

## INFORMATION REPORT IR 007-2024

Title: Draft 2024/25 Budget V3

Date: 2024-03-05

Department: Finance

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# SUMMARY

## Draft 2024/25 Budget Version 3 (V3)

This Information Report brings forward changes in the Town's draft 2024/25 budgets from Version 1 (V1) to Version 3 (V3).

V3 shall include changes made to budget from first blush of the draft budgets in January 2024. In addition to changes made from V1 and Version 2 (V2), the Information Report also includes changes based on direction from Council coming from discussions and considerations requested at the January 18<sup>th</sup> Special Committee of the Whole (COW) meeting as well as from the Town Council Meeting held on February 27<sup>th</sup>, 2024.

As is the case each year, there can be a few refinements of estimates by staff with each iteration of the Operating and Capital Budgets. The resultant funded budget presented in V3 is a result of all changes incorporated into V2 & V3 budget documents. The initial V1 shortfall of \$249,800 has been eliminated through a tax rate adjustment of 1.25 cents from V1 requested by Council's from the January 18<sup>th</sup>, 2024, COW; changes to contract services estimates; operating reserve funding; and refined budget estimates. Note, any net operating proceed shall be directed toward reserve funding to obtain a \$0 balanced budget.

The review of the budget at the March COW meeting will include:

- Review of changes made to Town Operating Budget from V1 to V3
- Discussion/decisions on further changes to the draft budget
- Review 2024/25 Capital Budget, including funding model
- Review of selected decision points, reaffirming or establishing clear direction heading towards an RFD for a final 2024/25 budget
- Determination if an additional Budget presentation would be beneficial, understanding this may involve adding and/or eliminating budget items

The focus for this report is on changes incorporated in V3 and any direction or further discussion needed to get to a final 2024/25 budget document. Ultimately, the budget review process should lead to a Request for Decision (RFD) at either a Special Town Council Meeting on a date prior to April 1<sup>st</sup>, 2024.

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- **CAO COMMENTS**

For information purposes.

- **REFERENCES AND ATTACHMENTS**

- Draft 2024/25 Operating Budget V3
- Draft 2024/24 Capital Budget V3
- Ten Year CIP V3
- Draft 2024/24 Water Utility Operating Budget
- Draft 2024/24 Water Utility Capital Budget

- **DISCUSSION**

This shall be the Council's second in-depth look at the Town's draft Operating Budget, with several decision points reviewed at the January 18<sup>th</sup> Special Committee of the Whole meeting and Town Council Meeting on February 27<sup>th</sup>, 2024.

V3 presents a positive net proceed of \$7,600.

It should be noted that V3 draft budget document includes all 2024/25 financial forecast estimates. These were not included in V1 as the data had not been finalized when the agenda was pulled together for the January 18<sup>th</sup>, 2024, meeting. The forecast estimates are part of the 3<sup>rd</sup> Quarter (Q3) Financial Update presented to the Audit Committee on January 26<sup>th</sup>, 2024. This report was included in the February 14<sup>th</sup>, 2024, Committee of the Whole agenda. Forecast results can be used as a tool to provide helpful insight when reviewing budget estimates for the new fiscal year.

Revenues in V3 use a tax rate of \$1.4645 (\$0.0095 decrease in annual tax rate actioned for consideration by Council from the January 18<sup>th</sup>, 2024, COW). Total revenue change of \$78,800 of \$14,873,400. The following table shows the summary of changes made from V1 to V3 of the draft operating budget.

**INFORMATION REPORT IR 007-2024**

Title: Draft 2024/25 Budget V3

Date: 2024-03-05

Department: Finance

**2024/25 Comparative Draft Operating Budget V1 to V3**

	<b>2024/25</b>	<b>2024/25</b>	<b>Budget</b>
	<b>Budget</b>	<b>Budget</b>	<b>Change</b>
	<b>V1</b>	<b>V3</b>	<b>V1 to V3</b>
<b><u>REVENUES</u></b>			
Taxes and grants in lieu of taxes	\$ 12,398,900	\$ 12,477,700	78,800
Sale of service/cost recoveries	1,292,100	1,291,900	( 200 )
	<b>14,873,400</b>	<b>14,952,000</b>	<b>78,600</b>
<b><u>EXPENSES</u></b>			
Salary and wages	2,735,500	2,778,800	43,300
Employee Benefits	690,200	698,700	8,500
Professional Development	112,500	115,700	3,200
Insurance	276,800	258,900	( 17,900 )
Operational Equip & Supplies	686,400	688,800	2,400
Project & Program Expenditures	205,300	235,300	30,000
Contracted Services	3,398,600	3,207,500	( 191,100 )
Grants to Organizations	275,900	285,900	10,000
Partner Contributions	2,238,700	2,251,500	12,800
	<b>12,700,700</b>	<b>12,601,900</b>	<b>(98,800)</b>
Net Operational Surplus (Deficit)	<b>2,172,700</b>	<b>2,350,100</b>	<b>177,400</b>
<b>Capital Program &amp; Reserves</b>			
Principal Debenture Repayments	680,800	680,800	-
Debenture interest	256,700	256,700	-
Transfer to Operating Reserves	5,000	5,000	-
Transfer to Capital Reserves	1,078,000	1,078,000	-
Transfer to Cap Reserve - Fire Equip	402,000	402,000	-
Transfer from Operating Reserves	-	(80,000)	( 80,000 )
	<b>2,422,500</b>	<b>2,342,500</b>	<b>(80,000)</b>
Net Surplus (Deficit)	<b>\$ (249,800)</b>	<b>\$ 7,600</b>	<b>\$ 257,400</b>

**Town Capital Budget**

The ten-year Capital Investment Plan has a few changes and is included in the budget document. Progress had been made on funding the full ten years in V1, given the significant number changes in costing estimates and expected timing of capital initiatives, further work is required to rebalance the ten-year CIP.

Important to note, Council approves Year 1 of the ten-year CIP plan. The ten-year forecast funding scenario help inform and prepare for future budget years and future reaching, long-term capital decisions.

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V3 of the CIP has changes requiring Council approval from V1 to V3 highlighted in **yellow**.

- Welcome Centre -> **\$720,000** (includes \$40,000 metal roof estimate)
- Parks Dept – Fleet/Equipment -> new Top Dresser **\$31,500**
- Kent Ave. Sidewalk (500m) -> **\$225,000**
- Streets, Sidewalks, Parking Lots work
  - Engineer Support Contingency (Recurring) Year 1 -> **\$60,000** (represents 5% design allowance included for street projects)
  - Allocation of staff wages from Public Works Department to capital Year 1 -> **\$101,200**
- Sewer Treatment Plant Expansion -> **\$270,000** project change with most of the work deferred from Year 1 to 2
- West End Parkland & Trail -> **\$100,000** (estimate increase from \$100,000 to \$200,000)
- Tower Community Park – Resurface tennis courts for pickleball -> **\$70,000**.
- Nature Preserve (Gaspereau) Dam Upgrades -> **\$25,000**
- Nature Preserve (Gaspereau) Dam Monitoring/Surveillance -> **\$24,000**
- Public Art Concrete Walkways for Mona Parsons Statue and Alex Colville Wall moved to Year 2 -> **(\$100,000)**

### • FINANCIAL IMPLICATIONS

No financial implications to Year 1.

### • REFERENCES TO COUNCIL STRATEGIC PLAN AND TOWN REPORTS

Staff will review key links to the Strategic Plan during the presentation of the Operations Plan. Nothing further added in this report.

### • COMMUNICATION REQUIREMENTS

The Wolfville Blooms site will continue to be used to provide the Wolfville Community continued updates on the budget process, including copies of the information reviewed at Committee of the Whole meetings. A public engagement will be held at a future date to be determined.

### • FUTURE COUNCIL INVOLVEMENT

The council will be formally involved in at least one more COW meeting to consider an RFD seeking approval of a final balanced budget document. Any additional meetings beyond this have not yet been identified and may or may not be needed.

**TOWN OF WOLFVILLE**

**OPERATING & CAPITAL BUDGET**

**Draft Version 3 (V3)**

**FISCAL 2024/25**

**March 5<sup>th</sup> Committee of the Whole**



A cultivated experience for the mind, body, and soil

## Contents

Contents	Page
<hr/>	
<b>Town Operating Budget</b>	
<hr/>	
Summary – All Town Divisions/Department	1
Tax Revenue Requirement	2
General Government Division Summary	3
Protective Services Division	11
Public Works Division	17
Sanitary Sewer Division	23
Planning & Development Division	30
Parks & Rec, Community Services Division	31
Partner Contributions	40
<b>Ten Year Capital Investment Plan</b>	
<hr/>	
Ten Year CIP	41-45
<b>Water Utility</b>	
<hr/>	
Operating	46-47
Capital	48

