



2026/27 Budget Public Information Session

February 23, 2026

AGENDA

- Welcome
- Purpose
- Budget Direction
- Format
- Introductions



COMMITTEE OF COUNCIL

Accessibility

Chair, Deputy Mayor, Johanna Kwakernaak
 Co-Chair, Elaine Furniss
 Mayor, Mike Trinacty
 Councillor, Chris Goddard
 Councillor, Adam Lutz
 Crystal McCormack, Citizen Member
 Kenisha Gordon, Citizen Member
 Reta Shay, Citizen Member
 Recreation Coordinator, Taylor Boylan
 Office Administrative Coordinator, Roger Flynn

Berwick Electric Commission

Mayor Mike Trinacty, Chairperson
 Councillor Derrick Jamieson
 Bob Fowler, Citizen Member
 Mike Peters, Citizen Member
 CAO, Jen Boyd
 Director of Finance, Lisa Walsh
 Assistant Superintendent, BEC, Joey Foley
 Finance Admin Coordinator, Patty Caissie

Audit

Councillor, Derrick Jamieson, Chair
 Mayor, Mike Trinacty
 Councillor, Adam Lutz
 Deputy Mayor, Johanna Kwakernaak
 Councillor, Justin Serino
 Gail Palmer, Citizen Member
 Brian Easson, Citizen Member
 Director of Finance, Lisa Buchan
 CAO, Jen Boyd
 Executive Assistant, Krista Longmire

Beautification Committee

Deputy Mayor Johanna Kwakernaak
 Mayor Mike Trinacty, Chairperson
 Councillor Chris Goddard
 Sue Goddard, Citizen Member
 Dave Herbin, Citizen Member
 Heather Podzenkoff, Citizen Member
 Jackie Shields, Citizen Member
 Elizabeth Walker, Citizen Member
 Jim Walker, Citizen Member
 Manager of Community Development, Katie Verrette
 Director of Public Works, Aaron Dondale

COMMITTEE OF COUNCIL

Community Development

Chair, Councillor, Ty Walsh
Mayor, Mike Trinacty
Carol Hiscock, Citizen Member
Jane Bustin, Citizen Member
Heather Morse, Citizen Member
Manager of Community Development, Katie Verrette
Active Living Coordinator, Jordan Hebb
Recreation Coordinator, Taylor Boylan
Office Administrative Coordinator, Roger Flynn

Planning Advisory

Councillor, Adam Lutz, Chair
Mayor Mike Trinacty
Councillor Ty Walsh
Deputy Mayor, Johanna Kwakernaak
Kelly Branton, Citizen Member
Joan Levack, Citizen Member
Dave Logie, Citizen Member
Neil Mattson, Citizen Member
CAO, Jen Boyd
Planner, Chrystal Fuller, BCP Consultant
Executive Assistant, Krista Longmire

Police Advisory Board

Councillor Serino, Chair
Mayor, Mike Trinacty
Councillor Chris Goddard, Vice Chair
Councillor Ty Walsh
Dept. Of Justice Representative, Bruce Morse
Pat Jodrie, Citizen Member
Mark Childs, Citizen Member
Melvin Hart, Citizen Member
Sgt. Harold Prime, RCMP
CAO, Jen Boyd
Office Administrative Coordinator, Roger Flynn



STRATEGIC PLANNING COMMITTEE

COMMUNITY WELL-BEING & INCLUSION

Deputy Mayor Johanna Kwakernaak
Councillor Adam Lutz
Manager Katie Verrette
Joan Levack
Pat Jodrie
Heather Morse
Dave Fairfax

INFRASTRUCTURE

Mayor Mike Trinacty
Director Aaron Dondale
Elaine Furniss
Stephen Bates
Christine Neilson
Andrew Garret

ENVIRONMENTAL SUSTAINABILITY

Councillor Derek Jamieson
Councillor Chris Goddard
Director Lisa Walsh
Kelly Branton
Jackie Shields
Bob Fowler
Bonnah Carey

ECONOMIC DEVELOPMENT

Councillor Ty Walsh
Councillor Justin Serino
CAO Jen Boyd
Dexter Pulsifer
Jill Easson
Dwight Johnson
Emily Boucher



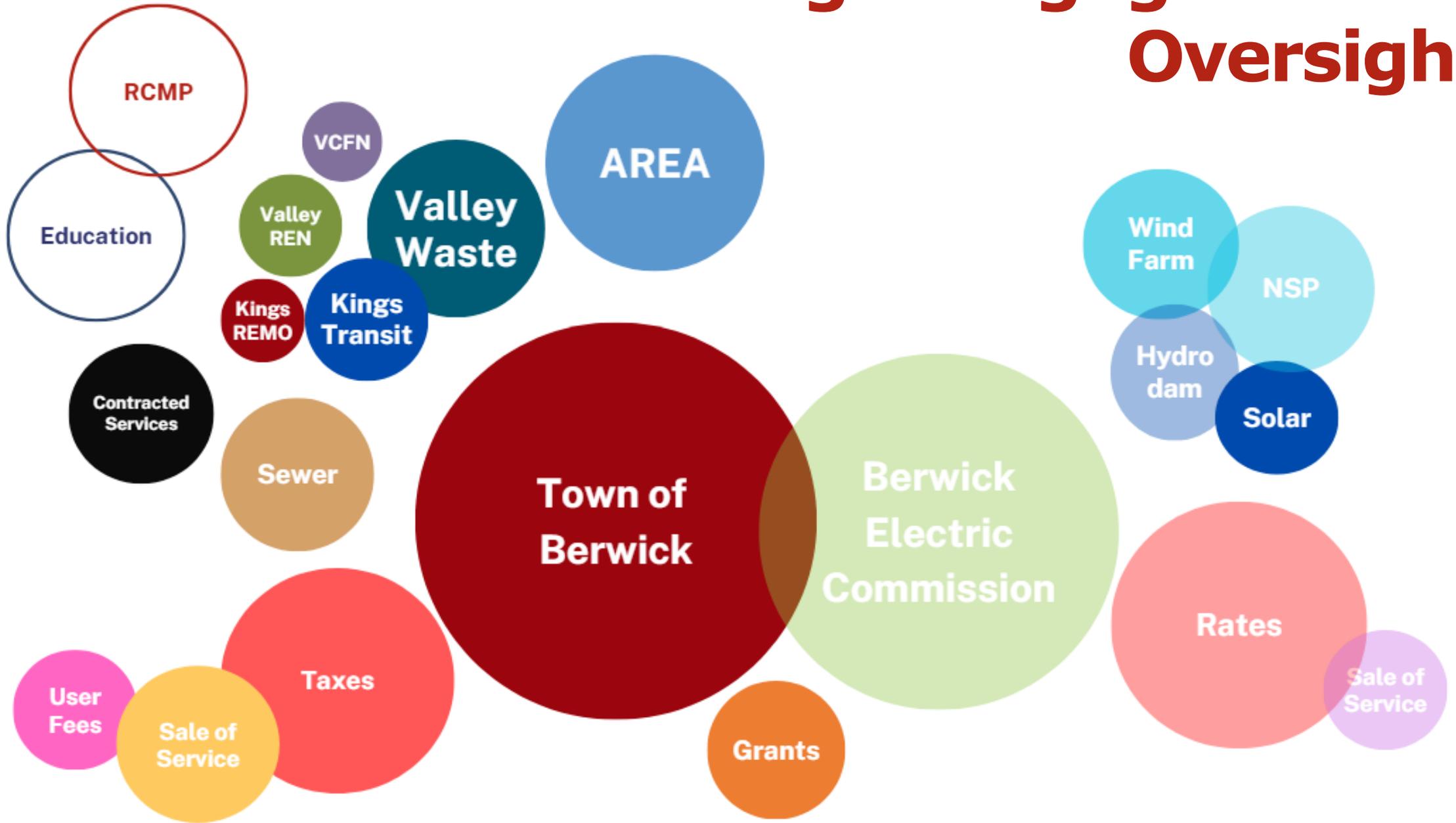
BUDGET TIMELINE

January 29, 2026	Council/Staff Workshop	Draft V1 Capital & Operating
February 2, 2026	Council/Staff Workshop	Draft V1 Capital & Operating
February 10, 2026	Council/Staff Workshop	Draft V1 Capital Direction
February 10, 2026	Council Meeting	Draft V1 Operating
February 24, 2026	Committee of the Whole	Direction Operating & Capital
March 9, 2026	Budget Information Session	V2 Capital & Operating with Direction from Council
March 10, 2026	Council	Draft V3 Capital & Operating
March 24, 2026	Special Council Meeting	Budget Approval

