



	2026 BUDGET	2025 BUDGET	%	\$
<b>OPERATING SUMMARY</b>				
<b>Revenue</b>				
Taxes & Grants in Lieu of Taxes	4,737,962	4,365,936	8.52%	372,026
Sewer Revenues	861,822	553,768	55.63%	308,054
Sale of Services	1,061,534	585,032	81.45%	476,502
Other Revenue	284,387	283,392	0.35%	995
Federal, Provincial & Other Grants	379,451	388,493	(2.33%)	(9,042)
Other Transfers	30,934	271,338	(88.60%)	(240,404)
<b>Total Revenue</b>	<b>7,356,090</b>	<b>6,447,959</b>	<b>14.08%</b>	<b>908,131</b>
				0
<b>Expenses</b>				
General Government	2,216,566	2,230,103	(0.61%)	(13,537)
Protective Services	1,315,506	1,256,942	4.66%	58,564
Public Works	1,308,140	1,305,773	0.18%	2,367
Planning & Development	181,431	150,664	20.42%	30,767
Community Development	681,824	698,942	(2.45%)	(17,118)
Solar Garden	534,213	32,488	1544.34%	501,725
Sewer/Environmental Health	1,118,410	773,047	44.68%	345,363
<b>Total Expenses</b>	<b>7,356,090</b>	<b>6,447,959</b>	<b>14.08%</b>	<b>908,131</b>
				0
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>

	2026 BUDGET	2025 BUDGET	%	\$
<b>LEGISLATIVE SERVICES</b>				
<b>Revenue</b>				
<b>Total Revenue</b>				
<b>Expenses</b>				
<u>Mayor Trinacty</u>				
Honorarium	26,859	0	0.00%	26,859
Travel	2,000	0	0.00%	2,000
Training & Conferences	1,400	0	0.00%	1,400
Meals	300	0	0.00%	300
Communications	262	650	(59.66%)	(388)
<u>Total Expenses</u>	<u>30,821</u>	<u>650</u>	<u>4641.66%</u>	<u>30,171</u>
<u>Mayor Clarke</u>				
Honorarium	0	23,758	(100.00%)	(23,758)
Travel	0	1,500	(100.00%)	(1,500)
Training & Conferences	0	750	(100.00%)	(750)
Meals	0	250	(100.00%)	(250)
Communications				
<u>Total Expenses</u>	<u>0</u>	<u>26,258</u>	<u>(100.00%)</u>	<u>(26,258)</u>
<u>Councillor Kwakernaak</u>				
Honorarium	13,429	0	0.00%	13,429
Travel	750	0	0.00%	750
Training & Conferences	800	0	0.00%	800
Meals	100	0	0.00%	100
<u>Total Expenses</u>	<u>15,079</u>	<u>0</u>	<u>0.00%</u>	<u>15,079</u>
<u>Councillor Serino</u>				
Honorarium	13,429	0	0.00%	13,429
Travel	750	0	0.00%	750
Training & Conferences	800	0	0.00%	800
Meals	100	0	0.00%	100
<u>Total Expenses</u>	<u>15,079</u>	<u>0</u>	<u>0.00%</u>	<u>15,079</u>
<u>Councillor Trinacity</u>				
Honorarium	0	12,206	(100.00%)	(12,206)
Travel	0	750	(100.00%)	(750)
Training & Conferences	0	750	(100.00%)	(750)
Meals	0	150	(100.00%)	(150)
<u>Total Expenses</u>	<u>0</u>	<u>13,856</u>	<u>(100.00%)</u>	<u>(13,856)</u>
<u>Councillor Reeves</u>				
Honorarium	0	11,105	(100.00%)	(11,105)
Travel	0	300	(100.00%)	(300)
Training & Conferences	0	300	(100.00%)	(300)
Meals	0	100	(100.00%)	(100)
<u>Total Expenses</u>	<u>0</u>	<u>11,805</u>	<u>(100.00%)</u>	<u>(11,805)</u>
<u>Councillor Walsh</u>				
Honorarium	13,429	11,105	20.93%	2,324
Travel	750	300	150.00%	450
Training & Conferences	800	300	166.67%	500

