

	2027 BUDGET	2026 BUDGET	%	\$
OPERATING SUMMARY				
Revenue				
Taxes & Grants in Lieu of Taxes	5,401,858	4,737,962	14.01%	663,896
Sewer Revenues	870,119	861,822	0.96%	8,297
Sale of Services	542,474	527,321	2.87%	15,153
Other Revenue	351,149	284,387	23.48%	66,762
Federal, Provincial & Other Grants	366,224	379,451	(3.49%)	(13,227)
Other Transfers	72,000	26,932	197.64%	47,810
Total Revenue	7,603,824	6,817,876	11.57%	788,690
Expenses				
General Government	2,527,203	2,212,566	14.22%	314,637
Protective Services	1,391,516	1,315,506	5.78%	76,010
Public Works	1,740,067	1,308,140	33.02%	431,927
Planning & Development	156,089	181,431	(13.97%)	(25,342)
Community Development	696,576	681,824	2.16%	14,752
Sewer/Environmental Health	1,092,373	1,118,410	(2.33%)	(26,037)
Total Expenses	7,603,824	6,817,876	11.53%	785,948
Net Surplus (Deficit)	0	0	(100.00%)	0

	2027 BUDGET	2026 BUDGET	%	\$
LEGISLATIVE SERVICES				
Revenue				
Total Revenue				
Expenses				
<u>Mayor Trinacty</u>				
Honorarium	28,613	26,859	6.53%	1,754
Travel	2,000	2,000	0.00%	0
Training & Conferences	1,400	1,400	0.00%	0
Meals	300	300	0.00%	0
Communications	444	262	69.52%	182
<u>Total Expenses</u>	<u>32,757</u>	<u>30,821</u>	<u>6.28%</u>	<u>1,936</u>
 <u>Councillor Kwakerna</u>				
Honorarium	15,737	13,429	17.18%	2,308
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expense</u>	<u>17,38</u>	<u>15,07</u>	<u>15.30%</u>	<u>2,308</u>
 <u>Councillor Serino</u>				
Honorarium	14,306	13,42	6.53%	87
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,956</u>	<u>15,079</u>	<u>5.82%</u>	<u>877</u>
 <u>Councillor Walsh</u>				
Honorarium	14,306	13,429	6.53%	877
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meal	10	10	0.00%	0
<u>Total Expenses</u>	<u>15,956</u>	<u>15,079</u>	<u>5.82%</u>	<u>877</u>

	2027 BUDGET	2026 BUDGET	%	\$
<u>Councillor Goddard</u>				
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,956</u>	<u>15,079</u>	<u>5.82%</u>	<u>877</u>
<u>Councillor Jamieson</u>				
Honorarium	14,306	13,429	6.53%	877
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,956</u>	<u>15,079</u>	<u>5.82%</u>	<u>877</u>
<u>Councillor Lutz</u>				
Honorarium	14,306	14,772	(3.15%)	(466)
Travel	750	750	0.00%	0
Training & Conferences	800	800	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,956</u>	<u>16,422</u>	<u>(2.84%)</u>	<u>(466)</u>
<u>General Expenses</u>				
CPP Expense	3,423	3,242	5.58%	181
Membership Fees & Dues	4,600	3,000	53.33%	1,600
Advertising	1,000	1,000	0.00%	0
Meeting Expenses	500	5,500	(90.91%)	(5,000)
Special Events	10,700	10,200	4.90%	500
Grants to Organizations	6,700	10,350	(35.27%)	(3,650)
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0
Grant-Valley Wildcats	5,000	10,000	(50.00%)	(5,000)
Elections	12,000	0	0.00%	12,000
<u>Total Expenses</u>	<u>53,923</u>	<u>53,292</u>	<u>1.18%</u>	<u>631</u>
Total Expenses	183,850	175,932	4.50%	7,918
Net Department Surplus (Deficit)	(183,850)	(175,932)	4.50%	(7,918)

