500 | 7,500 | (1,000) | 6,500 | 7,500 | Change #17 |
| Utilities | 15,000 | 16,000 | (1,000) | 15,000 | 16,000 | |
| Repairs and Maintenance | 20,000 | 12,200 | 7,800 | 9,163 | 12,200 | Change #18 |
| Vehicle Fuel | 15,625 | 12,000 | 3,625 | 10,000 | 12,000 | Change #19 |
| Vehicle Repairs & Maintenance | 65,500 | 50,000 | 15,500 | 60,000 | 50,000 | Change #20 |
| Vehicle Insurance | 14,675 | 14,900 | (225) | 14,420 | 14,900 | Change #21 |
| Operational Equip & Supplies | 37,025 | 50,800 | (13,775) | 65,000 | 50,800 | Change #22 |
| Equipment Maintenance | 15,000 | 15,000 | - | 15,324 | 15,000 | |
| Contracted Services | 543,883 | 539,270 | 4,613 | 547,020 | 539,270 | Change #25 |
| Licenses and Permits | 2,500 | 2,160 | 340 | 1,873 | 2,160 | |
| | 951,858 | 928,740 | 23,118 | 909,401 | 928,740 | |
| Net Department Surplus (Deficit) | <u>\$ (28,500)</u> | <u>\$ (224,640)</u> | <u>\$ 196,140</u> | <u>\$ (210,510)</u> | <u>\$ (224,640)</u> | |
| RESERVE USAGE | | | | | | |
| Contribution to Capital Reserves | (404,000) | (400,000) | (4,000) | (400,000) | (400,000) | Change #34 |
| | (404,000) | (400,000) | (4,000) | (400,000) | (400,000) | |
| Net Surplus (Deficit) | <u>\$ (432,500)</u> | <u>\$ (624,640)</u> | <u>\$ 192,140</u> | <u>\$ (610,510)</u> | <u>\$ (624,640)</u> | |

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

| | <u>2026-27</u> | | | <u>2025-26</u> | | |
|----------------------------------|----------------|---------------|---------------|----------------|---------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| REMO IMSA Cost Share | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 | Change #4 |
| | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 | |
| EXPENSES | | | | | | |
| Salary and Wages | 105,560 | 64,500 | 41,060 | 45,538 | 64,500 | Change #11 |
| Employee Benefits | 27,000 | 10,600 | 16,400 | 8,482 | 10,600 | Change #11 |
| Meals and Travel | 3,000 | 3,000 | - | 1,289 | 3,000 | |
| Professional Development | 2,650 | - | 2,650 | | | Change #12 |
| 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 | |
| | 148,960 | 88,900 | 60,060 | 59,509 | 88,900 | |
| Net Department Surplus (Deficit) | \$ - | \$ - | \$ - | \$ 29,391 | \$ - | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | \$ - | \$ - | \$ - | \$ 29,391 | \$ - | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|-------------|----------------------|-------------------|---------------------|----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| License & Fee Revenue | - | 500 | (500) | 500 | 500 |
| EMO 911 Cost Recovery | - | 1,900 | (1,900) | 1,946 | 1,900 |
| | - | 2,400 | (2,400) | 2,446 | 2,400 |
| EXPENSES | | | | | |
| 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 |
| | - | 49,904 | (49,904) | 8,690 | 49,904 |
| Net Department Surplus (Deficit) | \$ - | \$ (47,504) | \$ 47,504 | \$ (6,244) | \$ (47,504) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ - | \$ (47,504) | \$ 47,504 | \$ (6,244) | \$ (47,504) |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|----------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 89,091 | 230,200 | (141,109) | 230,200 | 230,200 | Change #6 |
| Sewer Service Cost Recoveries | 54,669 | 112,400 | (57,731) | 112,400 | 112,400 | Change #6 |
| Land Leases | 8,300 | 8,400 | (100) | 11,672 | 8,400 | |
| Miscellaneous | 10,000 | - | 10,000 | 6,479 | - | Change #8 |
| Provincial Conditional Grants | 158,000 | - | 158,000 | 12,650 | - | Change #9 |
| Federal Grants | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 | Change #10 |
| | 693,312 | 792,500 | (99,188) | 911,349 | 792,500 | |
| EXPENSES | | | | | | |
| Salary and Wages | 1,854,085 | 1,876,663 | (22,578) | 1,781,607 | 1,876,663 | Change #11 |
| Seasonal Wages | 89,700 | - | 89,700 | - | - | Change #11 |
| Overtime | 50,565 | - | 50,565 | - | - | Change #11 |
| Employee Benefits | 588,920 | 511,508 | 77,412 | 501,605 | 511,508 | Change #11 |
| Meals and Travel | 6,500 | 6,200 | 300 | 4,711 | 6,200 | |
| Professional Development | 54,850 | 30,000 | 24,850 | 4,000 | 30,000 | Change #12 |
| 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 | 94,478 | 79,970 | 14,508 | 37,000 | 79,970 | Change #19 |
| Vehicle Repairs & Maintenance | 143,150 | 132,070 | 11,080 | 158,230 | 132,070 | |
| Vehicle Insurance | 19,935 | 22,400 | (2,465) | 19,703 | 22,400 | Change #21 |
| Operational Equip & Supplies | 357,800 | 306,500 | 51,300 | 290,786 | 306,500 | Change #22 |
| Equipment Rentals | 38,000 | 31,000 | 7,000 | 40,481 | 31,000 | |
| Program Expenditures | 121,063 | 117,000 | 4,063 | 242,000 | 117,000 | Change #24 |
| Contracted Services | 810,100 | 730,710 | 79,390 | 667,532 | 730,710 | Change #25 |
| 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 | - | - | |
| | 5,069,526 | 4,207,487 | 862,039 | 4,098,194 | 4,207,487 | |
| Net Department Surplus (Deficit) | <u>\$ (4,376,214)</u> | <u>\$ (3,414,987)</u> | <u>\$ (961,227)</u> | <u>\$ (3,186,845)</u> | <u>\$ (3,414,987)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u>\$ (4,376,214)</u> | <u>\$ (3,414,987)</u> | <u>\$ (961,227)</u> | <u>\$ (3,186,845)</u> | <u>\$ (3,414,987)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | - | - | |
| | 38,795 | 191,600 | (152,806) | 192,096 | 191,600 | |
| EXPENSES | | | | | | |
| Salary and Wages | 211,950 | 227,880 | (15,930) | 191,033 | 227,880 | Change #11 |
| Overtime | 150 | - | 150 | - | - | Change #11 |
| Employee Benefits | 59,250 | 60,840 | (1,590) | 54,515 | 60,840 | Change #11 |
| Meals and Travel | 1,500 | 1,080 | 420 | 704 | 1,080 | |
| Professional Development | 5,625 | - | 5,625 | - | - | Change #12 |
| 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 | - | - | |
| | 441,405 | 474,860 | (33,455) | 421,474 | 474,860 | |
| Net Department Surplus (Deficit) | <u>\$ (402,611)</u> | <u>\$ (283,260)</u> | <u>\$ (119,351)</u> | <u>\$ (229,378)</u> | <u>\$ (283,260)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u>\$ (402,611)</u> | <u>\$ (283,260)</u> | <u>\$ (119,351)</u> | <u>\$ (229,378)</u> | <u>\$ (283,260)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|--------------------------------|--------------------------------|------------------------------|--------------------------------|--------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Water Utility Cost Recoveries | 76,499 | 107,900 | (31,401) | 107,900 | 107,900 | Change #6 |
| Sewer Service Cost Recoveries | 48,766 | 55,100 | (6,334) | 55,100 | 55,100 | Change #6 |
| Miscellaneous | 10,000 | - | 10,000 | 4,696 | - | Change #8 |
| Provincial Conditional Grants | 158,000 | - | 158,000 | - | - | Change #9 |
| | 293,265 | 163,000 | 130,265 | 167,696 | 163,000 | |
| EXPENSES | | | | | | |
| Salary and Wages | 556,950 | 621,120 | (64,170) | 569,577 | 621,120 | Change #11 |
| Overtime | 27,500 | - | 27,500 | - | - | Change #11 |
| Employee Benefits | 175,750 | 163,780 | 11,970 | 180,377 | 163,780 | Change #11 |
| Meals and Travel | 3,000 | 3,240 | (240) | 2,333 | 3,240 | |
| Professional Development | 17,375 | - | 17,375 | - | - | Change #12 |
| Utilities | 23,000 | - | 23,000 | - | - | |
| Vehicle Fuel | 76,148 | 63,000 | 13,148 | 25,000 | 63,000 | Change #19 |
| Vehicle Repairs & Maintenance | 110,000 | 100,000 | 10,000 | 110,000 | 100,000 | |
| Vehicle Insurance | 10,675 | 10,000 | 675 | 10,567 | 10,000 | Change #21 |
| Operational Equip & Supplies | 209,000 | 153,300 | 55,700 | 155,000 | 153,300 | Change #22 |
| Equipment Rentals | 30,000 | 23,000 | 7,000 | 32,000 | 23,000 | |
| Contracted Services | 513,000 | 415,730 | 97,270 | 365,000 | 415,730 | Change #25 |
| Debenture Interest | 148,282 | - | 148,282 | - | - | |
| Debenture Principal | 421,097 | - | 421,097 | - | - | |
| | 2,321,776 | 1,553,170 | 768,606 | 1,449,854 | 1,553,170 | |
| Net Department Surplus (Deficit) | <u>\$ (2,028,512)</u> | <u>\$ (1,390,170)</u> | <u>\$ (638,342)</u> | <u>\$ (1,282,158)</u> | <u>\$ (1,390,170)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u><u>\$ (2,028,512)</u></u> | <u><u>\$ (1,390,170)</u></u> | <u><u>\$ (638,342)</u></u> | <u><u>\$ (1,282,158)</u></u> | <u><u>\$ (1,390,170)</u></u> | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|----------------|----------------------|-------------------|----------------------|----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | - | - | - | - | - |
| EXPENSES | | | | | |
| 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 |
| | - | 48,600 | (48,600) | 31,179 | 48,600 |
| Net Department Surplus (Deficit) | \$ - | \$ (48,600) | \$ 48,600 | \$ (31,179) | \$ (48,600) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ - | \$ (48,600) | \$ 48,600 | \$ (31,179) | \$ (48,600) |

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

| | <u>2026-27</u> | | | <u>2025-26</u> | |
|----------------------------------|----------------|-----------------------|--------------------|----------------------|-----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | - | - | - | - | - |
| EXPENSES | | | | | |
| 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 |
| | - | 107,900 | (107,900) | 65,772 | 107,900 |
| Net Department Surplus (Deficit) | - | (107,900) | 107,900 | (65,772) | (107,900) |
| RESERVE USAGE | - | - | - | - | - |
| Net Surplus (Deficit) | \$ - | \$ (107,900) | \$ 107,900 | \$ (65,772) | \$ (107,900) |

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

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

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

| | 2026-27 | | | 2025-26 | | |
|--------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Miscellaneous | - | - | - | 1,783 | - | |
| Provincial Conditional Grants | - | - | - | 12,650 | - | |
| | - | - | - | 14,433 | - | |
| EXPENSES | | | | | | |
| Salary and Wages | 513,760 | 478,020 | 35,740 | 478,075 | 478,020 | Change #11 |
| Seasonal Wages | 73,300 | - | 73,300 | - | - | Change #11 |
| Overtime | 22,550 | - | 22,550 | - | - | Change #11 |
| Employee Benefits | 191,765 | 140,000 | 51,765 | 130,702 | 140,000 | Change #11 |
| Meals and Travel | 500 | 380 | 120 | 474 | 380 | |
| Professional Development | 12,275 | - | 12,275 | - | - | Change #12 |
| 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 | 18,330 | 16,370 | 1,960 | 12,000 | 16,370 | Change #19 |
| Vehicle Repairs & Maintenance | 32,000 | 31,320 | 680 | 45,230 | 31,320 | |
| Vehicle Insurance | 8,250 | 11,400 | (3,150) | 8,144 | 11,400 | Change #21 |
| 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 | - | - | |
| | 1,119,327 | 891,810 | 227,517 | 848,909 | 891,810 | |
| Net Division Surplus (Deficit) | \$ (1,119,327) | \$ (891,810) | \$ (227,517) | \$ (834,476) | \$ (891,810) | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | \$ (1,119,327) | \$ (891,810) | \$ (227,517) | \$ (834,476) | \$ (891,810) | |

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

| | 2026-27 | | | 2025-26 | | |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | |
| | 45,000 | 38,700 | 6,300 | 42,409 | 38,700 | |
| EXPENSES | | | | | | |
| Salary and Wages | 457,900 | 423,035 | 34,865 | 440,910 | 423,035 | Change #11 |
| Seasonal Wages | 16,400 | - | 16,400 | - | - | Change #11 |
| Overtime | 250 | - | 250 | - | - | Change #11 |
| Employee Benefits | 133,605 | 119,296 | 14,309 | 109,684 | 119,296 | Change #11 |
| Meals and Travel | 1,500 | 1,500 | - | 1,200 | 1,500 | |
| Professional Development | 17,075 | - | 17,075 | - | - | Change #12 |
| 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 | 1,010 | 1,000 | 10 | 992 | 1,000 | Change #21 |
| Operational Equip & Supplies | 26,000 | 1,000 | 25,000 | 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 | - | - | |
| | 870,765 | 595,881 | 274,884 | 640,383 | 595,881 | |
| Net Division Surplus (Deficit) | (825,765) | (557,181) | (268,584) | (597,974) | (557,181) | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | \$ (825,765) | \$ (557,181) | \$ (268,584) | \$ (597,974) | \$ (557,181) | |

**Town of Wolfville
2026-27 Operating Budget
Housing Accelerator Fund (611)**

| | 2026-27 | | | 2025-26 | | |
|--------------------------------|----------------|----------------|-------------------|----------------|----------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Federal Grants | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 | Change #10 |
| | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 | |
| EXPENSES | | | | | | |
| Salary and Wages | 113,525 | 113,468 | 57 | 102,012 | 113,468 | Change #11 |
| Overtime | 115 | - | 115 | - | - | Change #11 |
| Employee Benefits | 28,550 | 23,832 | 4,718 | 26,327 | 23,832 | Change #11 |
| Professional Development | 2,500 | 30,000 | (27,500) | 4,000 | 30,000 | Change #12 |
| Telecommunications | 500 | - | 500 | 353 | - | |
| Operational Equip & Supplies | - | - | - | 351 | - | |
| Program Expenditures | 121,063 | 117,000 | 4,063 | 240,000 | 117,000 | Change #24 |
| Contracted Services | 50,000 | 100,000 | (50,000) | 110,000 | 100,000 | |
| | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 | |
| Net Division Surplus (Deficit) | - | - | - | - | - | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | \$ - | \$ - | \$ - | \$ - | \$ - | |

| Town of Wolfville Housing Accelerator Fund Year-over-Year Summary | | | | |
|---|----------------|-----------------|----------------|------------------|
| | Actual | Forecast | Budget | Project Total |
| | March 31, 2025 | March 31, 2026 | March 31, 2027 | To Date |
| REVENUES | | | | |
| Federal Grants (Full Amount Received) | 456,900 | 456,900 | 456,900 | 1,370,700 |
| | 456,900 | 456,900 | 456,900 | 1,370,700 |
| EXPENSES | | | | |
| Salary and wages | 92,319 | 102,012 | 113,640 | 307,971 |
| Employee Benefits | 24,386 | 26,327 | 28,550 | 79,263 |
| Professional Development | 15,773 | 4,000 | 2,500 | 22,273 |
| Telecommunications | 185 | 353 | 500 | 1,038 |
| Operational Equip & Supplies | 25,762 | 351 | - | 26,113 |
| Program Expenditures | 17,097 | 240,000 | 121,063 | 378,160 |
| Contracted Services | 27,753 | 110,000 | 50,000 | 187,753 |
| | 203,274 | 483,043 | 316,253 | 1,002,570 |
| Net Department Surplus (Deficit) | 253,626 | (26,143) | 140,647 | 368,130 |

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 | |
| REVENUES | | | | | | |
| 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 | |
| | 769,000 | 733,047 | 35,953 | 776,000 | 733,047 | |
| EXPENSES | | | | | | |
| Salary and Wages | 273,550 | 52,280 | 221,270 | 52,051 | 52,280 | Change #11 |
| Seasonal Wages | 1,820 | - | 1,820 | - | - | Change #11 |
| Overtime | 7,700 | - | 7,700 | - | - | Change #11 |
| Employee Benefits | 74,565 | 15,560 | 59,005 | 6,777 | 15,560 | Change #11 |
| Professional Development | 4,300 | - | 4,300 | - | - | Change #12 |
| 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 | 700 | 840 | (140) | 680 | 840 | Change #21 |
| Operational Equip & Supplies | 124,500 | 169,720 | (45,220) | 161,005 | 169,720 | Change #22 |
| Contracted Services | 131,479 | 123,140 | 8,339 | 167,209 | 123,140 | Change #25 |
| Debenture Interest | 56,901 | 60,180 | (3,279) | 59,600 | 60,180 | |
| Debenture Principal | 140,270 | - | 140,270 | - | - | |
| | 967,284 | 570,000 | 397,285 | 625,465 | 570,000 | |
| Net Department Surplus (Deficit) | \$ (198,284) | \$ 163,047 | \$ (361,332) | \$ 150,535 | \$ 163,047 | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 199,314 | - | 199,314 | - | - | Change #24 |
| Contribution to Operating Reserves | - | - | - | (150,535) | - | |
| | 199,314 | - | 199,314 | (150,535) | - | |
| Net Surplus (Deficit) | \$ 1,030 | \$ 163,047 | \$ (162,018) | \$ - | \$ 163,047 | |

