

BUDGET 2026/27



COUNTY *of* ANNAPOLIS

NATURALLY ROOTED



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Message from the Warden

Annapolis County is more than a place on a map, it is a community built on resilience, pride, and people who care deeply about where they live. Our strength lies in our residents: volunteers, families, businesses, seniors, and youth who shape our future every day.

As your municipal government, our responsibility is to you. Every decision, especially during the annual budget process, is guided by one question: What is in the best interest of Annapolis County residents?

The municipal budget is Council's most significant policy decision each year. It requires balancing rising costs, provincial obligations, infrastructure needs, and the affordability concerns many households face. These decisions are not simple, but they are made thoughtfully, transparently, and with a focus on protecting the services that matter most.

For 2026–2027, property tax revenue is projected to increase by approximately \$1.6 million, due to residential assessment growth, assessment caps being removed when a property changes ownership, and higher Deed Transfer Tax revenue. At the same time, costs continue to rise, with a significant portion of each tax dollar collected going toward mandatory expenses such as libraries, RCMP, and education, which are outside municipal control.

The remaining funds support essential local services residents rely on every day: fire protection, infrastructure maintenance, environmental health, recreation, planning, and community development. This year's budget also strengthens operating and sewer reserves, aligns staffing resources with service demands, and continues investments in protective services, infrastructure, and economic development.

Council remains committed to responsible financial management. We recognize that affordability matters, and we approach every decision with discipline and a long-term view of sustainability. Investing wisely today helps ensure Annapolis County remains strong and prepared for the future.

This document is our first public-facing budget overview, created to clearly explain where your tax dollars come from and how they are invested. We will continue building on this foundation as part of our commitment to transparency and accountability.

Thank you to Council, our CAO, our Director of Finance, and municipal staff for their diligence throughout this process, and most importantly, thank you to the residents of Annapolis County for your trust. We are proud to serve you.

Sincerely,



Warden

Executive Summary

The 2026-2027 Budget for the Municipality of the County of Annapolis reflects Council's commitment to responsible financial management, sustainable service delivery, and plans for the long-term well-being of our communities. This budget balances the need to maintain essential municipal services with the realities of rising operational costs, infrastructure pressures, and evolving community priorities.

The 2026-2027 Budget focuses on maintaining core services across the municipality while continuing to invest in, and plan for future, infrastructure renewal and economic sustainability. Emphasis has been placed on maintaining service levels, better long-term planning for financial resources, all while managing tax impacts for residents and businesses. Careful financial planning and operational efficiencies have been incorporated to ensure that municipal resources are used effectively and transparently.

Key priorities in this year's budget include:

- **Infrastructure Investment** – Continued investment in roads, buildings, and municipal assets to maintain service reliability and reduce long-term costs.
- **Asset Management and Long-Term Planning** – Strengthening reserves and capital planning to support sustainable infrastructure replacement and growth.
- **Future Development** – Supporting economic development initiatives, recreation programs and assets, and partnerships that enhance quality of life and regional prosperity.
- **Operational Stability** – Ensuring consistent delivery of municipal services while responding to inflationary pressures and regulatory requirements.
- **Financial Responsibility** – Working towards prudent reserve levels and minimizing the impact on the municipal tax rate wherever possible.

The budget has been developed through a collaborative process over several months that involved all municipal departments and Council.

Overall, this budget positions the Municipality of the County of Annapolis to continue delivering reliable services, supporting local communities, and investing in infrastructure while maintaining sound fiscal stewardship on behalf of residents and taxpayers.

Governance Profile

Municipal Council is the governing and legislative body for the Municipality. Council is responsible for establishing priorities; policy direction; monitoring and evaluating the implementation of programs; and authorizing revenue collection and expenditures.

Council is comprised of 11 Councillors, including the Warden, Deputy Warden and nine other Councillors. Council members are elected directly to Council with one Councillor being elected in each of the eleven Districts. The Warden and Deputy Warden are elected by Council, with a term of two years.

Councillors serve for a four-year term of office. The current term began November 2024 and expires in October 2028. The Municipality's political and administrative decision-making structure includes the Council, standing and special committees of Council, the Chief Administrative Officer and operating and supporting departments.