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**All Divisions**

	2024/25	2023/24		2022/23	
	Budget	Forecast	Budget	Actual	Budget
<b>REVENUES</b>					
Taxes and grants in lieu of taxes	\$ 12,477,700	\$ 11,626,000	\$ 11,472,800	\$ 10,393,535	\$ 10,286,700
Sale of service/cost recoveries	1,291,900	1,229,600	1,186,100	964,954	985,300
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Provincial, Federal & other grants	381,500	204,900	112,100	262,474	111,100
	<b>14,952,000</b>	<b>13,740,800</b>	<b>13,457,000</b>	<b>12,205,337</b>	<b>11,991,500</b>
<b>EXPENSES</b>					
Salary and wages	2,778,800	2,914,100	2,609,300	2,268,270	2,331,900
Employee Benefits	698,700	714,300	605,900	598,470	543,100
Seasonal/Term Wages	405,500	-	383,600	450,745	370,900
Employee Benefits Seasonal wag	106,900	-	79,000	40,709	65,000
Meetings, Meals and Travel	19,100	19,500	20,900	17,475	22,300
Professional Development	115,700	69,200	102,500	57,911	76,700
Membership Dues & Fees	22,500	21,800	21,000	21,001	19,600
Advertising	15,200	18,700	19,900	19,378	21,000
Telecommunications	45,700	43,000	39,100	37,136	36,100
Office Expense	62,500	55,700	57,300	59,008	57,000
Legal	97,000	112,200	53,000	91,064	46,700
Insurance	258,900	234,900	209,500	191,235	183,700
Marketing and Communications	10,000	1,000	5,600	519	5,500
Audit	29,500	26,000	23,200	27,153	22,200
Stipends & Honorariums	248,500	233,200	239,300	209,531	215,300
Miscellaneous	3,200	3,200	3,200	11,610	1,900
Heat	54,500	40,100	39,700	36,649	27,000
Utilities	223,300	210,700	197,600	184,736	180,400
Repairs and Maintenance - buildings	152,600	101,000	111,700	64,153	106,500
Vehicle Fuel	102,800	77,300	79,900	68,816	53,500
Vehicle Repairs & Maintenance	224,600	241,300	182,700	201,565	152,900
Vehicle Insurance	29,900	26,800	24,000	25,238	19,600
Operational Equip & Supplies	688,800	668,500	625,600	564,832	544,000
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Equipment Rentals	29,000	21,100	20,000	22,443	10,000
Project & Program Expenditures	235,300	251,400	243,000	262,437	88,500
Contracted Services	3,207,500	2,919,100	2,932,300	2,860,602	2,969,000
Grants to Organizations	285,900	217,000	275,000	161,550	252,000
Licenses and Permits	3,500	3,500	3,400	1,840	3,400
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Election	30,000	-	-	15,185	-
Partner Contributions	2,251,500	2,146,500	2,137,500	1,898,455	1,941,000
Other debt charges	10,000	9,500	10,000	2,060	10,000
Doubtful accounts allowance	3,000	2,500	2,500	1,765	2,500
	<b>12,601,900</b>	<b>11,544,300</b>	<b>11,496,400</b>	<b>10,590,310</b>	<b>10,503,400</b>
Net Operational Surplus (Deficit)	<b>2,350,100</b>	<b>2,196,500</b>	<b>1,960,600</b>	<b>1,615,027</b>	<b>1,488,100</b>
<b>Capital Program &amp; Reserves</b>					
Principal Debenture Repayments	680,800	638,300	638,300	659,290	662,800
Debenture interest	256,700	219,600	211,700	185,622	189,300
Principal/Interest Future Debt	-	-	-	-	-
Transfer to Operating Reserves	5,000	5,000	5,000	5,000	5,000
Transfer to Capital Reserves	1,078,000	1,260,600	908,600	809,000	809,000
Transfer to Cap Reserve - Fire Equip	402,000	220,000	352,000	259,000	259,000
Transfer to Capital Fund	-	-	-	35,936	-
Transfer from Operating Reserves	(80,000)	( 24,200 )	(155,000)	(265,047)	(372,000)
Transfer from COVID Reserve	-	-	-	( 99,153 )	( 65,000 )
	<b>2,342,500</b>	<b>2,319,300</b>	<b>1,960,600</b>	<b>1,589,648</b>	<b>1,488,100</b>
Net Surplus (Deficit)	<b>\$ 7,600</b>	<b>\$ ( 122,800 )</b>	<b>\$ -</b>	<b>\$ 25,379</b>	<b>\$ -</b>

**Town of Wolfville**  
**Operating Budget ~ Tax Revenue Requirement**  
**2024/25 Operating Budget - V3**

				BUDGET		
				Current Yr 2024/25	Required Increase	Prior Yr 2023/24
<i>Total to be funded by Property Tax Rates</i>				10,138,200	765,300	9,372,900
				8.17%		
				Budget 2024/25	\$ Increase	Budget 2023/24
<b>RESULTING TAXES</b>						
	tax rate change					
Residential ~ No Change to Rate	(0.0095)	1.4655	8,592,300	706,500	7,885,800	
Resource	(0.0095)	1.4655	15,500	1,100	14,400	
Subtotal from residential sector			8,607,800	707,600	7,900,200	
				8.96%		
Commercial	(0.0095)	3.566	1,538,000	65,300	1,472,700	
			-	-	-	
Subtotal from commercial sector			1,538,000	65,300	1,472,700	
				4.43%		
TOTAL			10,145,800	772,900	9,372,900	
				8.25%		
Revenue surplus (shortfall)			\$7,600		\$0	
Overall Increase in Tax Revenue			8.25%			

**Tax Rate Change Assumption**

Residential	1.4655	1.4750
Commercial	3.566	3.575

<b>BUDGETED TAXABLE ASSESSMENTS (net of allowance for appeals)</b>			
Residential	9.67%	586,301,700	534,628,000
Commercial	4.71%	43,134,700	41,194,700
Resource	8.20%	1,057,000	976,900
Business Occupancy		-	-
TOTAL		630,493,400	576,799,600

	Per Roll (net of Cap)	Allowance For Appeals & Bus Closings & Adjustments	Expected Taxable Assessment
<b>2019 PVSC ASSESSMENT ROLL</b>			
Residential	587,301,700	(1,000,000)	586,301,700
Commercial	43,487,100	(352,400)	43,134,700
Resource	1,057,000	-	1,057,000
TOTAL	631,845,800	(1,352,400)	630,493,400



**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**General Government Division**

	2024/25 Budget	2023/24		2022/23	
		Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Residential & resource taxes	8,607,800	7,915,300	7,900,200	6,996,754	6,982,000
Commercial taxes	1,618,300	1,537,800	1,563,000	1,408,006	1,436,700
Deed Transfer Tax	500,000	531,600	465,000	543,959	400,000
Business development area rate	100,000	103,800	100,000	97,243	100,000
Grant in lieu of taxes	1,154,000	1,048,500	1,048,500	960,430	971,900
Kings County Fire Protection	165,500	167,000	167,000	131,400	140,800
Cost recoveries	153,800	142,300	142,300	122,304	122,300
Cost recoveries from Sewer Dept	3,800	3,800	3,800	3,800	3,800
Interest on investments & o/s taxes	215,000	250,100	167,000	191,186	97,000
Other revenues	68,300	19,900	68,500	( 46,821 )	68,500
Equilization Grant	346,000	69,900	70,000	69,869	70,000
Farm Acreage Grant	1,200	1,300	1,200	1,271	1,200
Other conditional grants	-	77,500	-	113,872	-
	<u>12,933,700</u>	<u>11,868,800</u>	<u>11,696,500</u>	<u>10,593,273</u>	<u>10,394,200</u>
<b>EXPENSES</b>					
Salary and wages	866,600	742,200	759,600	700,845	688,300
Employee Benefits	201,600	200,000	177,400	212,212	164,200
Meetings, Meals and Travel	6,600	5,700	7,500	4,035	7,400
Professional Development	100,700	64,200	87,500	52,293	61,700
Membership Dues & Fees	10,500	11,200	9,500	10,711	8,700
Advertising	4,400	8,300	8,600	10,085	8,400
Telecommunications	11,100	14,000	13,200	12,808	12,700
Office Expense	32,600	35,800	31,000	36,518	30,600
Legal	50,000	67,600	25,000	53,971	22,500
Insurance	251,400	228,300	202,000	184,341	176,200
Marketing and Communications	5,000	1,000	2,100	68	2,000
Audit	29,500	26,000	23,200	27,153	22,200
Mayor and Council Remuneration	207,500	199,300	198,300	181,785	174,300
Miscellaneous	3,200	1,600	3,200	8,467	1,900
Heat	33,300	22,700	22,700	18,318	15,000
Utilities	5,700	5,200	5,700	5,585	5,700
Repairs and Maintenance	21,800	38,200	18,000	16,499	18,000
Operational Equip & Supplies	134,700	157,800	118,800	132,830	117,900
Project & Program Expenditures	87,500	97,500	65,500	94,596	11,000
Contracted Services	228,100	110,300	94,500	80,777	91,900
Grants to Organizations	200,000	126,000	200,000	108,500	177,000
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Election	30,000	-	-	15,185	-
Other debt charges	10,000	9,500	10,000	2,060	10,000
Doubtful accounts allowance	3,000	2,500	2,500	1,765	2,500
	<u>2,671,800</u>	<u>2,300,000</u>	<u>2,210,000</u>	<u>2,075,788</u>	<u>1,944,300</u>
Net Division Surplus (Deficit)	\$ 10,261,900	\$ 9,568,800	\$ 9,486,500	\$ 8,517,485	\$ 8,449,900
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>80,000</u>	<u>-</u>	<u>65,000</u>	<u>-</u>	<u>145,200</u>
Net Surplus (Deficit)	<u>\$ 10,341,900</u>	<u>\$ 9,568,800</u>	<u>\$ 9,551,500</u>	<u>\$ 8,517,485</u>	<u>\$ 8,595,100</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Legislative ~ 110**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
TOTAL REVENUE	-	-	-	-	-
<b>EXPENSES</b>					
Employee Benefits - CPP & EAP	7,500	6,900	7,500	6,656	6,600
Meetings, Meals and Travel	5,000	2,600	5,000	1,729	5,000
Professional Development	30,700	19,200	27,500	11,321	21,700
Membership Dues & Fees	6,800	7,200	6,800	7,445	6,100
Advertising	500	3,000	500	1,043	300
Telecommunications	2,300	2,200	2,400	2,098	2,400
Stipends & Honorariums	207,500	199,300	198,300	181,785	174,300
Miscellaneous	2,700	1,400	2,700	3,519	1,700
Contracted Services			-	292	-
	<u>263,000</u>	<u>241,800</u>	<u>250,700</u>	<u>215,888</u>	<u>218,100</u>
Net Department Surplus (Deficit)	\$ 263,000	\$ 241,800	\$ ( 250,700 )	\$ ( 215,888 )	\$ ( 218,100 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ 263,000</u>	<u>\$ 241,800</u>	<u>\$ ( 250,700 )</u>	<u>\$ ( 215,888 )</u>	<u>\$ ( 218,100 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Office of the CAO/General Gov't Administration**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Cost recoveries from Sewer Dept	-	-	-	-	-
Miscellaneous	-	-	-	754	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>754</b>	<b>-</b>
<b>EXPENSES</b>					
Salary and wages	326,000	266,200	285,400	275,794	261,100
Employee Benefits	67,200	57,300	57,200	55,036	53,500
Meetings, Meals and Travel	-	1,500	1,000	2,042	1,000
Membership Dues & Fees	2,800	2,600	1,800	2,355	1,800
Advertising	3,900	5,300	7,900	8,651	7,900
Telecommunications	1,900	2,300	2,300	1,857	2,300
Office Expense	1,200	1,000	1,200	3,254	1,200
Legal	20,000	17,600	15,000	19,140	15,000
Marketing and Communications	5,000	1,000	2,100	68	2,000
Miscellaneous	-	-	-	57	-
Project & Program Expenditures	12,500	-	12,500	-	11,000
Contracted Services	92,500	29,600	55,000	12,097	55,000
Election	30,000	-	-	15,185	-
	<b>563,000</b>	<b>384,400</b>	<b>441,400</b>	<b>395,536</b>	<b>411,800</b>
Net Department Surplus (Deficit)	\$ ( 563,000 )	\$ ( 384,400 )	\$ ( 441,400 )	\$ ( 394,782 )	\$ ( 411,800 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	30,000	-	-	-	-
Net Surplus (Deficit)	<u>\$ ( 533,000 )</u>	<u>\$ ( 384,400 )</u>	<u>\$ ( 441,400 )</u>	<u>\$ ( 394,782 )</u>	<u>\$ ( 411,800 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Human Resources ~ 130**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Other conditional grants	-	900	-	850	-
	-	900	-	850	-
<b>EXPENSES</b>					
Salary and wages				11,000	-
Employee Benefits	3,200	19,900	11,000	64,013	11,000
Seasonal Wages					
Employee Benefits Seasonal wag					
Meetings, Meals and Travel	1,000	1,500	1,000	153	900
Professional Development	70,000	45,000	60,000	40,972	40,000
Membership Dues & Fees	-	-	-	73	
Advertising	-	-	-	391	
Telecommunications		100			
Office Expense	-	500	-	307	
Legal	30,000	50,000	10,000	34,831	7,500
Insurance					
Marketing and Communications					
Operational Equip & Supplies	14,500	17,600	14,500	9,786	10,000
Contracted Services	-	6,500	-		
Grants to Organizations					
	118,700	141,100	96,500	161,526	69,400
Net Department Surplus (Deficit)	\$ (118,700)	\$ (140,200)	\$ (96,500)	\$ (160,676)	\$ (69,400)