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>
<u>Councillor Goddard</u>				
Honorarium	13,429	11,105	20.93%	2,324
Travel	750	300	150.00%	450
Training & Conferences	800	300	166.67%	500
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>
<u>Councillor Jamieson</u>				
Honorarium	13,429	11,105	20.93%	2,324
Travel	750	300	150.00%	450
Training & Conferences	800	300	166.67%	500
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>15,079</u>	<u>11,805</u>	<u>27.73%</u>	<u>3,274</u>
<u>Councillor Lutz</u>				
Honorarium	14,772	11,105	33.02%	3,667
Travel	750	300	150.00%	450
Training & Conferences	800	300	166.67%	500
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>16,422</u>	<u>11,805</u>	<u>39.11%</u>	<u>4,617</u>
<u>General Expenses</u>				
CPP Expense	3,242	2,328	39.26%	914
Membership Fees & Dues	3,000	3,000	0.00%	0
Advertising	1,000	1,500	(33.33%)	(500)
Meeting Expenses	5,500	500	1000.00%	5,000
Special Events	10,200	9,248	10.29%	952
Grants to Organizations	10,350	16,350	(36.70%)	(6,000)
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0
Grant-Valley Wildcats	10,000	10,000	0.00%	0
Elections	0	15,000	(100.00%)	(15,000)
<u>Total Expenses</u>	<u>53,292</u>	<u>67,926</u>	<u>(21.54%)</u>	<u>(14,634)</u>
<b>Total Expenses</b>	<b>175,932</b>	<b>167,716</b>	<b>4.90%</b>	<b>8,215</b>
<b>Net Department Surplus (Deficit)</b>	<b>(175,932)</b>	<b>(167,716)</b>	<b>4.90%</b>	<b>(8,215)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>ADMINISTRATION</b>				
<b>Revenue</b>				
Administration fees- Berwick Electric	262,105	252,258	3.90%	9,846
Administration fees- Sewer	41,695	34,941	19.33%	6,754
Tax Certificates	2,500	2,500	0.00%	0
Miscellaneous Revenue	25,300	20,501	23.41%	4,799
Grants	0	0	0.00%	0
<b>Total Revenue</b>	<b>331,599</b>	<b>310,200</b>	<b>6.90%</b>	<b>21,399</b>
<b>Expenses</b>				
<u>CAO Office</u>				
Wages	135,266	134,676	0.44%	590
CPP	4,430	4,008	10.53%	422
EI	1,508	1,469	2.70%	40
WCB	2,281	1,669	36.69%	612
Group Medical & Life	2,861	3,011	(4.99%)	(150)
Pension	11,162	19,174	(41.79%)	(8,012)
Workplace Wellness Benefit	4,000	4,000	0.00%	0
<u>Total Salaries &amp; Benefits</u>	<u>161,508</u>	<u>168,007</u>	<u>(3.87%)</u>	<u>(6,499)</u>
<u>General Expenses</u>				
Travel	2,750	3,550	(22.54%)	(800)
Training & Conferences	1,800	1,500	20.00%	300
Membership Fees & Dues	670	350	91.43%	320
Meals	100	100	0.00%	0
Communications	600	600	0.00%	0
Advertising	500	500	0.00%	0
Meetings	2,000	300	566.67%	1,700
Subscriptions & Donations	500	500	0.00%	0
<u>Total General Expenses</u>	<u>8,920</u>	<u>7,400</u>	<u>20.54%</u>	<u>1,520</u>
<u>Administration</u>				
Wages	372,028	427,978	(13.07%)	(55,950)
CPP	18,467	18,934	(2.47%)	(467)
EI	7,045	7,455	(5.49%)	(409)
WCB	9,809	9,027	8.66%	782
Group Medical & Life	15,327	22,938	(33.18%)	(7,611)
Pension	30,871	32,877	(6.10%)	(2,006)
<u>Total Salaries &amp; Benefits</u>	<u>453,547</u>	<u>519,209</u>	<u>(12.65%)</u>	<u>(65,662)</u>
<u>General Expenses</u>				
Travel	3,000	2,850	5.26%	150
Training & Conferences	8,230	4,720	74.36%	3,510
Meals	780	480	62.50%	300
Membership Fees & Dues	1,550	2,030	(23.65%)	(480)
Office Supplies	7,212	8,712	(17.22%)	(1,500)
Postage, Courier, & Equipment Rental	16,857	22,100	(23.72%)	(5,243)
Communications	2,160	540	300.00%	1,620
<u>Total General Expenses</u>	<u>39,789</u>	<u>41,432</u>	<u>(3.96%)</u>	<u>(1,643)</u>

<u>Information Technology</u>	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
Hardware	14,895	17,739	(16.03%)	(2,844)
Software	56,724	55,761	1.73%	963
<u>Total Expenses</u>	<u>78,639</u>	<u>85,200</u>	<u>(7.70%)</u>	<u>(6,561)</u>
<b>Total Expenses</b>	<b>742,404</b>	<b>821,248</b>	<b>(9.60%)</b>	<b>(78,844)</b>
<b>Net Surplus (Deficit)</b>	<b>(410,805)</b>	<b>(511,048)</b>	<b>(19.62%)</b>	<b>100,243</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>TOWN HALL</b>				
<b>Revenue</b>				
AVRL Rent	61,337	60,430	1.50%	906
Kings County Library Contribution	15,620	15,620	0.00%	0
<b>Total Revenue</b>	<b>76,957</b>	<b>76,050</b>	<b>1.19%</b>	<b>906</b>
<b>Expenses</b>				
<u>General Expenses</u>				
Communications	3,315	3,000	10.50%	315
Facility Insurance	9,897	3,766	162.81%	6,131
Utilities	42,189	41,080	2.70%	1,109
Repairs & Maintenance	31,542	44,536	(29.18%)	(12,994)
<u>Total Expenses</u>	<u>86,943</u>	<u>92,382</u>	<u>(5.89%)</u>	<u>(5,439)</u>
<u>Long Term Debt</u>				
Debenture Principal	125,133	125,133	0.00%	0
Debenture Interest	46,025	48,858	(5.80%)	(2,833)
<u>Total Debenture Expense</u>	<u>171,158</u>	<u>173,991</u>	<u>(1.63%)</u>	<u>(2,833)</u>
<b>Total Expenses</b>	<b>258,101</b>	<b>266,373</b>	<b>(3.11%)</b>	<b>(8,272)</b>
<b>Net Surplus (Deficit)</b>	<b>(181,144)</b>	<b>(190,323)</b>	<b>(4.82%)</b>	<b>9,178</b>

