



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
OPERATING SUMMARY					
Revenue					
Taxes & Grants in Lieu of Taxes	4,396,434	4,052,773	8.48%	343,661	3,710,951
Sewer Revenues	538,768	537,926	0.16%	843	557,566
Sale of Services	592,578	568,361	4.26%	24,216	451,106
Other Revenue	268,398	256,143	4.78%	12,255	288,954
Federal, Provincial & Other Grants	413,705	376,753	9.81%	36,952	316,999
Other Transfers	81,400	179,150	(69.30%)	(124,150)	254,097
Total Revenue	6,291,283	5,992,906	4.92%	293,777	5,579,673
Expenses					
General Government	2,176,205	1,975,410	10.16%	200,795	1,856,979
Protective Services	1,291,840	1,168,058	10.60%	123,781	1,102,797
Public Works	1,323,256	1,220,029	8.46%	103,227	1,009,210
Planning & Development	149,174	168,055	(11.24%)	(18,881)	185,295
Community Development	737,757	704,544	4.71%	33,213	664,210
Solar Garden	28,000	0	0.00%	28,000	0
Sewer/Environmental Health	775,774	756,810	2.51%	18,964	714,979
Total Expenses	6,482,006	5,992,906	8.16%	489,099	5,533,470
Net Surplus (Deficit)	(190,723)	0	895.98%	(195,322)	46,203

DRAFT



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
LEGISLATIVE SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Mayor Clarke</u>					
Honorarium	23,765	22,844	4.03%	921	21,525
Travel	1,500	1,500	0.00%	0	1,466
Training & Conferences	750	750	0.00%	0	1,933
Meals	250	250	0.00%	0	269
Communications	650	650	0.00%	0	650
<u>Total Expenses</u>	<u>26,915</u>	<u>25,994</u>	<u>3.54%</u>	<u>921</u>	<u>25,843</u>
<u>Councillor Trinacity</u>					
Honorarium	12,210	11,736	4.03%	473	11,059
Travel	750	750	0.00%	0	613
Training & Conferences	750	750	0.00%	0	1,105
Meals	150	150	0.00%	0	149
<u>Total Expenses</u>	<u>13,860</u>	<u>13,386</u>	<u>3.53%</u>	<u>473</u>	<u>12,926</u>
<u>Councillor Reeves</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>Councillor Walsh</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	1,311
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>11,373</u>
<u>Councillor Goddard</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>Councillor Jamieson</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	177
Training & Conferences	300	300	0.00%	0	1,612
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>11,851</u>
<u>Councillor Lutz</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>General Expenses</u>					
CPP Expense	2,329	2,198	5.94%	131	1,569
Membership Fees & Dues	3,000	3,000	0.00%	0	4,469
Advertising	1,500	1,500	0.00%	0	704
Meeting Expenses	500	500	0.00%	0	0
Special Events	9,248	9,248	0.00%	0	7,081
Grants to Organizations	21,350	15,950	33.86%	5,400	5,933
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0	10,000
Grant-Valley Wildcats	10,000	10,000	0.00%	0	10,000
Elections	15,000	0	0.00%	15,000	0
<u>Total Expenses</u>	<u>72,927</u>	<u>52,396</u>	<u>39.18%</u>	<u>20,531</u>	<u>39,756</u>
Total Expenses	172,747	148,666	16.20%	24,077	131,935
Net Department Surplus (Deficit)	(172,747)	(148,666)	16.20%	(24,077)	(131,935)

DRAFT



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ADMINISTRATION					
Revenue					
Administration fees- Berwick Electric	252,258	283,770	(11.10%)	(31,512)	204,250
Administration fees- Sewer	36,975	36,817	0.43%	158	0
Tax Certificates	2,500	2,500	0.00%	0	2,295
Miscellaneous Revenue	20,507	19,485	5.25%	1,023	1,789
Grants	0	0	0.00%	0	44,809
Total Revenue	312,240	342,572	(8.85%)	(30,331)	253,143
Expenses					
<u>CAO Office</u>					
Regular wages	134,716	127,897	5.33%	6,819	115,805
CPP	4,008	3,754	6.75%	254	6,693
EI	1,469	1,403	4.66%	65	2,646
WCB	1,669	1,669	0.00%	0	3,332
Group Medical & Life	2,834	2,708	4.62%	125	2,485
Pension	19,177	18,632	2.93%	546	19,187
Workplace Wellness Benefit	4,000	4,000	0.00%	0	3,763
<u>Total Salaries & Benefits</u>	<u>167,873</u>	<u>160,063</u>	<u>4.88%</u>	<u>7,808</u>	<u>153,911</u>
<u>General Expenses</u>					
Travel	3,550	2,550	39.22%	1,000	1,061
Training & Conferences	1,500	1,000	50.00%	500	2,182
Membership Fees & Dues	350	350	0.00%	0	344
Meals	100	100	0.00%	0	453
Communications	600	600	0.00%	0	634
Advertising	500	500	0.00%	0	5,394
Meetings	300	300	0.00%	0	295
Subscriptions & Donations	500	500	0.00%	0	1,235
Debt Repayment	10,109	10,454	(3.31%)	(346)	10,675
<u>Total General Expenses</u>	<u>17,509</u>	<u>16,354</u>	<u>7.06%</u>	<u>1,154</u>	<u>22,273</u>
<u>Administration</u>					
Regular Wages	432,773	332,818	30.03%	99,956	273,893
CPP	19,706	16,099	22.40%	3,607	14,075
EI	7,747	6,537	18.50%	1,209	5,769
WCB	9,165	7,046	30.07%	2,119	7,202
Group Medical & Life	19,977	19,675	1.53%	302	13,357
Pension	32,885	27,033	21.65%	5,852	17,403
<u>Total Salaries & Benefits</u>	<u>522,253</u>	<u>409,208</u>	<u>27.63%</u>	<u>113,045</u>	<u>331,699</u>
<u>General Expenses</u>					
Travel	2,850	2,600	9.62%	250	1,771
Training & Conferences	4,720	2,500	88.80%	2,220	2,589
Meals	480	0	0.00%	480	107
Membership Fees & Dues	2,030	1,550	30.97%	480	1,189
Office Supplies	10,250	11,450	(10.48%)	(1,200)	13,209
Equipment Rental	7,100	7,100	0.00%	0	9,260
Postage, Courier, & Equipment Rental	15,000	15,000	0.00%	0	16,852
Communications	540	2,580	(79.07%)	(2,040)	2,931
<u>Total General Expenses</u>	<u>42,970</u>	<u>42,780</u>	<u>0.44%</u>	<u>190</u>	<u>47,908</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Information Technology</u>					
Contracted Services	15,000	15,000	0.00%	0	18,203
Hardware	12,400	24,650	(49.70%)	(12,250)	23,023
Software	54,731	44,200	23.83%	10,532	18,032
<u>Total Expenses</u>	<u>82,131</u>	<u>83,850</u>	<u>(2.05%)</u>	<u>(1,718)</u>	<u>59,258</u>
Total Expenses	832,736	712,255	16.92%	120,479	615,049
Net Surplus (Deficit)	(520,496)	(369,683)	40.79%	(150,810)	(361,906)

