

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
OPERATING SUMMARY					
Revenue					
Taxes & Grants in Lieu of Taxes	4,567,267	4,365,936	4.61%	201,331	4,278,013
Sewer Revenues	616,529	553,768	11.33%	62,761	411,422
Sale of Services	1,032,931	585,032	76.56%	447,900	560,136
Other Revenue	253,797	283,392	(10.44%)	(29,595)	164,110
Federal, Provincial & Other Grants	365,451	388,493	(5.93%)	(23,042)	337,094
Other Transfers	0	271,338	(100.00%)	(234,599)	3,889
Total Revenue	6,835,975	6,447,959	6.63%	424,756	5,754,664
Expenses					
General Government	2,177,225	2,230,103	(2.37%)	(52,878)	1,365,916
Protective Services	1,298,963	1,256,942	3.34%	42,021	606,219
Public Works	1,259,737	1,305,773	(3.53%)	(46,037)	860,423
Planning & Development	168,788	150,664	12.03%	18,124	138,755
Community Development	688,649	698,942	(1.47%)	(10,294)	580,773
Solar Garden	534,231	32,488	1544.40%	501,743	35,481
Sewer/Environmental Health	889,131	773,047	15.02%	116,084	556,468
Total Expenses	7,016,724	6,447,959	8.82%	568,764	4,144,035
Net Surplus (Deficit)	(180,749)	0	391.96%	(144,008)	1,610,629

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2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
LEGISLATIVE SERVICES					
Expenses					
<u>Mayor Trinacty</u>					
Honorarium	26,868	0	0.00%	26,868	131
Travel	2,000	0	0.00%	2,000	327
Training & Conferences	1,400	0	0.00%	1,400	0
Meals	300	0	0.00%	300	160
Communications	262	650	(59.66%)	(388)	385
<u>Total Expenses</u>	<u>30,830</u>	<u>650</u>	<u>4643.13%</u>	<u>30,180</u>	<u>1,003</u>
<u>Mayor Clarke</u>					
Honorarium	0	23,758	(100.00%)	(23,758)	12,301
Travel	0	1,500	(100.00%)	(1,500)	2,078
Training & Conferences	0	750	(100.00%)	(750)	553
Meals	0	250	(100.00%)	(250)	203
Communications					
<u>Total Expenses</u>	<u>0</u>	<u>26,258</u>	<u>(100.00%)</u>	<u>(26,258)</u>	<u>15,135</u>
<u>Councillor Kwackernack</u>					
Honorarium	13,434	0	0.00%	13,434	0
Travel	750	0	0.00%	750	254
Training & Conferences	800	0	0.00%	800	0
Meals	100	0	0.00%	100	63
<u>Total Expenses</u>	<u>15,084</u>	<u>0</u>	<u>0.00%</u>	<u>15,084</u>	<u>317</u>
<u>Councillor Serino</u>					
Honorarium	13,434	0	0.00%	13,434	0
Travel	750	0	0.00%	750	129
Training & Conferences	800	0	0.00%	800	0
Meals	100	0	0.00%	100	22
<u>Total Expenses</u>	<u>15,084</u>	<u>0</u>	<u>0.00%</u>	<u>15,084</u>	<u>151</u>
<u>Councillor Trinacity</u>					
Honorarium	0	12,206	(100.00%)	(12,206)	6,320
Travel	0	750	(100.00%)	(750)	724
Training & Conferences	0	750	(100.00%)	(750)	553
Meals	0	150	(100.00%)	(150)	155
<u>Total Expenses</u>	<u>0</u>	<u>13,856</u>	<u>(100.00%)</u>	<u>(13,856)</u>	<u>7,752</u>
<u>Councillor Reeves</u>					
Honorarium	0	11,105	(100.00%)	(11,105)	5,750
Travel	0	300	(100.00%)	(300)	0
Training & Conferences	0	300	(100.00%)	(300)	0
Meals	0	100	(100.00%)	(100)	0
<u>Total Expenses</u>	<u>0</u>	<u>11,805</u>	<u>(100.00%)</u>	<u>(11,805)</u>	<u>5,750</u>

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
<u>Councillor Walsh</u>					
Honorarium	13,434	11,105	20.97%	2,329	5,750
Travel	750	300	150.00%	450	0
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>15,084</u>	<u>11,805</u>	<u>27.77%</u>	<u>3,279</u>	<u>5,750</u>
<u>Councillor Goddard</u>					
Honorarium	13,434	11,105	20.97%	2,329	5,750
Travel	750	300	150.00%	450	0
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	42
<u>Total Expenses</u>	<u>15,084</u>	<u>11,805</u>	<u>27.77%</u>	<u>3,279</u>	<u>5,792</u>
<u>Councillor Jamieson</u>					
Honorarium	13,434	11,105	20.97%	2,329	5,750
Travel	750	300	150.00%	450	262
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	68
<u>Total Expenses</u>	<u>15,084</u>	<u>11,805</u>	<u>27.77%</u>	<u>3,279</u>	<u>6,080</u>
<u>Councillor Lutz</u>					
Honorarium	14,777	11,105	33.07%	3,672	5,750
Travel	750	300	150.00%	450	132
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	41
<u>Total Expenses</u>	<u>16,427</u>	<u>11,805</u>	<u>39.15%</u>	<u>4,622</u>	<u>5,923</u>
<u>General Expenses</u>					
CPP Expense	3,244	2,328	39.32%	916	954
Membership Fees & Dues	3,000	3,000	0.00%	0	0
Advertising	1,000	1,500	(33.33%)	(500)	475
Meeting Expenses	500	500	0.00%	0	0
Special Events	10,200	9,248	10.29%	952	6,170
