

Town of Berwick Special Council Meeting

March 25, 2025

Town of Berwick Council Chambers

Immediately following the Committee of the Whole Meeting

AGENDA

1. Call to Order

2. Approval of the Agenda

3. New Business

- a. RFD007-2025 TBR Fire Water Storage Tanks
- b. RFD008-2025 TBR BEC Factorydale Hydro Project
- c. RFD009-2025 TBR WWTP Aeration of Lagoons and Blowers
- d. RFD010-2025 2025-26 Operating & Capital Budget Approval
 - i. Tax Rate Resolution
- e. RFD011-2025 Solar Garden Mowing Contract

4. Correspondence

- a. Stand for Canada

5. Adjournment

**REQUEST FOR DECISION
RFD007-2025:
Temporary Borrowing Resolution-
Fire Services Water Storage Tank**



To: Town Council
From: Director of Finance
Date: March 25, 2025
Subject: Temporary Borrowing Resolution- Fire Services Water Storage Tank

References/Attachments

Temporary Borrowing Resolution- Fire Services Water Storage Tank
2023-24 Five Year Capital Investment Plan
2024-25 Five Year Capital Investment Plan

Legislation

Pursuant to the Municipal Government Act, Section 88

Recommendation

That Council approve the Town of Berwick's temporary borrowing resolution in the amount up to, but not exceeding, two hundred and twenty thousand (\$220,000) to finance the building of a Fire Services Water Storage Tank.

Background

Municipalities are required to seek Ministerial approval for capital borrowing. The Minister's department requires a formal resolution by the Council to initiate this process.

As approved within the 2023/24 Five Year Capital Investment Plan and carried forward to the 2024/25 Five Year Capital Investment Plan, the Town plans to borrow to fund its portion of the construction of the Fire Services Water Storage Tank and Building. As this building is now complete, the Town intends to participate in the Municipal Finance Corporation (MFC) Spring Debenture Issuance.

Financial Implications

As Berwick will be funding this purchase by way of debt, the principal and interest payments will be included in the annual operating budgets for the duration of the ten (10) year borrowing term. As we are participating in the spring debenture, the first fiscal year will recognize an interest only payment, with both the principal and interest to be captured in the following fiscal years, until the repayment of loan is complete.

REQUEST FOR DECISION
RFD007-2025:
Temporary Borrowing Resolution-
Fire Services Water Storage Tank



Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

I support the recommendation.

CAO Initials: JB

Target Decision Date: March 25, 2025

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$ _____ Purpose: _____

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the _____, subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the _____ has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the _____ has determined to borrow for the purposes of _____;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the _____ borrow a sum or sums not exceeding _____ Dollars (\$ _____) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the _____ to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding _____ Dollars (\$ _____) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

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

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____
held on the ____ day of _____, 2025.
GIVEN under the hands of the Clerk and under the seal of the _____
this ____ day of _____, 2025.

Clerk

**REQUEST FOR DECISION
RFD008-2025:
Temporary Borrowing Resolution-
Factorydale Hydro Plant
Refurbishment**



To: Town Council
From: Director of Finance
Date: March 25, 2025
Subject: Temporary Borrowing Resolution- Factorydale Hydro Plant Refurbishment

References/Attachments

Temporary Borrowing Resolution- Factorydale Hydro Plant Refurbishment
Insurance Claim- Factorydale Turbine

Legislation

Pursuant to the Municipal Government Act, Section 88

Recommendation

That Council approve the Town of Berwick Electric Commission's temporary borrowing resolution in the amount up to, but not exceeding, six million (\$6,000,000) to finance the Factorydale Hydro Plant Refurbishment.

Background

Municipalities with utilities are required to seek Ministerial approval for capital borrowing. The Minister's department requires a formal resolution by the Council to initiate this process. The Factorydale Turbine failed in December 2023 and work on the replacement is continuing.

Financial Implications

Several grant applications are currently in the process to assist with the funding of this project. While the total amount to be borrowed is more likely to be half of the requested amount, staff are recommending approval of a \$6,000,000 temporary borrowing resolution to support the implementation of a line of credit to ensure proper cash flow of the project, without a strain on the utility's operating cash flow. Any interest incurred on the line of credit will be expensed to the capital project.

REQUEST FOR DECISION
RFD008-2025:
Temporary Borrowing Resolution-
Factorydale Hydro Plant
Refurbishment



Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

I support the recommendation.

CAO Initials: JB

Target Decision Date: March 25, 2025

MUNICIPAL COUNCIL OF THE

Town of Berwick Electric Commissi

TEMPORARY BORROWING RESOLUTION

Amount: \$ 6,000,000

Purpose: Berwick Electric Commission Factordale Hydro Plant Refurbishment

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Berwick, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Berwick has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the Town of Berwick has determined to borrow for the purposes of Berwick Electric Commission Factordale Hydro Plant Refurbishment ;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Berwick borrow a sum or sums not exceeding six million Dollars (\$ 6,000,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Berwick to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding six million Dollars (\$ 6,000,000) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

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

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Berwick held on the 25 day of March, 2025.

GIVEN under the hands of the Clerk and under the seal of the Town of Berwick this 25 day of March, 2025.

Clerk

**REQUEST FOR DECISION
RFD009-2025:
Temporary Borrowing Resolution-
Waste Water Treatment Plant
Aeration of Lagoons & Blowers**



To: Town Council
From: Director of Finance
Date: March 25, 2025
**Subject: Temporary Borrowing Resolution- Tertiary Treatment Design,
Lagoon Two Upgrades & Blower Replacement Construction**

References/Attachments

Temporary Borrowing Resolution- Waste Water Treatment Plant Aeration of Lagoons & Blowers
2024/25 Five Year Capital Investment Plans

Legislation

Pursuant to the Municipal Government Act, Section 88

Recommendation

That Council approve the Town of Berwick temporary borrowing resolution in the amount up to, but not exceeding, one million, five hundred thousand (\$1,500,000) to finance the Tertiary Treatment Design, Lagoon Two Upgrades & Blower Replacement Construction.

Background

Municipalities are required to seek Ministerial approval for capital borrowing. The Minister's department requires a formal resolution by the Council to initiate this process.

As approved with the 2024-25 Five Year Capital Investment Plan, the Town intends to borrow for Phase 1 or the WWTP Upgrade Project-Tertiary Treatment Design, Lagoon Two Upgrades & Blower Replacement Construction.

Financial Implications

Staff were successful in securing MCGP grant funds of \$1,141,330 for this project. There is a pending grant application for the balance, however, if unsuccessful, the Town will need to borrow to finance. This temporary borrowing resolution will allow staff to secure a line of credit to ensure proper cash flow of the project, without a strain on the general operating cash flow. Any interest incurred on the line of credit will be expensed to the capital project.

REQUEST FOR DECISION
RFD009-2025:
Temporary Borrowing Resolution-
Waste Water Treatment Plant
Aeration of Lagoons & Blowers



Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

I support the recommendation.

CAO Initials: JB

Target Decision Date: March 25, 2025

MUNICIPAL COUNCIL OF THE

Town of Berwick

TEMPORARY BORROWING RESOLUTION

Amount: \$ 1,500,000

Purpose: Tertiary Treatment Design Lagoon Two Upgrades & Blower Replacen

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Town of Berwick, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Town of Berwick has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for a capital purpose as identified in their capital budget; and

WHEREAS the Council of the Town of Berwick has determined to borrow for the purposes of Tertiary Treatment Design Lagoon Two Upgrades & Blower Replacem;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Berwick borrow a sum or sums not exceeding one million, five hundred thousand Dollars (\$ 1,500,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Town of Berwick to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Council borrow from time to time a sum or sums not exceeding one million, five hundred thousand Dollars (\$ 1,500,000) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution;

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

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Berwick held on the 25 day of March, 2025.