DRAFT

	2025	2024			2023
OTHER GOVERNMENT	BUDGET	BUDGET	%	\$	UNAUDITED ACTUAL
Revenue					
Taxation-Residential	3,100,579	2,858,091	8.48%	242,488	2,488,091
Taxation-Commercial	1,157,225	1,072,219	7.93%	85,005	1,001,618
Taxation-Resource	19,783	19,374	2.12%	410	18,816
Deed Transfer Tax	100,000	85,000	17.65%	15,000	184,313
Bell Aliant- GIL	12,000	11,225	6.90%	775	11,226
Canada Post- GIL	6,846	6,864	(0.26%)	(18)	6,887
Return on Investments	2,000	2,000	0.00%	0	39,179
Interest on Taxes	14,000	14,000	0.00%	0	20,834
Interest on PACE Program	5,000	5,000	0.00%	0	4,089
HST Offset	15,000	15,000	0.00%	0	14,730
Financial Capacity Grant (Equalization)	254,937	221,479	15.11%	33,458	110,740
Farm Acreage Grant	1,460	1,460	0.00%	0	1,460
Other Provincial Grants- Unconditional	0	0	0.00%	0	0
AREA Dividend	55,000	162,000	(66.05%)	(107,000)	245,375
Operating Reserve Transfer	0	17,150	(100.00%)	(17,150)	0
Safe Restart	26,400	21,800	21.10%	4,600	(50,023)
Total Revenue	4,770,230	4,512,662	5.71%	257,569	4,097,335
Expenses					
<u>General Expenses</u>					
Bank Charges	14,000	14,000	0.00%	0	37,691
Audit Fees	25,000	8,000	212.50%	17,000	(7,822)
Legal Fees	5,000	5,000	0.00%	0	2,073
General Liability Insurance	25,490	21,420	19.00%	4,070	23,770
Tax Exemptions	149,644	135,000	10.85%	14,644	127,501
Tax Sales	1,000	1,000	0.00%	0	0
Bad Debt Expense	10,000	10,000	0.00%	0	0
Other Debt Charges	0	0	0.00%	0	0
<u>Total Expenses</u>	<u>230,134</u>	<u>194,420</u>	<u>18.37%</u>	<u>35,713</u>	<u>183,213</u>
<u>Long Term Debt</u>					
Debenture Principal					
Debenture Interest					
<u>Total Debenture Expense</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Centre for Education	641,677	583,099	10.05%	58,578	569,337
Property Valuation Services Corp	31,138	31,138	0.00%	0	38,800
Correctional Services	0	29,000	(100.00%)	(29,000)	28,549
<u>Total Partner Contributions</u>	<u>672,815</u>	<u>643,237</u>	<u>4.60%</u>	<u>29,578</u>	<u>636,686</u>
Total Expenses	902,949	837,657	7.79%	65,291	819,899
Net Surplus (Deficit)	3,867,281	3,675,005	5.23%	192,277	3,277,436



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
TOWN HALL					
Revenue					
AVRL Rent	60,430	56,286	7.36%	4,144	62,429
Kings County Library Contribution	15,620	15,620	0.00%	0	15,620
Total Revenue	76,050	71,906	5.76%	4,144	78,049
Expenses					
<u>General Expenses</u>					
Communications	3,000	3,000	0.00%	0	2,732
Facility Insurance	4,249	3,571	18.99%	678	5,239
Contracted Services	0	0	0.00%	0	40,670
Utilities	42,000	48,200	(12.86%)	(6,200)	44,710
Repairs & Maintenance	44,536	45,436	(1.98%)	(900)	15,376
Operational Supplies	0	0	0.00%	0	2,658
<u>Total Expenses</u>	<u>93,785</u>	<u>100,207</u>	<u>(6.41%)</u>	<u>(6,422)</u>	<u>111,385</u>
<u>Long Term Debt</u>					
Debenture Principal	125,133	125,133	0.00%	0	125,133
Debenture Interest	48,858	51,489	(5.11%)	(2,631)	53,435
<u>Total Debenture Expense</u>	<u>173,991</u>	<u>176,622</u>	<u>(1.49%)</u>	<u>(2,631)</u>	<u>178,568</u>
Total Expenses	267,776	276,829	(3.27%)	(9,053)	289,953
Net Surplus (Deficit)	(191,726)	(204,923)	(6.44%)	13,197	(211,904)

DRAFT



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
POLICE SERVICES					
Revenue					
Policing Fines	500	500	0.00%	0	389
Total Revenue	500	500	0.00%	0	389
Expenses					
RCMP/DNA Contracted Services	858,369	779,063	10.18%	79,306	761,792
Total Expenses	858,369	779,063	10.18%	79,306	761,792
Net Surplus (Deficit)	(857,869)	(778,563)	10.19%	(79,306)	(761,403)

