



Special Town Council Meeting

April 7, 2026

11:00am

Council Chambers, Town Hall
359 Main Street

Agenda

Call to Order

Land Acknowledgement and Recognition of Historic Contributions

1. Approval of Agenda

2. Declarations of Conflict of Interest

3. Public Input

PLEASE NOTE:

- *Reminder to all speakers that the Town conducts its business with the seven sacred teachings in mind, truth, honesty, love, courage, respect, wisdom and humility.*
- *Members of the public participating in public input sessions will conduct themselves in a manner that is respectful to the public, council and staff. Should this not occur, the Chair will advise them to end their questions and/or comments immediately.*
- *You have up to 5 minutes to provide input to be directed to the Chair.*
- *Responses will be provided after the meeting either via email or in person and may be included in a future report.*
- *Any input that relates to personnel, current or potential litigation issues, or planning issues for which a public hearing has already occurred, but no decision has been made by Council, will not be responded to.*

4. Motions/Recommendations from Special Committee of the Whole, March 24, 2026:

- a. RFD 023-2026: 2026/27 Operating & Capital Budgets
- b. RFD 024-2026: 2026/27 Operations Plan

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



5. Motion/Recommendation from Committee of the Whole, April 7, 2026:

- a. RFD 028-2026: Consideration of 2026-2030 WBDC Funding Agreement

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.

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



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.

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

359 Main Street | Wolfville | NS | B4P 1A1 | t 902-542-5767 | f 902-542-4789

Wolfville.ca

REQUEST FOR DECISION 023-2026

Title: 2026-27 Budget Presentation (version 2)
Date: 2026-03-24 – Updated for Council 2026-04-07
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 April 7 | Special Council (Agenda: Final Budget & Ops Plan Approvals) |

Staff ask that Council approve the following draft motions.

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Date: 2026-03-24 – Updated for Council 2026-04-07
Prepared by: Diana Gibson, Director of Corporate Services
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The draft motions have been updated to reflect the changes directed by Council at the March 24th Special COW meeting. These motions may be slightly different than the amended motions used at that meeting, as we have finalized the changes in the budget documents and solidified the changes.

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 \$16,825,74816,986,543.
- Tax Details
 - Residential Tax Rate of \$1.46551.4855 per hundred dollars of assessment applied to taxable residential and resource assessments.
 - Commercial Tax Rate of \$3.56553.5855 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 \$0.22250.2294 per hundred dollars of commercial assessment.
 - Taxes to be levied by way of an Interim Tax Bill (issued in April and due ~~March~~ May 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**

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- 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.

- 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 \$2,058,797 |
| 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 \$17,957,103 |

- 2026-27 Reserve Budget with expected additions of ~~\$2,613,372~~ **\$2,771,067** and expected utilization of ~~\$4,709,195~~ **\$4,706,023**.

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, contingent on a memorandum of understanding as part of the 2026-27 Budget, to be funded through the unrestricted operating reserve.

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DRAFT MOTION 3:

That Council approve a one-time Operating Grant Contribution of \$~~12,500~~7,660 to the Wolfville Tritons Swim Club to support transition year stabilizations for the 2025-26 season, to be funded through the unrestricted operating reserve.

DRAFT MOTION 4:

That Council approve a one-time Operating Grant Contribution of \$~~6,382.24~~6,500 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~~1,500 to the Scotia Festival of Music to support the presentation of a chamber music concert 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

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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 – changes tracked(attached)
2. 2026-27 Wolfville Water Utility Operating Budget (attached)
3. 2026-27 Capital Budget (attached)
4. 2026-27 Reserve budget (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.

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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. **The new version of the budget attached includes a 2-cent increase on the residential, resource, and commercial tax rates. This change in rate also increases our expected grant in lieu of taxes from Acadia University and the Post Office.**

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. **The new version of the budget attached also includes an updated list of changes, showing the change from version 2 to this version. The changes for this final version of the budget include:**

Revenue

- Increased revenue from tax rate changes.
- Increased revenue from grants in lieu of taxes based on the updated tax rates.
- Decreased commercial area rate revenue, to match the new funding agreement being presented to Council on April 7th. The former version of the budget had allowed a buffer for this revenue, based on the expected change to the funding agreement.

Expenses

- Decreased grants to organizations to match the direction provided by Council on March 24th.
 - Wolfville Tritons
 - Grant has decreased \$4,840 to match one third of their request.
 - New grant amount in this budget is \$7,660
 - Deep Roots Music Co-operative
 - Grant has increased \$117.76 to come to a rounded number.
 - New grant amount in this budget is \$6,500
 - Scotia Festival of Music
 - Grant has decreased \$1,750 to match the expected costs required to bring the event to Wolfville.
 - New grant amount in this budget is \$1,500
- Increased grant amount for WBDC based on the new funding agreement being presented to Council on April 7th.
 - Grant has been increased by the December Consumer Price Index (CPI) of 3.1%
 - New grant amount in this budget is \$103,100

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Reserves

- Transfers from Operating Reserves have decreased by the change in grants to organizations.
- The contribution to our Capital Reserve has been increased by the change in revenue that came from the tax rate increase. We have added an additional \$157,695 to fund our Capital Reserve.

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.

\$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

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- 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.

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.

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The calculations below have been updated to increase a view of a 1.5 penny increase, as well as the others.

| | Current Tax Revenue | ↑ 1 Penny | ↑ 1.5 Penny | ↑ 2 Pennies | ↑ 3 Pennies | ↑ 5 Pennies | ↑ 10 Pennies |
|------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Residential | \$ 10,042,221.51 | \$ 10,110,745.71 | \$ 10,145,007.81 | \$ 10,179,269.91 | \$ 10,247,794.11 | \$ 10,384,842.51 | \$ 10,727,463.51 |
| Commercial | \$ 1,638,179.67 | \$ 1,642,774.20 | \$ 1,645,071.47 | \$ 1,647,368.73 | \$ 1,651,963.26 | \$ 1,661,152.32 | \$ 1,688,719.50 |
| Resource | \$ 8,612.74 | \$ 8,671.51 | \$ 8,700.90 | \$ 8,730.28 | \$ 8,789.05 | \$ 8,906.59 | \$ 9,200.44 |
| Residential GILT | \$ 1,097,263.82 | \$ 1,104,751.12 | \$ 1,108,494.77 | \$ 1,112,238.42 | \$ 1,119,725.72 | \$ 1,134,700.32 | \$ 1,172,136.82 |
| Commercial GILT | \$ 18,686.79 | \$ 18,739.20 | \$ 18,765.40 | \$ 18,791.61 | \$ 18,844.02 | \$ 18,948.84 | \$ 19,263.30 |
| | \$ 12,804,964.53 | \$ 12,885,681.74 | \$ 12,926,040.34 | \$ 12,966,398.95 | \$ 13,047,116.16 | \$ 13,208,550.58 | \$ 13,616,783.57 |
| Revenue Increase | | \$ 80,717.21 | \$ 121,075.81 | \$ 161,434.42 | \$ 242,151.63 | \$ 403,586.05 | \$ 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 | ↑ 1.5 Pennie | ↑ 2 Pennies | ↑ 3 Pennies | ↑ 5 Pennies | ↑ 10 Pennies |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Residential Taxes | \$ 5,405.91 | \$ 5,442.79 | \$ 5,461.24 | \$ 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 | \$ 204.73 |
| | \$ 5,610.63 | \$ 5,647.52 | \$ 5,665.97 | \$ 5,684.41 | \$ 5,721.30 | \$ 5,795.07 | \$ 5,979.51 |
| Tax Increase | | \$ 36.89 | \$ 55.33 | \$ 73.78 | \$ 110.66 | \$ 184.44 | \$ 368.88 |

Again, at the March 24th Special COW, Council made the decision to increase the residential, resource, and commercial tax rates by 2-cents to help fund the Town's Capital Reserve.

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.
 - $2025-26 \text{ Exemption } \$1,065 \times 1.7\% = \$1,083$

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.

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2026-27 Wolfville Water Utility Operating Budget – version 2

Revenues

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

Expenses

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

2026-27 Capital Budget – version 2

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

SUMMARY OF CHANGES FROM VERSION 1 TO VERSION 2

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

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

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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

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.

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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 (changes tracked)



LIST OF CHANGES FROM VERSION 2 TO VERSION 3 - REVENUE

| Change # | Division | Account | Value | Reason |
|----------|--------------------------|------------------------------------|-----------|---|
| 1. | Other General Government | Residential Taxes | ↑ 136,900 | The Residential Tax Rate has been increased by \$0.02 per \$100 of assessment value, based on Council Direction on March 24th. |
| 1. | Other General Government | Resource Taxes | ↑ 100 | The Resource Tax Rate has been increased by \$0.02 per \$100 of assessment value, based on Council Direction on March 24th. |
| 1. | Other General Government | Commercial Taxes | ↑ 9,000 | The Commercial Tax Rate has been increased by \$0.02 per \$100 of assessment value, based on Council Direction on March 24th. |
| 1. | Other General Government | Post office Grant in Lieu of Taxes | ↑ 110 | As the Commercial Tax Rate as increased, our expected Grant in Lieu for the Post Office has increased. |
| 1. | Other General Government | Acadia Grant in Lieu of Taxes | ↑ 14,975 | As the Residential Tax Rate has increased, our expected Grant inLieu for Acadia has increased. |
| 2. | Other General Government | Commercial Area Rate | ↓ 290 | The revenue from the Commercial Area Rate has been decreased slightly to match the new agreement, presented on April 7th. Version 2 of the budget, included a small buffer for the expected change. |

LIST OF CHANGES FROM VERSION 2 TO VERSION 3 - EXPENSES

| Change # | Division | Account | Value | Reason |
|----------|---------------------------|-------------------------|---------|--|
| 3. | Recreation Administration | Grants to Organizations | ↓ 6,472 | Grants to Organizations have been decreased to match Council's direction on March 24th to the following totals for one-time grants: - \$50,000 - Capital Grant - Landmark East - \$50,000 - Capital Grant - Devour (approved 2025-26) - \$7,660 - Operating Grant - Wolfville Tritons - \$6,500 - Operating Grant - Deep Roots - \$1,500 - Operating Grant - Scotia Festival of Music |
| 4. | Partners | Grant to WBDC | ↑ 3,100 | Grant amount of WBDC has been increased to include a CPI increase of 3.1%, as presented to Council on April 7th. |

LIST OF CHANGES FROM VERSION 2 TO VERSION 3 - RESERVE USAGE

| Change # | Division | Account | Value | Reason |
|----------|---------------------------|----------------------------------|-----------|--|
| 5. | Recreation Administration | Transfer from Operating Reserves | ↓ 6,472 | The draw from Operating Reserves have been decreased by the amount of decrease in one-time grants. |
| 6 | Other General Government | Contribution to Capital Reserves | ↑ 157,695 | The new revenue expected from the increased tax rates, has resolved in an additional contribution to the capital reserves. |

GLOBAL SUMMARY OF CHANGES FROM VERSION 2 TO VERSION 3

| | | 2026-27 | | |
|-----------------|--|-------------------|-------------------|--------------------------|
| | | Version 2 | Version 1 | Change |
| REVENUES | | | | |
| 4000 | Residential Tax | 10,171,800 | 10,034,900 | 136,900 Change #1 |
| 4002 | Resource Tax | 7,900 | 7,800 | 100 Change #1 |
| 4010 | Commercial Tax | 1,611,800 | 1,602,800 | 9,000 Change #1 |
| 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 | 570,000 | - |
| 4091 | Commercial Area Rate | 103,100 | 103,390 | (290) Change #2 |
| 4100 | Metered Sales | 12,000 | 12,000 | - |
| 4300 | Post Office Grant in Lieu of Taxes | 20,110 | 20,000 | 110 Change #1 |
| 4320 | Acadia Grant in Lieu of Taxes | 1,112,275 | 1,097,300 | 14,975 Change #1 |
| 4400 | Tax Certificates & ByLaws | 2,500 | 2,500 | - |
| 4410 | Kings County Fire Protection - Operating | 200,975 | 200,975 | - |
| 4411 | REMO IMSA Cost Share | 148,960 | 148,960 | - |
| 4412 | Kings County Fire Protection - Capital | 197,750 | 197,750 | - |
| 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 | - |
| 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 | 111,713 | - |
| 4571 | Sewer Service Cost Recoveries | 61,004 | 61,004 | - |
| 4580 | Facility Rental | 16,435 | 16,435 | - |
| 4585 | Land Leases | 8,300 | 8,300 | - |
| 4590 | Interest on Investments | 150,000 | 150,000 | - |
| 4591 | Interest on Outstanding Taxes | 50,000 | 50,000 | - |
| 4595 | Miscellaneous | 10,500 | 10,500 | - |
| 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 | 158,000 | - |
| 4720 | Other Coniditional Grants | 45,868 | 45,868 | - |
| 4750 | Federal Grants | 318,053 | 318,053 | - |
| | | 16,986,543 | 16,825,748 | 160,795 |

