



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. Brian Finnis Acadia Athletics
- b. 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'kmaw 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 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, Djugjug 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.

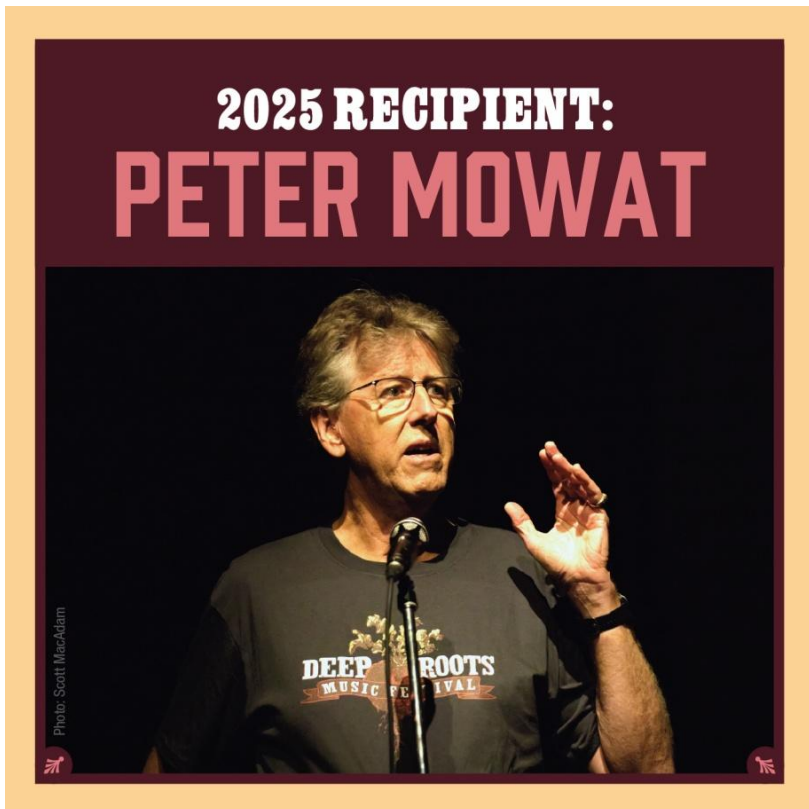


Local accommodations for performers: Most non-local performers were billeted in the private homes of local residents. Billeting gives an opportunity for many local people to meet and get to know performers, and for the performers to experience wonderful local hospitality. This year we had 12 billet host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



Table of Contents

Introduction	3
Town Council	4
Strategic Priorities	5
Strategic Priorities At-A-Glance	6
Town Operations	7
Program & Service Delivery	7
Inter-Municipal and Local Service Partners	8
Grants to Organizations	8
Risk & Reporting	9
Financial Condition, Taxation & Expenditures	11
Assessments	11
Financial Condition Indicators	11
Revenue & Expenditures	12
Operational Plans	13
Office of the Chief Administrative Officer	13
Planning & Public Works	19
Community Wellbeing	25
Wolfville Police Services – Royal Canadian Mounted Police	28
Wolfville Fire Department	29
Committees of Council	31
Appendix 1: 2026/27 Operational Budget & Water Utility Budgets	34
Appendix 2: Five-Year Capital Investment Plan	35
Appendix 3: Organizational Chart	36



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
Diversity
Inclusivity
Innovation
Stewardship*

*Collaboration
Equity
Informed Decision-Making
Safety
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: - 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 NSFM and AMANS Initiatives & Committees		Ad hoc
Policy Review	Complete regular and/or timely review of policies, including: - 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: - 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.