DRAFT



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
BYLAW SERVICES					
Revenue					
Bylaw Fines	0	0	0.00%	0	0
Total Revenue	0	0	0.00%	0	0
Expenses					
<u>Salaries & Wages</u>					
Hourly Wages	30,918	24,486	26.27%	6,432	0
CPP	2,201	1,249	76.30%	953	0
EI	945	559	69.15%	386	0
WCB	781	585	33.52%	196	0
Group Medical & Life	2,119	1,998	6.03%	120	0
Pension	2,367	1,959	20.83%	408	0
<u>Total Salaries & Wages</u>	<u>39,331</u>	<u>30,836</u>	<u>27.55%</u>	<u>8,495</u>	<u>0</u>
<u>General Expenses</u>					
Travel	0	100	(100.00%)	(100)	0
Operational Supplies	0	0	0.00%	0	211
<u>Total General Expenses</u>	<u>0</u>	<u>100</u>	<u>(100.00%)</u>	<u>(100)</u>	<u>211</u>
<u>Partner Contributions</u>					
Kings' REMO	8,388	8,050	4.20%	338	7,311
<u>Total Partner Contributions</u>	<u>8,388</u>	<u>8,050</u>	<u>4.20%</u>	<u>338</u>	<u>7,311</u>
Total Expenses	47,719	38,986	22.40%	8,734	7,522
Net Surplus (Deficit)	(47,719)	(38,986)	22.40%	(8,734)	(7,522)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
FIRE SERVICES					
Grants					
NS-Civic Addressing Grant	1,000	1,000	0.00%	0	2,000
Municipality of Kings Operating Grant	165,045	152,235	8.41%	12,810	151,800
Total Grant Revenue	166,045	153,235	8.36%	12,810	153,800
Expenses					
<u>Fire Administration</u>					
WCB	2,500	2,500	0.00%	0	2,847
EAP/Life Insurance	5,312	5,108	3.99%	204	4,411
Honorarium	12,000	12,000	0.00%	0	10,150
Meetings, Meals, & Travel	3,700	3,700	0.00%	0	342
Training & Conferences	7,070	7,070	0.00%	0	8,071
Membership Dues & Fees	1,000	1,000	0.00%	0	655
Office Supplies	3,600	2,000	80.00%	1,600	1,225
Communication	7,160	7,160	0.00%	0	6,688
<u>Total Administration Expenses</u>	<u>42,342</u>	<u>40,538</u>	<u>4.45%</u>	<u>1,804</u>	<u>34,389</u>
<u>Fire Hall</u>					
Facility Insurance	12,391	10,413	19.01%	1,979	10,789
Utilities	43,747	41,664	5.00%	2,083	28,515
Repairs & Maintenance	33,950	33,950	0.00%	0	50,798
<u>Total Fire Hall Expenses</u>	<u>90,088</u>	<u>86,027</u>	<u>4.72%</u>	<u>4,062</u>	<u>90,102</u>
<u>Fire Operations</u>					
Communications	25,500	19,000	34.21%	6,500	9,005
Tools & Equipment	18,300	17,400	5.17%	900	15,535
Clothing & Safety Equipment	35,360	29,560	19.62%	5,800	19,485
Vehicle Insurance	19,693	16,549	19.00%	3,144	14,517
Vehicle Fuel	14,000	14,000	0.00%	0	211
Vehicle Maintenance	30,650	30,650	0.00%	0	3,941
2007 Pierce Contender Pumper (F-11)	0	0	0.00%	0	6,756
1996 Pierce Saber Pumper (F-12)	0	0	0.00%	0	0
2019 Typhoon Pumper (F-13)	0	0	0.00%	0	7,355
2001 Mack Tanker (F-21)	0	0	0.00%	0	7,876
2014 Frieghtliner M2 (F-22)	0	0	0.00%	0	5,427
2004 Fire Rescue Unit (F-31)	0	0	0.00%	0	2,194
1994 Chev 400 GMT (F-51)	0	0	0.00%	0	524
2010 Ford Super Duty (F-52)	0	0	0.00%	0	2,109
<u>Total Fire Operations Expenses</u>	<u>143,503</u>	<u>127,159</u>	<u>12.85%</u>	<u>16,344</u>	<u>94,935</u>
<u>Long Term Debt</u>					
Debenture Principal	71,917	71,917	0.00%	0	71,917
Debenture Interest	37,200	24,369	52.66%	12,832	26,471
<u>Total Debenture Expenses</u>	<u>109,117</u>	<u>96,286</u>	<u>13.33%</u>	<u>12,832</u>	<u>98,388</u>
Total Expenses	385,050	350,010	10.01%	35,042	317,814
Net Surplus (Deficit)	(219,005)	(196,775)	11.30%	(22,232)	(164,014)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
PLANNING AND DEVELOPMENT					
Revenue					
Planning	10,000	8,000	25.00%	2,000	11,139
Total Revenue	10,000	8,000	25.00%	2,000	11,139
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	35,308	30,206	16.89%	5,102	22,444
CPP	1,178	1,381	(14.67%)	(203)	1,386
EI	546	689	(20.86%)	(144)	580
WCB	957	722	32.54%	235	721
Group Medical & Life	2,119	1,998	6.03%	120	0
Pension	2,367	1,959	20.83%	408	178
<u>Total Salaries & Benefits</u>	<u>42,475</u>	<u>36,955</u>	<u>14.93%</u>	<u>5,519</u>	<u>25,309</u>
<u>General Expenses</u>					
Travel	500	500	0.00%	0	434
Office Supplies	1,000	1,000	0.00%	0	0
Communication	600	0	0.00%	600	0
Advertising	3,000	3,000	0.00%	0	4,799
Postage & Courier	100	100	0.00%	0	31
Legal	10,000	10,000	0.00%	0	8,725
Other Professional Fees	91,500	116,500	(21.46%)	(25,000)	145,997
<u>Total General Expenses</u>	<u>106,700</u>	<u>131,100</u>	<u>(18.61%)</u>	<u>(24,400)</u>	<u>159,986</u>
Total Expenses	149,175	168,055	(11.24%)	(18,881)	185,295
Net Surplus (Deficit)	(139,175)	(160,055)	(13.05%)	20,881	(174,156)



	2025	2024			2023
	BUDGET	BUDGET	%	\$	UNAUDITED ACTUAL
SOLAR GARDEN					
Revenue					
Solar Garden Revenue	28,000	0	0.00%	28,000	0
Total Revenue	28,000	0	0.00%	28,000	0
Expenses					
<u>Salaries & Benefits</u>					
Regular Salaries	0	0	0.00%	0	0
CPP	0	0	0.00%	0	0
EI	0	0	0.00%	0	0
WCB	0	0	0.00%	0	0
Group & Medical	0	0	0.00%	0	0
Pension	0	0	0.00%	0	0
<u>Total Salaries & Benefits</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
<u>General Expenses</u>					
Travel	0	0	0.00%	0	0
Meals	0	0	0.00%	0	0
Training & Conference	0	0	0.00%	0	0
Membership Fees & Dues	0	0	0.00%	0	0
Communications	0	0	0.00%	0	0
Insurance	28,000	0	0.00%	28,000	0
Administration Fees	0	0	0.00%	0	0
Repairs & Maintenance	0	0	0.00%	0	0
Tools & Equipment	0	0	0.00%	0	0
Safety Supplies	0	0	0.00%	0	0
Utilities	0	0	0.00%	0	0
<u>Total General Expenses</u>	<u>28,000</u>	<u>0</u>	<u>0.00%</u>	<u>28,000</u>	<u>0</u>
<u>Long Term Debt</u>					
Debenture Principal	0	0	0.00%	0	0
Debenture Interest	0	0	0.00%	0	0
<u>Total Debenture Expenses</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
Total Expenses	28,000	0	0.00%	28,000	0
Net Surplus (Deficit)	0	0	0.00%	0	0