EXPENSES

| | | | | |
|------|--------------------------------------|-------------------|-------------------|----------------------------|
| 5000 | Salary and Wages | 3,551,375 | 3,551,375 | - |
| 5020 | Seasonal Wages | 326,820 | 326,820 | - |
| 5005 | Overtime | 72,765 | 72,765 | - |
| 5010 | Employee Benefits | 1,082,414 | 1,082,414 | - |
| 5035 | Retired Clerk Pension | 15,000 | 15,000 | - |
| 5040 | Meals and Travel | 26,600 | 26,600 | - |
| 5050 | Professional Development | 148,000 | 148,000 | - |
| 5060 | Membership Dues & Fees | 25,425 | 25,425 | - |
| 5065 | Staff Appreciation | 15,700 | 15,700 | - |
| 6040 | Advertising | 27,250 | 27,250 | - |
| 6060 | Telecommunications | 50,645 | 50,645 | - |
| 6080 | Office Expense | 79,780 | 79,780 | - |
| 6100 | Legal | 45,600 | 45,600 | - |
| 6160 | Insurance | 294,635 | 294,635 | - |
| 6180 | Marketing and Communications | 6,000 | 6,000 | - |
| 6200 | Audit | 38,000 | 38,000 | - |
| 6240 | Honorariums | 277,560 | 277,560 | - |
| 6300 | Miscellaneous | 2,300 | 2,300 | - |
| 7000 | Heat | 36,500 | 36,500 | - |
| 7010 | Utilities | 254,950 | 254,950 | - |
| 7030 | Repairs and Maintenance | 127,350 | 127,350 | - |
| 7500 | Vehicle Fuel | 111,103 | 111,103 | - |
| 7510 | Vehicle Repairs & Maintenance | 216,294 | 216,294 | - |
| 7520 | Vehicle Insurance | 36,445 | 36,445 | - |
| 8000 | Operational Equip & Supplies | 639,325 | 639,325 | - |
| 8010 | Operational Expenses | - | - | - |
| 8020 | Equipment Maintenance | 15,000 | 15,000 | - |
| 8040 | Equipment Rentals | 38,000 | 38,000 | - |
| 8060 | Program Expenditures | 420,063 | 420,063 | - |
| 8110 | Contracted Services | 3,477,046 | 3,477,046 | - |
| 8150 | Grants to Organizations | 285,460 | 291,932 | (6,472) Change #3 |
| 8160 | Licenses and Permits | 175,799 | 175,799 | - |
| 8180 | Tax Exemptions | 147,507 | 147,507 | - |
| 9030 | Debenture Interest | 212,576 | 212,576 | - |
| 9060 | Debenture Principal | 588,163 | 588,163 | - |
| 9300 | Grant to WBDC | 103,100 | 100,000 | 3,100 Change #4 |
| 9400 | Regional Solid Waste - VWRM | 550,121 | 550,121 | - |
| 9410 | Transit services - KTA | 417,040 | 417,040 | - |
| 9411 | Transit services - KPPT | 15,000 | 15,000 | - |
| 9420 | Valley Community Fibre | 1,500 | 1,500 | - |
| 9421 | REMO | 20,763 | 20,763 | - |
| 9430 | Regional Development - REN | 25,000 | 25,000 | - |
| 9440 | Annapolis Valley Regional Library | 34,239 | 34,239 | - |
| 9450 | Kings Region Cooperative Initiatives | 25,000 | 25,000 | - |
| 9500 | Education | 1,169,279 | 1,169,279 | - |
| 9530 | Assessment services | 84,780 | 84,780 | - |
| | | 15,313,271 | 15,316,643 | (3,372) |

Net Department Surplus (Deficit)

| | | | | | |
|----|-----------|----|-----------|----|---------|
| \$ | 1,673,272 | \$ | 1,509,105 | \$ | 164,167 |
|----|-----------|----|-----------|----|---------|

RESERVE USAGE

| | | | | |
|------|------------------------------------|----------------------|----------------------|------------------------------|
| | Transfer from Operating Reserves | 314,974 | 321,446 | (6,472) Change #5 |
| 9130 | Contribution to Operating Reserves | (5,000) | (5,000) | - |
| 9160 | Contribution to Capital Reserves | (1,983,246) | (1,825,551) | (157,695) Change #6 |
| | | (1,673,272) | (1,509,105) | (164,167) |

Net Surplus (Deficit)

| | | | | | |
|----|---|----|---|----|---|
| \$ | 0 | \$ | 0 | \$ | 0 |
|----|---|----|---|----|---|

SOE SUMMARY OF CHANGES FROM VERSION 2 TO VERSION 3

| REVENUE | 2026-27 | | |
|--|----------------------|----------------------|--------------------------------|
| | Version 2 | Version 1 | Change |
| Taxes | \$ 13,276,360 | \$ 13,130,650 | \$ 145,710 Change #1, 2 |
| Grants in Lieu of Taxes | \$ 1,132,385 | \$ 1,117,300 | \$ 15,085 Change #1 |
| Services Provided to Other Governments | \$ 349,935 | \$ 349,935 | \$ - |
| Sales of Services | \$ 982,185 | \$ 982,185 | \$ - |
| Other Revenue from Own Sources | \$ 372,717 | \$ 372,717 | \$ - |
| Unconditional Transfers from Other Governments | \$ 346,000 | \$ 346,000 | \$ - |
| Conditional Transfers from Other Governments | \$ 526,961 | \$ 526,961 | \$ - |
| | \$ 16,986,543 | \$ 16,825,748 | \$ 160,795 |

| EXPENSES | 2026-27 | | |
|---|----------------------|----------------------|-----------------------------|
| | Version 2 | Version 1 | Change |
| General Government Services | \$ 2,402,826 | \$ 2,399,726 | \$ 3,100 Change #4 |
| Protective Services | \$ 3,181,269 | \$ 3,181,269 | \$ - |
| Transportation Services | \$ 2,624,111 | \$ 2,624,111 | \$ - |
| Environmental Health Services (Sewer) | \$ 1,320,235 | \$ 1,320,235 | \$ - |
| Public Health Services | \$ - | \$ - | \$ - |
| Environmental Development Services (Planning) | \$ 1,187,018 | \$ 1,187,018 | \$ - |
| Recreation & Cultural Services | \$ 2,508,775 | \$ 2,515,247 | \$ (6,472) Change #3 |
| Education | \$ 1,169,279 | \$ 1,169,279 | \$ - |
| Correctional Services | \$ - | \$ - | \$ - |
| Assessment Services | \$ 84,780 | \$ 84,780 | \$ - |
| Library | \$ 34,239 | \$ 34,239 | \$ - |
| Extraordinary or Special Items | \$ - | \$ - | \$ - |
| NET EXPENSES | \$ 14,512,532 | \$ 14,515,904 | \$ (3,372) |

| | | | |
|---|----------------------|----------------------|--------------------------------|
| Debenture Principal & Interest Payments | \$ 800,739 | \$ 800,739 | \$ - |
| Net Transfers to (from) Reserves | \$ 1,673,272 | \$ 1,509,105 | \$ 164,167 Change #5, 6 |
| | \$ 16,986,543 | \$ 16,825,748 | \$ 160,795 |
| 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 | 10,171,800 | 9,277,300 | 894,500 | 9,286,329 | 9,277,300 | Change #1 |
| Resource Tax | 7,900 | 11,700 | (3,800) | 11,715 | 11,700 | Change #1 |
| Commercial Tax | 1,611,800 | 1,535,600 | 76,200 | 1,530,573 | 1,535,600 | Change #1 |
| 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 | |
| Commercial Area Rate | 103,100 | 100,000 | 3,100 | 100,444 | 100,000 | Change #2 |
| Metered Sales | 12,000 | 12,000 | - | 12,496 | 12,000 | |
| Post Office Grant in Lieu of Taxes | 20,110 | 20,500 | (390) | 20,500 | 20,500 | Change #1 |
| Acadia Grant in Lieu of Taxes | 1,112,275 | 1,261,100 | (148,825) | 1,261,100 | 1,261,100 | Change #1 |
| 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 | |
| REMO IMSA Cost Share | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 | |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - | |
| 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 | - | |
| 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 | |
| Sewer Service Cost Recoveries | 61,004 | 116,200 | (55,196) | 116,413 | 116,200 | |
| Facility Rental | 16,435 | 16,500 | (65) | 16,435 | 16,500 | |
| Land Leases | 8,300 | 8,400 | (100) | 11,672 | 8,400 | |
| Interest on Investments | 150,000 | 160,000 | (10,000) | 170,000 | 160,000 | |
| Interest on Outstanding Taxes | 50,000 | 50,000 | - | 60,000 | 50,000 | |
| Miscellaneous | 10,500 | - | 10,500 | 11,068 | - | |
| Municipal Capacity Grant | 346,000 | 346,000 | - | 346,000 | 346,000 | |
| Farm Acreage Grant | 1,300 | 1,200 | 100 | 1,383 | 1,200 | |
| EMO 911 Cost Recovery | 1,900 | 1,900 | - | 1,946 | 1,900 | |
| Employment Grants | 5,040 | - | 5,040 | 5,092 | - | |
| Provincial Conditional Grants | 158,000 | - | 158,000 | 92,354 | - | |
| Other Conidional Grants | 45,868 | 37,068 | 8,800 | 66,344 | 37,068 | |
| Federal Grants | 318,053 | 384,300 | (66,247) | 486,673 | 384,300 | |
| | 16,986,543 | 16,388,511 | 598,032 | 16,686,519 | 16,388,511 | |

EXPENSES

| | | | | | | |
|--------------------------------------|----------------------|----------------------|-----------------------|---------------------|----------------------|-----------|
| Salary and Wages | 3,551,375 | 3,485,062 | 66,313 | 3,260,531 | 3,485,062 | |
| Seasonal Wages | 326,820 | 183,019 | 143,801 | 19,820 | 183,019 | |
| Overtime | 72,765 | - | 72,765 | - | - | |
| Employee Benefits | 1,082,414 | 980,802 | 101,612 | 801,735 | 980,802 | |
| Seasonal Employee Benefits | - | 12,832 | (12,832) | 750 | 12,832 | |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - | |
| Meals and Travel | 26,600 | 23,000 | 3,600 | 20,576 | 23,000 | |
| Professional Development | 148,000 | 156,900 | (8,900) | 141,751 | 156,900 | |
| Membership Dues & Fees | 25,425 | 24,975 | 450 | 20,262 | 24,975 | |
| Staff Appreciation | 15,700 | - | 15,700 | - | - | |
| Advertising | 27,250 | 20,400 | 6,850 | 9,518 | 20,400 | |
| Telecommunications | 50,645 | 55,966 | (5,321) | 47,941 | 55,966 | |
| Office Expense | 79,780 | 65,888 | 13,892 | 67,798 | 65,888 | |
| Legal | 45,600 | 65,000 | (19,400) | 38,153 | 65,000 | |
| Insurance | 294,635 | 291,305 | 3,330 | 290,738 | 291,305 | |
| Marketing and Communications | 6,000 | 5,000 | 1,000 | 4,075 | 5,000 | |
| Audit | 38,000 | 36,500 | 1,500 | 32,344 | 36,500 | |
| Honorariums | 277,560 | 271,500 | 6,060 | 258,683 | 271,500 | |
| Miscellaneous | 2,300 | 2,300 | - | 1,223 | 2,300 | |
| Heat | 36,500 | 38,520 | (2,020) | 31,500 | 38,520 | |
| Utilities | 254,950 | 217,670 | 37,280 | 215,159 | 217,670 | |
| Repairs and Maintenance | 127,350 | 129,030 | (1,680) | 120,200 | 129,030 | |
| Vehicle Fuel | 111,103 | 94,010 | 17,093 | 47,000 | 94,010 | |
| Vehicle Repairs & Maintenance | 216,294 | 214,254 | 2,040 | 277,987 | 214,254 | |
| Vehicle Insurance | 36,445 | 39,271 | (2,826) | 35,924 | 39,271 | |
| Operational Equip & Supplies | 639,325 | 718,420 | (79,095) | 642,354 | 718,420 | |
| 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 | |
| Contracted Services | 3,477,046 | 3,369,996 | 107,050 | 3,286,832 | 3,369,996 | |
| Grants to Organizations | 285,460 | 208,850 | 76,610 | 201,644 | 208,850 | Change #3 |
| Licenses and Permits | 175,799 | 3,840 | 171,959 | 3,345 | 3,840 | |
| Tax Exemptions | 147,507 | 147,300 | 207 | 146,503 | 147,300 | |
| Other Debt Charges | - | 11,020 | (11,020) | 1,731 | 11,020 | |
| Debenture Interest | 212,576 | 217,292 | (4,717) | 223,596 | 217,292 | |
| Debenture Principal | 588,163 | - | 588,163 | - | - | |
| Allowance for Doubtful Accounts | - | 2,500 | (2,500) | - | 2,500 | |
| Grant to WBDC | 103,100 | 100,000 | 3,100 | 100,000 | 100,000 | Change #4 |
| 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 | |
| | 15,313,271 | 13,890,492 | 1,422,779 | 13,153,930 | 13,890,492 | |
| Net Department Surplus (Deficit) | <u>\$ 1,673,272</u> | <u>\$ 2,498,019</u> | <u>\$ (824,747)</u> | <u>\$ 3,532,590</u> | <u>\$ 2,498,019</u> | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 314,974 | 30,000 | 284,974 | - | 30,000 | Change #5 |
| Contribution to Operating Reserves | (5,000) | - | (5,000) | (150,535) | - | |
| Contribution to Capital Reserves | (1,983,246) | (1,820,300) | (162,946) | (400,000) | (1,820,300) | Change #6 |
| | (1,673,272) | (1,790,300) | 117,028 | (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> | |

