

# MEMORANDUM



**To:** Council  
**From:** CAO Boyd  
**Date:** March 19, 2026  
**Subject:** 2026/27 Detailed Operating Budget Notes

The attached detailed budget represents the direction and discussions from the past three months. The document includes references to the tables below to provide additional detail for the year over year change from budget to budget.

Since the last update to Council the following changes have been made:

- Increased fuel budget by 10%, \$3,090
- Added an additional \$2,050 to the AVRL to represent a total of 25% increase to the municipal contribution for 2026/27.
- RCMP contribution was reduced by 3.3% to represent the estimated billing communicated from Department of Justice on March 16, 2026.
- Residential Tax rate was increased by 2 cents.
- Commercial Tax rate was increased by 15 cents to match the 2024/25 NS Town's average of 4.07.

**TABLE 1.1 – REVENUE CHANGES YEAR OVER YEAR**

Revenue	Change over 25/26	Comments
BEC Admin Fee	(\$6,908)	Expenses moved to BEC for direct charge instead of recovery.
AREA Revenue for CAO	(\$25,000)	AREA Board removed in 25/26
BEC Capital Project Mgmt. & Support	\$75,000	Internal support for the AMI/Kraken BEC capital project
Residential Taxation	\$693,229	Foster Street and Grandview assessment provides \$407,000 additional tax revenue; balance of increase related to new assessment growth and sales (removal of CAP)  Increased Residential Rate by 0.02 per Council's Direction on March 10, 2026.

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Commercial Taxation	\$3,931	EVP successful in appeal for 23/24 & 24/25 decreased overall commercial assessment.  Increased Commercial Rate by 0.15 per Council Direction on March 10, 2026. Equal to 2024/25 Average Commercial Rate for NS Towns.
Deed Transfer	(\$35,000)	Adjusted to reflect cooling market trend experienced in 25/26
AREA Dividend	72,000	0 entered in budget; may be adjusted when 25/26 forecast is provided
Interest on Taxes & Return on Investments	\$4,500	Changed to reflect actual historical
Kings County Fire Grant – Operating	\$9,035	Increase based on updated calls in Kings County.

**TABLE 1.2 – EXPENSE CHANGES YEAR OVER YEAR**

Expenditure	Change over 25/26	Comments
Global - Mandatory Costs	\$200,197	See Table 1.3.
Global - Salaries	(\$33,000)	No change in staffing levels.
Global – Utilities	\$18,000	Assumption that power will increase by 10%
Global – Insurance	(\$20,000)	New insurer following competitive process.
Leg. - Meeting expenses	(\$5,000)	The strategic plan expense has been removed from the budget.
Leg. - Grants to Organizations	(\$3,650)	Reduced Mural Society by \$1,500 Reduced KMCC Dinner/Auction and Golf Tournament by half (\$600 each). Removed Golf Tournament Bronze Sponsorship and Dinner/Auction Gift Cards \$700 Added Misc. Sponsorship \$2,000

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		Removed Landmark East Capital Donation of \$2,000
Leg. -Valley Wildcats Sponsorship	(\$5,000)	Reduced annual sponsorship by half (\$5,000).
Admin - IT Services	\$12,838	Network maintenance, work order software and online training
TH - Repair and Maintenance	\$12,775	General maintenance to the library and town hall. New seating outside gymnasium.
Oth.Gov. - Audit Fees	\$12,116	Increase in audit fees per contract and support for financial consultant.
Oth.Gov. - Legal Fees	\$32,500	To support human resource projects and labour management.
Oth.Gov. - Contribution to Operating Reserves	\$97,759	Includes AREA Dividend and savings from RCMP budget reduction based on updated billing information.
Oth.Gov. - Capital Out of Revenue	\$75,000	To fund capital projects for 2026/27
Fire Vehicle Costs	\$15,000	To reflect increase maintenance due to age of vehicles.
PW – Eng. Surveying Services	\$12,500	Consultant to update Municipal Specifications Manual for municipal services.
PW – Equipment Rental	(\$8,000)	Removed equipment rental cost for hauling snow due to winter maintenance contract.
PW - Paving	\$100,000	To address a mill and paving section on Commercial Street south.
PW - Winter maintenance contract	\$324,000	Winter Maintenance Contract
PW – Operational Supplies	\$12,805	Increased brush pick cost based on 25/26 actual and increase cold patch amount