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ECONOMIC DEVELOPMENT					
Revenue					
Federal Government Grants	0	0	0.00%	0	0
Provincial Government Grants	0	0	0.00%	0	850
Local Government Grants	0	0	0.00%	0	0
Total Revenue	0	0	0.00%	0	850
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	36,189	31,470	15.00%	4,719	34,917
CPP	1,502	1,502	0.00%	0	1,928
EI	588	561	4.66%	26	754
WCB	668	668	0.00%	0	986
Group Medical & Life	1,818	1,715	5.99%	103	3,933
Pension	2,895	2,518	15.00%	378	5,120
<u>Total Salaries & Benefits</u>	<u>43,660</u>	<u>38,434</u>	<u>13.60%</u>	<u>5,226</u>	<u>47,638</u>
<u>General Expenses</u>					
Travel	1,180	1,080	9.26%	100	548
Training & Conferences	300	300	0.00%	0	1,517
Membership Fees & Dues	350	350	0.00%	0	360
Communication	540	1,020	(47.06%)	(480)	1,665
Marketing Promo & Community Dev.	6,800	9,800	(30.61%)	(3,000)	24,012
<u>Total General Expenses</u>	<u>9,170</u>	<u>12,550</u>	<u>(26.93%)</u>	<u>(3,380)</u>	<u>28,102</u>
<u>Partner Contributions</u>					
Valley Regional Enterprise Network	14,100	14,100	0.00%	0	14,865
Valley Community Fibre Network	3,200	3,200	0.00%	0	3,204
Nova Scotia Housing Authority	0	40,000	(100.00%)	(40,000)	51,759
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>57,300</u>	<u>(69.81%)</u>	<u>(40,000)</u>	<u>69,828</u>
Total Expenses	70,130	108,284	(35.24%)	(38,154)	145,568
Net Surplus (Deficit)	(70,130)	(108,284)	(35.24%)	38,154	(144,718)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
VISITOR INFORMATION CENTRE					
Revenue					
Federal Government Grants	4,000	4,000	0.00%	0	8,256
Provincial Government Grants	4,000	4,000	0.00%	0	6,959
Local Government Grants	2,000	2,000	0.00%	0	0
Total Revenue	10,000	10,000	0.00%	0	15,215
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	10,483	9,723	7.82%	760	2,953
CPP	416	370	12.21%	45	191
EI	244	222	9.80%	22	114
WCB	284	232	22.25%	52	83
<u>Total Salaries & Benefits</u>	<u>11,427</u>	<u>10,547</u>	<u>8.33%</u>	<u>879</u>	<u>3,341</u>
<u>General Expenses</u>					
Communications	0	0	0.00%	0	1,346
Utilities	938	893	5.02%	45	655
Operational Materials/Supplies	0	0	0.00%	0	0
<u>Total General Expenses</u>	<u>938</u>	<u>893</u>	<u>5.02%</u>	<u>45</u>	<u>2,001</u>
Total Expenses	12,365	11,440	8.07%	924	5,342
Net Surplus (Deficit)	(2,365)	(1,440)	64.11%	(924)	9,873

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
REC ADMIN					
Revenue					
<u>Grants</u>					
Federal Government Grants	0	0	0.00%	0	0
Provincial Government Grants	50,000	50,000	0.00%	0	36,500
Local Government Grants	12,500	12,500	0.00%	0	400
<u>Total Grants</u>	<u>62,500</u>	<u>62,500</u>	<u>0.00%</u>	<u>0</u>	<u>36,900</u>
Total Revenue	62,500	62,500	0.00%	0	36,900
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	118,940	111,814	6.37%	7,126	83,854
CPP	5,721	5,805	(1.45%)	(84)	8,733
EI	2,384	2,316	2.91%	67	1,735
WCB	2,754	2,104	30.85%	649	2,133
Group Medical & Life	7,579	1,499	405.76%	6,081	6,376
Pension	9,515	8,945	6.37%	570	3,179
<u>Total Salaries & Benefits</u>	<u>146,893</u>	<u>132,483</u>	<u>10.88%</u>	<u>14,409</u>	<u>106,010</u>
<u>General Expenses</u>					
Travel	3,650	3,200	14.06%	450	842
Training & Conferences	2,600	2,600	0.00%	0	931
Membership Fees & Dues	900	1,400	(35.71%)	(500)	3,549
Meals	150	150	0.00%	0	0
Meetings	100	100	0.00%	0	70
Advertising	0	0	0.00%	0	797
Office Supplies	0	0	0.00%	0	174
Communications	540	540	0.00%	0	1,641
<u>Total General Expenses</u>	<u>7,940</u>	<u>7,990</u>	<u>(0.63%)</u>	<u>(50)</u>	<u>8,004</u>
<u>Community Events & Festivals</u>					
General Events & Festivals	17,370	26,620	(34.75%)	(9,250)	15,870
<u>Total Community Events</u>	<u>17,370</u>	<u>26,620</u>	<u>(34.75%)</u>	<u>(9,250)</u>	<u>15,870</u>
Total Expenses	172,203	167,093	3.06%	5,109	129,884
Net Surplus (Deficit)	(109,703)	(104,593)	4.88%	(5,109)	(92,984)