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

| REVENUE | 2026-27 | | | |
|--|----------------------|----------------------|-------------------|---------------------|
| | Budget | PY Budget | YOY Change | |
| Taxes | \$ 13,276,360 | \$ 12,137,927 | \$ 1,138,433 | Change #1, 2 |
| Grants in Lieu of Taxes | \$ 1,132,385 | \$ 1,281,600 | \$ (149,215) | Change #1 |
| Services Provided to Other Governments | \$ 349,935 | \$ 532,924 | \$ (182,989) | |
| Sales of Services | \$ 982,185 | \$ 925,847 | \$ 56,338 | |
| Other Revenue from Own Sources | \$ 372,717 | \$ 742,845 | \$ (370,128) | |
| Unconditional Transfers from Other Governments | \$ 346,000 | \$ 346,000 | \$ - | |
| Conditional Transfers from Other Governments | \$ 526,961 | \$ 421,368 | \$ 105,593 | |
| | \$ 16,986,543 | \$ 16,388,511 | \$ 598,032 | |
| | | | | |
| EXPENSES | 2026-27 | | | |
| | Budget | PY Budget | YOY Change | |
| General Government Services | \$ 2,402,826 | \$ 3,035,142 | \$ (632,316) | Change #4 |
| Protective Services | \$ 3,181,269 | \$ 3,082,620 | \$ 98,649 | |
| Transportation Services | \$ 2,624,111 | \$ 2,629,923 | \$ (5,812) | |
| Environmental Health Services (Sewer) | \$ 1,320,235 | \$ 1,190,123 | \$ 130,112 | |
| Public Health Services | \$ - | \$ - | \$ - | |
| Environmental Development Services (Planning) | \$ 1,187,018 | \$ 980,181 | \$ 206,837 | |
| Recreation & Cultural Services | \$ 2,508,775 | \$ 1,737,522 | \$ 771,253 | Change #3 |
| Education | \$ 1,169,279 | \$ 1,059,855 | \$ 109,424 | |
| Correctional Services | \$ - | \$ - | \$ - | |
| Assessment Services | \$ 84,780 | \$ 78,500 | \$ 6,280 | |
| Library | \$ 34,239 | \$ 30,300 | \$ 3,939 | |
| Extraordinary or Special Items | \$ - | \$ - | \$ - | |
| NET EXPENSES | \$ 14,512,532 | \$ 13,824,165 | \$ 688,366 | |
| | | | | |
| Debenture Principal & Interest Payments | \$ 800,739 | \$ 922,582 | \$ (121,843) | |
| Net Transfers to (from) Reserves | \$ 1,673,272 | \$ 1,790,300 | \$ (117,028) | Change #5, 6 |
| | \$ 16,986,543 | \$ 16,537,047 | \$ 449,495 | |
| | | | | |
| SURPLUS (DEFICIT) | \$ 0 | \$ (148,536) | \$ 148,537 | |

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

| | 2026-27 | | | 2025-26 | | |
|--|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------|
| | Budget | PY Budget | YOY Change | Forecast | Budget | |
| REVENUES | | | | | | |
| Residential Tax | 10,171,800 | 9,277,300 | 894,500 | 9,286,329 | 9,277,300 | Change #1 |
| Resource Tax | 7,900 | 11,700 | (3,800) | 11,715 | 11,700 | Change #1 |
| Commercial Tax | 1,611,800 | 1,535,600 | 76,200 | 1,530,573 | 1,535,600 | Change #1 |
| 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 | |
| Commercial Area Rate | 103,100 | 100,000 | 3,100 | 100,444 | 100,000 | Change #2 |
| Post Office Grant in Lieu of Taxes | 20,110 | 20,500 | (390) | 20,500 | 20,500 | Change #1 |
| Acadia Grant in Lieu of Taxes | 1,112,275 | 1,261,100 | (148,825) | 1,261,100 | 1,261,100 | Change #1 |
| 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 | |
| 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 | |
| Interest on Outstanding Taxes | 50,000 | 50,000 | - | 60,000 | 50,000 | |
| Miscellaneous | - | - | - | 3,977 | - | |
| Municipal Capacity Grant | 346,000 | 346,000 | - | 346,000 | 346,000 | |
| Farm Acreage Grant | 1,300 | 1,200 | 100 | 1,383 | 1,200 | |
| Provincial Conditional Grants | - | - | - | 62,316 | - | |
| Other Conditional Grants | 4,000 | 900 | 3,100 | 900 | 900 | |
| | 14,282,355 | 13,924,196 | 358,159 | 13,985,616 | 13,924,196 | |
| EXPENSES | | | | | | |
| Salary and Wages | 675,430 | 965,070 | (289,640) | 863,838 | 965,070 | |
| Overtime | 6,550 | - | 6,550 | - | - | |
| Employee Benefits | 176,569 | 300,027 | (123,458) | 171,339 | 300,027 | |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - | |
| Meals and Travel | 6,700 | 7,600 | (900) | 5,608 | 7,600 | |
| Professional Development | 49,450 | 107,900 | (58,450) | 128,961 | 107,900 | |
| Membership Dues & Fees | 13,400 | 12,625 | 775 | 13,798 | 12,625 | |
| Staff Appreciation | 15,700 | - | 15,700 | - | - | |
| Advertising | 4,500 | 8,400 | (3,900) | 1,494 | 8,400 | |
| Telecommunications | 12,695 | 14,040 | (1,345) | 13,952 | 14,040 | |
| Office Expense | 43,930 | 34,800 | 9,130 | 37,994 | 34,800 | |
| Legal | 15,000 | 40,000 | (25,000) | 19,480 | 40,000 | |
| Insurance | 286,335 | 283,500 | 2,835 | 283,500 | 283,500 | |
| Marketing and Communications | 2,000 | 2,000 | - | - | 2,000 | |
| Audit | 38,000 | 36,500 | 1,500 | 32,344 | 36,500 | |
| Honorariums | 234,710 | 230,700 | 4,010 | 223,170 | 230,700 | |
| Miscellaneous | 800 | 800 | - | 365 | 800 | |
| Heat | 18,000 | 18,000 | - | 15,000 | 18,000 | |
| Utilities | 7,000 | 6,400 | 600 | 6,330 | 6,400 | |
| Repairs and Maintenance | 16,300 | 15,000 | 1,300 | 18,500 | 15,000 | |
| Operational Equip & Supplies | 23,850 | 126,600 | (102,750) | 72,044 | 126,600 | |
| Program Expenditures | 95,000 | 125,500 | (30,500) | 112,500 | 125,500 | |
| Contracted Services | 209,300 | 238,900 | (29,600) | 263,287 | 238,900 | |
| Grants to Organizations | - | 96,000 | (96,000) | 93,500 | 96,000 | |
| Licenses and Permits | 134,500 | - | 134,500 | - | - | |
| Tax Exemptions | 147,507 | 147,300 | 207 | 146,503 | 147,300 | |
| Other Debt Charges | - | 11,020 | (11,020) | 1,731 | 11,020 | |
| Allowance for Doubtful Accounts | - | 2,500 | (2,500) | - | 2,500 | |
| | 2,248,226 | 2,831,182 | (582,956) | 2,525,238 | 2,831,182 | |
| Net Department Surplus (Deficit) | \$ 12,034,129 | \$ 11,093,014 | \$ 941,115 | \$ 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) | - | - | |
| Contribution to Capital Reserves | (1,579,246) | - | (1,579,246) | - | - | Change #6 |
| | (1,584,246) | 30,000 | (1,614,246) | - | 30,000 | |
| Net Surplus (Deficit) | \$ 10,449,883 | \$ 11,123,014 | \$ (673,131) | \$ 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 |
| 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 |
| Miscellaneous | 300 | 300 | - | 93 | 300 |
| Operational Equip & Supplies | - | - | - | 281 | - |
| | 283,229 | 282,500 | 729 | 271,357 | 282,500 |
| Net Department Surplus (Deficit) | \$ (283,229) | \$ (282,500) | \$ (729) | \$ (271,357) | \$ (282,500) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (283,229) | \$ (282,500) | \$ (729) | \$ (271,357) | \$ (282,500) |

**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 |
| Overtime | 1,400 | - | 1,400 | - | - |
| Employee Benefits | 74,050 | 90,330 | (16,280) | 54,028 | 90,330 |
| Retired Clerk Pension | 15,000 | - | 15,000 | - | - |
| Meals and Travel | 2,000 | 2,000 | - | 557 | 2,000 |
| Professional Development | 11,675 | - | 11,675 | - | - |
| 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 |
| | 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 |
| Overtime | 4,650 | - | 4,650 | - | - |
| Employee Benefits | 77,600 | 107,220 | (29,620) | 50,782 | 107,220 |
| Meals and Travel | 500 | 400 | 100 | 125 | 400 |
| Professional Development | 11,400 | - | 11,400 | - | - |
| 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 |
| Overtime | 500 | - | 500 | - | - |
| Employee Benefits | 15,200 | 50,400 | (35,200) | 44,963 | 50,400 |
| Meals and Travel | 200 | 200 | - | - | 200 |
| Professional Development | 2,525 | - | 2,525 | - | - |
| 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) | \$ (265,284) | \$ (389,945) | \$ 124,661 | \$ (397,122) | \$ (389,945) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (265,284) | \$ (389,945) | \$ 124,661 | \$ (397,122) | \$ (389,945) |

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 | 10,171,800 | 9,277,300 | 894,500 | 9,286,329 | 9,277,300 | Change #1 |
| Resource Tax | 7,900 | 11,700 | (3,800) | 11,715 | 11,700 | Change #1 |
| Commercial Tax | 1,611,800 | 1,535,600 | 76,200 | 1,530,573 | 1,535,600 | Change #1 |
| 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 | |
| Commercial Area Rate | 103,100 | 100,000 | 3,100 | 100,444 | 100,000 | Change #2 |
| Post Office Grant in Lieu of Taxes | 20,110 | 20,500 | (390) | 20,500 | 20,500 | Change #1 |
| Acadia Grant in Lieu of Taxes | 1,112,275 | 1,261,100 | (148,825) | 1,261,100 | 1,261,100 | Change #1 |
| Kings County Fire Protection - Operating | - | 264,624 | (264,624) | 264,624 | 264,624 | |
| Program Fees | - | - | - | 5,000 | - | |
| Facility Rental | 16,435 | 16,500 | (65) | 16,435 | 16,500 | |
| Interest on Investments | 150,000 | 160,000 | (10,000) | 170,000 | 160,000 | |
| Interest on Outstanding Taxes | 50,000 | 50,000 | - | 60,000 | 50,000 | |
| Miscellaneous | - | - | - | 3,827 | - | |
| Municipal Capacity Grant | 346,000 | 346,000 | - | 346,000 | 346,000 | |
| Farm Acreage Grant | 1,300 | 1,200 | 100 | 1,383 | 1,200 | |
| | 14,246,897 | 13,730,051 | 516,846 | 13,729,059 | 13,730,051 | |
| EXPENSES | | | | | | |
| Insurance | 286,335 | 283,500 | 2,835 | 283,500 | 283,500 | |
| Program Expenditures | 95,000 | 125,500 | (30,500) | 112,500 | 125,500 | |
| Grants to Organizations | - | 96,000 | (96,000) | 93,500 | 96,000 | |
| Tax Exemptions | 147,507 | 147,300 | 207 | 146,503 | 147,300 | |
| Other Debt Charges | - | 11,020 | (11,020) | 1,731 | 11,020 | |
| Allowance for Doubtful Accounts | - | 2,500 | (2,500) | - | 2,500 | |
| | 528,842 | 665,820 | (136,978) | 637,734 | 665,820 | |
| Net Department Surplus (Deficit) | \$ 13,718,055 | \$ 13,064,231 | 653,824 | \$ 13,091,325 | \$ 13,064,231 | |
| RESERVE USAGE | | | | | | |
| Contribution to Operating Reserves | (5,000) | - | (5,000) | - | - | |
| Contribution to Capital Reserves | (1,579,246) | - | (1,579,246) | - | - | Change #6 |
| | (1,584,246) | - | (1,584,246) | - | - | |
| Net Surplus (Deficit) | \$ 12,133,809 | \$ 13,064,231 | (930,422) | \$ 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 |
| REMO IMSA Cost Share | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - |
| 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 |
| Seasonal Wages | 97,500 | 28,069 | 69,431 | 6,555 | 28,069 |
| Overtime | 200 | - | 200 | - | - |
| Employee Benefits | 132,610 | 85,125 | 47,485 | 54,672 | 85,125 |
| Seasonal Employee Benefits | - | 3,332 | (3,332) | 750 | 3,332 |
| Meals and Travel | 9,200 | 8,500 | 700 | 6,481 | 8,500 |
| Professional Development | 30,800 | 19,000 | 11,800 | 8,790 | 19,000 |
| Membership Dues & Fees | 900 | 900 | - | 755 | 900 |
| Advertising | 2,000 | 2,000 | - | - | 2,000 |
| Telecommunications | 12,500 | 11,806 | 694 | 10,042 | 11,806 |
| Office Expense | 4,500 | 4,508 | (8) | 1,345 | 4,508 |
| Legal | 5,600 | 7,000 | (1,400) | 3,849 | 7,000 |
| Insurance | 8,300 | 7,805 | 495 | 7,238 | 7,805 |
| Marketing and Communications | 500 | 500 | - | 2,465 | 500 |
| Honorariums | 42,850 | 40,800 | 2,050 | 35,513 | 40,800 |
| Heat | 6,500 | 7,500 | (1,000) | 6,500 | 7,500 |
| Utilities | 20,050 | 19,850 | 200 | 17,505 | 19,850 |
| Repairs and Maintenance | 22,150 | 14,200 | 7,950 | 13,256 | 14,200 |
| Vehicle Fuel | 15,625 | 12,000 | 3,625 | 10,000 | 12,000 |
| Vehicle Repairs & Maintenance | 66,944 | 50,504 | 16,440 | 61,317 | 50,504 |
| Vehicle Insurance | 15,675 | 15,891 | (216) | 15,412 | 15,891 |
| Operational Equip & Supplies | 48,675 | 60,600 | (11,925) | 70,330 | 60,600 |
| 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 |
| 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) |
| | (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 |
| Employee Benefits | 19,310 | 28,400 | (9,090) | 7,452 | 28,400 |
| Professional Development | 1,450 | - | 1,450 | - | - |
| 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 |
| 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 |
| Seasonal Wages | 97,500 | - | 97,500 | - | - |
| Overtime | 150 | - | 150 | - | - |
| Employee Benefits | 57,100 | 30,719 | 26,381 | 32,026 | 30,719 |
| Meals and Travel | 200 | - | 200 | - | - |
| Professional Development | 5,200 | - | 5,200 | - | - |
| Membership Dues & Fees | 200 | 200 | - | 222 | 200 |
| Telecommunications | 1,500 | 1,606 | (106) | 1,380 | 1,606 |
| Office Expense | 1,500 | 1,008 | 492 | 1,295 | 1,008 |
| Legal | 4,000 | 6,000 | (2,000) | 2,249 | 6,000 |
| Marketing and Communications | 500 | 500 | - | 2,465 | 500 |
| Vehicle Repairs & Maintenance | 1,444 | 504 | 940 | 1,317 | 504 |
| Vehicle Insurance | 1,000 | 991 | 9 | 992 | 991 |
| Operational Equip & Supplies | 6,650 | 4,000 | 2,650 | 1,564 | 4,000 |
| Contracted Services | 1,000 | - | 1,000 | 415 | - |
| | 329,644 | 147,778 | 181,866 | 143,854 | 147,778 |
| Net Department Surplus (Deficit) | \$ (314,744) | \$ (129,298) | \$ (185,446) | \$ (133,153) | \$ (129,298) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (314,744) | \$ (129,298) | \$ (185,446) | \$ (133,153) | \$ (129,298) |