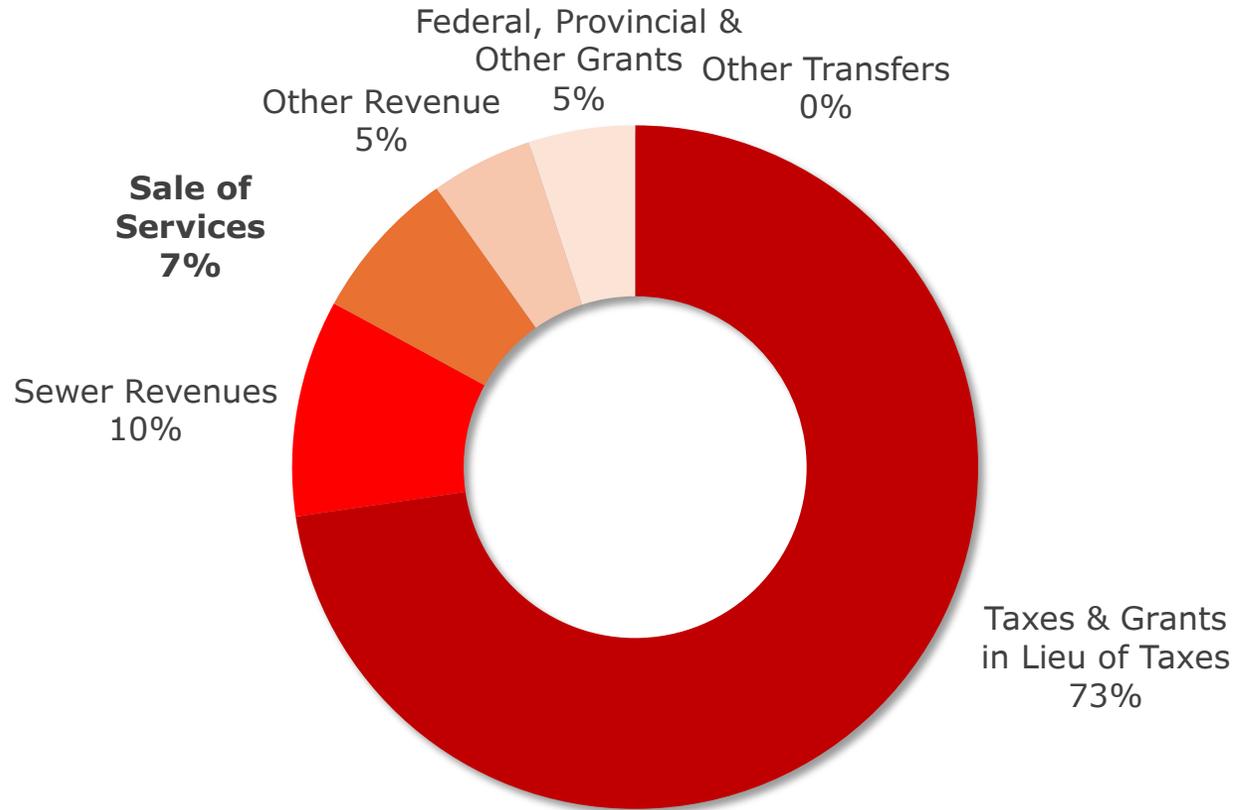


Budget Engagement & Oversight

2026/27 Budget

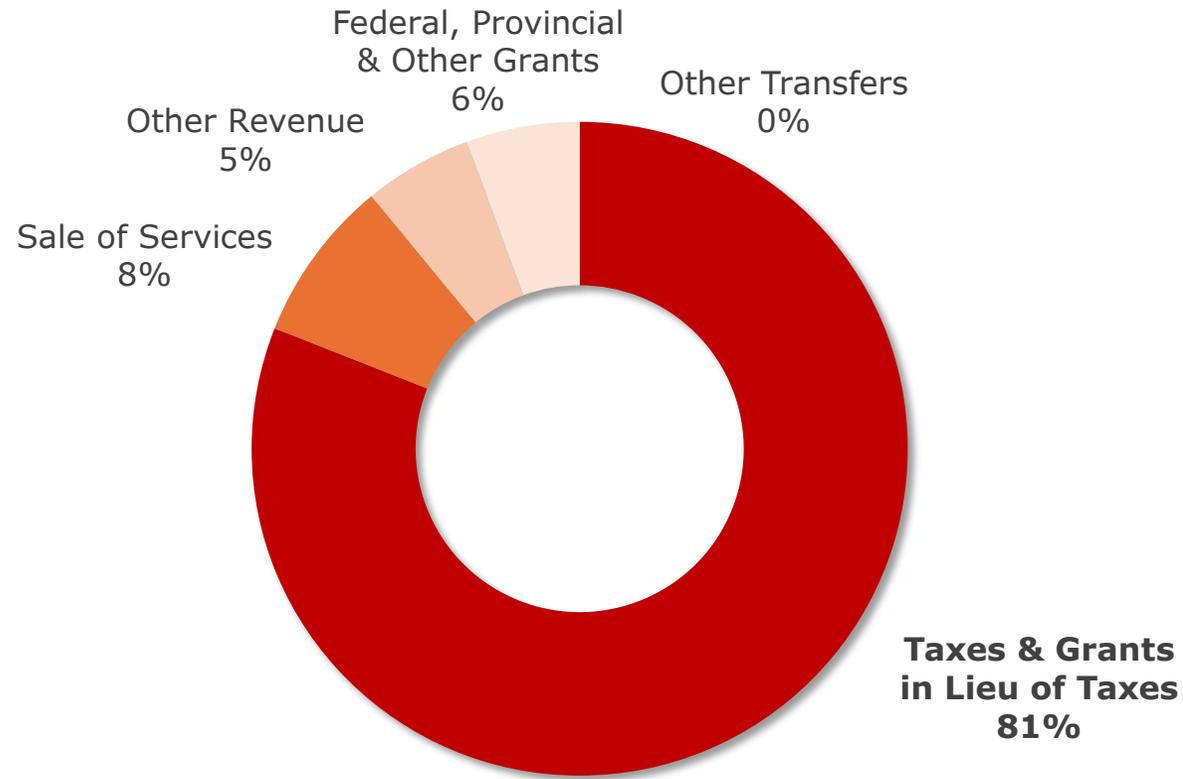


WHERE DOES OUR REVENUE COME FROM?

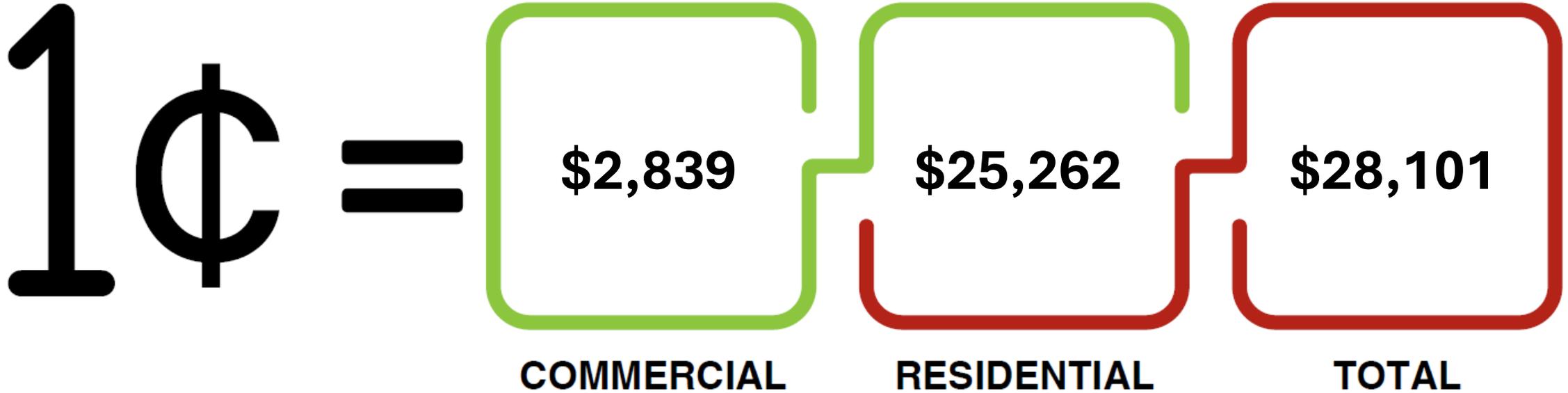


***Sewer Revenues** directly offset the expenses necessary to operate the sewer collection and treatment system.

WHERE DOES OUR REVENUE COME FROM?



Removing revenue that directly offsets an expense, it shows that **81% of the Town's revenue comes from Taxes or Grants in Lieu of Taxes.**

TAXATION

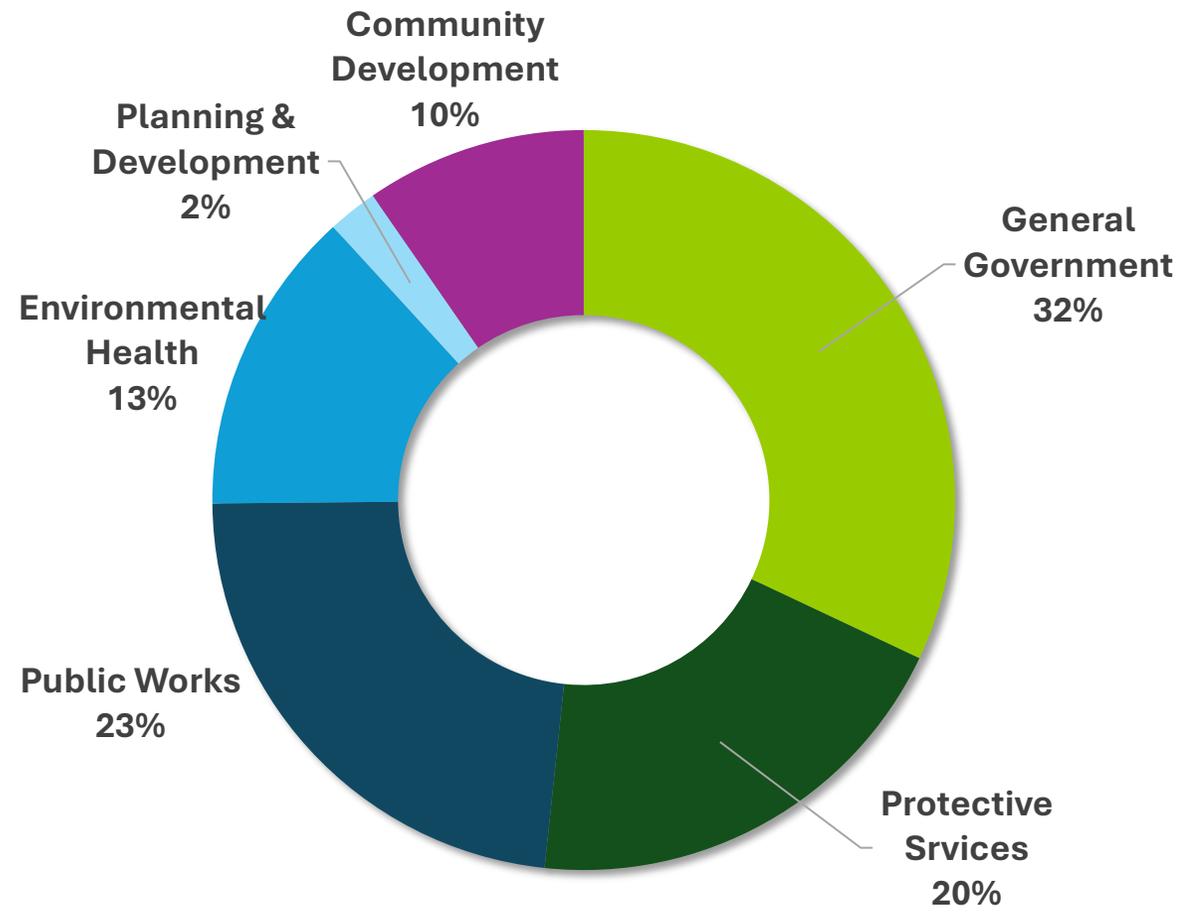
- CAP = 2.6%
- 90% of accounts are capped
- 2026 Average Taxable Assessed Residential Value: \$234,369
- If no change to the tax rate, total increase to a residential tax bill is \$48.

REVENUE CHANGES

Revenue	Change over 25/26	Comments
Residential Taxation	\$643,000	Foster St. and Grandview Manor assessment provides \$407,000 additional tax revenue; balance of increase related to new assessment growth and sales.
Commercial Taxation	(\$38,000)	Successful appeal for 23/24 & 24/25
Deed Transfer	(\$35,000)	Adjusted to reflect cooling market trend experienced in 25/26
AREA Revenue for CAO	(\$25,000)	AREA Board removed in 25/26
AREA Dividend	(\$24,000)	0 entered in budget; may be adjusted when 25/26 forecast is provided
Recreation Revenue	\$9,000	Facilities and programming increase
Recreation Student Grants	(\$13,000)	Reduced to reflect actual grants received 25/26
AVRL Rent	\$5,200	Increase per agreement
Interest	\$4,000	Additional interest earned on accounts
Sale of Service - BEC Capital Project Mgmt. & Support	\$75,000	Internal support for the AMI/Kraken BEC capital project



WHERE DO MY TAXES GO?



Breakdown based on financial reporting standards.