Municipal Council 2024-28



From left: Gail “Gidget” Oxner (District 9), Ted Agombar (District 7), Karie-Anne Parsons-Saltzman (District 1), Warden Diane Le Blanc (District 11), Jon Welch (District 6), Deputy Warden Dustin Enslow (District 3), Jesse Hare (District 2), Brian “Fuzzy” Connell (District 10), Lynn Longmire (District 5), Nile Harding (District 8), and Charles “Chuck” Cranton (District 4)

Fiscal and Accounting Framework

The Municipality follows accounting principles, and practices and policies, that are prescribed by the Public Sector Accounting Board and by the Department of Municipal Affairs. These standards are further described in the Municipality's annual audited financial statements.

The foundation for all initiatives of the Municipality is a solid financial strategy. To this end, Council's goal with respect to fiscal and accounting policies, practices and principles are as follows:

- To ensure that Municipal finances are well managed, be transparent in reporting and that required resources are available to support municipal initiatives.
- To follow the legislative financial requirements of the Municipal Government Act and regulations.

In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada.

The Municipality prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada and prescribed policies issued by the Department of Municipal Affairs.

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable. Expenditures are recognized as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay.

Revenue

The Municipality of the County of Annapolis generates revenue from a combination of property taxation, user fees, government transfers, and other locally generated sources. These revenues support the delivery of essential municipal services including infrastructure maintenance, protective services, recreation, planning, and community development. For the 2026–2027 fiscal year, the approved operating budget has a total projected revenue of approximately **\$29.06 million**, reflecting steady growth in municipal activity and service requirements. This is an increase in revenue of approximately 6.4% from the 2025-2026 fiscal year. Growth in revenue is mainly related to increase in property assessments, removal of the Capped Assessment Program (CAP) related to home sales, and new development.

Property Taxes

Property taxation is the Municipality’s largest and most stable source of revenue and represents the primary funding mechanism for municipal services. Residential and resource properties are taxed at a base rate of **\$1.025 per \$100 of assessment**, while commercial properties are taxed at **\$1.80 per \$100 of assessment**, with additional area rates applied where specific services are provided.

Property taxes and payments in lieu of taxes account for most of the municipal revenue.

Government Transfers

Government transfers from the Province of Nova Scotia and the Government of Canada provide an important secondary source of funding. These transfers support municipal operations and infrastructure investments through programs such as the Municipal Financial Capacity Grant, infrastructure grants, and service-related transfers. Government transfers help to offset the cost of services in a largely rural municipality.