Grants to Organizations	11,350	16,350	(30.58%)	(5,000)	13,082
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0	0
Grant-Valley Wildcats	10,000	10,000	0.00%	0	10,000
Elections	0	15,000	(100.00%)	(15,000)	12,191
<u>Total Expenses</u>	<u>49,294</u>	<u>67,926</u>	<u>(27.43%)</u>	<u>(18,633)</u>	<u>42,872</u>
Total Expenses	171,971	167,715	2.54%	4,256	96,525
Net Department Surplus (Deficit)	(171,971)	(167,715)	2.54%	(4,256)	(96,525)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ADMINISTRATION					
Revenue					
Administration fees- Berwick Electric	241,019	252,258	(4.46%)	(11,239)	105,108
Administration fees- Sewer	40,386	34,941	15.58%	5,445	0
Tax Certificates	2,500	2,500	0.00%	0	1,701
Miscellaneous Revenue	300	20,501	(98.54%)	(20,201)	20,896
Grants	0	0	0.00%	0	0
Total Revenue	284,205	310,200	(8.38%)	(25,996)	127,705
Expenses					
<u>CAO Office</u>					
Wages	135,314	134,676	0.47%	638	72,518
CPP	4,008	4,008	0.00%	0	1,794
EI	1,469	1,469	0.00%	0	572
WCB	1,669	1,669	0.00%	0	909
Group Medical & Life	2,810	3,011	(6.67%)	(201)	2,424
Pension	11,166	19,174	(41.77%)	(8,008)	7,032
Workplace Wellness Benefit	4,000	4,000	0.00%	0	1,140
<u>Total Salaries & Benefits</u>	<u>160,436</u>	<u>168,007</u>	<u>(4.51%)</u>	<u>(7,572)</u>	<u>86,388</u>
<u>General Expenses</u>					
Travel	2,750	3,550	(22.54%)	(800)	807
Training & Conferences	1,800	1,500	20.00%	300	670
Membership Fees & Dues	670	350	91.43%	320	344
Meals	100	100	0.00%	0	272
Communications	600	600	0.00%	0	741
Advertising	500	500	0.00%	0	412
Meetings	2,000	300	566.67%	1,700	107
Subscriptions & Donations	500	500	0.00%	0	100
<u>Total General Expenses</u>	<u>8,920</u>	<u>7,400</u>	<u>20.54%</u>	<u>1,520</u>	<u>3,453</u>
<u>Administration</u>					
Wages	395,967	427,978	(7.48%)	(32,011)	224,716
CPP	16,188	18,934	(14.51%)	(2,746)	11,196
EI	7,571	7,455	1.55%	116	4,344
WCB	9,299	9,027	3.01%	272	5,469
Group Medical & Life	14,909	22,938	(35.00%)	(8,029)	9,373
Pension	32,790	32,877	(0.27%)	(87)	18,640
<u>Total Salaries & Benefits</u>	<u>476,724</u>	<u>519,209</u>	<u>(8.18%)</u>	<u>(42,485)</u>	<u>273,738</u>
<u>General Expenses</u>					
Travel	2,800	2,850	(1.75%)	(50)	639
Training & Conferences	12,730	4,720	169.70%	8,010	3,108
Meals	480	480	0.00%	0	115
Membership Fees & Dues	1,550	2,030	(23.65%)	(480)	1,543
Office Supplies	8,712	8,712	0.00%	0	8,108
Postage, Courier, & Equipment Rental	16,857	22,100	(23.72%)	(5,243)	14,102
Communications	2,160	540	300.00%	1,620	1,334
<u>Total General Expenses</u>	<u>45,289</u>	<u>41,432</u>	<u>9.31%</u>	<u>3,857</u>	<u>28,949</u>
<u>Information Technology</u>					
Contracted Services	7,020	11,700	(40.00%)	(4,680)	28,088
Hardware	14,895	17,739	(16.03%)	(2,844)	3,928
Software	56,724	55,761	1.73%	963	6,688
<u>Total Expenses</u>	<u>78,639</u>	<u>85,200</u>	<u>(7.70%)</u>	<u>(6,561)</u>	<u>38,704</u>
Total Expenses	770,008	821,248	(6.24%)	(51,241)	431,232
Net Surplus (Deficit)	(485,803)	(511,048)	(4.94%)	25,245	(303,527)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
TOWN HALL					
Revenue					
AVRL Rent	61,337	60,430	1.50%	906	37,517
Kings County Library Contribution	15,620	15,620	0.00%	0	15,620
Total Revenue	76,957	76,050	1.19%	906	53,137
Expenses					
<u>General Expenses</u>					
Communications	3,315	3,000	10.50%	315	3,322
Facility Insurance	9,897	3,766	162.81%	6,131	9,080
Utilities	42,189	41,080	2.70%	1,109	45,027
Repairs & Maintenance	25,542	44,536	(42.65%)	(18,994)	45,115
<u>Total Expenses</u>	<u>80,943</u>	<u>92,382</u>	<u>(12.38%)</u>	<u>(11,439)</u>	<u>102,544</u>
<u>Long Term Debt</u>					
Debenture Principal	125,133	125,133	0.00%	0	0
Debenture Interest	46,025	48,858	(5.80%)	(2,833)	25,115
<u>Total Debenture Expense</u>	<u>171,158</u>	<u>173,991</u>	<u>(1.63%)</u>	<u>(2,833)</u>	<u>25,115</u>
Total Expenses	252,101	266,373	(5.36%)	(14,272)	127,659
Net Surplus (Deficit)	(175,144)	(190,323)	(7.98%)	15,178	(74,522)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
OTHER GOVERNMENT					
Revenue					
Taxation-Residential	3,288,312	3,061,282	7.42%	227,030	3,063,295
Taxation-Commercial	1,125,494	1,151,275	(2.24%)	(25,781)	1,021,072
Taxation-Resource	19,467	19,533	(0.34%)	(65)	19,533