	2026 BUDGET	2025 BUDGET	%	\$
<b>OTHER GOVERNMENT</b>				
<b>Revenue</b>				
Taxation-Residential	3,393,842	3,061,282	10.86%	332,560
Taxation-Commercial	1,140,035	1,151,275	(0.98%)	(11,240)
Taxation-Resource	20,092	19,533	2.86%	559
Deed Transfer Tax	150,000	100,000	50.00%	50,000
Bell Aliant- GIL	12,000	12,000	0.00%	0
Canada Post- GIL	6,993	6,846	2.14%	147
Return on Investments	12,000	12,000	0.00%	0
Interest on Taxes	30,000	14,000	114.29%	16,000
Interest on PACE Program	1,700	10,000	(83.00%)	(8,300)
HST Offset	15,000	15,000	0.00%	0
Financial Capacity Grant (Equalization)	254,937	254,937	0.00%	0
Farm Acreage Grant	1,518	1,460	3.97%	58
AREA Dividend	24,190	0	0.00%	24,190
Operating Reserve Transfer	0	234,599	(100.00%)	(234,599)
Safe Restart	6,742	36,739	(81.65%)	(29,997)
<b>Total Revenue</b>	<b>5,069,050</b>	<b>4,929,671</b>	<b>2.83%</b>	<b>139,379</b>
<b>Expenses</b>				
<u>General Expenses</u>				
Bank Charges	14,000	14,000	0.00%	0
Audit Fees	30,926	25,000	23.70%	5,926
Legal Fees	5,000	5,000	0.00%	0
General Liability Insurance	29,826	25,276	18.00%	4,550
Tax Exemptions	146,002	149,644	(2.43%)	(3,642)
Tax Sales	1,000	1,000	0.00%	0
Bad Debt Expense	7,700	7,700	0.00%	0
Other Debt Charges	0	0	0.00%	0
<u>Total Expenses</u>	<u>234,453</u>	<u>227,619</u>	<u>3.00%</u>	<u>6,834</u>
<u>Long Term Debt</u>				
Debenture Principal	9,033	9,033	0.00%	0
Debenture Interest	723	1,076	(32.84%)	(353)
<u>Total Debenture Expense</u>	<u>9,756</u>	<u>10,109</u>	<u>(3.49%)</u>	<u>(353)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Centre for Education	687,440	641,677	7.13%	45,763
Property Valuation Services Corp	33,480	32,360	3.46%	1,120
<u>Total Partner Contributions</u>	<u>720,920</u>	<u>674,037</u>	<u>6.96%</u>	<u>46,883</u>
<u>AREA Deficit</u>	<u>0</u>	<u>63,000</u>	<u>(100.00%)</u>	<u>(63,000)</u>
<b>Total Expenses</b>	<b>965,129</b>	<b>974,765</b>	<b>(0.99%)</b>	<b>(9,636)</b>
<b>Net Surplus (Deficit)</b>	<b>4,103,921</b>	<b>3,954,906</b>	<b>3.77%</b>	<b>149,015</b>

	<b>2026 BUDGET</b>	<b>2025 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	911,260	858,369	6.16%	52,891
<b>Total Expenses</b>	<b>911,260</b>	<b>858,369</b>	<b>6.16%</b>	<b>52,891</b>
<b>Net Surplus (Deficit)</b>	<b>(910,760)</b>	<b>(857,869)</b>	<b>6.17%</b>	<b>(52,891)</b>



	2026 BUDGET	2025 BUDGET	%	\$
<b>FIRE SERVICES</b>				
<b>Grants</b>				
NS-Civic Addressing Grant	1,000	1,000	0.00%	0
Municipality of Kings Operating Grant	186,272	165,045	12.86%	21,227
<b>Total Grant Revenue</b>	<b>187,272</b>	<b>166,045</b>	<b>12.78%</b>	<b>21,227</b>
<b>Expenses</b>				
<u>Fire Administration</u>				
WCB	2,500	2,500	0.00%	0
EAP/Life Insurance	5,524	5,312	3.99%	212
Honorarium	12,000	12,000	0.00%	0
Meetings, Meals, & Travel	3,700	3,700	0.00%	0
Training & Conferences	8,070	7,070	14.14%	1,000
Membership Dues & Fees	1,000	1,000	0.00%	0
Office Supplies	3,600	3,600	0.00%	0
Communication	7,160	7,160	0.00%	0
<u>Total Administration Expenses</u>	<u>43,554</u>	<u>42,342</u>	<u>2.86%</u>	<u>1,212</u>
<u>Fire Hall</u>				
Facility Insurance	13,827	12,685	9.00%	1,141
Utilities	43,944	42,789	2.70%	1,155
Repairs & Maintenance	47,825	33,950	40.87%	13,875
<u>Total Fire Hall Expenses</u>	<u>105,596</u>	<u>89,424</u>	<u>18.08%</u>	<u>16,172</u>
<u>Fire Operations</u>				
Communications	25,500	25,500	0.00%	0
Tools & Equipment	21,831	18,300	19.30%	3,531
Clothing & Safety Equipment	35,360	35,360	0.00%	0
Vehicle Insurance	19,179	17,595	9.00%	1,584
Vehicle Fuel	14,000	14,000	0.00%	0
Vehicle Maintenance	30,650	30,650	0.00%	0
<u>Total Fire Operations Expenses</u>	<u>146,520</u>	<u>141,405</u>	<u>3.62%</u>	<u>5,115</u>
<u>Long Term Debt</u>				
Debenture Principal	71,917	71,917	0.00%	0
Debenture Interest	19,516	37,200	(47.54%)	(17,684)
<u>Total Debenture Expenses</u>	<u>91,433</u>	<u>109,117</u>	<u>(16.21%)</u>	<u>(17,684)</u>
<b>Total Expenses</b>	<b>387,103</b>	<b>382,289</b>	<b>1.26%</b>	<b>4,815</b>
<b>Net Surplus (Deficit)</b>	<b>(199,831)</b>	<b>(216,244)</b>	<b>(7.59%)</b>	<b>16,413</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>BYLAW SERVICES</b>				
<b>Revenue</b>				
<b>Total Revenue</b>				
<b>Expenses</b>				
<u>Salaries &amp; Wages</u>				
Wages	6,129	5,916	3.60%	213
CPP	369	401	(7.98%)	(32)
EI	151	147	2.70%	4
WCB	183	160	14.30%	23
Group Medical & Life	451	699	(35.55%)	(249)
Pension	490	473	3.60%	17
<u>Total Salaries &amp; Wages</u>	<u>7,773</u>	<u>7,796</u>	<u>(0.31%)</u>	<u>(24)</u>
<u>General Expenses</u>				
Travel	100	100	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	9,270	8,388	10.51%	882
<u>Total Partner Contributions</u>	<u>9,270</u>	<u>8,388</u>	<u>10.51%</u>	<u>882</u>
<b>Total Expenses</b>	<b>17,143</b>	<b>16,285</b>	<b>5.27%</b>	<b>858</b>
<b>Net Surplus (Deficit)</b>	<b>(17,143)</b>	<b>(16,285)</b>	<b>5.27%</b>	<b>(858)</b>