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

| | 2026-27 | | | 2025-26 | | |
|------------------------------------|--------------------------|-----------------------------|--------------------------|------------------------------|-----------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Job Cost Billings | 6,500 | - | 6,500 | - | - | |
| Sewer Rates | 750,000 | - | 750,000 | - | - | |
| Kings County Sewer Contribution | 12,500 | - | 12,500 | - | - | |
| | 769,000 | - | 769,000 | - | - | |
| EXPENSES | | | | | | |
| Salary and Wages | 273,550 | - | 273,550 | - | - | Change #11 |
| Seasonal Wages | 1,820 | - | 1,820 | - | - | Change #11 |
| Overtime | 7,700 | - | 7,700 | - | - | Change #11 |
| Employee Benefits | 74,565 | - | 74,565 | - | - | Change #11 |
| Professional Development | 4,300 | - | 4,300 | - | - | Change #12 |
| 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 | 700 | - | 700 | - | - | Change #21 |
| Contracted Services | 71,679 | 57,300 | 14,379 | 61,120 | 57,300 | Change #25 |
| Debt Interest | 56,901 | - | 56,901 | - | - | |
| Debt Principal | 140,270 | - | 140,270 | - | - | |
| | 642,984 | 57,300 | 585,684 | 61,120 | 57,300 | |
| Net Department Surplus (Deficit) | <u>\$ 126,016</u> | <u>\$ (57,300)</u> | <u>\$ 183,316</u> | <u>\$ (61,120)</u> | <u>\$ (57,300)</u> | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 199,314 | - | - | - | - | Change #32 |
| Contribution to Operating Reserves | - | - | - | (150,535) | - | |
| | 199,314 | - | 199,314 | (150,535) | - | |
| Net Surplus (Deficit) | <u>\$ 325,330</u> | <u>\$ (57,300)</u> | <u>\$ 382,630</u> | <u>\$ (211,655)</u> | <u>\$ (57,300)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|----------------------|----------------------|-------------------|-----------------------|----------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | - | - | - | - | - | |
| EXPENSES | | | | | | |
| Salary and Wages | - | - | - | 14,317 | - | |
| Employee Benefits | - | - | - | 1,752 | - | |
| Vehicle Repairs & Maintenance | - | 23,640 | (23,640) | 55,120 | 23,640 | |
| Operational Equip & Supplies | 20,000 | 25,500 | (5,500) | 16,005 | 25,500 | Change #22 |
| Contracted Services | 15,000 | 20,000 | (5,000) | 34,864 | 20,000 | Change #25 |
| | 35,000 | 69,140 | (34,140) | 122,058 | 69,140 | |
| Net Department Surplus (Deficit) | <u>\$ (35,000)</u> | <u>\$ (69,140)</u> | <u>\$ 34,140</u> | <u>\$ (122,058)</u> | <u>\$ (69,140)</u> | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | <u>\$ (35,000)</u> | <u>\$ (69,140)</u> | <u>\$ 34,140</u> | <u>\$ (122,058)</u> | <u>\$ (69,140)</u> | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | - | - | - | - | - |
| EXPENSES | | | | | |
| 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 | 29,500 | 29,040 | 460 | 25,000 | 29,040 |
| Contracted Services | 15,500 | 15,920 | (420) | 7,000 | 15,920 |
| | 65,000 | 81,020 | (16,020) | 53,501 | 81,020 |
| Net Department Surplus (Deficit) | <u>\$ (65,000)</u> | <u>\$ (81,020)</u> | <u>\$ 16,020</u> | <u>\$ (53,501)</u> | <u>\$ (81,020)</u> |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | <u>\$ (65,000)</u> | <u>\$ (81,020)</u> | <u>\$ 16,020</u> | <u>\$ (53,501)</u> | <u>\$ (81,020)</u> |

Change #22
Change #25

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|------------------------------|------------------------------|-------------------------|------------------------------|------------------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| | - | - | - | - | - |
| EXPENSES | | | | | |
| 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 | 75,000 | 115,180 | (40,180) | 120,000 | 115,180 |
| Contracted Services | 25,800 | 24,920 | 880 | 60,000 | 24,920 |
| | 220,800 | 297,360 | (76,560) | 324,961 | 297,360 |
| Net Department Surplus (Deficit) | <u>\$ (220,800)</u> | <u>\$ (297,360)</u> | <u>\$ 76,560</u> | <u>\$ (324,961)</u> | <u>\$ (297,360)</u> |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | <u>\$ (220,800)</u> | <u>\$ (297,360)</u> | <u>\$ 76,560</u> | <u>\$ (324,961)</u> | <u>\$ (297,360)</u> |

Change #21

Change #22

Change #25

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

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

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

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

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

| | 2026-27 | | | 2025-26 | | |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 10,000 | - | 10,000 | 22,000 | - | Change #5 |
| 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 Conidional Grants | 41,868 | 36,168 | 5,700 | 65,444 | 36,168 | |
| Federal Grants | 1,800 | - | 1,800 | 3,630 | - | |
| | 136,658 | 106,888 | 29,770 | 194,616 | 106,888 | |
| EXPENSES | | | | | | |
| Salary and Wages | 336,150 | 210,900 | 125,250 | 281,521 | 210,900 | Change #11 |
| Seasonal Wages | 137,800 | 154,950 | (17,150) | 13,265 | 154,950 | Change #11 |
| Overtime | 7,750 | - | 7,750 | - | - | Change #11 |
| Employee Benefits | 109,750 | 68,582 | 41,168 | 67,342 | 68,582 | Change #11 |
| Seasonal Employee Benefits | - | 9,500 | (9,500) | - | 9,500 | Change #11 |
| Meals and Travel | 4,200 | 700 | 3,500 | 3,776 | 700 | |
| Professional Development | 8,600 | - | 8,600 | - | - | Change #12 |
| 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 | 32,000 | 42,000 | (10,000) | 27,491 | 42,000 | |
| Vehicle Repairs & Maintenance | 2,200 | - | 2,200 | 2,810 | - | |
| Vehicle Insurance | 135 | 140 | (5) | 129 | 140 | Change #21 |
| Operational Equip & Supplies | 84,500 | 55,000 | 29,500 | 48,189 | 55,000 | |
| Program Expenditures | 204,000 | 150,250 | 53,750 | 178,000 | 150,250 | Change #24 |
| Contracted Services | 138,400 | 3,800 | 134,600 | 82,215 | 3,800 | Change #25 |
| Grants to Organizations | 291,932 | 112,850 | 179,082 | 108,144 | 112,850 | Change #26 |
| Debenture Interest | 1,900 | 2,052 | (152) | 2,146 | 2,052 | |
| Debenture Principal | 10,000 | - | 10,000 | - | - | |
| | 1,420,517 | 850,544 | 569,973 | 849,621 | 850,544 | |
| Net Operational Dept. Surplus (Deficit) | \$ (1,283,859) | \$ (743,656) | \$ (540,203) | \$ (655,005) | \$ (743,656) | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 122,132 | - | 122,132 | - | - | Change #32 |
| | 122,132 | - | 122,132 | - | - | |
| Net Surplus (Deficit) | \$ (1,161,727) | \$ (743,656) | \$ (418,071) | \$ (655,005) | \$ (743,656) | |

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

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

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Festival & Events Revenues | 10,000 | 9,000 | 1,000 | 9,300 | 9,000 | |
| Employment Grants | 5,040 | - | 5,040 | 5,092 | - | |
| Other Coniditional Grants | - | 1,800 | (1,800) | - | 1,800 | |
| Federal Grants | 1,800 | - | 1,800 | 3,630 | - | |
| | 16,840 | 10,800 | 6,040 | 18,022 | 10,800 | |
| EXPENSES | | | | | | |
| Salary and Wages | 75,600 | - | 75,600 | - | - | Change #11 |
| Seasonal Wages | 18,400 | 23,100 | (4,700) | 13,265 | 23,100 | Change #11 |
| Overtime | 2,000 | - | 2,000 | - | - | Change #11 |
| Employee Benefits | 21,550 | 3,500 | 18,050 | 588 | 3,500 | Change #11 |
| 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 | |
| | 310,050 | 213,600 | 96,450 | 194,175 | 213,600 | |
| Net Department Surplus (Deficit) | <u>\$ (293,210)</u> | <u>\$ (202,800)</u> | <u>\$ (90,410)</u> | <u>\$ (176,153)</u> | <u>\$ (202,800)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u><u>\$ (293,210)</u></u> | <u><u>\$ (202,800)</u></u> | <u><u>\$ (90,410)</u></u> | <u><u>\$ (176,153)</u></u> | <u><u>\$ (202,800)</u></u> | |

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

| | 2026-27 | | | 2025-26 | | |
|----------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| | - | - | - | - | - | |
| EXPENSES | | | | | | |
| Salary and Wages | 149,950 | 210,900 | (60,950) | 202,900 | 210,900 | Change #11 |
| Seasonal Wages | 13,800 | - | 13,800 | - | - | Change #11 |
| Overtime | 3,000 | - | 3,000 | - | - | Change #11 |
| Employee Benefits | 40,450 | 45,300 | (4,850) | 49,490 | 45,300 | Change #11 |
| Meals and Travel | 200 | 200 | - | 39 | 200 | |
| Professional Development | 8,600 | - | 8,600 | - | - | Change #12 |
| 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 | 60,000 | - | 60,000 | 3,830 | - | Change #25 |
| Grants to Organizations | 291,932 | - | 291,932 | - | - | Change #26 |
| | 593,032 | 277,120 | 315,912 | 285,565 | 277,120 | |
| Net Department Surplus (Deficit) | <u>\$ (593,032)</u> | <u>\$ (277,120)</u> | <u>\$ (315,912)</u> | <u>\$ (285,565)</u> | <u>\$ (277,120)</u> | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 122,132 | - | - | - | - | Change #32 |
| | 122,132 | - | 122,132 | - | - | |
| Net Surplus (Deficit) | <u>\$ (470,900)</u> | <u>\$ (277,120)</u> | <u>\$ (193,780)</u> | <u>\$ (285,565)</u> | <u>\$ (277,120)</u> | |

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

| | 2026-27 | | | 2025-26 | | |
|--------------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|------------------------------|-------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | 10,000 | - | 10,000 | 22,000 | - | Change #5 |
| Facility Fees & Cost Recoveries | 8,250 | 6,720 | 1,530 | 10,000 | 6,720 | |
| Provincial Conditional Grants | - | - | - | 17,388 | - | |
| Other Coniditional Grants | 29,368 | 29,368 | - | 52,944 | 29,368 | |
| | 102,618 | 91,088 | 11,530 | 160,332 | 91,088 | |
| EXPENSES | | | | | | |
| Salary and Wages | 110,600 | - | 110,600 | 78,621 | - | Change #11 |
| Seasonal Wages | 105,600 | 80,950 | 24,650 | - | 80,950 | Change #11 |
| Overtime | 2,750 | - | 2,750 | - | - | Change #11 |
| Employee Benefits | 47,750 | 19,782 | 27,968 | 17,264 | 19,782 | Change #11 |
| 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 | 135 | 140 | (5) | 129 | 140 | Change #21 |
| Operational Equip & Supplies | 37,500 | 6,000 | 31,500 | 10,809 | 6,000 | |
| Program Expenditures | 66,000 | 43,250 | 22,750 | 63,000 | 43,250 | Change #24 |
| Contracted Services | 6,500 | - | 6,500 | 3,335 | - | |
| Grants to Organizations | - | 42,850 | (42,850) | 43,644 | 42,850 | |
| | 393,035 | 195,472 | 197,563 | 225,551 | 195,472 | |
| Net Department Surplus (Deficit) | <u>\$ (290,417)</u> | <u>\$ (104,384)</u> | <u>\$ (186,033)</u> | <u>\$ (65,219)</u> | <u>\$ (104,384)</u> | |
| RESERVE USAGE | | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Net Surplus (Deficit) | <u><u>\$ (290,417)</u></u> | <u><u>\$ (104,384)</u></u> | <u><u>\$ (186,033)</u></u> | <u><u>\$ (65,219)</u></u> | <u><u>\$ (104,384)</u></u> | |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|----------------------|----------------------|-------------------|----------------------|----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| Tourist Bureau Revenues | 4,200 | - | 4,200 | 3,150 | - |
| Other Coniditional Grants | 7,500 | - | 7,500 | 7,500 | - |
| | 11,700 | - | 11,700 | 10,650 | - |
| EXPENSES | | | | | |
| 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 |
| | 79,900 | 78,500 | 1,400 | 85,762 | 78,500 |
| Net Department Surplus (Deficit) | \$ (68,200) | \$ (78,500) | \$ 10,300 | \$ (75,112) | \$ (78,500) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (68,200) | \$ (78,500) | \$ 10,300 | \$ (75,112) | \$ (78,500) |

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

| | 2026-27 | | | 2025-26 | |
|----------------------------------|----------------------|----------------------|------------------|----------------------|----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget |
| REVENUES | | | | | |
| Miscellaneous | 500 | - | 500 | 612 | - |
| Other Coniditional Grants | 5,000 | 5,000 | - | 5,000 | 5,000 |
| | 5,500 | 5,000 | 500 | 5,612 | 5,000 |
| EXPENSES | | | | | |
| 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 | 25,000 | 35,000 | (10,000) | 10,851 | 35,000 |
| Contracted Services | - | - | - | 50 | - |
| Debenture Interest | 1,900 | 2,052 | (152) | 2,146 | 2,052 |
| Debenture Principal | 10,000 | - | 10,000 | - | - |
| | 44,500 | 45,852 | (1,352) | 18,568 | 45,852 |
| Net Department Surplus (Deficit) | \$ (39,000) | \$ (40,852) | \$ 1,852 | \$ (12,956) | \$ (40,852) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (39,000) | \$ (40,852) | \$ 1,852 | \$ (12,956) | \$ (40,852) |

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

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

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Version 2

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

| | 2026-27 | | | 2025-26 | | |
|--------------------------------------|--------------------------------|--------------------------------|-----------------------------|--------------------------------|--------------------------------|------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | - | - | - | - | - | |
| EXPENSES | | | | | | |
| 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 | 417,040 | 294,427 | 122,613 | 319,018 | 294,427 | Change #28 |
| Transit services - KPPT | 15,000 | - | 15,000 | - | - | Change #28 |
| Valley Community Fibre | 1,500 | 2,000 | (500) | 2,000 | 2,000 | |
| REMO | 20,763 | 11,975 | 8,788 | 11,975 | 11,975 | Change #29 |
| Regional Development - REN | 25,000 | 25,500 | (500) | 24,328 | 25,500 | |
| Annapolis Valley Regional Library | 34,239 | 30,300 | 3,939 | 30,300 | 30,300 | Change #30 |
| Kings Region Cooperative Initiatives | 25,000 | 76,460 | (51,460) | 10,000 | 76,460 | |
| Education | 1,169,279 | 1,059,855 | 109,424 | 1,059,528 | 1,059,855 | Change #31 |
| Assessment services | 84,780 | 78,500 | 6,280 | 78,500 | 78,500 | |
| | 2,442,722 | 2,359,320 | 83,402 | 2,315,952 | 2,359,320 | |
| Net Department Surplus (Deficit) | <u>\$ (2,442,722)</u> | <u>\$ (2,359,320)</u> | <u>\$ (83,402)</u> | <u>\$ (2,315,952)</u> | <u>\$ (2,359,320)</u> | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | <u>\$ (2,442,722)</u> | <u>\$ (2,359,320)</u> | <u>\$ (83,402)</u> | <u>\$ (2,315,952)</u> | <u>\$ (2,359,320)</u> | |