User Fees and Service Charges

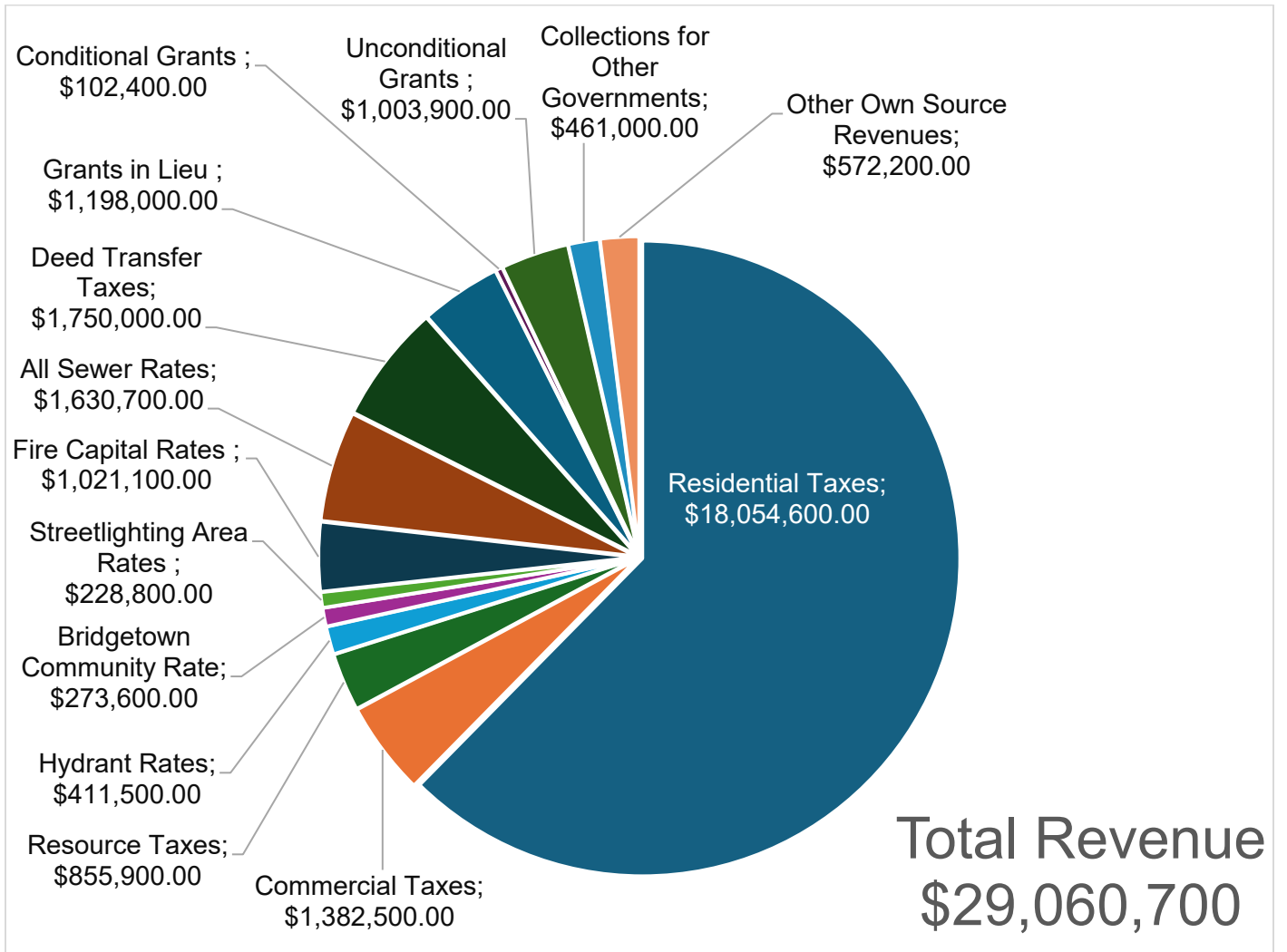
User fees and service charges provide additional revenue to support specific services. These revenues include sewer service charges, recreation fees, permits, and other service-related revenues.

Other Revenue Sources

Other municipal revenues include deed transfer taxes, licenses and permits, interest income, and miscellaneous recoveries. While smaller in proportion than taxation and transfers, these sources provide important flexibility within the municipal budget and help reduce pressure on property tax rates.

Overall Revenue Structure

The Municipality’s revenue structure reflects a typical rural Nova Scotia municipality, with a strong reliance on property taxation supplemented by transfers and service-based revenues. This balanced revenue mix supports stable municipal operations while allowing Council to manage tax impacts and invest in infrastructure and community priorities.



Operating Expenditures

The Municipality of the County of Annapolis' operating budget supports a wide range of services that maintain infrastructure, protect public safety, and enhance the quality of life for residents. For the 2026–2027 fiscal year, the total municipal expenditures are budgeted to be **\$29.06 million**, reflecting Council's commitment to maintaining service levels while addressing inflationary pressures and infrastructure needs. Municipal governments in Nova Scotia are required to delivered balanced budgets.

Municipal expenditures are generally organized into major service categories that reflect both legislated obligations and locally delivered programs. A significant portion of spending, as seen in the pie chart below, is directed toward mandatory contributions (Education, RCMP, and other) and essential municipal services that residents rely on daily.

General Government

General government expenditures support the administration and governance of the Municipality, including Council operations, financial services, information technology, and corporate administration. These services ensure that municipal programs are delivered effectively and that financial and regulatory obligations are met. Historically, general government services represent one of the largest expenditure categories.