Deed Transfer Tax	100,000	100,000	0.00%	0	132,950
Bell Aliant- GIL	12,000	12,000	0.00%	0	10,273
Canada Post- GIL	6,993	6,846	2.14%	147	0
Return on Investments	12,000	12,000	0.00%	0	0
Interest on Taxes	14,000	14,000	0.00%	0	32,291
Interest on PACE Program	10,000	10,000	0.00%	0	1,701
HST Offset	15,000	15,000	0.00%	0	30,890
Financial Capacity Grant (Equalization)	254,937	254,937	0.00%	0	263,207
Farm Acreage Grant	1,518	1,460	3.97%	58	1,518
AREA Dividend	0	0	0.00%	0	0
Operating Reserve Transfer	0	234,599	(100.00%)	(234,599)	0
Safe Restart	0	36,739	(100.00%)	(36,739)	64,917
Total Revenue	4,859,722	4,929,671	(1.42%)	(69,949)	4,641,647
Expenses					
<u>General Expenses</u>					
Bank Charges	14,000	14,000	0.00%	0	6,609
Audit Fees	45,000	25,000	80.00%	20,000	19,105
Legal Fees	5,000	5,000	0.00%	0	11,612
General Liability Insurance	29,826	25,276	18.00%	4,550	25,886
Tax Exemptions	149,644	149,644	0.00%	0	145,402
Tax Sales	1,000	1,000	0.00%	0	0
Bad Debt Expense	7,700	7,700	0.00%	0	1,458
Other Debt Charges	0	0	0.00%	0	0
<u>Total Expenses</u>	<u>252,169</u>	<u>227,619</u>	<u>10.79%</u>	<u>24,550</u>	<u>210,071</u>
<u>Long Term Debt</u>					
Debenture Principal	9,033	9,033	0.00%	0	0
Debenture Interest	723	1,076	(32.84%)	(353)	538
<u>Total Debenture Expense</u>	<u>9,756</u>	<u>10,109</u>	<u>(3.49%)</u>	<u>(353)</u>	<u>538</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Centre for Education	686,594	641,677	7.00%	44,917	475,623
Propery Valuation Services Corp	34,625	32,360	7.00%	2,265	24,270
<u>Total Partner Contributions</u>	<u>721,220</u>	<u>674,037</u>	<u>7.00%</u>	<u>47,183</u>	<u>499,893</u>
AREA Deficit	0	63,000	(100.00%)	(63,000)	0
Total Expenses	983,144	974,765	0.86%	8,379	710,502
Net Surplus (Deficit)	3,876,577	3,954,906	(1.98%)	(78,329)	3,931,145

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
POLICE SERVICES					
Revenue					
Policing Fines	500	500	0.00%	0	360
Total Revenue	500	500	0.00%	0	360
Expenses					
RCMP/DNA Contracted Services	911,260	858,369	6.16%	52,891	429,575
Total Expenses	911,260	858,369	6.16%	52,891	429,575
Net Surplus (Deficit)	(910,760)	(857,869)	6.17%	(52,891)	(429,215)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
BYLAW SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Salaries & Wages</u>					
Wages	6,131	5,916	3.63%	215	98
CPP	401	401	0.00%	0	6
EI	147	147	0.00%	0	2
WCB	183	160	14.34%	23	3
Group Medical & Life	439	699	(37.31%)	(261)	8
Pension	490	473	3.63%	17	8
<u>Total Salaries & Wages</u>	<u>7,791</u>	<u>7,796</u>	<u>(0.07%)</u>	<u>(6)</u>	<u>124</u>
<u>General Expenses</u>					
Travel	100	100	0.00%	0	0
<u>Total General Expenses</u>	<u>100</u>	<u>100</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
<u>Partner Contributions</u>					
Kings' REMO	8,740	8,388	4.20%	352	8,485
<u>Total Partner Contributions</u>	<u>8,740</u>	<u>8,388</u>	<u>4.20%</u>	<u>352</u>	<u>8,485</u>
Total Expenses	16,631	16,285	2.13%	347	8,609
Net Surplus (Deficit)	(16,631)	(16,285)	2.13%	(347)	(8,609)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
FIRE SERVICES					
Grants					
NS-Civic Addressing Grant	1,000	1,000	0.00%	0	0
Municipality of Kings Operating Grant	165,045	165,045	0.00%	0	0
Total Grant Revenue	166,045	166,045	0.00%	0	0
Expenses					
<u>Fire Administration</u>					
WCB	2,500	2,500	0.00%	0	0
EAP/Life Insurance	5,524	5,312	3.99%	212	498
Honorarium	12,000	12,000	0.00%	0	11,970
Meetings, Meals, & Travel	3,700	3,700	0.00%	0	2,947
Training & Conferences	8,070	7,070	14.14%	1,000	4,051
Membership Dues & Fees	1,000	1,000	0.00%	0	131
Office Supplies	3,600	3,600	0.00%	0	838
Communication	7,160	7,160	0.00%	0	6,694
<u>Total Administration Expenses</u>	<u>43,554</u>	<u>42,342</u>	<u>2.86%</u>	<u>1,212</u>	<u>27,129</u>
<u>Fire Hall</u>					
Facility Insurance	13,827	12,685	9.00%	1,141	9,276
Utilities	43,944	42,789	2.70%	1,155	25,235
Repairs & Maintenance	35,325	33,950	4.05%	1,375	23,469
<u>Total Fire Hall Expenses</u>	<u>93,096</u>	<u>89,424</u>	<u>4.11%</u>	<u>3,672</u>	<u>57,979</u>
<u>Fire Operations</u>					
Communications	25,500	25,500	0.00%	0	16,649
Tools & Equipment	18,300	18,300	0.00%	0	3,374