	2027 BUDGET	2026 BUDGET	%	\$
ADMINISTRATION				
Revenue				
Administration fees- Berwick Electric	256,007	262,105	(2.33%)	(6,098)
Administration fees- Sewer	51,985	41,695	24.68%	10,290
Tax Certificates	2,000	2,500	(20.00%)	(500)
Miscellaneous Revenue	180	25,300	(99.29%)	(25,120)
Internal Services-Captial	74,898	0	0.00%	74,898
Grants	0	0	0.00%	0
Total Revenue	385,070	331,599	16.13%	53,471
Expenses				
<u>CAO Office</u>				
Wages & Benefits	166,248	157,508	5.55%	8,739
Workplace Wellness Benefit	4,000	4,000	0.00%	0
<u>Total Wages & Benefits</u>	<u>170,248</u>	<u>161,508</u>	<u>5.41%</u>	<u>8,739</u>
<u>General Expenses</u>				
Travel	2,750	2,750	0.00%	0
Training & Conferences	4,900	1,800	172.22%	3,100
Membership Fees & Dues	712	670	6.28%	42
Meals	200	100	100.00%	100
Communications	2,436	600	306.03%	1,836
Advertising	1,000	500	100.00%	500
Meetings	2,000	2,000	0.00%	0
Subscriptions & Donations	500	500	0.00%	0
<u>Total General Expenses</u>	<u>14,498</u>	<u>8,920</u>	<u>62.54%</u>	<u>5,578</u>
<u>Administration</u>				
Wages & Benefits	487,210	453,547	7.42%	33,663
<u>Total Wages & Benefits</u>	<u>487,210</u>	<u>453,547</u>	<u>7.42%</u>	<u>33,663</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0.00%	0
Training & Conferences	7,880	8,230	(4.25%)	(350)
Meals	780	780	0.00%	0
Membership Fees & Dues	1,583	1,550	2.12%	33
Office Supplies	7,300	7,212	1.22%	88
Postage, Courier, & Equipment Rental	12,592	16,857	(25.30%)	(4,265)
Communications	3,490	2,160	61.56%	1,330
<u>Total General Expenses</u>	<u>36,625</u>	<u>39,789</u>	<u>(7.95%)</u>	<u>(3,165)</u>
<u>Information Technology</u>				
Contracted Services	10,841	7,020	54.42%	3,821
Hardware	14,176	14,895	(4.83%)	(719)
Software	69,562	56,724	22.63%	12,838
<u>Total Expenses</u>	<u>94,579</u>	<u>78,639</u>	<u>20.27%</u>	<u>15,940</u>
Total Expenses	803,161	742,404	8.18%	60,757
Net Surplus (Deficit)	(418,090)	(410,805)	1.77%	(7,286)

	2027 BUDGET	2026 BUDGET	%	\$
TOWN HALL				
Revenue				
AVRL Rent	66,565	61,337	8.52%	5,228
Kings County Library Contribution	15,620	15,620	0.00%	0
Total Revenue	82,185	76,957	6.79%	5,228
Expenses				
<u>General Expenses</u>				
Communications	4,315	3,315	30.17%	1,000
Facility Insurance	12,918	9,897	30.52%	3,021
Utilities	46,408	42,189	10.00%	4,219
Repairs & Maintenance	44,317	31,542	40.50%	12,775
<u>Total Expenses</u>	<u>107,958</u>	<u>86,943</u>	<u>24.17%</u>	<u>21,015</u>
<u>Long Term Debt</u>				
Debenture Principal	125,133	125,133	0.00%	0
Debenture Interest	43,012	46,025	(6.55%)	(3,013)
<u>Total Debenture Expense</u>	<u>168,145</u>	<u>171,158</u>	<u>(1.76%)</u>	<u>(3,013)</u>
Total Expenses	276,103	258,101	6.97%	18,002
Net Surplus (Deficit)	(193,918)	(181,144)	7.05%	(12,774)