GIVEN under the hands of the Clerk and under the seal of the Town of Berwick this 25 day of March, 2025.

Clerk

**Request for Decision
RFD010-2025: 2025/26 Draft
Operating Budget and Draft 5 Year
Capital Investment Plan 2025-2030**



To: Town Council
From: Director of Finance
Date: March 25th, 2025
Subject: 2025/26 Draft Operating Budget V3 and Capital Investment Plan V3

References/Attachments

- 2025/26 Draft Operating Budget V1 and 5-Year Capital Budget V1
- 2025/26 Draft Operating Budget V1 Presentation
- 2025/26 Draft Operating Budget V2 and 5-Year Capital Budget V2
- 2025/26 Draft Budget V2 Presentation
- 2025/26 Budget Engagement Results
- 2025/26 Draft Operating Budget V3 and 5-Year Capital Budget V3
- 2025/26 Draft Budget V3 Presentation

Legislation

- MGA Section 65
- Municipal Funding Agreement for the Transfer of Canada Community Building Funds.

Recommendations

That Council approve the 2025/26 Draft Operating Budget V3 as presented and authorize the 2025/26 Tax Rate Resolution.

That Council approve the 2025/26 5-Year Capital Investment Plan as presented.

Background

On March 11th, Council received the feedback from the Public Information Session and Public Budget Survey as information. Council had a valuable discussion regarding the 2025/26 operating and capital budgets and provided direction to staff to make the following adjustments which have been included in the 2025/26 Draft Operating Budget:

Item	Revised Amount
Deed Transfer Tax Increase to 1.5%	\$50,000
AREA Dividend	\$24,190
AREA Salaries CAO & DOF	\$25,000
CPI on Memberships BFC	\$2,645
CPI on Facilities Fees	\$245

Council directed staff to prepare the 2025/26 draft operating budget with a 5-cent increase to both the residential and commercial tax rates, which includes a transfer of \$75,000 to Operating Reserves. Staff have made these revisions and the 2025/26 Draft Operating

**Request for Decision
RFD010-2025: 2025/26 Draft
Operating Budget and Draft 5 Year
Capital Investment Plan 2025-2030**



Budget V3 is presented this evening for Council’s approval.

The tax resolution has been drafted, reflective of a 5-cent tax rate increase from the previous year.

Approval of the operating budget this evening will allow staff to prepare the interim property tax bills utilizing the new tax rate. In the event the draft 2025-26 Operating Budget is not approved this evening, staff will prepare the interim tax bills utilizing the current tax rate, and adjustments will be made to the final tax bills in the Fall.

Draft 5-Year Capital Investment Plan 2025-2030

The 2025/26 Draft 5-Year Capital Investment Plan is presented for Council’s consideration and approval.

Financial Implications

See above information and attachments.

Priority Alignment

Check Applicable	Strategic Area	Priority	Comments
X	Economic		
X	Environmental		
X	Social		
X	Cultural		

Community Engagement/Communication

A public budget information session was held on February 27th, 2025. The budget feedback survey closed on March 3rd, 2025, and results were provided to Council in the Committee of the Whole meeting held on March 11th, 2025.

All budget information is posted on Berwick’s website at: Berwick.ca/2025-26budget.

CAO Comments

I support the recommendation.

CAO Initials: JB

Target Decision Date: March 25, 2025



	2026 BUDGET	2025 BUDGET	%	\$
OPERATING SUMMARY				
Revenue				
Taxes & Grants in Lieu of Taxes	4,737,962	4,365,936	8.52%	372,027
Sewer Revenues	836,493	553,768	51.05%	282,725
Sale of Services	1,061,534	585,032	81.45%	476,502
Other Revenue	284,387	283,392	0.35%	995
Federal, Provincial & Other Grants	379,451	388,493	(2.33%)	(9,042)
Other Transfers	30,934	271,338	(88.60%)	(210,409)
Total Revenue	7,330,761	6,447,959	13.69%	882,802
Expenses				
General Government	2,216,566	2,230,103	(0.61%)	(13,537)
Protective Services	1,315,506	1,256,942	4.66%	58,564
Public Works	1,307,811	1,305,773	0.16%	2,038
Planning & Development	181,431	150,664	20.42%	30,767
Community Development	681,824	698,942	(2.45%)	(17,118)
Solar Garden	534,213	32,488	1544.34%	501,725
Sewer/Environmental Health	1,093,410	773,047	41.44%	320,362
Total Expenses	7,330,761	6,447,959	13.69%	882,802
Net Surplus (Deficit)	0	0	0.00%	0

DRAFT

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
LEGISLATIVE SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Mayor Trinacty</u>					
Honorarium	26,859	0	0.00%	26,859	131
Travel	2,000	0	0.00%	2,000	1,426
Training & Conferences	1,400	0	0.00%	1,400	0
Meals	300	0	0.00%	300	160
Communications	262	650	(59.66%)	(388)	481
<u>Total Expenses</u>	<u>30,821</u>	<u>650</u>	<u>4641.66%</u>	<u>30,171</u>	<u>2,199</u>
<u>Mayor Clarke</u>					
Honorarium	0	23,758	(100.00%)	(23,758)	13,179
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>16,013</u>
<u>Councillor Kwakernaak</u>					
Honorarium	13,429	0	0.00%	13,429	2,788
Travel	750	0	0.00%	750	1,109
Training & Conferences	800	0	0.00%	800	0
Meals	100	0	0.00%	100	128
<u>Total Expenses</u>	<u>15,079</u>	<u>0</u>	<u>0.00%</u>	<u>15,079</u>	<u>4,025</u>
<u>Councillor Serino</u>					
Honorarium	13,429	0	0.00%	13,429	2,788
Travel	750	0	0.00%	750	984
Training & Conferences	800	0	0.00%	800	0
Meals	100	0	0.00%	100	68
<u>Total Expenses</u>	<u>15,079</u>	<u>0</u>	<u>0.00%</u>	<u>15,079</u>	<u>3,840</u>
<u>Councillor Trinacity</u>					
Honorarium	0	12,206	(100.00%)	(12,206)	11,987
Travel	0	750	(100.00%)	(750)	724
Training & Conferences	0	750	(100.00%)	(750)	553
Meals	0	150	(100.00%)	(150)	192
<u>Total Expenses</u>	<u>0</u>	<u>13,856</u>	<u>(100.00%)</u>	<u>(13,856)</u>	<u>13,456</u>
<u>Councillor Reeves</u>					
Honorarium	0	11,105	(100.00%)	(11,105)	6,161
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>6,161</u>
<u>Councillor Walsh</u>					
Honorarium	13,429	11,105	20.93%	2,324	8,620
Travel	750	300	150.00%	450	765
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	42
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>	<u>9,427</u>
<u>Councillor Goddard</u>					
Honorarium	13,429	11,105	20.93%	2,324	8,620