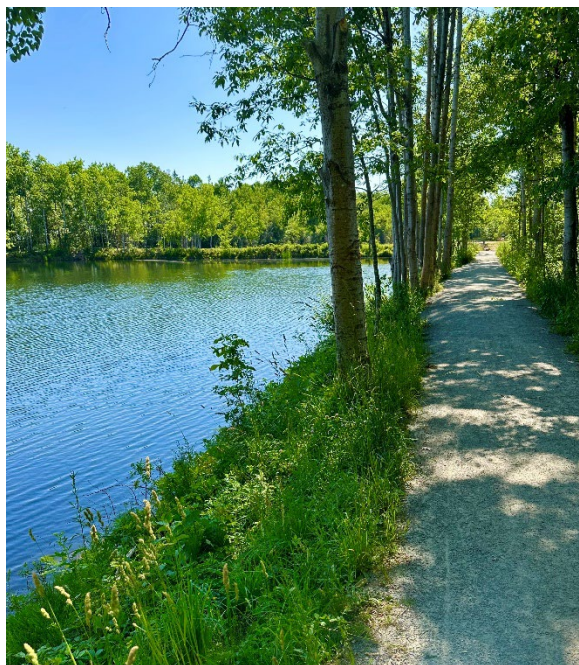


Figure 7 - Reservoir Park, 1 Pleasant Street

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: - 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: - 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.



Figure 8 - Recreation Hub, 282 Main Street

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



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: - 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

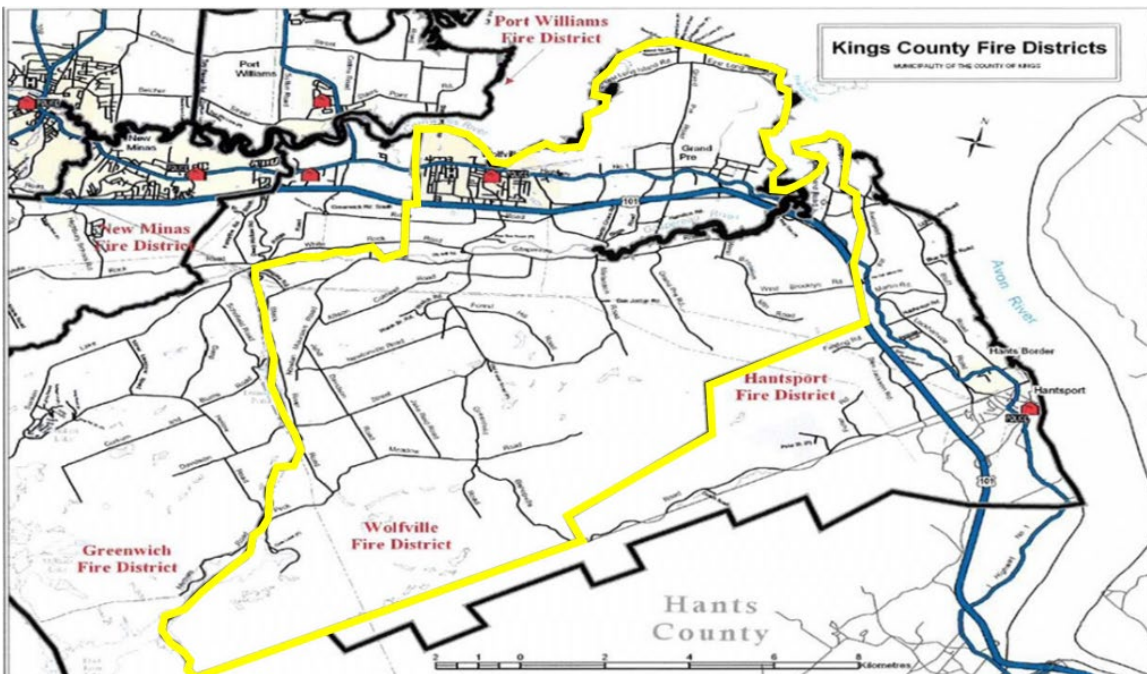
Captain Riely Whitman
Lieutenant Alex White
Lieutenant Ben Ross
Lieutenant Aisling O'Neill
Operator Garth Regan
Retired Fire Chief Kirk Fredericks



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) Shahniah, 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

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- 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

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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

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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.

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Contributors: Senior Leadership Team & Corporate Services Department



\$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.