	2027 BUDGET	2026 BUDGET	%	\$
OTHER GOVERNMENT				
Revenue				
Taxation-Residential	4,087,071	3,393,842	20.43%	693,229
Taxation-Commercial	1,143,967	1,140,035	0.34%	3,931
Taxation-Resource	21,548	20,092	7.25%	1,456
Deed Transfer Tax	115,000	150,000	(23.33%)	(35,000)
Bell Aliant- GIL	12,000	12,000	0.00%	0
Canada Post- GIL	7,272	6,993	3.99%	279
Return on Investments	6,500	12,000	(45.83%)	(5,500)
Interest on Taxes	40,000	30,000	33.33%	10,000
Interest on PACE Program	1,700	1,700	0.00%	0
HST Offset	15,000	15,000	0.00%	0
Financial Capacity Grant (Equalization)	254,937	254,937	0.00%	0
Farm Acreage Grant	1,482	1,518	(2.37%)	(36)
AREA Dividend	72,000	24,190	197.64%	47,810
Operating Reserve Transfer	0	0	0.00%	0
Safe Restart	0	6,742	(100.00%)	(6,742)
Total Revenue	5,778,477	5,069,050	14.00%	709,427
Expenses				
<u>General Expenses</u>				
Bank Charges	14,000	14,000	0.00%	0
Audit Fees	43,041	30,926	39.18%	12,116
Legal Fees	37,500	5,000	650.00%	32,500
General Liability Insurance	22,749	29,826	(23.73%)	(7,076)
Tax Exemptions	144,898	142,002	2.04%	2,896
Tax Sales	1,000	1,000	0.00%	0
Bad Debt Expense	5,000	7,700	(35.06%)	(2,700)
Other Debt Charges	0	0	0.00%	0
Contribution to Reserves	89,401	75,000	19.20%	14,401
Capital our of Revenue	97,928	0	0.00%	97,928
<u>Total Expenses</u>	<u>455,518</u>	<u>305,453</u>	<u>49.13%</u>	<u>150,064</u>
<u>Long Term Debt</u>				
Debenture Principal	9,038	9,033	0.06%	5
Debenture Interest	364	723	(49.64%)	(359)
<u>Total Debenture Expense</u>	<u>9,402</u>	<u>9,756</u>	<u>(3.63%)</u>	<u>(354)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Centre for Education	765,698	687,440	11.38%	78,258
Properly Valuation Services Corp	35,972	33,480	7.44%	2,492
<u>Total Partner Contributions</u>	<u>801,670</u>	<u>720,920</u>	<u>11.20%</u>	<u>80,750</u>
<u>AREA Deficit</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Expenses	1,266,590	1,036,129	22.24%	230,461
Net Surplus (Deficit)	4,511,887	4,032,921	11.88%	478,966

	2027 BUDGET	2026 BUDGET	%	\$	
POLICE SERVICES					
Revenue					
Policing Fines	500	500	0.00%	0	
Total Revenue	500	500	0.00%	0	
Expenses					
RCMP/DNA Contracted Services	944,077	911,260	3.60%	32,817	Mandatory Contribution
Total Expenses	944,077	911,260	3.60%	32,817	
Net Surplus (Deficit)	(943,577)	(910,760)	3.60%	(32,817)	

	2027 BUDGET	2026 BUDGET	%	\$
FIRE SERVICES				
Grants				
NS-Civic Addressing Grant	1,000	1,000	0.00%	0
Municipality of Kings Operating Grant	195,307	186,272	4.85%	9,035
Total Grant Revenue	196,307	187,272	4.82%	9,035
Expenses				
<u>Fire Administration</u>				
WCB	3,300	2,500	32.00%	800
EAP/Life Insurance	6,395	5,524	15.76%	870
Honorarium	12,000	12,000	0.00%	0
Meetings, Meals, & Travel	3,700	3,700	0.00%	0
Training & Conferences	7,000	8,070	(13.26%)	(1,070)
Membership Dues & Fees	1,400	1,000	40.00%	400
Office Supplies	3,000	3,600	(16.67%)	(600)
Communication	11,677	7,160	63.09%	4,517
<u>Total Administration Expenses</u>	<u>48,472</u>	<u>43,554</u>	<u>11.29%</u>	<u>4,918</u>
<u>Fire Hall</u>				
Facility Insurance	11,115	13,827	(19.61%)	(2,712)
Utilities	49,031	43,944	11.58%	5,087
Repairs & Maintenance	32,825	47,825	(31.36%)	(15,000)
<u>Total Fire Hall Expenses</u>	<u>92,971</u>	<u>105,596</u>	<u>(11.96%)</u>	<u>(12,625)</u>
<u>Fire Operations</u>				
Communications	25,500	25,500	0.00%	0
Tools & Equipment	21,831	21,831	0.00%	0
Clothing & Safety Equipment	40,360	35,360	14.14%	5,000
Vehicle Insurance	18,778	19,179	(2.09%)	(401)
Vehicle Fuel	13,200	14,000	(5.71%)	(800)
Vehicle Maintenance	37,025	30,650	20.80%	6,375
<u>Total Fire Operations Expenses</u>	<u>156,694</u>	<u>146,520</u>	<u>6.94%</u>	<u>10,174</u>
<u>Long Term Debt</u>				
Debenture Principal	107,947	71,917	50.10%	36,030
Debenture Interest	23,170	19,516	18.72%	3,654
<u>Total Debenture Expenses</u>	<u>131,117</u>	<u>91,433</u>	<u>43.40%</u>	<u>39,684</u>
Total Expenses	429,254	387,103	10.89%	42,151
Net Surplus (Deficit)	(232,947)	(199,831)	16.57%	(33,116)