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
Travel	750	300	150.00%	450	821
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	75
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>	<u>9,516</u>
<u>Councillor Jamieson</u>					
Honorarium	13,429	11,105	20.93%	2,324	8,620
Travel	750	300	150.00%	450	1,030
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	181
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>	<u>9,831</u>
<u>Councillor Lutz</u>					
Honorarium	14,772	11,105	33.02%	3,667	8,620
Travel	750	300	150.00%	450	757
Training & Conferences	800	300	166.67%	500	0
Meals	100	100	0.00%	0	68
<u>Total Expenses</u>	<u>16,422</u>	<u>11,805</u>	<u>39.11%</u>	<u>4,617</u>	<u>9,445</u>
<u>General Expenses</u>					
CPP Expense	3,242	2,328	39.26%	914	1,635
Membership Fees & Dues	3,000	3,000	0.00%	0	789
Advertising	1,000	1,500	(33.33%)	(500)	475
Meeting Expenses	5,500	500	1000.00%	5,000	459
Special Events	10,200	9,248	10.29%	952	7,003
Grants to Organizations	10,350	16,350	(36.70%)	(6,000)	13,582
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0	0
Grant-Valley Wildcats	10,000	10,000	0.00%	0	20,000
Elections	0	15,000	(100.00%)	(15,000)	12,321
<u>Total Expenses</u>	<u>53,292</u>	<u>67,926</u>	<u>(21.54%)</u>	<u>(14,634)</u>	<u>56,263</u>
Total Expenses	175,932	167,716	4.90%	8,215	140,177
Net Department Surplus (Deficit)	(175,932)	(167,716)	4.90%	(8,215)	(140,177)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ADMINISTRATION					
Revenue					
Administration fees- Berwick Electric	262,105	252,258	3.90%	9,846	168,172
Administration fees- Sewer	41,695	34,941	19.33%	6,754	0
Tax Certificates	2,500	2,500	0.00%	0	2,079
Miscellaneous Revenue	25,300	20,501	23.41%	4,799	24,923
Grants	0	0	0.00%	0	0
Total Revenue	331,599	310,200	6.90%	21,399	195,174
Expenses					
<u>CAO Office</u>					
Wages	135,266	134,676	0.44%	590	103,597
CPP	4,430	4,008	10.53%	422	2,705
EI	1,508	1,469	2.70%	40	928
WCB	2,281	1,669	36.69%	612	1,523
Group Medical & Life	2,861	3,011	(4.99%)	(150)	3,177
Pension	11,162	19,174	(41.79%)	(8,012)	9,518
Workplace Wellness Benefit	4,000	4,000	0.00%	0	2,236
<u>Total Salaries & Benefits</u>	<u>161,508</u>	<u>168,007</u>	<u>(3.87%)</u>	<u>(6,499)</u>	<u>123,684</u>
<u>General Expenses</u>					
Travel	2,750	3,550	(22.54%)	(800)	2,528
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	451
Communications	600	600	0.00%	0	900
Advertising	500	500	0.00%	0	1,073
Meetings	2,000	300	566.67%	1,700	370
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>6,436</u>
<u>Administration</u>					
Wages	372,028	427,978	(13.07%)	(55,950)	318,355
CPP	18,467	18,934	(2.47%)	(467)	14,936
EI	7,045	7,455	(5.49%)	(409)	5,865
WCB	9,809	9,027	8.66%	782	7,468
Group Medical & Life	15,327	22,938	(33.18%)	(7,611)	19,532
Pension	30,871	32,877	(6.10%)	(2,006)	26,124
<u>Total Salaries & Benefits</u>	<u>453,547</u>	<u>519,209</u>	<u>(12.65%)</u>	<u>(65,662)</u>	<u>392,280</u>
<u>General Expenses</u>					
Travel	3,000	2,850	5.26%	150	2,213
Training & Conferences	8,230	4,720	74.36%	3,510	3,108
Meals	780	480	62.50%	300	121
Membership Fees & Dues	1,550	2,030	(23.65%)	(480)	1,543
Office Supplies	7,212	8,712	(17.22%)	(1,500)	14,673
Postage, Courier, & Equipment Rental	16,857	22,100	(23.72%)	(5,243)	22,275
Communications	2,160	540	300.00%	1,620	1,785
<u>Total General Expenses</u>	<u>39,789</u>	<u>41,432</u>	<u>(3.96%)</u>	<u>(1,643)</u>	<u>45,718</u>
<u>Information Technology</u>					
Contracted Services	7,020	11,700	(40.00%)	(4,680)	31,945
Hardware	14,895	17,739	(16.03%)	(2,844)	28,462
Software	56,724	55,761	1.73%	963	47,525
<u>Total Expenses</u>	<u>78,639</u>	<u>85,200</u>	<u>(7.70%)</u>	<u>(6,561)</u>	<u>107,932</u>
Total Expenses	742,404	821,248	(9.60%)	(78,844)	676,050
Net Surplus (Deficit)	(410,805)	(511,048)	(19.62%)	100,243	(480,877)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
TOWN HALL					
Revenue					
AVRL Rent	61,337	60,430	1.50%	906	58,956
Kings County Library Contribution	15,620	15,620	0.00%	0	15,620
Total Revenue	76,957	76,050	1.19%	906	74,576
Expenses					
<u>General Expenses</u>					
Communications	3,315	3,000	10.50%	315	2,874
Facility Insurance	9,897	3,766	162.81%	6,131	9,080
Utilities	42,189	41,080	2.70%	1,109	58,739
Repairs & Maintenance	31,542	44,536	(29.18%)	(12,994)	60,920
<u>Total Expenses</u>	<u>86,943</u>	<u>92,382</u>	<u>(5.89%)</u>	<u>(5,439)</u>	<u>131,614</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)	48,858
<u>Total Debenture Expense</u>	<u>171,158</u>	<u>173,991</u>	<u>(1.63%)</u>	<u>(2,833)</u>	<u>48,858</u>
Total Expenses	258,101	266,373	(3.11%)	(8,272)	180,472
Net Surplus (Deficit)	(181,144)	(190,323)	(4.82%)	9,178	(105,896)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
OTHER GOVERNMENT					
Revenue					
Taxation-Residential	3,393,842	3,061,282	10.86%	332,560	3,063,295
Taxation-Commercial	1,140,035	1,151,275	(0.98%)	(11,240)	1,021,072
Taxation-Resource	20,092	19,533	2.86%	559	19,531
Deed Transfer Tax	150,000	100,000	50.00%	50,000	188,020
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	44,006
Interest on Taxes	30,000	14,000	114.29%	16,000	43,249
Interest on PACE Program	1,700	10,000	(83.00%)	(8,300)	5,105
HST Offset	15,000	15,000	0.00%	0	30,890
Financial Capacity Grant (Equalization)	254,937	254,937	0.00%	0	365,676
Farm Acreage Grant	1,518	1,460	3.97%	58	1,518
AREA Dividend	24,190	0	0.00%	24,190	0
Operating Reserve Transfer	0	234,599	(100.00%)	(234,599)	0
Safe Restart	6,742	36,739	(81.65%)	(29,997)	64,917
Total Revenue	5,069,050	4,929,671	2.83%	139,379	4,857,551
Expenses					
<u>General Expenses</u>					
Bank Charges	14,000	14,000	0.00%	0	18,640
Audit Fees	30,926	25,000	23.70%	5,926	39,511
Legal Fees	5,000	5,000	0.00%	0	12,915
General Liability Insurance	29,826	25,276	18.00%	4,550	25,886
Tax Exemptions	146,002	149,644	(2.43%)	(3,642)	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>234,453</u>	<u>227,619</u>	<u>3.00%</u>	<u>6,834</u>	<u>243,811</u>
<u>Long Term Debt</u>					
Debenture Principal	9,033	9,033	0.00%	0	9,033
Debenture Interest	723	1,076	(32.84%)	(353)	1,076
<u>Total Debenture Expense</u>	<u>9,756</u>	<u>10,109</u>	<u>(3.49%)</u>	<u>(353)</u>	<u>10,109</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Centre for Education	687,440	641,677	7.13%	45,763	636,441
Property Valuation Services Corp	33,480	32,360	3.46%	1,120	32,360
<u>Total Partner Contributions</u>	<u>720,920</u>	<u>674,037</u>	<u>6.96%</u>	<u>46,883</u>	<u>668,801</u>
AREA Deficit	0	63,000	(100.00%)	(63,000)	0
Total Expenses	965,129	974,765	(0.99%)	(9,636)	922,721
Net Surplus (Deficit)	4,103,921	3,954,906	3.77%	149,015	3,934,830