**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 |
| Kings County Fire Protection - Capital | 197,750 | - | 197,750 | - | - |
| | 923,358 | 704,100 | 219,258 | 698,891 | 704,100 |
| EXPENSES | | | | | |
| Salary and Wages | 97,300 | 109,499 | (12,199) | 92,895 | 109,499 |
| Overtime | 50 | - | 50 | - | - |
| Employee Benefits | 29,200 | 15,406 | 13,794 | 6,712 | 15,406 |
| Meals and Travel | 6,000 | 5,500 | 500 | 5,192 | 5,500 |
| Professional Development | 21,500 | 19,000 | 2,500 | 8,790 | 19,000 |
| Membership Dues & Fees | 700 | 700 | - | 533 | 700 |
| Telecommunications | 10,250 | 9,700 | 550 | 8,228 | 9,700 |
| Office Expense | - | 500 | (500) | - | 500 |
| Insurance | 8,300 | 7,805 | 495 | 7,238 | 7,805 |
| Honorariums | 42,850 | 40,800 | 2,050 | 35,513 | 40,800 |
| Heat | 6,500 | 7,500 | (1,000) | 6,500 | 7,500 |
| Utilities | 15,000 | 16,000 | (1,000) | 15,000 | 16,000 |
| Repairs and Maintenance | 20,000 | 12,200 | 7,800 | 9,163 | 12,200 |
| Vehicle Fuel | 15,625 | 12,000 | 3,625 | 10,000 | 12,000 |
| Vehicle Repairs & Maintenance | 65,500 | 50,000 | 15,500 | 60,000 | 50,000 |
| Vehicle Insurance | 14,675 | 14,900 | (225) | 14,420 | 14,900 |
| Operational Equip & Supplies | 37,025 | 50,800 | (13,775) | 65,000 | 50,800 |
| Equipment Maintenance | 15,000 | 15,000 | - | 15,324 | 15,000 |
| Contracted Services | 543,883 | 539,270 | 4,613 | 547,020 | 539,270 |
| 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) |
| | (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 |
| | 148,960 | 88,900 | 60,060 | 88,900 | 88,900 |
| EXPENSES | | | | | |
| Salary and Wages | 105,560 | 64,500 | 41,060 | 45,538 | 64,500 |
| Employee Benefits | 27,000 | 10,600 | 16,400 | 8,482 | 10,600 |
| Meals and Travel | 3,000 | 3,000 | - | 1,289 | 3,000 |
| Professional Development | 2,650 | - | 2,650 | | |
| 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) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,391</u> | <u>\$ -</u> |
| RESERVE USAGE | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,391</u> | <u>\$ -</u> |

**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 |
| Sewer Service Cost Recoveries | 54,669 | 112,400 | (57,731) | 112,400 | 112,400 |
| Land Leases | 8,300 | 8,400 | (100) | 11,672 | 8,400 |
| Miscellaneous | 10,000 | - | 10,000 | 6,479 | - |
| Provincial Conditional Grants | 158,000 | - | 158,000 | 12,650 | - |
| Federal Grants | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 |
| | 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 |
| Seasonal Wages | 89,700 | - | 89,700 | - | - |
| Overtime | 50,565 | - | 50,565 | - | - |
| Employee Benefits | 588,920 | 511,508 | 77,412 | 501,605 | 511,508 |
| Meals and Travel | 6,500 | 6,200 | 300 | 4,711 | 6,200 |
| Professional Development | 54,850 | 30,000 | 24,850 | 4,000 | 30,000 |
| Membership Dues & Fees | 6,175 | 6,550 | (375) | 4,567 | 6,550 |
| Advertising | 3,250 | 3,000 | 250 | - | 3,000 |
| Telecommunications | 19,700 | 23,940 | (4,240) | 19,229 | 23,940 |
| Office Expense | 27,850 | 23,080 | 4,770 | 23,945 | 23,080 |
| Legal | 25,000 | 18,000 | 7,000 | 13,840 | 18,000 |
| Miscellaneous | 1,500 | 1,500 | - | 858 | 1,500 |
| Heat | 12,000 | 13,020 | (1,020) | 10,000 | 13,020 |
| Utilities | 70,400 | 66,120 | 4,280 | 61,163 | 66,120 |
| Repairs and Maintenance | 51,900 | 52,830 | (930) | 55,000 | 52,830 |
| Vehicle Fuel | 94,478 | 79,970 | 14,508 | 37,000 | 79,970 |
| 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 |
| Operational Equip & Supplies | 357,800 | 306,500 | 51,300 | 290,786 | 306,500 |
| Equipment Rentals | 38,000 | 31,000 | 7,000 | 40,481 | 31,000 |
| Program Expenditures | 121,063 | 117,000 | 4,063 | 242,000 | 117,000 |
| Contracted Services | 810,100 | 730,710 | 79,390 | 667,532 | 730,710 |
| Licenses and Permits | 38,799 | 1,680 | 37,119 | 1,472 | 1,680 |
| Debenture Interest | 152,581 | 153,746 | (1,165) | 160,465 | 153,746 |
| Debenture Principal | 431,227 | - | 431,227 | - | - |
| | 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 |
| Overtime | 150 | - | 150 | - | - |
| Employee Benefits | 59,250 | 60,840 | (1,590) | 54,515 | 60,840 |
| Meals and Travel | 1,500 | 1,080 | 420 | 704 | 1,080 |
| Professional Development | 5,625 | - | 5,625 | - | - |
| 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 |
| Sewer Service Cost Recoveries | 48,766 | 55,100 | (6,334) | 55,100 | 55,100 |
| Miscellaneous | 10,000 | - | 10,000 | 4,696 | - |
| Provincial Conditional Grants | 158,000 | - | 158,000 | - | - |
| | 293,265 | 163,000 | 130,265 | 167,696 | 163,000 |
| EXPENSES | | | | | |
| Salary and Wages | 556,950 | 621,120 | (64,170) | 569,577 | 621,120 |
| Overtime | 27,500 | - | 27,500 | - | - |
| Employee Benefits | 175,750 | 163,780 | 11,970 | 180,377 | 163,780 |
| Meals and Travel | 3,000 | 3,240 | (240) | 2,333 | 3,240 |
| Professional Development | 17,375 | - | 17,375 | - | - |
| Utilities | 23,000 | - | 23,000 | - | - |
| Vehicle Fuel | 76,148 | 63,000 | 13,148 | 25,000 | 63,000 |
| Vehicle Repairs & Maintenance | 110,000 | 100,000 | 10,000 | 110,000 | 100,000 |
| Vehicle Insurance | 10,675 | 10,000 | 675 | 10,567 | 10,000 |
| Operational Equip & Supplies | 209,000 | 153,300 | 55,700 | 155,000 | 153,300 |
| Equipment Rentals | 30,000 | 23,000 | 7,000 | 32,000 | 23,000 |
| Contracted Services | 513,000 | 415,730 | 97,270 | 365,000 | 415,730 |
| Debenture Interest | 148,282 | - | 148,282 | - | - |
| Debenture Principal | 421,097 | - | 421,097 | - | - |
| | 2,321,776 | 1,553,170 | 768,606 | 1,449,854 | 1,553,170 |
| Net Department Surplus (Deficit) | <u>\$ (2,028,512)</u> | <u>\$ (1,390,170)</u> | <u>\$ (638,342)</u> | <u>\$ (1,282,158)</u> | <u>\$ (1,390,170)</u> |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | <u>\$ (2,028,512)</u> | <u>\$ (1,390,170)</u> | <u>\$ (638,342)</u> | <u>\$ (1,282,158)</u> | <u>\$ (1,390,170)</u> |

**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) |

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

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

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

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

**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 |
| Seasonal Wages | 73,300 | - | 73,300 | | |
| Overtime | 22,550 | - | 22,550 | - | - |
| Employee Benefits | 191,765 | 140,000 | 51,765 | 130,702 | 140,000 |
| Meals and Travel | 500 | 380 | 120 | 474 | 380 |
| Professional Development | 12,275 | - | 12,275 | - | - |
| 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 |
| Vehicle Repairs & Maintenance | 32,000 | 31,320 | 680 | 45,230 | 31,320 |
| Vehicle Insurance | 8,250 | 11,400 | (3,150) | 8,144 | 11,400 |
| Operational Equip & Supplies | 120,800 | 119,200 | 1,600 | 118,075 | 119,200 |
| Equipment Rentals | 8,000 | 8,000 | - | 8,481 | 8,000 |
| Contracted Services | 69,600 | 52,460 | 17,140 | 12,522 | 52,460 |
| Debenture Interest | 2,567 | 2,780 | (213) | 2,885 | 2,780 |
| Debenture Principal | 10,130 | - | 10,130 | - | - |
| | 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 |
| Seasonal Wages | 16,400 | - | 16,400 | - | - |
| Overtime | 250 | - | 250 | - | - |
| Employee Benefits | 133,605 | 119,296 | 14,309 | 109,684 | 119,296 |
| Meals and Travel | 1,500 | 1,500 | - | 1,200 | 1,500 |
| Professional Development | 17,075 | - | 17,075 | - | - |
| 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 |
| 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 |
| | 316,253 | 384,300 | (68,047) | 483,043 | 384,300 |
| EXPENSES | | | | | |
| Salary and Wages | 113,525 | 113,468 | 57 | 102,012 | 113,468 |
| Overtime | 115 | - | 115 | - | - |
| Employee Benefits | 28,550 | 23,832 | 4,718 | 26,327 | 23,832 |
| Professional Development | 2,500 | 30,000 | (27,500) | 4,000 | 30,000 |
| Telecommunications | 500 | - | 500 | 353 | - |
| Operational Equip & Supplies | - | - | - | 351 | - |
| Program Expenditures | 121,063 | 117,000 | 4,063 | 240,000 | 117,000 |
| 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 |
| Seasonal Wages | 1,820 | - | 1,820 | - | - |
| Overtime | 7,700 | - | 7,700 | - | - |
| Employee Benefits | 74,565 | 15,560 | 59,005 | 6,777 | 15,560 |
| Professional Development | 4,300 | - | 4,300 | - | - |
| 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 |
| Operational Equip & Supplies | 124,500 | 169,720 | (45,220) | 161,005 | 169,720 |
| Contracted Services | 131,479 | 123,140 | 8,339 | 167,209 | 123,140 |
| 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 | - | - |
| 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 | - | - |
| Seasonal Wages | 1,820 | - | 1,820 | - | - |
| Overtime | 7,700 | - | 7,700 | - | - |
| Employee Benefits | 74,565 | - | 74,565 | - | - |
| Professional Development | 4,300 | - | 4,300 | - | - |
| 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 | - | - |
| Contracted Services | 71,679 | 57,300 | 14,379 | 61,120 | 57,300 |
| 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) | \$ 126,016 | \$ (57,300) | \$ 183,316 | \$ (61,120) | \$ (57,300) |
| RESERVE USAGE | | | | | |
| Transfer from Operating Reserves | 199,314 | - | - | - | - |
| Contribution to Operating Reserves | - | - | - | (150,535) | - |
| | 199,314 | - | 199,314 | (150,535) | - |
| Net Surplus (Deficit) | \$ 325,330 | \$ (57,300) | \$ 382,630 | \$ (211,655) | \$ (57,300) |