	2027 BUDGET	2026 BUDGET	%	\$
BYLAW SERVICES				
Revenue				
Total Revenue				
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	2,085	7,773	(73.17%)	(5,687)
<u>Total Wages & Benefits</u>	<u>2,085</u>	<u>7,773</u>	<u>(73.17%)</u>	<u>(5,687)</u>
<u>General Expenses</u>				
Travel	100	100	0.00%	0
Training & Conferences	0	0	0.00%	0
Membership Fees & Dues	0	0	0.00%	0
<u>Total General Expenses</u>	<u>100</u>	<u>100</u>	<u>0.00%</u>	<u>0</u>
<u>Partner Contributions</u>				
Kings' REMO	16,000	9,270	72.60%	6,730
<u>Total Partner Contributions</u>	<u>16,000</u>	<u>9,270</u>	<u>72.60%</u>	<u>6,730</u>
Total Expenses	18,185	17,143	6.08%	1,043
Net Surplus (Deficit)	(18,185)	(17,143)	6.08%	(1,043)

	2027 BUDGET	2026 BUDGET	%	\$
PUBLIC WORKS				
Total Revenue				
Expenses				
<u>Public Works Administration</u>				
<u>Wages & Benefits</u>	<u>119,643</u>	<u>129,227</u>	<u>(7.42%)</u>	<u>(9,584)</u>
<u>Total Wages & Benefits</u>	<u>119,643</u>	<u>129,227</u>	<u>(7.42%)</u>	<u>(9,584)</u>
<u>General Expenses</u>				
Travel	3,150	3,250	(3.08%)	(100)
Meals	700	700	0.00%	0
Training & Conference	12,610	5,710	120.84%	6,900
Membership Fees & Dues	1,275	1,275	0.00%	0
Communications	9,728	8,850	9.92%	878
Advertising	500	500	0.00%	0
Engineering/Surveyor Services	14,720	2,220	563.06%	12,500
<u>Total General Expenses</u>	<u>42,683</u>	<u>22,505</u>	<u>89.66%</u>	<u>20,178</u>
<u>Total Public Works Administration Expenses</u>	<u>162,326</u>	<u>151,732</u>	<u>6.98%</u>	<u>10,593</u>
<u>Public Works Facility</u>				
Insurance	8,690	13,327	(34.80%)	(4,638)
Utilities	17,403	15,821	10.00%	1,582
Repairs & Maintenance	19,400	19,350	0.26%	50
<u>Total Public Works Facility</u>	<u>45,493</u>	<u>48,498</u>	<u>(6.20%)</u>	<u>(3,006)</u>
<u>Streets & Roads</u>				
<u>Wages & Benefits</u>				
Wages & Benefits	301,073	376,966	(20.13%)	(75,893)
<u>Total Salaries & Benefits</u>	<u>301,073</u>	<u>376,966</u>	<u>(20.13%)</u>	<u>(75,893)</u>
<u>General Expenses</u>				
Paving	375,300	225,000	66.80%	150,300
Winter Maintenance	324,000	0	0.00%	324,000
Tools & Equipment	10,500	8,000	31.25%	2,500
Equipment Rental	4,000	12,000	(66.67%)	(8,000)
Operational Supplies	58,160	45,355	28.23%	12,805
Winter Supplies	13,000	53,100	(75.52%)	(40,100)
Safety Supplies	10,733	7,620	40.85%	3,113
<u>Total General Expenses</u>	<u>795,693</u>	<u>351,075</u>	<u>126.64%</u>	<u>444,618</u>
<u>Fleet Expenses</u>				
Vehicle Insurance	16,932	14,692	15.25%	2,240
Fuel	17,100	20,600	(16.99%)	(3,500)
Vehicles Maintenance	27,206	42,724	(36.32%)	(15,518)
<u>Total Fleet Expenses</u>	<u>61,238</u>	<u>78,016</u>	<u>(21.51%)</u>	<u>(16,778)</u>
<u>Total Streets & Roads Expenses</u>	<u>1,158,004</u>	<u>806,057</u>	<u>43.66%</u>	<u>351,947</u>
<u>Street Lighting</u>				
Power	74,454	67,685	10.00%	6,768
Repairs & Maintenance	1,605	1,605	0.00%	0
<u>Total Street Lighting</u>	<u>76,059</u>	<u>69,290</u>	<u>9.77%</u>	<u>6,768</u>
<u>Traffic Services</u>				
Operational Supplies & Equipment	0	0	0.00%	0
Traffic Services	26,000	16,350	59.02%	9,650
Repairs & Maintenance	13,000	10,200	27.45%	2,800
<u>Total Traffic Services</u>	<u>39,000</u>	<u>26,550</u>	<u>46.89%</u>	<u>12,450</u>