Protective Services

Protective services include policing, fire protection, and emergency management. The Municipality funds policing services through the RCMP and provides support for local fire departments and emergency response organizations. Recent budgets have included increased investment in public safety, including additional policing resources and continued support for fire services.

Transportation and Public Works

Transportation and public works expenditures include road maintenance, winter operations, and infrastructure operations. Maintaining the Municipality's roads, water and sewer infrastructure, parks, and other municipal assets is a key priority.

Environmental and Utility Services

Environmental services include wastewater and environmental health programs as well as the operation and maintenance of municipal utility systems. Sewer infrastructure remains a significant expenditure area, with ongoing investment required to maintain aging systems and ensure reliable service delivery.

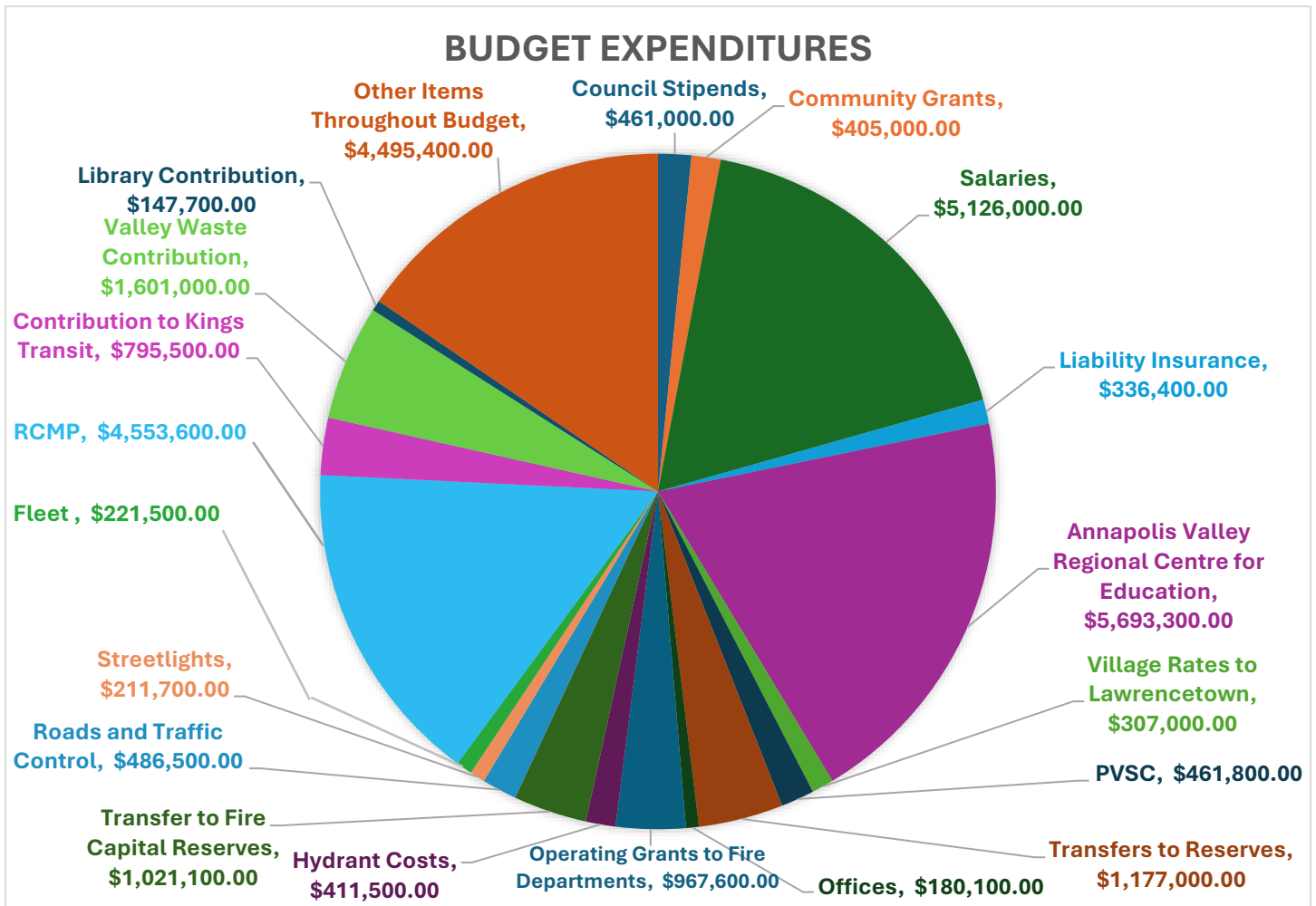
Recreation, Culture, and Community Development