	2026 BUDGET	2025 BUDGET	%	\$
<b>PUBLIC WORKS</b>				
<b>Total Revenue</b>				
<b>Expenses</b>				
<b><u>Public Works Administration</u></b>				
<u>Salaries &amp; Benefits</u>				
Regular Salaries	109,223	145,736	(25.05%)	(36,513)
CPP	4,094	6,012	(31.90%)	(1,918)
EI	1,572	2,336	(32.72%)	(764)
WCB	2,313	2,659	(12.99%)	(345)
Group & Medical	3,787	4,445	(14.80%)	(658)
Pension	8,239	11,201	(26.45%)	(2,963)
<u>Total Salaries &amp; Benefits</u>	<u>129,227</u>	<u>172,388</u>	<u>(25.04%)</u>	<u>(43,161)</u>
<u>General Expenses</u>				
Travel	3,250	1,183	174.73%	2,067
Meals	700	500	40.00%	200
Training & Conference	5,710	8,965	(36.31%)	(3,255)
Membership Fees & Dues	1,275	500	155.00%	775
Communications	8,850	10,240	(13.58%)	(1,390)
Advertising	500	500	0.00%	0
Engineering/Surveyor Services	2,220	2,220	0.00%	0
<u>Total General Expenses</u>	<u>22,505</u>	<u>24,108</u>	<u>(6.65%)</u>	<u>(1,603)</u>
<b><u>Total Public Works Administration Expenses</u></b>	<b><u>151,732</u></b>	<b><u>196,496</u></b>	<b><u>(22.78%)</u></b>	<b><u>(44,764)</u></b>
<b><u>Public Works Facility</u></b>				
Insurance	13,327	12,227	9.00%	1,101
Utilities	15,821	15,405	2.70%	416
Repairs & Maintenance	19,350	8,480	128.18%	10,870
<b><u>Total Public Works Facility</u></b>	<b><u>48,498</u></b>	<b><u>36,112</u></b>	<b><u>34.30%</u></b>	<b><u>12,387</u></b>
<b><u>Streets &amp; Roads</u></b>				
<u>Salary &amp; Wages</u>				
Regular Salaries	310,974	325,476	(4.46%)	(14,502)
CPP	17,130	18,023	(4.96%)	(893)
EI	7,183	7,353	(2.30%)	(169)
WCB	7,814	8,558	(8.68%)	(743)
Group & Medical	14,937	21,514	(30.57%)	(6,577)
Pension	18,928	25,275	(25.11%)	(6,347)
<u>Total Salaries &amp; Benefits</u>	<u>376,966</u>	<u>406,197</u>	<u>(7.20%)</u>	<u>(29,231)</u>
<u>General Expenses</u>				
Insurance- Public Works Accidents	0	0	0.00%	0
Paving	225,000	200,000	12.50%	25,000
Tools & Equipment	8,000	5,000	60.00%	3,000
Repairs & Maintenance	0	0	0.00%	0
Equipment Rental	12,000	12,000	0.00%	0
Operational Supplies	45,355	23,000	97.20%	22,355
Winter Supplies	53,100	40,000	32.75%	13,100
Safety Supplies	7,620	5,250	45.14%	2,370
<u>Total General Expenses</u>	<u>351,075</u>	<u>285,250</u>	<u>23.08%</u>	<u>65,825</u>
<u>Fleet Expenses</u>				
Vehicle Insurance	14,692	13,479	9.00%	1,213
Fuel	20,600	20,600	0.00%	0
Vehicles Maintenance	42,724	40,695	4.99%	2,029
<u>Total Fleet Expenses</u>	<u>78,016</u>	<u>74,774</u>	<u>4.34%</u>	<u>3,242</u>
<b><u>Total Streets &amp; Roads Expenses</u></b>	<b><u>806,057</u></b>	<b><u>766,221</u></b>	<b><u>5.20%</u></b>	<b><u>39,836</u></b>
<b><u>Street Lighting</u></b>				
Power	67,685	65,906	2.70%	1,779
Repairs & Maintenance	1,605	1,605	0.00%	0
<b><u>Total Street Lighting</u></b>	<b><u>69,290</u></b>	<b><u>67,511</u></b>	<b><u>2.64%</u></b>	<b><u>1,779</u></b>