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Finance ~ 140**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Tax Certificates & ByLaws	1,800	2,700	1,800	1,900	1,800
Cost recoveries from Water Util	104,800	96,900	96,900	68,004	68,000
Miscellaneous	-	500	-	100	-
	<u>106,600</u>	<u>100,100</u>	<u>98,700</u>	<u>70,004</u>	<u>69,800</u>
<b>EXPENSES</b>					
Salary and wages	361,000	315,500	308,000	280,132	276,000
Employee Benefits	80,400	76,200	61,500	57,165	58,800
Meetings, Meals and Travel	400	100	300	94	300
Membership Dues & Fees	900	900	900	688	800
Telecommunications	800	900	1,300	1,104	1,100
Office Expense	3,000	2,300	3,000	1,994	2,900
Audit	29,500	26,000	23,200	27,153	22,200
Miscellaneous	500	200	500	1,982	200
Contracted Services	-	16,000	-	-	-
	<u>476,500</u>	<u>438,100</u>	<u>398,700</u>	<u>370,312</u>	<u>362,300</u>
Net Department Surplus (Deficit)	<u>\$ ( 369,900 )</u>	<u>\$ ( 338,000 )</u>	<u>\$ ( 300,000 )</u>	<u>\$ ( 300,308 )</u>	<u>\$ ( 292,500 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Information Technologies ~ 150**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Cost recoveries from Water Util	39,700	34,700	34,700	34,000	34,000
Cost recoveries from Sewer Dept	3,800	3,800	3,800	3,800	3,800
Miscellaneous			-	500	-
	<u>43,500</u>	<u>38,500</u>	<u>38,500</u>	<u>38,300</u>	<u>37,800</u>
<b>EXPENSES</b>					
Salary and wages	167,000	158,300	153,600	128,205	139,500
Employee Benefits	39,800	39,600	36,600	28,783	31,800
Seasonal Wages	-		-	-	-
Employee Benefits Seasonal wag	-		-	-	-
Meetings, Meals and Travel	200		200	17	200
Membership Dues & Fees		500	-	150	-
Telecommunications	5,000	6,800	5,000	6,337	5,000
Office Expense		100	-	668	-
Operational Equip & Supplies	120,200	136,800	102,300	119,263	105,900
Contracted Services	<u>135,600</u>	<u>51,900</u>	<u>39,500</u>	<u>68,388</u>	<u>36,900</u>
	<u>467,800</u>	<u>394,000</u>	<u>337,200</u>	<u>351,811</u>	<u>319,300</u>
Net Department Surplus (Deficit)	\$ ( 424,300 )	\$ ( 355,500 )	\$ ( 298,700 )	\$ ( 313,511 )	\$ ( 281,500 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,200</u>
Net Surplus (Deficit)	<u>\$ ( 424,300 )</u>	<u>\$ ( 355,500 )</u>	<u>\$ ( 298,700 )</u>	<u>\$ ( 313,511 )</u>	<u>\$ ( 258,300 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**General Government Common Costs ~ 160**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>REVENUES</u></b>					
Cost recoveries from Water Util	9,300	10,700	10,700	20,300	20,300
Other conditional grants		11,600			
<b>TOTAL REVENUE</b>	<u>9,300</u>	<u>22,300</u>	<u>10,700</u>	<u>20,300</u>	<u>20,300</u>
<b><u>EXPENSES</u></b>					
Salary and wages	12,600	2,200	12,600	5,714	11,700
Employee Benefits	3,500	100	3,600	559	2,500
Advertising	-		200	-	200
Telecommunications	1,100	1,700	2,200	1,412	1,900
Office Expense	28,400	31,900	26,800	30,295	26,500
Heat	33,300	22,700	22,700	18,318	15,000
Utilities	5,700	5,200	5,700	5,585	5,700
Repairs and Maintenance	21,800	38,200	18,000	16,499	18,000
Operational Equip & Supplies	-	3,400	2,000	3,781	2,000
Contracted Services		6,300		-	
	<u>106,400</u>	<u>111,700</u>	<u>93,800</u>	<u>82,163</u>	<u>83,500</u>
Net Department Surplus (Deficit)	<u>\$ ( 97,100 )</u>	<u>\$ ( 89,400 )</u>	<u>\$ ( 83,100 )</u>	<u>\$ ( 61,863 )</u>	<u>\$ ( 63,200 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Other General Government ~ 190**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Residential Tax	8,592,300	7,901,700	7,885,800	6,983,421	6,967,900
Resource Tax	15,500	13,600	14,400	13,333	14,100
Commercial Tax	1,538,000	1,458,400	1,472,700	1,312,905	1,346,400
NSLC - exempt assessment	24,300	26,700	24,300	24,192	24,300
Aliant	21,000	18,500	21,000	18,928	21,000
HST Offset Grant	35,000	34,200	45,000	51,981	45,000
Deed Transfer Tax	500,000	531,600	465,000	543,959	400,000
Commercial Area Rate	100,000	103,800	100,000	97,243	100,000
Post Office GILT	21,000	20,500	20,500	20,356	20,500
Acadia GILT	1,133,000	1,028,000	1,028,000	940,074	951,400
Kings County Fire Protection	165,500	167,000	167,000	131,400	140,800
Facility Rental	16,500	16,500	16,500	16,435	16,500
Land Leases	-	-	200	-	200
Interest on investments	150,000	187,000	95,000	92,675	25,000
Interest on outstanding taxes	65,000	63,100	72,000	98,511	72,000
Miscellaneous/Dividend	50,000	200	50,000	( 66,510 )	50,000
Financial Capacity Building/Equilization Grant	346,000	69,900	70,000	69,869	70,000
Farm Acreage Grant	1,200	1,300	1,200	1,271	1,200
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	65,000	-	113,022	-
<b>TOTAL REVENUE</b>	<b>12,774,300</b>	<b>11,707,000</b>	<b>11,548,600</b>	<b>10,463,065</b>	<b>10,266,300</b>
<b>EXPENSES</b>					
Insurance	251,400	228,300	202,000	184,341	176,200
Miscellaneous	-	-	-	2,909	-
Project & Program Expenditures	75,000	97,500	53,000	94,596	-
Grants to Organizations	200,000	126,000	200,000	108,500	177,000
Tax Exemptions	137,000	125,100	124,200	104,381	114,200
Other debt charges	10,000	9,500	10,000	2,060	10,000
Debenture interest	-	-	-	-	-
Doubtful accounts allowance	3,000	2,500	2,500	1,765	2,500
	<b>676,400</b>	<b>588,900</b>	<b>591,700</b>	<b>498,552</b>	<b>479,900</b>
Net Department Surplus (Deficit)	\$ 12,097,900	\$ 11,118,100	\$ 10,956,900	\$ 9,964,513	\$ 9,786,400
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	50,000		65,000		122,000
Net Surplus (Deficit)	<u>\$ 12,147,900</u>	<u>\$ 11,118,100</u>	<u>\$ 11,021,900</u>	<u>\$ 9,964,513</u>	<u>\$ 9,908,400</u>