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**TABLE 1.3 – MANDATORY CONTRIBUTION CHANGES YEAR OVER YEAR**

<b>Mandatory Costs</b>	<b>2026/27</b>	<b>Y/Y</b>	<b>% of Annual Budget</b>
Annapolis Valley Reg Centre for Education	\$765,684	\$78,244	10.5%
AVRL	\$21,750	\$4,350	0.2%
Property Valuation Services Corp	\$35,972	\$2,492	0.5%
Valley Waste Resource Management	\$222,254	(\$34,334)	3.1%
Tidal Transit (Kings Transit)	\$165,423	\$63,281	2.3%
RCMP Services	\$944,077	\$32,817	13.4%
REMO	\$16,000	\$6,730	0.22%
Valley REN	\$14,100	\$0	0.20%
VCFN	\$3,200	\$0	0.04%
Debt	\$414,180	\$46,617	5.7%
<b>Total</b>	<b>\$2,602,640</b>	<b>\$200,197</b>	<b>36.20%</b>

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	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>OPERATING SUMMARY</b>				
<b>Revenue</b>				
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
<b>Total Revenue</b>	<b>7,603,824</b>	<b>6,817,876</b>	<b>11.53%</b>	<b>788,690</b>
<b>Expenses</b>				
General Government	2,515,133	2,212,566	13.67%	302,567
Protective Services	1,453,586	1,315,506	10.50%	138,080
Public Works	1,690,067	1,308,140	29.20%	381,927
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)
<b>Total Expenses</b>	<b>7,603,824</b>	<b>6,817,876</b>	<b>11.53%</b>	<b>785,948</b>
<b>Net Surplus (Deficit)</b>				

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>LEGISLATIVE SERVICES</b>				
<b>Revenue</b>				
<b>Total Revenue</b>				
<b>Expenses</b>				
<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>

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<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)	Removal of Strategic Plan
Special Events	10,700	10,200	4.90%	500	
Grants to Organizations	6,700	10,350	(35.27%)	(3,650)	See Table 1.2
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0	
Grant-Valley Wildcats	5,000	10,000	(50.00%)	(5,000)	See Table 1.2
Elections	12,000	0	0.00%	12,000	Special Election
<u>Total Expenses</u>	<u>53,923</u>	<u>53,292</u>	<u>1.18%</u>	<u>631</u>	
<b>Total Expenses</b>	<b>183,850</b>	<b>175,932</b>	<b>4.50%</b>	<b>7,918</b>	
<b>Net Department Surplus (Deficit)</b>	<b>(183,850)</b>	<b>(175,932)</b>	<b>4.50%</b>	<b>(7,918)</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>ADMINISTRATION</b>					
<b>Revenue</b>					
Administration fees- Berwick Electric	256,007	262,105	(2.33%)	(6,098)	See Table 1.1
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)	See Table 1.1
Internal Services-Captial	74,898	0	0.00%	74,898	See Table 1.1
Grants	0	0	0.00%	0	
<b>Total Revenue</b>	<b>385,070</b>	<b>331,599</b>	<b>16.13%</b>	<b>53,471</b>	
<b>Expenses</b>					
<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 &amp; 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	Prof. Dev./Training
Membership Fees & Dues	712	670	6.28%	42	
Meals	200	100	100.00%	100	
Communications	2,436	600	306.03%	1,836	Comm/Branding Design
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 &amp; 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)	BEC portion moved to BEC budget
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	See Table 1.2
<u>Total Expenses</u>	<u>94,579</u>	<u>78,639</u>	<u>20.27%</u>	<u>15,940</u>	
<b>Total Expenses</b>	<b>803,161</b>	<b>742,404</b>	<b>8.18%</b>	<b>60,757</b>	
<b>Net Surplus (Deficit)</b>	<b>(418,090)</b>	<b>(410,805)</b>	<b>1.77%</b>	<b>(7,286)</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>TOWN HALL</b>					
<b>Revenue</b>					
AVRL Rent	66,565	61,337	8.52%	5,228	Contract Inflation
Kings County Library Contribution	15,620	15,620	0.00%	0	
<b>Total Revenue</b>	<b>82,185</b>	<b>76,957</b>	<b>6.79%</b>	<b>5,228</b>	
<b>Expenses</b>					
<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	See Table 1.2
<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>	
<b>Total Expenses</b>	<b>276,103</b>	<b>258,101</b>	<b>6.97%</b>	<b>18,002</b>	
<b>Net Surplus (Deficit)</b>	<b>(193,918)</b>	<b>(181,144)</b>	<b>7.05%</b>	<b>(12,774)</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>OTHER GOVERNMENT</b>					
<b>Revenue</b>					
Taxation-Residential	4,087,071	3,393,842	20.43%	693,229	See Table 1.1
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)	See Table 1.1
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)	See able 1.1
Interest on Taxes	40,000	30,000	33.33%	10,000	See able 1.1
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	See Table 1.1
Operating Reserve Transfer	0	0	0.00%	0	
Safe Restart	0	6,742	(100.00%)	(6,742)	No Safe Restart for 2026/27
<b>Total Revenue</b>	<b>5,778,477</b>	<b>5,069,050</b>	<b>14.00%</b>	<b>709,427</b>	
<b>Expenses</b>					
<u>General Expenses</u>					
Bank Charges	14,000	14,000	0.00%	0	
Audit Fees	43,041	30,926	39.18%	12,116	See Table 1.2
Legal Fees	37,500	5,000	650.00%	32,500	See Table 1.2
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	97,759	75,000	30.35%	22,759	See Table 1.2
Capital our of Revenue	75,000	0	0.00%	75,000	See Table 1.2
<u>Total Expenses</u>	<u>440,948</u>	<u>305,453</u>	<u>44.36%</u>	<u>135,494</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	Mandatory Contribution
Propery Valuation Services Corp	35,972	33,480	7.44%	2,492	Mandatory Contribution
<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>	
<b>Total Expenses</b>	<b>1,252,020</b>	<b>1,036,129</b>	<b>20.84%</b>	<b>215,891</b>	
<b>Net Surplus (Deficit)</b>	<b>4,526,457</b>	<b>4,032,921</b>	<b>12.24%</b>	<b>493,536</b>	