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



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

REQUEST FOR DECISION 023-2026

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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
 - $\$50,000 \times 97.5\% = \$48,750$
- Maximum exemption amount is to increase each year by the Consumer Price Index, based on the February report.
 - $2025-26 \text{ Exemption } \$1,065 \times 1.7\% = \$1,083$

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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	<u>\$3,936,879</u>				

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)

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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

Prepared by: Diana Gibson, Director of Corporate Services

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 fiscal 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	Overall increase of \$129,895 in Employee Expenses, this relates to a number of changes: - 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)
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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)
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SOE SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

2026-27				
REVENUE	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	
Debtenture 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)	<u>\$ 1,509,105</u>	<u>\$ 2,498,019</u>	<u>\$ (988,914)</u>	<u>\$ 3,532,590</u>	<u>\$ 2,498,019</u>	
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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)	<u>\$ 0</u>	<u>\$ 707,719</u>	<u>\$ (707,719)</u>	<u>\$ 2,982,055</u>	<u>\$ 707,719</u>	
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Town of Wolfville
2026-27 Operating Budget
Statement of Estimates (SOE) Summary

	2026-27			
	Budget	PY Budget	YOY Change	
REVENUE				
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	
	2026-27			
	Budget	PY Budget	YOY Change	
EXPENSES				
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
Recreation & Cultural Services	\$ 2,515,247	\$ 1,737,522	\$ 777,725	Change #11, 12, 19, 21, 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 Conidional 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)**

	2026-27			2025-26		
	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>	

DRAFT
Version 2

**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	-	-	
	4,000	-	4,000	62,316	-	
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
	624,475	637,360	(12,885)	501,894	637,360	
Net Department Surplus (Deficit)	\$ (620,475)	\$ (637,360)	\$ 16,885	\$ (439,578)	\$ (637,360)	
RESERVE USAGE						
Transfer from Operating Reserves	-	30,000	(30,000)	-	30,000	
	-	30,000	(30,000)	-	30,000	
Net Surplus (Deficit)	\$ (620,475)	\$ (607,360)	\$ (13,115)	\$ (439,578)	\$ (607,360)	

**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						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
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)	\$ (2,063,149)	\$ (2,240,079)	\$ 176,930	\$ (1,920,522)	\$ (2,240,079)	
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)	\$ (2,467,149)	\$ (2,640,079)	\$ 172,930	\$ (2,320,522)	\$ (2,640,079)	

**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)	\$ (1,719,905)	\$ (1,838,638)	\$ 118,733	\$ (1,600,006)	\$ (1,838,638)	
RESERVE USAGE						
	-	-	-	-	-	
Net Surplus (Deficit)	\$ (1,719,905)	\$ (1,838,638)	\$ 118,733	\$ (1,600,006)	\$ (1,838,638)	

**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><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>
RESERVE USAGE					
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Net Surplus (Deficit)	<u><u>\$ (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)	\$ (28,500)	\$ (224,640)	\$ 196,140	\$ (210,510)	\$ (224,640)	
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)	\$ (432,500)	\$ (624,640)	\$ 192,140	\$ (610,510)	\$ (624,640)	

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

	2026-27			2025-26		
	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)	\$ (4,376,214)	\$ (3,414,987)	\$ (961,227)	\$ (3,186,845)	\$ (3,414,987)	
RESERVE USAGE						
	-	-	-	-	-	
Net Surplus (Deficit)	\$ (4,376,214)	\$ (3,414,987)	\$ (961,227)	\$ (3,186,845)	\$ (3,414,987)	

**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)	\$ (402,611)	\$ (283,260)	\$ (119,351)	\$ (229,378)	\$ (283,260)
RESERVE USAGE					
	-	-	-	-	-
Net Surplus (Deficit)	\$ (402,611)	\$ (283,260)	\$ (119,351)	\$ (229,378)	\$ (283,260)

**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)	\$ (2,028,512)	\$ (1,390,170)	\$ (638,342)	\$ (1,282,158)	\$ (1,390,170)	
RESERVE USAGE						
	-	-	-	-	-	
Net Surplus (Deficit)	\$ (2,028,512)	\$ (1,390,170)	\$ (638,342)	\$ (1,282,158)	\$ (1,390,170)	

**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)**

	2026-27			2025-26	
	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)

**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)	\$ -	\$ (136,066)	\$ 136,066	\$ (145,908)	\$ (136,066)
RESERVE USAGE					
	-	-	-	-	-
Net Surplus (Deficit)	\$ -	\$ (136,066)	\$ 136,066	\$ (145,908)	\$ (136,066)