**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Protective Services Division**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Fire Protection Rate	497,600	489,000	396,100	387,143	396,100
Kings County Fire Protection	181,800	166,500	172,100	128,000	174,800
License & fee revenue	2,800	3,000	5,000	2,778	5,000
Parking fines	18,000	14,100	18,000	20,181	15,000
Other fines	33,000	29,400	23,000	27,248	24,700
REMO IMSA Cost Recovery	83,300	75,300	80,000	76,556	80,000
EMO 911 Cost Recovery	1,900	1,900	1,900	1,973	1,900
Other conditional grants	-	26,000	-	-	-
Miscellaneous		600			
	<u>818,400</u>	<u>805,800</u>	<u>696,100</u>	<u>643,879</u>	<u>697,500</u>
<b>EXPENSES</b>					
Salary and wages	279,600	259,300	252,600	227,210	229,100
Employee Benefits	67,500	46,100	49,000	31,406	47,200
Seasonal Wages	22,200	-	19,700	16,248	17,400
Employee Benefits Seasonal wag	2,900	-	2,400	1,413	2,000
Meals and Travel	4,800	5,300	5,700	3,798	5,700
Professional Development	15,000	5,000	15,000	5,618	15,000
Membership Dues & Fees	1,900	600	1,900	405	1,800
Telecommunications	10,400	11,000	10,800	10,791	9,400
Office Expense	4,200	1,200	4,300	1,451	6,100
Legal	22,000	21,300	11,000	23,181	9,200
Insurance	7,500	6,600	7,500	6,894	7,500
Marketing and Communications	1,000	-	1,000	-	1,000
Honorariums	41,000	33,900	41,000	27,746	41,000
Heat	8,200	6,200	7,000	7,591	5,000
Utilities	17,800	17,800	17,800	16,831	17,200
Repairs and Maintenance	12,500	13,100	12,200	9,999	12,000
Vehicle Fuel	9,000	10,800	8,000	10,464	6,200
Vehicle Repairs & Maintenance	56,500	57,500	51,500	42,078	50,900
Vehicle Insurance	14,700	12,800	12,500	11,465	9,600
Operational Equip & Supplies	67,700	96,000	68,500	41,754	65,900
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Contracted Services	2,264,800	2,288,700	2,192,800	2,143,364	2,206,700
Grants to Organizations	-	-	-	-	-
Licenses and Permits	1,800	1,900	1,800	1,840	1,800
Debenture interest	1,600	1,700	1,700	1,866	2,000
	<u>2,949,600</u>	<u>2,912,900</u>	<u>2,810,700</u>	<u>2,656,007</u>	<u>2,779,700</u>
Net Division Surplus (Deficit)	\$ ( 2,131,200 )	\$ ( 2,107,100 )	\$ ( 2,114,600 )	\$ ( 2,012,128 )	\$ ( 2,082,200 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	120,000
Net Surplus (Deficit)	<u>\$ ( 2,131,200 )</u>	<u>\$ ( 2,107,100 )</u>	<u>\$ ( 2,114,600 )</u>	<u>\$ ( 2,012,128 )</u>	<u>\$ ( 1,962,200 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Police Service ~ 210**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Other fines	28,000	25,200	18,000	27,248	24,700
	<u>28,000</u>	<u>25,200</u>	<u>18,000</u>	<u>27,248</u>	<u>24,700</u>
<b>EXPENSES</b>					
Salary and wages	7,500	1,400	7,500	4,756	7,000
Employee Benefits	2,300	200	1,800	488	1,700
Legal	12,000	9,800	8,000	11,785	8,000
Utilities	3,500	3,000	3,500	3,156	3,500
Repairs and Maintenance	3,500	1,900	3,200	3,279	3,000
Contracted Services	1,737,800	1,820,900	1,767,300	1,714,747	1,776,200
	<u>1,766,600</u>	<u>1,837,200</u>	<u>1,791,300</u>	<u>1,738,211</u>	<u>1,799,400</u>
Net Department Surplus (Deficit)	\$ ( 1,738,600 )	\$ ( 1,812,000 )	\$ ( 1,773,300 )	\$ ( 1,710,963 )	\$ ( 1,774,700 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-		120,000
Net Surplus (Deficit)	<u>\$ ( 1,738,600 )</u>	<u># \$ ( 1,812,000 )</u>	<u>\$ ( 1,773,300 )</u>	<u>\$ ( 1,710,963 )</u>	<u>\$ ( 1,654,700 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Compliance (By Law Enforcement) Dept ~ 215**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Parking fines	18,000	14,100	18,000	20,181	15,000
Other fines	5,000	4,200	5,000	-	-
Miscellaneous		600			
	<u>23,000</u>	<u>18,900</u>	<u>23,000</u>	<u>20,181</u>	<u>15,000</u>
<b>EXPENSES</b>					
Salary and wages	100,000	85,600	91,500	86,208	76,900
Employee Benefits	29,700	22,200	22,000	14,521	15,600
Meetings, Meals and Travel	300	200	300	-	300
Membership Dues & Fees	300	100	300	-	200
Telecommunications	1,500	1,700	1,900	1,752	1,000
Office Expense	1,500	1,100	1,600	854	1,600
Legal	10,000	11,500	3,000	11,396	1,200
Marketing and Communications	1,000		1,000	-	1,000
Vehicle Fuel	-		-	1,866	500
Vehicle Repairs & Maintenance	1,500	1,300	1,500	3,985	900
Vehicle Insurance	900	800	600	673	600
Operational Equip & Supplies	3,000	5,600	4,000	2,410	1,000
Equipment Maintenance					
Equipment Rentals					
Program Expenditures					
Contracted Services	-		-	-	5,000
	<u>149,700</u>	<u>130,100</u>	<u>127,700</u>	<u>123,665</u>	<u>105,800</u>
Net Department Surplus (Deficit)	<u>\$ (126,700)</u>	<u>\$ (111,200)</u>	<u>\$ (104,700)</u>	<u>\$ (103,484)</u>	<u>\$ (90,800)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Fire Services ~ 220**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Fire Protection Area Rate	497,600	489,000	396,100	387,143	396,100
Kings County Fire Protection	181,800	166,500	172,100	128,000	174,800
Miscellaneous	-	-	-	2,555	-
Other conditional grants	-	26,000	-	-	-
	<u>679,400</u>	<u>681,500</u>	<u>568,200</u>	<u>517,698</u>	<u>570,900</u>
<b>EXPENSES</b>					
Salary and wages	106,900	90,900	90,800	79,650	88,000
Employee Benefits	22,000	11,200	14,000	7,104	15,800
Seasonal Wages					
Employee Benefits Seasonal wag					
Meeting, Meals and Travel	2,500	2,700	2,500	2,218	2,500
Professional Development	15,000	5,000	15,000	5,618	15,000
Membership Dues & Fees	1,600	500	1,600	405	1,600
Supplies					
Advertising					
Telecommunications	8,400	8,900	8,400	8,644	8,400
Office Expense	500	100	500	580	500
Insurance	7,500	6,600	7,500	6,894	7,500
Stipends & Honorariums	41,000	33,900	41,000	27,746	41,000
Miscellaneous					
Heat	8,200	6,200	7,000	7,591	5,000
Utilities	14,300	14,800	14,300	13,675	13,700
Repairs and Maintenance	9,000	11,200	9,000	6,720	9,000
Property Taxes					
Vehicle Fuel	9,000	10,800	8,000	8,598	5,700
Vehicle Repairs & Maintenance	55,000	56,200	50,000	38,093	50,000
Vehicle Insurance	13,800	12,000	11,900	10,792	9,000
Operational Equip & Supplies	61,000	86,800	61,000	32,690	60,000
Equipment Maintenance	15,000	16,100	15,000	12,388	10,000
Equipment Rentals					
Program Expenditures					
Contracted Services	512,000	452,800	410,500	413,617	410,500
Grants to Organizations					
Licenses and Permits	1,800	1,900	1,800	1,840	1,800
	<u>904,500</u>	<u>828,600</u>	<u>769,800</u>	<u>684,863</u>	<u>755,000</u>
Net Department Surplus (Deficit)	<u>\$ ( 225,100 )</u>	<u>\$ ( 147,100 )</u>	<u>\$ ( 201,600 )</u>	<u>\$ ( 167,165 )</u>	<u>\$ ( 184,100 )</u>

Note: \$497,700 (\$396,100 in 23/24) of contracted services expense relates to Fire Hydrant Fee paid to Wolfville Water Utility, as per UARB approved formula. The full amount of this fee is recovered by the Town through the Fire Protection Area Rate, noted in revenues above.

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**REMO ~ 230**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
REMO IMSA - Cost Recovery	83,300	75,300	80,000	74,001	80,000
	<u>83,300</u>	<u>75,300</u>	<u>80,000</u>	<u>74,001</u>	<u>80,000</u>
<b>EXPENSES</b>					
Salary and wages	62,300	59,400	60,500	56,437	54,900
Employee Benefits	13,100	10,100	10,900	9,252	13,800
Meeting, Meals and Travel	2,000	2,400	2,900	1,580	2,900
Advertising	-	-	-	206	-
Telecommunications	500	400	500	395	-
Office Expense	2,200	-	2,200	17	4,000
Operational Equip & Supplies	3,200	3,000	3,000	6,114	4,400
	<u>83,300</u>	<u>75,300</u>	<u>80,000</u>	<u>74,001</u>	<u>80,000</u>
Net Department Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Other Protective Services ~ 290**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>REVENUES</u></b>					
License & fee revenue	2,800	3,000	5,000	2,778	5,000
EMO 911 Cost Recovery	1,900	1,900	1,900	1,973	1,900
	<u>4,700</u>	<u>4,900</u>	<u>6,900</u>	<u>4,751</u>	<u>6,900</u>
<b><u>EXPENSES</u></b>					
Salary and wages	2,900	22,000	2,300	159	2,300
Employee Benefits	400	2,400	300	41	300
Seasonal Wages	22,200		19,700	16,248	17,400
Employee Benefits Seasonal wag	2,900		2,400	1,413	2,000
Operational Equip & Supplies	500	600	500	540	500
Contracted Services	15,000	15,000	15,000	15,000	15,000
Debenture interest	1,600	1,700	1,700	1,866	2,000
	<u>45,500</u>	<u>41,700</u>	<u>41,900</u>	<u>35,267</u>	<u>39,500</u>
Net Department Surplus (Deficit)	<u>\$ ( 40,800 )</u>	<u>\$ ( 36,800 )</u>	<u>\$ ( 35,000 )</u>	<u>\$ ( 30,516 )</u>	<u>\$ ( 32,600 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Public Works Division**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Metered Sales	11,500	11,400	14,800	11,572	14,800
Job Cost billings	6,000	3,500	6,000	4,000	10,000
Cost recoveries from Water Util	165,900	149,100	149,100	106,500	106,500
Cost recoveries from Sewer Dept	77,800	60,600	60,600	42,600	42,600
Land Leases	10,000	8,000	8,000	7,809	4,000
Miscellaneous	-	500	-	4,156	-
<b>TOTAL REVENUE</b>	<b>271,200</b>	<b>233,100</b>	<b>238,500</b>	<b>176,637</b>	<b>177,900</b>
<b>EXPENSES</b>					
Salary and wages	759,700	755,500	667,200	610,525	577,100
Employee Benefits	217,000	200,300	158,500	154,578	140,400
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meals and Travel	4,400	3,800	4,000	3,838	3,500
Membership Dues & Fees	2,200	2,700	1,300	2,967	1,300
Advertising	500	500	-	469	-
Telecommunications	11,300	6,400	5,600	3,933	4,400
Office Expense	10,100	5,100	6,500	6,325	4,300
Legal	9,000	4,600	7,000	1,915	5,000
Heat	13,000	11,200	10,000	10,740	7,000
Utilities	48,900	46,800	43,100	34,914	38,800
Repairs and Maintenance	63,200	24,700	25,000	25,139	20,000
Vehicle Fuel	79,300	55,300	65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300	122,600	85,200	99,459	70,000
Vehicle Insurance	6,000	5,800	5,000	7,668	5,000
Operational Equip & Supplies	230,500	214,900	204,100	212,396	149,900
Equipment Rentals	23,000	18,700	20,000	17,371	10,000
Contracted Services	523,100	319,800	427,800	436,390	469,400
Licenses and Permits	1,700	1,600	1,600	-	1,600
Debenture interest	157,500	153,200	153,200	136,984	127,200
	<b>2,267,700</b>	<b>1,953,500</b>	<b>1,890,500</b>	<b>1,806,802</b>	<b>1,675,700</b>
Net Division Surplus (Deficit)	\$ ( 1,996,500 )	\$ ( 1,720,400 )	\$ ( 1,652,000 )	\$ ( 1,630,165 )	\$ ( 1,497,800 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	65,000
Net Surplus (Deficit)	<u>\$ ( 1,996,500 )</u>	<u>\$ ( 1,720,400 )</u>	<u>\$ ( 1,652,000 )</u>	<u>\$ ( 1,630,165 )</u>	<u>\$ ( 1,432,800 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Public Works Common Costs ~ 310**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Metered Sales	11,500	11,400	14,800	11,572	14,800
Cost recoveries from Water Util	105,300	97,900	97,900	72,300	72,300
Cost recoveries from Sewer Dept	41,400	29,900	29,900	22,100	22,100
TOTAL REVENUE	158,200	139,200	142,600	105,972	109,200
<b>EXPENSES</b>					
Salary and wages	250,800	237,400	203,600	239,918	158,400
Employee Benefits	78,800	60,500	42,800	55,842	33,100
Meetings, Meals and Travel	1,100	600	1,000	708	500
Membership Dues & Fees	2,200	2,700	1,300	2,967	1,300
Advertising	500	500	-	469	-
Telecommunications	11,300	6,400	5,600	3,933	4,400
Office Expense	10,100	5,100	6,500	6,325	4,300
Legal	9,000	4,600	7,000	1,915	5,000
Heat	13,000	11,200	10,000	10,740	7,000
Utilities	21,500	19,200	16,700	12,781	15,800
Repairs and Maintenance	63,200	24,700	25,000	25,139	20,000
Operational Equip & Supplies	3,000	1,300	3,000	2,665	3,000
Contracted Services	24,300	6,500	5,600	( 253 )	1,500
Licenses and Permits	1,700	1,600	1,600	-	1,600
	490,500	382,300	329,700	363,149	255,900
Net Department Surplus (Deficit)	\$ ( 332,300 )	\$ ( 243,100 )	\$ ( 187,100 )	\$ ( 257,177 )	\$ ( 146,700 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	\$ ( 332,300 )	\$ ( 243,100 )	\$ ( 187,100 )	\$ ( 257,177 )	\$ ( 146,700 )