The Municipality invests in recreation programs, parks and trails, community facilities, and community initiatives that support healthy and vibrant communities. These expenditures include recreation infrastructure, community grants, and community partnerships.

Overall Expenditure Structure

The Municipality’s expenditure structure reflects a balance between mandatory costs and locally controlled services. Core services such as administration, public safety, transportation, and utilities account for most of the spending, while strategic investments in infrastructure and community development support long-term sustainability and growth.

This balanced approach ensures the Municipality of the County of Annapolis can continue to deliver reliable services while planning responsibly for future infrastructure and community needs.



Operating, Capital, and Water Utility Budgets

The Municipality of the County of Annapolis prepares three main types of budgets each year: the Operating Budget, the Capital Budget, and Water Utility Budgets. These budgets ensure the Municipality can provide day-to-day services while maintaining and improving long-term infrastructure and municipal assets.

Operating Budget

An Operating Budget funds the Municipality's day-to-day services and ongoing activities. It includes the regular costs required to operate the Municipality and deliver programs to residents throughout the year.

Operating costs are funded primarily through property taxes, user fees, and government transfers. These revenues are collected annually and must balance with expenditures within the same fiscal year. The operating budget ensures that essential municipal services continue without interruption.

Examples of operating expenses include snow removal, staff salaries and benefits, fuel, equipment maintenance, utilities for municipal buildings, and program delivery.

Capital Budget

The Capital Budget focuses on long-term investments in municipal infrastructure and major assets. These projects typically extend the useful life of municipal facilities or create new infrastructure to support residents and businesses.

Typical capital projects include road reconstruction and major upgrades for municipally owned roads and other linear assets, municipal building renovations or upgrades, replacement or renewal of municipal vehicles, park and trails upgrades or development, and technology infrastructure improvements.

Unlike the Operating Budget, capital projects may span multiple years and may be funded through a combination of reserves, government grants, debt financing, and/or capital-area rates.

Capital spending helps ensure that municipal infrastructure remains safe, reliable, and capable of meeting future needs. Proper capital planning also helps reduce unexpected repair costs and avoids placing sudden pressure on tax rates.

Water Utility Budgets

Although water utilities are fully owned by a municipality, they are shown financially as separate entities. Water utilities must follow regulations determined by the Public Utilities Act and have water rates approved by the Nova Scotia Regulatory and Review Board. Water rates are set to pay for all related operations and infrastructure renewal so that all costs are borne by the users of the system. Water utilities may also receive grants from other levels of government for particular projects to help offset rates.

Summary

Operating, Capital, and Water Utility Budgets are essential to the Municipality of the County of Annapolis. The Operating Budget ensures residents receive reliable municipal services every day, the Capital Budget supports the long-term sustainability of municipal infrastructure and community assets, and Water Utility Budgets ensure that those costs are covered by users of the systems. Together, these budgets provide a balanced approach to responsible financial management and service delivery.

Operating Budget

The following section provides an overview of the Municipality’s General Operating Budget. The General Operating Fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Operating Fund also includes a provision for contributions to Reserves and Reserve Funds. Expenditures and revenues related to the provision of municipal sewer services are accounted for as part of the General Operating Fund. Although sewer activities are accounted for in this manner, the Municipality manages sewer revenues and expenditures on a net basis with no impact to the general tax rate. The budget maintains high levels of service while supporting Council’s Strategic Plan. Sound fiscal planning and long-term financial sustainability play key parts in budget development. Residential tax burden and affordability are also key drivers in budget planning.