	2025	2024	%	\$	2023
	BUDGET	BUDGET			UNAUDITED ACTUAL
REC PROGRAMMING					
Revenue					
Misc Recreation Program Revenue	2,000	1,280	56.25%	720	3,587
Summer Day Camp	30,000	30,000	0.00%	0	29,600
After School Program	61,500	61,500	0.00%	0	54,470
Adult Programs	0	960	(100.00%)	(960)	4,309
Pickleball	1,800	1,800	0.00%	0	0
<u>Total Revenue</u>	<u>95,300</u>	<u>95,540</u>	<u>(0.25%)</u>	<u>(240)</u>	<u>91,966</u>
Grants					
Federal Government Grants	16,000	16,000	0.00%	0	10,852
Provincial Government Grants	13,500	3,750	260.00%	9,750	1,238
Local Government Grants	11,000	11,000	0.00%	0	0
<u>Total Grants</u>	<u>40,500</u>	<u>30,750</u>	<u>31.71%</u>	<u>9,750</u>	<u>12,090</u>
Total Revenue	135,800	126,290	7.53%	9,510	104,056
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	30,874	27,690	11.50%	3,184	25,748
After School Program Wages	38,056	49,340	(22.87%)	(11,284)	33,599
Summer Camp Wages	39,509	29,908	32.10%	9,601	23,227
CPP	4,947	4,780	3.49%	167	2,723
EI	2,520	2,440	3.27%	80	1,778
WCB	2,939	2,556	14.98%	383	1,964
Group Medical & Life	2,497	3,085	(19.07%)	(588)	1,087
Pension	2,470	2,215	11.50%	255	0
<u>Total Salaries & Benefits</u>	<u>123,812</u>	<u>122,014</u>	<u>1.47%</u>	<u>1,797</u>	<u>90,126</u>
<u>General Expenses</u>					
Communication	1,080	1,080	0.00%	0	263
<u>Total General Expenses</u>	<u>1,080</u>	<u>1,080</u>	<u>0.00%</u>	<u>0</u>	<u>263</u>
<u>Program Expenditures</u>					
General Program Expenditures	2,750	2,750	0.00%	0	8,858
Summer Day Camp	1,800	1,800	0.00%	0	2,168
After School Program	1,500	1,500	0.00%	0	1,260
Adult Program	0	2,700	(100.00%)	(2,700)	1,400
<u>Total Program Expenditures</u>	<u>6,050</u>	<u>8,750</u>	<u>(30.86%)</u>	<u>(2,700)</u>	<u>13,686</u>
Total Expenses	130,942	131,844	(0.69%)	(903)	104,075
Net Surplus (Deficit)	4,858	(5,554)	(187.47%)	10,413	(19)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
FITNESS CENTRE					
Revenue					
Membership Sales	138,800	131,712	5.38%	7,088	86,202
Personal Training	6,000	8,000	(25.00%)	(2,000)	7,466
Common BDCA	4,000	4,000	0.00%	0	4,840
Fitness Classes	0	0	0.00%	0	0
Total Revenue	148,800	143,712	3.54%	5,088	98,508
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	99,383	93,763	5.99%	5,620	95,658
CPP	5,289	4,954	6.75%	334	4,718
EI	2,310	2,140	7.94%	170	2,132
WCB	2,693	2,241	20.19%	452	2,529
Group Medical & Life	8,152	7,828	4.14%	324	6,802
Pension	6,846	6,499	5.33%	346	4,934
<u>Total Salaries & Benefits</u>	<u>124,673</u>	<u>117,425</u>	<u>6.17%</u>	<u>7,247</u>	<u>116,773</u>
<u>General Expenses</u>					
Travel	0	0	0.00%	0	0
Training & Conferences	0	0	0.00%	0	0
Communications & Cable	2,100	2,100	0.00%	0	1,564
Advertising	300	250	20.00%	50	364
Insurance	893	750	19.05%	143	630
Contracted Services	0	0	0.00%	0	2,786
Personal Trainers	8,100	9,800	(17.35%)	(1,700)	7,757
Utilities	11,250	10,713	5.01%	537	11,857
Shared Expenses	9,000	9,000	0.00%	0	3,195
Operational Supplies	5,900	5,900	0.00%	0	2,744
Repairs & Maintenance	2,500	2,500	0.00%	0	1,786
<u>Total General Expenses</u>	<u>40,043</u>	<u>41,013</u>	<u>(2.37%)</u>	<u>(971)</u>	<u>32,683</u>
Total Expenses	164,716	158,438	3.96%	6,276	149,456
Net Surplus (Deficit)	(15,916)	(14,726)	8.07%	(1,188)	(50,948)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
PARKS & FACILITIES					
Revenue					
Facility Rentals	4,660	4,660	0.00%	0	8,390
<u>Grants</u>					
Federal Government Grants	6,864	5,720	20.00%	1,144	6,611
Provincial Government Grants	5,824	13,224	(55.96%)	(7,400)	20,261
Local Government Grants	0	0	0.00%	0	30,025
<u>Total Grants</u>	<u>12,688</u>	<u>18,944</u>	<u>(33.02%)</u>	<u>(6,256)</u>	<u>56,897</u>
Total Revenue	17,348	23,604	(26.50%)	(6,256)	65,287
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	67,526	25,169	168.29%	42,357	31,610
CPP	3,393	1,755	93.34%	1,638	1,728
EI	1,569	913	71.94%	657	999
WCB	1,711	956	78.98%	755	1,193
Group Medical & Life	1,874	0	0.00%	1,874	0
Pension	2,979	0	0.00%	2,979	0
<u>Total Salaries & Benefits</u>	<u>79,052</u>	<u>28,793</u>	<u>174.56%</u>	<u>50,260</u>	<u>35,530</u>
<u>General Expenses</u>					
Travel	645	333	93.34%	311	0
Communications	790	250	216.00%	540	407
Facility Insurance	6,558	5,511	19.00%	1,047	4,631
Meals	100	0	0.00%	100	0
Utilities	5,250	1,456	260.61%	3,794	4,756
Tools & Equipment	4,700	6,000	(21.67%)	(1,300)	1,486
Safety Supplies	900	600	50.00%	300	1,116
<u>Total General Expenses</u>	<u>18,943</u>	<u>14,150</u>	<u>33.87%</u>	<u>4,793</u>	<u>12,396</u>
<u>Repairs & Maintenance</u>					
General Repairs & Maintenance	5,000	5,000	0.00%	0	6,562
Ballfields Maintenance	6,000	6,200	(3.23%)	(200)	3,962
Tennis Courts Maintenance	500	300	66.67%	200	63
Splash Pad Maintenance	2,000	2,000	0.00%	0	1,077
Rainforth Park Maintenance	16,000	2,000	700.00%	14,000	2,138
Centennial Park Maintenance	0	4,000	(100.00%)	(4,000)	894
Spicer Park Maintenance	0	0	0.00%	0	193
Chute Park Maintenance	0	1,000	(100.00%)	(1,000)	3,341
Trails Maintenance	0	3,500	(100.00%)	(3,500)	2,918
Carol's Place Maintenance	8,600	9,800	(12.24%)	(1,200)	8,558
<u>Total Repairs & Maintenance</u>	<u>38,100</u>	<u>33,800</u>	<u>12.72%</u>	<u>4,300</u>	<u>29,706</u>
<u>Vehicle Expenses</u>					
Vehicle Insurance	2,877	2,524	14.00%	353	2,214
Fuel	3,500	3,500	0.00%	0	1,261
Vehicle Maintenance	1,450	800	81.25%	650	52
2019 GMC Sierra V-18	0	0	0.00%	0	761
2017 Kubota 0-Turn Mower V-35	0	0	0.00%	0	117
2018 HMD Utility Trailer V-25 (Water Tank)	0	0	0.00%	0	46
2019 Kubota Zero Turn V-35	0	0	0.00%	0	1,718
Kubota Zero Turn V-37	0	0	0.00%	0	986
1996 Float Trailer V-40	0	0	0.00%	0	46
<u>Total Vehicle Expenses</u>	<u>7,827</u>	<u>6,824</u>	<u>14.70%</u>	<u>1,003</u>	<u>7,201</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Long Term Debt</u>					
Principal	18,150	18,150	0.00%	0	18,150
Interest	7,933	8,327	(4.74%)	(395)	8,562
<u>Total Long Term Debt</u>	<u>26,083</u>	<u>26,477</u>	<u>(1.49%)</u>	<u>(395)</u>	<u>26,712</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Library	17,400	17,400	0.00%	0	17,400
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0.00%</u>	<u>0</u>	<u>17,400</u>
Total Expenses	187,405	127,444	47.05%	59,961	128,945
Net Surplus (Deficit)	(170,057)	(103,840)	63.77%	(66,217)	(63,658)

