

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