| General Operating Fund Budget Overview | | | | | | |
|---|---------------------------|---------------------------|---------------|---------------------------|---------------------------|---------------------------|
| | Budget 2026-27 | Budget 2025-26 | Change | Actual 2024-25 | Actual 2023-24 | Actual 2022-23 |
| Property Taxation | 25,700,100 | 24,040,013 | 6.9% | 23,289,982 | 21,191,042 | 19,574,128 |
| Grants in Lieu | 1,198,000 | 1,207,989 | -0.8% | 1,213,517 | 418,138 | 1,000,053 |
| Conditional Grants | 102,400 | 110,980 | -7.7% | 111,056 | 123,948 | 152,268 |
| Unconditional Grants | 1,003,900 | 958,842 | 4.7% | 1,030,911 | 1,005,933 | 998,666 |
| Collections for Other Governments | 461,000 | 431,213 | 6.9% | 388,941 | 367,329 | 336,228 |
| User Fees | 23,100 | 26,800 | -13.8% | 38,178 | 26,315 | 14,776 |
| Other Own Source Revenues | 572,200 | 528,738 | 8.2% | 1,731,099 | 1,472,525 | 485,090 |
| Total Revenues | 29,060,700 | 27,304,576 | 6.4% | 27,803,684 | 24,605,230 | 22,561,209 |
| General Government | 6,126,100 | 5,398,383 | 13.5% | 5,106,863 | 5,142,475 | 4,671,061 |
| Education | 5,693,300 | 5,394,247 | 5.5% | 4,932,216 | 4,425,468 | 4,045,272 |
| Protective Services | 3,682,400 | 3,570,967 | 3.1% | 3,528,983 | 3,209,779 | 2,940,750 |
| RCMP & Prosecution | 4,583,000 | 4,391,648 | 4.4% | 3,626,922 | 3,023,468 | 2,850,030 |
| Transportation Services | 2,668,100 | 2,678,611 | -0.4% | 3,076,615 | 2,550,795 | 2,207,342 |
| Environmental Health Services | 3,902,500 | 3,629,520 | 7.5% | 3,934,592 | 3,589,800 | 3,241,695 |
| Environmental Development Services | 712,100 | 728,692 | -2.3% | 618,195 | 526,750 | 498,379 |
| Recreation & Cultural Services | 1,693,200 | 1,512,509 | 11.9% | 1,160,487 | 1,059,782 | 703,397 |
| Total Expenditures | 29,060,700 | 27,304,576 | 6.4% | 25,984,873 | 23,528,317 | 21,157,926 |
| Surplus (Deficit) | \$ - | \$ - | | \$ 1,818,811 | \$ 1,076,913 | \$ 1,403,283 |
| Surplus (Deficit) as a percentage of total revenue | | | | 6.5% | 4.4% | 6.2% |

Capital Budget

The Municipality's Approved Capital and Project Budget for the 2026/27 fiscal year is centred on increased investment in infrastructure that is essential for the ongoing delivery of municipal services, with a strong focus on the replacement of critical end-of-life assets. Projects for the upcoming year also involve the continuation of initiatives that promote the key strategic priorities of the Municipality. Capital projects are prioritized based on the Municipality's Strategic Plan and maintenance of core services. Municipal departments identify projects which are then compiled by the Public Works department. Unless significant resource constraints are identified, all projects are brought forward for consideration by Municipal Council. The Approved 2026/27 budget consists of 24 projects covering Municipal assets such as sewer infrastructure and equipment; municipal and recreation facilities; roads, sidewalks, and vehicles; information technology improvements; and infrastructure and equipment related to the Water Utilities. Most projects are either ongoing programs with new components or scope added, or carryover projects that have updated cost estimates to bring them to completion. In 2026/27, the Municipality is budgeting to spend \$3,010,000 (\$30,385,000 over the next five years) and will utilize combinations of tax and area rate revenue, sewer rate revenue, water utility rate revenue, federal and provincial grants, reserves, long-term debt, and other third-party funding sources.