DRAFT



PUBLIC WORKS

Total Revenue

Expenses

Public Works Administration

Salaries & Benefits

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Regular Salaries	152,758	123,779	23.41%	28,978	59,836
CPP	6,012	5,768	4.23%	244	2,628
EI	2,336	2,157	8.28%	179	1,107
WCB	2,659	2,558	3.92%	100	1,442
Group & Medical	4,188	3,831	9.31%	357	502
Pension	11,763	9,719	21.03%	2,044	4,679
Total Salaries & Benefits	179,716	147,812	21.58%	31,902	70,194

General Expenses

Travel	1,183	2,583	(54.20%)	(1,400)	6,220
Meals	500	500	0.00%	0	3,660
Training & Conference	8,965	2,945	204.41%	6,020	1,545
Membership Fees & Dues	500	500	0.00%	0	215
Communications	10,570	6,570	60.88%	4,000	5,138
Advertising	500	500	0.00%	0	1,057
Engineering/Surveyor Services	2,220	2,500	(11.20%)	(280)	2,013
Total General Expenses	24,438	16,098	51.81%	8,340	19,848
Total Public Works Administration Expenses	204,154	163,910	24.55%	40,242	90,042

Public Works Facility

Insurance	9,913	8,330	19.00%	1,583	7,409
Utilities	7,499	7,142	4.99%	357	16,024
Repairs & Maintenance	10,480	10,480	0.00%	0	15,615
Total Public Works Facility	27,892	25,952	7.47%	1,939	39,048

Streets & Roads

Salary & Wages

Regular Salaries	325,476	325,216	0.08%	260	274,627
CPP	18,023	17,822	1.13%	201	14,264
EI	7,353	7,126	3.18%	227	5,703
WCB	8,558	7,754	10.36%	804	7,411
Group & Medical	19,527	16,834	16.00%	2,693	11,844
Pension	25,275	25,325	(0.20%)	(50)	20,248
Total Salaries & Benefits	404,212	400,077	1.03%	4,133	334,097

General Expenses

Insurance- Public Works Accidents	3,000	3,000	0.00%	0	4,666
Paving	200,000	200,000	0.00%	0	157,781
Tools & Equipment	5,000	5,000	0.00%	0	2,417
Repairs & Maintenance	0	0	0.00%	0	10,993
Equipment Rental	12,000	12,000	0.00%	0	3,435
Operational Supplies	23,000	17,000	35.29%	6,000	34,972
Winter Supplies	40,000	40,000	0.00%	0	40,050
Safety Supplies	5,250	4,500	16.67%	750	3,026
Total General Expenses	288,250	281,500	2.40%	6,750	257,340

Fleet Expenses

Vehicle Insurance	14,296	12,540	14.00%	1,756	10,608
Fuel	25,600	25,600	0.00%	0	21,337
Vehicles Maintenance	45,695	44,895	1.78%	800	1,976
2008 Intn'l Dump Truck V-1	0	0	0.00%	0	5,321
2005 Intn'l Dump Truck V-2	0	0	0.00%	0	26,664
2009 GMC Sierra V-4	0	0	0.00%	0	3,863
2008 Chev Silverado V-5 (Sewer Truck)	0	0	0.00%	0	1,577
2012 JBC 200 Backhoe Loader V-6	0	0	0.00%	0	9,788
20					
2008 JD 5525 N Tractor V-8	0	0	0.00%	0	0