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Version 1.2

Wolfville Water Utility

2026-27 Operating Budget – Version 2



LIST OF CHANGES FROM VERSION 1 TO VERSION 2

| Change # | Division | Account | Value | Reason |
|----------|-----------------------------|------------------------------|-----------|---|
| 1. | All Divisions | Salary & Wages | ↓ 3,038 | Overall decrease of \$3,463 in Employee Expenses, this relates to a number of changes: - Adjustments based on Employee Performance - The February Consumer Price Index (CPI) came in much lower than Version 1 planned for (1.7% instead of 2.5%) - Benefits are decreased based on the decreased CPI. |
| | | Seasonal Wages | ↑ 4,400 | |
| | | Overtime | ↑ 75 | |
| | | Employee Benefits | ↓ 4,900 | |
| 2. | Administration | Professional Development | ↓ 4,900 | Professional development has been decreased to reflect what we are expecting staff to participate in throughout 2026-27. |
| 3. | Administration | Insurance | ↑ 200 | Insurance has been adjusted to match the 2026-27 billing, which reflects a change of 1% |
| 4. | Transmission & Distribution | Vehicle Fuel | ↑ 2,840 | Vehicle fuel has been increased to accommodate the potential of \$2.00/ litre gasoline and \$2.5/litre diesel costs. |
| 5. | Transmission & Distribution | Insurance | ↓ 895 | Insurance has been adjusted to match the 2026-27 billing, which reflects a change of 1% |
| 6. | All Divisions | Operational Equip & Supplies | ↑ 198,500 | This account has been increased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. |
| 6. | All Divisions | Operational Expenses | ↓ 270,000 | This account has been decreased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. |
| 6. | All Divisions | Contracted Services | ↑ 183,330 | This account has been increased to move back to the practice of using Operational Equipment & Supplies and Contracted Services instead of combining them into one Account. Additionally this account has been updated to match the updated water cost recoveries related to the increased expenses in the Town Operating Budget. |

DRAFT
Version 1.0

GLOBAL SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| | 2026-27 | | |
|-------------------------------|------------------|-------------------|----------------------------|
| | Version 2 | Version 1 | Change |
| REVENUES | | | |
| Metered Sales | 1,020,000 | 1,020,000 | - |
| Fire Protection Charges | 524,633 | 524,633 | - |
| Sprinkler Service | 11,000 | 11,000 | - |
| Miscellaneous Revenue | 13,000 | 13,000 | - |
| Interest/Penalties on Arrears | 3,000 | 3,000 | - |
| Job Cost Billings | 6,500 | 6,500 | - |
| Investment Income | 20,000 | 20,000 | - |
| | 1,598,133 | 1,598,133 | - |
| EXPENSES | | | |
| Salary and Wages | 345,325 | 348,363 | (3,038) Change #1 |
| Seasonal Wages | 4,400 | - | 4,400 Change #1 |
| Overtime | 8,675 | 8,600 | 75 Change #1 |
| Employee Benefits | 98,100 | 103,000 | (4,900) Change #1 |
| Meals and Travel | 1,500 | 1,500 | - |
| Professional Development | 4,300 | 9,200 | (4,900) Change #2 |
| Membership Dues & Fees | 500 | 500 | - |
| Office Expense | 95,000 | 95,000 | - |
| Legal | 500 | 500 | - |
| Insurance | 23,200 | 23,000 | 200 Change #3 |
| Audit | 8,250 | 8,250 | - |
| Utilities | 109,500 | 109,500 | - |
| Repairs and Maintenance | 11,000 | 11,000 | - |
| Property Taxes | 60,000 | 60,000 | - |
| Vehicle Fuel | 6,840 | 4,000 | 2,840 Change #4 |
| Vehicle Repairs & Maintenance | 12,000 | 12,000 | - |
| Vehicle Insurance | 3,105 | 4,000 | (895) Change #5 |
| Operational Equip & Supplies | 198,500 | - | 198,500 Change #6 |
| Operational Expenses | - | 270,000 | (270,000) Change #6 |
| Equipment Maintenance | 2,000 | 2,000 | - |
| Contracted Services | 225,330 | 42,000 | 183,330 Change #6 |
| Depreciation | 190,000 | 190,000 | - |
| | 1,509,922 | 1,404,310 | 105,612 |
| Net Surplus (Deficit) | \$ 88,211 | \$ 193,823 | \$ (105,612) |

NOVA SCOTIA REGULATORY & APPEALS BOARD (NSRAB) SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| | 2026-27 | | |
|--------------------------------------|-------------------|-------------------|------------------------------------|
| | Version 2 | Version 1 | Change |
| <u>OPERATING REVENUES</u> | | | |
| Metered Sales | 1,020,000 | 1,020,000 | - |
| Fire Protection Charges | 524,633 | 524,633 | - |
| Sprinkler Service | 11,000 | 11,000 | - |
| Miscellaneous Revenue | 13,000 | 13,000 | - |
| | 1,568,633 | 1,568,633 | - |
| <u>OPERATING EXPENSES</u> | | | |
| Power & Pumping | 181,000 | 181,050 | (50) Change #1, 6 |
| Water Treatment | 235,925 | 236,300 | (375) Change #1, 6 |
| Transmission & Distribution | 240,395 | 239,213 | 1,182 Change #1, 3, 4, 5, 6 |
| Administration | 501,705 | 396,850 | 104,855 Change #1, 2, 3, 6 |
| Depreciation | 190,000 | 190,000 | - |
| Property Taxes | 60,000 | 60,000 | - |
| | 1,409,025 | 1,303,413 | 105,612 |
| Net Operating Surplus (Deficit) | \$ 159,608 | \$ 265,220 | \$ (105,612) |
| <u>NON-OPERATING REVENUES</u> | | | |
| Interest/Penalties on Arrears | 3,000 | 3,000 | - |
| Job Cost Billings | 6,500 | 6,500 | - |
| Investment Income | 20,000 | 20,000 | - |
| | 29,500 | 29,500 | - |
| <u>NON-OPERATING EXPENSES</u> | | | |
| Debenture Interest | 38,240 | - | 38,240 |
| Debenture Principal | 62,657 | - | 62,657 |
| | 100,897 | 38,240 | 62,657 |
| Net Surplus (Deficit) | \$ 88,211 | \$ 256,480 | \$ (168,269) |

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

| | 2026-27 | | | 2025-26 | | |
|---------------------------------|------------------|-------------------|-----------------------|-------------------|-------------------|-----------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| 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 | |
| | 1,598,133 | 1,630,200 | (32,067) | 1,601,312 | 1,630,200 | |
| EXPENSES | | | | | | |
| Salary and Wages | 345,325 | 221,700 | 123,625 | 410,253 | 221,700 | Change #1 |
| Seasonal Wages | 4,400 | - | 4,400 | 419 | - | Change #1 |
| Overtime | 8,675 | - | 8,675 | - | - | Change #1 |
| Employee Benefits | 98,100 | 145,320 | (47,220) | 108,706 | 145,320 | Change #1 |
| Seasonal Employee Benefits | - | - | - | 37 | - | |
| Meals and Travel | 1,500 | 1,560 | (60) | 450 | 1,560 | |
| Professional Development | 4,300 | 5,320 | (1,020) | 1,000 | 5,320 | Change #2 |
| 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 | 23,200 | 22,680 | 520 | 22,958 | 22,680 | Change #3 |
| 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 | 6,840 | 2,720 | 4,120 | 3,492 | 2,720 | Change #4 |
| Vehicle Repairs & Maintenance | 12,000 | 15,310 | (3,310) | 87,815 | 15,310 | |
| Vehicle Insurance | 3,105 | 1,080 | 2,025 | 3,072 | 1,080 | Change #5 |
| Operational Equip & Supplies | 198,500 | 242,010 | (43,510) | 200,132 | 242,010 | Change #6 |
| Equipment Maintenance | 2,000 | 5,340 | (3,340) | 1,051 | 5,340 | |
| Contracted Services | 225,330 | 189,520 | 35,810 | 185,021 | 189,520 | Change #6 |
| 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 | |
| Allowance for Doubtful Accounts | 1,000 | 1,070 | (70) | - | 1,070 | |
| | 1,509,922 | 1,342,305 | 167,617 | 1,304,310 | 1,342,305 | |
| Net Surplus (Deficit) | \$ 88,211 | \$ 287,895 | \$ (199,684) | \$ 297,002 | \$ 287,895 | |

Wolfville Water Utility
2026-27 Operating Budget
Summary for Nova Scotia Regulatory and Appeals Board (NSRAB)

| | 2026-27 | | | 2025-26 | | |
|---------------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| OPERATING REVENUES | | | | | | |
| 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 | |
| | 1,568,633 | 1,594,200 | (25,567) | 1,571,812 | 1,594,200 | |
| OPERATING EXPENSES | | | | | | |
| Power & Pumping | 181,000 | 239,560 | (58,560) | 256,757 | 239,560 | Change #1, 6 |
| Water Treatment | 235,925 | 192,000 | 43,925 | 197,903 | 192,000 | Change #1, 6 |
| Transmission & Distribution | 240,395 | 340,600 | (100,205) | 407,369 | 340,600 | Change #1, 3, 4, 5, 6 |
| Administration | 501,705 | 203,220 | 298,485 | 284,479 | 203,220 | Change #1, 2, 3, 6 |
| Depreciation | 190,000 | 210,000 | (20,000) | - | 210,000 | |
| Property Taxes | 60,000 | 55,145 | 4,855 | 55,145 | 55,145 | |
| | 1,409,025 | 1,240,525 | 168,500 | 1,201,653 | 1,240,525 | |
| Net Operating Surplus (Deficit) | <u>\$ 159,608</u> | <u>\$ 353,675</u> | <u>\$ (194,067)</u> | <u>\$ 370,159</u> | <u>\$ 353,675</u> | |
| NON-OPERATING REVENUES | | | | | | |
| 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 | |
| | 29,500 | 36,000 | (6,500) | 29,500 | 36,000 | |
| NON-OPERATING EXPENSES | | | | | | |
| Debenture Interest | 38,240 | 39,080 | (840) | 40,000 | 39,080 | |
| Debenture Principal | 62,657 | 62,700 | (43) | 62,657 | 62,700 | |
| | 100,897 | 101,780 | (883) | 102,657 | 101,780 | |
| Net Surplus (Deficit) | <u>\$ 88,211</u> | <u>\$ 287,895</u> | <u>\$ (199,684)</u> | <u>\$ 297,002</u> | <u>\$ 287,895</u> | |

**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 |
| | 1,568,633 | 1,594,200 | (25,567) | 1,571,812 | 1,594,200 |

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Version 2

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

| | 2026-27 | | | 2025-26 | | |
|------------------------------|----------------|------------------|-------------------|-----------------|----------------|------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| Salary and Wages | 56,850 | 28,860 | 27,990 | 39,485 | 28,860 | Change #1 |
| Overtime | 2,500 | - | 2,500 | | | Change #1 |
| Employee Benefits | 16,075 | 7,160 | 8,915 | 4,895 | 7,160 | Change #1 |
| 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 | 130,000 | 127,320 | 2,680 | 118,490 | 127,320 | Change #3 |
| Contracted Services | 20,000 | 19,120 | 880 | 25,210 | 19,120 | Change #3 |
| | 235,925 | 192,000 | 43,925 | 197,903 | 192,000 | |

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Version 2

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

| | 2026-27 | | | 2025-26 | | |
|-------------------------------|----------------|------------------|--------------------|-----------------|----------------|------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| Salary and Wages | 98,900 | 135,980 | (37,080) | 175,560 | 135,980 | Change #1 |
| Seasonal Wages | - | - | - | 419 | - | Change #1 |
| Overtime | 3,900 | - | 3,900 | - | - | Change #1 |
| Employee Benefits | 28,650 | 34,060 | (5,410) | 54,104 | 34,060 | Change #1 |
| 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 | 6,840 | 2,720 | 4,120 | 3,492 | 2,720 | Change #4 |
| Vehicle Repairs & Maintenance | 12,000 | 15,310 | (3,310) | 87,815 | 15,310 | |
| Vehicle Insurance | 3,105 | 1,080 | 2,025 | 3,072 | 1,080 | Change #5 |
| Operational Equip & Supplies | 48,500 | 106,170 | (57,670) | 67,642 | 106,170 | |
| Equipment Maintenance | 2,000 | 5,340 | (3,340) | 1,051 | 5,340 | Change #3 |
| Contracted Services | 31,500 | 31,840 | (340) | 7,348 | 31,840 | Change #3 |
| | 240,395 | 340,600 | (100,205) | 407,369 | 340,600 | |

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Version 2

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

| | 2026-27 | | | 2025-26 | | |
|---------------------------------|----------------|------------------|-------------------|-----------------|----------------|------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| Salary and Wages | 162,325 | 39,700 | 122,625 | 191,380 | 39,700 | Change #1 |
| Seasonal Wages | 4,400 | - | 4,400 | - | - | Change #1 |
| Overtime | 1,275 | - | 1,275 | - | - | Change #1 |
| Employee Benefits | 45,625 | 99,800 | (54,175) | 49,278 | 99,800 | Change #1 |
| Meals and Travel | 1,500 | 480 | 1,020 | 200 | 480 | |
| Professional Development | 4,300 | 5,320 | (1,020) | 1,000 | 5,320 | Change #2 |
| Membership Dues & Fees | 500 | 1,070 | (570) | 300 | 1,070 | |
| Advertising | - | 560 | (560) | - | 560 | |
| Office Expense | 95,000 | - | 95,000 | | | |
| Legal | 500 | - | 500 | | | |
| Insurance | 23,200 | 22,680 | 520 | 22,958 | 22,680 | Change #3 |
| 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 | 153,830 | 25,640 | 128,190 | 12,463 | 25,640 | Change #3 |
| Depreciation | 190,000 | 210,000 | (20,000) | | 210,000 | |
| Allowance for Doubtful Accounts | 1,000 | 1,070 | (70) | - | 1,070 | |
| | 751,705 | 468,365 | 283,340 | 339,624 | 468,365 | |

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Version 2.0

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

| | 2026-27 | | | 2025-26 | | |
|------------------------------|----------------|------------------|-------------------|-----------------|----------------|------------------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| Salary and Wages | 27,250 | 17,160 | 10,090 | 3,828 | 17,160 | Change #1 |
| Overtime | 1,000 | - | 1,000 | | | Change #1 |
| Employee Benefits | 7,750 | 4,300 | 3,450 | 429 | 4,300 | Change #1 |
| 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 | 20,000 | 8,520 | 11,480 | 14,000 | 8,520 | Change #3 |
| Contracted Services | 20,000 | 112,920 | (92,920) | 140,000 | 112,920 | Change #3 |
| | 181,000 | 239,560 | (58,560) | 256,757 | 239,560 | |

DRAFT
Version 2

**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 |
| | 100,897 | 101,780 | (883) | 102,657 | 101,780 |

DRAFT
Version 2

**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 |
| | 29,500 | 36,000 | (6,500) | 29,500 | 36,000 |

DRAFT
Version 2

Town of Wolfville & Wolfville Water Utility

2026-27 Capital Budget – Version 2



CAPITAL BUDGET - LIST OF CHANGES FROM VERSION 1 TO VERSION 2

| Change # | Division | Project | | 2025-26 Value Change | Reason |
|----------|---------------------------------|--|---|-------------------------|--|
| 1. | IT | Council Chambers AV Equipment | ↑ | 140,000 | Project has been added to the Capital Investment Plan, to update microphones and other AV equipment. |
| 2. | Buildings | Parking Lot @ Raintown | ↑ | 50,000 | Design has been increased to include geotechnical study and legal/stakeholder consultations. |
| 3. | Fire | Pagers | ↑ | 46,000 | Pagers were moved from Operating to Capital. |
| 4. | Fire | Lead Paint Remediation in Truck Bays | ↑ | 43,000 | Steel sheeting will be used to cover the lead paint within the Truck Bays. |
| 5. | Fire | VHF Radios | ↑ | 16,720 | VHF Radios were moved from Operating to Capital. |
| 6. | Fire | BA Bottles | ↑ | 12,500 | BA Bottles were moved from Operating to Capital. |
| 7. | Fire | Rescue 4 Pumper Rescue | - | - | No value change in 2026-27 but this Pumper Rescue was moved out of the 5-year Plan at this time. |
| 8. | Parks & Recreation | Reservoir Park | ↑ | 25,000 | Increased to allow for an algae control pilot project. |
| 9. | Parks & Recreation | Olsen Park | ↑ | 15,000 | Increased to allow for design. |
| 10. | Parks & Recreation | Downtown Harvest Moon Trail | ↑ | 465,100 | Increased to allow for finishing the concrete work approved and started in 2025-26. |
| 11. | Parks & Recreation | Rec Hub / East End Gateway | ↑ | 65,000 | East End Gateway was moved from 2027-28 of the Rec Hub project into its own project, with an increased funding amount, due to investment from the developer to move the driveway further east. |
| 12. | Parks & Recreation | Woodman Park | ↑ | 5,000 | Increased to allow for design as well as construction. |
| 13. | Fleet | Dump Trailer | ↑ | 30,000 | Additional dump trailer is required. |
| 14. | Parks & Recreation / Stormwater | Quiet Park | ↓ | 10,000 | Parks & Recreation to our Stormwater Management Allowance. |
| 15. | Transportation | East Main Street Rehabilitation | ↑ | 80,000 | Stormwater costing has been added to this project. |
| 16. | Transportation | Victoria Avenue Resurfacing, curb | ↑ | 70,000 | Stormwater costing has been added to this project. |
| 17. | Transportation | Active Transportation Network | ↓ | 862,200 | Details around projects have been confirmed, and this amount has been moved into those projects/operating depending on the work required. |
| 18. | Transportation | Traffic Calming | ↑ | 95,000 | AT Project added to replace the AT Network Allowance |
| 19. | Transportation | Crosswalk Improvements | ↑ | 35,000 | Crosswalk improvements increased to include signage. |
| 20. | Transportation | Data Collection & Monitoring | ↑ | 40,000 | AT Project added to replace the AT Network Allowance |
| 21. | Transportation | Intersection Safety | ↑ | 40,000 | Increased to allowed for additional work on Intersection Safety. |
| 22. | Transportation | GPS Equipment | ↑ | 18,000 | Increased to move GPS Equipment from the Operating Budget into Capital. |
| 23. | Sewer | Treatment Plant Expansion - Phase 2 | ↓ | 776,100 | Decreased to account for final billing of 2025-26, and to move sludge removal costs to their own project. |
| 24. | Sewer | Treatment Plant Sludge Removal | ↑ | 650,610 | Increased to move sludge costs out of the Treatment Plant Project, into the sludge project, based on contractor recommendations. |
| 25. | Sewer | 260 Main Street Sewer relocation | ↑ | 74,100 | Increased based on updated estimated costs. |
| 26. | Sewer | Lift Stations - Full Overhaul | ↑ | 250,000 | Additional Lift Station project added for critically full lift stations. |
| 27. | Water | Transmission Line - 3rd Well to Wickwire | ↑ | 100,000 | Design for the Transmission line as been added to 2026-27 to allow for construction in 2027-28 to align with the West Main Rehabilitation project. |
| 28. | Water | Production Well 3 | ↓ | 817,700 | \$100,000 has been added to 2026-27 to allow for design, testing, and land acquisition. And the \$917,700 has been moved to 2028-29 when we expect construction will happen. |

SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

| 5-Year Capital Investment Summary | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|--|-----------------------------------|---------------------|---------------------|---------------|-----------------------|
| IT | 140,000 | - | 35,000 | 25,000 | - |
| Buildings | 50,000 | - | - | - | - |
| Fire Services | 108,220 | 12,500 | - | (24,250) | (2,294,250) |
| Parks & Recreation | 625,100 | (50,000) | - | - | - |
| Fleet | 30,000 | - | - | - | - |
| Stormwater Management | - | - | - | - | - |
| Transportation | (484,200) | (1,652,600) | 150,000 | - | - |
| Sewer | 228,610 | 4,741,500 | 2,096,250 | - | - |
| Water | (717,700) | 800,100 | 117,600 | - | - |
| 5-Year Capital Investment Plan Yearly Total | \$ (19,971) | \$ 3,851,500 | \$ 2,398,850 | \$ 750 | \$ (2,294,250) |
| 5-Year Total | <u><u>\$ 3,936,879</u></u> | | | | |

| 5-Year Capital Investment Summary | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|--|----------------------|----------------------|----------------------|---------------------|---------------------|
| IT | 241,306 | - | 35,000 | 25,000 | - |
| Buildings | 685,000 | 1,040,000 | 60,000 | - | - |
| Fire Services | 254,220 | 1,876,000 | 48,500 | 3,324,250 | 24,250 |
| Parks & Recreation | 1,400,100 | 3,295,000 | 330,000 | 700,000 | 300,000 |
| Fleet | 1,235,000 | 668,000 | 320,000 | 265,000 | - |
| Stormwater Management | 950,000 | 950,000 | - | - | - |
| Transportation | 5,105,000 | 5,120,000 | 5,225,000 | 2,575,000 | 2,550,000 |
| Sewer | 5,945,057 | 4,956,500 | 3,061,250 | 945,000 | 195,000 |
| Water | 2,141,421 | 1,027,100 | 957,700 | 40,000 | 40,000 |
| 5-Year Capital Investment Plan Yearly Total | \$ 17,957,103 | \$ 18,932,600 | \$ 10,037,450 | \$ 7,874,250 | \$ 3,109,250 |
| 5-Year Total | \$ 57,910,653 | | | | |

| | 2026-27 | 2026-27 Funding | | | | | | | Notes to Other Funding | |
|--------------------------------------|------------------|-------------------|-----------------|----------------|---------------|---------------|----------------|------|------------------------|--------------------------------------|
| | | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | | LTD |
| Information Technology | | | | | | | | | | |
| Council Chambers AV Equipment | 140,000 | | 140,000 | | | | | | | |
| 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 | | | | | | | |
| | 238,006 | - | 238,006 | - | - | - | - | - | - | - |
| Municipal Buildings | | | | | | | | | | |
| 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 | | | | | | 35,000 | | 35,000 | Possible Contribution from Partners |
| Parking Lot @ Railtown | 100,000 | | 100,000 | | | | | | | |
| Storage Shed @ Robie Tufts / Oven | 15,000 | | 15,000 | | | | | | | |
| | 685,000 | - | 515,000 | - | - | - | 135,000 | - | 35,000 | |
| Fire Services | | | | | | | | | | |
| SCBA Washer | 65,000 | | | 65,000 | | | | | | |
| Bunker Gear | 48,500 | | | 48,500 | | | | | | |
| Pagers | 46,000 | | | 46,000 | | | | | | |
| Lead Paint Remediation in Truck Bays | 43,000 | | | 43,000 | | | | | | |
| VHF Radios | 16,720 | | | 16,720 | | | | | | |
| Fire Hose | 16,500 | | | 16,500 | | | | | | |
| BA Bottles | 12,500 | | | 12,500 | | | | | | |
| Thermal Imaging Camera | 6,000 | | | 6,000 | | | | | | |
| | 254,220 | - | - | 254,220 | - | - | - | - | - | - |
| Parks & Recreation | | | | | | | | | | |
| West End Parkland | 150,000 | | | | | | 150,000 | | | |
| Reservoir Park | 130,000 | | | | | | 29,210 | | 100,790 | Grant - ICIP - Active Transportation |
| Basinview Park | 100,000 | 100,000 | | | | | | | | |
| Waterfront Park | 80,000 | | 80,000 | | | | | | | |
| Old Burying Ground | 50,000 | | 20,000 | | | | | | 30,000 | Grant - ICIP - Active Transportation |
| Nature Trust | 50,000 | | 50,000 | | | | | | | |
| Urban Forest Initiatives | 50,000 | | 50,000 | | | | | | | |
| Wayfinding | 40,000 | | 40,000 | | | | | | | |
| Olsen Park | 65,000 | | 25,000 | | | | 40,000 | | | |
| Downtown Harvest Moon Trail | 495,100 | | 104,491 | | | | 30,000 | | 360,609 | Grant - ICIP - Active Transportation |
| Willow Pond Relining | 25,000 | | 25,000 | | | | | | | |
| Floating Dock @ Waterfront | 20,000 | | 20,000 | | | | | | | |
| Rec Hub | 15,000 | | 15,000 | | | | | | | |
| East End Gateway | 115,000 | | | | | | | | 115,000 | Contribution from Developer |
| Woodman Park | 15,000 | | 5,000 | | | | 10,000 | | | |
| | 1,400,100 | 100,000 | 434,491 | - | - | - | 259,210 | - | 606,399 | |

2026-27 Funding, Continued

| | 2026-27 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Grants | Notes to Other Funding |
|---|------------------|-------------------|-----------------|--------------|---------------|---------------|-------|----------------|------------------|----------------|--------------------------------------|
| Fleet | | | | | | | | | | | |
| 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 | | | | | | | | |
| Dump Trailer | 30,000 | | 30,000 | | | | | | | | |
| 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 | | | | | | | | |
| | 1,235,000 | - | 460,000 | - | - | 15,000 | - | - | 760,000 | - | |
| Stormwater Management | | | | | | | | | | | |
| Stormwater Management Allowance | 800,000 | | | | | | | | 800,000 | | |
| Engineering & Design Allowance | 150,000 | 150,000 | | | | | | | | | |
| | 950,000 | 150,000 | - | - | - | - | - | - | 800,000 | - | |
| Transportation | | | | | | | | | | | |
| Road Rebuilds | 2,800,000 | 200,000 | 200,000 | - | - | - | - | - | 2,400,000 | - | |
| Earncliffe 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 | | | | | | | | | |
| Road Rehabilitations | 1,852,000 | - | - | - | - | - | - | 472,000 | 587,684 | 792,316 | |
| East Main Street Rehabilitation | 1,380,000 | | | | | | | | 587,684 | 792,316 | Grant - ICIP - Active Transportation |
| Victoria Avenue Resurfacing, curb | 370,000 | | | | | | | 370,000 | | | |
| University Avenue Resurfacing | 102,000 | | | | | | | 102,000 | | | |
| Sidewalks & Active Transportation | 435,000 | - | 40,000 | - | - | - | - | 200,000 | - | 195,000 | |
| West Main Street Highback Curbs & Sidewalks | 130,000 | | | | | | | 130,000 | | | |
| Traffic Calming | 95,000 | | | | | | | | | 95,000 | Grant - ICIP - Active Transportation |
| Victoria Avenue Sidewalk | 70,000 | | | | | | | 70,000 | | | |
| Crosswalk Improvements | 60,000 | | | | | | | | | 60,000 | Grant - ICIP - Active Transportation |
| Data Collection & Monitoring | 40,000 | | | | | | | | | 40,000 | Grant - ICIP - Active Transportation |
| Intersection Safety | 40,000 | | 40,000 | | | | | | | | |
| Other Main Street Sidewalk | - | | | | | | | | | | |
| Other | 18,000 | - | 18,000 | - | - | - | - | - | - | - | |
| GPS Equipment | 18,000 | | 18,000 | | | | | | | | |
| | 5,105,000 | 200,000 | 258,000 | - | - | - | - | 672,000 | 2,987,684 | 987,316 | |

| | | 2026-27 Funding, Continued | | | | | | | | | | |
|---|-------------------|----------------------------|------------------|----------------|---------------|----------------|---------------|------------------|------------------|------------------|---|--|
| | 2026-27 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Grants | Notes to Other Funding | |
| Sewer | | | | | | | | | | | | |
| Treatment Plant Expansion - Phase 2 | 2,503,900 | | | | | | | | 1,162,175 | 1,341,725 | Grant - ICIP - Wastewater Treatment Plant | |
| SCADA Upgrades | 1,400,547 | | | | | | | | 1,400,547 | | | |
| Treatment Plant Sludge Removal | 1,050,610 | | | | | | | | 487,637 | 562,973 | Grant - ICIP - Wastewater Treatment Plant | |
| 260 Main Street Sewer relocation | 500,000 | | | | | | | | 500,000 | | | |
| Lift Stations - Assessments & Upgrades | 150,000 | | 150,000 | | | | | | | | | |
| Lift Stations - Full Overhaul | 250,000 | | | | | | | | 250,000 | | | |
| UV Bulb replacement | 50,000 | | | | 50,000 | | | | | | | |
| Fencing and Security at Lift Stations | 20,000 | | | | 20,000 | | | | | | | |
| New Service Laterals | 20,000 | | | | | | 20,000 | | | | | |
| | 5,945,057 | - | 150,000 | - | 70,000 | - | 20,000 | - | 3,800,358 | 1,904,698 | | |
| Water | | | | | | | | | | | | |
| Treatment | | | | | | | | | | | | |
| SCADA Upgrade | 676,421 | - | - | - | - | 40,000 | - | - | 676,421 | - | | |
| Water Treatment Process & Monitoring Equipment | 40,000 | | | | | 40,000 | | | | | | |
| Distribution | | | | | | | | | | | | |
| Remote Meter System | 30,000 | | | | | 30,000 | | | | | | |
| Meter Replacement Program | 20,000 | | | | | | 20,000 | | | | | |
| Transmission | | | | | | | | | | | | |
| Transmission Line - Wellfield to Westwood | 1,100,000 | | | | | 130,000 | | | 550,000 | 550,000 | Grant - MCPG - Water Supply Capacity | |
| Security Upgrades at Reservoir | 30,000 | | | | | 30,000 | | | | | | |
| Transmission Line - 3rd Well to Wickwire | 100,000 | | | | | 100,000 | | | | | | |
| Production Wells | | | | | | | | | | | | |
| Production Well 3 | 100,000 | | | | | 45,000 | | | 50,000 | 50,000 | | |
| Well 1 and 2 Component and Infrastructure Intregation | 45,000 | | | | | 45,000 | | | 50,000 | 50,000 | Grant - GRID - Water Supply Capacity | |
| | 2,141,421 | - | - | - | - | 245,000 | 20,000 | - | 1,276,421 | 600,000 | | |
| | 17,953,803 | 450,000 | 2,055,497 | 254,220 | 70,000 | 260,000 | 40,000 | 1,066,210 | 9,624,463 | 4,133,413 | | |

2027-28 Funding Estimates

| | 2027-28 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Other | Notes to Other Funding |
|---|------------------|-------------------|-----------------|------------------|---------------|---------------|-------|----------------|------------------|------------------|--------------------------------------|
| Municipal Buildings | | | | | | | | | | | |
| Public Works Facilities Upgrades | 180,000 | | 180,000 | | | | | | | | |
| Bus Shelters & Covered Bike Racks | 60,000 | | 30,000 | | | | | | | 30,000 | Possible Contribution from Partners |
| Parking Lot @ Railtown | 800,000 | | | | | | | | 800,000 | | |
| | 1,040,000 | - | 210,000 | - | - | - | - | - | 800,000 | 30,000 | |
| Fire Services | | | | | | | | | | | |
| Bunker Gear | 48,500 | | | 48,500 | | | | | | | |
| BA Bottles | 12,500 | | | 12,500 | | | | | | | |
| Pumper 3 E-One Cyclone | 1,815,000 | | | 1,815,000 | | | | | | | |
| | 1,876,000 | - | - | 1,876,000 | - | - | - | - | - | - | |
| Parks & Recreation | | | | | | | | | | | |
| West End Parkland | 30,000 | | | | | | | 30,000 | | | |
| Reservoir Park | 40,000 | | | | | | | 40,000 | | | |
| Waterfront Park | 3,000,000 | | | | | | | | 1,500,000 | 1,500,000 | Potential Grants |
| Wayfinding | 25,000 | | 25,000 | | | | | | | | |
| West End Trail to University | 200,000 | | | | | | | 200,000 | | | |
| | 3,295,000 | - | 25,000 | - | - | - | - | 270,000 | 1,500,000 | 1,500,000 | |
| | 2026-27 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Grants | Notes to Other Funding |
| Fleet | | | | | | | | | | | |
| Replace #27 - 2020 Backhoe | 190,000 | | | | | | | | 190,000 | | |
| Replace #24 - 2011 Asphalt Recycler | 183,000 | | | | | | | | 183,000 | | |
| Replace #23 - 2016 1 Ton 4x4 | 160,000 | | | | | | | | 160,000 | | |
| Recreation Mobile Event Storage | 20,000 | | 20,000 | | | | | | | | |
| Replace #20 - 2014 Ford 1/2 Ton Pick-up | 60,000 | | 60,000 | | | | | | | | |
| Replace #13 - 1999 Subaru Micro Truck | 30,000 | | 30,000 | | | | | | | | |
| Replace #34 - 2000 Suzuki Mirco Truck (Solid Waste) | 25,000 | | 25,000 | | | | | | | | |
| | 668,000 | - | 135,000 | - | - | - | - | - | 533,000 | - | |
| Stormwater Management | | | | | | | | | | | |
| Stormwater Management Allowance | 800,000 | | | | | | | | 800,000 | | |
| Engineering & Design Allowance | 150,000 | | 150,000 | | | | | | | | |
| | 950,000 | - | 150,000 | - | - | - | - | - | 800,000 | - | |
| Transportation | | | | | | | | | | | |
| Road Rebuilds | 2,900,000 | - | - | - | - | - | - | - | 1,900,000 | 1,000,000 | |
| Gaspereau Avenue | 2,000,000 | | | | | | | | 1,000,000 | 1,000,000 | Potential Grants |
| Highland Avenue, South End | 900,000 | | | | | | | | 900,000 | | |
| Road Rehabilitations | 1,500,000 | - | - | - | - | - | - | - | 878,753 | 621,247 | |
| West Main Street Rehabilitation | 1,500,000 | | | | | | | | 878,753 | 621,247 | Grant - ICIP - Active Transportation |
| Sidewalks & Active Transportation | 720,000 | 300,000 | 250,000 | - | - | - | - | 170,000 | - | - | |
| West Main Street Highback Curbs & Sidewalks | 130,000 | | | | | | | 130,000 | | | |
| Traffic Calming | 300,000 | 300,000 | | | | | | | | | |
| Crosswalk Improvements | 40,000 | | | | | | | 40,000 | | | |
| Other Main Street Sidewalk | 250,000 | | 250,000 | | | | | | | | |
| | 5,120,000 | 300,000 | 250,000 | - | - | - | - | 170,000 | 2,778,753 | 1,621,247 | |