| Department | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | Total |
|--------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Information Technology | 40,000 | 50,000 | 50,000 | 50,000 | 50,000 | 240,000 |
| Municipal Facilities | 280,000 | 50,000 | 50,000 | 50,000 | 50,000 | 480,000 |
| Roads & Sidewalks | 750,000 | 400,000 | 400,000 | 400,000 | 500,000 | 2,450,000 |
| Parks & Recreation | 330,000 | 600,000 | 4,095,000 | 170,000 | 100,000 | 5,295,000 |
| Bridgetown Sewer | 782,500 | 1,800,000 | 1,250,000 | 1,250,000 | - | 5,082,500 |
| County Sewer | 332,500 | 1,450,000 | 1,000,000 | 250,000 | - | 3,032,500 |
| Bridgetown Water Utility | - | 2,500,000 | 1,250,000 | 1,250,000 | - | 5,000,000 |
| County Water Utility | 285,000 | 1,200,000 | 1,500,000 | 4,300,000 | - | 7,285,000 |
| Vehicles/Equipment | 210,000 | 410,000 | 360,000 | 120,000 | 420,000 | 1,520,000 |
| | 3,010,000 | 8,460,000 | 9,955,000 | 7,840,000 | 1,120,000 | 30,385,000 |

Mandatory Contributions

Mandatory payments include those made pursuant to the Municipal Government Act (MGA), the Libraries Act, the Police Act, and the Provincial Municipal Service Exchange Agreement. Mandatory payments have a .5% budgeted decrease in 2026/27, driven primarily by the increased contribution to education by the Municipality. Uniform Assessment factors largely in the calculation of the education contribution. The Municipality will have 6.7% growth in UA for the 2026/27 fiscal year. RCMP & Prosecution Services are projected to increase with the full allotment of officers being reached. The Nova Scotia Department of Justice could not provide an actual budget figure in advance of the Municipal budget; therefore, best estimates were utilized. Regional Library funding is being held at the current funding level by the Province with no increases, but the Municipality has agreed to increase its funding share by 2.7%.

| | Mandatory Payments | | | Actual 2024-25 | Actual 2023-24 | Actual 2022-23 |
|---|--------------------|-------------------|--------|-------------------|-------------------|-------------------|
| | Budget 2026-27 | Budget 2025-26 | Change | | | |
| Contributions to Provincial Services | | | | | | |
| Property Valuations Services | 461,800 | 422,280 | 9.4% | 451,401 | 407,205 | 405,451 |
| Correctional Services | - | - | 0.0% | - | 252,420 | 250,534 |
| Regional Housing | - | - | 0.0% | - | 105,843 | 107,456 |
| Regional Library | 147,700 | 143,770 | 2.7% | 130,700 | 130,700 | 130,700 |
| Regional Centre for Education | 5,693,300 | 5,394,247 | 5.5% | 4,932,216 | 4,425,468 | 4,045,272 |
| Provincial Roads Contributions | 196,100 | 185,984 | 5.4% | 182,688 | 176,672 | 862,515 |
| RCMP & Prosecution Services | 4,583,000 | 4,391,648 | 4.4% | 3,626,922 | 3,023,468 | 2,850,030 |
| Total Contributions | 11,081,900 | 10,537,929 | | 9,323,927 | 8,521,776 | 8,651,958 |

Mandatory Payments are items which the Municipality has no discretion over and form the single largest group of expenditures within the budget. The chart on the following page shows mandatory payments as a percent of total budget.

| | 2026/27 Budget | 2025/26 Budget |
|---|-------------------|-------------------|
| Total Revenue | 29,060,700 | 27,304,576 |
| Total Mandatory Payments | 11,081,900 | 10,537,929 |
| Remaining Revenue | 17,978,800 | 16,766,647 |
| Mandatory as a % of Total Budget | 38.1% | 38.6% |

Assessment Services

Property Valuation Services Corporation (PVSC) provides assessment services to Nova Scotia municipalities. Municipal contributions to PVSC are based on a formula specified in the Property Valuation Services Corporation Act, s. 35(4) which shares the total cost of assessment services among municipalities based on their percentage of total Uniform Assessment and number of assessment accounts.