**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 |
| Contracted Services | 15,000 | 20,000 | (5,000) | 34,864 | 20,000 |
| | 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> |

**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) | \$ (65,000) | \$ (81,020) | \$ 16,020 | \$ (53,501) | \$ (81,020) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (65,000) | \$ (81,020) | \$ 16,020 | \$ (53,501) | \$ (81,020) |

**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) | \$ (220,800) | \$ (297,360) | \$ 76,560 | \$ (324,961) | \$ (297,360) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (220,800) | \$ (297,360) | \$ 76,560 | \$ (324,961) | \$ (297,360) |

**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> |

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

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

**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 | - | |
| 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 | |
| Seasonal Wages | 137,800 | 154,950 | (17,150) | 13,265 | 154,950 | |
| Overtime | 7,750 | - | 7,750 | - | - | |
| Employee Benefits | 109,750 | 68,582 | 41,168 | 67,342 | 68,582 | |
| Seasonal Employee Benefits | - | 9,500 | (9,500) | - | 9,500 | |
| Meals and Travel | 4,200 | 700 | 3,500 | 3,776 | 700 | |
| Professional Development | 8,600 | - | 8,600 | - | - | |
| 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 | |
| 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 | |
| Contracted Services | 138,400 | 3,800 | 134,600 | 82,215 | 3,800 | |
| Grants to Organizations | 285,460 | 112,850 | 172,610 | 108,144 | 112,850 | Change #3 |
| Debenture Interest | 1,900 | 2,052 | (152) | 2,146 | 2,052 | |
| Debenture Principal | 10,000 | - | 10,000 | - | - | |
| | 1,414,045 | 850,544 | 563,501 | 849,621 | 850,544 | |
| Net Operational Dept. Surplus (Deficit) | \$ (1,277,387) | \$ (743,656) | \$ (533,731) | \$ (655,005) | \$ (743,656) | |
| RESERVE USAGE | | | | | | |
| Transfer from Operating Reserves | 115,660 | - | 115,660 | - | - | Change #5 |
| | 115,660 | - | 115,660 | - | - | |
| Net Surplus (Deficit) | \$ (1,161,727) | \$ (743,656) | \$ (418,071) | \$ (655,005) | \$ (743,656) | |

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

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

**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 | - | - |
| Seasonal Wages | 18,400 | 23,100 | (4,700) | 13,265 | 23,100 |
| Overtime | 2,000 | - | 2,000 | - | - |
| Employee Benefits | 21,550 | 3,500 | 18,050 | 588 | 3,500 |
| Advertising | 7,500 | 5,000 | 2,500 | 5,822 | 5,000 |
| Operational Equip & Supplies | 47,000 | 45,000 | 2,000 | 35,000 | 45,000 |
| Program Expenditures | 138,000 | 107,000 | 31,000 | 115,000 | 107,000 |
| Grants to Organizations | - | 30,000 | (30,000) | 24,500 | 30,000 |
| | 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 |
| Seasonal Wages | 13,800 | - | 13,800 | - | - |
| Overtime | 3,000 | - | 3,000 | - | - |
| Employee Benefits | 40,450 | 45,300 | (4,850) | 49,490 | 45,300 |
| Meals and Travel | 200 | 200 | - | 39 | 200 |
| Professional Development | 8,600 | - | 8,600 | - | - |
| 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 | - |
| Grants to Organizations | 285,460 | - | 285,460 | - | - |
| | 586,560 | 277,120 | 309,440 | 285,565 | 277,120 |
| Net Department Surplus (Deficit) | <u>\$ (586,560)</u> | <u>\$ (277,120)</u> | <u>\$ (309,440)</u> | <u>\$ (285,565)</u> | <u>\$ (277,120)</u> |
| RESERVE USAGE | | | | | |
| Transfer from Operating Reserves | 115,660 | - | - | - | - |
| | 115,660 | - | 115,660 | - | - |
| Net Surplus (Deficit) | <u>\$ (470,900)</u> | <u>\$ (277,120)</u> | <u>\$ (193,780)</u> | <u>\$ (285,565)</u> | <u>\$ (277,120)</u> |

Change #3

Change #5

**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 | - |
| 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 | - |
| Seasonal Wages | 105,600 | 80,950 | 24,650 | - | 80,950 |
| Overtime | 2,750 | - | 2,750 | - | - |
| Employee Benefits | 47,750 | 19,782 | 27,968 | 17,264 | 19,782 |
| Meals and Travel | 4,000 | 500 | 3,500 | 3,737 | 500 |
| Advertising | 10,000 | 2,000 | 8,000 | 2,202 | 2,000 |
| Vehicle Repairs & Maintenance | 2,200 | - | 2,200 | 2,810 | - |
| Vehicle Insurance | 135 | 140 | (5) | 129 | 140 |
| 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 |
| 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) | \$ (290,417) | \$ (104,384) | \$ (186,033) | \$ (65,219) | \$ (104,384) |
| RESERVE USAGE | | | | | |
| | - | - | - | - | - |
| Net Surplus (Deficit) | \$ (290,417) | \$ (104,384) | \$ (186,033) | \$ (65,219) | \$ (104,384) |

**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 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| EXPENSES | | | | | |
| Grants to Organizations | - | 10,000 | (10,000) | 10,000 | 10,000 |
| | <u>-</u> | <u>10,000</u> | <u>(10,000)</u> | <u>10,000</u> | <u>10,000</u> |
| Net Department Surplus (Deficit) | <u>\$ -</u> | <u>\$ (10,000)</u> | <u>\$ 10,000</u> | <u>\$ (10,000)</u> | <u>\$ (10,000)</u> |
| RESERVE USAGE | | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Surplus (Deficit) | <u>\$ -</u> | <u>\$ (10,000)</u> | <u>\$ 10,000</u> | <u>\$ (10,000)</u> | <u>\$ (10,000)</u> |

**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 | 103,100 | 100,000 | 3,100 | 100,000 | 100,000 | Change #4 |
| 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 | |
| | 2,445,822 | 2,359,320 | 86,502 | 2,315,952 | 2,359,320 | |
| Net Department Surplus (Deficit) | <u>\$ (2,445,822)</u> | <u>\$ (2,359,320)</u> | <u>\$ (86,502)</u> | <u>\$ (2,315,952)</u> | <u>\$ (2,359,320)</u> | |
| RESERVE USAGE | | | | | | |
| | - | - | - | - | - | |
| Net Surplus (Deficit) | <u>\$ (2,445,822)</u> | <u>\$ (2,359,320)</u> | <u>\$ (86,502)</u> | <u>\$ (2,315,952)</u> | <u>\$ (2,359,320)</u> | |

Wolfville Water Utility
2026-27 Operating Budget



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 |
| Water Treatment | 235,925 | 192,000 | 43,925 | 197,903 | 192,000 |
| Transmission & Distribution | 240,395 | 340,600 | (100,205) | 407,369 | 340,600 |
| Administration | 501,705 | 203,220 | 298,485 | 284,479 | 203,220 |
| Depreciation | 190,000 | 210,000 | (20,000) | - | 210,000 |
| Property Taxes | 60,000 | 55,145 | 4,855 | 55,145 | 55,145 |
| | 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
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 |
| Seasonal Wages | 4,400 | - | 4,400 | 419 | - |
| Overtime | 8,675 | - | 8,675 | - | - |
| Employee Benefits | 98,100 | 145,320 | (47,220) | 108,706 | 145,320 |
| 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 |
| 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 |
| 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 |
| 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 |
| Operational Equip & Supplies | 198,500 | 242,010 | (43,510) | 200,132 | 242,010 |
| Equipment Maintenance | 2,000 | 5,340 | (3,340) | 1,051 | 5,340 |
| Contracted Services | 225,330 | 189,520 | 35,810 | 185,021 | 189,520 |
| Depreciation | 190,000 | 210,000 | (20,000) | - | 210,000 |
| Debenture Interest | 38,240 | 39,080 | (840) | 40,000 | 39,080 |
| Debenture Principal | 62,657 | 62,700 | (43) | 62,657 | 62,700 |
| 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
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 |

**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 |
| Overtime | 1,000 | - | 1,000 | | |
| Employee Benefits | 7,750 | 4,300 | 3,450 | 429 | 4,300 |
| Utilities | 95,000 | 91,260 | 3,740 | 92,500 | 91,260 |
| Repairs and Maintenance | 10,000 | 5,400 | 4,600 | 6,000 | 5,400 |
| Operational Equip & Supplies | 20,000 | 8,520 | 11,480 | 14,000 | 8,520 |
| Contracted Services | 20,000 | 112,920 | (92,920) | 140,000 | 112,920 |
| | 181,000 | 239,560 | (58,560) | 256,757 | 239,560 |

**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 |
| Overtime | 2,500 | - | 2,500 | | |
| Employee Benefits | 16,075 | 7,160 | 8,915 | 4,895 | 7,160 |
| Utilities | 9,500 | 6,900 | 2,600 | 8,823 | 6,900 |
| Repairs and Maintenance | 1,000 | 2,640 | (1,640) | 1,000 | 2,640 |
| Operational Equip & Supplies | 130,000 | 127,320 | 2,680 | 118,490 | 127,320 |
| Contracted Services | 20,000 | 19,120 | 880 | 25,210 | 19,120 |
| | 235,925 | 192,000 | 43,925 | 197,903 | 192,000 |

**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 |
| Seasonal Wages | - | - | - | 419 | - |
| Overtime | 3,900 | - | 3,900 | - | - |
| Employee Benefits | 28,650 | 34,060 | (5,410) | 54,104 | 34,060 |
| Seasonal Employee Benefits | - | - | - | 37 | - |
| Meals and Travel | - | 1,080 | (1,080) | 250 | 1,080 |
| Telecommunications | - | 1,680 | (1,680) | 1,941 | 1,680 |
| Utilities | 5,000 | 5,340 | (340) | 4,638 | 5,340 |
| Vehicle Fuel | 6,840 | 2,720 | 4,120 | 3,492 | 2,720 |
| 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 |
| 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 |
| Contracted Services | 31,500 | 31,840 | (340) | 7,348 | 31,840 |
| | 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 |
| Seasonal Wages | 4,400 | - | 4,400 | - | - |
| Overtime | 1,275 | - | 1,275 | - | - |
| Employee Benefits | 45,625 | 99,800 | (54,175) | 49,278 | 99,800 |
| Meals and Travel | 1,500 | 480 | 1,020 | 200 | 480 |
| Professional Development | 4,300 | 5,320 | (1,020) | 1,000 | 5,320 |
| Membership Dues & Fees | 500 | 1,070 | (570) | 300 | 1,070 |
| Advertising | - | 560 | (560) | - | 560 |
| Office Expense | 95,000 | - | 95,000 | | |
| Legal | 500 | - | 500 | | |
| Insurance | 23,200 | 22,680 | 520 | 22,958 | 22,680 |
| Audit | 8,250 | 6,900 | 1,350 | 6,900 | 6,900 |
| Property Taxes | 60,000 | 55,145 | 4,855 | 55,145 | 55,145 |
| Contracted Services | 153,830 | 25,640 | 128,190 | 12,463 | 25,640 |
| 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
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 |