Clothing & Safety Equipment	35,360	35,360	0.00%	0	15,933
Vehicle Insurance	19,179	17,595	9.00%	1,584	18,762
Vehicle Fuel	14,000	14,000	0.00%	0	3,140
Vehicle Maintenance	30,650	30,650	0.00%	0	23,585
<u>Total Fire Operations Expenses</u>	<u>142,989</u>	<u>141,405</u>	<u>1.12%</u>	<u>1,584</u>	<u>81,443</u>
<u>Long Term Debt</u>					
Debenture Principal	71,917	71,917	0.00%	0	0
Debenture Interest	19,516	37,200	(47.54%)	(17,684)	1,484
<u>Total Debenture Expenses</u>	<u>91,433</u>	<u>109,117</u>	<u>(16.21%)</u>	<u>(17,684)</u>	<u>1,484</u>
Total Expenses	371,072	382,289	(2.93%)	(11,217)	168,035
Net Surplus (Deficit)	(205,028)	(216,244)	(5.19%)	11,217	(168,035)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PUBLIC WORKS					
Total Revenue					
Expenses					
<u>Public Works Administration</u>					
<u>Salaries & Benefits</u>					
Regular Salaries	109,257	145,736	(25.03%)	(36,479)	29,016
CPP	3,577	6,012	(40.51%)	(2,435)	13,061
EI	1,542	2,336	(33.99%)	(794)	5,231
WCB	1,799	2,659	(32.34%)	(860)	6,328
Group & Medical	3,683	4,445	(17.13%)	(761)	9,821
Pension	8,241	11,201	(26.42%)	(2,960)	17,627
Total Salaries & Benefits	128,099	172,389	(25.69%)	(44,289)	81,084
<u>General Expenses</u>					
Travel	3,250	1,183	174.73%	2,067	2,133
Meals	700	500	40.00%	200	566
Training & Conference	5,340	8,965	(40.44%)	(3,625)	1,251
Membership Fees & Dues	1,175	500	135.00%	675	0
Communications	8,850	10,240	(13.58%)	(1,390)	3,169
Advertising	500	500	0.00%	0	0
Engineering/Surveyor Services	2,220	2,220	0.00%	0	0
Total General Expenses	22,035	24,108	(8.60%)	(2,073)	7,119
Total Public Works Administration Expenses	150,134	196,497	(23.59%)	(46,362)	88,203
<u>Public Works Facility</u>					
Insurance	13,327	12,227	9.00%	1,101	7,417
Utilities	15,821	15,405	2.70%	416	10,737
Repairs & Maintenance	22,350	8,480	163.56%	13,870	37,203
Total Public Works Facility	51,498	36,112	42.61%	15,387	55,357
<u>Streets & Roads</u>					
<u>Salary & Wages</u>					
Regular Salaries	293,830	325,476	(9.72%)	(31,646)	203,073
CPP	16,185	18,023	(10.20%)	(1,838)	0
EI	6,888	7,353	(6.32%)	(465)	0
WCB	6,847	8,558	(19.99%)	(1,710)	0
Group & Medical	14,673	21,514	(31.79%)	(6,840)	0
Pension	17,696	25,275	(29.99%)	(7,579)	9,828
Total Salaries & Benefits	356,119	406,199	(12.33%)	(50,078)	212,901
<u>General Expenses</u>					
Insurance- Public Works Accidents	0	0	0.00%	0	2,816
Paving	204,000	200,000	2.00%	4,000	193,065
Tools & Equipment	13,000	5,000	160.00%	8,000	22,303
Repairs & Maintenance	0	0	0.00%	0	9,564
Equipment Rental	12,000	12,000	0.00%	0	4,472
Operational Supplies	37,800	23,000	64.35%	14,800	13,861
Winter Supplies	50,715	40,000	26.79%	10,715	12,181
Safety Supplies	7,620	5,250	45.14%	2,370	5,811
Total General Expenses	325,135	285,250	13.98%	39,885	264,073
<u>Fleet Expenses</u>					
Vehicle Insurance	14,692	13,479	9.00%	1,213	12,682
Fuel	20,600	20,600	0.00%	0	8,058
Vehicles Maintenance	42,395	40,695	4.18%	1,700	52,650
Total Fleet Expenses	77,687	74,774	3.90%	2,913	73,390
Total Streets & Roads Expenses	758,941	766,223	(0.95%)	(7,280)	550,364

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
<u>Street Lighting</u>					
Power	67,685	65,906	2.70%	1,779	51,065
Repairs & Maintenance	1,605	1,605	0.00%	0	168
<u>Total Street Lighting</u>	<u>69,290</u>	<u>67,511</u>	<u>2.64%</u>	<u>1,779</u>	<u>51,233</u>
<u>Traffic Services</u>					
Operational Supplies & Equipment	0	0	0.00%	0	2,659
Traffic Services	18,750	23,000	(18.48%)	(4,250)	0
Repairs & Maintenance	9,700	2,700	259.26%	7,000	160
<u>Total Traffic Services</u>	<u>28,450</u>	<u>25,700</u>	<u>10.70%</u>	<u>2,750</u>	<u>2,819</u>
<u>Crossing Guards</u>					
<u>Salaries & Wages</u>					
Hourly Wages	21,567	21,916	(1.60%)	(350)	8,232
CPP	867	888	(2.34%)	(21)	330
EI	501	509	(1.60%)	(8)	191
WCB	645	594	8.57%	51	223
<u>Total Salaries & Benefits</u>	<u>23,580</u>	<u>23,907</u>	<u>(1.37%)</u>	<u>(328)</u>	<u>8,976</u>
<u>General Expenses</u>					
Communication	150	150	0.00%	0	477
Safety Supplies	500	500	0.00%	0	102
<u>Total General Expenses</u>	<u>650</u>	<u>650</u>	<u>0.00%</u>	<u>0</u>	<u>579</u>
<u>Total Crossing Guards Expenses</u>	<u>24,230</u>	<u>24,557</u>	<u>(1.33%)</u>	<u>(328)</u>	<u>9,555</u>