	2027 BUDGET	2026 BUDGET	%	\$
<u>Crossing Guards</u>				
<u>Wages & Benefits</u>				
Wages & Benefits	12,677	24,169	(47.55%)	(11,492)
Total Wages & Benefits	<u>12,677</u>	<u>24,169</u>	<u>(47.55%)</u>	<u>(11,492)</u>
<u>General Expenses</u>				
Communication	150	150	0.00%	0
Safety Supplies	500	500	0.00%	0
Total General Expenses	<u>650</u>	<u>650</u>	<u>0.00%</u>	<u>0</u>
Total Crossing Guards Expenses	<u>13,327</u>	<u>24,819</u>	<u>(46.30%)</u>	<u>(11,492)</u>
<u>Storm Sewer</u>				
Repairs & Maintenance	13,450	16,000	(15.94%)	(2,550)
Total Storm Sewer	<u>13,450</u>	<u>16,000</u>	<u>(15.94%)</u>	<u>(2,550)</u>
<u>Long Term Debt</u>				
Debenture Principal	47,953	42,452	12.96%	5,501
Debenture Interest	14,033	15,599	(10.04%)	(1,566)
Total Debenture Expenses	<u>61,986</u>	<u>58,051</u>	<u>6.78%</u>	<u>3,935</u>
<u>Partner Contributions</u>				
Kings Transit Authority	165,423	102,142	61.95%	63,281
Kings Point to Point Transit	5,000	5,000	0.00%	0
Total Partner Contributions	<u>170,423</u>	<u>107,142</u>	<u>59.06%</u>	<u>63,281</u>
Total Expenses	1,740,068	1,308,139	33.02%	431,927
Net Surplus (Deficit)	(1,740,068)	(1,308,139)	33.02%	(431,927)

	2027 BUDGET	2026 BUDGET	%	\$
ENVIRONMENTAL HEALTH				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	316,918	250,477	26.53%	66,441
Sewer Industrial	520,649	578,775	(10.04%)	(58,126)
Sewer Institutional	32,552	32,570	(0.06%)	(18)
Sewer Connection Fees	0	0	0.00%	0
<u>Total Operating Revenue</u>	<u>870,119</u>	<u>861,822</u>	<u>0.96%</u>	<u>8,297</u>
Total Revenue	870,119	861,822	0.96%	8,297
Expenses				
<u>Sewer Administration</u>				
<u>Wages & Benefits</u>				
Wages & Benefits	26,485	14,971	76.91%	11,514
<u>Total Wages & Benefits</u>	<u>26,485</u>	<u>14,971</u>	<u>76.91%</u>	<u>11,514</u>
<u>General Expenses</u>				
Travel	3,100	3,100	0.00%	0
Meals	400	400	0.00%	0
Training & Conferences	6,300	3,230	95.05%	3,070
Membership Fees & Dues	885	990	(10.61%)	(105)
Office Supplies	500	500	0.00%	0
Administration Fees	51,985	41,695	24.68%	10,290
Communications	2,235	1,924	16.16%	311
<u>Total General Expenses</u>	<u>65,405</u>	<u>51,839</u>	<u>26.17%</u>	<u>13,566</u>
Capital of out Revenue	50,000	189,198	0.00%	50,000
Contribution to Reserves	75,000	75,000	(71.61%)	(189,198)
Total Sewer Administration Expenses	216,890	331,007	(34.48%)	(114,117)
<u>Sewer Collection</u>				
<u>Wages & Benefits</u>				
Wages & Benefits	81,988	53,032	54.60%	28,956
<u>Total Wages & Benefits</u>	<u>81,988</u>	<u>53,032</u>	<u>54.60%</u>	<u>28,956</u>
<u>General Expenses</u>				
Facility Insurance	490	427	14.68%	63
Utilities	35,037	31,852	10.00%	3,185
Repairs & Maintenance	54,554	67,500	(19.18%)	(12,946)
<u>Total General Expenses</u>	<u>90,081</u>	<u>99,780</u>	<u>(9.72%)</u>	<u>(9,698)</u>
Total Sewer Collection Expenses	172,069	152,811	12.60%	19,257
<u>Sewer Treatment</u>				
<u>Wages & Benefits</u>				
Wages & Benefits	78,195	90,842	(13.92%)	(12,647)
<u>Total Wages & Benefits</u>	<u>78,195</u>	<u>90,842</u>	<u>(13.92%)</u>	<u>(12,647)</u>
<u>General Expenses</u>				
Facility Insurance	7,122	6,411	11.08%	711
Utilities	130,291	118,446	10.00%	11,845
Repairs & Maintenance	95,500	105,250	(9.26%)	(9,750)
Tools & Equipment	8,250	5,000	65.00%	3,250
Sewer Treatment Testing	37,500	30,000	25.00%	7,500
Clothing & Safety Equipment	1,325	800	65.63%	525
<u>Total General Expenses</u>	<u>279,988</u>	<u>265,907</u>	<u>5.30%</u>	<u>14,080</u>
Total Sewer Treatment Expenses	358,182	356,750	0.40%	1,433
<u>Long Term Debt</u>				
Debenture Principal	91,600	18,231	402.44%	73,369
Debenture Interest	31,378	3,022	938.27%	28,356
Total Long Term Debt	122,978	21,253	478.63%	101,725
Total Sewer Expenses	870,119	861,822	0.96%	8,297