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
1991 Badger/Chipper V-10	0	0	0.00%	0	46
2010 Durat Utility Trailer V-14	0	0	0.00%	0	188
JD Zero Turn Mower V-19	0	0	0.00%	0	515
1999 JD Small Tractor V-20	0	0	0.00%	0	1,647
2017 F550 V-22	0	0	0.00%	0	0
2018 Kubota Rubber Track Excavator V-23	0	0	0.00%	0	1,769
2015 TRKSW Tractor V-36	0	0	0.00%	0	0
MT Trackless V-39	0	0	0.00%	0	7,633
Trailer for Excavator V-39	0	0	0.00%	0	1,599
2017 Ford 550 V-22	0	0	0.00%	0	6,053
2021 Waker Artic Loader V-36	0	0	0.00%	0	1,013
2022 GMC Sierra 2500 V-5	0	0	0.00%	0	3,356
<u>Total Fleet Expenses</u>	<u>85,591</u>	<u>83,035</u>	<u>3.08%</u>	<u>2,556</u>	<u>104,953</u>
<u>Total Streets & Roads Expenses</u>	<u>778,053</u>	<u>764,612</u>	<u>1.76%</u>	<u>13,439</u>	<u>696,390</u>
<u>Street Lighting</u>					
Power	72,494	69,043	5.00%	3,451	48,161
Repairs & Maintenance	1,605	800	100.63%	805	128
<u>Total Street Lighting</u>	<u>74,099</u>	<u>69,843</u>	<u>6.09%</u>	<u>4,256</u>	<u>48,289</u>
<u>Traffic Services</u>					
Operational Supplies & Equipment	0	0	0.00%	0	8,130
Traffic Services	26,500	22,500	17.78%	4,000	0
Repairs & Maintenance	2,700	2,700	0.00%	0	0
<u>Total Traffic Services</u>	<u>29,200</u>	<u>25,200</u>	<u>15.87%</u>	<u>4,000</u>	<u>8,130</u>
<u>Crossing Guards</u>					
<u>Salaries & Wages</u>					
Hourly Wages	21,916	20,112	8.97%	1,805	7,204
CPP	888	780	13.76%	107	185
EI	509	459	10.98%	50	177
WCB	594	481	23.56%	113	194
<u>Total Salaries & Benefits</u>	<u>23,907</u>	<u>21,832</u>	<u>9.51%</u>	<u>2,076</u>	<u>7,760</u>
<u>General Expenses</u>					
Communication	150	150	0.00%	0	154
Safety Supplies	500	500	0.00%	0	0
<u>Total General Expenses</u>	<u>650</u>	<u>650</u>	<u>0.00%</u>	<u>0</u>	<u>154</u>
<u>Total Crossing Guards Expenses</u>	<u>24,557</u>	<u>22,482</u>	<u>9.23%</u>	<u>2,076</u>	<u>7,914</u>
<u>Storm Sewer</u>					
Repairs & Maintenance	16,000	15,500	3.23%	500	1,689
<u>Total Storm Sewer</u>	<u>16,000</u>	<u>15,500</u>	<u>3.23%</u>	<u>500</u>	<u>1,689</u>
<u>Long Term Debt</u>					
Debenture Principal	42,452	17,727	139.48%	24,725	29,127
Debenture Interest	17,415	5,218	233.74%	12,197	5,420
<u>Total Debenture Expenses</u>	<u>59,867</u>	<u>22,945</u>	<u>160.91%</u>	<u>36,922</u>	<u>34,547</u>
<u>Partner Contributions</u>					
Kings Transit Authority	103,437	104,184	(0.72%)	(747)	75,939
Kings Point to Point Transit	6,000	5,400	11.11%	600	5,039
<u>Total Partner Contributions</u>	<u>109,437</u>	<u>109,584</u>	<u>(0.13%)</u>	<u>(147)</u>	<u>80,978</u>
Total Expenses	1,323,259	1,220,028	8.46%	103,227	1,007,027
Net Surplus (Deficit)	(1,323,259)	(1,220,028)	8.46%	(103,227)	(1,007,027)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ENVIRONMENTAL HEALTH					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	208,394	207,552	0.41%	843	204,501
Sewer Industrial	290,368	290,368	0.00%	0	316,824
Sewer Institutional	40,006	40,006	0.00%	0	36,241
Sewer Connection Fees	15,000	0	0.00%	15,000	0
<u>Total Operating Revenue</u>	<u>553,768</u>	<u>537,926</u>	<u>2.95%</u>	<u>15,843</u>	<u>557,566</u>
<u>Grants</u>					
Provincial Government Grants	0	0	0.00%	0	5,688
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>5,688</u>
Total Revenue	553,768	537,926	2.95%	15,843	563,254
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Regular Wages	49,013	40,497	21.03%	8,515	18,398
CPP	2,004	1,877	6.75%	127	865
EI	734	702	4.66%	33	336
WCB	835	835	0.00%	0	461
Group Medical & Life	1,396	4,510	(69.04%)	(3,114)	528
Pension	3,921	3,240	21.03%	681	1,560
<u>Total Salaries & Benefits</u>	<u>57,903</u>	<u>51,661</u>	<u>12.08%</u>	<u>6,242</u>	<u>22,148</u>
<u>General Expenses</u>					
Travel	3,000	3,000	0.00%	0	206
Meals	0	0	0.00%	0	0
Training & Conferences	1,800	1,800	0.00%	0	3,481
Membership Fees & Dues	400	400	0.00%	0	431
Office Supplies	1,000	1,000	0.00%	0	255
Administration Fees	36,975	36,817	0.43%	158	0
Communications	2,524	2,524	0.00%	0	2,064
<u>Total General Expenses</u>	<u>45,699</u>	<u>45,541</u>	<u>0.35%</u>	<u>158</u>	<u>6,437</u>
<u>Contribution to Reserves</u>	<u>26,522</u>	<u>0</u>	<u>0.00%</u>	<u>26,522</u>	<u>0</u>
Total Sewer Administration Expenses	130,124	97,202	33.87%	32,923	28,585
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Hourly Wages	7,611	7,627	(0.20%)	(16)	6,706
CPP	401	375	6.75%	25	315
EI	147	140	4.66%	7	120
WCB	167	167	0.00%	0	155
Group Medical & Life	440	426	3.26%	14	323
Pension	609	610	(0.20%)	(1)	131
<u>Total Salaries & Benefits</u>	<u>9,375</u>	<u>9,345</u>	<u>0.31%</u>	<u>29</u>	<u>7,750</u>
<u>General Expenses</u>					
Facility Insurance	461	387	19.08%	74	305
Utilities	41,247	39,283	5.00%	1,964	23,841
Repairs & Maintenance	43,400	29,500	47.12%	13,900	70,485
<u>Total General Expenses</u>	<u>85,108</u>	<u>69,170</u>	<u>23.04%</u>	<u>15,938</u>	<u>94,631</u>
Total Sewer Collection Expenses	94,483	78,515	20.34%	15,967	102,381