	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	857,397
Total Expenses	911,260	858,369	6.16%	52,891	857,397
Net Surplus (Deficit)	(910,760)	(857,869)	6.17%	(52,891)	(857,036)

	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	186,272	165,045	12.86%	21,227	0
Total Grant Revenue	187,272	166,045	12.78%	21,227	0
Expenses					
<u>Fire Administration</u>					
WCB	2,500	2,500	0.00%	0	2,265
EAP/Life Insurance	5,524	5,312	3.99%	212	997
Honorarium	12,000	12,000	0.00%	0	11,970
Meetings, Meals, & Travel	3,700	3,700	0.00%	0	2,975
Training & Conferences	8,070	7,070	14.14%	1,000	5,783
Membership Dues & Fees	1,000	1,000	0.00%	0	1,131
Office Supplies	3,600	3,600	0.00%	0	838
Communication	7,160	7,160	0.00%	0	21,498
<u>Total Administration Expenses</u>	<u>43,554</u>	<u>42,342</u>	<u>2.86%</u>	<u>1,212</u>	<u>47,456</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	44,016
Repairs & Maintenance	47,825	33,950	40.87%	13,875	29,660
<u>Total Fire Hall Expenses</u>	<u>105,596</u>	<u>89,424</u>	<u>18.08%</u>	<u>16,172</u>	<u>82,953</u>
<u>Fire Operations</u>					
Communications	25,500	25,500	0.00%	0	18,115
Tools & Equipment	21,831	18,300	19.30%	3,531	13,557
Clothing & Safety Equipment	35,360	35,360	0.00%	0	16,563
Vehicle Insurance	19,179	17,595	9.00%	1,584	18,762
Vehicle Fuel	14,000	14,000	0.00%	0	3,542
Vehicle Maintenance	30,650	30,650	0.00%	0	36,446
<u>Total Fire Operations Expenses</u>	<u>146,520</u>	<u>141,405</u>	<u>3.62%</u>	<u>5,115</u>	<u>106,985</u>
<u>Long Term Debt</u>					
Debenture Principal	71,917	71,917	0.00%	0	349,500
Debenture Interest	19,516	37,200	(47.54%)	(17,684)	19,367
<u>Total Debenture Expenses</u>	<u>91,433</u>	<u>109,117</u>	<u>(16.21%)</u>	<u>(17,684)</u>	<u>368,867</u>
Total Expenses	387,103	382,289	1.26%	4,815	606,261
Net Surplus (Deficit)	(199,831)	(216,244)	(7.59%)	16,413	(606,261)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
BYLAW SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Salaries & Wages</u>					
Wages	6,129	5,916	3.60%	213	98
CPP	369	401	(7.98%)	(32)	6
EI	151	147	2.70%	4	2
WCB	183	160	14.30%	23	3
Group Medical & Life	451	699	(35.55%)	(249)	8
Pension	490	473	3.60%	17	8
<u>Total Salaries & Wages</u>	<u>7,773</u>	<u>7,796</u>	<u>(0.31%)</u>	<u>(24)</u>	<u>124</u>
<u>General Expenses</u>					
Travel	100	100	0.00%	0	644
<u>Total General Expenses</u>	<u>100</u>	<u>100</u>	<u>0.00%</u>	<u>0</u>	<u>644</u>
<u>Partner Contributions</u>					
Kings' REMO	9,270	8,388	10.51%	882	8,485
<u>Total Partner Contributions</u>	<u>9,270</u>	<u>8,388</u>	<u>10.51%</u>	<u>882</u>	<u>8,485</u>
Total Expenses	17,143	16,285	5.27%	858	9,252
Net Surplus (Deficit)	(17,143)	(16,285)	5.27%	(858)	(9,252)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PUBLIC WORKS					
Total Revenue					
Expenses					
Public Works Administration					
Salaries & Benefits					
Regular Salaries	109,223	145,736	(25.05%)	(36,513)	53,150
CPP	4,094	6,012	(31.90%)	(1,918)	20,210
EI	1,572	2,336	(32.72%)	(764)	7,924
WCB	2,313	2,659	(12.99%)	(345)	9,959
Group & Medical	3,787	4,445	(14.80%)	(658)	15,832
Pension	8,239	11,201	(26.45%)	(2,963)	27,569
<u>Total Salaries & Benefits</u>	<u>129,227</u>	<u>172,388</u>	<u>(25.04%)</u>	<u>(43,161)</u>	<u>134,644</u>
General Expenses					
Travel	3,250	1,183	174.73%	2,067	3,275
Meals	700	500	40.00%	200	1,931
Training & Conference	5,710	8,965	(36.31%)	(3,255)	2,815
Membership Fees & Dues	1,275	500	155.00%	775	323
Communications	8,850	10,240	(13.58%)	(1,390)	6,011
Advertising	500	500	0.00%	0	0
Engineering/Surveyor Services	2,220	2,220	0.00%	0	0
<u>Total General Expenses</u>	<u>22,505</u>	<u>24,108</u>	<u>(6.65%)</u>	<u>(1,603)</u>	<u>14,354</u>
Total Public Works Administration Expenses	151,732	196,496	(22.78%)	(44,764)	148,998
Public Works Facility					
Insurance	13,327	12,227	9.00%	1,101	7,417
Utilities	15,821	15,405	2.70%	416	14,295
Repairs & Maintenance	19,350	8,480	128.18%	10,870	46,766
Total Public Works Facility	48,498	36,112	34.30%	12,387	68,477
Streets & Roads					
Salary & Wages					
Regular Salaries	310,974	325,476	(4.46%)	(14,502)	315,136
CPP	17,130	18,023	(4.96%)	(893)	0
EI	7,183	7,353	(2.30%)	(169)	0
WCB	7,814	8,558	(8.68%)	(743)	0
Group & Medical	14,937	21,514	(30.57%)	(6,577)	0
Pension	18,928	25,275	(25.11%)	(6,347)	9,828
<u>Total Salaries & Benefits</u>	<u>376,966</u>	<u>406,197</u>	<u>(7.20%)</u>	<u>(29,231)</u>	<u>324,964</u>
General Expenses					
Insurance- Public Works Accidents	0	0	0.00%	0	2,816
Paving	225,000	200,000	12.50%	25,000	193,065
Tools & Equipment	8,000	5,000	60.00%	3,000	25,149
Repairs & Maintenance	0	0	0.00%	0	9,581
Equipment Rental	12,000	12,000	0.00%	0	4,858
Operational Supplies	45,355	23,000	97.20%	22,355	16,668
Winter Supplies	53,100	40,000	32.75%	13,100	63,407
Safety Supplies	7,620	5,250	45.14%	2,370	6,646
<u>Total General Expenses</u>	<u>351,075</u>	<u>285,250</u>	<u>23.08%</u>	<u>65,825</u>	<u>322,191</u>
Fleet Expenses					
Vehicle Insurance	14,692	13,479	9.00%	1,213	12,682
Fuel	20,600	20,600	0.00%	0	29,455
Vehicles Maintenance	42,395	40,695	4.18%	1,700	92,607
<u>Total Fleet Expenses</u>	<u>77,687</u>	<u>74,774</u>	<u>3.90%</u>	<u>2,913</u>	<u>134,744</u>
Total Streets & Roads Expenses	805,728	766,221	5.16%	39,507	781,899
Street Lighting					
Power	67,685	65,906	2.70%	1,779	69,567
Repairs & Maintenance	1,605	1,605	0.00%	0	168
Total Street Lighting	69,290	67,511	2.64%	1,779	69,735
Traffic Services					
Operational Supplies & Equipment	0	0	0.00%	0	2,878
Traffic Services	16,350	23,000	(28.91%)	(6,650)	9,450
Repairs & Maintenance	10,200	2,700	277.78%	7,500	3,944
Total Traffic Services	26,550	25,700	3.31%	850	16,272