<u>Storm Sewer</u>					
Repairs & Maintenance	16,000	16,000	0.00%	0	2,702
<u>Total Storm Sewer</u>	<u>16,000</u>	<u>16,000</u>	<u>0.00%</u>	<u>0</u>	<u>2,702</u>
<u>Long Term Debt</u>					
Debenture Principal	42,452	42,452	0.00%	0	0
Debenture Interest	15,599	17,415	(10.43%)	(1,816)	8,731
<u>Total Debenture Expenses</u>	<u>58,051</u>	<u>59,867</u>	<u>(3.03%)</u>	<u>(1,816)</u>	<u>8,731</u>
<u>Partner Contributions</u>					
Kings Transit Authority	98,142	103,437	(5.12%)	(5,295)	81,588
Kings Point to Point Transit	5,000	9,872	(49.35%)	(4,872)	9,872
<u>Total Partner Contributions</u>	<u>103,142</u>	<u>113,309</u>	<u>(8.97%)</u>	<u>(10,167)</u>	<u>91,460</u>
Total Expenses	1,259,736	1,305,776	(3.53%)	(46,037)	860,424
Net Surplus (Deficit)	(1,259,736)	(1,305,776)	(3.53%)	46,037	(860,424)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ENVIRONMENTAL HEALTH					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	238,601	208,394	14.50%	30,207	206,016
Sewer Industrial	337,922	290,368	16.38%	47,554	197,121
Sewer Institutional	40,006	40,006	0.00%	0	8,284
Sewer Connection Fees	0	0	0.00%	0	0
<u>Total Operating Revenue</u>	<u>616,529</u>	<u>538,768</u>	<u>14.43%</u>	<u>77,761</u>	<u>411,421</u>
Total Revenue	616,529	538,768	14.43%	77,761	411,421
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Wages	12,570	46,672	(73.07%)	(34,102)	9,052
CPP	441	2,004	(78.00%)	(1,563)	526
EI	162	734	(78.00%)	(573)	210
WCB	184	835	(78.00%)	(651)	248
Group Medical & Life	482	1,482	(67.44%)	(999)	1,202
Pension	1,006	3,734	(73.07%)	(2,728)	0
<u>Total Salaries & Benefits</u>	<u>14,845</u>	<u>55,461</u>	<u>(73.24%)</u>	<u>(40,616)</u>	<u>11,238</u>
<u>General Expenses</u>					
Travel	3,100	3,000	3.33%	100	763
Meals	400	0	0.00%	400	447
Training & Conferences	2,550	1,800	41.67%	750	156
Membership Fees & Dues	990	400	147.50%	590	0
Office Supplies	500	1,000	(50.00%)	(500)	398
Administration Fees	40,386	34,941	15.58%	5,445	0
Communications	1,924	2,524	(23.77%)	(600)	1,876
<u>Total General Expenses</u>	<u>49,850</u>	<u>43,665</u>	<u>14.16%</u>	<u>6,185</u>	<u>3,640</u>
<u>Contribution to Reserves</u>	<u>52,667</u>	<u>52,951</u>	<u>(0.54%)</u>	<u>(284)</u>	<u>0</u>
Total Sewer Administration Expenses	117,362	152,077	(22.83%)	(34,715)	14,878
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Wages	40,626	7,611	433.76%	33,014	63
CPP	2,269	401	466.24%	1,869	4
EI	883	147	500.92%	736	1
WCB	1,141	167	583.84%	974	2
Group Medical & Life	2,620	484	440.85%	2,135	0
Pension	3,250	609	433.76%	2,641	248
<u>Total Salaries & Benefits</u>	<u>50,789</u>	<u>9,419</u>	<u>439.21%</u>	<u>41,370</u>	<u>318</u>
<u>General Expenses</u>					
Facility Insurance	427	392	8.89%	35	368
Utilities	31,852	31,015	2.70%	837	23,611
Repairs & Maintenance	61,000	43,400	40.55%	17,600	34,130
<u>Total General Expenses</u>	<u>93,279</u>	<u>74,807</u>	<u>24.69%</u>	<u>18,472</u>	<u>58,109</u>
Total Sewer Collection Expenses	144,068	84,226	71.05%	59,842	58,427

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
<u>Sewer Treatment</u>					
<u>Salaries & Benefits</u>					
Wages	70,958	60,890	16.53%	10,068	45,458
CPP	3,620	3,206	12.90%	414	2,632
EI	1,331	1,175	13.30%	156	1,064
WCB	1,519	1,335	13.73%	183	1,259
Group Medical & Life	4,835	3,875	24.79%	960	2,808
Pension	5,677	4,871	16.53%	805	5,254
<u>Total Salaries & Benefits</u>	<u>87,940</u>	<u>75,352</u>	<u>16.70%</u>	<u>12,587</u>	<u>58,475</u>
<u>General Expenses</u>					
Facility Insurance	6,411	5,882	9.01%	530	6,940
Utilities	118,446	115,332	2.70%	3,114	101,785
Repairs & Maintenance	100,250	77,398	29.53%	22,852	87,629
Tools & Equipment	5,000	1,000	400.00%	4,000	5,289
Sewer Treatment Testing	30,000	20,000	50.00%	10,000	20,687
Clothing & Safety Equipment	800	800	0.00%	0	2,344
<u>Total General Expenses</u>	<u>260,907</u>	<u>220,412</u>	<u>18.37%</u>	<u>40,496</u>	<u>224,674</u>
Total Sewer Treatment Expenses	<u>348,847</u>	<u>295,764</u>	<u>17.95%</u>	<u>53,083</u>	<u>283,149</u>
<u>Long Term Debt</u>					
Debenture Principal	18,231	18,231	0.00%	0	0
Debenture Interest	3,022	3,470	(12.91%)	(448)	1,786
<u>Total Long Term Debt</u>	<u>21,253</u>	<u>21,701</u>	<u>(2.06%)</u>	<u>(448)</u>	<u>1,786</u>