**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Roads and Streets ~ 320**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>					
Cost recoveries from Water Util	60,600	51,200	51,200	34,200	34,200
Cost recoveries from Sewer Dept	36,400	30,700	30,700	20,500	20,500
Miscellaneous	-	500	-	4,156	-
Other conditional grants	-				
	<u>97,000</u>	<u>82,400</u>	<u>81,900</u>	<u>58,856</u>	<u>54,700</u>
<b><u>EXPENSES</u></b>					
Salary and wages	495,700	512,300	454,500	368,920	417,700
Employee Benefits	134,400	138,500	113,600	98,736	107,100
Seasonal Wages	-		-	-	-
Employee Benefits Seasonal wag	-		-	-	-
Meetings, Meals and Travel	3,300	3,200	3,000	3,130	3,000
Vehicle Fuel	79,300	55,300	65,400	41,191	40,800
Vehicle Repairs & Maintenance	107,300	122,600	85,200	99,459	70,000
Vehicle Insurance	6,000	5,800	5,000	7,668	5,000
Operational Equip & Supplies	183,000	181,200	138,100	176,970	122,900
Equipment Rentals	23,000	18,700	20,000	17,371	10,000
Contracted Services	415,800	289,000	380,700	386,282	429,400
	<u>1,447,800</u>	<u>1,326,600</u>	<u>1,265,500</u>	<u>1,199,727</u>	<u>1,205,900</u>
Net Department Surplus (Deficit)	\$ ( 1,350,800 )	\$ ( 1,244,200 )	\$ ( 1,183,600 )	\$ ( 1,140,871 )	\$ ( 1,151,200 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus				-	65,000
Net Surplus (Deficit)	<u>\$ ( 1,350,800 )</u>	<u>\$ ( 1,244,200 )</u>	<u>\$ ( 1,183,600 )</u>	<u>\$ ( 1,140,871 )</u>	<u>\$ ( 1,086,200 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Street Lighting ~ 330**

	<u>2024/25</u> Budget	<u>2023/24</u> Forecast/Act      Budget	<u>2022/23</u> Actual      Budget
<b><u>EXPENSES</u></b>			
Utilities	27,400	27,600      26,400	22,133      23,000
Operational Equip & Supplies	5,000	20,000	10,030      5,000
Contracted Services	<u>19,000</u>	<u>6,200      1,500</u>	<u>673      1,500</u>
	<u>51,400</u>	<u>33,800      47,900</u>	<u>32,836      29,500</u>
Net Department Surplus (Deficit)	<u>\$    (51,400)</u>	<u>\$    (33,800)    \$    (47,900)</u>	<u>\$    (32,836)    \$    (29,500)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Traffic Services ~ 340**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>					
	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Salary and wages	13,200	5,800	9,100	1,687	1,000
Employee Benefits	3,800	1,300	2,100	-	200
Operational Equip & Supplies	39,500	32,400	43,000	22,029	19,000
Contracted Services	64,000	18,100	40,000	41,761	37,000
	<u>120,500</u>	<u>57,600</u>	<u>94,200</u>	<u>65,477</u>	<u>57,200</u>
Net Department Surplus (Deficit)	\$ (120,500)	\$ (57,600)	\$ (94,200)	\$ (65,477)	\$ (57,200)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
Net Surplus (Deficit)	<u>\$ (120,500)</u>	<u>\$ (57,600)</u>	<u>\$ (94,200)</u>	<u>\$ (65,477)</u>	<u>\$ (57,200)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Other Transport ~ 390**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>REVENUES</u></b>					
Job Cost billings	6,000	3,500	6,000	4,000	10,000
Land Leases	10,000	8,000	8,000	7,809	4,000
	<u>16,000</u>	<u>11,500</u>	<u>14,000</u>	<u>11,809</u>	<u>14,000</u>
<b><u>EXPENSES</u></b>					
Operational Equip & Supplies				702	-
Contracted Services				7,927	
Debenture interest	157,500	153,200	153,200	136,984	127,200
	<u>157,500</u>	<u>153,200</u>	<u>153,200</u>	<u>145,613</u>	<u>127,200</u>
Net Department Surplus (Deficit)	<u>\$ (141,500)</u>	<u>\$ (141,700)</u>	<u>\$ (139,200)</u>	<u>\$ (133,804)</u>	<u>\$ (113,200)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Sewer & Solid Waste Division**

Environmental Health

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUE</b>					
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Kings County Sewer Contribution	6,000	6,000	6,000	5,355	5,000
PNS conditional grants	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>806,900</b>	<b>686,300</b>	<b>692,000</b>	<b>589,729</b>	<b>613,400</b>
<b>EXPENSES</b>					
Salary and wages	110,100	61,000	144,100	68,256	127,100
Employee Benefits	28,300	10,100	37,200	7,873	33,400
Telecommunications	1,500	700	-	1,357	-
Utilities	122,100	114,200	102,200	100,671	98,300
Repairs and Maintenance	2,000	1,300	-	1,207	-
Property Taxes	-	-	-	-	-
Vehicle Fuel	2,000	-	-	2,168	-
Vehicle Repairs & Maintenance	28,500	30,900	21,000	23,298	20,000
Vehicle Insurance	500	500	1,500	1,244	1,000
Operational Equip & Supplies	130,000	84,700	109,000	62,986	103,800
Contracted Services	81,400	74,800	61,900	54,021	48,000
Debenture interest	92,000	58,600	50,700	40,375	53,500
	<b>598,400</b>	<b>436,800</b>	<b>527,600</b>	<b>363,456</b>	<b>485,100</b>
Net Division Surplus (Deficit)	<b>\$ 208,500</b>	<b>\$ 249,500</b>	<b>\$ 164,400</b>	<b>\$ 226,273</b>	<b>\$ 128,300</b>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Sewer Administration ~ 410**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>EXPENSES</b>					
Salary and wages				682	
Employee Benefits				48	
Contracted Services	41,400	33,700	29,900	25,900	22,100
	<u>41,400</u>	<u>33,700</u>	<u>29,900</u>	<u>26,630</u>	<u>22,100</u>
Net Department Surplus (Deficit)	<u>\$ (41,400)</u>	<u>\$ (33,700)</u>	<u>\$ (29,900)</u>	<u>\$ (26,630)</u>	<u>\$ (22,100)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Sanitary & Storm Sewer Collection ~ 420**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>EXPENSES</u></b>					
Salary and wages	57,700	18,100	54,700	20,161	50,800
Employee Benefits	15,600	3,500	13,700	2,724	13,000
Vehicle Repairs & Maintenance	20,500	30,700	13,000	12,300	13,000
Operational Equip & Supplies	40,000	3,000	40,000	16,406	40,000
Contracted Services	15,000	15,200	15,000	13,234	15,000
	<u>148,800</u>	<u>70,500</u>	<u>136,400</u>	<u>64,825</u>	<u>131,800</u>
Net Department Surplus (Deficit)	<u>\$ (148,800)</u>	<u>\$ (70,500)</u>	<u>\$ (136,400)</u>	<u>\$ (64,825)</u>	<u>\$ (131,800)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Lift Stations ~ 430**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>EXPENSES</u></b>					
Salary and wages	12,400	8,900	10,500	6,273	9,600
Employee Benefits	2,200	1,400	2,800	341	2,500
Utilities	22,100	20,600	21,000	17,239	20,300
Repairs and Maintenance		600			
Operational Equip & Supplies	35,000	35,800	24,000	16,793	23,800
Contracted Services	4,000	500	4,000	3,337	4,000
	<u>75,700</u>	<u>67,800</u>	<u>62,300</u>	<u>43,983</u>	<u>60,200</u>
Net Department Surplus (Deficit)	<u>\$ ( 75,700 )</u>	<u>\$ ( 67,800 )</u>	<u>\$ ( 62,300 )</u>	<u>\$ ( 43,983 )</u>	<u>\$ ( 60,200 )</u>