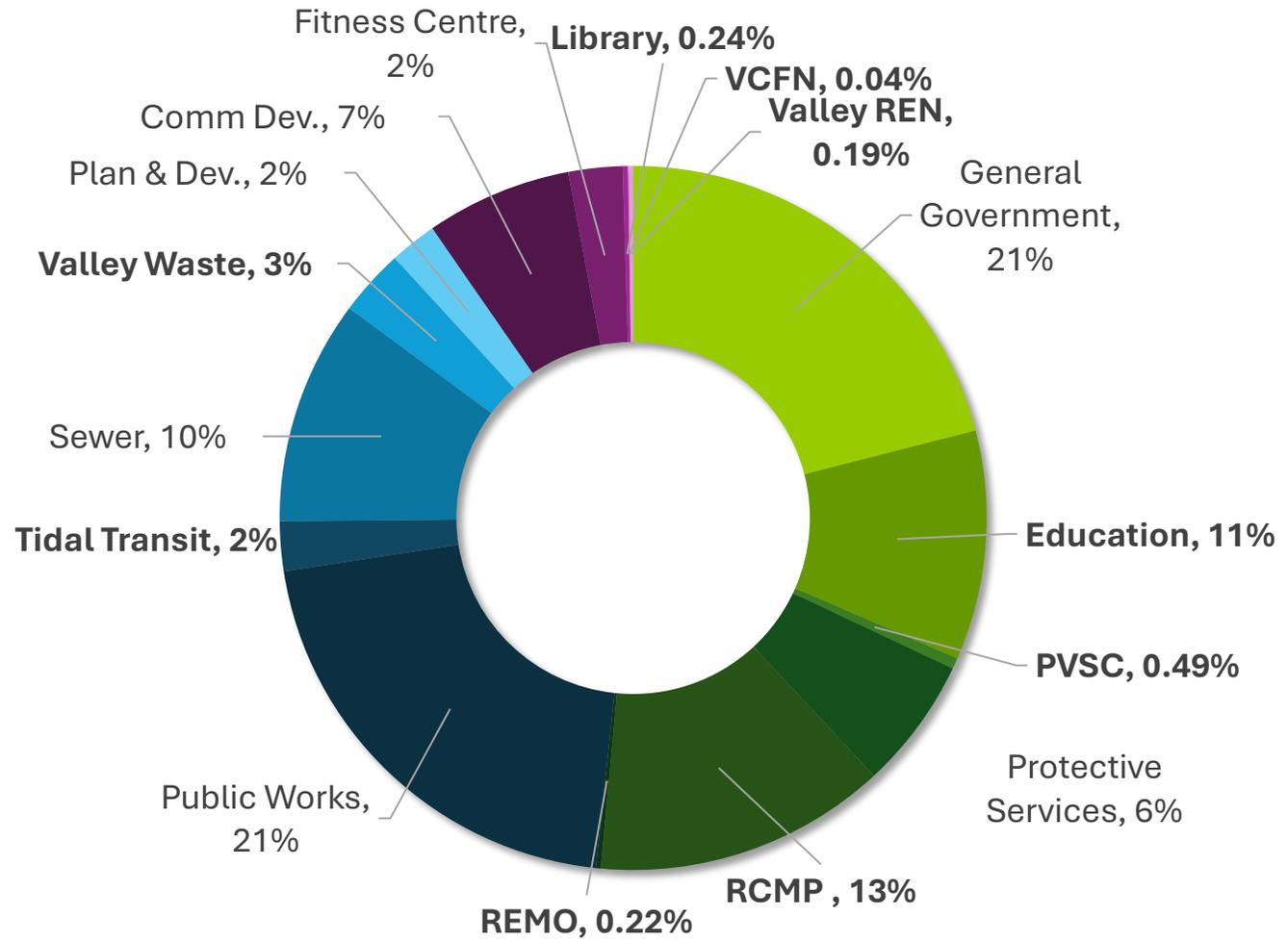
These departments include a number of mandatory contributions.

Mandatory contributions are expenditures that the Town is legislated to pay. They can be required through provincial legislation or Inter-Municipal Services Agreements.



WHERE DO MY TAXES GO?

Includes mandatory Contributions.

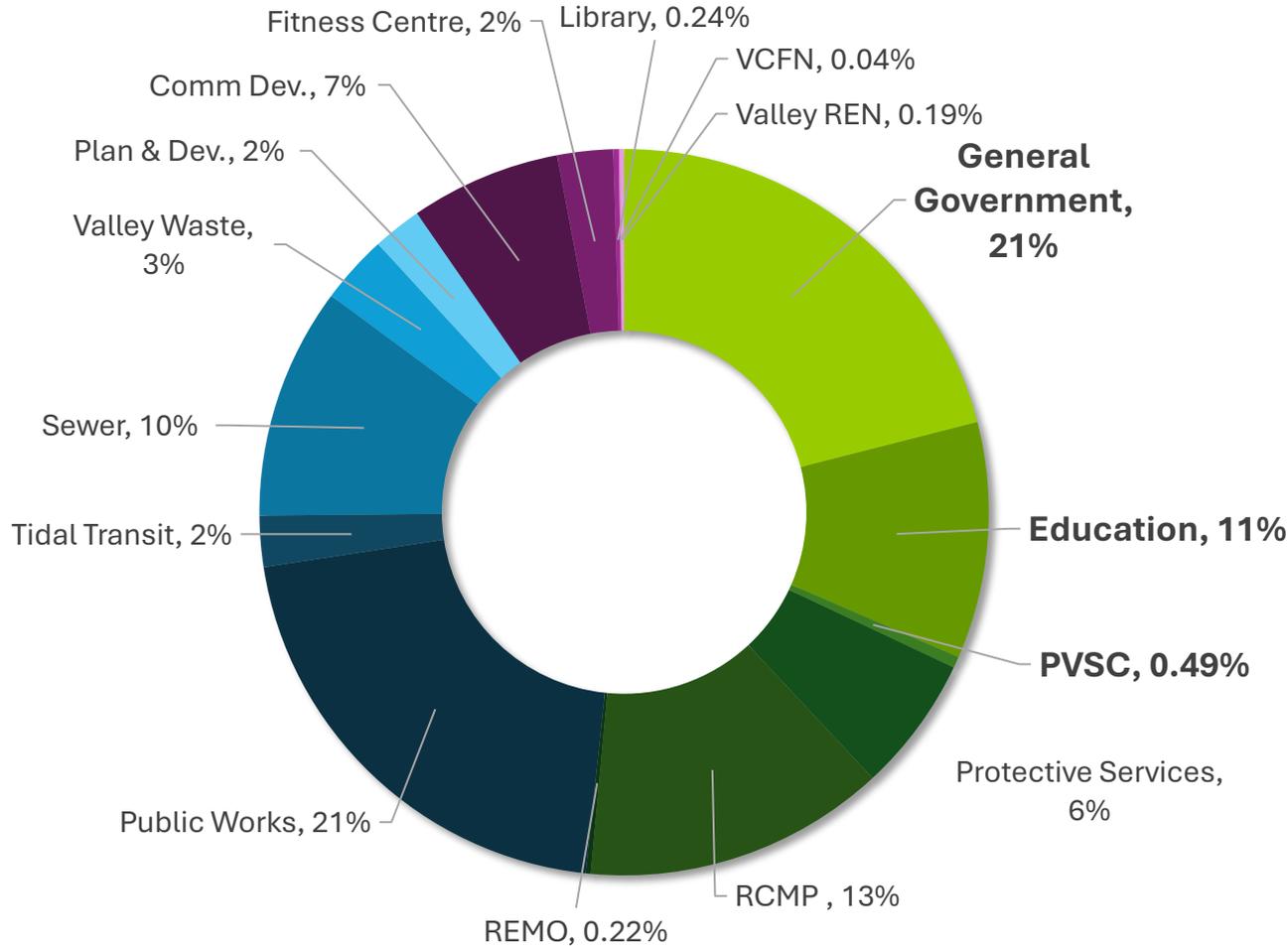


MANDATORY CONTRIBUTIONS

Mandatory Costs	2026/27	Y/Y Change	% of Annual Budget
RCMP Services	\$973,886	\$62,626	13.20%
Annapolis Valley Reg Centre for Education	\$765,684	\$78,244	10.60%
Debt	\$518,856	\$151,293	6.90%
Valley Waste Resource Management	\$222,254	-\$34,334	3.00%
Tidal Transit (Kings Transit)	\$165,423	\$63,281	2.20%
Property Valuation Services Corp	\$35,972	\$2,492	0.50%
AVRL	\$19,700	\$2,300	0.24%
REMO	\$16,000	\$6,730	0.22%
Valley REN	\$14,100	\$0	0.20%
VCFN	\$3,200	\$0	0.04%
Total	\$2,630,399	\$227,956	36.4%



WHERE DO MY TAXES GO?



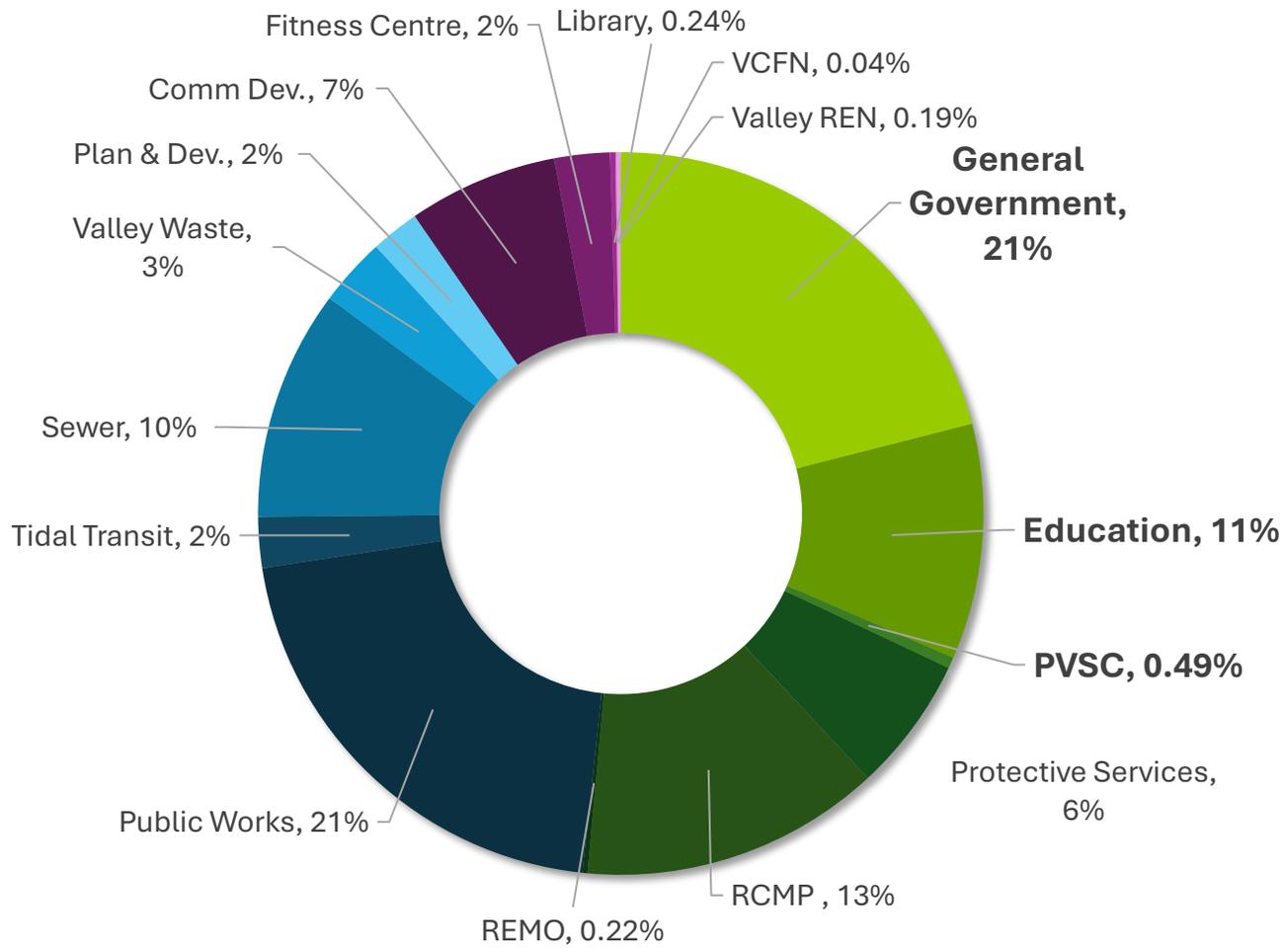
GENERAL GOVERNMENT, 32%

General Government includes 2 mandatory contributions:

- **Education (AVRCE)** - 11% of overall expenditures.
- **PVSC (Property Valuation Services Corporation)** - 0.49% of overall expenditures.

