



**2026/27 Budget
Public Information Session**

February 24, 2026

BUDGET TIMELINE

2026/27 Budget

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 23, 2026	Budget Information Session	V1 Capital & Operating with Direction from Council
February 24, 2026	Committee of the Whole	Direction for preparing V2
March 9, 2026	Budget Information Session	V1 Capital & Operating with Direction from Council
March 10, 2026	Council	Draft V2 Capital & Operating
March 24, 2026	Special Council Meeting	If needed



2026/27 Operating Budget V1

		2026/27
Change in Revenue		\$603,000
Change in Expense		
Mandatory Contributions	\$228,000	
Public Works (Winter Maintenance & Paving)	\$354,000	
Other	\$37,000	
Total Change in Expense		\$619,000
V1 Surplus (Deficit)		\$16,000



COUNCIL DIRECTION V2

Remove 1 Crossing Guard Position	(10,600)
Safety/Bylaw Officer (Part-time)	\$39,000
Library	\$2,300
Transfer to Operating Reserves	\$75,000
Outstanding Direction	
Leadership Coaching/Professional Development	\$13,000
HR Contract Services	Not Yet Determined





2026/27 Operating Budget V2 Changes

2026/27 Budget

Changes from V1	Description	Amount	Balance
	V1 Surplus (Deficit)		16,000
Reserve Transfer	Operating Reserve Transfer	(75,000)	(59,000)
Annapolis Valley Library	Increase in funds	(2,300)	(61,300)
PT CSO	Added in Part-Time Community Safety/Bylaw Officer	(37,000)	(98,300)
Benefits	Confirmed premiums	35,000	(63,300)
Crosswalk	Removed 1 crossing guard	11,000	(52,300)
Utilities	Increased to 10% estimate	(18,000)	(70,300)
Insurance	Reduced based on tender results	20,000	(50,300)
MOK fire grant	Confirmed call volume for 2025	6,450	(43,850)
V2	Surplus (Deficit)		(43,850)



COUNCIL DIRECTION V3

Project Name: Community Garden Bed Replacement

General Project Information

Department	Community Development
Project Type	Replacing Community Garden Beds
New or Replacement Asset	Replacement
Priority	Medium
Expected Start Date	April 1 2026
Expected Completion Date	Summer 2026
Total Project Cost	10,000
Net Cost to Town	0

COUNCIL DIRECTION V3

Project Name: Community Garden Bed Replacement

Description Replace 5 community garden planters with accessible and sustainable planters and create accessible pathway around garden beds

Project Need Current garden beds are deteriorating

Consequence of Deferral Fewer community gardens will be available to members of the community

Within Scope Purchasing, assisting in assembly and transferring of soil etc. removing existing beds and creating accessible path

Outside of Scope Accessible walkway - included in capital

COUNCIL DIRECTION V3

Project Name: Community Garden Bed Replacement

Financial Information

CAPITAL

Year Expensed	Amount	Funding Source(s)	Amount
FY 2025/26		Debt	
FY 2026/27	10,000	Operating Reserve	
FY 2027/28		Capital Reserve	
FY 2028/29		From Operating	
		Open Space Reserve	
Total Cost	\$ 10,000	Own Source Revenue	\$ -

	Confirmed
Provincial Grant	5,500 N
Federal Grant	
Other: Donation CGG	4,500 Y
Total	\$ 10,000

Operating Budget Impact

- Increase to operating budget when project is complete
- Decrease to operating budget when project is complete
- No impact on operating budget when project is complete

Comments Will require less maintenance year over year due to materials used



COUNCIL DIRECTION V3

- Community Garden – Net based on grants.
- Leadership: \$13,000
- HR Contract: \$10,000-\$20,000
- Tax Rate Options

COUNCIL INFORMATION

Project Name: Commercial Street

General Project Information

Department	Public Works
Project Type	Asphalt - Mill and Pave
New or Replacement Asset	n/a - maintenance
Priority	Medium
Expected Start Date	2026-05-01
Expected Completion Date	2026-09-15
Total Project Cost	\$118,650
Net Cost to Town	\$118,650