	2026	2025		
	BUDGET	BUDGET	%	\$
<b><u>Traffic Services</u></b>				
Repairs & Maintenance	10,200	2,700	277.78%	7,500
<b><u>Total Traffic Services</u></b>	<b><u>26,550</u></b>	<b><u>25,700</u></b>	<b><u>3.31%</u></b>	<b><u>850</u></b>
<b><u>Crossing Guards</u></b>				
<b><u>Salaries &amp; Wages</u></b>				
Hourly Wages	22,102	21,916	0.85%	186
CPP	899	888	1.25%	11
EI	507	509	(0.37%)	(2)
WCB	661	594	11.27%	67
<b><u>Total Salaries &amp; Benefits</u></b>	<b><u>24,169</u></b>	<b><u>23,907</u></b>	<b><u>1.10%</u></b>	<b><u>262</u></b>
<b><u>General Expenses</u></b>				
Communication	150	150	0.00%	0
Safety Supplies	500	500	0.00%	0
Total General Expenses	650	650	0.00%	0
<b><u>Total Crossing Guards Expenses</u></b>	<b><u>24,819</u></b>	<b><u>24,557</u></b>	<b><u>1.07%</u></b>	<b><u>262</u></b>
<b><u>Storm Sewer</u></b>				
Repairs & Maintenance	16,000	16,000	0.00%	0
<b><u>Total Storm Sewer</u></b>	<b><u>16,000</u></b>	<b><u>16,000</u></b>	<b><u>0.00%</u></b>	<b><u>0</u></b>
<b><u>Long Term Debt</u></b>				
Debenture Principal	42,452	42,452	0.00%	0
Debenture Interest	15,599	17,415	(10.43%)	(1,816)
<b><u>Total Debenture Expenses</u></b>	<b><u>58,051</u></b>	<b><u>59,867</u></b>	<b><u>(3.03%)</u></b>	<b><u>(1,816)</u></b>
<b><u>Partner Contributions</u></b>				
Kings Transit Authority	102,142	103,437	(1.25%)	(1,295)
Kings Point to Point Transit	5,000	9,872	(49.35%)	(4,872)
<b><u>Total Partner Contributions</u></b>	<b><u>107,142</u></b>	<b><u>113,309</u></b>	<b><u>(5.44%)</u></b>	<b><u>(6,167)</u></b>
<b>Total Expenses</b>	<b>1,308,140</b>	<b>1,305,773</b>	<b>0.18%</b>	<b>2,367</b>
<b>Net Surplus (Deficit)</b>	<b>(1,308,140)</b>	<b>(1,305,773)</b>	<b>0.18%</b>	<b>(2,367)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>ENVIRONMENTAL HEALTH</b>				
<b>Revenue</b>				
<u>Operating Revenue</u>				
Sewer Residential	250,477	208,394	20.19%	42,083
Sewer Industrial	578,775	290,368	99.32%	288,407
Sewer Institutional	32,570	40,006	(18.59%)	(7,436)
Sewer Connection Fees	0	0	0.00%	0
<u>Total Operating Revenue</u>	<u>861,822</u>	<u>538,768</u>	<u>59.96%</u>	<u>323,054</u>
<b>Total Revenue</b>	<b>861,822</b>	<b>538,768</b>	<b>59.96%</b>	<b>323,054</b>
<b>Expenses</b>				
<b><u>Sewer Administration</u></b>				
<b><u>Salaries &amp; Benefits</u></b>				
Wages	12,565	46,672	(73.08%)	(34,107)
CPP	487	2,004	(75.68%)	(1,517)
EI	166	734	(77.41%)	(568)
WCB	251	835	(69.93%)	(584)
Group Medical & Life	496	1,482	(66.53%)	(986)
Pension	1,005	3,734	(73.08%)	(2,729)
<u>Total Salaries &amp; Benefits</u>	<u>14,971</u>	<u>55,460</u>	<u>(73.01%)</u>	<u>(40,489)</u>
<b><u>General Expenses</u></b>				
Travel	3,100	3,000	3.33%	100
Meals	400	0	0.00%	400
Training & Conferences	3,230	1,800	79.44%	1,430
Membership Fees & Dues	990	400	147.50%	590
Office Supplies	500	1,000	(50.00%)	(500)
Administration Fees	41,695	34,941	19.33%	6,754
Communications	1,924	2,524	(23.77%)	(600)
<u>Total General Expenses</u>	<u>51,839</u>	<u>43,665</u>	<u>18.72%</u>	<u>8,174</u>
<u>Contribution to Reserves</u>	<u>264,198</u>	<u>52,951</u>	<u>398.95%</u>	<u>211,247</u>
<b>Total Sewer Administration Expenses</b>	<b>331,007</b>	<b>152,076</b>	<b>117.66%</b>	<b>178,931</b>
<b><u>Sewer Collection</u></b>				
<b><u>Salaries &amp; Benefits</u></b>				
Wages	42,391	7,611	456.95%	34,779
CPP	2,364	401	489.72%	1,963
EI	918	147	525.06%	771
WCB	1,273	167	662.45%	1,106
Group Medical & Life	2,696	484	456.55%	2,211
Pension	3,391	609	456.95%	2,782
<u>Total Salaries &amp; Benefits</u>	<u>53,032</u>	<u>9,419</u>	<u>463.02%</u>	<u>43,613</u>
<b><u>General Expenses</u></b>				
Facility Insurance	427	392	8.89%	35
Utilities	31,852	31,015	2.70%	837
Repairs & Maintenance	67,500	43,400	55.53%	24,100
<u>Total General Expenses</u>	<u>99,780</u>	<u>74,808</u>	<u>33.38%</u>	<u>24,972</u>
<b>Total Sewer Collection Expenses</b>	<b>152,811</b>	<b>84,227</b>	<b>81.43%</b>	<b>68,585</b>
<b><u>Sewer Treatment</u></b>				
<b><u>Salaries &amp; Benefits</u></b>				
Wages	72,984	60,890	19.86%	12,094
CPP	3,666	3,206	14.32%	459
EI	1,373	1,175	16.82%	198
WCB	2,067	1,335	54.80%	732
Group Medical & Life	4,914	3,875	26.82%	1,039
Pension	5,839	4,871	19.86%	968