	2027 BUDGET	2026 BUDGET	%	\$
<u>Sewer Net Surplus (Deficit)</u>	0	0	(120.00%)	0
<u>Partner Contributions</u>				
Other Solid Waste Charges	0	0	0.00%	0
Valley Waste Resource Management	222,254	256,588	(13.38%)	(34,334)
<u>Total Partner Contributions</u>	222,254	256,588	(13.38%)	(34,334)
Total Expenses	1,092,373	1,118,410	(2.33%)	(26,037)
Net Surplus (Deficit)	(222,254)	(256,588)	(13.38%)	34,334

	2027 BUDGET	2026 BUDGET	%	\$
PLANNING AND DEVELOPMENT				
Revenue				
Planning	10,000	10,000	0.00%	0
Total Revenue	10,000	10,000	0.00%	0
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	31,403	43,631	(28.03%)	(12,228)
<u>Total Wages & Benefits</u>	<u>31,403</u>	<u>43,631</u>	<u>(28.03%)</u>	<u>(12,228)</u>
<u>General Expenses</u>				
Travel	100	100	0.00%	0
Office Supplies	1,000	1,000	0.00%	0
Communication	436	600	(27.30%)	(164)
Advertising	3,000	3,000	0.00%	0
Postage & Courier	150	100	50.00%	50
Legal	10,000	10,000	0.00%	0
Other Professional Fees	110,000	123,000	(10.57%)	(13,000)
<u>Total General Expenses</u>	<u>124,686</u>	<u>137,800</u>	<u>(9.52%)</u>	<u>(13,114)</u>
Total Expenses	156,089	181,431	(13.97%)	(25,342)
Net Surplus (Deficit)	(146,089)	(171,431)	(14.78%)	25,342

	2027 BUDGET	2026 BUDGET	%	\$
ECONOMIC DEVELOPMENT				
Revenue				
Total Revenue				
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	114,994	45,274	154.00%	69,720
<u>Total Wages & Benefits</u>	<u>114,994</u>	<u>45,274</u>	<u>154.00%</u>	<u>69,720</u>
<u>General Expenses</u>				
Travel	300	150	100.00%	150
Training & Conferences	7,000	300	2233.33%	6,700
Membership Fees & Dues	350	350	0.00%	0
Communication	540	540	0.00%	0
Marketing Promo & Community Dev.	8,500	5,600	51.79%	2,900
<u>Total General Expenses</u>	<u>16,690</u>	<u>6,940</u>	<u>140.49%</u>	<u>9,750</u>
<u>Partner Contributions</u>				
Valley Regional Enterprise Network	14,100	14,100	0.00%	0
Valley Community Fibre Network	3,200	3,200	0.00%	0
				0
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>17,300</u>	<u>0.00%</u>	<u>0</u>
Total Expenses	148,984	69,514	114.32%	79,470
Net Surplus (Deficit)	(148,984)	(69,514)	114.32%	(79,470)