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
Salaries & Wages					
Hourly Wages	22,102	21,916	0.85%	186	13,403
CPP	899	888	1.25%	11	541
EI	507	509	(0.37%)	(2)	311
WCB	661	594	11.27%	67	369
Total Salaries & Benefits	24,169	23,907	1.10%	262	14,624
General Expenses					
Communication	150	150	0.00%	0	560
Safety Supplies	500	500	0.00%	0	145
Total General Expenses	650	650	0.00%	0	705
Total Crossing Guards Expenses	24,819	24,557	1.07%	262	15,328
Storm Sewer					
Repairs & Maintenance	16,000	16,000	0.00%	0	3,100
Total Storm Sewer	16,000	16,000	0.00%	0	3,100
Long Term Debt					
Debenture Principal	42,452	42,452	0.00%	0	34,119
Debenture Interest	15,599	17,415	(10.43%)	(1,816)	17,415
Total Debenture Expenses	58,051	59,867	(3.03%)	(1,816)	51,534
Partner Contributions					
Kings Transit Authority	102,142	103,437	(1.25%)	(1,295)	95,556
Kings Point to Point Transit	5,000	9,872	(49.35%)	(4,872)	9,872
Total Partner Contributions	107,142	113,309	(5.44%)	(6,167)	105,428
Total Expenses	1,307,811	1,305,773	0.16%	2,038	1,260,771
Net Surplus (Deficit)	(1,307,811)	(1,305,773)	0.16%	(2,038)	(1,260,771)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ENVIRONMENTAL HEALTH					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	238,973	208,394	14.67%	30,579	205,936
Sewer Industrial	564,968	290,368	94.57%	274,600	281,602
Sewer Institutional	32,552	40,006	(18.63%)	(7,454)	16,342
Sewer Connection Fees	0	0	0.00%	0	0
<u>Total Operating Revenue</u>	<u>836,493</u>	<u>538,768</u>	<u>55.26%</u>	<u>297,725</u>	<u>503,881</u>
Total Revenue	836,493	538,768	55.26%	297,725	503,881
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Wages	12,565	46,672	(73.08%)	(34,107)	9,052
CPP	487	2,004	(75.68%)	(1,517)	526
EI	166	734	(77.41%)	(568)	210
WCB	251	835	(69.93%)	(584)	248
Group Medical & Life	496	1,482	(66.53%)	(986)	1,202
Pension	1,005	3,734	(73.08%)	(2,729)	0
<u>Total Salaries & Benefits</u>	<u>14,971</u>	<u>55,460</u>	<u>(73.01%)</u>	<u>(40,489)</u>	<u>11,239</u>
<u>General Expenses</u>					
Travel	3,100	3,000	3.33%	100	3,945
Meals	400	0	0.00%	400	462
Training & Conferences	3,230	1,800	79.44%	1,430	1,111
Membership Fees & Dues	990	400	147.50%	590	246
Office Supplies	500	1,000	(50.00%)	(500)	398
Administration Fees	41,695	34,941	19.33%	6,754	0
Communications	1,924	2,524	(23.77%)	(600)	2,724
<u>Total General Expenses</u>	<u>51,839</u>	<u>43,665</u>	<u>18.72%</u>	<u>8,174</u>	<u>8,887</u>
<u>Contribution to Reserves</u>	<u>239,198</u>	<u>52,951</u>	<u>351.73%</u>	<u>186,247</u>	<u>0</u>
Total Sewer Administration Expenses	306,007	152,076	101.22%	153,931	20,126
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Wages	42,391	7,611	456.95%	34,779	79
CPP	2,364	401	489.72%	1,963	5
EI	918	147	525.06%	771	2
WCB	1,273	167	662.45%	1,106	2
Group Medical & Life	2,696	484	456.55%	2,211	0
Pension	3,391	609	456.95%	2,782	249
<u>Total Salaries & Benefits</u>	<u>53,032</u>	<u>9,419</u>	<u>463.02%</u>	<u>43,613</u>	<u>337</u>
<u>General Expenses</u>					
Facility Insurance	427	392	8.89%	35	368
Utilities	31,852	31,015	2.70%	837	33,489
Repairs & Maintenance	67,500	43,400	55.53%	24,100	40,726
<u>Total General Expenses</u>	<u>99,780</u>	<u>74,808</u>	<u>33.38%</u>	<u>24,972</u>	<u>74,583</u>
Total Sewer Collection Expenses	152,811	84,227	81.43%	68,585	74,920
<u>Sewer Treatment</u>					
<u>Salaries & Benefits</u>					
Wages	72,984	60,890	19.86%	12,094	62,476
CPP	3,666	3,206	14.32%	459	3,488
EI	1,373	1,175	16.82%	198	1,276
WCB	2,067	1,335	54.80%	732	1,735
Group Medical & Life	4,914	3,875	26.82%	1,039	3,935
Pension	5,839	4,871	19.86%	968	6,584
<u>Total Salaries & Benefits</u>	<u>90,842</u>	<u>75,353</u>	<u>20.56%</u>	<u>15,490</u>	<u>79,494</u>
<u>General Expenses</u>					