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<u>General Expenses</u>				
Facility Insurance	6,411	5,882	9.01%	530
Utilities	118,446	115,332	2.70%	3,114
Repairs & Maintenance	105,250	77,398	35.99%	27,852
Tools & Equipment	5,000	1,000	400.00%	4,000
Sewer Treatment Testing	30,000	20,000	50.00%	10,000
Clothing & Safety Equipment	800	800	0.00%	0
<u>Total General Expenses</u>	<u>265,907</u>	<u>220,412</u>	<u>20.64%</u>	<u>45,496</u>
<b>Total Sewer Treatment Expenses</b>	<b>356,750</b>	<b>295,764</b>	<b>20.62%</b>	<b>60,985</b>
<u>Long Term Debt</u>				
Debenture Principal	18,231	18,231	0.00%	0
Debenture Interest	3,022	3,470	(12.91%)	(448)
<b>Total Long Term Debt</b>	<b>21,253</b>	<b>21,701</b>	<b>(2.06%)</b>	<b>(448)</b>
<b>Total Sewer Expenses</b>	<b>861,822</b>	<b>553,768</b>	<b>55.63%</b>	<b>308,053</b>
<b>Sewer Net Surplus (Deficit)</b>	<b>0</b>	<b>(15,000)</b>	<b>(100.00%)</b>	<b>15,001</b>
<u>Partner Contributions</u>				
Other Solid Waste Charges	0	8,142	(100.00%)	(8,142)
Valley Waste Resource Management	256,588	211,137	21.53%	45,451
<b>Total Partner Contributions</b>	<b>256,588</b>	<b>219,279</b>	<b>17.01%</b>	<b>37,309</b>
<b>Total Expenses</b>	<b>1,118,410</b>	<b>773,047</b>	<b>44.68%</b>	<b>345,362</b>
<b>Net Surplus (Deficit)</b>	<b>(256,588)</b>	<b>(234,279)</b>	<b>9.52%</b>	<b>(22,308)</b>

	<b>2026 BUDGET</b>	<b>2025 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>Salaries &amp; Benefits</u>				
Regular Wages	34,320	35,299	(2.77%)	(979)
CPP	1,834	2,136	(14.15%)	(302)
EI	845	867	(2.60%)	(23)
WCB	1,026	957	7.27%	70
Group Medical & Life	2,861	2,339	22.31%	522
Pension	2,746	2,366	16.03%	379
<u>Total Salaries &amp; Benefits</u>	<u>43,631</u>	<u>43,964</u>	<u>(0.76%)</u>	<u>(333)</u>
<u>General Expenses</u>				
Travel	100	500	(80.00%)	(400)
Office Supplies	1,000	1,000	0.00%	0
Communication	600	600	0.00%	0
Advertising	3,000	3,000	0.00%	0
Postage & Courier	100	100	0.00%	0
Legal	10,000	10,000	0.00%	0
Other Professional Fees	123,000	91,500	34.43%	31,500
<u>Total General Expenses</u>	<u>137,800</u>	<u>106,700</u>	<u>29.15%</u>	<u>31,100</u>
<b>Total Expenses</b>	<b>181,431</b>	<b>150,664</b>	<b>20.42%</b>	<b>30,767</b>
<b>Net Surplus (Deficit)</b>	<b>(171,431)</b>	<b>(140,664)</b>	<b>21.87%</b>	<b>(30,767)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>Revenue</b>				
<b>Total Revenue</b>				
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Wages	37,017	36,178	2.32%	839
CPP	1,614	1,502	7.45%	112
EI	603	588	2.70%	16
WCB	913	668	36.69%	245
Group Medical & Life	2,166	1,994	8.64%	172
Pension	2,961	2,894	2.32%	67
<u>Total Salaries &amp; Benefits</u>	<u>45,274</u>	<u>43,823</u>	<u>3.31%</u>	<u>1,451</u>
<u>General Expenses</u>				
Travel	150	1,180	(87.29%)	(1,030)
Training & Conferences	300	300	0.00%	0
Membership Fees & Dues	350	350	0.00%	0
Communication	540	540	0.00%	0
Marketing Promo & Community Dev.	5,600	6,800	(17.65%)	(1,200)
<u>Total General Expenses</u>	<u>6,940</u>	<u>9,170</u>	<u>(24.32%)</u>	<u>(2,230)</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
Nova Scotia Housing Authority	0	0	0.00%	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>69,514</b>	<b>70,293</b>	<b>(1.11%)</b>	<b>(779)</b>
<b>Net Surplus (Deficit)</b>	<b>(69,514)</b>	<b>(70,293)</b>	<b>(1.11%)</b>	<b>779</b>