General Government includes 6 full-time administrative and finance staff. It also includes Council operations, IT, and grants to organizations.

WHERE DO MY TAXES GO?



GENERAL GOVERNMENT, 32%

Key Budget Changes:

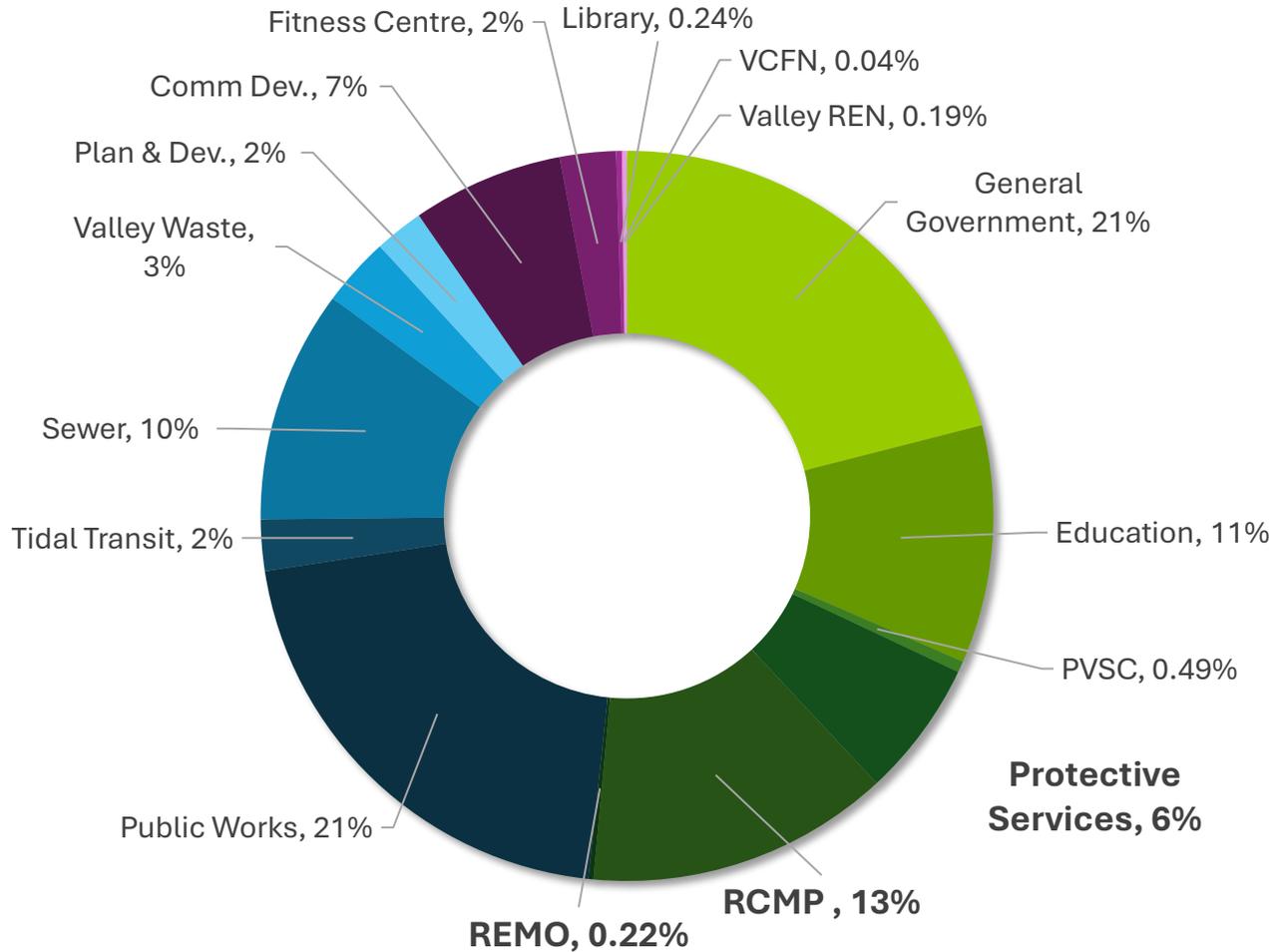
- Meeting Expenses (\$5,000)
- Audit Services \$12,000
- HR Legal & Support \$32,000
- Repairs/Maintenance \$12,900
- IT Services \$12,000

Key Changes Across All Areas:

- Salaries (\$30,000)
- Utilities \$18,000
- Insurance (\$18,000)
- Training/Coaching \$13,400
- Debt Increase \$151,000



WHERE DO MY TAXES GO?



PROTECTIVE SERVICES, 20%

Protective Services includes 2 mandatory contributions:

- **RCMP** - 13% of overall expenditures.
- **Kings REMO** - 0.22% of overall expenditures.

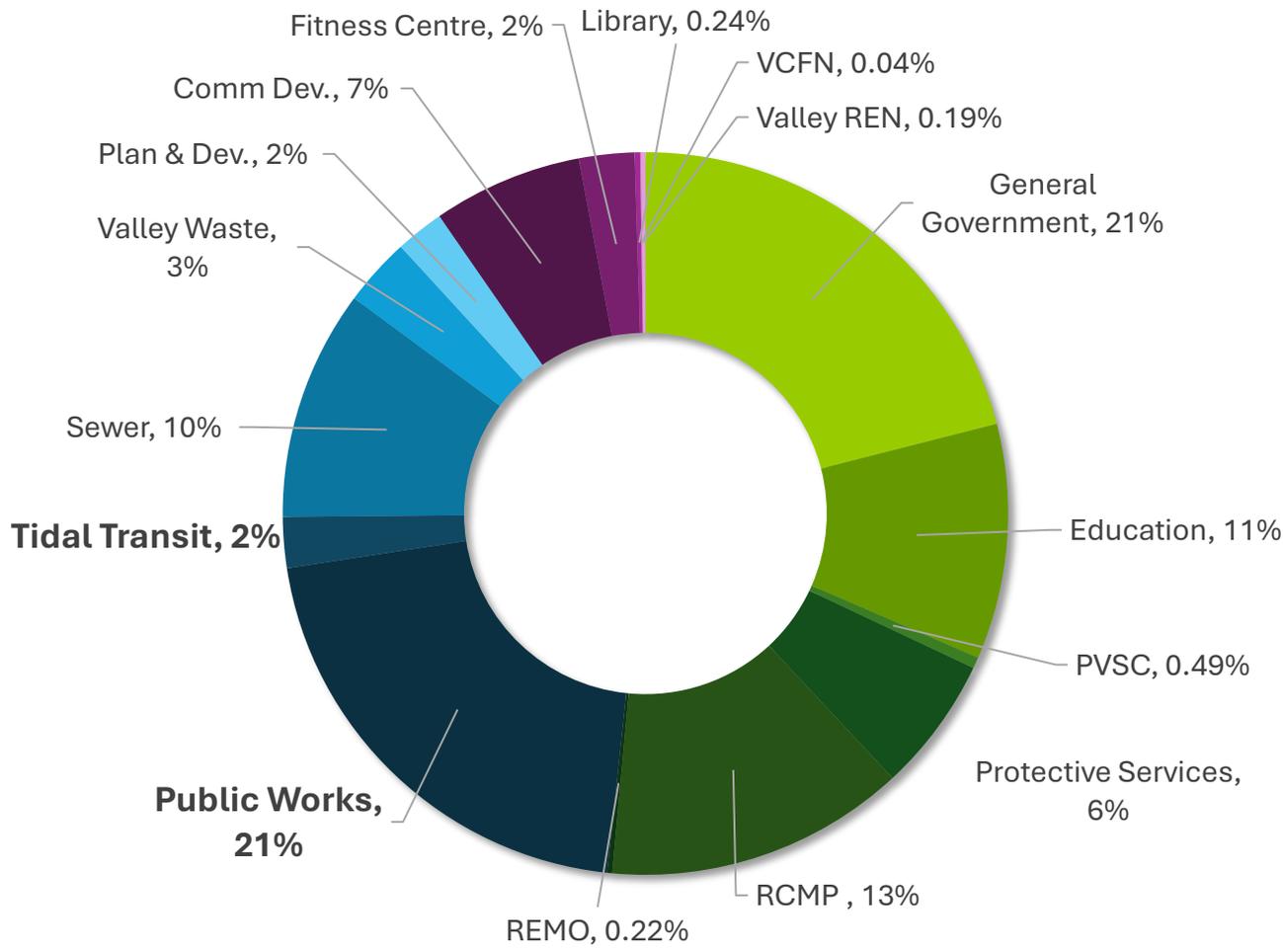
Protective Services also includes the operating costs for the fire services.

Key Budget Changes:

- Part-Time Bylaw Officer \$38,000



WHERE DO MY TAXES GO?