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

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>FIRE SERVICES</b>				
<b>Grants</b>				
NS-Civic Addressing Grant	1,000	1,000	0.00%	0
Municipality of Kings Operating Grant	195,307	186,272	4.85%	9,035
<b>Total Grant Revenue</b>	<b>196,307</b>	<b>187,272</b>	<b>4.82%</b>	<b>9,035</b>
<b>Expenses</b>				
<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	47,825	47,825	0.00%	0
<u>Total Fire Hall Expenses</u>	<u>107,971</u>	<u>105,596</u>	<u>2.25%</u>	<u>2,375</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	45,650	30,650	48.94%	15,000
<u>Total Fire Operations Expenses</u>	<u>165,319</u>	<u>146,520</u>	<u>12.83%</u>	<u>18,799</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>
<b>Total Expenses</b>	<b>452,879</b>	<b>387,103</b>	<b>16.99%</b>	<b>65,776</b>
<b>Net Surplus (Deficit)</b>	<b>(256,572)</b>	<b>(199,831)</b>	<b>28.39%</b>	<b>(56,741)</b>

IT Support

See Table 1.2

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>BYLAW SERVICES</b>					
<b>Revenue</b>					
<b>Total Revenue</b>					
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	39,530	7,773	408.59%	31,758	Addition of Part-Time Position
<u>Total Wages &amp; Benefits</u>	<u>39,530</u>	<u>7,773</u>	<u>408.59%</u>	<u>31,758</u>	
<u>General Expenses</u>					
Travel	100	100	0.00%	0	
Training & Conferences	500	0	0.00%	500	
Membership Fees & Dues	500	0	0.00%	500	
<u>Total General Expenses</u>	<u>1,100</u>	<u>100</u>	<u>1000.00%</u>	<u>1,000</u>	
<u>Partner Contributions</u>					
Kings' REMO	16,000	9,270	72.60%	6,730	Mandatory Contribution
<u>Total Partner Contributions</u>	<u>16,000</u>	<u>9,270</u>	<u>72.60%</u>	<u>6,730</u>	
<b>Total Expenses</b>	<b>56,630</b>	<b>17,143</b>	<b>230.35%</b>	<b>39,488</b>	
<b>Net Surplus (Deficit)</b>	<b>(56,630)</b>	<b>(17,143)</b>	<b>230.35%</b>	<b>(39,488)</b>	