	2026	2025			2025
	BUDGET	BUDGET	%	\$	YTD
Utilities	118,446	115,332	2.70%	3,114	139,304
Repairs & Maintenance	105,250	77,398	35.99%	27,852	98,779
Tools & Equipment	5,000	1,000	400.00%	4,000	5,364
Sewer Treatment Testing	30,000	20,000	50.00%	10,000	25,287
Clothing & Safety Equipment	800	800	0.00%	0	2,659
<u>Total General Expenses</u>	<u>265,907</u>	<u>220,412</u>	<u>20.64%</u>	<u>45,496</u>	<u>278,333</u>
Total Sewer Treatment Expenses	356,750	295,764	20.62%	60,985	357,828
<u>Long Term Debt</u>					
Debenture Principal	18,231	18,231	0.00%	0	6,031
Debenture Interest	3,022	3,470	(12.91%)	(448)	3,470
Total Long Term Debt	21,253	21,701	(2.06%)	(448)	9,501
Total Sewer Expenses	836,822	553,768	51.11%	283,053	462,375
Sewer Net Surplus (Deficit)	(329)	(15,000)	(97.81%)	14,672	41,506
<u>Partner Contributions</u>					
Other Solid Waste Charges	0	8,142	(100.00%)	(8,142)	42,227
Valley Waste Resource Management	256,588	211,137	21.53%	45,451	198,227
Total Partner Contributions	256,588	219,279	17.01%	37,309	240,454
Total Expenses	1,093,410	773,047	41.44%	320,362	702,829
Net Surplus (Deficit)	(256,917)	(234,279)	9.66%	(22,637)	(198,948)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PLANNING AND DEVELOPMENT					
Revenue					
Planning	10,000	10,000	0.00%	0	8,599
Total Revenue	10,000	10,000	0.00%	0	8,599
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	34,320	35,299	(2.77%)	(979)	25,780
CPP	1,834	2,136	(14.15%)	(302)	1,430
EI	845	867	(2.60%)	(23)	600
WCB	1,026	957	7.27%	70	712
Group Medical & Life	2,861	2,339	22.31%	522	1,792
Pension	2,746	2,366	16.03%	379	1,823
<u>Total Salaries & Benefits</u>	<u>43,631</u>	<u>43,964</u>	<u>(0.76%)</u>	<u>(333)</u>	<u>32,137</u>
<u>General Expenses</u>					
Travel	100	500	(80.00%)	(400)	483
Office Supplies	1,000	1,000	0.00%	0	97
Communication	600	600	0.00%	0	0
Advertising	3,000	3,000	0.00%	0	1,731
Postage & Courier	100	100	0.00%	0	40
Legal	10,000	10,000	0.00%	0	20,129
Other Professional Fees	123,000	91,500	34.43%	31,500	121,335
<u>Total General Expenses</u>	<u>137,800</u>	<u>106,700</u>	<u>29.15%</u>	<u>31,100</u>	<u>143,816</u>
Total Expenses	181,431	150,664	20.42%	30,767	175,953
Net Surplus (Deficit)	(171,431)	(140,664)	21.87%	(30,767)	(167,355)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
ECONOMIC DEVELOPMENT					
Revenue					
Total Revenue					
Expenses					
<u>Salaries & Benefits</u>					
Wages	37,017	36,178	2.32%	839	101,223
CPP	1,614	1,502	7.45%	112	4,956
EI	603	588	2.70%	16	1,934
WCB	913	668	36.69%	245	2,453
Group Medical & Life	2,166	1,994	8.64%	172	6,812
Pension	2,961	2,894	2.32%	67	8,080
<u>Total Salaries & Benefits</u>	<u>45,274</u>	<u>43,823</u>	<u>3.31%</u>	<u>1,451</u>	<u>125,458</u>
<u>General Expenses</u>					
Travel	150	1,180	(87.29%)	(1,030)	1,000
Training & Conferences	300	300	0.00%	0	145
Membership Fees & Dues	350	350	0.00%	0	594
Communication	540	540	0.00%	0	1,971
Marketing Promo & Community Dev.	5,600	6,800	(17.65%)	(1,200)	3,031
<u>Total General Expenses</u>	<u>6,940</u>	<u>9,170</u>	<u>(24.32%)</u>	<u>(2,230)</u>	<u>6,742</u>
<u>Partner Contributions</u>					
Valley Regional Enterprise Network	14,100	14,100	0.00%	0	63,111
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>93,595</u>
Total Expenses	69,514	70,293	(1.11%)	(779)	225,794
Net Surplus (Deficit)	(69,514)	(70,293)	(1.11%)	779	(225,794)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
SOLAR GARDEN					
Revenue					
Solar Garden Revenue	534,212	37,488	1325.02%	496,724	457,131
Total Revenue	534,212	37,488	1325.02%	496,724	457,131
Expenses					
<u>Salaries & Benefits</u>					
Regular Salaries	20,828	0	0.00%	20,828	145
<u>Total Salaries & Benefits</u>	<u>20,828</u>	<u>0</u>	<u>0.00%</u>	<u>20,828</u>	<u>145</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	12,502
Other Professional Fees	0	0	0.00%	0	7,709
Repairs & Maintenance	74,650	0	0.00%	74,650	14,276
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	5,070
<u>Total General Expenses</u>	<u>118,033</u>	<u>32,488</u>	<u>263.31%</u>	<u>85,545</u>	<u>46,262</u>
Long Term Debt					
Debenture Principal	172,333	0	0.00%	172,333	0
Debenture Interest	223,018	0	0.00%	223,018	113,637
<u>Total Debenture Expenses</u>	<u>395,351</u>	<u>0</u>	<u>0.00%</u>	<u>395,351</u>	<u>113,637</u>
Total Expenses	534,213	32,488	1544.34%	501,725	160,044
Net Surplus (Deficit)	0	5,000	(100.01%)	(5,000)	297,087

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
VISITOR INFORMATION CENTRE					
Revenue					
Federal Government Grants	8,000	4,000	100.00%	4,000	9,585
Provincial Government Grants	0	4,000	(100.00%)	(4,000)	2,500
Local Government Grants	2,000	2,000	0.00%	0	0
Total Revenue	10,000	10,000	0.00%	0	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	319	244	30.90%	75	275
WCB	415	284	46.19%	131	321
<u>Total Salaries & Benefits</u>	<u>15,034</u>	<u>11,426</u>	<u>31.58%</u>	<u>3,608</u>	<u>13,055</u>
<u>General Expenses</u>					
Utilities	643	626	2.62%	16	1,073
<u>Total General Expenses</u>	<u>643</u>	<u>626</u>	<u>2.62%</u>	<u>16</u>	<u>1,073</u>
Total Expenses	15,677	12,053	30.07%	3,624	14,128
Net Surplus (Deficit)	(5,677)	(2,053)	176.55%	(3,624)	(2,043)

	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)	25,000
Local Government Grants	27,000	12,500	116.00%	14,500	0
<u>Total Grants</u>	<u>52,000</u>	<u>50,000</u>	<u>4.00%</u>	<u>2,000</u>	<u>25,000</u>
Total Revenue	52,000	50,000	4.00%	2,000	25,000
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	152,239	120,899	25.92%	31,340	51,421
CPP	7,758	5,839	32.87%	1,920	2,860
EI	3,126	2,430	28.64%	696	1,198
WCB	4,261	2,807	51.78%	1,453	1,422
Group Medical & Life	13,212	10,792	22.42%	2,419	2,264
Pension	12,179	9,672	25.92%	2,507	3,525
<u>Total Salaries & Benefits</u>	<u>192,775</u>	<u>152,439</u>	<u>26.46%</u>	<u>40,336</u>	<u>62,690</u>
<u>General Expenses</u>					
Travel	3,100	3,650	(15.07%)	(550)	1,379
Training & Conferences	1,800	2,600	(30.77%)	(800)	609
Membership Fees & Dues	900	900	0.00%	0	1,372
Meals	150	150	0.00%	0	189
Meetings	0	100	(100.00%)	(100)	51
Communications	1,080	540	100.00%	540	1,468
<u>Total General Expenses</u>	<u>7,030</u>	<u>7,940</u>	<u>(11.46%)</u>	<u>(910)</u>	<u>5,068</u>
<u>Community Events & Festivals</u>					
General Events & Festivals	16,900	17,370	(2.71%)	(470)	10,200
<u>Total Community Events</u>	<u>16,900</u>	<u>17,370</u>	<u>(2.71%)</u>	<u>(470)</u>	<u>10,200</u>
Total Expenses	216,705	177,749	21.92%	38,956	77,958
Net Surplus (Deficit)	(164,705)	(127,749)	28.93%	(36,956)	(52,958)