PUBLIC WORKS, 21%

Public Works includes 1 mandatory contribution:

- **Tidal Transit**- 2% of overall expenditures

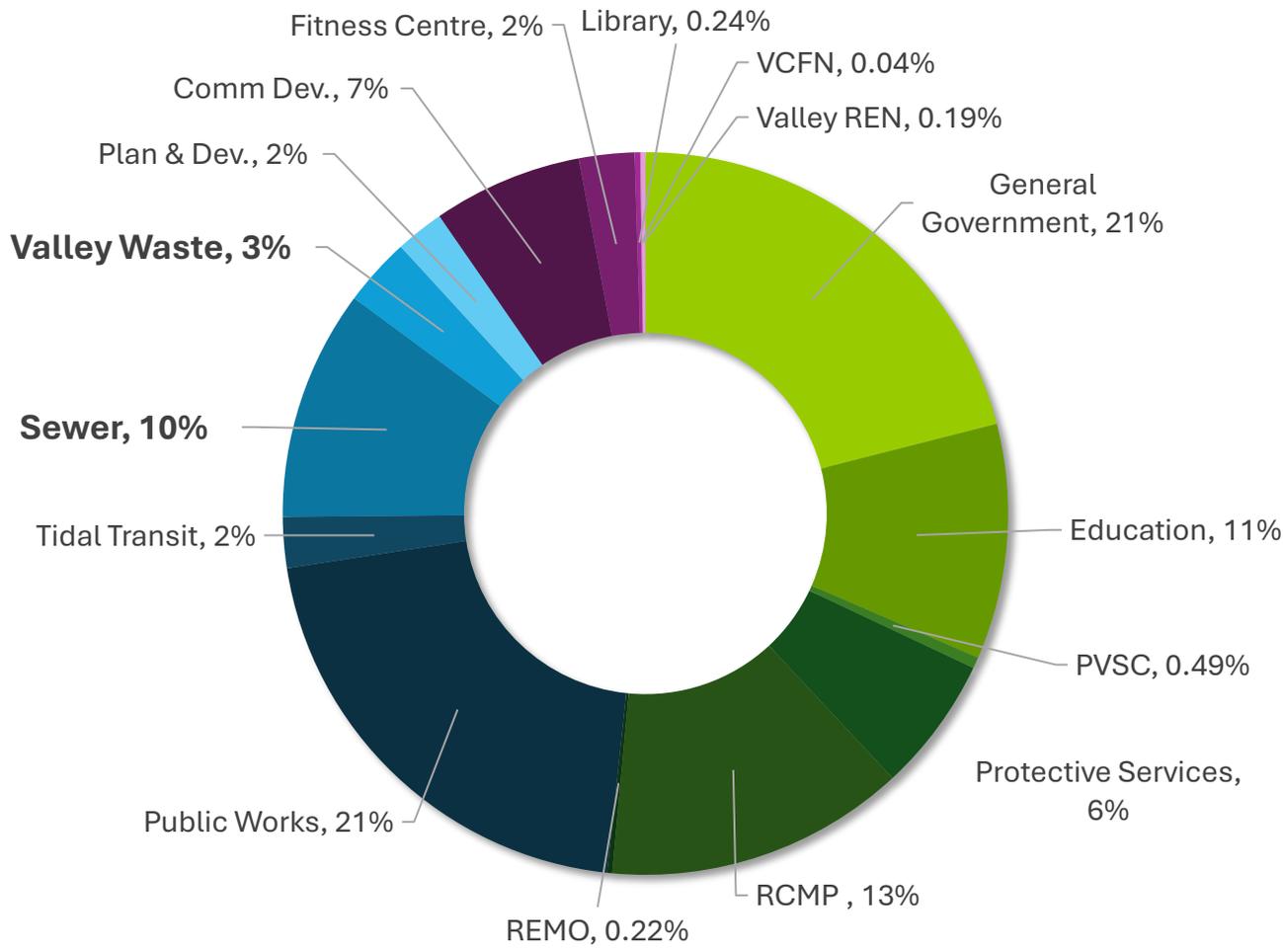
Public Works operations includes 7.85 full-time equivalent staff plus casual and summer staff.

Key Budget Changes:

- Patching/Paving \$100,000
- Winter Maintenance \$254,000



WHERE DO MY TAXES GO?



SEWER, 13%

Sewer/Environmental Services includes 1 mandatory contribution:

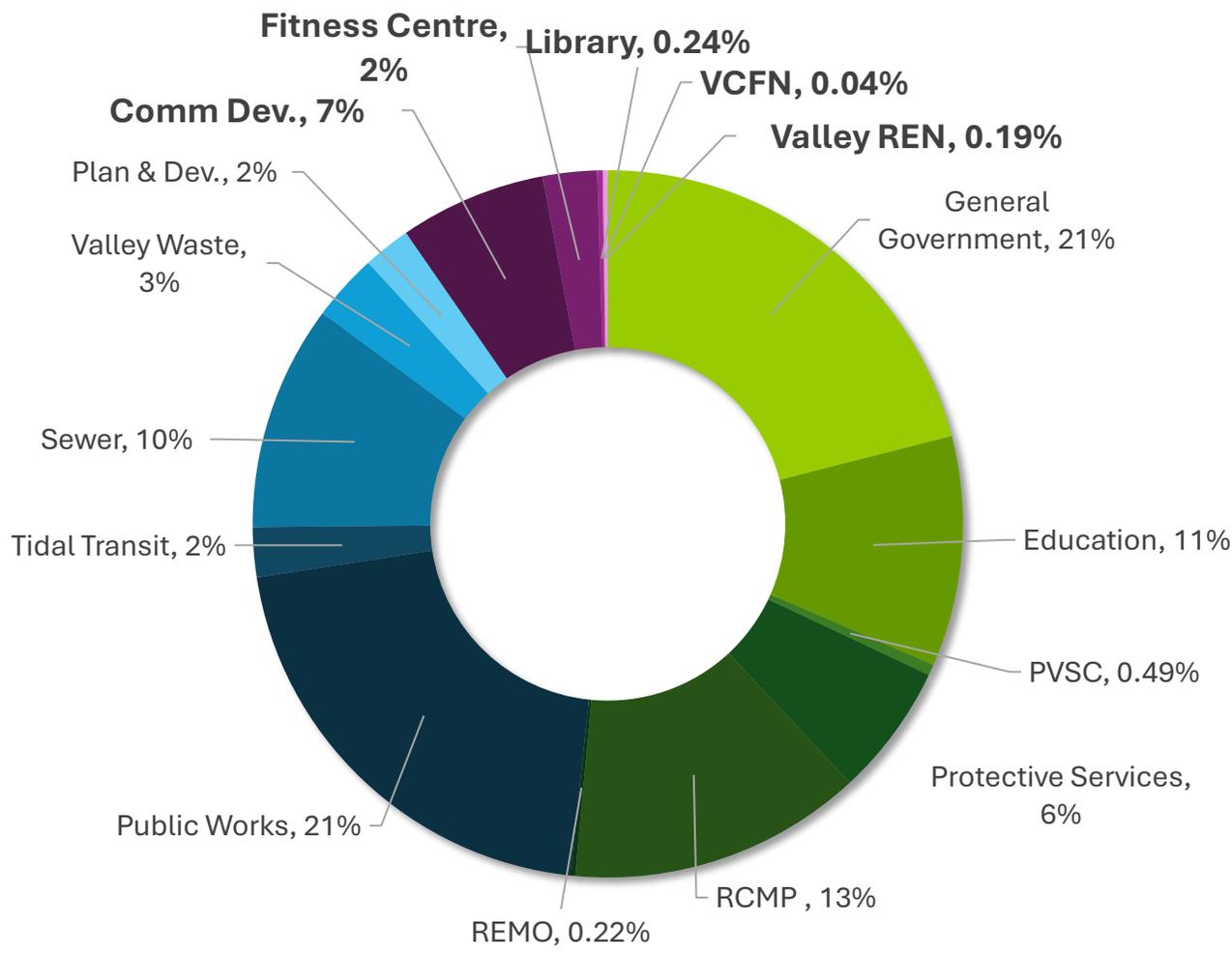
- **Valley Waste Resource Management** - 3% of overall expenditures

The Sewer Rate does not pay for the valley waste contribution.

The sewer treatment and collection operations includes 1.25 full-time equivalent staff.



WHERE DO MY TAXES GO?



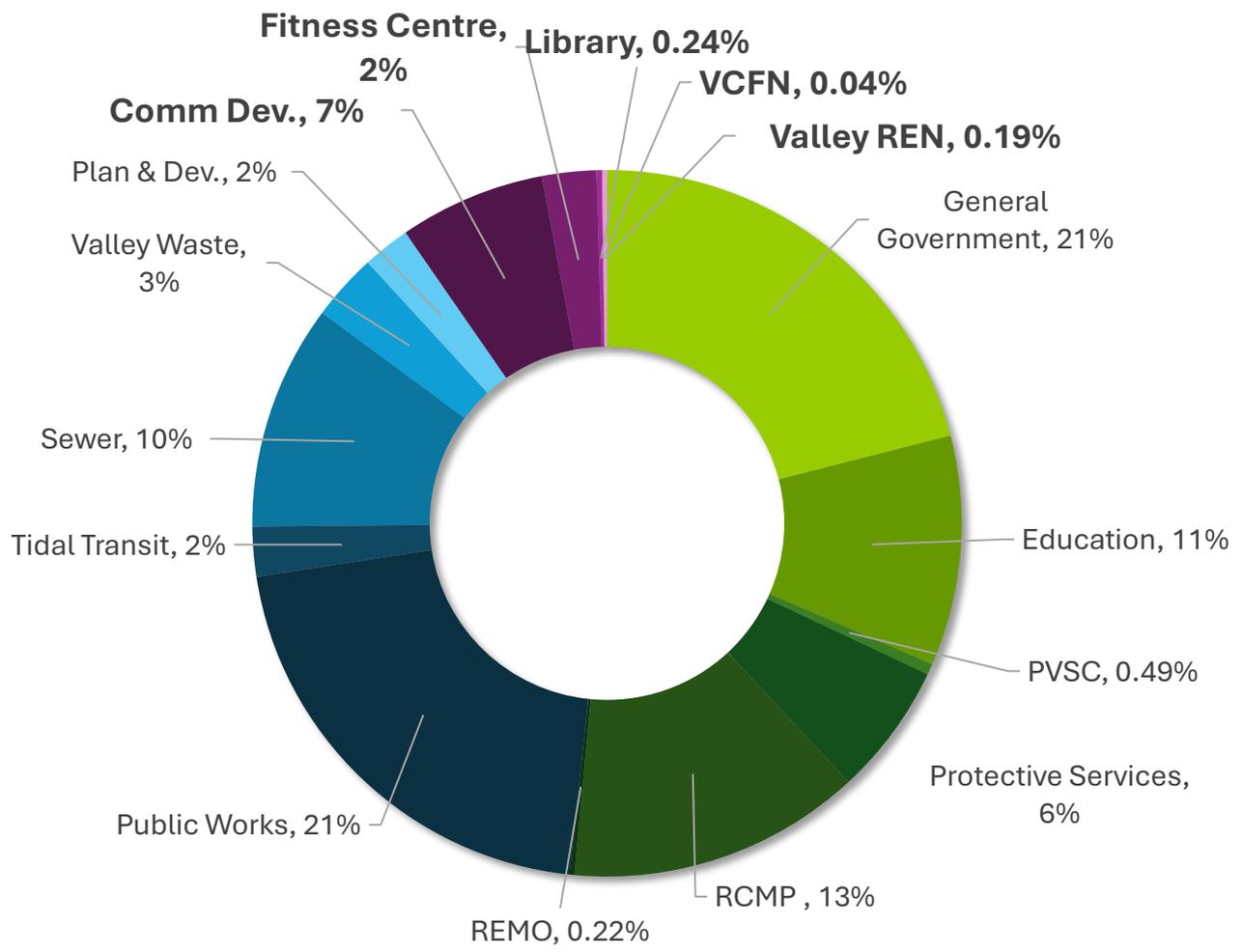
COMMUNITY DEVELOPMENT, 10%

Community Development includes 3 mandatory contributions:

- **Annapolis Valley Regional Library (AVRL)** - 0.24% of overall expenditures
- **Valley Regional Enterprise Network (REN)** - 0.19% of overall expenditures.
- **VCFN (Valley Community Fibre Network)** - 0.04% of overall expenditures.