	2027 BUDGET	2026 BUDGET	%	\$	
<b>PUBLIC WORKS</b>					
<b>Total Revenue</b>					
<b>Expenses</b>					
<b>Public Works Administration</b>					
Wages & Benefits	119,643	129,227	(7.42%)	(9,584)	
Total Wages & Benefits	119,643	129,227	(7.42%)	(9,584)	
<b>General Expenses</b>					
Travel	3,150	3,250	(3.08%)	(100)	
Meals	700	700	0.00%	0	
Training & Conference	12,610	5,710	120.84%	6,900	Prof. Dev/Training
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	See Table 1.2
Total General Expenses	42,683	22,505	89.66%	20,178	
<b>Total Public Works Administration Expenses</b>	<b>162,326</b>	<b>151,732</b>	<b>6.98%</b>	<b>10,593</b>	
<b>Public Works Facility</b>					
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	
<b>Total Public Works Facility</b>	<b>45,493</b>	<b>48,498</b>	<b>(6.20%)</b>	<b>(3,006)</b>	
<b>Streets &amp; Roads</b>					
<b>Wages &amp; Benefits</b>					
Wages & Benefits	301,073	376,966	(20.13%)	(75,893)	
Total Salaries & Benefits	301,073	376,966	(20.13%)	(75,893)	
<b>General Expenses</b>					
Paving	325,300	225,000	44.58%	100,300	See Table 1.2
Winter Maintenance	324,000	0	0.00%	324,000	Estimated contract
Tools & Equipment	10,500	8,000	31.25%	2,500	
Equipment Rental	4,000	12,000	(66.67%)	(8,000)	Reduced - Winter Maint.
Operational Supplies	58,160	45,355	28.23%	12,805	See Table 1.2
Winter Supplies	13,000	53,100	(75.52%)	(40,100)	Reduced - Winter Maint.
Safety Supplies	10,733	7,620	40.85%	3,113	
Total General Expenses	745,693	351,075	112.40%	394,618	
<b>Fleet Expenses</b>					
Vehicle Insurance	16,932	14,692	15.25%	2,240	
Fuel	17,100	20,600	(16.99%)	(3,500)	Reduced - Winter Maint.
Vehicles Maintenance	27,206	42,724	(36.32%)	(15,518)	Reduced - Winter Maint.
Total Fleet Expenses	61,238	78,016	(21.51%)	(16,778)	
<b>Total Streets &amp; Roads Expenses</b>	<b>1,108,004</b>	<b>806,057</b>	<b>37.46%</b>	<b>301,947</b>	
<b>Street Lighting</b>					
Power	74,454	67,685	10.00%	6,768	
Repairs & Maintenance	1,605	1,605	0.00%	0	
<b>Total Street Lighting</b>	<b>76,059</b>	<b>69,290</b>	<b>9.77%</b>	<b>6,768</b>	
<b>Traffic Services</b>					
Operational Supplies & Equipment	0	0	0.00%	0	
Traffic Services	26,000	16,350	59.02%	9,650	Additional street sweeping
Repairs & Maintenance	13,000	10,200	27.45%	2,800	
<b>Total Traffic Services</b>	<b>39,000</b>	<b>26,550</b>	<b>46.89%</b>	<b>12,450</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b><u>Crossing Guards</u></b>					
<b><u>Wages &amp; Benefits</u></b>					
Wages & Benefits	12,677	24,169	(47.55%)	(11,492)	Reduced one crossing guard
<b>Total Wages &amp; Benefits</b>	<b><u>12,677</u></b>	<b><u>24,169</u></b>	<b><u>(47.55%)</u></b>	<b><u>(11,492)</u></b>	
<b><u>General Expenses</u></b>					
Communication	150	150	0.00%	0	
Safety Supplies	500	500	0.00%	0	
<b>Total General Expenses</b>	<b><u>650</u></b>	<b><u>650</u></b>	<b><u>0.00%</u></b>	<b><u>0</u></b>	
<b>Total Crossing Guards Expenses</b>	<b><u>13,327</u></b>	<b><u>24,819</u></b>	<b><u>(46.30%)</u></b>	<b><u>(11,492)</u></b>	
<b><u>Storm Sewer</u></b>					
Repairs & Maintenance	13,450	16,000	(15.94%)	(2,550)	
<b>Total Storm Sewer</b>	<b><u>13,450</u></b>	<b><u>16,000</u></b>	<b><u>(15.94%)</u></b>	<b><u>(2,550)</u></b>	
<b><u>Long Term Debt</u></b>					
Debenture Principal	47,953	42,452	12.96%	5,501	
Debenture Interest	14,033	15,599	(10.04%)	(1,566)	
<b>Total Debenture Expenses</b>	<b><u>61,986</u></b>	<b><u>58,051</u></b>	<b><u>6.78%</u></b>	<b><u>3,935</u></b>	
<b><u>Partner Contributions</u></b>					
Kings Transit Authority	165,423	102,142	61.95%	63,281	Mandatory Contribution
Kings Point to Point Transit	5,000	5,000	0.00%	0	
<b>Total Partner Contributions</b>	<b><u>170,423</u></b>	<b><u>107,142</u></b>	<b><u>59.06%</u></b>	<b><u>63,281</u></b>	
<b>Total Expenses</b>	<b>1,690,068</b>	<b>1,308,139</b>	<b>29.20%</b>	<b>381,927</b>	
<b>Net Surplus (Deficit)</b>	<b>(1,690,068)</b>	<b>(1,308,139)</b>	<b>29.20%</b>	<b>(381,927)</b>	