2027-28 Funding Estimates, Continued

| | 2027-28 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Grants | Notes to Other Funding |
|--|-------------------|-------------------|-----------------|------------------|----------------|----------------|---------------|----------------|-------------------|------------------|------------------------|
| Sewer | | | | | | | | | | | |
| Lift Stations - Assessments & Upgrades | 125,000 | | | | 125,000 | | | | | | |
| Lift Stations - Full Overhaul | 4,741,500 | | | | | | | | 4,741,500 | | |
| UV Bulb replacement | 50,000 | | | | 50,000 | | | | | | |
| Fencing and Security at Lift Stations | 20,000 | | | | 20,000 | | | | | | |
| New Service Laterals | 20,000 | | | | | | 20,000 | | | | |
| | 4,956,500 | - | - | - | 195,000 | - | 20,000 | - | 4,741,500 | - | |
| Water | | | | | | | | | | | |
| Treatment | 20,000 | - | - | - | - | 20,000 | - | - | - | - | |
| Water Treatment Process & Monitoring Equipment | 20,000 | | | | | 20,000 | | | | | |
| Distribution | 52,000 | - | - | - | - | 32,000 | 20,000 | - | - | - | |
| Remote Meter System | 32,000 | | | | | 32,000 | | | | | |
| Meter Replacement Program | 20,000 | | | | | | 20,000 | | | | |
| Transmission | 800,100 | - | - | - | - | - | - | - | 800,100 | - | |
| Transmission Line - 3rd Well to Wickwire | 800,100 | | | | | | | | 800,100 | | |
| Production Wells | 155,000 | - | - | - | - | 155,000 | - | - | - | - | |
| Wellhouse Site Fencing and Gate | 35,000 | | | | | 35,000 | | | | | |
| Cleaning at Cherry Lane | 120,000 | | | | | 120,000 | | | | | |
| | 1,027,100 | - | - | - | - | 207,000 | 20,000 | - | 800,100 | - | |
| | 18,932,600 | 300,000 | 770,000 | 1,876,000 | 195,000 | 207,000 | 40,000 | 440,000 | 11,953,353 | 3,151,247 | |

2028-29 Funding Estimates

| | 2028-29 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Other | Notes to Other Funding |
|--|------------------|-------------------|------------------|---------------|----------------|---------------|---------------|---------------|------------------|------------------|-------------------------------------|
| Information Technology | | | | | | | | | | | |
| iPhone Replacements | 20,000 | 20,000 | | | | | | | | | |
| Hardware - Laptop Replacements | 15,000 | 15,000 | | | | | | | | | |
| | 35,000 | 35,000 | - | - | - | - | - | - | - | - | |
| Municipal Buildings | | | | | | | | | | | |
| Bus Shelters & Covered Bike Racks | 60,000 | | 30,000 | | | | | | | 30,000 | Possible Contribution from Partners |
| | 60,000 | - | 30,000 | - | - | - | - | - | - | 30,000 | |
| Fire Services | | | | | | | | | | | |
| Bunker Gear | 48,500 | | | 48,500 | | | | | | | |
| | 48,500 | - | - | 48,500 | - | - | - | - | - | - | |
| Parks & Recreation | | | | | | | | | | | |
| Allowance for Future Park Investments, including design work | 300,000 | 300,000 | | | | | | | | | |
| Willow Playground Upgrades | 30,000 | | 30,000 | | | | | | | | |
| | 330,000 | 300,000 | 30,000 | - | - | - | - | - | - | - | |
| Fleet | | | | | | | | | | | |
| Replace #33 - 2015 f450 3/4 Ton Crew Cab 4x4 Dump Body | 160,000 | | 160,000 | | | | | | | | |
| Replace #26 - 2016 Ford F250 3/4 Ton Crew Cab | 120,000 | | 120,000 | | | | | | | | |
| Replace #38 - 2017 JD Mower 1023E | 40,000 | | 40,000 | | | | | | | | |
| | 320,000 | - | 320,000 | - | - | - | - | - | - | - | |
| Transportation | | | | | | | | | | | |
| Road Rebuilds | 4,000,000 | - | - | - | - | - | - | - | 2,000,000 | 2,000,000 | |
| Gaspereau Avenue | 2,000,000 | | | | | | | | 1,000,000 | 1,000,000 | Potential Grants |
| Glooscap and Grandview | 2,000,000 | | | | | | | | 1,000,000 | 1,000,000 | Potential Grants |
| Road Rehabilitations | 800,000 | - | 800,000 | - | - | - | - | - | - | - | |
| Downtown Main Street Surface | 500,000 | | 500,000 | | | | | | | | |
| Allowance for Additional Rehabilitations | 300,000 | | 300,000 | | | | | | | | |
| Sidewalks & Active Transportation | 425,000 | 150,000 | 250,000 | - | - | - | - | 25,000 | - | - | |
| Traffic Calming | 150,000 | 150,000 | | | | | | | | | |
| Crosswalk Improvements | 25,000 | | | | | | | 25,000 | | | |
| Other Main Street Sidewalk | 250,000 | | 250,000 | | | | | | | | |
| | 5,225,000 | 150,000 | 1,050,000 | - | - | - | - | 25,000 | 2,000,000 | 2,000,000 | |
| Sewer | | | | | | | | | | | |
| Treatment Plant Sludge Removal | 750,000 | | | | | | | | 750,000 | | |
| Lift Stations - Assessments & Upgrades | 125,000 | | | 125,000 | | | | | | | |
| Lift Stations - Full Overhaul | 2,096,250 | | | | | | | | 2,096,250 | | |
| UV Bulb replacement | 50,000 | | | 50,000 | | | | | | | |
| Fencing and Security at Lift Stations | 20,000 | | | 20,000 | | | | | | | |
| New Service Laterals | 20,000 | | | | | | 20,000 | | | | |
| | 3,061,250 | - | - | - | 195,000 | - | 20,000 | - | 2,846,250 | - | |

2028-29 Funding Estimates, Conitnued

| | 2028-29 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Grants | Notes to Other Funding |
|--|------------|-------------------|-----------------|--------------|---------------|---------------|--------|--------|-----------|-----------|------------------------|
| Water | | | | | | | | | | | |
| Treatment | 20,000 | - | - | - | - | 20,000 | - | - | - | - | |
| Water Treatment Process & Monitoring Equipment | 20,000 | | | | | 20,000 | | | | | |
| Distribution | 20,000 | - | - | - | - | - | 20,000 | - | - | - | |
| Meter Replacement Program | 20,000 | | | | | | 20,000 | | | | |
| Production Wells | 917,700 | - | - | - | - | - | - | - | 458,850 | 458,850 | |
| Production Well 3 | 917,700 | | | | | | | | 458,850 | 458,850 | Grant - GRID/MCPG |
| | 957,700 | - | - | - | - | 20,000 | 20,000 | - | 458,850 | 458,850 | |
| | 10,037,450 | 485,000 | 1,430,000 | 48,500 | 195,000 | 20,000 | 40,000 | 25,000 | 5,305,100 | 2,488,850 | |

2029-30 Funding Estimates

| | 2029-30 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Other | Notes to Other Funding |
|--|------------------|-------------------|-----------------|---------------|----------------|----------------|---------------|----------------|------------------|------------------|------------------------|
| Information Technology | | | | | | | | | | | |
| iPhone Replacements | 15,000 | 15,000 | | | | | | | | | |
| Hardware - Laptop Replacements | 10,000 | 10,000 | | | | | | | | | |
| | 25,000 | 25,000 | - | - | - | - | - | - | - | - | - |
| Fire Services | | | | | | | | | | | |
| Bunker Gear | 24,250 | | | 24,250 | | | | | | | |
| Aerial Ladder Truck | 3,300,000 | | | | | | | | 3,300,000 | | |
| | 3,324,250 | - | - | 24,250 | - | - | - | - | 3,300,000 | - | - |
| Parks & Recreation | | | | | | | | | | | |
| Allowance for Future Park Investments, including design work | 300,000 | 300,000 | | | | | | | | | |
| Willow Playground Upgrades | 400,000 | | | | | | | 400,000 | | | |
| | 700,000 | 300,000 | - | - | - | - | - | 400,000 | - | - | - |
| Fleet | | | | | | | | | | | |
| Replace #16 - 2019 LH F150 Truck | 60,000 | | 60,000 | | | | | | | | |
| Replace #15 - 2019 LH Pick Up Truck | 60,000 | | 60,000 | | | | | | | | |
| Replace #37 - 2021 JD Mower/Backhoe 2032 | 55,000 | | 55,000 | | | | | | | | |
| Replace #32 - 2017 F250 3/4 Ton 4x4 (WATER) | 90,000 | | | | | 90,000 | | | | | |
| | 265,000 | - | 175,000 | - | - | 90,000 | - | - | - | - | - |
| Transportation | | | | | | | | | | | |
| Road Rebuilds | 2,000,000 | - | - | - | - | - | - | - | 1,000,000 | 1,000,000 | |
| Maple Avenue | 2,000,000 | | | | | | | | 1,000,000 | 1,000,000 | |
| Road Rehabilitations | 300,000 | - | 300,000 | - | - | - | - | - | - | - | |
| Allowance for Additional Rehabilitations | 300,000 | | 300,000 | | | | | | | | |
| Sidewalks & Active Transportation | 275,000 | - | 250,000 | - | - | - | - | 25,000 | - | - | |
| Crosswalk Improvements | 25,000 | | | | | | | 25,000 | | | |
| Other Main Street Sidewalk | 250,000 | | 250,000 | | | | | | | | |
| | 2,575,000 | - | 550,000 | - | - | - | - | 25,000 | 1,000,000 | 1,000,000 | |
| Sewer | | | | | | | | | | | |
| Treatment Plant Sludge Removal | 750,000 | | | | | | | | 750,000 | | |
| Lift Stations - Assessments & Upgrades | 125,000 | | | | 125,000 | | | | | | |
| UV Bulb replacement | 50,000 | | | | 50,000 | | | | | | |
| New Service Laterals | 20,000 | | | | | | 20,000 | | | | |
| | 945,000 | - | - | - | 175,000 | - | 20,000 | - | 750,000 | - | - |
| Water | | | | | | | | | | | |
| Treatment | 20,000 | - | - | - | - | 20,000 | - | - | - | - | |
| Water Treatment Process & Monitoring Equipment | 20,000 | | | | | 20,000 | | | | | |
| Distribution | 20,000 | - | - | - | - | - | 20,000 | - | - | - | |
| Meter Replacement Program | 20,000 | | | | | | 20,000 | | | | |
| | 40,000 | - | - | - | - | 20,000 | 20,000 | - | - | - | |
| | 7,874,250 | 325,000 | 725,000 | 24,250 | 175,000 | 110,000 | 40,000 | 425,000 | 5,050,000 | 1,000,000 | |

2030-31 Funding Estimates

| | 2030-31 | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | Users | CCBF | LTD | Other | Notes to Other Funding |
|--|------------------|-------------------|-----------------|---------------|----------------|---------------|---------------|------|------------------|------------------|------------------------|
| Fire Services | | | | | | | | | | | |
| Bunker Gear | 24,250 | | | 24,250 | | | | | | | |
| | 24,250 | - | - | 24,250 | - | - | - | - | - | - | |
| Parks & Recreation | | | | | | | | | | | |
| Allowance for Future Park Investments, including design work | 300,000 | 300,000 | | | | | | | | | |
| | 300,000 | 300,000 | - | - | - | - | - | - | - | - | |
| Transportation | | | | | | | | | | | |
| Road Rebuilds | 2,000,000 | - | - | - | - | - | - | - | 1,000,000 | 1,000,000 | |
| Maple Avenue | 2,000,000 | | | | | | | | 1,000,000 | 1,000,000 | |
| Road Rehabilitations | 300,000 | - | 300,000 | - | - | - | - | - | - | - | |
| Allowance for Additional Rehabilitations | 300,000 | | 300,000 | | | | | | | | |
| Sidewalks & Active Transportation | 250,000 | - | 250,000 | - | - | - | - | - | - | - | |
| Other Main Street Sidewalk | 250,000 | | 250,000 | | | | | | | | |
| | 2,550,000 | - | 550,000 | - | - | - | - | - | 1,000,000 | 1,000,000 | |
| Sewer | | | | | | | | | | | |
| Lift Stations - Assessments & Upgrades | 125,000 | | | | 125,000 | | | | | | |
| UV Bulb replacement | 50,000 | | | | 50,000 | | | | | | |
| New Service Laterals | 20,000 | | | | | | 20,000 | | | | |
| | 195,000 | - | - | - | 175,000 | - | 20,000 | - | - | - | |
| Water | | | | | | | | | | | |
| Treatment | 20,000 | - | - | - | - | 20,000 | - | - | - | - | |
| Water Treatment Process & Monitoring Equipment | 20,000 | | | | | 20,000 | | | | | |
| Distribution | 20,000 | - | - | - | - | - | 20,000 | - | - | - | |
| Meter Replacement Program | 20,000 | | | | | | 20,000 | | | | |
| | 40,000 | - | - | - | - | 20,000 | 20,000 | - | - | - | |
| | 3,109,250 | 300,000 | 550,000 | 24,250 | 175,000 | 20,000 | 40,000 | - | 1,000,000 | 1,000,000 | |

| Information Technology | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--|-------------------|----------------|------------------|------------------|----------------|--|
| Council Chambers AV Equipment | 140,000 | - | - | - | - | Change # 1 New microphones and other Audio Visual Equipment |
| iPhone Replacements | 30,000 | - | 20,000 | 15,000 | - | |
| Hardware - Desktop Replacements | 25,903 | - | - | - | - | |
| Plotter Scanner | 25,000 | - | - | - | - | |
| Hardware - Laptop Replacements | 17,103 | - | 15,000 | 10,000 | - | |
| Hardware - Monitor Replacements | 3,300 | - | - | - | - | |
| Information Technology Yearly Total | \$ 241,306 | \$ - | \$ 35,000 | \$ 25,000 | \$ - | |
| 5-Year Total | \$ 301,306 | | | | | |

| Municipal Buildings | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|---|----------------------------|---------------------|------------------|----------------|----------------|--|
| Facilities Design | 100,000 | - | - | - | - | 2026-27 - Townhall to PW Building To include Town Hall, Library, Community Development, Public Works, Rec Centre, and Fire Hall over the next several years. |
| 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 | 100,000 | 800,000 | - | - | - | Change # 2 2026-27 - Design, to include Geotechnical, legal/stakeholder consultations 2027-28 - Construction |
| Storage Shed @ Robie Tufts / Oven | 15,000 | - | - | - | - | |
| Municipal Buildings Yearly Total | \$ 685,000 | \$ 1,040,000 | \$ 60,000 | \$ - | \$ - | |
| 5-Year Total | <u>\$ 1,785,000</u> | | | | | |

| Fire Services | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--------------------------------------|----------------------------|---------------------|------------------|---------------------|------------------|--|
| SCBA Washer | 65,000 | - | - | - | - | |
| Bunker Gear | 48,500 | 48,500 | 48,500 | 24,250 | 24,250 | 2026-29 - 10 @ \$4,850 2029-31 - 5 @ \$4,850 |
| Pagers | 46,000 | - | - | - | - | Change # 3 50 @ \$920 |
| Lead Paint Remediation in Truck Bays | 43,000 | - | - | - | - | Change # 4 Steel sheeting to cover the lead paint. |
| VHF Radios | 16,720 | - | - | - | - | Change # 5 8 @ \$2090 |
| Fire Hose | 16,500 | - | - | - | - | 1000 feet of 5" High Volume |
| BA Bottles | 12,500 | 12,500 | - | - | - | Change # 6 5 Extra Bottles per year |
| 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 |
| Fire Services Yearly Total | \$ 254,220 | \$ 1,876,000 | \$ 48,500 | \$ 3,324,250 | \$ 24,250 | |
| 5-Year Total | <u>\$ 5,527,220</u> | | | | | |

| Parks & Recreation | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--|------------------|------------------|----------------|----------------|----------------|--|
| West End Parkland | 150,000 | 30,000 | - | - | - | 2026-27 - Power, pavalon, playground 2027-28 - Gardens, pathways, park trees |
| Reservoir Park | 130,000 | 40,000 | - | - | - | Change # 8 2026-27 - Trail clean up, skills park renewal, safety improvements, wayfinding, landscaping around washrooms, alga control pilot project 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 | 65,000 | - | - | - | - | Change # 9 Pathway, signage, & seating |
| Downtown Harvest Moon Trail | 495,100 | - | - | - | - | Change # 10 Lighting, seating, placemaking, and completion of 2025-26 concrete work. |
| Willow Pond Relining | 25,000 | - | - | - | - | |
| Floating Dock @ Waterfront | 20,000 | - | - | - | - | Installation, safety, wayfinding |
| Rec Hub | 15,000 | - | - | - | - | Change # 11 Covered desk, seating, boardwalk, shade, wash pad & repair. |
| East End Gateway | 115,000 | - | - | - | - | Change # 11 Hardscape Plaza on Main St. and Driveway shifted to East |
| Woodman Park | 15,000 | - | - | - | - | Change # 12 Design & Incremental Improvements |
| 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 |
| Parks & Recreation Yearly Total | 1,400,100 | 3,295,000 | 330,000 | 700,000 | 300,000 | |