WHERE DO MY TAXES GO?



COMMUNITY DEVELOPMENT, 10%

Community Development operations includes 4.85 full-time equivalent staff plus casual and summer staff.

Key Budget Changes

- Removed 1 Crossing Guard (\$11,000)
- Berwick Fitness Centre Cardio Equip. Repairs \$6,500



BUDGET SUMMARY

Revenue	2026/27 Budget	2025/26 Budget	Y/Y Change %	Y/Y Change \$
Taxes & Grants in Lieu of Taxes	5,309,223	4,737,962	12.06%	571,261
Sewer Revenues	867,700	861,822	0.68%	5,878
Sale of Services	542,305	527,321	2.84%	14,984
Other Revenue	351,149	284,387	23.48%	66,762
Federal, Provincial & Other Grants	366,224	379,451	-3.49%	(13,227)
Other Transfers	\$ -	30,934	-100.00%	(30,934)
Total Revenue	\$ 7,436,601	\$ 6,821,877	9.01%	\$ 614,724
Expenses				
General Government	2,414,535	2,216,566	8.93%	197,969
Protective Services	1,467,195	1,315,506	11.53%	151,689
Public Works	1,683,067	1,308,140	28.66%	374,927
Environmental Health	1,089,954	1,118,410	-2.54%	(28,456)
Planning & Development	156,089	181,431	-13.97%	(25,342)
Community Development	694,136	681,824	1.81%	12,312
Total Expenses	\$ 7,504,976	\$ 6,821,877	10.01%	\$ 683,099
Surplus (Deficit)	\$ (68,375)	\$ -		\$ (68,375)



2026/27 Capital Budget, Year 1

Project	Total Cost	Net Cost to Town	Town Funding
2 New Cardio pieces for the Fitness Centre	15,000	15,000	Operating Reserve
Parks Upgrades			
Land Purchase of Mill Street Trailhead	12,000	12,000	Open Space (\$9,150) & Operating Reserve
Video Camera at Mill Street Trailhead	4,560	3,040	Operating Reserve
Signage, trail and parking upgrades at Rainforth Park	10,185	6,790	Operating Reserve
Small playground addition at Peter Connell Park	12,500	8,470	Operating Reserve
Entrance Garden by new Bridge	7,500	3,850	Operating Reserve
Accessible upgrades to Council Chambers to include a Microphone/Audio System and furniture	50,000	17,000	Operating Reserve
2 Bus Shelters	45,000		CCBF/TT Grant
Financial Software	500,000	500,000	Debt



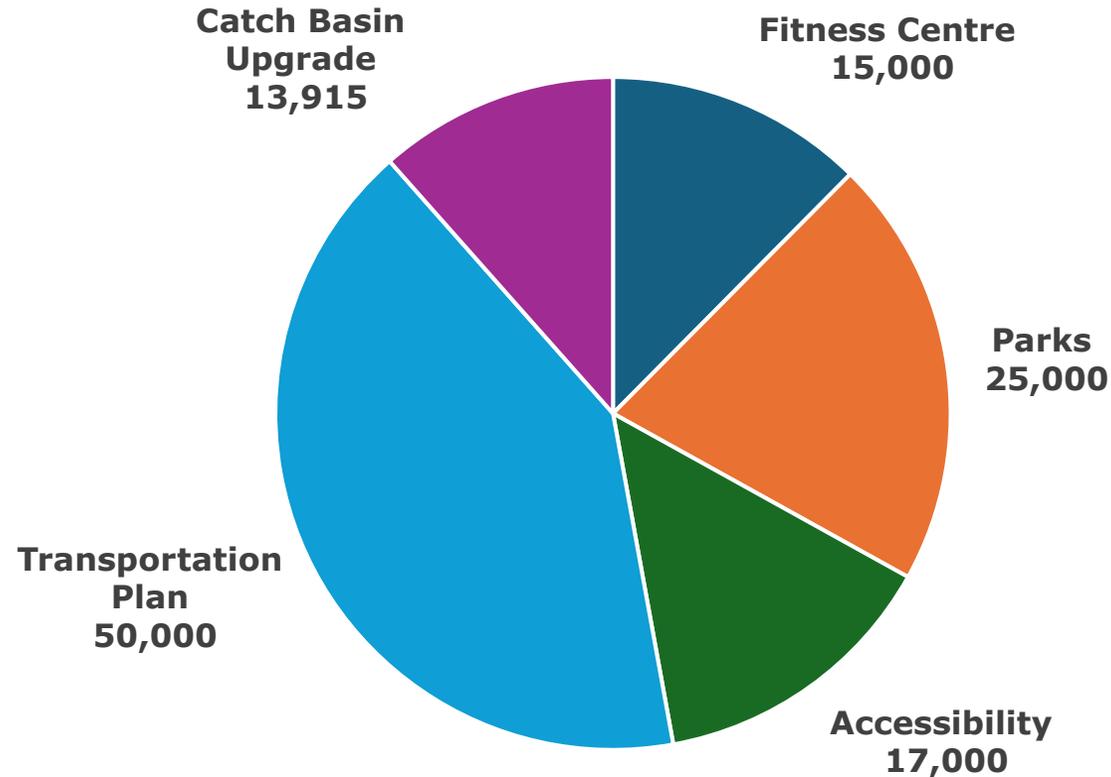
2026/27 Capital Budget, Year 1

Project	Total Cost	Net Cost to Town	Town Funding
Install 2 new flashing crosswalk lights (solar powered)	28,200		CCBF
Pulverize and Pave Macintosh Street (970-ft, 210ft width, 2.5 in compacted asphalt)	90,090		CCBF
Pulverize and Pave Autumn Dr (1196-ft, 210ft width, 2.5 in compacted asphalt)	121,900		CCBF
Foster St. Main St. to Mill St. Design Review	57,500	57,500	Debt
Transportation Plan (carry forward)	100,000	50,000	Operating Reserve
WWTP Upgrades – Filter and Drum Screen (Carry forward)	7,000,000	1,866,900	Debt
Inflatable patch of gravity line on Cottage Street and on Brown Street	50,000	50,000	WW Operating
Potable water/well monitoring program	50,000		CCBF
Replace catch basin cover (manufacture and install) on Foster/Main	13,915	13,915	Operating Reserve



Operating Reserve Use 2026/27

- The 2026/27 Capital Budget is projected to use \$129,870 from Operating Reserves.



2026/27 Capital Budget, Year 2 (2027/28)

Project	Total Cost	Net Cost to Town	Town's Funding
Foster Street Phase 1- Mill St. to Union St.	1,625,000	562,500	Debt
Traffic Lights upgrade - Union / Commercial (needs new panel, PLC)	60,000	60,000	Operating Reserve
Replacement 5 ton w/ dump body and plow (gasoline or diesel) and salter. (Replace the F550)	220,500	220,500	Debt
Stormwater Upgrades Placeholder	100,000		CCBF
Potable water well monitoring program - Y2	50,000		CCBF
Replacement Panel for overflow pump station w/ SCADA hookup	40,000	40,000	WW Operating
Gas Detection Monitors for Workers	9,000	9,000	WW Operating



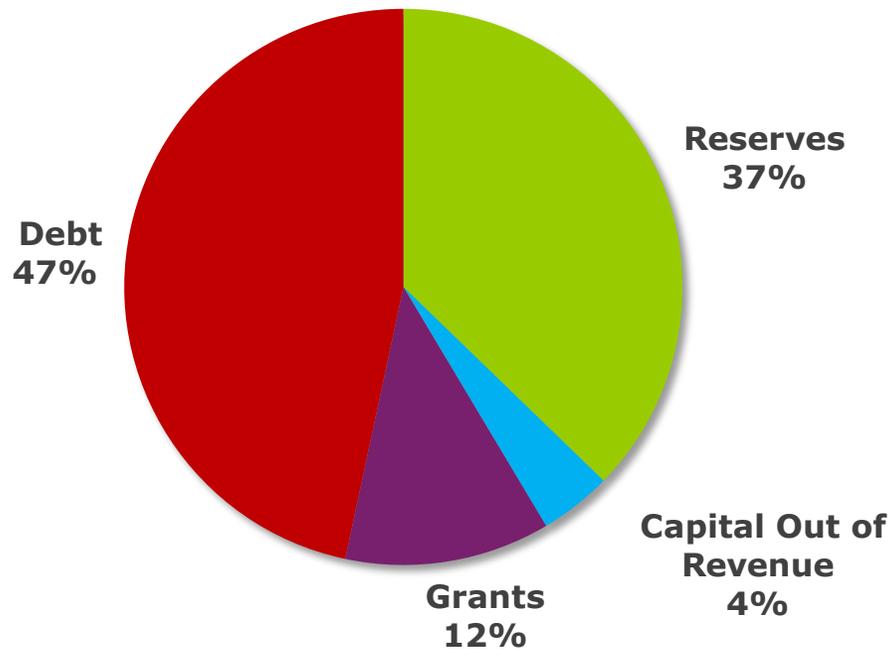
2026/27 Capital Budget, Year 3 (2028/29)

Project	Total Cost	Net Cost to Town	Town's Funding
Centennial Park- Pavillion etc. (Accessibility improvements)	175,000	58,333	Operating Reserve
New Zero-turn mower to replace aging equipment. New to go to parks; oldest Parks to go to PW; oldest PW to be disposed.	16,538	16,538	Operating Reserve
Drainage at PW Shop	12,000	12,000	Operating Reserve
Foster Street Phase 2- Union St. to Cottage St.	1,665,625	582,813	Debt
Stormwater Upgrade Placeholder	102,500	-	CCBF
Inflatable patch of gravity line (Placeholder)	52,531	52,531	WW Operating