	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>SOLAR GARDEN</b>				
<b>Revenue</b>				
Solar Garden Revenue	534,212	37,488	1325.02%	496,724
<b>Total Revenue</b>	<b>534,212</b>	<b>37,488</b>	<b>1325.02%</b>	<b>496,724</b>
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Regular Salaries	20,828	0	0.00%	20,828
<u>Total Salaries &amp; Benefits</u>	<u>20,828</u>	<u>0</u>	<u>0.00%</u>	<u>20,828</u>
<u>General Expenses</u>				
Travel	0	0	0.00%	0
Meals	0	0	0.00%	0
Training & Conference	1,000	0	0.00%	1,000
Membership Fees & Dues	0	0	0.00%	0
Communications	0	0	0.00%	0
Insurance	34,762	32,488	7.00%	2,274
Administration Fees	4,622	0	0.00%	4,622
Other Professional Fees	0	0	0.00%	0
Repairs & Maintenance	74,650	0	0.00%	74,650
Tools & Equipment	2,000	0	0.00%	2,000
Safety Supplies	1,000	0	0.00%	1,000
Utilities	0	0	0.00%	0
<u>Total General Expenses</u>	<u>118,033</u>	<u>32,488</u>	<u>263.31%</u>	<u>85,545</u>
<b><u>Long Term Debt</u></b>				
Debenture Principal	172,333	0	0.00%	172,333
Debenture Interest	223,018	0	0.00%	223,018
<b><u>Total Debenture Expenses</u></b>	<b><u>395,351</u></b>	<b><u>0</u></b>	<b><u>0.00%</u></b>	<b><u>395,351</u></b>
<b>Total Expenses</b>	<b>534,213</b>	<b>32,488</b>	<b>1544.34%</b>	<b>501,725</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>5,000</b>	<b>(100.01%)</b>	<b>(5,000)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>VISITOR INFORMATION CENTRE</b>				
<b>Revenue</b>				
Federal Government Grants	8,000	4,000	100.00%	4,000
Provincial Government Grants	0	4,000	(100.00%)	(4,000)
Local Government Grants	2,000	2,000	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>Salaries &amp; Benefits</u>				
Hourly Wages	13,890	10,483	32.50%	3,407
CPP	410	416	(1.33%)	(6)
EI	319	244	30.90%	75
WCB	415	284	46.19%	131
<u>Total Salaries &amp; Benefits</u>	<u>15,034</u>	<u>11,426</u>	<u>31.58%</u>	<u>3,608</u>
<u>General Expenses</u>				
Utilities	643	626	2.62%	16
<u>Total General Expenses</u>	<u>643</u>	<u>626</u>	<u>2.62%</u>	<u>16</u>
<b>Total Expenses</b>	<b>15,677</b>	<b>12,053</b>	<b>30.07%</b>	<b>3,624</b>
<b>Net Surplus (Deficit)</b>	<b>(5,677)</b>	<b>(2,053)</b>	<b>176.55%</b>	<b>(3,624)</b>

	<b>2026 BUDGET</b>	<b>2025 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	37,500	(33.33%)	(12,500)
Local Government Grants	27,000	12,500	116.00%	14,500
<u>Total Grants</u>	<u>52,000</u>	<u>50,000</u>	<u>4.00%</u>	<u>2,000</u>
<b>Total Revenue</b>	<b>52,000</b>	<b>50,000</b>	<b>4.00%</b>	<b>2,000</b>
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Regular wages	152,239	120,899	25.92%	31,340
CPP	7,758	5,839	32.87%	1,920
EI	3,126	2,430	28.64%	696
WCB	4,261	2,807	51.78%	1,453
Group Medical & Life	13,212	10,792	22.42%	2,419
Pension	12,179	9,672	25.92%	2,507
<u>Total Salaries &amp; Benefits</u>	<u>192,775</u>	<u>152,439</u>	<u>26.46%</u>	<u>40,336</u>
<u>General Expenses</u>				
Travel	3,100	3,650	(15.07%)	(550)
Training & Conferences	1,800	2,600	(30.77%)	(800)
Membership Fees & Dues	900	900	0.00%	0
Meals	150	150	0.00%	0
Meetings	0	100	(100.00%)	(100)
Communications	1,080	540	100.00%	540
<u>Total General Expenses</u>	<u>7,030</u>	<u>7,940</u>	<u>(11.46%)</u>	<u>(910)</u>
<u>Community Events &amp; Festivals</u>				
General Events & Festivals	16,900	17,370	(2.71%)	(470)
<u>Total Community Events</u>	<u>16,900</u>	<u>17,370</u>	<u>(2.71%)</u>	<u>(470)</u>
<b>Total Expenses</b>	<b>216,705</b>	<b>177,749</b>	<b>21.92%</b>	<b>38,956</b>
<b>Net Surplus (Deficit)</b>	<b>(164,705)</b>	<b>(127,749)</b>	<b>28.93%</b>	<b>(36,956)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>PARKS &amp; FACILITIES</b>				
<b>Revenue</b>				
<u>Facility Rentals</u>	<u>10,905</u>	<u>4,660</u>	<u>134.02%</u>	<u>6,245</u>
<u>Grants</u>				
Federal Government Grants	9,152	9,152	0.00%	0
Provincial Government Grants	5,824	5,824	0.00%	0
Local Government Grants	0	0	0.00%	0
<u>Total Grants</u>	<u>14,976</u>	<u>14,976</u>	<u>0.00%</u>	<u>0</u>
<b>Total Revenue</b>	<b>25,881</b>	<b>19,636</b>	<b>31.80%</b>	<b>6,245</b>
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Hourly Wages	38,600	31,273	23.43%	7,327
CPP	1,895	1,444	31.22%	451
EI	882	727	21.35%	155
WCB	1,154	848	36.18%	307
Group Medical & Life	232	0	0.00%	232
Pension	278	0	0.00%	278
<u>Total Salaries &amp; Benefits</u>	<u>43,041</u>	<u>34,292</u>	<u>25.51%</u>	<u>8,749</u>
<u>General Expenses</u>				
Travel	360	274	31.22%	86
Communications	1,102	790	39.52%	312
Facility Insurance	7,088	6,503	9.00%	585
Meals	100	100	0.00%	0
Utilities	5,274	5,135	2.70%	139
Tools & Equipment	4,700	4,700	0.00%	0
Safety Supplies	1,090	900	21.11%	190
<u>Total General Expenses</u>	<u>19,714</u>	<u>18,402</u>	<u>7.13%</u>	<u>1,312</u>
<u>Repairs &amp; Maintenance</u>				
Park Maintenance	47,774	16,000	198.58%	31,774
General Repairs & Maintenance	5,000	5,000	0.00%	0
Ballfields Maintenance	0	6,000	(100.00%)	(6,000)
Tennis Courts Maintenance	0	500	(100.00%)	(500)
Splash Pad Maintenance	0	2,000	(100.00%)	(2,000)
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	8,600	(100.00%)	(8,600)
<u>Total Repairs &amp; Maintenance</u>	<u>52,774</u>	<u>38,100</u>	<u>38.51%</u>	<u>14,674</u>
<u>Vehicle Expenses</u>				
Vehicle Insurance	3,739	2,877	29.95%	862
Vehicle Maintenance	5,850	1,450	303.45%	4,400
<u>Total Vehicle Expenses</u>	<u>9,589</u>	<u>4,327</u>	<u>121.59%</u>	<u>5,262</u>
<u>Long Term Debt</u>				
Principal	18,150	18,150	0.00%	0
Interest	7,517	7,933	(5.24%)	(415)