5-Year Total \$ 6,025,100

| 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 | - | - | - | - | |
| Dump Trailer | 30,000 | - | - | - | - | Change # 13 |
| 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 | - | - | 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 | - | |
| Public Works Fleet Yearly Total | \$ 1,235,000 | \$ 668,000 | \$ 320,000 | \$ 265,000 | \$ - | |
| 5-Year Total | <u>\$ 2,488,000</u> | | | | | |

| Stormwater Management | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|---|----------------------------|-------------------|----------------|----------------|----------------|---|
| Stormwater Management Allowance | 800,000 | 800,000 | - | - | - | Change # 14 2026-27 - Alline, Orchard/Minas View. Quiet Park 2027-28 - Wickwire/Little Road Area, Main/University Intersection |
| Engineering & Design Allowance | 150,000 | 150,000 | - | - | - | Model building & Project Design |
| Stormwater Management Yearly Total | \$ 950,000 | \$ 950,000 | \$ - | \$ - | \$ - | |
| 5-Year Total | <u>\$ 1,900,000</u> | | | | | |

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 |
|--|------------------|------------------|------------------|------------------|------------------|---|
| Road Rebuilds | 2,800,000 | 2,900,000 | 4,000,000 | 2,000,000 | 2,000,000 | |
| Earncliffe Avenue - Main Street to EKM | 2,400,000 | - | - | - | - | 340 m. Includes water, sewer, stormwater, road alignment, and surface. |
| Gaspereau 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 |
| Road Rehabilitations | 1,852,000 | 1,500,000 | 800,000 | 300,000 | 300,000 | |
| East Main Street Rehabilitation | 1,380,000 | - | - | - | - | Change # 15 Curb Victoria to Maple (1800m) - \$467,000 Paving Victoria to Maple - \$285,000 Maple to Town Border - \$375,000 Stormwater Maintenance - \$80,000 |
| Victoria Avenue Resurfacing, curb | 370,000 | - | - | - | - | Change # 16 Paving - \$79,000 Concrete - \$200,000 both sides with new structures Stormwater Maintenance - \$70,000 |
| 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 |
|--|----------------------|---------------------|---------------------|---------------------|---------------------|--|
| Sidewalks & Active Transportation | 435,000 | 720,000 | 425,000 | 275,000 | 250,000 | |
| West Main Street Highback Curbs & Sidewalks | 130,000 | 130,000 | - | - | - | 2026-27 - Highland to University South Side 2027-28 - Highland to University North Side |
| Traffic Calming | 95,000 | 300,000 | 150,000 | - | - | Change # 18 Implementing Mobycon AT Work. 2026-27 - Skyway/Pleasant, Stirling and Whidden to Harvest Moon, and Main Street |
| Victoria Avenue Sidewalk | 70,000 | - | - | - | - | 1.8-2m sidewalk on the west side |
| Crosswalk Improvements | 60,000 | 40,000 | 25,000 | 25,000 | - | Change # 19 Mobycon implementation work, including signs. |
| Data Collection & Monitoring | 40,000 | - | - | - | - | Change # 20 Teleraam Window Units & Speed Signs |
| Intersection Safety | 40,000 | - | - | - | - | Change #21 Main Street Study Recommendations 2026-27 - Additional Diligence 2027-28 - Detailed Study 2028-30 - Design & Tendering |
| Other Main Street Sidewalk | - | 250,000 | 250,000 | 250,000 | 250,000 | Sections along East/West Main Street or Downtown (approximately 840m per year.) |
| Other | 18,000 | - | - | - | - | |
| GPS Equipment | 18,000 | - | - | - | - | Change # 22 Specialized GPS equipment to measure with a laser. |
| Transportation Yearly Total | \$ 5,105,000 | \$ 5,120,000 | \$ 5,225,000 | \$ 2,575,000 | \$ 2,550,000 | |
| 5-Year Total | \$ 20,575,000 | | | | | |

| Sewer | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--|-----------------------------|---------------------|---------------------|-------------------|-------------------|--|
| Treatment Plant Expansion - Phase 2 | 2,503,900 | - | - | | | Change # 23 Sludge Allowance has been moved to Treatment Plant Sludge Removal, below. |
| SCADA Upgrades | 1,400,547 | | | | | 2026-27 - SCADA system upgrade to Lift Stations |
| Treatment Plant Sludge Removal | 1,050,610 | - | 750,000 | 750,000 | - | Change # 24 2026-27 - Sludge Removal Allowance from Expansion - Phase 2 2028-30 - Phased Sludge removal |
| 260 Main Street Sewer relocation | 500,000 | - | - | - | - | Change # 25 Line on private land needs relocating for development. 2026-27 - Design & Construction |
| 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 |
| Lift Stations - Full Overhaul | 250,000 | 4,741,500 | 2,096,250 | - | - | Change # 26 2026-27 - Monitoring & Design for Lift Stations 5 & 6, Reconfigure Lift Station 3, Wastewater Treatment Plant Upgrades 2027-28 - Construction for Lift Stations 5 & 6 2028-29 - Design & Construciton for Lift Station 2 |
| 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 |
| Sewer Yearly Total | \$ 5,945,057 | \$ 4,956,500 | \$ 3,061,250 | \$ 945,000 | \$ 195,000 | |
| 5-Year Total | <u>\$ 15,102,807</u> | | | | | |

| 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 Plant Upgrade & PRVs |
| 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 | 1,230,000 | 800,100 | - | - | - | |
| Transmission Line - Wellfield to Westwood | 1,100,000 | - | - | - | - | |
| Security Upgrades at Reservoir | 30,000 | - | - | - | - | Finishing fencing upgrade |
| Transmission Line - 3rd Well to Wickwire | 100,000 | 800,100 | - | - | - | Change # 27 2026-27 - Design 2027-28 - Construction |
| Production Wells | 145,000 | 155,000 | 917,700 | - | - | |
| Production Well 3 | 100,000 | - | 917,700 | - | - | Change # 28 2026-27 - Test Wells and land acquisition. 2027-28 - Wellhouse & Site |
| Well 1 and 2 Component and Infrastructure Intregation | 45,000 | - | - | - | - | Upgrade to the Well SCADA and remote access system |
| Wellhouse Site Fencing and Gate | - | 35,000 | - | - | - | |
| Cleaning at Cherry Lane | - | 120,000 | - | - | - | Well cleaning and reconditioning. |
| Water Yearly Total | \$ 2,141,421 | \$ 1,027,100 | \$ 957,700 | \$ 40,000 | \$ 40,000 | |
| 5-Year Total | \$ 4,206,221 | | | | | |

Town of Wolfville & Wolfville Water Utility

2026-27 Reserves Budget – Version 2



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

| | Mar. 31, 2026 | | | Mar. 31, 2027 | |
|------------------------|---------------------|-------------------|-----------------------|---------------------|--|
| | Balance | Addition | Utilization | Balance | |
| Unrestricted Operating | \$ 2,311,696 | \$ - | \$ (802,132) | \$ 1,509,564 | |
| Parking | \$ 20,000 | \$ - | \$ - | \$ 20,000 | |
| Haley Library Room | \$ 4,386 | \$ - | \$ - | \$ 4,386 | |
| Transit Initiatives | \$ 5,929 | \$ - | \$ - | \$ 5,929 | |
| Public Art Reserve | \$ 23,563 | \$ 5,000 | \$ - | \$ 28,563 | |
| Sewer Reserve | \$ 150,537 | \$ 231,822 | \$ (269,314) | \$ 113,045 | |
| RCMP Reserve | \$ - | \$ - | \$ - | \$ - | |
| | \$ 2,516,111 | \$ 236,822 | \$ (1,071,446) | \$ 1,681,487 | |

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 | \$ 1,421,551 | \$ (2,055,497) | \$ 4,199,250 | |
| 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 | \$ (1,066,210) | \$ 208,557 | |
| Sewer | \$ 1,822 | \$ - | \$ (1,822) | \$ - | |
| Fire Equipment | \$ 2,277,804 | \$ 404,000 | \$ (254,220) | \$ 2,427,584 | |
| Water Depreciation Reserve | \$ 819,944 | \$ 190,000 | \$ (260,000) | \$ 749,944 | |
| | \$ 9,180,738 | \$ 2,376,550 | \$ (3,637,749) | \$ 7,919,539 | |

REQUEST FOR DECISION 016-2026

Title: One-Time Operational Funding Request – Scotia Festival of Music

Date: 2026-03-10 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



SUMMARY

One-Time Operational Funding Request – Scotia Festival of Music

Scotia Festival of Music has applied for one-time operational funding in the amount of \$3,250 to support the presentation of a world-class chamber music concert in Wolfville on June 2, 2026.

The concert will be presented at Devour Studios and is anticipated to attract an audience of approximately 200 attendees. The total event budget is \$11,250, with confirmed and projected revenues including ticket sales, private sponsorship, and a Community Partnership Program (CPP) grant from the Town of Wolfville has also been applied for in the amount of \$2,000, of which \$1,000 has been approved.

The requested \$3,250 one-time grant would contribute toward covering event expenses including venue rental, artist fees, transportation, reception costs, and promotion.

Responses to Council's questions from the March 10, 2026, Committee of the Whole meeting have been included below.

DRAFT MOTION:

(Passed by Council on February 16, 2026) That Council consider in the 2026/27 budget process a \$3,250 one-time operational grant to Scotia Festival of Music to support the presentation of a chamber music concert in Wolfville on June 2, 2026.

Final consideration of this grant is included in RFD 023-2026 Budget Presentation v2.

REQUEST FOR DECISION 016-2026

Title: One-Time Operational Funding Request – Scotia Festival of Music

Date: 2026-03-10 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



1) CAO COMMENTS

Staff do not make recommendations on the one-time grant requests, so information has been provided to assist Council with their decision.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 65A

3) STAFF RECOMMENDATION

That Council consider this funding application against the financial/budget implications, impact and alignment with the evaluation criteria and priorities of the Town.

4) REFERENCES AND ATTACHMENTS

1. Application for One-Time Operational Funding from Scotia Festival of Music
+ Supporting Documents for Funding Application

5) DISCUSSION

Scotia Festival of Music is a long-standing Nova Scotia arts organization that has presented a two-week international chamber music festival each spring for over 45 years. The festival is primarily held in Halifax at the Dalhousie Arts Centre and features internationally recognized professional musicians alongside a Young Artist program serving 40–50 advanced students through masterclasses, coaching, recitals, and outreach activities.

In recent years, Scotia Festival has expanded beyond traditional concert hall settings, presenting events in unique locations across the province. For 2026, the organization proposes to present a chamber music concert in Wolfville, recognizing the Town's reputation as an arts and culture hub with a strong audience for classical music.

The proposed event will feature approximately eight guest artists, including principal players from major Canadian orchestras. The program will include works by Michael Haydn, Francis Poulenc, and Peter Ilich Tchaikovsky (Souvenir de Florence), performed by nationally recognized musicians and one Young Artist participant.

The event is planned for:

Location: Devour Studios, 360 Main Street, Wolfville

Date: Tuesday, June 2, 2026

Time: 7:30 p.m.

The format includes a 60–70 minute concert followed by a reception featuring local wine and light refreshments. Attendance of approximately 200 audience members is anticipated.

The applicant notes that marketing will include posters, media releases, online and social media promotion, print advertising, and word-of-mouth outreach. The event is expected to attract both local attendees and visitors from outside the region, including Halifax.

REQUEST FOR DECISION 016-2026

Title: One-Time Operational Funding Request – Scotia Festival of Music

Date: 2026-03-10 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



The applicant indicates that this event would provide Wolfville residents with access to a world-class chamber music experience within the Town and contribute to the vibrancy of the downtown core.

Council Questions & Applicant Responses:

Q: Are there opportunities to engage local youth/community members in programming? i.e. masterclass, coachings, etc.

- Scotia Festival is an extremely busy two weeks of music-making and learning. We have a different concert every night, plus a constant schedule of rehearsals and other events. Our Young Artist program attracts young musicians from across North America and Beyond, and is well-known for the world-class quality of the experience it offers them. This year, we had 164 applications for 46 spots, and the standard was extremely high.
- Our activities are centred in Halifax at the Dalhousie Arts centre. When every concert, lesson, masterclass, rehearsal, outreach event, workshop, etc. is entered into our scheduling app, there are nearly 500 things to fit into two weeks.
- For me, the planned concert in Wolfville is an incredibly important part of this year's festival (a dream from at least 7 years ago!). But, logistically it is probably not possible for me to commit to other activities like workshops and masterclasses in Wolfville - this time.
- That said, we have been working on an initiative to bring high school students to the Dalhousie campus to attend one of our open dress rehearsals, and get a campus tour as part of the same trip. If this ends up including students from the Valley, I will let you know. We'd be delighted if that worked out. It will depend on which schools Dalhousie has reached out to as part of their engagement campaign.

Q: What are the ticket prices? (relates to affordability/accessibility)

- SFM has adopted practices seen in other Canadian jurisdictions to provide discounts to people under 35 (\$25/ticket vs \$45 regular price), recognizing that this demographic tends to experience financial strain more so than seniors in the current economic climate.

Q: What opportunities exist for promotion of Wolfville (beyond the event) to Festival-goers, musicians, etc.?

- Wolfville logo/branding/website/tourism links will be included in printed materials. Wolfville as a destination will be promoted verbally and through other media to potential visitors involved with the Festival.

6) FINANCIAL IMPLICATIONS

Total projected event expenses: \$11,250

Breakdown of expenses:

Venue rental – \$2,250

Reception – \$1,500

Transport and meals (artists/staff) – \$1,500

REQUEST FOR DECISION 016-2026

Title: One-Time Operational Funding Request – Scotia Festival of Music

Date: 2026-03-10 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



Artist fees – \$5,000

Promotion – \$1,000

Total projected revenues: \$11,250

Ticket sales – \$4,000

*Town of Wolfville Community Partnership Program grant – \$2,000 application, \$1,000 approved

Private sponsors – \$2,000

*Town of Wolfville one-time grant (requested) – \$3,250

The requested one-time grant of \$3,250 represents approximately 29% of total event expenses.

Council may wish to consider this request in light of the existing \$1,000 CPP grant approved via the Community Partnership Program for this event and in the context of available operational funding/reserve capacity.

Any amount granted by Council will be funded from operations, and if operations are insufficient, reserves.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

- *Community Focus: Make Investments in public services reflective of community need*
- *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:*

- *Partnerships: Foster partnerships that promote Wolfville and create value.*
- *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:*

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

8) COMMUNICATION REQUIREMENTS

Scotia Festival of Music will be notified of Council's decision.

9) ALTERNATIVES

Limited options available:

REQUEST FOR DECISION 016-2026

Title: One-Time Operational Funding Request – Scotia Festival of Music

Date: 2026-03-10 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



- Not approve the grant funding request
- Approve an alternate amount of funding
- Approve the request now, without deferring consideration to the 2026-27 budget process

REQUEST FOR DECISION 017-2026

Title: One-Time Operational Funding Request – Deep Roots Music Co-Op

Date: 2026-03-10 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

SUMMARY

One-Time Operational Funding Request – Deep Roots Music Co-Operative

The Deep Roots Music Co-operative has applied for one-time operational funding to support the 20th Anniversary Deep Roots Music Festival, scheduled for September 25–27, 2026, in the Town of Wolfville.

The three-day Festival is a long-standing signature cultural event that animates the Town’s downtown core through a mix of ticketed concerts, free public performances, workshops, youth programming, and community events. The Festival anticipates approximately 5,000 participants of all ages.

The 2026 event marks the 20th anniversary of the Festival and will include expanded programming to celebrate two decades of cultural contribution, volunteerism, and community collaboration in Wolfville and the Annapolis Valley.

Responses to Council’s questions from the March 10, 2026, Committee of the Whole meeting have been included below.

DRAFT MOTION:

(Passed by Council on February 16, 2026) That Council consider in the 2026/27 budget process a one-time operational grant in the amount of \$6,382.24 to Deep Roots Music Co-operative to support the 20th Anniversary Deep Roots Music Festival taking place September 25th – 27th, 2026.

Final consideration of this grant is included in RFD 023-2026 Budget Presentation v2

REQUEST FOR DECISION 017-2026

Title: One-Time Operational Funding Request – Deep Roots Music Co-Op

Date: 2026-03-10 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

1) CAO COMMENTS

Staff do not make recommendations on the one-time grant requests, so information has been provided to assist Council with their decision.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 65A

3) STAFF RECOMMENDATION

That Council consider this funding application against the financial/budget implications, impact and alignment with the evaluation criteria and priorities of the Town.

4) REFERENCES AND ATTACHMENTS

1. Application for One-Time Operational Funding from Deep Roots Music Co-Operative
+ Supporting Documents for Funding Application

5) DISCUSSION

The Deep Roots Music Festival is the largest annual initiative of the Deep Roots Music Co-operative, a non-profit community-based co-operative founded in 2003. Since 2004, the Festival has grown from a grassroots initiative into a recognized Nova Scotia signature event, presenting more than 1,000 artists over two decades and attracting thousands of attendees annually.

The 20th Anniversary Festival will take place September 25–27, 2026 (the final full weekend of September), with additional events scheduled during the preceding week. The Festival is community-based and supported by more than 100 volunteers, local businesses, Acadia University, municipal partners, and community organizations.