**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Sewer Treatment ~ 440**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and wages	40,000	34,000	78,900	41,140	66,700
Employee Benefits	10,500	5,200	20,700	4,760	17,900
Telecommunications	1,500	700		1,357	
Utilities	100,000	93,600	81,200	83,432	78,000
Building Repairs and Maintenance	2,000	700		1,207	
Property Taxes					
Vehicle Fuel	2,000			2,168	-
Vehicle Repairs & Maintenance	8,000	200	8,000	10,998	7,000
Vehicle Insurance	500	500	1,500	1,244	1,000
Operational Equip & Supplies	35,000	29,500	25,000	10,777	20,000
Equipment Maintenance	-			-	
Equipment Rentals	-			-	
Program Expenditures	-			-	
Contracted Services	16,000	12,600	8,000	9,075	3,500
	<u>215,500</u>	<u>177,000</u>	<u>223,300</u>	<u>166,158</u>	<u>194,100</u>
Net Department Surplus (Deficit)	\$ ( 215,500 )	\$ ( 177,000 )	\$ ( 223,300 )	\$ ( 166,158 )	\$ ( 194,100 )

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Solid Waste Department ~ 450**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b><u>REVENUES</u></b>					
	-	-	-	-	-
<b><u>EXPENSES</u></b>					
Operational Equip & Supplies	-	-	-	-	-
Contracted Services	5,000	3,700	5,000	2,475	3,400
	5,000	3,700	5,000	2,475	3,400
Net Department Surplus (Deficit)	\$ ( 5,000 )	\$ ( 3,700 )	\$ ( 5,000 )	\$ ( 2,475 )	\$ ( 3,400 )

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Other Environmental ~ 490**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>REVENUES</u></b>					
Sewer Rates	800,900	680,300	686,000	584,374	608,400
Kings County Sewer Contribution	6,000	6,000	6,000	5,355	5,000
PNS conditional grants				-	-
	<u>806,900</u>	<u>686,300</u>	<u>692,000</u>	<u>589,729</u>	<u>613,400</u>
<b><u>EXPENSES</u></b>					
Operational Equip & Supplies	20,000	16,400	20,000	19,010	20,000
Contracted Services		9,100		-	-
Debenture interest	92,000	58,600	50,700	40,375	53,500
	<u>112,000</u>	<u>84,100</u>	<u>70,700</u>	<u>59,385</u>	<u>73,500</u>
Net Department Surplus (Deficit)	<u>\$ 694,900</u>	<u>\$ 602,200</u>	<u>\$ 621,300</u>	<u>\$ 530,344</u>	<u>\$ 539,900</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Planning & Development Division ~ 610**  
Environmental Development

	2024/25 Budget	2023/24		2022/23	
		Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Zoning & Subdivision approvals	3,000	2,700	3,000	4,607	1,100
License & fee revenue	600	700	600	655	1,500
Building & development permits	30,000	33,300	30,000	42,061	20,000
Development agreements	-	-	-	-	-
Land Leases	-	-	-	-	900
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	-	-	15,000	-
	<u>33,600</u>	<u>36,700</u>	<u>33,600</u>	<u>62,323</u>	<u>23,500</u>
<b>EXPENSES</b>					
Salary and wages	409,000	380,100	364,400	339,981	324,100
Employee Benefits	104,300	95,600	87,000	83,833	73,500
Seasonal Wages	-	-	-	11,251	-
Employee Benefits Seasonal wag	-	-	-	1,447	-
Meetings, Meals and Travel	2,000	1,200	2,000	2,510	4,000
Membership Dues & Fees	3,000	3,200	3,000	3,106	2,500
Advertising	5,000	4,400	5,000	2,125	5,600
Telecommunications	3,300	3,400	3,300	3,433	3,500
Office Expense	12,000	9,500	12,000	11,333	12,000
Legal	16,000	17,800	10,000	11,018	10,000
Miscellaneous	-	1,600	-	3,054	-
Vehicle Fuel	600	700	-	130	-
Vehicle Repairs & Maintenance	1,000	600	-	114	-
Vehicle Insurance	900	800	-	-	-
Operational Equip & Supplies	-	500	-	137	-
Project & Program Expenditures	-	-	-	235	-
Contracted Services	40,000	40,000	40,000	74,087	40,000
	<u>597,100</u>	<u>559,400</u>	<u>526,700</u>	<u>547,794</u>	<u>475,200</u>
Net Division Surplus (Deficit)	(563,500)	\$ ( 522,700 )	(493,100)	\$ ( 485,471 )	(451,700)
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ ( 563,500 )</u>	<u>\$ ( 522,700 )</u>	<u>\$ ( 493,100 )</u>	<u>\$ ( 485,471 )</u>	<u>\$ ( 451,700 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Community Development Division**

Recreation & Cultural

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Kings County Recreation Contrib	15,000	15,000	15,000	18,020	15,000
Program fees	27,000	47,300	29,300	45,352	20,000
Festival & events revenues	7,000	11,900	8,000	1,389	-
Facility fees & cost recoveries	6,800	7,400	9,000	10,393	12,000
Miscellaneous	-	200	-	3,853	-
Employment grants	5,000	8,100	-	12,059	7,000
PNS conditional grants	-	7,500	-	7,500	-
Other conditional grants	27,400	12,700	39,000	40,930	31,000
Federal Grants	-	27,800	-	-	-
<b>TOTAL REVENUE</b>	<b>88,200</b>	<b>137,900</b>	<b>100,300</b>	<b>139,496</b>	<b>85,000</b>
<b>EXPENSES</b>					
Salary and wages	353,800	716,000	421,400	321,453	386,200
Employee Benefits	80,000	162,200	96,800	108,568	84,400
Seasonal/Term Wages	383,300	-	363,900	423,246	353,500
Employee Benefits Seasonal wag	104,000	-	76,600	37,849	63,000
Meals and Travel	1,300	3,500	1,700	3,294	1,700
Membership Dues & Fees	4,900	4,100	5,300	3,812	5,300
Advertising	5,300	5,500	6,300	6,493	7,000
Telecommunications	8,100	7,500	6,200	4,814	6,100
Office Expense	3,600	4,100	3,500	3,381	4,000
Legal	-	900	-	979	-
Marketing and Communications	4,000	-	2,500	451	2,500
Miscellaneous	-	-	-	89	-
Utilities	28,800	26,700	28,800	26,735	20,400
Repairs and Maintenance	53,100	23,700	56,500	11,309	56,500
Vehicle Fuel	11,900	10,500	6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300	29,700	25,000	36,616	12,000
Vehicle Insurance	7,800	6,900	5,000	4,861	4,000
Operational Equip & Supplies	125,900	114,600	125,200	114,729	106,500
Equipment Rentals	6,000	2,400	-	5,072	-
Project & Program Expenditures	147,800	153,900	177,500	167,606	77,500
Contracted Services	70,100	85,500	115,300	71,963	113,000
Grants to Organizations	85,900	91,000	75,000	53,050	75,000
Debenture interest	5,600	6,100	6,100	6,397	6,600
	<b>1,522,500</b>	<b>1,454,800</b>	<b>1,605,100</b>	<b>1,427,630</b>	<b>1,391,700</b>
Net Division Surplus (Deficit)	(1,434,300)	\$ (1,316,900)	\$ (1,504,800)	\$ (1,288,134)	\$ (1,306,700)
<b>Reserve Funding</b>					
Transfer from Operating Reserves	-	-	90,000	-	50,000
& Accumulated Surplus	-	-	90,000	-	50,000
Net Surplus (Deficit)	<u>\$ (1,434,300)</u>	<u>\$ (1,316,900)</u>	<u>\$ (1,414,800)</u>	<u>\$ (1,288,134)</u>	<u>\$ (1,256,700)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Parks Dept ~ 510**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>REVENUES</b>					
Miscellaneous	-			3,524	-
Employment grants	-			-	4,500
PNS conditional grants	-	6,000	-	-	-
Other conditional grants	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>3,524</b>	<b>4,500</b>
<b>EXPENSES</b>					
Salary and wages	188,700	412,600	180,000	96,700	168,000
Employee Benefits	44,100	107,800	43,000	68,104	34,800
Seasonal Wages	254,400		229,200	306,706	213,000
Employee Benefits Seasonal wag	84,000		56,300	28,064	46,800
Meetings, Meals and Travel	600	500	1,000	300	1,000
Telecommunications	2,600	3,900	700	747	700
Office Expense	1,000	1,400	500	964	500
Utilities	12,500	11,300	12,500	11,126	5,400
Repairs and Maintenance	6,600	6,300	-	156	-
Vehicle Fuel	11,900	10,500	6,500	14,863	6,500
Vehicle Repairs & Maintenance	31,300	29,000	25,000	36,351	12,000
Vehicle Insurance	7,800	6,800	5,000	4,777	4,000
Operational Equip & Supplies	93,600	91,500	96,400	97,465	85,200
Equipment Rentals	6,000	2,400	-	5,072	-
Contracted Services	51,300	60,800	95,000	52,520	94,500
Debenture interest	3,200	3,500	3,500	3,683	3,800
	<u>799,600</u>	<u>748,300</u>	<u>754,600</u>	<u>727,598</u>	<u>676,200</u>
Net Division Surplus (Deficit)	<u>\$ ( 799,600 )</u>	<u>\$ ( 742,300 )</u>	<u>\$ ( 754,600 )</u>	<u>\$ ( 724,074 )</u>	<u>\$ ( 671,700 )</u>
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus		-	30,000	-	30,000
Net Surplus (Deficit)	<u>\$ ( 799,600 )</u>	<u>\$ ( 742,300 )</u>	<u>\$ ( 724,600 )</u>	<u>\$ ( 724,074 )</u>	<u>\$ ( 641,700 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Economic Development Department ~ 710**