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<u>Partner Contributions</u>				
Annapolis Valley Regional Library	17,400	17,400	0.00%	0
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0.00%</u>	<u>0</u>
<b>Total Expenses</b>	<b>168,185</b>	<b>138,604</b>	<b>21.34%</b>	<b>29,581</b>
<b>Net Surplus (Deficit)</b>	<b>(142,304)</b>	<b>(118,968)</b>	<b>19.62%</b>	<b>(23,336)</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>REC PROGRAMMING</b>				
<b>Revenue</b>				
Misc Recreation Program Revenue	2,000	2,000	0.00%	0
Summer Day Camp	26,250	30,000	(12.50%)	(3,750)
After School Program	0	61,500	(100.00%)	(61,500)
Pickleball	9,000	1,800	400.00%	7,200
<u>Total Revenue</u>	<u>37,250</u>	<u>95,300</u>	<u>(60.91%)</u>	<u>(58,050)</u>
<u>Grants</u>				
Federal Government Grants	14,400	16,000	(10.00%)	(1,600)
Provincial Government Grants	4,000	13,500	(70.37%)	(9,500)
Local Government Grants	11,000	11,000	0.00%	0
<u>Total Grants</u>	<u>29,400</u>	<u>40,500</u>	<u>(27.41%)</u>	<u>(11,100)</u>
<b>Total Revenue</b>	<b>66,650</b>	<b>135,800</b>	<b>(50.92%)</b>	<b>(69,150)</b>
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Regular Wages	0	30,865	(100.00%)	(30,865)
After School Program Wages	2,117	38,047	(94.44%)	(35,931)
Summer Camp Wages	33,347	39,509	(15.60%)	(6,162)
CPP	1,568	4,946	(68.31%)	(3,378)
EI	252	2,520	(90.00%)	(2,268)
WCB	1,060	2,938	(63.91%)	(1,878)
Group Medical & Life	0	2,761	(100.00%)	(2,761)
Pension	0	2,469	(100.00%)	(2,469)
<u>Total Salaries &amp; Benefits</u>	<u>38,343</u>	<u>124,055</u>	<u>(69.09%)</u>	<u>(85,712)</u>
<u>General Expenses</u>				
Communication	540	1,080	(50.00%)	(540)
<u>Total General Expenses</u>	<u>540</u>	<u>1,080</u>	<u>(50.00%)</u>	<u>(540)</u>
<u>Program Expenditures</u>				
General Program Expenditures	4,550	2,750	65.45%	1,800
Summer Day Camp	1,800	1,800	0.00%	0
After School Program	0	1,500	(100.00%)	(1,500)
<u>Total Program Expenditures</u>	<u>6,350</u>	<u>6,050</u>	<u>4.96%</u>	<u>300</u>
<b>Total Expenses</b>	<b>45,233</b>	<b>131,185</b>	<b>(65.52%)</b>	<b>(85,952)</b>
<b>Net Surplus (Deficit)</b>	<b>21,417</b>	<b>4,615</b>	<b>364.07%</b>	<b>16,802</b>

	<b>2026 BUDGET</b>	<b>2025 BUDGET</b>	<b>%</b>	<b>\$</b>
<b>FITNESS CENTRE</b>				
<b>Revenue</b>				
Membership Sales	124,145	138,800	(10.56%)	(14,655)
Personal Training	2,000	6,000	(66.67%)	(4,000)
Common BDCA	4,000	4,000	0.00%	0
<b>Total Revenue</b>	<b>130,145</b>	<b>148,800</b>	<b>(12.54%)</b>	<b>(18,655)</b>
<b>Expenses</b>				
<u>Salaries &amp; Benefits</u>				
Wages	102,552	99,358	3.22%	3,194
CPP	5,477	5,287	3.60%	190
EI	2,355	2,309	1.97%	46
WCB	3,066	2,693	13.88%	374
Group Medical & Life	9,884	9,034	9.41%	850
Pension	7,090	6,843	3.60%	246
<u>Total Salaries &amp; Benefits</u>	<u>130,424</u>	<u>125,524</u>	<u>3.90%</u>	<u>4,900</u>
<u>General Expenses</u>				
Communications & Cable	948	2,100	(54.86%)	(1,152)
Advertising	0	300	(100.00%)	(300)
Insurance	885	885	0.00%	0
Personal Trainers	4,100	8,100	(49.38%)	(4,000)
Utilities	11,554	11,250	2.70%	304
Shared Expenses	9,000	9,000	0.00%	0
Operational Supplies	4,600	5,900	(22.03%)	(1,300)
Repairs & Maintenance	5,000	2,500	100.00%	2,500
<u>Total General Expenses</u>	<u>36,087</u>	<u>40,035</u>	<u>(9.86%)</u>	<u>(3,948)</u>
<b>Total Expenses</b>	<b>166,510</b>	<b>165,558</b>	<b>0.57%</b>	<b>952</b>
<b>Net Surplus (Deficit)</b>	<b>(36,365)</b>	<b>(16,758)</b>	<b>117.00%</b>	<b>(19,607)</b>