Programming for 2026 will include:

- More than 20 Festival events, with the majority offered free to the public
- Ticketed main stage concerts featuring emerging and nationally recognized artists
- Workshops and participatory programming
- Youth-focused programming and a children’s parade
- Indigenous cultural components, including land acknowledgements and a Mi’kmaq-led smudge ceremony
- Partnerships with Acadia University, Ross Creek Centre for the Arts, Wolfville Farmers’ Market, Al Whittle Theatre and others
- A Local Food Bank fundraiser concert
- Free music events throughout public spaces and the downtown core

The Festival anticipates approximately 5,000 participants, representing all ages and backgrounds. The applicant indicates that the majority of performers are drawn from the Annapolis Valley region, with a commitment to Indigenous, emerging, and underrepresented artists.

REQUEST FOR DECISION 017-2026

Title: One-Time Operational Funding Request – Deep Roots Music Co-Op

Date: 2026-03-10 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

The Festival animates multiple venues throughout Wolfville, including concert halls, theatres, parks, Main Street, and public gathering spaces, contributing to downtown vibrancy and community connection.

The applicant identifies the most significant impact of the Festival as strengthening the social fabric of the Town through shared cultural experiences that foster belonging, resilience, and civic participation.

Council Questions & Applicant Responses:

Can you highlight the changes/additions to the Festival that will result from this additional funding and promotion of the 20th anniversary?

As laid out in our “One-Time Opportunities Grant” proposal, we are in the planning stages of ensuring that the 20th Anniversary of the Deep Roots Music Festival (DRMF) is a milestone celebration of the past 20 years of music, friendship, and cultural collaborations. The 2026 Deep Roots Music Festival is planned to include all of the events that have historically been part of the Festival, and we are adding several key events to provide additional focus on the Festival for its 20th anniversary that will require additional 2026 funding:

- Nationally recognized main headliner that will draw in significant additional attendance, for which additional funding is required to offset some of the costs.
- In order to expand the reach of the 20th Anniversary of the DRMF we are engaging the services of a marketing strategist for the first time. Although requiring additional funding, we believe that this will increase the festival’s exposure, and further elevate the Town of Wolfville’s profile regionally, provincially, and nationally, as we anticipate additional visitors to the town to attend the 20th Anniversary Festival.
- Finally, we have the challenge of ensuring fiscal stability of DRMF in the face of increasing costs year-on-year and potential for grant reductions that threatens to erode the financial position further in 2026, in spite of our efforts to continue to grow the Festival and maintain our financial security, as is evident from our 2026 Budget submission reflecting a deficit of \$6,382. This leads into the actions that are being taken to ensure that DRMF is fiscally robust into the future.

Are there any other changes/advancements in the planning of the Festival that add to its sustainability?

For this year’s Festival, we are returning to our core formula of higher end, more recognizable performers while aggressively upgrading our approach to pricing, publicity, and sponsorship. Our immediate priority is to stabilize the Deep Roots Music Festival’s financial sustainability by maximizing current revenues and cutting unnecessary expenditures, all while deepening our local community engagement.

6) FINANCIAL IMPLICATIONS

Deep Roots Music Co-operative operates under established governance and financial management practices, with diversified revenue sources including ticket sales, sponsorships, grants, and donations. A

REQUEST FOR DECISION 017-2026

Title: One-Time Operational Funding Request – Deep Roots Music Co-Op

Date: 2026-03-10 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

detailed breakdown of sources of community support through cash and in-kind contributions from various local organizations businesses demonstrates strong support.

The Festival leverages significant in-kind and financial contributions from community partners and local businesses. As a co-operative, surplus revenues are reinvested into local cultural development and future programming.

Total projected event expenses: \$133,537

Breakdown of expenses:

Performance Costs - \$114,073

Wages/MERCA (student) - \$8,918

Office & Admin - \$10,546

Total projected revenues: \$127,155

Grants - \$29,545

*Note that this includes an unconfirmed \$5,000 via the Town's Strategic Partnership Program, TBD

*Note that \$5,145 in Provincial funding is included, which may be affected by recent budget cuts

Ticket sales - \$78,175

Sponsorships/Donations/Fundraising - \$12,685

Other sales - \$6,750

*Town of Wolfville one-time grant (requested) - \$6,382

The requested one-time grant of \$6,382 represents approximately 4.8% of total 2026 festival expenses.

Council may wish to consider the one-time funding request in the context of:

- The Festival's established position as an anchor cultural event in Wolfville
- The scope of free public programming offered
- The planned expansion of programming in celebration of 20 years of Deep Roots Music Festival
- The anticipated attendance of approximately 5,000 participants
- Uncertainty around continuation of Provincial funding
- DRMC's candidacy for funding through the Strategic Partnership Program
- Available operational funding capacity within the 2026/27 budget

Any amount granted by Council will be funded from operations, and if operations are insufficient, reserves.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

- *Community Focus: Make Investments in public services reflective of community need*

REQUEST FOR DECISION 017-2026

Title: One-Time Operational Funding Request – Deep Roots Music Co-Op

Date: 2026-03-10 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

- *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:

- *Partnerships: Foster partnerships that promote Wolfville and create value.*
- *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:

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

8) COMMUNICATION REQUIREMENTS

Deep Roots Music Co-Operative will be notified of Council's decision.

9) ALTERNATIVES

Limited options available:

- Not approve the grant funding request
- Approve an alternate amount of funding
- Approve the request now, without deferring consideration to the 2026-27 budget process

REQUEST FOR DECISION 018-2026

Title: One-Time Operational Funding Request – Wolfville Tritons SC

Date: 2026-03-03 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



SUMMARY

One-Time Operational Funding Request – Wolfville Tritons Swim Club

The Wolfville Tritons Swim Club (WTSC) has applied for one-time operational funding to provide financial stabilization during a transition period during September 2025 – July 2026.

Following the closure of the Acadia pool, WTSC was required to relocate programming to multiple facilities outside of Wolfville. While the majority of programming is no longer delivered within Town boundaries, approximately 30% of current members are Wolfville residents.

WTSC forecasts total 2025–26 operating costs of approximately \$157,000 and projects a transition-year funding gap of approximately \$25,000 due to relocation impacts, increased facility and staffing costs, participation uncertainty, and added travel barriers for families. The organization is requesting \$12,500 from the Town of Wolfville to assist with stabilization during this extraordinary transition year.

Responses to Council’s questions from the March 10, 2026, Committee of the Whole meeting have been included below.

DRAFT MOTION:

(Passed by Council on February 16, 2026) That Council consider in the 2026/27 budget process a \$12,500 one-time operational grant to the Wolfville Tritons Swim Club to support transition-year stabilization for the 2025–26 season.

Final consideration of this grant is included in RFD 023-2026 Budget Presentation v2

REQUEST FOR DECISION 018-2026

Title: One-Time Operational Funding Request – Wolfville Tritons SC

Date: 2026-03-03 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



1) CAO COMMENTS

Staff do not make recommendations on the one-time grant requests, so information has been provided to assist Council with their decision.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 65A

3) STAFF RECOMMENDATION

That Council consider this funding application against the financial/budget implications, impact and alignment with the evaluation criteria and priorities of the Town.

4) REFERENCES AND ATTACHMENTS

1. Application for One-Time Operational Funding from Wolfville Tritons Swim Club
+ Supporting Documents for Funding Application

5) DISCUSSION

The Wolfville Tritons Swim Club (WTSC) is a non-profit community organization that has supported swimmers in the Wolfville area since 1972. Following the closure of the Acadia University pool, the club was required to relocate training to multiple sites, including the Kings-Edgehill School pool and the Waterville pool, with dryland training at Acadia and Horton High School.

The relocation has resulted in increased operating costs, logistical complexity, and participation declines, particularly within youth programming. Total swimmers have declined from 88 last year to 69 this year. While youth participation has decreased, demand for adult Masters programming has increased due to reduced local pool availability.

For the 2025–26 season, WTSC delivers structured aquatics programming for youth (age 5+) and adults across five training levels, with 18 training timeslots per week. Youth programming provides a pathway from introductory swimming competency through competitive training, with additional maintenance/fitness options. Adult Masters programming focuses on fitness and technique development and operates on a pay-per-swim model.

Approximately 30% of current members are Wolfville residents. Indications from the application show that, despite relocation outside Town boundaries, the club remains committed to maintaining aquatics access for Wolfville families.

The organization identifies community benefits including maintaining aquatics access for residents, supporting health and wellbeing, promoting swimming competence and safety, fostering belonging and inclusion, and preventing significant fee increases or program reductions during a transition year.

REQUEST FOR DECISION 018-2026

Title: One-Time Operational Funding Request – Wolfville Tritons SC

Date: 2026-03-03 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



WTSC has indicated that it will use a portion of its reserves toward the transition-year funding gap; however, fully covering the deficit from reserves would reduce the club below a safe operating level and jeopardize its ability to deliver the 2026–27 season.

The 2025–26 season is being treated as a transition year focused on stabilization, cost control, expanded fundraising, and development of a sustainable 2026–27 program model.

Council Questions & Applicant Responses:

Q: There was a “Go Fund Me” campaign around the closure of the Acadia Pool. Were the Tritons involved with this, and, if so, was the money raised kept/used by the Club?

- No, the Tritons were not involved in the "Go Fund Me", it was a group aiming to save the Acadia Pool and I believe the funds were for items like lawn signs and other awareness building initiatives. I believe there may have been some Triton's families involved along with mostly Acadia Varsity swimmer families, but no direct connection to the organization or our board. I am not aware of the amount that was raised, but whatever the money raised was used for none was connected to our club.

Q: Can you provide an overview of membership fees? This speaks to the financial accessibility of programming.

- Our current fees are available at <https://www.tritons.ca/join> and range from \$1556 to \$3612/season (September to June). The decision was made to keep them consistent with what they were last year despite an awareness of the risk in reduced membership due to the move. We have also supported families accessing funding to support their costs, have offered bursaries directly, and offer sibling discounts at increasing amounts based on the number of children in a family. We are beginning to regrow our membership now that people are more aware that we continue to operate, and plan to keep fees relatively consistent for next year while ensuring we develop a budget for next year that will run without a loss at our current membership levels.

Additional responses to the presentation/questions:

- Our masters program is indeed for all adult ages as a non-competitive coached swimming program. Attendance in this has gone up this year due to increased demand and swimmers range from 18 to I believe late 70s. While our focus is traditionally on our youth swimmers, we are happy to be providing this service to a growing group at this time.
- We have already applied to funding programs with West Hants, are in the process of submitting to the Community Recreation Programming Assistance Grant through the Municipality of the Council of Kings and are looking into options with the Town of Kentville as well, which will cover

REQUEST FOR DECISION 018-2026

Title: One-Time Operational Funding Request – Wolfville Tritons SC

Date: 2026-03-03 (Updated 2026-03-24)

Prepared by: Nick Zamora, Manager of Community Development

Contributors:



all of our membership's residential areas. These grants are not fully represented in the budget as we do not know if or when we would get them.

6) FINANCIAL IMPLICATIONS

WTSC forecasts total 2025–26 operating expenses of approximately \$157,000, including:

Pool rental: approximately \$47,000

Staffing: approximately \$70,500

Insurance/affiliation: approximately \$12,000

Meet-related costs: approximately \$13,500

Equipment: approximately \$1,100

Other operating costs: approximately \$14,000

Total forecast expenses: approximately \$157,000

Forecast revenues include:

Membership fees: approximately \$116,000

Meet Fees: approximately \$8,000

Fundraising: approximately \$6,000

Total forecast revenues: approximately \$132,000

Forecast deficit: approximately \$25,000

Other funding and reserves: to be pursued/used to address the remaining gap

The request to the Town of Wolfville is \$12,500 (approximately 8% of total forecast costs). The remaining shortfall would be addressed through reserves, fundraising, and other funding applications.

WTSC is also managing a prior-year payable related to delayed pool invoicing. This amount is shown in the 2025–26 operating budget with some scenarios regarding its resolution. Municipal funding is not being requested specifically to cover it; however, its resolution will impact available cash and reliance on reserves.

Any amount granted by Council will be funded from operations, and if operations are insufficient, reserves.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

- *Community Focus: Make Investments in public services reflective of community need*

REQUEST FOR DECISION 018-2026

Title: One-Time Operational Funding Request – Wolfville Tritons SC

Date: 2026-03-03 (Updated 2026-03-24)



Prepared by: Nick Zamora, Manager of Community Development

Contributors:

- *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:

- *Partnerships: Foster partnerships that promote Wolfville and create value.*
- *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:

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

8) COMMUNICATION REQUIREMENTS

Wolfville Tritons Swim Club will be notified of Council's decision.

9) ALTERNATIVES

Limited options available:

- Not approve the grant funding request
- Approve an alternate amount of funding
 - **\$7,660 = 30% of the forecasted deficit, aligning with the percentage of swimmers from Wolfville.**
- Approve the request now, without deferring consideration to the 2026-27 budget process

REQUEST FOR DECISION 019-2026

Title: Capital Funding Request – Landmark East Assn
Date: 2026-03-10 (Updated 2026-03-24)
Prepared by: Nick Zamora, Manager of Community Development
Contributors:



SUMMARY

Capital Funding Request – Landmark East Association

Landmark East Association has applied for Capital Funding to the Town of Wolfville to support the construction of a new gymnasium on its campus. The proposed facility will provide a dedicated indoor recreational space for students and create additional capacity for school events and activities.

The gymnasium will also be made available for community use during evenings, weekends, and extended periods when school is not in session, including holidays, March Break and summer months. The total capital cost of the project is approximately \$1.4 million, with total project costs estimated at \$1.7 million. The organization is requesting \$50,000 from the Town of Wolfville toward the capital component of the project.

Responses to Council's questions from the March 10, 2026, Committee of the Whole meeting have been included below.

DRAFT MOTION:

(Passed by Council on February 16, 2026) That Council consider in the 2026/27 budget process a \$50,000 Capital grant contribution to Landmark East Association to support the construction of a new gymnasium facility.

Final consideration of this grant is included in RFD 023-2026 Budget Presentation v2.

REQUEST FOR DECISION 019-2026

Title: Capital Funding Request – Landmark East Assn
Date: 2026-03-10 (Updated 2026-03-24)
Prepared by: Nick Zamora, Manager of Community Development
Contributors:



1) CAO COMMENTS

Staff do not make recommendations on these types of grant requests, so information has been provided to assist Council with their decision.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act (MGA) 65A

3) STAFF RECOMMENDATION

That Council consider this funding application against the financial/budget implications.

4) REFERENCES AND ATTACHMENTS

- 1) Application for Capital Funding – Landmark East Association
+ Supporting Documents for Funding Application

5) DISCUSSION

Landmark East Association is constructing a new gymnasium facility on its campus in Wolfville. Landmark East is an independent school serving students with learning differences, including ADHD, dyslexia, autism spectrum disorder and other neuro-diversities. The school specializes in individualized learning approaches, small class sizes and faculty specifically trained to support these learning differences.

At present, Landmark East does not have an indoor recreation facility or a large gathering space suitable for school-wide activities such as science fairs, graduations or other major events. The proposed gymnasium would address this need while also creating additional recreational and event space within the town.

The gymnasium will be suitable for multi-sport courts and court line configurations and will accommodate up to four pickleball courts for winter play. Additional activities that may be hosted in the space include racquet sports, floor ball, ball hockey, temporary wall climbing installations, open gym programming, Town and County Special Olympics gym time, town halls, celebrations and other community events. The building and equipment will be fully accessible.

While the primary target demographic is Landmark East students, the facility will be available to community organizations and the broader public when not in use by the school. The application indicates that evenings, weekends and extended school breaks will provide opportunity for community access.

The applicant has noted that there is a recognized shortage of indoor recreational space in Wolfville, particularly during inclement weather and winter months. The addition of this facility would increase

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Prepared by: Nick Zamora, Manager of Community Development
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the overall recreational capacity within the town. Representatives of LME have reached out to Town staff to determine recreational space needs that the Town has that could be satisfied by this new space.

Council Questions & Applicant Responses:

Q: How will LME ensure equitable community access to this space by under-served groups?

- LME has already reached out to Town staff to begin conversations around allocation of space and will prioritize time allotment for the Town. It has also been indicated that LME will rely on the Town to determine specific allocation of this Town-designated time in order to meet community needs, and LME will consult the Town as to which other under-served groups should be prioritized for access to the space. Hours outside of school time will be widely available (evenings and weekends), and time during the week from 1:30-4:30pm will also be available on certain days.

Q: What is the gym floor surface material? (relates to durability over multiple use cases)

- The surface will be “Classic 90” seamless multi-purpose sports floor that provides comfort and safety for all levels of competition, along with excellent resistance to mechanical loads. It is approved by FIBA and IHF. The floor will be fully regulation 110’ by 64’.



Q: Are there estimates/forecasts for operational and maintenance costs added by this additional space?

- Indications from the applicant are that this has been considered comprehensively, and they are waiting on a report from their consultant to provide analysis of added costs.

6) FINANCIAL IMPLICATIONS

REQUEST FOR DECISION 019-2026

Title: Capital Funding Request – Landmark East Assn
Date: 2026-03-10 (Updated 2026-03-24)
Prepared by: Nick Zamora, Manager of Community Development
Contributors:



The total capital cost of the gymnasium project is approximately \$1.4 million, with total overall project costs of \$1.7 million.