Total Sewer Expenses	<u>631,530</u>	<u>553,768</u>	<u>14.04%</u>	<u>77,761</u>	<u>358,240</u>
<u>Sewer Net Surplus (Deficit)</u>	<u>(15,001)</u>	<u>(15,000)</u>	<u>(0.00%)</u>	<u>0</u>	<u>53,181</u>
<u>Partner Contributions</u>					
Other Solid Waste Charges	0	8,142	(100.00%)	(8,142)	42,227
Valley Waste Resource Management	257,602	211,137	22.01%	46,465	156,000
<u>Total Partner Contributions</u>	<u>257,602</u>	<u>219,279</u>	<u>17.48%</u>	<u>38,323</u>	<u>198,227</u>
Total Expenses	<u>889,132</u>	<u>773,047</u>	<u>15.02%</u>	<u>116,084</u>	<u>556,467</u>
Net Surplus (Deficit)	<u>(272,603)</u>	<u>(234,279)</u>	<u>16.36%</u>	<u>(38,323)</u>	<u>(145,046)</u>

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PLANNING AND DEVELOPMENT					
Revenue					
Planning	10,000	10,000	0.00%	0	6,778
Total Revenue	10,000	10,000	0.00%	0	6,778
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	34,332	35,299	(2.74%)	(967)	18,698
CPP	2,244	2,136	5.07%	108	1,039
EI	823	867	(5.17%)	(45)	435
WCB	1,027	957	7.31%	70	511
Group Medical & Life	2,815	2,339	20.38%	477	1,292
Pension	2,747	2,366	16.07%	380	1,349
<u>Total Salaries & Benefits</u>	<u>43,988</u>	<u>43,964</u>	<u>0.05%</u>	<u>24</u>	<u>23,322</u>
<u>General Expenses</u>					
Travel	100	500	(80.00%)	(400)	17
Office Supplies	1,000	1,000	0.00%	0	33
Communication	600	600	0.00%	0	0
Advertising	3,000	3,000	0.00%	0	1,043
Postage & Courier	100	100	0.00%	0	28
Legal	10,000	10,000	0.00%	0	20,129
Other Professional Fees	110,000	91,500	20.22%	18,500	94,183
<u>Total General Expenses</u>	<u>124,800</u>	<u>106,700</u>	<u>16.96%</u>	<u>18,100</u>	<u>115,433</u>
Total Expenses	168,788	150,664	12.03%	18,124	138,755
Net Surplus (Deficit)	(158,788)	(140,664)	12.88%	(18,124)	(131,978)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ECONOMIC DEVELOPMENT					
Revenue					
Total Revenue					
Expenses					
<u>Salaries & Benefits</u>					
Wages	37,030	36,178	2.35%	852	71,377
CPP	1,502	1,502	0.00%	0	3,857
EI	588	588	0.00%	0	1,487
WCB	668	668	0.00%	0	1,890
Group Medical & Life	2,142	1,994	7.45%	148	4,508
Pension	2,962	2,894	2.36%	68	5,692
<u>Total Salaries & Benefits</u>	<u>44,891</u>	<u>43,823</u>	<u>2.44%</u>	<u>1,069</u>	<u>88,811</u>
<u>General Expenses</u>					
Travel	150	1,180	(87.29%)	(1,030)	502
Training & Conferences	300	300	0.00%	0	25
Membership Fees & Dues	350	350	0.00%	0	594
Communication	540	540	0.00%	0	1,466
Marketing Promo & Community Dev.	5,600	6,800	(17.65%)	(1,200)	3,010
<u>Total General Expenses</u>	<u>6,940</u>	<u>9,170</u>	<u>(24.32%)</u>	<u>(2,230)</u>	<u>5,598</u>
<u>Partner Contributions</u>					
Valley Regional Enterprise Network	14,100	14,100	0.00%	0	59,592
Valley Community Fibre Network	3,200	3,200	0.00%	0	0
Nova Scotia Housing Authority	0	0	0.00%	0	30,483
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>17,300</u>	<u>0.00%</u>	<u>0</u>	<u>90,076</u>
Total Expenses	69,131	70,293	(1.65%)	(1,161)	184,484
Net Surplus (Deficit)	(69,131)	(70,293)	(1.65%)	1,161	(184,484)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
SOLAR GARDEN					
Revenue					
Solar Garden Revenue	534,232	37,488	1325.07%	496,744	422,830
Total Revenue	534,232	37,488	1325.07%	496,744	422,830
Expenses					
<u>Salaries & Benefits</u>					
Regular Salaries	20,874	0	0.00%	20,874	115
<u>Total Salaries & Benefits</u>	<u>20,874</u>	<u>0</u>	<u>0.00%</u>	<u>20,874</u>	<u>115</u>
<u>General Expenses</u>					
Travel	0	0	0.00%	0	46
Meals	0	0	0.00%	0	0
Training & Conference	1,000	0	0.00%	1,000	0
Membership Fees & Dues	0	0	0.00%	0	0
Communications	0	0	0.00%	0	0
Insurance	34,762	32,488	7.00%	2,274	3,482
Administration Fees	4,622	0	0.00%	4,622	3,290
Other Professional Fees	0	0	0.00%	0	7,709
Repairs & Maintenance	74,623	0	0.00%	74,623	13,441
Tools & Equipment	2,000	0	0.00%	2,000	3,177
Safety Supplies	1,000	0	0.00%	1,000	0
Utilities	0	0	0.00%	0	4,192
<u>Total General Expenses</u>	<u>118,006</u>	<u>32,488</u>	<u>263.23%</u>	<u>85,518</u>	<u>35,339</u>
Long Term Debt					
Debenture Principal	172,333	0	0.00%	172,333	0
Debenture Interest	223,018	0	0.00%	223,018	0
<u>Total Debenture Expenses</u>	<u>395,351</u>	<u>0</u>	<u>0.00%</u>	<u>395,351</u>	<u>0</u>