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Sewer Treatment					
<u>Salaries & Benefits</u>					
Hourly Wages	60,890	61,015	(0.20%)	(125)	61,202
CPP	3,206	3,004	6.75%	203	2,913
EI	1,175	1,123	4.66%	52	1,190
WCB	1,335	1,335	0.00%	0	1,466
Group Medical & Life	3,523	3,412	3.26%	111	2,786
Pension	4,871	4,881	(0.20%)	(10)	1,073
<u>Total Salaries & Benefits</u>	<u>75,000</u>	<u>74,770</u>	<u>0.31%</u>	<u>231</u>	<u>70,630</u>
<u>General Expenses</u>					
Facility Insurance	8,497	7,140	19.00%	1,357	9,581
Utilities	127,492	121,421	5.00%	6,071	95,742
Repairs & Maintenance	77,398	77,898	(0.64%)	(500)	90,755
Tools & Equipment	1,000	1,000	0.00%	0	1,747
Sewer Treatment Testing	20,000	20,000	0.00%	0	21,977
Clothing & Safety Equipment	800	800	0.00%	0	1,892
<u>Total General Expenses</u>	<u>235,187</u>	<u>228,259</u>	<u>3.04%</u>	<u>6,928</u>	<u>221,694</u>
Total Sewer Treatment Expenses	310,187	303,029	2.36%	7,159	292,324
Other Solid Waste Charges	8,142	8,142	0.00%	0	8,723
<u>Long Term Debt</u>					
Debenture Principal	18,231	44,131	(58.69%)	(25,900)	55,531
Debenture Interest	3,470	4,830	(28.16%)	(1,360)	3,928
<u>Total Long Term Debt</u>	<u>21,701</u>	<u>48,961</u>	<u>(55.68%)</u>	<u>(27,260)</u>	<u>59,459</u>
Total Sewer Expenses	564,637	535,849	5.37%	28,788	491,472
Sewer Net Surplus (Deficit)	(10,869)	2,077	(623.11%)	(12,946)	71,782
<u>Partner Contributions</u>					
Valley Waste Resource Management	211,137	220,962	(4.45%)	(9,825)	223,507
<u>Total Partner Contributions</u>	<u>211,137</u>	<u>220,962</u>	<u>(4.45%)</u>	<u>(9,825)</u>	<u>223,507</u>
Total Expenses	775,774	756,811	2.51%	18,964	714,979
Net Surplus (Deficit)	(222,006)	(218,885)	1.43%	(3,121)	(151,725)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
SEWER SERVICES					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	208,394	207,552	0.41%	843	204,501
Sewer Industrial	290,368	290,368	0.00%	0	316,824
Sewer Institutional	40,006	40,006	0.00%	0	36,241
Sewer Connection Fees	15,000	0	0.00%	15,000	0
<u>Total Operating Revenue</u>	<u>538,768</u>	<u>537,926</u>	<u>0.16%</u>	<u>843</u>	<u>557,566</u>
<u>Grants</u>					
Provincial Government Grants	0	0	0.00%	0	5,688
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>5,688</u>
Total Revenue	538,768	537,926	0.16%	843	563,254
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Regular Wages	49,013	40,497	21.03%	8,515	18,398
CPP	2,004	1,877	6.75%	127	865
EI	734	702	4.66%	33	336
WCB	835	835	0.00%	0	461
Group Medical & Life	1,396	4,510	(69.04%)	(3,114)	528
Pension	3,921	3,240	21.03%	681	1,560
<u>Total Salaries & Benefits</u>	<u>57,903</u>	<u>51,661</u>	<u>12.08%</u>	<u>6,242</u>	<u>22,148</u>
<u>General Expenses</u>					
Travel	3,000	3,000	0.00%	0	206
Meals	0	0	0.00%	0	0
Training & Conferences	1,800	1,800	0.00%	0	3,481
Membership Fees & Dues	400	400	0.00%	0	431
Office Supplies	1,000	1,000	0.00%	0	255
Meetings	0	0	0.00%	0	0
Administration Fees	36,975	36,817	0.43%	158	0
Communications	2,524	2,524	0.00%	0	2,064
<u>Total General Expenses</u>	<u>45,699</u>	<u>45,541</u>	<u>0.35%</u>	<u>158</u>	<u>6,437</u>
<u>Contribution to Reserves</u>	<u>26,522</u>	<u>0</u>	<u>0.00%</u>	<u>26,522</u>	<u>0</u>
Total Sewer Administration Expenses	130,124	97,202	33.87%	32,923	28,585
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Hourly Wages	7,611	7,627	(0.20%)	(16)	6,706
CPP	401	375	6.75%	25	315
EI	147	140	4.66%	7	120
WCB	167	167	0.00%	0	155
Group Medical & Life	440	426	3.26%	14	323
Pension	609	610	(0.20%)	(1)	131
<u>Total Salaries & Benefits</u>	<u>9,375</u>	<u>9,345</u>	<u>0.31%</u>	<u>29</u>	<u>7,750</u>
<u>General Expenses</u>					
Facility Insurance	461	387	19.08%	74	305
Contracted Services	0	0	0.00%	0	0
Utilities	41,247	39,283	5.00%	1,964	23,841
Repairs & Maintenance	43,400	29,500	47.12%	13,900	70,485
Operational Supplies	0	0	0.00%	0	4,608
Tools & Equipment	0	0	0.00%	0	0



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Total General Expenses	85,108	69,170	23.04%	15,938	99,239
Total Sewer Collection Expenses	94,483	78,515	20.34%	15,967	106,989
<u>Sewer Treatment</u>					
<u>Salaries & Benefits</u>					
Hourly Wages	60,890	61,015	(0.20%)	(125)	61,202
CPP	3,206	3,004	6.75%	203	2,913
EI	1,175	1,123	4.66%	52	1,190
WCB	1,335	1,335	0.00%	0	1,466
Group Medical & Life	3,523	3,412	3.26%	111	2,786
Pension	4,871	4,881	(0.20%)	(10)	1,073
Total Salaries & Benefits	75,000	74,770	0.31%	231	70,630
<u>General Expenses</u>					
Facility Insurance	8,497	7,140	19.00%	1,357	9,581
Contracted Services	0	0	0.00%	0	9,139
Utilities	127,492	121,421	5.00%	6,071	95,742
Repairs & Maintenance	77,398	77,898	(0.64%)	(500)	60,020
Operational Supplies	0	0	0.00%	0	16,988
Tools & Equipment	1,000	1,000	0.00%	0	1,747
Sewer Treatment Testing	20,000	20,000	0.00%	0	21,977
Clothing & Safety Equipment	800	800	0.00%	0	1,892
Total General Expenses	235,187	228,259	3.04%	6,928	217,086
Total Sewer Treatment Expenses	310,187	303,029	2.36%	7,159	287,716
<u>Long Term Debt</u>					
Debenture Principal	18,231	44,131	(58.69%)	(25,900)	55,531
Debenture Interest	3,470	4,830	(28.16%)	(1,360)	3,928
Total Long Term Debt	21,701	48,961	(55.68%)	(27,260)	59,459
Total Expenses	556,495	527,707	5.46%	28,788	482,749
Net Surplus (Deficit)	(17,727)	10,219	(273.45%)	(27,946)	80,505