**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 |

**Town of Wolfville &
Wolfville Water Utility**

2026-27 Capital Budget



| 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 | <u>\$ 57,910,653</u> | | | | |

| Information Technology | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--|--------------------------|----------------|------------------|------------------|----------------|--|
| Council Chambers AV Equipment | 140,000 | - | - | - | - | 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 | - | - | - | 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 | - | - | - | - | 50 @ \$920 |
| Lead Paint Remediation in Truck Bays | 43,000 | - | - | - | - | Steel sheeting to cover the lead paint. |
| VHF Radios | 16,720 | - | - | - | - | 8 @ \$2090 |
| Fire Hose | 16,500 | - | - | - | - | 1000 feet of 5" High Volume |
| BA Bottles | 12,500 | 12,500 | - | - | - | 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 | - | - | - | 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 | - | - | - | - | Pathway, signage, & seating |
| Downtown Harvest Moon Trail | 495,100 | - | - | - | - | 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 | - | - | - | - | Covered desk, seating, boardwalk, shade, wash pad & repair. |
| East End Gateway | 115,000 | - | - | - | - | Hardscape Plaza on Main St. and Driveway shifted to East |
| Woodman Park | 15,000 | - | - | - | - | 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 | <u>\$ 6,025,100</u> | | | | | |

| 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 | - | - | - | - | |
| 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 | - | - | - | 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 | |
| Earnscliffe 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 | - | - | - | - | 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 | - | - | - | - | 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 | - | - | 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 | - | Mobycon implementation work, including signs. |
| Data Collection & Monitoring | 40,000 | - | - | - | - | Teleraam Window Units & Speed Signs |
| Intersection Safety | 40,000 | - | - | - | - | 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 | - | - | - | - | 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 | <u>\$ 20,575,000</u> | | | | | |

| Sewer | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|--|-----------------------------|---------------------|---------------------|-------------------|-------------------|--|
| Treatment Plant Expansion - Phase 2 | 2,503,900 | - | - | | | 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 | - | 2026-27 - Sludge Removal Allowance from Expansion - Phase 2 2028-30 - Phased Sludge removal |
| 260 Main Street Sewer relocation | 500,000 | - | - | - | - | 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 | - | - | 2026-27 - Monitoring & Design for Lift Stations 5 & 6, Reconfigure Lift Station 3, Wastewater Treatment Plant Upgrades 2027-28 - Construction for Lift Stations 5 & 6 2028-29 - Design & Construciton for Lift Station 2 |
| UV Bulb replacement | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | UV Bulbs, Sleeves, Sensor replacement. 2026-27 - Bank A |
| Fencing and Security at Lift Stations | 20,000 | 20,000 | 20,000 | - | - | 2026-27 - Old Dyke & Biglow Street 2027-28 - Acadia & Oak Avenue 2028-29 - Harbourside & Dykeland |
| New Service Laterals | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | New Service Laterals for new builds |
| Sewer Yearly Total | \$ 5,945,057 | \$ 4,956,500 | \$ 3,061,250 | \$ 945,000 | \$ 195,000 | |
| 5-Year Total | <u>\$ 15,102,807</u> | | | | | |

| Water | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Notes |
|---|----------------------------|---------------------|-------------------|------------------|------------------|--|
| Treatment | 716,421 | 20,000 | 20,000 | 20,000 | 20,000 | |
| SCADA Upgrade | 676,421 | - | - | - | - | Water Treatment Plant Upgrade & PRVs |
| Water Treatment Process & Monitoring Equipment | 40,000 | 20,000 | 20,000 | 20,000 | 20,000 | \$13,000 - Flow meter \$10,000 - Fluoride Scale \$10,000 - Wallchem analyzer \$5,000 - Probes |
| Distribution | 50,000 | 52,000 | 20,000 | 20,000 | 20,000 | |
| Remote Meter System | 30,000 | 32,000 | - | - | - | Remote meters and RF (radio frequency) upgrade |
| Meter Replacement Program | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | Installation of 40 new meters per year (New Accounts) |
| Transmission | 1,230,000 | 800,100 | - | - | - | |
| Transmission Line - Wellfield to Westwood | 1,100,000 | - | - | - | - | |
| Security Upgrades at Reservoir | 30,000 | - | - | - | - | Finishing fencing upgrade |
| Transmission Line - 3rd Well to Wickwire | 100,000 | 800,100 | - | - | - | 2026-27 - Design 2027-28 - Construction |
| Production Wells | 145,000 | 155,000 | 917,700 | - | - | |
| Production Well 3 | 100,000 | - | 917,700 | - | - | 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 | <u>\$ 4,206,221</u> | | | | | |

| | 2026-27 | 2026-27 Funding | | | | | | Users | CCBF | LTD | Other | Notes to Other Funding |
|--------------------------------------|------------------|-------------------|-----------------|----------------|---------------|---------------|---------|----------------|---------|--------------------------------------|-------|------------------------|
| | | Operating Reserve | Capital Reserve | Fire Reserve | Sewer Reserve | Water Reserve | | | | | | |
| 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 | | | | | | | | | |
| | 241,306 | - | 241,306 | - | - | - | - | - | - | - | | |
| 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 Intregation | 45,000 | | | | | 45,000 | | | | | | |
| | 2,141,421 | - | - | - | - | 245,000 | 20,000 | - | 1,276,421 | 600,000 | | |
| | 17,957,103 | 450,000 | 2,058,797 | 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 | | | | | | | | | | | |
| 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 | | | | | | | | | | | |
| Downtown Main Street Surface | 500,000 | | 500,000 | | | | | | | | |
| Allowance for Additional Rehabilitations | 300,000 | | 300,000 | | | | | | | | |
| Sidewalks & Active Transportation | | | | | | | | | | | |
| 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 | |

**Town of Wolfville &
Wolfville Water Utility**

2026-27 Reserves Budget



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 | \$ - | \$ (795,660) | \$ 1,516,036 | |
| 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 | \$ (1,064,974) | \$ 1,687,959 | |

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 | \$ 1,579,246 | \$ (2,058,797) | \$ 4,353,645 | |
| 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 | \$ 2,534,245 | \$ (3,641,049) | \$ 8,073,934 | |

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.

REQUEST FOR DECISION 024-2026

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Town Staff



- 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

REQUEST FOR DECISION 024-2026

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Town Staff



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

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

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

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

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

6) FINANCIAL IMPLICATIONS

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

7) REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

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

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

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

8) COMMUNICATION REQUIREMENTS

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

9) ALTERNATIVES

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

Town of Wolfville Operations Plan

2026-27



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



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Introduction

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

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



Figure 1 - Wolfville Town Hall, 359 Main Street

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

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

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

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



Town Council

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

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

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

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



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



Strategic Priorities

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

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

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

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

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

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

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

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



Strategic Priorities At-A-Glance

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

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

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

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

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

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

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

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



Town Operations

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

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

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

Program & Service Delivery

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

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

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

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



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

Inter-Municipal and Local Service Partners

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

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

Grants to Organizations

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

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

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

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

One-Time Capital Grant



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

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

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

Risk & Reporting

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

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

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

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



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

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

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



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



Financial Condition, Taxation & Expenditures

Assessments

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

Financial Condition Indicators

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

Risk Indicator Legend

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

Financial Condition Indicators

Years 2019-20 through 2024-25

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

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



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

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

Revenue & Expenditures

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

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

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

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

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

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



Operational Plans

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

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

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

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

Office of the Chief Administrative Officer

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

The Office of the CAO includes:

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

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



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

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



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



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



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



Corporate Services

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

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

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

The Financial & Corporate Services Departments includes:

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

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

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



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



Figure 5 - Wolfville Harbour



Planning & Public Works

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

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

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



Figure 6 - Main Street, Downtown Wolfville

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

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

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



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

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

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

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

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

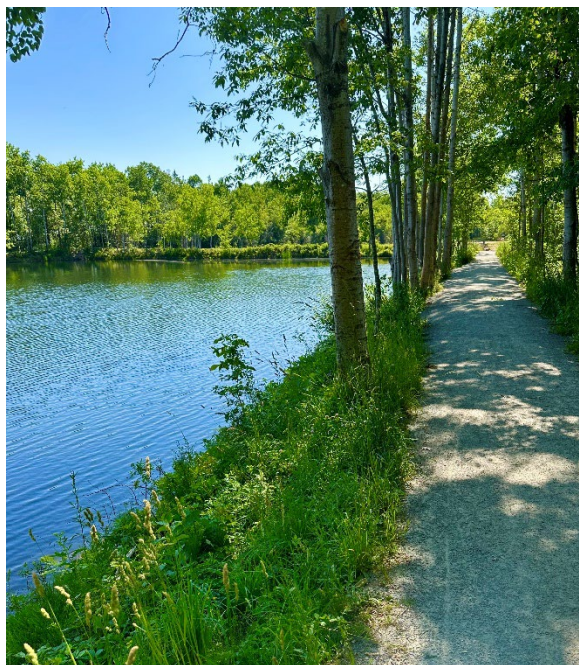


Figure 7 - Reservoir Park, 1 Pleasant Street

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

The Planning & Public Works Departments includes:

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



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

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

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



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



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



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



Community Wellbeing

Wolfville is a wonderful place to live, work, study and raise a family. The Department of Community Wellbeing has been established to lead Wolfville's community focused priorities.

The Department brings together existing, previously separate, staff and program areas with a focus on community safety, recreation and community & economic development. The Department will support Wolfville by coordinating these priority areas and providing exceptional service for residents and visitors.

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

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

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

The Community Wellbeing department includes:

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



Figure 8 - Recreation Hub, 282 Main Street



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

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



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



Wolfville Police Services – Royal Canadian Mounted Police

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



Figure 9 - Wolfville RCMP members attending Mud Creek Days

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

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

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

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

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

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

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



Wolfville Fire Department



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

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

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

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

The dedicated members of the Wolfville Fire Department include:

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

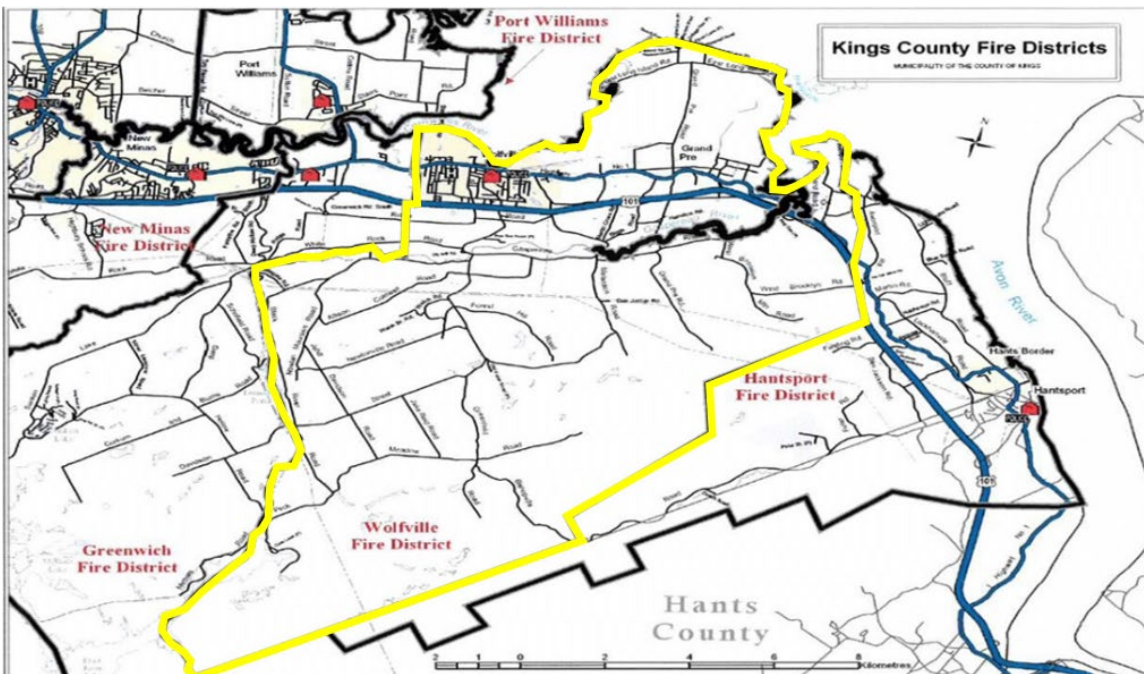
Captain Riely Whitman
Lieutenant Alex White
Lieutenant Ben Ross
Lieutenant Aisling O'Neill
Operator Garth Regan
Retired Fire Chief Kirk Fredericks



Retired Deputy Chief Kevin White
 Chaplain Eric Poll
 Radio Operator Wayne Buckler
 Safety Officer Angeladayle 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 Elsner.

Audit Committee

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

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

Equity and Anti-Racism Advisory Committee

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

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

Planning Advisory Committee

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

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

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

RCMP Advisory Board

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

Regional Emergency Management Advisory Committee (REMAC)

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

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

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

Source Water Protection Advisory Committee

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

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

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

Wolfville Acadia Town and Gown

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

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

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



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

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

Appendix 2: Five-Year Capital Investment Plan

Appendix 3: Organizational Chart

REQUEST FOR DECISION 028-2026

Title: 2026-2030 WBDC Funding Agreement

Date: 2026-04-07

Prepared by: Glenn Horne, CAO

Barb Shaw, Manager of Communications & Strategic Initiatives

Contributors: Jeremy Strong, WBDC Director of Program Management



SUMMARY

Wolfville Business Development Corporation Funding Agreement Renewal

The Wolfville Business Development Corporation (WBDC) has been a central partner in supporting the local business community for more than 40 years. The current three-year funding agreement between the Town and the WBDC expires on March 31, 2026, prompting its review

Staff consultation with WBDC members and ratepayers indicates strong support for the renewal of the WBDC grant (94% in favour) and broad affirmation that WBDC programs, communications, and placemaking initiatives meaningfully enhance Wolfville's business environment and identity.

To modernize and strengthen the partnership, staff have drafted an updated Funding Agreement (2026–2030) that:

- Introduces a four-year term to improve stability and alignment with the Town's future Strategic Plan.
- Replaces the requirement for a WBDC Strategic Plan with a more streamlined annual operational plan and budget aligned with the Town's processes.
- Adds new expectations for governance, financial management, business-welcoming initiatives, and Town/WBDC coordination.
- Proposes an automatic annual grant increase based on CPI.