	2027 BUDGET	2026 BUDGET	%	\$
<b>ENVIRONMENTAL HEALTH</b>				
<b>Revenue</b>				
<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>
<b>Total Revenue</b>	<b>870,119</b>	<b>861,822</b>	<b>0.96%</b>	<b>8,297</b>
<b>Expenses</b>				
<b><u>Sewer Administration</u></b>				
<u>Wages &amp; Benefits</u>				
Wages & Benefits	26,485	14,971	76.91%	11,514
<u>Total Wages &amp; 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	0	0.00%	50,000
Contribution to Reserves	75,000	264,198	(71.61%)	(189,198)
<b>Total Sewer Administration Expenses</b>	<b>216,890</b>	<b>331,007</b>	<b>(34.48%)</b>	<b>(114,117)</b>
<b><u>Sewer Collection</u></b>				
<u>Wages &amp; Benefits</u>				
Wages & Benefits	81,988	53,032	54.60%	28,956
<u>Total Wages &amp; 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>
<b>Total Sewer Collection Expenses</b>	<b>172,069</b>	<b>152,811</b>	<b>12.60%</b>	<b>19,257</b>
<b><u>Sewer Treatment</u></b>				
<u>Wages &amp; Benefits</u>				
Wages & Benefits	78,195	90,842	(13.92%)	(12,647)
<u>Total Wages &amp; 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>
<b>Total Sewer Treatment Expenses</b>	<b>358,182</b>	<b>356,750</b>	<b>0.40%</b>	<b>1,432</b>
<b><u>Long Term Debt</u></b>				
Debenture Principal	91,600	18,231	402.44%	73,369
Debenture Interest	31,378	3,022	938.27%	28,356
<b>Total Long Term Debt</b>	<b>122,978</b>	<b>21,253</b>	<b>478.63%</b>	<b>101,725</b>
<b>Total Sewer Expenses</b>	<b>870,119</b>	<b>861,822</b>	<b>0.96%</b>	<b>8,297</b>

	2027 BUDGET	2026 BUDGET	%	\$	
<b><u>Sewer Net Surplus (Deficit)</u></b>	<b>0</b>	<b>0</b>	<b>(120.00%)</b>	<b>0</b>	
<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)	Mandatory Contribution
<b><u>Total Partner Contributions</u></b>	<b>222,254</b>	<b>256,588</b>	<b>(13.38%)</b>	<b>(34,334)</b>	
<b>Total Expenses</b>	<b>1,092,373</b>	<b>1,118,410</b>	<b>(2.33%)</b>	<b>(26,037)</b>	
<b>Net Surplus (Deficit)</b>	<b>(222,254)</b>	<b>(256,588)</b>	<b>(13.38%)</b>	<b>34,334</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>PLANNING AND DEVELOPMENT</b>					
<b>Revenue</b>					
Planning	10,000	10,000	0.00%	0	
<b>Total Revenue</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>	<b>0</b>	
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	31,403	43,631	(28.03%)	(12,228)	
<u>Total Wages &amp; 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)	Removed MPS Review
<u>Total General Expenses</u>	<u>124,686</u>	<u>137,800</u>	<u>(9.52%)</u>	<u>(13,114)</u>	
<b>Total Expenses</b>	<b>156,089</b>	<b>181,431</b>	<b>(13.97%)</b>	<b>(25,342)</b>	
<b>Net Surplus (Deficit)</b>	<b>(146,089)</b>	<b>(171,431)</b>	<b>(14.78%)</b>	<b>25,342</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>ECONOMIC DEVELOPMENT</b>					
<b>Revenue</b>					
<b>Total Revenue</b>					
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	114,994	45,274	154.00%	69,720	Reallocated Managers Salary here
<u>Total Wages &amp; 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	Prof. Dev./Training
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	Mandatory Contribution
Valley Community Fibre Network	3,200	3,200	0.00%	0	Mandatory Contribution
				0	
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>17,300</u>	<u>0.00%</u>	<u>0</u>	
<b>Total Expenses</b>	<b>148,984</b>	<b>69,514</b>	<b>114.32%</b>	<b>79,470</b>	
<b>Net Surplus (Deficit)</b>	<b>(148,984)</b>	<b>(69,514)</b>	<b>114.32%</b>	<b>(79,470)</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>VISITOR INFORMATION CENTRE</b>				
<b>Revenue</b>				
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
<b>Total Revenue</b>	<b>11,380</b>	<b>10,000</b>	<b>13.80%</b>	<b>1,380</b>
<b>Expenses</b>				
<u>Wages &amp; Benefits</u>				
Wages & Benefits	8,947	15,034	(40.49%)	(6,088)
<u>Total Wages &amp; 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>
<b>Total Expenses</b>	<b>11,454</b>	<b>15,677</b>	<b>(26.94%)</b>	<b>(4,223)</b>
<b>Net Surplus (Deficit)</b>	<b>(74)</b>	<b>(5,677)</b>	<b>(98.70%)</b>	<b>5,603</b>