Total Expenses	534,231	32,488	1544.40%	501,743	35,453
Net Surplus (Deficit)	0	5,000	(99.99%)	(5,000)	387,377

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
VISITOR INFORMATION CENTRE					
Revenue					
Federal Government Grants	4,000	4,000	0.00%	0	9,585
Provincial Government Grants	4,000	4,000	0.00%	0	2,500
Local Government Grants	0	2,000	(100.00%)	(2,000)	0
Total Revenue	8,000	10,000	(20.00%)	(2,000)	12,085
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	13,890	10,483	32.50%	3,407	11,842
CPP	410	416	(1.33%)	(6)	617
EI	323	244	32.50%	79	275
WCB	415	284	46.19%	131	321
<u>Total Salaries & Benefits</u>	<u>15,038</u>	<u>11,426</u>	<u>31.61%</u>	<u>3,612</u>	<u>13,055</u>
<u>General Expenses</u>					
Utilities	643	626	2.62%	16	426
<u>Total General Expenses</u>	<u>643</u>	<u>626</u>	<u>2.62%</u>	<u>16</u>	<u>426</u>
Total Expenses	15,681	12,053	30.10%	3,628	13,481
Net Surplus (Deficit)	(7,681)	(2,053)	274.17%	(5,628)	(1,396)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
REC ADMIN					
Revenue					
<u>Grants</u>					
Federal Government Grants	0	0	0.00%	0	0
Provincial Government Grants	25,000	37,500	(33.33%)	(12,500)	20,000
Local Government Grants	15,000	12,500	20.00%	2,500	0
<u>Total Grants</u>	<u>40,000</u>	<u>50,000</u>	<u>(20.00%)</u>	<u>(10,000)</u>	<u>20,000</u>
Total Revenue	40,000	50,000	(20.00%)	(10,000)	20,000
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	152,293	120,899	25.97%	31,394	38,905
CPP	7,593	5,839	30.04%	1,754	2,159
EI	3,130	2,430	28.80%	700	908
WCB	3,894	2,807	38.72%	1,087	1,067
Group Medical & Life	12,997	10,792	20.43%	2,205	1,466
Pension	12,183	9,672	25.97%	2,512	2,300
<u>Total Salaries & Benefits</u>	<u>192,090</u>	<u>152,439</u>	<u>26.01%</u>	<u>39,651</u>	<u>46,805</u>
<u>General Expenses</u>					
Travel	3,100	3,650	(15.07%)	(550)	965
Training & Conferences	1,800	2,600	(30.77%)	(800)	334
Membership Fees & Dues	900	900	0.00%	0	1,372
Meals	150	150	0.00%	0	28
Meetings	0	100	(100.00%)	(100)	0
Communications	1,080	540	100.00%	540	1,382
<u>Total General Expenses</u>	<u>7,030</u>	<u>7,940</u>	<u>(11.46%)</u>	<u>(910)</u>	<u>4,081</u>
<u>Community Events & Festivals</u>					
General Events & Festivals	17,900	17,370	3.05%	530	14,449
<u>Total Community Events</u>	<u>17,900</u>	<u>17,370</u>	<u>3.05%</u>	<u>530</u>	<u>14,449</u>
Total Expenses	217,020	177,749	22.09%	39,271	65,335
Net Surplus (Deficit)	(177,020)	(127,749)	38.57%	(49,271)	(45,335)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
REC PROGRAMMING					
Revenue					
Misc Recreation Program Revenue	2,000	2,000	0.00%	0	856
Summer Day Camp	26,250	30,000	(12.50%)	(3,750)	14,575
After School Program	0	61,500	(100.00%)	(61,500)	16,767
Pickleball	9,000	1,800	400.00%	7,200	0
<u>Total Revenue</u>	<u>37,250</u>	<u>95,300</u>	<u>(60.91%)</u>	<u>(58,050)</u>	<u>32,199</u>
<u>Grants</u>					
Federal Government Grants	14,400	16,000	(10.00%)	(1,600)	10,640
Provincial Government Grants	4,000	13,500	(70.37%)	(9,500)	0
Local Government Grants	11,000	11,000	0.00%	0	750
<u>Total Grants</u>	<u>29,400</u>	<u>40,500</u>	<u>(27.41%)</u>	<u>(11,100)</u>	<u>11,390</u>
Total Revenue	66,650	135,800	(50.92%)	(69,150)	43,589
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	0	30,865	(100.00%)	(30,865)	2,233
After School Program Wages	2,117	38,047	(94.44%)	(35,930)	39,838
Summer Camp Wages	32,762	39,509	(17.08%)	(6,746)	0
CPP	1,533	4,946	(69.01%)	(3,413)	1,650
EI	255	2,520	(89.87%)	(2,265)	978
WCB	1,043	2,938	(64.51%)	(1,895)	1,140
Group Medical & Life	0	2,761	(100.00%)	(2,761)	0
Pension	0	2,469	(100.00%)	(2,469)	0
<u>Total Salaries & Benefits</u>	<u>37,711</u>	<u>124,055</u>	<u>(69.60%)</u>	<u>(86,344)</u>	<u>45,839</u>
<u>General Expenses</u>					
Communication	540	1,080	(50.00%)	(540)	104
<u>Total General Expenses</u>	<u>540</u>	<u>1,080</u>	<u>(50.00%)</u>	<u>(540)</u>	<u>104</u>
<u>Program Expenditures</u>					
General Program Expenditures	4,550	2,750	65.45%	1,800	712
Summer Day Camp	1,800	1,800	0.00%	0	751
After School Program	0	1,500	(100.00%)	(1,500)	289
<u>Total Program Expenditures</u>	<u>6,350</u>	<u>6,050</u>	<u>4.96%</u>	<u>300</u>	<u>1,751</u>