COUNCIL INFORMATION

Project Name: Commercial Street	
Description	Mill and pave 240m of Commercial St (north of Grandview Manor driveway; south of Georgetown Lane).
Project Need	Existing Pavement is in poor condition, with pot holes in patch pave layers that impact vehicle traffic, but that are difficult to re-patch due to their thickness. The plan is to use Operating Budget to mill and pave the asphalt road surface with an up to 15 year life.
Consequence of Deferral	Liability exposure to the town due to the risk of damage to pedestrians or vehicles; road surface deterioration with continued traffic and freeze-thaw cycles.
Within Scope	<ul style="list-style-type: none"> • Mill and pave 2400m, 9.7-ft width, 2.5 in compacted asphalt.
Outside of Scope	<ul style="list-style-type: none"> • Replacement of gravity sewer, storm, curbs. Gravity sewer linear infrastructure north of Georgetown Lane to be assessed for sizing.

COUNCIL INFORMATION

Project Name:		Commercial Street	
Financial Information			
Operating			
Year Expensed	Amount	Funding Source(s)	Amount
FY 2025/26	118,650	Debt	
FY 2026/27		Operating Reserve	
FY 2027/28		Capital Reserve	
FY 2028/29		From Operating	118,650
		Open Space Reserve	
Total Cost	118,650	Own Source Revenue	118,650
			Confirmed
		Provincial Grant	
		Federal Grant	
		Other: CCBF	
		Total	-
Operating Budget Impact	<input type="checkbox"/> Increase to operating budget when project is complete <input checked="" type="checkbox"/> Decrease to operating budget when project is complete <input type="checkbox"/> No impact on operating budget when project is complete		
Comments	This section of Commercial should not require patch paving or cold patching for several years.		



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	\$58,485	25,000	Operating Reserves
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
Install 2 new flashing crosswalk lights (solar powered)	28,200	0	CCBF



2026/27 Parks Projects

Project	Total Cost
Land Purchase of Mill Street Trailhead	12,000
Video Camera at Mill Street Trailhead	6,985
Signage, trail and parking upgrades at Rainforth Park	12,500
Small playground addition at Peter Connell Park	12,500
Accessible Walkway by New Bridge – Part of larger garden plan	7,500
Accessible Walkway in Spicer Park for Community Gardens	7,000

- Is the accessible walkway(s) included in the \$25,000 from Operating Reserves to leverage funding for parks projects?

2026/27 Capital Budget, Year 1

Project	Total Cost	Net Cost to Town	Town Funding
Pulverize and Pave Macintosh Street (970-ft, 210ft width, 2.5 in compacted asphalt)	90,090	0	CCBF
Pulverize and Pave Autumn Dr (1196-ft, 210ft width, 2.5 in compacted asphalt)	121,900	0	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	0	CCBF
Replace catch basin cover (manufacture and install) on Foster/Main	13,915	13,915	Operating Reserve



MACINTOSH STREET

Project Name:

MacIntosh Street

General Project Information

Department	Public Works
Project Type	Asphalt - Full Depth Reclamation
New or Replacement Asset	Replacement
Priority	Medium
Expected Start Date	2026-05-01
Expected Completion Date	2026-09-15
Total Project Cost	\$90,090
Net Cost to Town	\$0



MACINTOSH STREET

Description	Re-surface the older length of MacIntosh St.
Project Need	Existing Pavement is in very poor condition (longitudinal and transverse cracking); full-thickness replace the asphalt pavement by uniformly pulverizing and blending to provide an upgraded, homogenous road surface with a ~20 year life.
Consequence of Deferral	Liability exposure to the town due to the risk of damage to pedestrians or vehicles; road surface deterioration with continued traffic and freeze-thaw cycles.
Within Scope	<ul style="list-style-type: none"> • Full Depth Reclamation of 970-ft, 21-ft width, 2.5 in compacted asphalt.
Outside of Scope	<ul style="list-style-type: none"> • Buried infrastructure; storm system. Gravity sewer linear infrastructure deemed sufficient for several more years.

MACINTOSH STREET



MACINTOSH STREET

Financial Information

CAPITAL

Year Expensed	Amount	Funding Source(s)	Amount
FY 2025/26	90,090	Debt	
FY 2026/27		Operating Reserve	
FY 2027/28		Capital Reserve	
FY 2028/29		From Operating	
		Open Space Reserve	
Total Cost	\$ 90,090	Own Source Revenue	\$ -

		Confirmed
Provincial Grant		
Federal Grant		
Other: CCBF	90,090	
Total	\$ 90,090	

Operating Budget Impact	<input type="checkbox"/> Increase to operating budget when project is complete <input type="checkbox"/> Decrease to operating budget when project is complete <input checked="" type="checkbox"/> No impact on operating budget when project is complete
Comments	No impact because MacIntosh is not being patched currently, due to the condition of the asphalt.