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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
Debenture Interest	56,901	-	56,901	-	-
Debenture 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

**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)	<u>\$ -</u>	<u>\$ 672,867</u>	<u>\$ (672,867)</u>	<u>\$ 716,400</u>	<u>\$ 672,867</u>
RESERVE USAGE					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 672,867</u>	<u>\$ (672,867)</u>	<u>\$ 716,400</u>	<u>\$ 672,867</u>

**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)	<u>\$ (1,283,859)</u>	<u>\$ (743,656)</u>	<u>\$ (540,203)</u>	<u>\$ (655,005)</u>	<u>\$ (743,656)</u>	
RESERVE USAGE						
Transfer from Operating Reserves	122,132	-	122,132	-	-	Change #32
	122,132	-	122,132	-	-	
Net Surplus (Deficit)	<u>\$ (1,161,727)</u>	<u>\$ (743,656)</u>	<u>\$ (418,071)</u>	<u>\$ (655,005)</u>	<u>\$ (743,656)</u>	

**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)	\$ (293,210)	\$ (202,800)	\$ (90,410)	\$ (176,153)	\$ (202,800)	
RESERVE USAGE						
	-	-	-	-	-	
Net Surplus (Deficit)	\$ (293,210)	\$ (202,800)	\$ (90,410)	\$ (176,153)	\$ (202,800)	

**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>\$ (290,417)</u>	<u>\$ (104,384)</u>	<u>\$ (186,033)</u>	<u>\$ (65,219)</u>	<u>\$ (104,384)</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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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
Transit services - KPPT	15,000	-	15,000	-	-
Valley Community Fibre	1,500	2,000	(500)	2,000	2,000
REMO	20,763	11,975	8,788	11,975	11,975
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
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
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>

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 Deveopment	↓	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.

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
<u>OPERATING REVENUES</u>					
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
<u>OPERATING EXPENSES</u>					
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)	\$ 159,608	\$ 353,675	\$ (194,067)	\$ 370,159	\$ 353,675
<u>NON-OPERATING REVENUES</u>					
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
<u>NON-OPERATING EXPENSES</u>					
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)	\$ 88,211	\$ 287,895	\$ (199,684)	\$ 297,002	\$ 287,895

**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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**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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**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	

**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	

**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	

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**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

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**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

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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 @ Railtown	↑	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 with 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 it's 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 Transmisison 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>\$ 3,936,879</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 Funding									
	2026-27	Operating Reserve	Capital Reserve	Fire Reserve	Sewer Reserve	Water Reserve	Users	CCBF	LTD	Other	Notes to Other Funding
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	716,421	-	-	-	-	40,000	-	-	676,421	-	
SCADA Upgrade	676,421								676,421		
Water Treatment Process & Monitoring Equipment	40,000					40,000					
Distribution	50,000	-	-	-	-	30,000	20,000	-	-	-	
Remote Meter System	30,000					30,000					
Meter Replacement Program	20,000						20,000				
Transmission	1,230,000	-	-	-	-	130,000	-	-	550,000	550,000	
Transmission Line - Wellfield to Westwood	1,100,000								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	145,000	-	-	-	-	45,000	-	-	50,000	50,000	
Production Well 3	100,000								50,000	50,000	Grant - GRID - Water Supply Capacity
Well 1 and 2 Component and Infrastructure Integration	45,000					45,000					
	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	<u>\$ 301,306</u>					

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, pavilion, 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, algae 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 & Construcion 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'kmaw-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

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 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
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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;

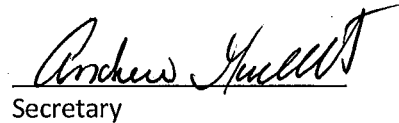
THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and,

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

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 428,835

Capital Projects: Detailed in Schedule "B"

SCHEDULE "B" CAPITAL PROJECTS

		Estimates \$
Heading:		
Item	EMC / WMC C&D Hydrological Wells	91,688
Item	HHW Container & Pre Fab Steel Structure	276,790
Item	2xTri-Pak TB6030	60,357
Item		
Heading Sub Total:		428,835
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TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		428,835

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