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
PARKS & FACILITIES					
Revenue					
Facility Rentals	<u>10,905</u>	<u>4,660</u>	<u>134.02%</u>	<u>6,245</u>	<u>15,194</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	250
<u>Total Grants</u>	<u>14,976</u>	<u>14,976</u>	<u>0.00%</u>	<u>0</u>	<u>13,524</u>
Total Revenue	25,881	19,636	31.80%	6,245	28,718
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	38,600	31,273	23.43%	7,327	44,832
CPP	1,895	1,444	31.22%	451	2,148
EI	882	727	21.35%	155	914
WCB	1,154	848	36.18%	307	1,232
Group Medical & Life	232	0	0.00%	232	0
Pension	278	0	0.00%	278	0
<u>Total Salaries & Benefits</u>	<u>43,041</u>	<u>34,292</u>	<u>25.51%</u>	<u>8,749</u>	<u>49,126</u>
<u>General Expenses</u>					
Travel	360	274	31.22%	86	19
Communications	1,102	790	39.52%	312	530
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	6,754
Tools & Equipment	4,700	4,700	0.00%	0	3,235
Safety Supplies	1,090	900	21.11%	190	401
<u>Total General Expenses</u>	<u>19,714</u>	<u>18,402</u>	<u>7.13%</u>	<u>1,312</u>	<u>15,850</u>
<u>Repairs & Maintenance</u>					
Park Maintenance	47,774	16,000	198.58%	31,774	1,324
General Repairs & Maintenance	5,000	5,000	0.00%	0	13,384
Ballfields Maintenance	0	6,000	(100.00%)	(6,000)	3,021
Tennis Courts Maintenance	0	500	(100.00%)	(500)	0
Splash Pad Maintenance	0	2,000	(100.00%)	(2,000)	1,436
Centennial Park Maintenance	0	0	0.00%	0	8,654
Spicer Park Maintenance	0	0	0.00%	0	83
Chute Park Maintenance	0	0	0.00%	0	0
Trails Maintenance	0	0	0.00%	0	3,617
Carol's Place Maintenance	0	8,600	(100.00%)	(8,600)	6,902
<u>Total Repairs & Maintenance</u>	<u>52,774</u>	<u>38,100</u>	<u>38.51%</u>	<u>14,674</u>	<u>38,422</u>
<u>Vehicle Expenses</u>					
Vehicle Insurance	3,739	2,877	29.95%	862	2,733
Vehicle Maintenance	5,850	1,450	303.45%	4,400	72,951
<u>Total Vehicle Expenses</u>	<u>9,589</u>	<u>4,327</u>	<u>121.59%</u>	<u>5,262</u>	<u>75,684</u>
<u>Long Term Debt</u>					
Principal	18,150	18,150	0.00%	0	0
Interest	7,517	7,933	(5.24%)	(415)	7,933
<u>Total Long Term Debt</u>	<u>25,667</u>	<u>26,083</u>	<u>(1.59%)</u>	<u>(415)</u>	<u>7,933</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Library	17,400	17,400	0.00%	0	18,359

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
Total Expenses	168,185	138,604	21.34%	29,581	205,375
Net Surplus (Deficit)	(142,304)	(118,968)	19.62%	(23,336)	(176,658)

	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)	2,286
After School Program Wages	2,117	38,047	(94.44%)	(35,931)	31,830
Summer Camp Wages	33,347	39,509	(15.60%)	(6,162)	0
CPP	1,568	4,946	(68.31%)	(3,378)	1,651
EI	252	2,520	(90.00%)	(2,268)	989
WCB	1,060	2,938	(63.91%)	(1,878)	1,154
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>38,343</u>	<u>124,055</u>	<u>(69.09%)</u>	<u>(85,712)</u>	<u>37,910</u>
<u>General Expenses</u>					
Communication	540	1,080	(50.00%)	(540)	129
<u>Total General Expenses</u>	<u>540</u>	<u>1,080</u>	<u>(50.00%)</u>	<u>(540)</u>	<u>129</u>
<u>Program Expenditures</u>					
General Program Expenditures	4,550	2,750	65.45%	1,800	1,775
Summer Day Camp	1,800	1,800	0.00%	0	1,849
After School Program	0	1,500	(100.00%)	(1,500)	307
<u>Total Program Expenditures</u>	<u>6,350</u>	<u>6,050</u>	<u>4.96%</u>	<u>300</u>	<u>3,931</u>
Total Expenses	45,233	131,185	(65.52%)	(85,952)	41,970
Net Surplus (Deficit)	21,417	4,615	364.07%	16,802	1,619

	2026 BUDGET	2025 BUDGET	%	\$	2025 YTD
FITNESS CENTRE					
Revenue					
Membership Sales	124,145	138,800	(10.56%)	(14,655)	86,921
Personal Training	2,000	6,000	(66.67%)	(4,000)	2,025
Common BDCA	4,000	4,000	0.00%	0	0
Total Revenue	130,145	148,800	(12.54%)	(18,655)	88,946
Expenses					
<u>Salaries & Benefits</u>					
Wages	102,552	99,358	3.22%	3,194	84,813
CPP	5,477	5,287	3.60%	190	3,970
EI	2,355	2,309	1.97%	46	1,955
WCB	3,066	2,693	13.88%	374	2,351
Group Medical & Life	9,884	9,034	9.41%	850	6,813
Pension	7,090	6,843	3.60%	246	5,268
<u>Total Salaries & Benefits</u>	<u>130,424</u>	<u>125,524</u>	<u>3.90%</u>	<u>4,900</u>	<u>105,168</u>
<u>General Expenses</u>					
Communications & Cable	948	2,100	(54.86%)	(1,152)	1,449
Advertising	0	300	(100.00%)	(300)	0
Insurance	885	885	0.00%	0	591
Personal Trainers	4,100	8,100	(49.38%)	(4,000)	4,170
Utilities	11,554	11,250	2.70%	304	8,103
Shared Expenses	9,000	9,000	0.00%	0	9,250
Operational Supplies	4,600	5,900	(22.03%)	(1,300)	6,751
Repairs & Maintenance	5,000	2,500	100.00%	2,500	1,093
<u>Total General Expenses</u>	<u>36,087</u>	<u>40,035</u>	<u>(9.86%)</u>	<u>(3,948)</u>	<u>31,407</u>
Total Expenses	166,510	165,558	0.57%	952	136,575
Net Surplus (Deficit)	(36,365)	(16,758)	117.00%	(19,607)	(47,629)

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to Town
Solar Garden	Addition of physical barriers to separate roadway from exposed cabling (ref: Ray Grant)	100,000	-
WWTP Upgrades	Install of tertiary treatment system (filter) & drum screen replacement with auger screen	6,659,830	665,983
WWC Morse Pond Pump Station	Replacement 15 HP 600V submersible pump (Morse Pond)	22,673	22,673
WWT / WWC Data Monitoring	Implement SCADA System (treatment plan and liftstations)	54,525	54,525
WWC GVM Sewer Rates	Install a flowmeter at Ben Grove S/D PS to measure GVM flows	12,000	12,000
Asset Management	Brightly AM Software Implementation	18,290	-
Security Cameras Phase Two	Public Works and Solar Garden	12,000	-
Centennial/Rainforth Connect Trail	Accessible gravel trail to connect attractions and access points in both Centennial/Rainforth Parks (As per Centennial Park Plan Update)	12,500	3,750
BoxCar Finishes	Door Repair; interior finish of box cars	15,000	15,000
Ballfield Fencing Safety Improvements - Rainforth Park	Purchase and installation of plastic piping on top of new ball fencing (Safety Considerations)	5,000	1,500
Town Gateway - Beautification	Town entry beautification upon the reinstatement of the existing bridge project (Power, Path, Lights etc.)	25,000	12,500
Update of Multi-Generational Park Plan	Update of existing Park Plan (2013) to reflect current day, and future direction. Recommended scope of work from CDC for Council's consideration.	-	-
Roads, Trails, WWT Maintenance	Purchase Flail Mower attachment for the excavator, for ditch, trails, and berm maintenance	12,000	6,000
PW General	Install an Air Exchange for PW Shop Office	15,000	15,000
Fleet	New Plow Truck (Replace 2008). Frame is rotted (2024), high risk of not passing safety inspection in 2026.	400,000	400,000
Comprehensive Transportation Plan	Town Transportation Plan- identify what development is doing to traffic and how we are transporting goods; crosswalks; one-way streets	100,000	50,000
			-
		Total Investment	7,463,819
			1,258,931
Carry Forward 24/25			-
WWTP Aeration, Filter Pilot	Aeration of Lagoon 2; blowers; Pilot two options for WWTP: 1- Disc Filter 2- Sand Filter	2,518,000	681,017
Commercial St. Sewer	Wilson's Homestore Sewer Repair	100,000	100,000
		Total Carry Forward Approved 24/25	2,618,000
			2,618,000