Separate but related, in the coming weeks Council will receive a separate report concerning the extension of a service agreement for the WBDC to operate the Wolfville Visitor Information Centre.

DRAFT MOTION:

That Council approve amendments to Policy 710-004 WBDC Funding Policy, as presented, and approve the attached funding agreement with the Wolfville Business Development Corporation, as presented.

REQUEST FOR DECISION 028-2026

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Date: 2026-04-07
Prepared by: Glenn Horne, CAO
Barb Shaw, Manager of Communications & Strategic Initiatives
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1) CAO COMMENTS

The CAO supports the recommendation of staff. If Council approves the recommendations, the Business Development Area Rate will be increased slightly as reflected in the April 7, 2026, Special Council updated budget motions found in RFD 023-2026.

2) LEGISLATIVE AUTHORITY

- Municipal Government Act
- [Policy 710-004: WBDC Funding Policy](#)

3) STAFF RECOMMENDATION

Staff are satisfied that the feedback received from membership is sufficient to recommend a renewed funding agreement for the WBDC. On that basis, and following consultation with Council, a draft funding agreement has been prepared which is recommended for Council's approval. Staff further recommend that Policy 710-004: WBDC Funding Policy be amended to support the proposed changes to the funding agreement.

Both the proposed Funding Agreement and policy amendments have been reviewed by the Town's solicitor.

4) REFERENCES AND ATTACHMENTS

- Proposed 2026-30 Funding Agreement with the Wolfville Business Development Corporation
- Proposed amendments to Policy 710-004: WBDC Funding Policy
- WBDC Financial Statements, March 31, 2025
- [WBDC Website](#)
- [Wolfville Blooms Project Area](#)

5) DISCUSSION

Background

The WBDC is an independent, not-for-profit corporation that represents the interests of businesses in Wolfville in partnership with the Town for over 40 years. The Town and WBDC have a long history of working together. The relationship with the WBDC is defined through the Commercial Area Rate collected by the Town and disbursed to the WBDC through a funding agreement (see WBDC Funding Policy that defines this). The WBDC is provided with \$100,000 annually through the area rate.

Currently, the Town contains a variety of businesses that pay into the area rate – approximately 150 businesses are operating in the Town at last count. The WBDC is one of the primary avenues the Town

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uses to provide support to the local business community. In 2023, the Town approved a three-year funding agreement to support the activities of the WBDC as part of a broader strategy to promote Wolfville as a place to visit, work and live. The 2023-26 funding agreement expired on March 31, 2026.

Consultation of WBDC Members

As per section 5.4 of Policy 710-004 WBDC Funding Policy, staff completed consultation with the WBDC membership and ratepayers. A digital survey was offered between Jan. 6 and Feb. 8 on Wolfville Blooms. A listening session was also hosted on Feb. 18.

Fifty-seven Wolfville businesses responded to the WBDC member survey; most provided positive feedback. 94% supported the renewal of the WBDC grant. In broad terms, the results indicate the WBDC continues to enjoy support from membership and delivers value by connecting businesses with community and culture and that they enhance Wolfville's identity as a welcoming destination. Respondents also shared personal experiences that resulted from key initiatives. Responses to this survey were very consistent with responses to a WBDC survey conducted in the summer of 2025.

Based on further review of the survey feedback, the following themes emerged:

- **WBDC delivers valued programs that enhance Wolfville's appeal.** Seasonal beautification, placemaking, photography and the Gift Card Program¹ are particularly appreciated and contribute to Wolfville's identity and vibrancy.
- **Communication is a core strength of the organization.** Members trust WBDC to keep them informed, and the newsletter is a valued tool, though improvements for mobile usability, consistent timing, and clarity would enhance its reach.
- **Opportunities exist to improve program accessibility and relevance.** Some businesses seek more tailored or personal support, clearer onboarding, and a better understanding of available benefits.
- **Members are open to expanded programming, particularly in the winter season.** Requests for more off-season activations, enhanced social media presence, and continued promotion of Wolfville's wine-region identity suggest interest in year-round economic activity.

¹ Specific feedback and suggestions for improvement for the administration of the When in Wolfville Gift Card was also provided through the survey.

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Contributors: Jeremy Strong, WBDC Director of Program Management



A Business Community listening session was hosted on Feb. 18. It was designed to capture some additional feedback, but this event was not well attended. Staff will consider opportunities to continue to engage with the business community.

Grant, Levy & Revenue

The WBDC Board has requested that funding increases annually based on cost-of-living. This will account for inflationary pressures where the \$100,000 grant provided to the WBDC has not changed in many years. Establishing an inflationary figure in the new funding agreement will allow the Town, WBDC and members to know in advance of the change in funding.

Proposed Changes to the Funding Agreement

Based on the information above and reflections from Town staff, the following revisions are being proposed to the WBDC Funding Agreement. Changes are listed in the order in which they appear in the Draft Funding Agreement, attached:

- **New Term: 2026-2030.** The previous agreement was for a term of three years. If another three-year term were established, it would end just five months following the 2028 municipal election.
 - The draft agreement proposes a four-year term; 2026-2030. All appropriate references have been updated throughout. An additional year is felt to provide sufficient organizational stability to the WBDC, and time for the Town to develop a new Strategic Plan to which the WBDC will align its activities and appropriately consider the agreement following the next election.

- **Submission of annual operating budget and plan.** The previous agreement focused on the WBDC's activities on marketing, membership support and other items described in a "Strategic Plan"; quarterly updates on progress were to be provided to the Town throughout the year. The development of such plans and reporting was intermittent.
 - The draft agreement proposes directing resources toward a streamlined process of establishing an annual operational plan describing planned activities and anticipated timelines, an associated budget, aligning those activities with the Town's priorities through engagement with staff and reporting on progress. This process is intended to align with and mirror with the Town's operational plan and budgeting process.

- **Additions:**
 - 1.1 h: Requirement to establish and maintain a program to welcome new businesses to Wolfville, and complete exit interviews for those that leave.
 - 1.1 i: Requirement to establish policies and procedures related to governance and financial management appropriate for a publicly supported non-profit to support organizational sustainability and decision-making.

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Barb Shaw, Manager of Communications & Strategic Initiatives

Contributors: Jeremy Strong, WBDC Director of Program Management



- 1.4: The Town's CAO or designate is to be appointed an ex-officio, non-voting member of the WBDC Board of Directors to improve communication, coordination and alignment with Town activities. Another member of staff would most commonly attend on the CAO's behalf, and the Council appointee would remain the official Town representative on the Board. This would require a WBDC by-law amendment.
- **Deletions:**
 - Requirements to submit an annual updated Strategic Plan (in favour of an operational plan aligned to the Town's Strategic Plan). If the WBDC chose to develop a Strategic Plan it may, but it would not be a requirement.
 - Following the 2025 WBDC By-Law amendment, the Town no longer appoints a citizen representative, which has been removed from the agreement.
 - Reference to the Town's responsibility to create a business registry through a licensing bylaw.
 - Reference to the Town's responsibility to contribute staff time and material to the WBDC office space.
- **Reference to the Funding Agreement Review.** This has not been changed but moved from the WBDC responsibility section to the Town responsibility section.
- **Annual Grant Increase.** In support of the WBDC's request, the annual grant amount is proposed to increase automatically by the consumer price index for Nova Scotia as reported by Statistics Canada for the twelve-month period from January - December. The funding amount proposed for 2026/27 is \$103,100 (base amount of \$100,000 plus 3.1%, which is the CPI increase for December 2025).

6) FINANCIAL IMPLICATIONS

Historically, the Town provides the WBDC with an annual grant of \$100,000 through a levy on commercial assessment. This amount has been budgeted in v2 of the 2026/27 operating budget. The recommendation is to increase this amount this year and each year by CPI for the month of December, increasing the 2026/27 grant to \$103,100. This means that the Town will levy from commercial rate payers the total amount of the WBDC grant. This change has been reflected in the April 7, 2026, Special Council updated budget motions found in RFD 023-2026.

7) REFERENCES TO COUNCIL STRATEGIC PLAN

REQUEST FOR DECISION 028-2026

Title: 2026-2030 WBDC Funding Agreement
Date: 2026-04-07
Prepared by: Glenn Horne, CAO
Barb Shaw, Manager of Communications & Strategic Initiatives
Contributors: Jeremy Strong, WBDC Director of Program Management



The *Town of Wolfville Strategic Plan, 2025-2029*, identifies Prosperous Economy as a strategic priority. The articulated goal is to *foster a diverse and resilient local economy that supports entrepreneurship, innovation, sustainable development, and contributes to a vibrant community*. Specific activities within that priority that potentially align with WBDC plans and activities include:

- Holistic Planning:
 - Stimulate a vibrant atmosphere downtown and throughout the C-1 (DT) zone.
- Partnerships:
 - Assess the Visitor Information Centre pilot with the WBDC.
- Placemaking for a Vibrant Community:
 - Through placemaking initiatives, add amenities to alleys in the core such as murals, sunshades and vegetation.
- Event Attraction:
 - Invest in inclusive events.
 - Communicate with event organizers to position Town as a partner.
 - Provide logistical support to events.

In addition to the **Prosperous Economy** Priority, the following priorities also align with this item:

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.*

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.*

8) COMMUNICATION REQUIREMENTS

Council's decision will be communicated to the WBDC. Local news coverage is anticipated and will be coordinated by staff.

9) ALTERNATIVES

Council may advise that it does not wish to renew the Funding Agreement.



2026-30 FUNDING AGREEMENT

Between

TOWN OF WOLFVILLE

(hereinafter referred to as “the Town”)

And

Wolfville Business Development Corporation (WBDC)

(hereinafter referred to as “WBDC”)

Whereas the WBDC is a not-for-profit limited company that supports and promotes Wolfville businesses;

And whereas the Town of Wolfville wants to support the activities of the WBDC as part of a broader strategy to promote the Town of Wolfville as a place to visit, work and reside;

And whereas the Town of Wolfville and the WBDC desire to better define their responsibilities and expectations to each other, and so are entering into this Agreement;

And whereas the support of the Town is limited to those items set out herein;

And whereas Town Council Approved Policy 710-004 on May 16, 2017 establishes guidelines for the distribution of any grant funding to the WBDC that is raised through a Commercial Area Rate;

Now therefore in consideration of the mutual promises herein contained and other good and valuable consideration the receipt and sufficiency of which is acknowledged by the execution of this Agreement, the parties agree as follows:

1.0 RESPONSIBILITIES AND EXPECTATIONS OF WBDC

1.1 WBDC shall:

- a. Submit to the Town an annual budget an operational plan that focuses on marketing and member support and must align with the Town’s Strategic and Operations Plans by January 30 of each year during the term of this agreement.
 - i. At a minimum, this plan will include a description of planned initiatives and anticipated timeline.



- ii. The plan will be reviewed with Town staff for consistency with the Town's Strategic and Operational Plans and be reviewed by the Board prior to submission.
 - iii. A progress update on the operational plan will be provided to the Town by September 1 of each year.
- b. Comply with the Town's WBDC Funding Policy, Policy 710-004.
- c. Use any WBDC funds (including reserves) on mutually beneficial project(s) that may involve cost sharing with the Town;
- d. Place Wolfville Town logo on promotional materials, adhering to the guidelines in the Town's *Brand Manual*;
- e. Cross-promote the Town on social media and provide the Town with social media information and content for cross-promotion purposes;
- f. Work with the Town to update the WBDC section on Wolfville's website;
- g. Provide information on new businesses, potential businesses, and exiting / closing businesses to the Town as the WBDC becomes aware of this information;
- h. Create and implement a program to welcome new businesses to Wolfville and conduct exit interviews with businesses that leave Wolfville, with the business's consent;
- i. Establish policies and procedures appropriate for a publicly supported non-profit organization, including but not limited to financial management and internal controls, budget development and approval, meeting procedures, board member and officer roles, code of conduct, conflict of interest, and board orientation, and provide copies and any amendment to the Town within 30 days of approval;
- j. As requested in writing by the Town, provide feedback to the Town on policies or initiatives that impact the business community;
- k. Invite the Town to attend the WBDC Board meetings and/or sub-committees if discussions are required on issues or initiatives;



- I. Supply annual financial statements that have been subject to a Review Engagement and a President's Year in Review Report to the Town no later than June 30 of each year;

- m. Obtain and keep in force during the term of this Agreement, Commercial General Liability Insurance satisfactory to the Town and underwritten by an insurer licensed to conduct business in the Province of Nova Scotia. The policy shall provide coverage for Bodily Injury, Property Damage and Personal Injury and shall include but not be limited to:
 - i. A limit of liability of not less than one million dollars (\$1,000,000)/occurrence with an aggregate of not less than five million dollars (\$5,000,000);
 - ii. Add Town of Wolfville as an additional insured with respect to the operations of the Named Insured;
 - iii. The policy shall contain a provision for cross liability & severability of interest in respect of the Named Insured;
 - iv. Non-owned automobile coverage with a limit not less than one million dollars (\$1,000,000) and shall include contractual non-owned coverage (SEF 96);
 - v. Products and completed operations coverage;
 - vi. Broad Form Property Damage;
 - vii. Contractual Liability;
 - viii. Hostile fire;
 - ix. The policy shall provide 30 days prior notice of cancellation;