Total Expenses	44,601	131,185	(66.00%)	(86,584)	47,694
Net Surplus (Deficit)	22,049	4,615	377.77%	17,434	(4,105)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
FITNESS CENTRE					
Revenue					
Membership Sales	126,500	138,800	(8.86%)	(12,300)	48,309
Personal Training	2,000	6,000	(66.67%)	(4,000)	1,620
Common BDCA	4,000	4,000	0.00%	0	0
Total Revenue	132,500	148,800	(10.95%)	(16,300)	49,929
Expenses					
<u>Salaries & Benefits</u>					
Wages	102,246	99,358	2.91%	2,888	59,563
CPP	5,459	5,287	3.25%	172	2,784
EI	2,376	2,309	2.91%	67	1,371
WCB	3,057	2,693	13.54%	365	1,636
Group Medical & Life	9,699	9,034	7.36%	665	4,544
Pension	7,092	6,843	3.63%	249	3,688
<u>Total Salaries & Benefits</u>	<u>129,929</u>	<u>125,524</u>	<u>3.51%</u>	<u>4,406</u>	<u>73,587</u>
<u>General Expenses</u>					
Communications & Cable	948	2,100	(54.86%)	(1,152)	997
Advertising	0	300	(100.00%)	(300)	0
Insurance	885	885	0.00%	0	591
Personal Trainers	4,950	8,100	(38.89%)	(3,150)	3,390
Utilities	11,250	11,250	0.00%	0	6,565
Shared Expenses	9,000	9,000	0.00%	0	3,604
Operational Supplies	4,600	5,900	(22.03%)	(1,300)	3,429
Repairs & Maintenance	5,000	2,500	100.00%	2,500	797
<u>Total General Expenses</u>	<u>36,633</u>	<u>40,035</u>	<u>(8.50%)</u>	<u>(3,402)</u>	<u>19,373</u>
Total Expenses	166,562	165,558	0.61%	1,004	92,960
Net Surplus (Deficit)	(34,062)	(16,758)	103.25%	(17,304)	(43,031)

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PARKS & FACILITIES					
Revenue					
<u>Facility Rentals</u>	<u>10,660</u>	<u>4,660</u>	<u>128.76%</u>	<u>6,000</u>	<u>11,672</u>
<u>Grants</u>					
Federal Government Grants	9,152	9,152	0.00%	0	10,318
Provincial Government Grants	5,824	5,824	0.00%	0	2,956
Local Government Grants	0	0	0.00%	0	0
<u>Total Grants</u>	<u>14,976</u>	<u>14,976</u>	<u>0.00%</u>	<u>0</u>	<u>13,274</u>
Total Revenue	25,636	19,636	30.56%	6,000	24,946
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	37,593	31,273	20.21%	6,319	38,654
CPP	1,836	1,444	27.12%	392	1,803
EI	869	727	19.58%	142	771
WCB	1,119	848	32.04%	272	1,057
Group Medical & Life	225	0	0.00%	225	0
Pension	262	0	0.00%	262	0
<u>Total Salaries & Benefits</u>	<u>41,904</u>	<u>34,292</u>	<u>22.20%</u>	<u>7,613</u>	<u>42,285</u>
<u>General Expenses</u>					
Travel	349	274	27.12%	74	19
Communications	1,218	790	54.14%	428	300
Facility Insurance	7,088	6,503	9.00%	585	4,911
Meals	100	100	0.00%	0	0
Utilities	5,274	5,135	2.70%	139	5,173
Tools & Equipment	4,700	4,700	0.00%	0	3,235
Safety Supplies	1,090	900	21.11%	190	370
<u>Total General Expenses</u>	<u>19,819</u>	<u>18,402</u>	<u>7.70%</u>	<u>1,416</u>	<u>14,008</u>
<u>Repairs & Maintenance</u>					
General Repairs & Maintenance	5,000	5,000	0.00%	0	9,333
Ballfields Maintenance	0	6,000	(100.00%)	(6,000)	2,780
Tennis Courts Maintenance	0	500	(100.00%)	(500)	0
Splash Pad Maintenance	0	2,000	(100.00%)	(2,000)	1,008
Rainforth Park Maintenance	52,774	16,000	229.83%	36,774	782
Centennial Park Maintenance	0	0	0.00%	0	2,272
Spicer Park Maintenance	0	0	0.00%	0	0
Chute Park Maintenance	0	0	0.00%	0	0
Trails Maintenance	0	0	0.00%	0	3,439
Carol's Place Maintenance	0	8,600	(100.00%)	(8,600)	6,802
<u>Total Repairs & Maintenance</u>	<u>57,774</u>	<u>38,100</u>	<u>51.64%</u>	<u>19,674</u>	<u>26,416</u>

2025-26 DRAFT OPERATING BUDGET V1

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
<u>Vehicle Expenses</u>					
Vehicle Insurance	3,739	2,877	29.95%	862	2,733
Fuel	3,500	3,500	0.00%	0	1,018
Vehicle Maintenance	5,850	1,450	303.45%	4,400	72,285
<u>Total Vehicle Expenses</u>	<u>13,089</u>	<u>7,827</u>	<u>67.22%</u>	<u>5,262</u>	<u>76,036</u>
<u>Long Term Debt</u>					
Principal	18,150	18,150	0.00%	0	0
Interest	7,517	7,933	(5.24%)	(415)	4,067
<u>Total Long Term Debt</u>	<u>25,667</u>	<u>26,083</u>	<u>(1.59%)</u>	<u>(415)</u>	<u>4,067</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Library	17,400	17,400	0.00%	0	14,009
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0.00%</u>	<u>0</u>	<u>14,009</u>
Total Expenses	175,653	142,104	23.61%	33,549	176,821
Net Surplus (Deficit)	(150,017)	(122,468)	22.49%	(27,549)	(151,875)

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