	<u>2024/25</u> Budget	<u>2023/24</u> Forecast/Act      Budget	<u>2022/23</u> Actual      Budget
<b><u>EXPENSES</u></b>			
Contracted Services	-		-
Grants to Organizations	20,000	10,000      10,000	-      10,000
	<u>20,000</u>	<u>10,000      10,000</u>	<u>-      10,000</u>
Net Operational Dept. Surplus (Deficit)	<u>\$    (20,000)</u>	<u>\$    ( 10,000 )    \$    (10,000)</u>	<u>\$           -    \$    (10,000)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Festival & Events Department ~ 720**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Festival & events revenues	7,000	11,900	8,000	1,389	-
Employment grants	5,000	4,100	-	8,318	-
PNS conditional grants			-	-	-
Other conditional grants	2,400		14,000	7,133	14,500
Federal Grants		2,400			
	<u>14,400</u>	<u>18,400</u>	<u>22,000</u>	<u>16,840</u>	<u>14,500</u>
<b>EXPENSES</b>					
Salary and wages	3,500	10,500	3,500	1,044	4,000
Employee Benefits	700	1,100	700	403	700
Seasonal Wages	12,000		22,600	23,939	18,000
Employee Benefits Seasonal wag	1,600		3,400	1,817	2,200
Advertising	3,800	5,500	4,800	6,282	5,000
Operational Equip & Supplies	22,000	16,400	19,000	10,816	11,500
Project & Program Expenditures	90,700	84,400	80,500	87,262	62,000
Contracted Services	-			-	-
Grants to Organizations	28,000	42,000	30,000	33,050	30,000
	<u>162,300</u>	<u>159,900</u>	<u>164,500</u>	<u>164,613</u>	<u>133,400</u>
Net Department Surplus (Deficit)	\$ (147,900)	\$ (141,500)	\$ (142,500)	\$ (147,773)	\$ (118,900)
<b>Reserve Funding</b>					
Transfer from Operating Reserves & Accumulated Surplus	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (147,900)</u>	<u>\$ (141,500)</u>	<u>\$ (142,500)</u>	<u>\$ (147,773)</u>	<u>\$ (118,900)</u>



**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Community Development Adm & Rec Centre ~ 730**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
PNS conditional grants	-	-	-	-	-
Other conditional grants	-	-	-	-	-
	-	-	-	-	-
<b>EXPENSES</b>					
Salary and wages	148,900	185,300	225,700	213,988	202,000
Employee Benefits	31,300	40,200	50,000	38,194	46,400
Seasonal Wages	-	-	-	-	-
Employee Benefits Seasonal wag	-	-	-	-	-
Meetings, Meals and Travel	200	600	200	542	200
Membership Dues & Fees	4,700	3,900	4,700	3,673	4,700
Advertising	-	-	-	-	-
Telecommunications	2,600	2,000	2,600	2,100	2,600
Office Expense	1,500	1,000	1,500	1,616	1,500
Legal	-	900	-	979	-
Marketing and Communications	2,500	-	2,500	-	2,500
Utilities	6,000	6,400	6,000	6,567	6,000
Repairs and Maintenance	10,000	6,400	20,000	2,948	20,000
Operational Equip & Supplies	-	1,100	-	485	-
Project & Program Expenditures	20,000	16,800	60,000	20,593	-
Contracted Services	-	700	-	-	-
	227,700	265,300	373,200	291,685	285,900
Net Department Surplus (Deficit)	\$ ( 227,700 )	\$ ( 265,300 )	\$ ( 373,200 )	\$ ( 291,685 )	\$ ( 285,900 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus		-	60,000	-	-
	-	-	60,000	-	-
Net Surplus (Deficit)	\$ ( 227,700 )	\$ ( 265,300 )	\$ ( 313,200 )	\$ ( 291,685 )	\$ ( 285,900 )

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Recreation Programs Department ~ 740**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b>REVENUES</b>					
Kings County Recreation Contrib	15,000	15,000	15,000	18,020	15,000
Program fees	27,000	47,300	29,300	45,352	20,000
Facility fees & cost recoveries	6,800	7,400	9,000	10,393	12,000
Employment grants	-	4,000	-	3,741	-
Other conditional grants	20,000	1,700	20,000	28,797	1,500
Federal Grants		25,400			
	<u>68,800</u>	<u>100,800</u>	<u>73,300</u>	<u>106,303</u>	<u>48,500</u>
<b>EXPENSES</b>					
Salary and wages	-	68,900	-	-	-
Employee Benefits	-	9,200	-	-	-
Seasonal Wages	73,600		73,600	62,273	72,500
Employee Benefits Seasonal wag	12,800		12,200	5,651	8,000
Meetings, Meals and Travel	500	2,300	500	2,452	500
Advertising	1,500		1,500	211	2,000
Miscellaneous	-			89	
Vehicle Repairs & Maintenance	-	700	-	265	-
Vehicle Insurance	-	100	-	84	-
Operational Equip & Supplies	3,500	3,900	3,000	2,074	3,000
Project & Program Expenditures	37,100	52,700	37,000	59,751	15,500
Contracted Services	15,000	15,000	15,000	15,000	15,000
Grants to Organizations	27,900	29,000	25,000	10,000	25,000
	<u>171,900</u>	<u>181,800</u>	<u>167,800</u>	<u>157,850</u>	<u>141,500</u>
Net Department Surplus (Deficit)	<u>\$ (103,100)</u>	<u>\$ (81,000)</u>	<u>\$ (94,500)</u>	<u>\$ (51,547)</u>	<u>\$ (93,000)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Tourism Department ~ 750**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Miscellaneous					
PNS conditional grants	-	1,500		7,500	-
Other conditional grants		6,000		-	10,000
	-	7,500	-	7,500	12,500
<b>EXPENSES</b>					
Salary and wages	3,600	36,700	3,500	4,781	3,500
Employee Benefits	1,200	3,700	900	1,282	700
Seasonal Wages	43,300		38,500	30,328	50,000
Employee Benefits Seasonal wag	5,600		4,700	2,317	6,000
Meetings, Meals and Travel	-	100	-	-	-
Membership Dues & Fees	200	200	600	139	600
Telecommunications	2,100	1,100	2,100	1,490	2,000
Office Expense	600	700	1,000	170	1,000
Marketing and Communications	1,500		-	451	-
Utilities	2,800	2,800	2,800	3,044	2,000
Repairs and Maintenance	1,500	100	1,500	1,712	1,500
Operational Equip & Supplies	6,800	1,700	6,800	3,795	6,800
Contracted Services	3,800	6,100	5,300	4,443	3,500
	73,000	53,200	67,700	53,952	77,600
Net Department Surplus (Deficit)	\$ ( 73,000 )	\$ ( 45,700 )	\$ ( 67,700 )	\$ ( 46,452 )	\$ ( 65,100 )

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Library ~ 760**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>REVENUES</b>					
Miscellaneous	-	200	-	329	-
Other conditional grants	5,000	5,000	5,000	5,000	5,000
	<u>5,000</u>	<u>5,200</u>	<u>5,000</u>	<u>5,329</u>	<u>5,000</u>
<b>EXPENSES</b>					
Salary and wages	9,100	2,000	8,700	4,940	8,700
Employee Benefits	2,700	200	2,200	585	1,800
Telecommunications	800	500	800	477	800
Office Expense	500	1,000	500	631	1,000
Utilities	7,500	6,200	7,500	5,998	7,000
Repairs and Maintenance	35,000	10,900	35,000	6,493	35,000
Operational Equip & Supplies	-	-	-	94	-
Contracted Services	-	2,900	-	-	-
Debenture interest	2,400	2,600	2,600	2,714	2,800
	<u>58,000</u>	<u>26,300</u>	<u>57,300</u>	<u>21,932</u>	<u>57,100</u>
Net Department Surplus (Deficit)	\$ ( 53,000 )	\$ ( 21,100 )	\$ ( 52,300 )	\$ ( 16,603 )	\$ ( 52,100 )
Reserve Funding					
Transfer from Operating Reserves & Accumulated Surplus		-		-	20,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Net Surplus (Deficit)	<u>\$ ( 53,000 )</u>	<u>\$ ( 21,100 )</u>	<u>\$ ( 52,300 )</u>	<u>\$ ( 16,603 )</u>	<u>\$ ( 32,100 )</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Museum & Historical ~ 770**

	<u>2024/25</u>	<u>2023/24</u>		<u>2022/23</u>	
	<u>Budget</u>	<u>Forecast/Act</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
<b><u>EXPENSES</u></b>					
Grants to Organizations	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Net Department Surplus (Deficit)	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>

**Town of Wolfville**  
**2024/25 Operating Budget - V3**  
**Partner Contributions ~ 840**

	2024/25	2023/24		2022/23	
	Budget	Forecast/Act	Budget	Actual	Budget
<b>EXPENSES</b>					
<u>Local partners</u>					
Grant to WBDC	100,000	100,000	100,000	100,000	100,000
<u>Regional partners</u>					
Regional Solid Waste - VWRM	675,800	621,500	590,500	563,102	540,000
Transit services - KTA & KPPT	287,900	247,900	259,000	224,653	189,000
Valley Community Fibre Network	2,000	2,000	2,000	1,306	2,000
Regional Development - REN	25,500	24,300	30,000	-	30,000
Regional Emergency Measure - REMO	11,600	10,000	10,000	9,970	10,000
Kings Region -cooperative Initiatives	70,000	63,600	70,000	33,345	100,000
<u>Provincial partners</u>					
Annapolis Valley Regional Library	32,000	30,300	32,000	30,300	31,000
Education	968,700	828,700	824,000	722,544	719,000
Corrections	-	82,500	82,000	82,900	82,000
Regional Housing Authority	-	60,000	60,000	54,666	60,000
Assessment services	78,000	75,700	78,000	75,669	78,000
	<u>2,251,500</u>	<u>2,146,500</u>	<u>2,137,500</u>	<u>1,898,455</u>	<u>1,941,000</u>
Net Department Surplus (Deficit)	<u>\$ ( 2,251,500 )</u>	<u>\$ ( 2,146,500 )</u>	<u>\$ ( 2,137,500 )</u>	<u>\$ ( 1,898,455 )</u>	<u>\$ ( 1,823,900 )</u>

Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34 Information Technology	Carried forward			Changes from V1 (Jan 18/24)			Accessibility Deadline						
	BUDGET FOCUS												
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10			
	<u>2024/25</u>	<u>2025/26</u>	<u>2026/27</u>	<u>2027/28</u>	<u>2028/29</u>	<u>2029/30</u>	<u>2030/31</u>	<u>2031/32</u>	<u>2032/33</u>	<u>2033/34</u>			
<u>Servers</u>													
Server Replacements	41,000	41,000				45,000	45,000						
Σ Servers	41,000	41,000	-	-	-	45,000	45,000	-	-	-			
<u>Other IT Upgrades</u>													
Back Office Infrastructure (switches)	23,000								25,000				
Replace switches				24,000									
Σ Other	23,000	-	-	24,000	-	-	-	-	25,000	-			
Σ Information Technology	\$ 64,000	\$ 41,000	\$ -	\$ 24,000	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ 25,000	\$ -			
<u>Municipal Buildings</u>													
<u>Civic Complex - Town Hall &amp; Library</u>													
New or Major Renovated Facility (design phase, construction phase)		475,000	9,472,000	30,000									
Σ Civic Complex - Town Hall & Library	-	475,000	9,472,000	30,000	-	-	-	-	-	-			
<u>Community Development/Public Works</u>													
Public Works Building Renos & Deferred Maintenance (Phase 2) - cfwd	600,000												
Public Works Building Renos & Deferred Maintenance (Phase 3)	-	300,000											
Σ Community Development/Public Works	600,000	300,000	-	-	-	300,000	-	-	-	-			
<u>Welcome Centre</u>													
Replacement Building - cfwd as construction won't be complete by March 31	720,000												
Σ Welcome Centre	720,000	-	-	-	-	-	-	-	-	-			
<u>Fire Hall</u>													
New Facility (design phase, construction phase)	200,000	4,000,000		-									
Σ Fire Hall	200,000	4,000,000	-	-	-	-	-	-	-	-			
Σ Municipal Buildings	\$ 1,520,000	\$ 4,775,000	\$ 9,472,000	\$ 30,000	\$ -	\$ 300,000	\$ 500,000	\$ -	\$ -	\$ -			
<u>Protective Services</u>													
<u>Fire Department</u>													
<u>Trucks - may be impacted by service review</u>													
Aerial Ladder Truck	-	-	2,200,000							<<41>>			







**Town of Wolfville**  
**2024/25 Ten Year Capital Investment Plan**  
**Fiscal 2024/25 to 2033/34**

[illegible]

		Carried forward	Changes from V1 (Jan 18/24)									
Town of Wolfville 2024/25 Ten Year Capital Investment Plan Fiscal 2024/25 to 2033/34		BUDGET FOCUS			Accessibility Deadline							
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
	Refurb tennis courts for pickleball	70,000										
	Miscellaneous											
	Allow for Future Park Development	-	200,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000	
	Pickleball Courts (Location TBD)	-	300,000									
	Σ Parks	695,000	725,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000	
	Σ Park and Trail Infrastructure	1,125,000	725,000	200,000	200,000	-	-	200,000	100,000	100,000	100,000	
	Open Spaces and Town Amenities											
	Nature Preserve											
	Dam Upgrades	25,000	-	-	120,000	600,000	600,000					1,000,000
	Dam monitoring/surveillance	24,000	25,500	27,000	28,500	30,300	32,200	34,100	36,100	38,200		40,500
	Nature Trust (External Funding) - cfwd	-		185,000								
	Σ Nature Preserve	49,000	25,500	212,000	148,500	630,300	632,200	34,100	36,100	38,200		1,040,500
	Public Art											
	Public Art Project											
	Concrete walkways to Mona Parsons Statue and Alex Colville Wall		100,000									
	Σ Miscellaneous Amenities	-	100,000	-	-	-	-	-	-	-	-	-
	Σ Open Spaces and Town Amenities	49,000	125,500	212,000	148,500	630,300	632,200	34,100	36,100	38,200		1,040,500
Σ Community Infrastructure		\$ 1,174,000	\$ 850,500	\$ 412,000	\$ 348,500	\$ 630,300	\$ 632,200	\$ 234,100	\$ 136,100	\$ 138,200	\$ 1,140,500	
GRAND TOTAL ALL PROJECTS (V3)		\$ 6,486,500	\$ 14,622,200	\$ 15,873,000	\$ 4,080,300	\$ 4,869,500	\$ 1,710,400	\$ 3,968,200	\$ 663,700	\$ 2,658,200	\$ 2,004,650	
GRAND TOTAL ALL PROJECTS (V1)		\$ 10,079,600	\$ 9,244,800	\$ 15,647,000	\$ 3,708,400	\$ 4,720,700	\$ 1,450,200	\$ 3,806,000	\$ 435,100	\$ 2,481,500	\$ 1,666,200	
NEW PROJECTS TO BE APPROVED		\$ (3,593,100)	\$ 5,377,400	\$ 226,000	\$ 371,900	\$ 148,800	\$ 260,200	\$ 162,200	\$ 228,600	\$ 176,700	\$ 338,450	

Wolfville Water Utility  
All Divisions  
2024/25 Draft Operating Budget

	2023/24		2024/25	2025/26	2026/27	2027/28
	Forecast	Budget	Budget	Three Year Budget Projection		
<b>OPERATING REVENUES</b>						
Metered Sales	-	725,000	998,900	1,046,600	1,047,600	1,048,600
Public Fire Protection Charge	-	396,000	497,500	524,600	524,600	524,600
Sprinkler Service	-	10,800	11,000	11,200	11,200	11,400
Other/Miscellaneous	-	12,000	12,000	12,000	12,000	12,000
	-	1,143,800	1,519,400	1,594,400	1,595,400	1,596,600
<b>EXPENSES</b>						
Source of Supply	-	-	-	-	-	-
Power and Pumping	-	126,900	127,400	130,800	134,100	137,700
Water Treatment	-	115,500	203,800	209,500	215,300	221,400
Transmission and Distribution	-	319,000	438,200	447,300	456,600	466,300
Administration and General	-	291,100	342,100	338,700	340,900	348,300
Depeciation	-	165,000	190,200	210,000	210,000	210,000
Property taxes	-	56,500	58,700	59,900	61,100	62,300
Other Operating Expenditures	-	-	-	-	-	-
	-	1,074,000	1,360,400	1,396,200	1,418,000	1,446,000
Net Operating Surplus (Deficit)	-	69,800	159,000	198,200	177,400	150,600
<b>NON-OPERATING REVENUE</b>						
Job Cost Billings	-	12,000	13,000	13,000	13,000	13,000
Interest on Arrears	-	3,000	2,000	3,000	3,000	3,000
Interest on Bank/Investments	-	10,000	28,600	20,000	20,000	20,000
Grants	-	-	-	-	-	-
	-	25,000	43,600	36,000	36,000	36,000
<b>NON-OPERATING EXPENDITURES</b>						
Principal Debenture Repayments	-	48,500	61,300	61,300	61,300	61,300
Debenture interest	-	25,500	40,100	38,500	36,600	34,500
Future Debt Repayments	-	19,300	20,000	45,000	50,000	-
Other debt charges	-	2,700	3,000	3,000	3,000	3,000
Transfer to Capital Fund	-	70,000	40,000	40,000	30,000	30,000
Dividend to Town	-	50,000	50,000	50,000	50,000	50,000
	-	216,000	214,400	237,800	230,900	178,800
Net Surplus (Deficit)	\$ -	\$ (121,200)	\$ (11,800)	\$ (3,600)	\$ (17,500)	\$ 7,800
Accumulated Surplus, Marc 31/23	\$ 345,780		345,780	333,980	260,380	242,880
Transfer to Water Capital Projects	-			(70,000)		(25,000)
Accumulated Surplus, Op Fund, Fiscal Year End	345,780		333,980	260,380	242,880	225,680
Capital Reserve Fund at Year End - Projected						
Water Depreciation Reserve Acct Balance :	\$ 110,440		\$ 166,540	\$ 208,340	\$ 418,340	\$ 840

# Town of Wolfville

## Water Utility -Draft Five Year Capital Plan

Fiscal 2024/25 to 2028/29

	BUDGET FOCUS			Year 4	Year 5
	Year 1	Year 2	Year 3		
	2024/25	2025/26	2026/27	2027/28	2028/29
Σ Equipment	-	-	-	-	-
<b>Distribution</b>					
<b>General street distribution system</b>					
Earncliffe - Main to EKM				447,500	
Gaspereau Ave - civic 94 to Fowler					547,500
Grandview - Beckwith to Skyway					
Victoria - Main to King					
Commercial Fill Station			30,000		
<b>Pressure and air control</b>					
50mm Pressure reducing valve replacements (7)	17,000				
Σ Distribution	17,000	-	30,000	447,500	547,500
<b>Treatment System</b>					
<b>Transmission Line to WTP</b>					
Cherry Lane to Westwood		569,300			
Skyway to WTP	460,000				
New PW3 to ???					
Σ Transmission Line to WTP	460,000	569,300	-	-	-
<b>Water Treatment Plant</b>					
Security Upgrades at Reservoir	10,000	25,000		200,000	
Chlorine Gas Chambers and Gas Monitor	6,200				
Treatment Process Monitoring Replacements	10,900				
Chlorine Probe		3,200			
Σ Water Treatment Plant	27,100	28,200	-	200,000	-
Σ Treatment System	487,100	597,500	-	200,000	-
<b>Source Water</b>					
<b>Production Well #1 (Cherry)</b>					
Σ Production Well #1 (Cherry)	-	-	-	-	-
<b>Production Well #2 (Wickwire)</b>					
Σ Production Well #2 (Wickwire)	-	-	-	-	-
<b>Production Well #3</b>					
Groundwater Supply Development Phase					
Production Well Installation	115,000				
Wellhouse and Site					
Pumping and Equipment		80,000			
SCADA integration		20,000			
Σ Production Well #3	115,000	100,000	-	-	-
<b>Source Water Protection</b>					
Revise and update Source Water Protection Plan					
Σ Source Water Protection	-	-	-	-	-
<b>Wellhouse Buildings</b>					
Wickwire New Doors, Roof, Exterior Paint	15,000				
Wellhouse Site Fencing				35,000	
Σ Wellhouse Buildings	15,000	-	-	35,000	-
Σ Source Water	130,000	100,000	-	35,000	-
GRAND TOTAL ALL PROJECTS	\$ 634,100	\$ 697,500	\$ 30,000	\$ 682,500	\$ 547,500

## Funding

Depreciation Reserve Funds - current year	134,100	168,200	-	210,000	210,000
Depreciation Reserve Funds - accumulated	-	-	-	442,500	-
Capital From Revenue	40,000	40,000	30,000	30,000	70,000
Long Term Debt	460,000	419,300	-	-	267,500
Capital From Surplus	-	70,000	-	-	-
	634,100	697,500	30,000	682,500	547,500