	2027 BUDGET	2026 BUDGET	%	\$
VISITOR INFORMATION CENTRE				
Revenue				
Federal Government Grants	9,380	8,000	17.25%	1,380
Provincial Government Grants	0	0	0.00%	0
Local Government Grants	2,000	2,000	0.00%	0
Total Revenue	11,380	10,000	13.80%	1,380
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	8,947	15,034	(40.49%)	(6,088)
<u>Total Wages & Benefits</u>	<u>8,947</u>	<u>15,034</u>	<u>(40.49%)</u>	<u>(6,088)</u>
<u>General Expenses</u>				
Utilities & Communications	2,507	643	290.00%	1,864
<u>Total General Expenses</u>	<u>2,507</u>	<u>643</u>	<u>290.00%</u>	<u>1,864</u>
Total Expenses	11,454	15,677	(26.94%)	(4,223)
Net Surplus (Deficit)	(74)	(5,677)	(98.70%)	5,603

	2027 BUDGET	2026 BUDGET	%	\$
REC ADMIN				
Revenue				
<u>Grants</u>				
Federal Government Grants	0	0	0.00%	0
Provincial Government Grants	25,000	25,000	0.00%	0
Local Government Grants	19,733	27,000	(26.92%)	(7,267)
<u>Total Grants</u>	<u>44,733</u>	<u>52,000</u>	<u>(13.98%)</u>	<u>(7,267)</u>
Total Revenue	44,733	52,000	(13.98%)	(7,267)
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	122,882	192,775	(36.26%)	(69,892)
<u>Total Wages & Benefits</u>	<u>122,882</u>	<u>192,775</u>	<u>(36.26%)</u>	<u>(69,892)</u>
<u>General Expenses</u>				
Travel	3,150	3,100	1.61%	50
Training & Conferences	2,000	1,800	11.11%	200
Membership Fees & Dues	900	900	0.00%	0
Meals	150	150	0.00%	0
Meetings	0	0	0.00%	0
Communications	1,080	1,080	0.00%	0
<u>Total General Expenses</u>	<u>7,280</u>	<u>7,030</u>	<u>3.56%</u>	<u>250</u>
<u>Community Events & Festivals</u>				
General Events & Festivals	19,650	16,900	16.27%	2,750
<u>Total Community Events</u>	<u>19,650</u>	<u>16,900</u>	<u>16.27%</u>	<u>2,750</u>
Total Expenses	149,812	216,705	(30.87%)	(66,892)
Net Surplus (Deficit)	(105,080)	(164,705)	(36.20%)	59,625

	2027 BUDGET	2026 BUDGET	%	\$
REC PROGRAMMING				
Revenue				
Misc Recreation Program Revenue	7,425	2,000	271.25%	5,425
Summer Day Camp	22,750	26,250	(13.33%)	(3,500)
After School Program	0	0	0.00%	0
Pickleball	9,000	9,000	0.00%	0
<u>Total Revenue</u>	<u>39,175</u>	<u>37,250</u>	<u>5.17%</u>	<u>1,925</u>
<u>Grants</u>				
Federal Government Grants	11,900	14,400	(17.36%)	(2,500)
Provincial Government Grants	4,350	4,000	8.75%	350
Local Government Grants	11,000	11,000	0.00%	0
<u>Total Grants</u>	<u>27,250</u>	<u>29,400</u>	<u>(7.31%)</u>	<u>(2,150)</u>
Total Revenue	66,425	66,650	(0.34%)	(225)
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	35,662	38,343	(6.99%)	(2,681)
<u>Total Wages & Benefits</u>	<u>35,662</u>	<u>38,343</u>	<u>(6.99%)</u>	<u>(2,681)</u>
<u>General Expenses</u>				
Communication	540	540	0.00%	0
<u>Total General Expenses</u>	<u>540</u>	<u>540</u>	<u>0.00%</u>	<u>0</u>
<u>Program Expenditures</u>				
General Program Expenditures	10,500	4,550	130.77%	5,950
Summer Day Camp	2,250	1,800	25.00%	450
After School Program	0	0	0.00%	0
<u>Total Program Expenditures</u>	<u>12,750</u>	<u>6,350</u>	<u>100.79%</u>	<u>6,400</u>
Total Expenses	48,952	45,233	8.22%	3,719
Net Surplus (Deficit)	17,473	21,417	(18.41%)	(3,944)