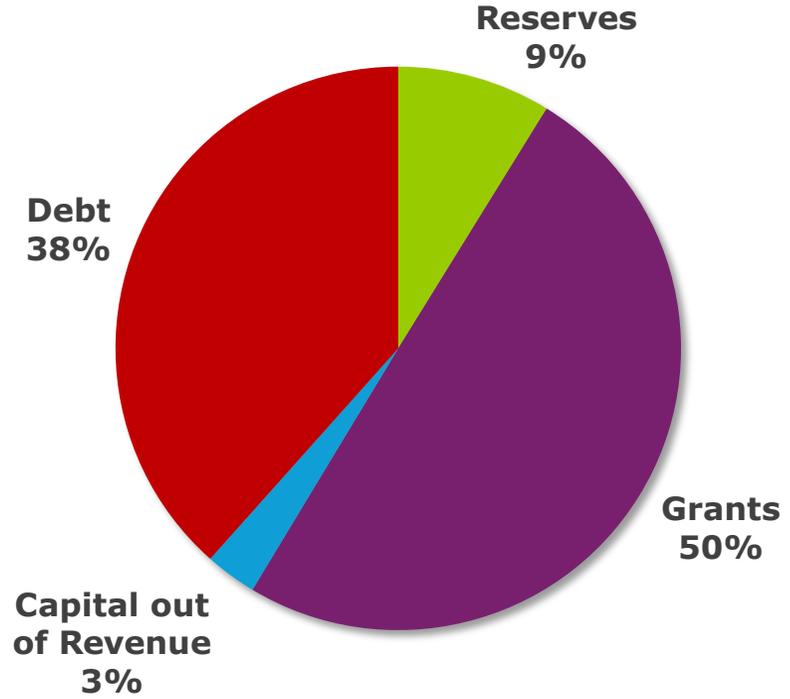


Year 1 and 5-Year Capital Funding

Year 1 Funding by Source

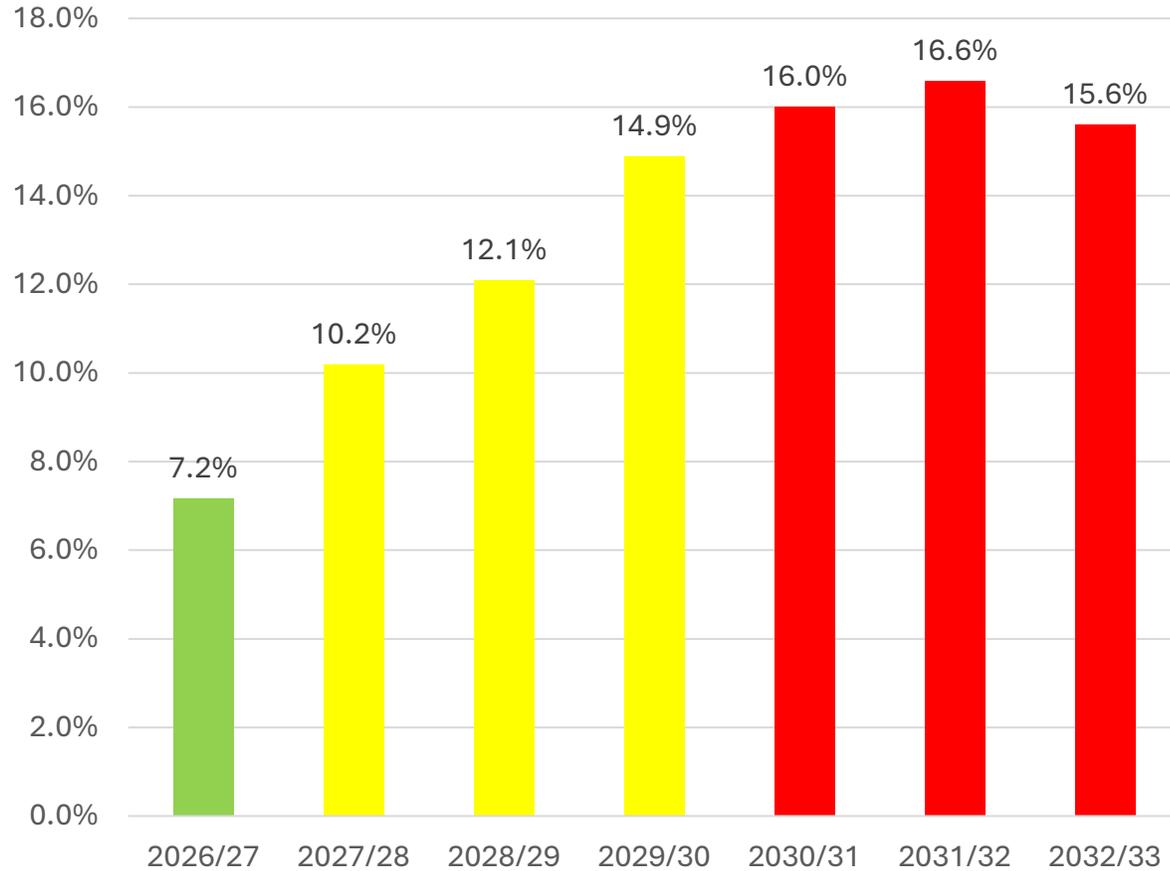


5-Year Funding by Source



FORECASTED DEBT SERVICE COST FCI

2026/27 Budget

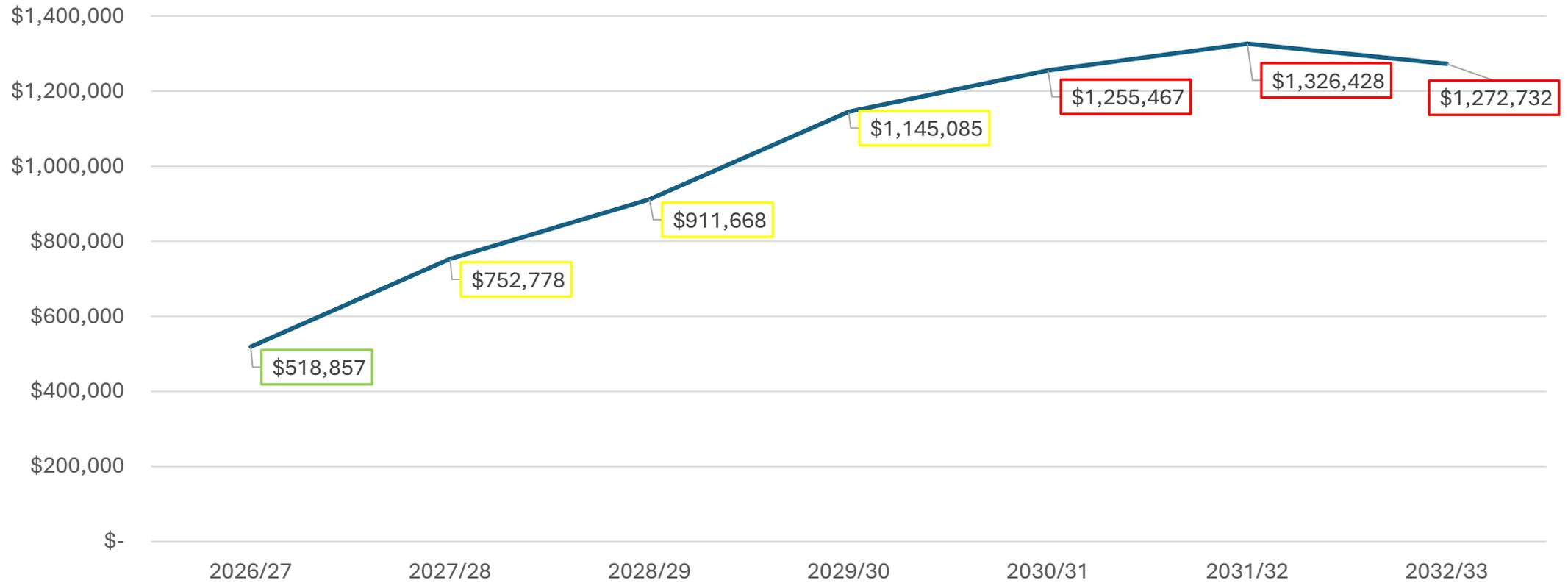


Current Debentures	Year Concluded	Total Annual Debt Repayment
Various- Admin	2026 Fall	\$ 9,402
Fire Hall	2029 Spring	\$ 67,261
Commercial St. Sanitary Sewer	2031 Fall	\$ 11,162
Commercial St. Transportation	2031 Fall	\$ 17,386
Sewer Treatment Plant Aeration	2032 Spring	\$ 7,140
2023 John Deere Backhoe	2033 Fall	\$ 34,714
Town Hall Paving	2035 Fall	\$ 6,090
Fire Department Pumper Truck	2035 Fall	\$ 16,214
Sidewalks	2035 Fall	\$ 9,886
Fire Water Storage	2035 Spring	\$ 29,062
Portable Pumper Truck	2035 Spring	\$ 18,581
Town Hall	2037 Spring	\$ 162,055
Multi-Use Building Rainforth Park	2039 Spring	\$ 25,228
WWT Phase 1/2	2041 Fall	\$ 104,676
TOTAL		\$ 518,857

LOW RISK (< 10%)
MODERATE RISK (10% - 15%)
HIGH RISK (> 15%)