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to Town
WWT Site Security	Site Security - Keyfobs on all WWT doors	10,000	10,000
WWC Pump Station Maintenance	Install crane on PW Truck for safe mechanical lifting in WWC	50,000	50,000
Ground Water Study	Potable water well monitoring program- Y1	50,000	50,000
Financial System	Implementation of Financial System: Go Live April 1, 2027	370,250	370,250
Parks Maintenance Equipment	New Zero-Turn mower to replace aging equipment. New to go to parks; oldest Parks to go to PW; oldest PW to be disposed.	15,000	15,000
Parks Beautification and Security	Centennial Park Main Entrance Upgrade (Union St) <i>Replace chain link fence w/ landscaping or other fencing to serve as a physical barrier from traffic</i>	50,000	50,000
Centennial Park Building Replacement	New building and washrooms with additional rec. equipment storage;	300,000	300,000
Bus Shelters	Kings Mutual, GVM, Main St. Video	45,000	45,000
Fleet	New Plow Truck (Replace 2005). Frame is rotted (2024), high risk of not passing safety inspection in 2026.	410,000	410,000
Storm	Replace cover on Foster / Main catch basin (manufacture + install)	11,000	11,000
Roads and Streets - Foster Design	Foster St. Main St. to Mill St. Design Review	50,000	50,000
Traffic Safety	Traffic Lights upgrade - Union / Commercial (needs new panel, PLC)	50,000	50,000
PW General	Replace Hwy 101 (westbound) Town of Berwick Sign	25,000	12,500
Total Investment		1,436,250	1,423,750

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
WWTP Upgrades	WWT - Desludge Cells 1, 2	1,000,000	500,000
WWC - Safety	WWC - Replacement covers (hatches, safety grates) for 2 pump stations - Main St, WWTPlant	50,000	50,000
WWC Asset Management	Mill St pump station Upgrade (eng design, pumps, panels, plumbing, valves)	500,000	250,000
Ground Water Study	Potable water well monitoring program- Y2	50,000	50,000
Fleet	Front line Pumper Tanker to replace Mack Tanker Unit #21	1,900,000	633,333
Centennial Park	Phase 2 Centennial Park- Pavillion etc.	100,000	33,333
Fleet	Replacement Sidewalk Machine w/ salter, plow (2015 MT Trackless)	215,378	215,378
Roads and Streets - Foster Construction	Phase 1-Mill St. to Union St.	1,625,000	562,500
Total Investment		5,440,378	2,294,544

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
WWTP Upgrades	Upgrade Aeration / Curtain in Lagoon 3	1,000,000	500,000
Fleet Roads and Streets - Foster Construction	Replacement 1 ton w/ dump body and plow (gasoline or diesel) and salter Phase 2- Union St. to Cottage St.	275,953	275,953
Total Investment		2,900,953	1,338,453

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
WWC Asset Management	Lawrence Ave pump station Upgrade (pumps, panel:	75,000	75,000
Fleet	Replacement PU Truck for Parks	125,000	125,000
Roads and Streets - Foster Construction	Phase 3-Cottage St. 1/2 way to Main St.	1,625,000	562,500
Total Investment		1,825,000	762,500

Year	Capital Reserves	Sewer Operating	Operating Reserves	Capital Out of General Operating	Prov Grant	Fed Grant	Other Contributions	Debt	Total
2025/26	24,750	-	79,000	89,198	3,360,665	2,713,932	130,290	1,065,983	7,463,818
2026/27	12,500	-	221,000	60,000	12,500	-	-	1,130,250	1,436,250
2027/28	-	-	83,333	50,000	1,000,000	879,167	1,266,667	2,161,211	5,440,378
2028/29	-	-	-	-	750,000	812,500	-	1,338,453	2,900,953
2029/30	-	-	-	75,000	250,000	812,500	-	687,500	1,825,000
Total	\$37,250	\$ -	\$ 383,333	\$ 274,198	\$ 5,373,165	\$ 5,218,099	\$ 1,396,957	\$ 6,383,398	\$ 19,066,400
Forecasted Reserve Balance	<u>\$ 1,592,930</u>	<u>\$ 200,562</u>	<u>\$ 305,177</u>						

TOWN OF BERWICK

**TAX RATE RESOLUTION
2025/26**

BE IT RESOLVED THAT the Council of the Town of Berwick estimates that the sum required for the lawful purposes of the Town for the year 2025/26, after crediting probable revenues from all sources, is the sum of **\$6,447,959** and;

FURTHER RESOLVED that the Town Council hereby authorizes the levying and collection of a rate for the current year of **\$3.870 per \$100** on the value of the property assessed in the assessment roll as **Commercial property** and **\$1.558 per \$100** on the value of the property assessed in the assessment roll as **Residential or Resource property**, these being the rates the Council deems sufficient to raise the sum to defray the expenditures of the Town for the current year and;

FURTHER RESOLVED that the rates and taxes be due and payable on the 31st day October,2025 and;

FURTHER RESOLVED that a compounded interest rate of 1.5% per month, be charged in accordance with the Town of Berwick's Tax Billing Policy.

Passed in open Council this 25 day of March 2025.

MAYOR

CLERK

CERTIFICATE

I hereby certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the TOWN of BERWICK passed at a meeting of said Council duly called and held on 25 day of March A.D. 2025 at which a quorum of the Council was present and voting.

CLERK

March 13, 2025

To: Canada's Mayors, Wardens, Chairs, and Local Government Leaders

As Mayor of Brampton, I am writing to you today about the *Stand for Canada* campaign, designed to encourage local governments across Canada to take a united stand in protecting local interests and fostering a stronger, more resilient Canadian economy in the face of U.S.-imposed tariffs.

In recent months, we have witnessed significant challenges to our nation's economy, particularly with the imposition and looming deadlines of new tariffs by the United States on Canadian goods. These actions have highlighted the need for a coordinated effort from all levels of government to ensure the protection and growth of Canadian businesses, workers, and communities – and our strong future together.

As part of this initiative, I am urging all levels of government to consider taking impactful steps:

- 1. Banning US-owned companies or their subsidiaries from bidding on new municipal contracts for goods and services. By doing so, we will send a clear message that Canadian communities and businesses must be prioritized, especially in the face of unfair trade practices.**
- 2. Reviewing existing contracts to pivot to Made in Canada solutions.**

The *Stand For Canada* campaign calls for a *Team Canada* approach to trade — one where local leaders work together to defend our country's economic interests and create opportunities for Canadian businesses to thrive. Through this collective action, we will ensure local government contracts are awarded to companies supporting Canadian jobs and our Canadian economy.

I invite you to join this critical movement by visiting our campaign website, Stand4Canada.ca where you can learn more about the initiative and sign the pledge to stand with Canada.

We are pleased to share your support for Team Canada on the website, if you email your name and the logo/crest of the city, township, region, county or district you represent to stand4canada@brampton.ca. By signing the pledge, you are taking a meaningful step toward building a more competitive and self-sustaining Canadian economy.

Together, we can remain strong, resilient and prosperous in the face of external challenges. I look forward to your support as we continue to stand for Canada.

Sincerely,



Patrick Brown, Mayor of Brampton