- n. Defend, indemnify and save harmless the Town of Wolfville, its elected officials, officers, employees and agents from and against any and all claims of any nature, actions, causes of action, losses, expenses, fines, costs (including legal costs), interest or damages of every nature and kind whatsoever, including but not limited to bodily injury, sickness, disease or death or to damage to or destruction of tangible property including loss of revenue or incurred expense resulting from disruption of service, arising out of or allegedly attributable to the negligence, acts, errors, omissions, misfeasance, nonfeasance, fraud or willful misconduct of WBDC, its directors, officers, employees, agents, contractors and subcontractors, or any of them, in connection with or in any way related to the delivery or performance of this Agreement. This indemnity shall be in addition to and not in lieu of any insurance to be provided by WBDC in accordance with this Agreement, and shall survive this Agreement;



- o. Inform the Town within 48 hours of receipt of a claim or notice of claim or possible claim, including but not limited to the actual claim or notice thereof, irrespective of the possibility, real or perceived, of any risk to the Town or claim being made against the Town;
 - p. Comply with all applicable laws of the Province of Nova Scotia and the Dominion of Canada and all by-laws and policies of the Town of Wolfville and any other municipal jurisdiction in which WBDC provides Deliverables in accordance with the terms of this Agreement;
 - q. Provide the Town with the names, email addresses, civic addresses and telephone numbers (including but not limited to cell phone numbers) of WBDC President, board members and other key contacts following the AGM in June of each year of the agreement.
- 1.2 The WBDC President, or designate, will be the main contact with the Town's Chief Administrative Officer (CAO) or designate. Contact information for this position must be provided no later than June 30 of each year of the agreement.
- 1.3 A member of the Wolfville Town Council will be appointed as a voting member of the WBDC Board of Directors, as per Policy #110-001 Committees of Council Policy.
- 1.4 The Town's CAO or designate will be appointed an ex-officio, non-voting member of the WBDC Board of Directors.
- 1.5 WBDC will not:
- a. Represent that WBDC and the Town are legal partners or joint venturers;
 - b. Represent that the Town guarantees the performance of the Deliverables or provides any control over or oversight of the activities of WBDC.

2.0 RESPONSIBILITIES AND EXPECTATIONS OF THE TOWN

2.1 The Town will:

- a. Levy an Area Rate to Taxable Commercial Rate Payers based on \$103,100 total contribution to WBDC in 2026/27.



- i. The total contribution to the WBDC will be increased annually by the consumer price index for Nova Scotia as reported by Statistics Canada for the twelve month period – January to December of the prior year;
- ii. Remit the total of the Commercial Area Rate collected to the WBDC upon compliance with the terms in Policy 710-004;
- iii. Charge no administrative fees for the collection and remittance of the Area Rate to the WBDC;

~~a.b.~~ Host a WBDC section on the Town of Wolfville website;

~~b.c.~~ Work with the WBDC on certain initiatives, including potential grant funding opportunities;

~~c.d.~~ Cross-promote the WBDC on social media; and

~~d.e.~~ Conduct a review and consult WBDC members during 2029-30, including commercial rate payers, to determine the business community's continued support of the WBDC to determine if a new Funding Agreement will be entered into. The WBDC will be consulted and be directly involved with this engagement of the business community, and the ~~T~~town will share the results of this consultation with the WBDC.

2.2 The Town will not:

- a. Direct the manner in which the WBDC fulfills its obligation to provide the Deliverables set out in the Agreement;
- b. Provide any control over or oversight of the WBDC in the fulfillment of its obligations to perform the Deliverables set out in this Agreement; and
- c. Provide any guarantee of the performance of the Deliverables by WBDC.

2.3 Additional support provided by the Town shall be agreed upon by the Town and WBDC and may be at a cost to WBDC.

3.0 RELATIONSHIP BETWEEN THE TOWN AND WBDC



3.1 The Town and WBDC are not partners or co-venturers and nothing in this Agreement or otherwise constitutes either party as a partner or co-venturer of the other party to this Agreement.

4.0 GENERAL

4.1 Any notice under this Agreement shall be properly served if provided to:

| | |
|--------------|---|
| To the Town: | Town of Wolfville Attention: Chief Administrative Officer 359 Main Street Wolfville, NS B4P 1A1 |
|--------------|---|

| | |
|---------|--|
| To WBDC | WBDC 360 Main Street Wolfville, NS B4P 1A1 Attention: President |
|---------|--|

4.2 This Agreement enures to the benefit of and is binding upon the parties, their administrators, successors and assigns.

4.3 This Agreement and any documents expressly contemplated by this Agreement constitute the entire agreement between the parties. No representations, warranties, covenants or agreements, whether oral or written, between the parties with respect to the subject matter hereof are binding upon the parties after the date of execution of this Agreement.

4.4 The parties agree that this Agreement shall be interpreted in accordance with the laws of the Province of Nova Scotia and the Dominion of Canada.

4.5 The parties and the signatories to this Agreement confirm that each party has signed this Agreement by its proper signing authority and that the signatories have the authority to bind each party to the Agreement.

4.6 In the event of a dispute arising out of or relating to this Agreement, including any question regarding its existence, validity or termination, the parties shall first seek settlement of that dispute by mediation. The mediation shall be conducted under the then current mediation procedures of ADR Atlantic Institute, or any other procedure upon which the parties may agree. The parties further agree that their respective good



faith participation in mediation is a condition precedent to pursuing any other available legal or equitable remedy, including litigation, arbitration or other dispute resolution procedures. Either party may commence the mediation process by providing to the other party written notice, setting forth the subject of the dispute, claim or controversy and the relief requested. Within ten (10) days after the receipt of the foregoing notice, the other party shall deliver a written response to the initiating party's notice. The initial mediation session shall be held within thirty (30) days after the initial notice. The parties agree to share equally the costs and expenses of the mediation (which shall not include the expenses incurred by each party for its own legal representation in connection with the mediation).

5.0 TERMINATION

5.1 This Agreement may be terminated as outlined in Policy 710-004, ~~clauses 5.8 and 5.9.~~

6.0 TERM

6.1 This Agreement takes effect as of April 22, 2026, and unless renewed in writing, shall expire on March 31, 2030; and

6.2 Subject to review of the WBDC Policy, a new Agreement may be negotiated to begin April 1, 2030, and thereafter in accordance with the Policy.

7.0 PAYMENT SCHEDULE

7.1 The Area Rate shall be disbursed to the WBDC each year in the following increments, provided all conditions of the WBDC Policy and this Agreement are met:

- April 15: 50% of annual amount based on the WBDC's submission of all documentation as required in this Agreement.
- Oct 15: Remaining 50% of annual amount.

8.0 Signed:

Chief Administrative Officer
Town of Wolfville

President
WBDC

Date

Date



POLICY

WBDC Funding Policy

| | |
|--------------------------------------|---|
| Policy Number: 710-004 | Supersedes Policy Number: 140-010 |
| Effective Date: 2017-05-16 | Approved by Council Motion Number: 26-05-17 |

1.0 Purpose

This policy is intended to establish guidelines for the distribution of any grant funding to the Wolfville Business Development Corporation that is raised through a Commercial Area Rate.

2.0 Scope

This Policy is applicable to the Wolfville Business Development Corporate (WBDC).

3.0 References

- 3.1 Council Strategic Plan and Yearly Operational Plan – As amended from time to time.

4.0 Definitions

- 4.1 **Agreement Year** means that year in which a new Funding Agreement is entered into between the Town and the WBDC.
- 4.2 **Area Rate** means a charged levied to a group or geographic area for the specific benefit of that area or group, for any purpose for which a municipality may expend funds or borrow.
- ~~4.3 **Taxable Commercial Rate Payer** means a property assessed by the Property Valuation Services Corporation as commercial which remits taxes to the Town.~~
- ~~4.4.3 **Funding Agreement** means a legal agreement that outlines the financial and reporting relationship between the Town and the WBDC~~
- 4.4 **Petition** means a formal written submission that outlines the reason for the petition and includes the name, business name, address, and signature of those named on the petition.
- 4.5 **Policy** means a course or principle of actions adopted by Council to guide the relationship between the Town and the WBDC as outlined in this document.
- ~~4.6 **Taxable Commercial Rate Payer** means a property assessed by the Property Valuation Services Corporation as commercial which remits taxes to the Town.~~



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~~4.64.7~~ **Town** means the Town of Wolfville.

~~4.74.8~~ **WBDC** means Wolfville Business Development Corporation.

~~4.8~~ **Petition** means a formal written submission that outlines the reason for the petition and includes the name, business name, address, and signature of those named on the petition.

5.0 Policy

5.1 The Town agrees to levy an Area Rate to Taxable Commercial Rate Payers each year. This amount will be remitted to the WBDC upon compliance with the terms of this Policy.

5.2 A Funding Agreement must be executed in order for the Area Rate funds to be disbursed. The Funding Agreement will be for a maximum of four (4) years and no less than two (2), and shall include the following:

- a. Requirements for the continuation of funding, which shall include yearly submissions of reviewed financial statements, an annual budget and operational plan ~~a work plan for the upcoming year~~ that supports Council's Strategic Plan, reporting on the activities of the previous year, minutes of the AGM, an updated copy of the by-laws of the organization, an updated membership list and a list of board members;
- b. Any in kind contributions;
- c. The total Area Rate amount;
- d. The expiration date of the agreement;
- e. Withdrawal provisions and notice provisions as referenced in 5.8 of this Policy;
- f. Other items as mutually agreed to by the Town and the WBDC.

5.3 Council may waive the requirement for an executed ~~F~~unding ~~A~~greement in the Agreement Year and permit the initial disbursement as outlined in ~~5.87~~ of this Policy. No further disbursement will occur until ~~a~~n Funding Agreement is in place.

~~5.4~~ Each In January/December, before ~~the an~~ Agreement Year, the WBDC will supply the Town with a proposal for a new strategic plan for the term of the Funding Agreement. The proposal will include:

- a. A plan of priorities and activities reflective of the Town's Strategic Plan, Operations Plan, and member feedback;
- b. a funding request to carry out the ~~strategic plan;~~ and
- c. a budget for the upcoming fiscal year ~~and a list of initiatives. The strategic plan shall be complimentary to the Town's approved Strategic Plan and Operational Plan.~~



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5.45.5 The Town shall conduct a WBDC review and consult WBDC members, including rate payers, to determine the business community's continued support of the WBDC to determine if a new Funding Agreement will be entered into. At a minimum, a questionnaire and public meeting with businesses will be conducted to assess the level of support. The WBDC will be involved with this engagement of the business community and the town will share the results of this consultation with the WBDC.

5.55.6 In each year covered by the Funding Agreement, the WBDC will supply an annual submission no later than January 30 indicating the annual budget and list of initiatives for the upcoming year. In addition, the WBDC shall conduct an annual survey of its members in a form approved by the WBDC board and the Director of Community Development or designate and include a report on the survey results with the annual submission.

5.65.7 The WBDC will supply annual financial statements that have been subject to a Review Engagement to the Town no later than June 30 of each year.

5.75.8 The Area Rate shall be disbursed in the following increments:

- April 15: 50% of annual amount based on the WBDC's submission of all documentation as required in the Funding Agreement.
- Oct 15: Remaining 50% of annual amount.

5.85.9 If any of the following occurs, town staff will immediately form a review committee with the WBDC executive to investigate the incidence and bring a report to council within 45 days:

- A petition signed by list 33% or 50 members on the most current membership list of the WBDC, whichever is the lesser of the two, as defined by the WBDC's bylaw, asking the Town to withdraw support for the WBDC;
- Identified concerns and documented incidences of financial mismanagement or financial irregularities;
- Initiatives submitted or undertaken by the WBDC that are contradictory to the Town's Strategic Plan or the Public Interest;
- Non-compliance with the terms of the Funding Agreement or this Policy.

Following review of this report, the Town, through a motion of Council, reserves the right to provide notice of immediate withdrawal from the Funding Agreement should the report conclude justification for withdrawal due to one of the reasons outlined above.

5.95.10 Upon notice of withdrawal outlined in 5.89 of this Policy, the WBDC has the option of presenting to Council to provide clarification on issues and address the reasons for the notice of withdrawal, and present any supplementary information that may be cause for



POLICY

Council to reconsider. At that same meeting the membership of the WBDC may also make presentations to Council regarding the withdrawal.

5.105.11 The Town will not charge any administrative fees for the collection and remittance of the Area Rate to the WBDC.

5.115.12 Any funding to the WBDC approved by Council that is raised through the Area Rate shall be reduced by the amount of the Area Rate levied in the prior year, but not collected as of March 31.

5.125.13 If any of the amounts deducted per Section 5.124 of this Policy are collected in the next fiscal year, they are to be added to the WBDC Grant in the following year, or otherwise, at the discretion of Council.

5.135.14 There shall be one Area Rate for all taxable commercial assessments.

5.145.15 This policy repeals and replaces the WBDC Grant Funding Policy 140-010.

6.0 Policy Review

The policy will be reviewed every four years from the effective/amended date.

CAO

2017-05-16

Date