AUTUMN DRIVE

Project Name: Autumn Drive	
General Project Information	
Department	Public Works
Project Type	Asphalt - Full Depth Reclamation
New or Replacement Asset	Replacement
Priority	Medium
Expected Start Date	2026-05-01
Expected Completion Date	2026-09-15
Total Project Cost	\$122,000
Net Cost to Town	\$0



AUTUMN DRIVE

Description	Re-surface Autumn Drive.
Project Need	Existing Pavement is in poor condition (longitudinal and transverse cracking); full-thickness replace the asphalt pavement by uniformly pulverizing and blending to provide an upgraded, homogenous road surface with an up to 25 year life.
Consequence of Deferral	Liability exposure to the town due to the risk of damage to pedestrians or vehicles; road surface deterioration with continued traffic and freeze-thaw cycles.

Within Scope	<ul style="list-style-type: none">• Full Depth Reclamation of 1200-ft, 21-ft width, 2.5 in compacted asphalt.
Outside of Scope	<ul style="list-style-type: none">• Buried infrastructure; storm system. Gravity sewer linear infrastructure deemed sufficient for several more years.

AUTUMN DRIVE



AUTUMN DRIVE

Financial Information

CAPITAL

Year Expensed	Amount	Funding Source(s)	Amount
FY 2025/26	122,000	Debt	
FY 2026/27		Operating Reserve	
FY 2027/28		Capital Reserve	
FY 2028/29		From Operating	
		Open Space Reserve	
Total Cost	122,000	Own Source Revenue	-

Confirmed

Provincial Grant		
Federal Grant		
Other: CCBF	122,000	
Total	122,000	

Operating Budget Impact	<input type="checkbox"/> Increase to operating budget when project is complete <input checked="" type="checkbox"/> Decrease to operating budget when project is complete <input type="checkbox"/> No impact on operating budget when project is complete
Comments	This street should not require patch paving or cold patching for several years.



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



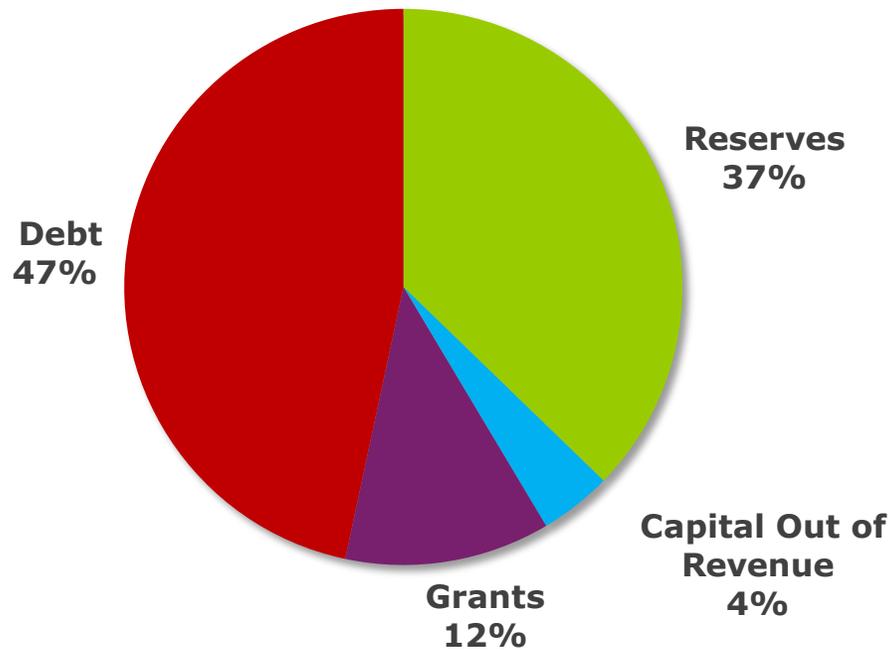
2026/27 Capital Budget, Year 3 (2028/29)

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