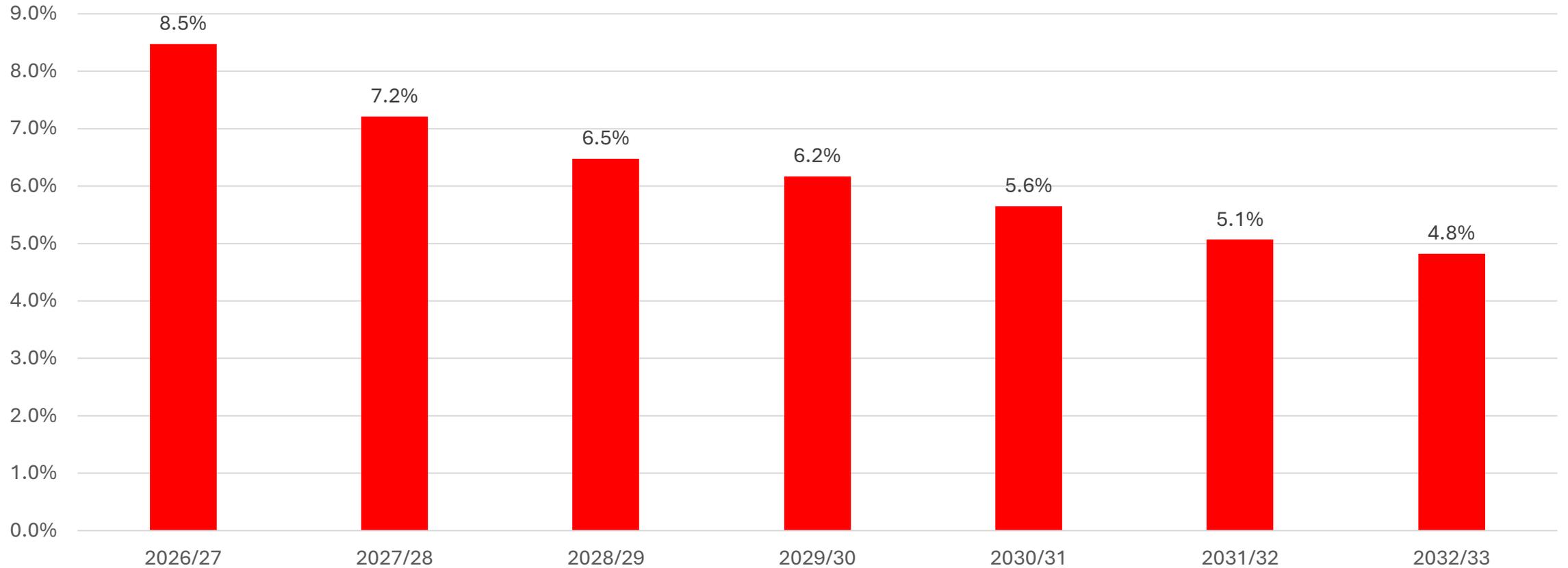
FORECASTED ANNUAL DEBT REPAYMENT



2026/27 Budget



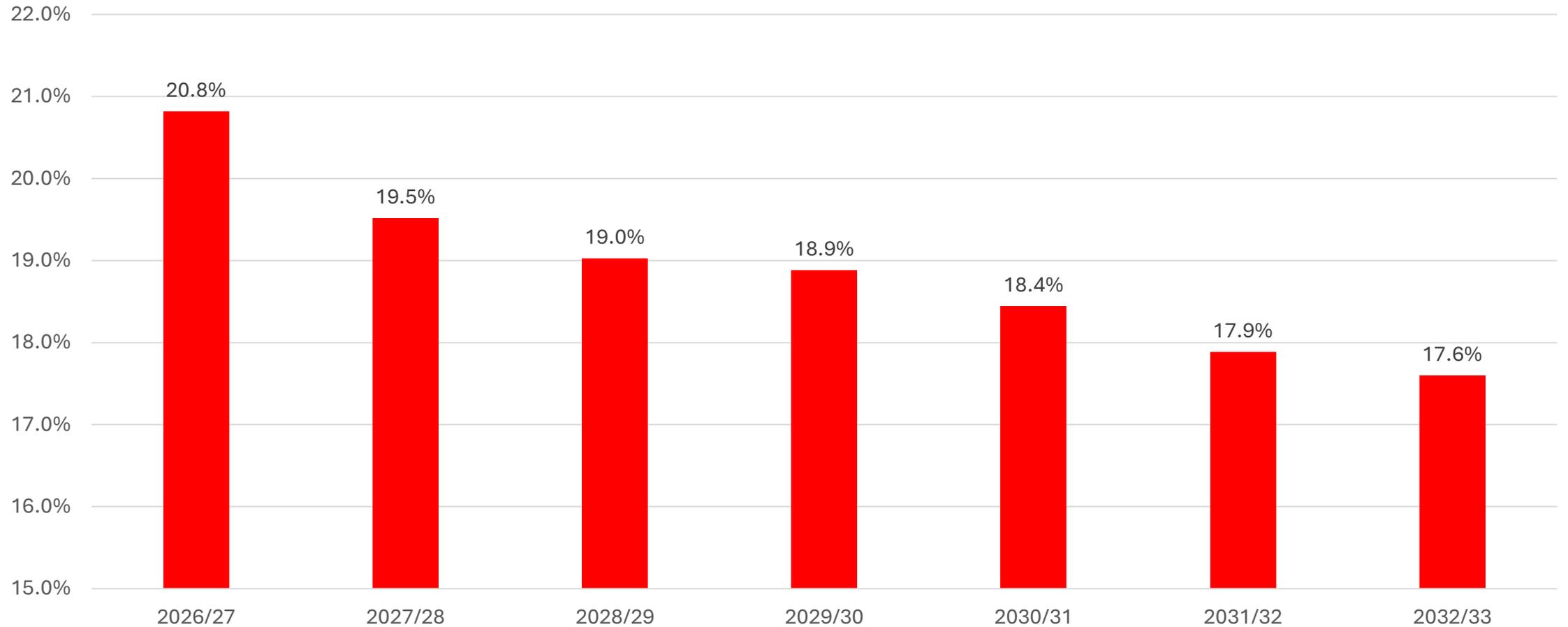
FORECASTED OPERATING RESERVE FCI



LOW RISK (> 20%)
MODERATE RISK (10% - 20%)
HIGH RISK (< 10%)



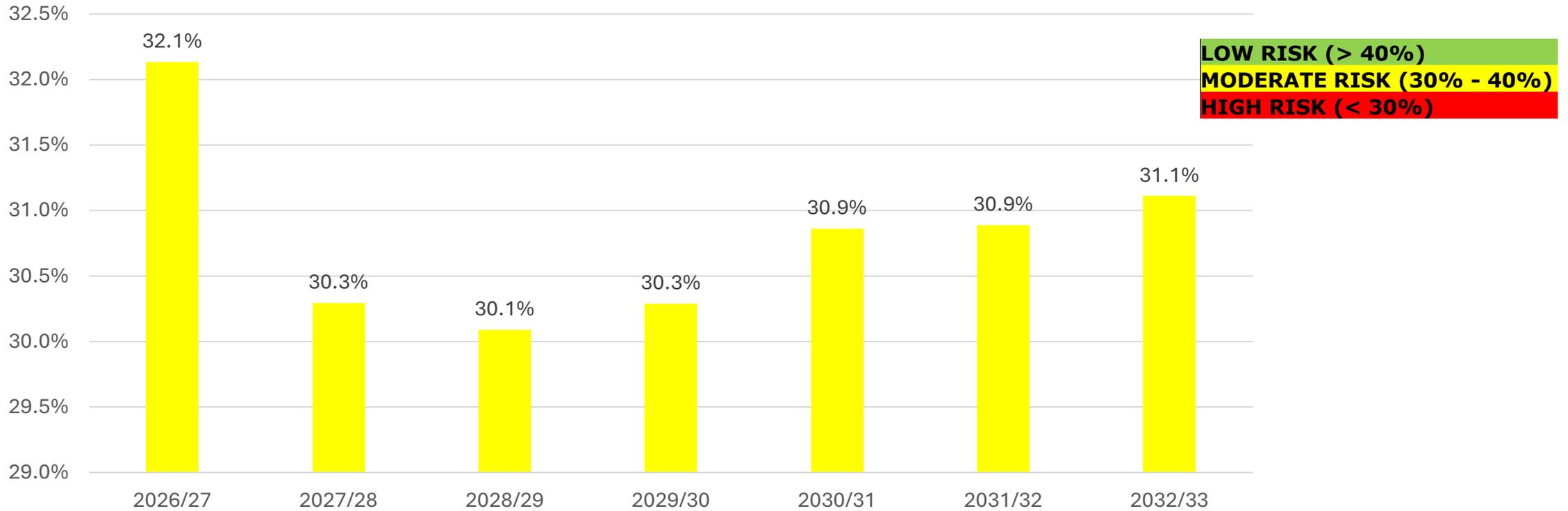
FORECASTED COMBINED RESERVE FCI



LOW RISK (> 40%)
MODERATE RISK (30% - 40%)
HIGH RISK (< 30%)



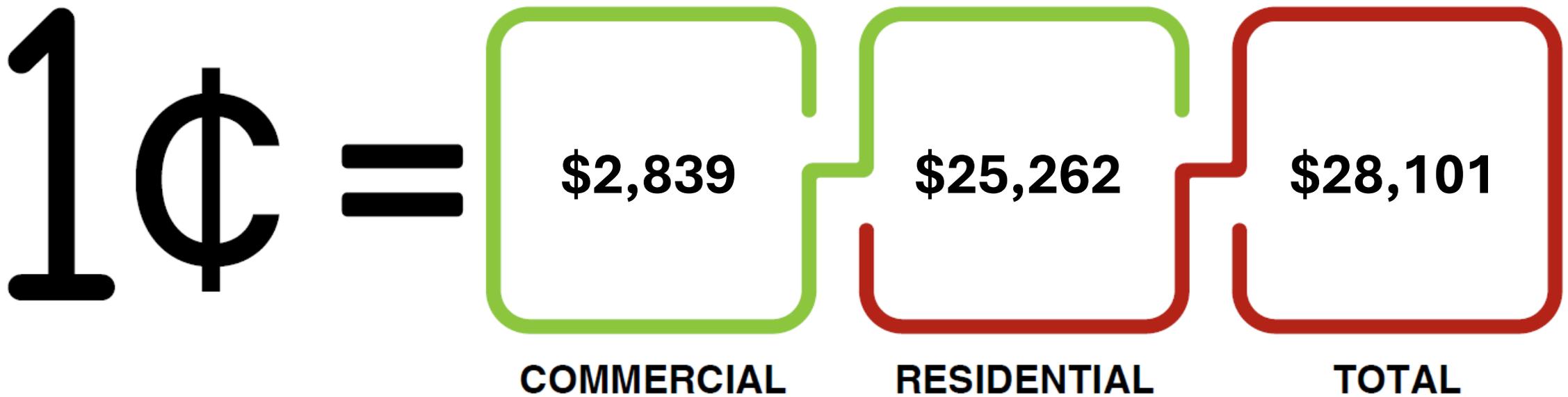
COMBINED RESERVES CONTRIBUTIONS TO STAY IN YELLOW FCI



Fiscal Year	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
COMBINED RESERVE TRANSFER REQUIRED	750,000	750,000	808,000	875,000	1,000,000	1,100,000	1,200,000



TAXATION



- CAP = 2.6%
- 90% of accounts are capped
- 2026 Average Taxable Assessed Residential Value: \$234,369
- If no change to the tax rate, total increase to a residential tax bill is \$48.



TAX RATE IMPACT ON RESIDENTIAL ASSESSMENT

Average Residential Capped Assessment per PVSC - \$243,369

Change in Tax Rate	Tax Rate	Full Year	Total Change Year over Year	Interim Bill	Change on Interim Bill	Additional Tax Revenue
(0.04)	1.568	3,675	(46)	1,837	(23)	(112,404)
(0.03)	1.578	3,698	(22)	1,849	(11)	(84,303)
(0.02)	1.588	3,722	1	1,861	1	(56,202)
(0.01)	1.598	3,745	25	1,873	12	(28,101)
-	1.608	3,769	48	1,884	24	-
0.01	1.618	3,792	71	1,896	36	28,101
0.02	1.628	3,816	95	1,908	47	56,202
0.03	1.638	3,839	118	1,919	59	84,303
0.04	1.648	3,862	142	1,931	71	112,404

TAX RATE IMPACT ON RESIDENTIAL ASSESSMENT

Residential Assessment - \$500,000

Change in Tax Rate	Tax Rate	Full Year	Total Change Year over Year	Interim Bill	Change on Interim Bill	Additional Tax Revenue
(0.04)	1.568	7,840	(152)	3,920	(76)	(112,404)
(0.03)	1.578	7,890	(102)	3,945	(51)	(84,303)
(0.02)	1.588	7,940	(52)	3,970	(26)	(56,202)
(0.01)	1.598	7,990	(2)	3,995	(1)	(28,101)
-	1.608	8,040	48	4,020	24	-
0.01	1.618	8,090	98	4,045	49	28,101
0.02	1.628	8,140	148	4,070	74	56,202
0.03	1.638	8,190	198	4,095	99	84,303
0.04	1.648	8,240	248	4,120	124	112,404



BREAKOUT

Table 1 - Community Development (and Economic Development)

- Deputy Mayor Johanna Kwakernaak
- Councillor Chris Goddard
- Manager of Community Development Katie Verrette

Table 2 - Audit Services, Legislation and BEC

- Councillor Derrick Jamieson
- Director of Finance Lisa Walsh

Table 3 - Public Works, Wastewater, Stormwater and Transportation

- Councillor Ty Walsh
- Director of Public Works Aaron Dondale

Table 4 - Planning, Police, Fire and HR

- Councillor Adam Lutz
- Councillor Justin Serino
- CAO Jen Boyd

Wrap Up

- **Next Steps**
- **Plans Summary**
 - Strategic plan
 - Wastewater Management
 - Diversity and Accessibility Plans
 - Stormwater Management
 - Active Transportation
 - Transportation Plan
 - Public Safety Plan
 - Grid Modernization
 - Beautification plan
- **Provincial Directives**
 - Policing Services Review
 - Fire Services Review



THANK YOU!