	2027 BUDGET	2026 BUDGET	%	\$
FITNESS CENTRE				
Revenue				
Membership Sales	130,645	124,145	5.24%	6,500
Personal Training	2,745	2,000	37.25%	745
Common BDCA	4,000	4,000	0.00%	0
Total Revenue	137,390	130,145	5.57%	7,245
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	130,125	130,424	(0.23%)	(299)
<u>Total Salaries & Benefits</u>	<u>130,125</u>	<u>130,424</u>	<u>(0.23%)</u>	<u>(299)</u>
<u>General Expenses</u>				
Communications & Cable	890	948	(6.12%)	(58)
Advertising	0	0	0.00%	0
Insurance	885	885	0.00%	0
Personal Trainers	4,733	4,100	15.44%	633
Utilities	12,709	11,554	10.00%	1,156
Shared Expenses	9,000	9,000	0.00%	0
Operational Supplies	5,500	4,600	19.57%	900
Repairs & Maintenance	11,000	5,000	120.00%	6,000
Training	250	0	0.00%	250
<u>Total General Expenses</u>	<u>44,967</u>	<u>36,087</u>	<u>24.61%</u>	<u>8,881</u>
Total Expenses	175,092	166,510	5.15%	8,582
Net Surplus (Deficit)	(37,702)	(36,365)	3.68%	(1,337)

	2027 BUDGET	2026 BUDGET	%	\$
PARKS & FACILITIES				
Revenue				
<u>Facility Rentals</u>	<u>11,417</u>	<u>10,905</u>	<u>4.69%</u>	<u>512</u>
<u>Grants</u>				
Federal Government Grants	9,822	9,152	7.32%	670
Provincial Government Grants	0	5,824	(100.00%)	(5,824)
Local Government Grants	0	0	0.00%	0
<u>Total Grants</u>	<u>9,822</u>	<u>14,976</u>	<u>(34.42%)</u>	<u>(5,154)</u>
Total Revenue	21,239	25,881	(17.94%)	(4,643)
Expenses				
<u>Wages & Benefits</u>				
Wages & Benefits	41,451	43,041	(3.69%)	(1,590)
<u>Total Wages & Benefits</u>	<u>41,451</u>	<u>43,041</u>	<u>(3.69%)</u>	<u>(1,590)</u>
<u>General Expenses</u>				
Travel	332	360	(7.74%)	(28)
Communications	1,101	1,102	(0.12%)	(1)
Facility Insurance	7,262	7,088	2.45%	174
Meals	100	100	0.00%	0
Utilities	5,801	5,274	10.01%	528
Tools & Equipment	3,500	4,700	(25.53%)	(1,200)
Safety Supplies	850	1,090	(22.02%)	(240)
<u>Total General Expenses</u>	<u>18,947</u>	<u>19,714</u>	<u>(3.89%)</u>	<u>(768)</u>
<u>Repairs & Maintenance</u>				
Park Maintenance	40,724	47,774	(14.76%)	(7,050)
General Repairs & Maintenance	5,000	5,000	0.00%	0
Ballfields Maintenance	0	0	0.00%	0
Tennis Courts Maintenance	0	0	0.00%	0
Splash Pad Maintenance	0	0	0.00%	0
Centennial Park Maintenance	0	0	0.00%	0
Spicer Park Maintenance	0	0	0.00%	0
Chute Park Maintenance	0	0	0.00%	0
Trails Maintenance	0	0	0.00%	0
Carol's Place Maintenance	0	0	0.00%	0
<u>Total Repairs & Maintenance</u>	<u>45,724</u>	<u>52,774</u>	<u>(13.36%)</u>	<u>(7,050)</u>
<u>Vehicle Expenses</u>				
Vehicle Insurance	2,942	3,739	(21.32%)	(797)
Vehicle Fuel	4,290	0	0.00%	4,290
Vehicle Maintenance	1,950	5,850	(66.67%)	(3,900)
<u>Total Vehicle Expenses</u>	<u>9,182</u>	<u>9,589</u>	<u>(4.25%)</u>	<u>(407)</u>
<u>Long Term Debt</u>				
Principal	18,150	18,150	0.00%	0
Interest	7,078	7,517	(5.85%)	(439)
<u>Total Long Term Debt</u>	<u>25,228</u>	<u>25,667</u>	<u>(1.71%)</u>	<u>(439)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Library	21,750	17,400	25.00%	4,350
<u>Total Partner Contributions</u>	<u>21,750</u>	<u>17,400</u>	<u>25.00%</u>	<u>4,350</u>
Total Expenses	162,282	168,185	(3.51%)	(5,904)