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>REC ADMIN</b>					
<b>Revenue</b>					
<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>	
<b>Total Revenue</b>	<b>44,733</b>	<b>52,000</b>	<b>(13.98%)</b>	<b>(7,267)</b>	
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	122,882	192,775	(36.26%)	(69,892)	Removed portion of Manager Salary
<u>Total Wages &amp; 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 &amp; 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>	
<b>Total Expenses</b>	<b>149,812</b>	<b>216,705</b>	<b>(30.87%)</b>	<b>(66,892)</b>	
<b>Net Surplus (Deficit)</b>	<b>(105,080)</b>	<b>(164,705)</b>	<b>(36.20%)</b>	<b>59,625</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>REC PROGRAMMING</b>				
<b>Revenue</b>				
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>
<b>Total Revenue</b>	<b>66,425</b>	<b>66,650</b>	<b>(0.34%)</b>	<b>(225)</b>
<b>Expenses</b>				
<u>Wages &amp; Benefits</u>				
Wages & Benefits	35,662	38,343	(6.99%)	(2,681)
<u>Total Wages &amp; 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>
<b>Total Expenses</b>	<b>48,952</b>	<b>45,233</b>	<b>8.22%</b>	<b>3,719</b>
<b>Net Surplus (Deficit)</b>	<b>17,473</b>	<b>21,417</b>	<b>(18.41%)</b>	<b>(3,944)</b>

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>FITNESS CENTRE</b>					
<b>Revenue</b>					
Membership Sales	130,645	124,145	5.24%	6,500	Increase based on 2025
Personal Training	2,745	2,000	37.25%	745	
Common BDCA	4,000	4,000	0.00%	0	
<b>Total Revenue</b>	<b>137,390</b>	<b>130,145</b>	<b>5.57%</b>	<b>7,245</b>	
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	130,125	130,424	(0.23%)	(299)	
<u>Total Salaries &amp; 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	Equip. Repairs
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>	
<b>Total Expenses</b>	<b>175,092</b>	<b>166,510</b>	<b>5.15%</b>	<b>8,582</b>	
<b>Net Surplus (Deficit)</b>	<b>(37,702)</b>	<b>(36,365)</b>	<b>3.68%</b>	<b>(1,337)</b>	

	<b>2027 BUDGET</b>	<b>2026 BUDGET</b>	<b>%</b>	<b>\$</b>	
<b>PARKS &amp; FACILITIES</b>					
<b>Revenue</b>					
<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>	
<b>Total Revenue</b>	<b>21,239</b>	<b>25,881</b>	<b>(17.94%)</b>	<b>(4,643)</b>	
<b>Expenses</b>					
<u>Wages &amp; Benefits</u>					
Wages & Benefits	41,451	43,041	(3.69%)	(1,590)	
<u>Total Wages &amp; 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 &amp; Maintenance</u>					
Park Maintenance	40,724	47,774	(14.76%)	(7,050)	Removed Chute Park Repairs - completed
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 &amp; 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	Mandatory Contribution
<u>Total Partner Contributions</u>	<u>21,750</u>	<u>17,400</u>	<u>25.00%</u>	<u>4,350</u>	
<b>Total Expenses</b>	<b>162,282</b>	<b>168,185</b>	<b>(3.51%)</b>	<b>(5,904)</b>	