The request to the Town of Wolfville is \$50,000.

Council may wish to consider this request in the context of available funding, competing applications and overall budget capacity for the 2026/27 fiscal year. Any amount granted by Council will be funded from operations, and if operations are insufficient, reserves.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

- *Community Focus: Make Investments in public services reflective of community need*
- *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:*

- *Partnerships: Foster partnerships that promote Wolfville and create value.*
- *Placemaking for a Vibrant Community: Enhancing public spaces to support community connections.*
- *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:*

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

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

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

8) COMMUNICATION REQUIREMENTS

REQUEST FOR DECISION 019-2026

Title: Capital Funding Request – Landmark East Assn
Date: 2026-03-10 (Updated 2026-03-24)
Prepared by: Nick Zamora, Manager of Community Development
Contributors:



Landmark East Association will be notified of Council's decision.

9) ALTERNATIVES

Limited options available:

- Not approve the grant funding request
- Approve an alternate amount of funding
- Do not forward to 2026-27 budget process and just approve the request

REQUEST FOR DECISION 020-2026

Title: VWRM – Debt Guarantees 2025-26 Capital Program

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Valley Waste Resource Management Staff



SUMMARY

Valley Waste Resource Management (VWRM) Debt Guarantee for 2025-26 Capital Program

Each year the Town is involved in Valley Waste Resource Management (VWRM)'s budget process, including any debt guarantees that are required in relation to the capital budget.

The request before Council today relates to the current year (2025-26) capital program, for which VWRM is preparing to participate in the Municipal Finance Department's upcoming provincial spring debenture issue. The first step of this process was completed on February 18, 2026, when the Interim-IMSA Board signed their Temporary Borrowing Resolution (TBR). The next step is for each of the Inter-Municipal Agreement Service Partners to guarantee their proportionate share of the debt. The documents before Council with this report represent that guarantee for Wolfville.

DRAFT MOTION:

That Council guarantees a share of Valley Waste Resource Management's Temporary Borrowing Resolution of \$428,835, with Wolfville's guarantee repayment share being 7.19% equal to \$30,842 as per the attached partner guarantee resolution form.

REQUEST FOR DECISION 020-2026

Title: VWRM – Debt Guarantees 2025-26 Capital Program

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Valley Waste Resource Management Staff



1) CAO COMMENTS

2) LEGISLATIVE AUTHORITY

- Municipal Government Act – Sections 60 & 88
- Valley Waste Resource Management Inter-Municipal Service Agreement (IMSA)

3) STAFF RECOMMENDATION

That Council approves the loan guarantee requested by VWRM to address their 2025-26 capital program requirements.

4) REFERENCES AND ATTACHMENTS

- Loan Guarantee Resolution provided by VWRM (attached)
- VWRM 2025-26 Capital Program TBR, including Schedule A showing the breakdown of partner guarantees, and Schedule B noting the Capital Budget items being funded through long-term debt (attached).

5) DISCUSSION

VWRM must go through the process required by the Municipal Finance Department to access debenture funding for its capital program. The final step of this process requires all IMSA partners to guarantee their share of the debt. As one of these partners, Wolfville must guarantee its share of VWRM's long-term borrowing. The documentation attached is needed to ensure VWRM's TBR can be approved by the Minister.

This TBR approval is an annual housekeeping matter, finalizing details surrounding the Interim-IMSA Board and Town Council decisions previously made for fiscal 2025-26. Below is the breakdown of guarantees by IMSA partners:

| IMSA Partner | Guarantee Percentage | Guarantee Amount |
|------------------------------|----------------------|------------------|
| Municipality of Kings County | 58.28% | \$249,905 |
| Municipality of Annapolis | 20.98% | \$89,961 |
| Town of Kentville | 8.10% | \$34,717 |
| Town of Wolfville | 7.19% | \$30,842 |
| Town of Berwick | 2.71% | \$11,632 |
| Tow of Middleton | 1.90% | \$8,164 |
| Town of Annapolis Royal | 0.84% | \$3,614 |
| | 100% | \$428,835 |

REQUEST FOR DECISION 020-2026

Title: VWRM – Debt Guarantees 2025-26 Capital Program

Date: 2026-03-24

Prepared by: Diana Gibson, Director of Corporate Services

Contributors: Valley Waste Resource Management Staff



6) FINANCIAL IMPLICATIONS

There is no immediate budget impact on the Town, as VWRM's capital program was previously approved as part of the 2025-26 budget. The long-term borrowing requested will require increased Town contributions in future years once the debenture is in place and repayments are required.

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

None at this time.

8) COMMUNICATION REQUIREMENTS

Once approved, the guarantee will be signed and the Town will advise VWRM staff of Council's decision, and then to forward all duly signed copies of the guarantee to VWRM.

9) ALTERNATIVES

Council could choose not to approve the guarantee. In doing so VWRM would be required to seek alternatives to fund its capital budget. Given Council has already approved the VWRM Budget, not providing the guarantee at this time would be an impractical option and is not recommended by staff.

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 428,835

Capital Projects: Detailed in Schedule "B"

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Town of Berwick, the Town of Kentville, the Town of Middleton, the Town of Wolfville, the Town of Annapolis Royal, the Municipality of the County of Annapolis, and the Municipality of the County of Kings entered into an inter-municipal services agreement pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority pursuant to the inter-municipal agreement states that the body corporate shall be vested with the power to borrow money for the purpose of capital projects, the specific amounts and descriptions of which are contained in Schedule "B";

WHEREAS any borrowing and/or entering into debt obligations of the municipal body corporate must be approved by the municipal units and the Municipal Guarantee percentages and amounts for each of the six municipal parties are attached at Schedule "A"; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act no money shall be borrowed by a municipality, village, committee by an inter-municipal agreement or service commission pursuant to this Act or another Act of the Legislature until the proposed borrowing has been approved by the Minister of Municipal Affairs has the approved the proposed guarantees;

BE IT THEREFORE RESOLVED

THAT under the authority of the intermunicipal services agreement entered into under Section 60 of the *Municipal Government Act*, and subject to the approval of the Minister of Municipal Affairs, the Authority borrow a sum or sums not to exceed
four hundred twenty eight thousand eight hundred thirty five Dollars
(\$ 428,835) for the purpose set out above;

THAT the sum be borrowed by the issue and sale of debentures of the Authority of an amount as the Authority deems necessary;

THAT pursuant to Section 92 of the Municipal Government Act, the issue of debentures be postponed and that a sum or sums not to exceed
four hundred twenty eight thousand eight hundred thirty five Dollars
(\$ 428,835) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and,

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Valley Region Solid Waste-Resource Management Authority held on the 18 day of February, 2026.

GIVEN under the hands of the Chair and the Secretary and under the seal of the Authority this 18 day of February, 2026.


Chair


Secretary

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 428,835

Capital Projects: Detailed in Schedule "B"

SCHEDULE "A"

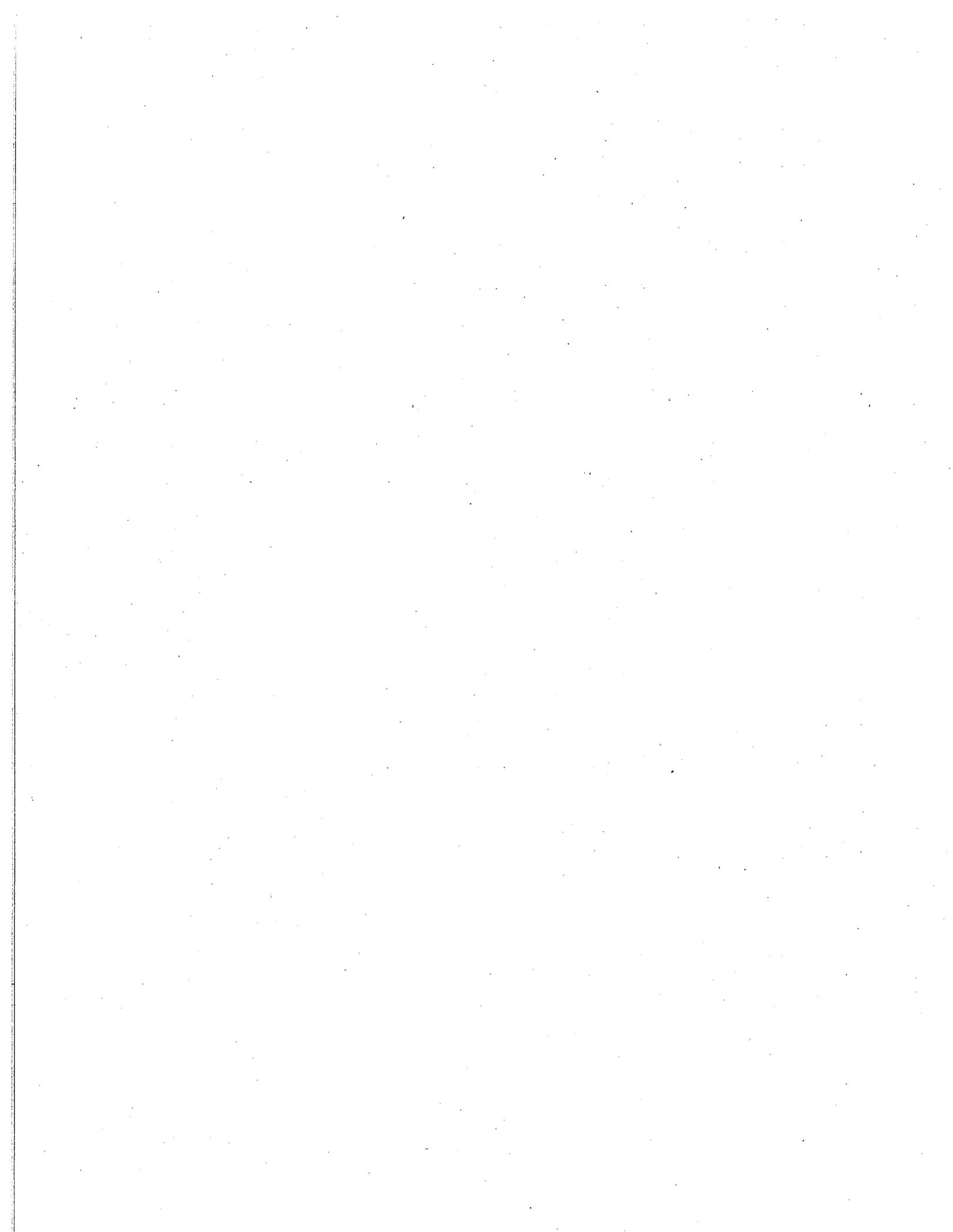
MUNICIPAL GUARANTEES

| MUNICIPAL PARTNER | GUARANTEE PERCENTAGE | GUARANTEE AMOUNT |
|---|-----------------------------|-------------------------|
| Municipality of the County of Kings | 58.28% | 249,905 |
| Municipality of the County of Annapolis | 20.98% | 89,961 |
| Town of Kentville | 8.10% | 34,717 |
| Town of Wolfville | 7.19% | 30,842 |
| Town of Berwick | 2.71% | 11,632 |
| Town of Middleton | 1.90% | 8,164 |
| Town of Annapolis Royal | .84% | 3,614 |
| Total Capital Requirements for Borrowing Resolution | 100 | 428,835.00 |

| Budget Year | Item Description | Finance Term | Funding Source Projection & Budget | Carry Forward from Prior Years | Approved Budget | Unsettled Costs in Due to/from |
|-------------|---|--------------|------------------------------------|--------------------------------|-----------------|--------------------------------|
| 23-24 | EMC / WMC C&D Hydrological Wells | 10 | Debenture | 146,846 | 55,000 | 91,688 |
| 24-25 | HHW Container & Pre Fab Steel Structure | 10 | Debenture | | 350,000 | 276,790 |
| 24-25 | 2xTri-Pak TB6030 | 10 | Debenture | | 110,000 | 60,357 |
| | | | | | | <u>428,835</u> |

| As per Budget 2026 with AC as an owner | |
|--|--------|
| Municipality of Kings | 58.28% |
| Town of Kentville | 8.10% |
| Town of Wolfville | 7.19% |
| Town of Berwick | 2.71% |
| Town of Middleton | 1.90% |
| Town of Annapolis Royal | 0.84% |
| Municipality of Annapolis | 20.98% |

| |
|----------------|
| 249,905 |
| 34,717 |
| 30,842 |
| 11,632 |
| 8,164 |
| 3,614 |
| 89,961 |
| <u>428,835</u> |



**VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY
MUNICIPAL PARTNER GUARANTEE RESOLUTION
COUNCIL OF
Town of Wolfville**

Guarantee Share Amount: \$ 30,842 Purpose: Replacement guarantee for capital projects completed in 25-26 from prior year budgets that expired

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority has determined to borrow the aggregate principal amount of thirty thousand eight hundred forty two Dollars (\$ 30,842) for purpose of Replacement guarantee for capital projects ;

WHEREAS the Authority has requested the Council of the Town of Wolfville, a municipality that executed the instrument of incorporation of the Authority, to guarantee said borrowing; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act, no guarantee of a borrowing by a municipality shall have effect unless the Minister of Municipal Affairs has approved of the proposed borrowing or debenture and of the proposed guarantee;

BE IT THEREFORE RESOLVED

THAT the Council of the Town of Wolfville does hereby approve the borrowing of the aggregate principal amount of thirty thousand eight hundred forty two Dollars (\$ 30,842) for the purpose set out above;

THAT subject to the approval of the Minister of Municipal Affairs of the borrowing by the Authority and the approval of the Minister of Municipal Affairs of the guarantee, the Council unconditionally guarantee repayment of thirty thousand eight hundred forty two Dollars (\$ 30,842) for the purpose set out above; and

THAT upon the issue of the debentures, the Mayor/Warden and Chief Administrative Officer of the Municipality do sign the guarantee attached to each of the debentures and affix thereto the corporate seal of the Municipality.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Wolfville held on the ____ day of _____, 2026.

GIVEN under the hands of the Clerk and under the seal of the Municipality this ____ day of _____, 2026.

Clerk



Valley Regional Services Board of Directors Request for Decision

Agenda Item No. 5.3

Report to: Valley Regional Services Agreement Board
Meeting Date: February 18, 2026
Subject: Request for Decision: Temporary Borrowing Resolution
Prepared by: Dan L'Abbe

Current Situation: Three capital projects have been completed in the 2025-2026 fiscal year that were approved capital projects to be financed by debentures from prior fiscal years' budgets. The Nova Scotia Department & Treasury Board's one year financing approval has expired on these projects and requires renewal to participate in the Spring 2026 round of financing.

Background: To be eligible to participate in the Spring 2026 round of serial debenture financing for the above-mentioned projects, the following steps need to be completed:

1. Approval by the board by a board motion
2. Approval by all 7 owner's councils to guarantee their portion of the debentures
3. Approval by the Nova Scotia Department & Treasury Board

Discussion: Details of the completed capital projects

EMC / WMC C&D Hydrological Wells – approved budget 55,000 in 23-24 / cost expectations reset to 146,846 / completed project cost 91,688

HHW Container & Pre Fab Steel Structure – approved budget 350,000 in 24-25 / completed project cost 276,790

2x Tri-Pak TB6030 – approved budget 110,000 in 24-25 / completed project cost 60,357

Budget/Financial Implications: This request for the approval and certification of the attached Temporary Borrowing Resolution is in keeping with the approved 2025-2026 capital forecast as part of the 2026-2027 budget. Additional financial implications will become applicable when the actual Debenture for the funds is requested.

Alignment with Strategic/Business/Operational Plans: These projects were included in the operational plan presented as part of the 2026-2027 budget.

Alignment with Policy: The execution of the Temporary Borrowing Resolution is in keeping with Section 88 of the Municipal Government Act.

Intermunicipal Service Agreement Authority/Alignment: This RFD is not subject to the special resolution process requiring the individual approval of the Parties to the Intermunicipal Services Agreement.

Section 9(7) of the Amended and Restated Valley Waste Agreement dated June 30, 2025 grants the Valley Region Solid Waste-Resource Management Authority the power to borrow money from the Nova Scotia Department of Finance and Treasury Board.

Legal Authority/Implications: The approval of the attached Temporary Borrowing Resolution is in keeping with the requirements of the Department of Municipal Affairs to secure Ministerial Approval for the planned borrowing.

Contractual Implications: n/a

Options:

1. Accept the staff recommendation and authorize the Chair and General Manager to execute/certify the Temporary Borrowing Resolution.
2. Direct staff to provide additional information before making a final decision.
3. Do not accept the staff recommendation and advise staff as to how best to proceed.

Recommendation: Option 1

Motion(s): That the Valley Regional Services Board formally authorizes the Chair and General Manager, serving as Secretary to the Valley Region Solid Waste-Resource Management Authority, to execute the Temporary Borrowing Resolution in the amount of \$428,835 and further to submit the fully executed resolution to the Department of Municipal Affairs.

Communications: the Municipal Partner Guarantee Resolutions will be forwarded for Party Council for approval and certification.

Attachments: Temporary Borrowing Resolution in the amount of \$428,835