Regional Library

The Annapolis Valley Regional Library serves residents of the Municipality of the County of Kings, County of Annapolis, West Hants Regional Municipality, and the Towns of Wolfville, Berwick, Kentville, Annapolis Royal, and Middleton. The Province approved a funding model effective for fiscal 2021/22 with contributions remaining constant for five-years ending in the fiscal 2025/26 budget year.

Education Contribution

The Municipality is required to make annual contributions to the AVRCE. The AVRCE is partially funded by the Municipality of the County of Kings, the West Hants Regional Municipality, the Municipality of the County of Annapolis, and the Towns of Wolfville, Kentville, Berwick, Middleton, and Annapolis Royal.

Provincially owned local roads maintenance contribution

The Municipality's contribution to the general maintenance of local roads owned by the Province has been estimated in accordance with the 1995 Provincial-Municipal Service Exchange Agreement which calculates costs on a per kilometre basis on specific roads named in that Agreement.

Policing

The Municipality funds RCMP officers along with a portion of shared services. In 2015, the Supreme Court of Canada ruled that RCMP had the right to collective bargaining, and as a result the National Police Federation became the bargaining agent for RCMP Regular Members. Collective bargaining rights may introduce a material increase to Municipal expense, if not absorbed by other levels of government. Municipalities are required to pay for prosecution services relating to summary offences for which they collect fine revenue. The prosecution fees are based on a prescribed formula tied to the number of summary offence tickets issued and fine revenue collected.

Debt & Financial Health

As of March 31, 2026, the Municipality had debt of \$689,400 with maturities ranging from fiscal 2026/27 to 2029/30. Current debt service obligations to maturity total \$717,464 representing principal repayments of \$689,400 and interest payments of \$28,064.

| Year | Principal | Interest | Total |
|---------|-----------|----------|---------|
| 2026/27 | 456,600 | 16,586 | 473,186 |
| 2027/28 | 66,600 | 5,864 | 72,464 |
| 2028/29 | 66,600 | 4,049 | 70,649 |
| 2029/30 | 99,600 | 1,564 | 101,164 |
| 2030/31 | - | - | - |
| Total | 689,400 | 28,064 | 717,464 |

The Province sets a limit on a municipality's debt service equal to 15% of that unit's Own Source Revenue (the "Debt Service Ratio") before a municipality is placed in the high-risk category under the Financial Condition Indicator for Debt Service. The Municipality's budgeted Debt Service Ratio is well within Provincial limits at 0.5% and is forecasted to stay within that limit, over the 5-year budget forecast.

The approved Capital and Project Budget include long-term debt financing for \$3,010,000 of project costs in fiscal 2026/27 and a total of \$30,385,000 over the five-year forecast ending with fiscal 2030/31. Of the total 24 projects, two include long-term debt (debenture financing) in their financing plan for fiscal 2026/27.

Tax Breakdown Example

To determine the amount of taxes needed to operate the municipality and provide all the mandatory and discretionary services, the municipality is provided with the “tax roll” by Property Valuation Services Corporation (PVSC). This total assessment is used to determine a tax rate that should be applied to cover all expenses. The average assessed value of a home in Annapolis County is \$172,107.

To determine the amount of residential taxes per property: \$172,107 divide by \$100, and multiply by the tax rate.

$$\$172,107 \div \$100 = 1,721.07 \times \$1.025 \text{ (tax rate)} = \mathbf{\$1,764.09} \text{ (base residential tax rate)}$$

Then any additional rates or area rates need to be calculated as well.

- *Fire Protection Capital*: \$0.0611 per \$100 of assessed value

$$\$172,107 \div \$100 = 1,721.07 \times \$0.0611 \text{ (Fire Protection Capital rate)} = \mathbf{\$105.16}$$

- *Street Lighting*: \$0.0341 per \$100 of assessed value

$$\$172,107 \div \$100 = 1,721.07 \times \$0.0341 \text{ (Street Lighting rate)} = \mathbf{\$58.69}$$

A property that has an assessed value of \$172,107, that pays the basic rates would pay:

$$\mathbf{\$1,764.09} \text{ (Base Residential Rate)} + \mathbf{\$105.16} \text{ (Fire Capital)} + \mathbf{\$58.69} \text{ (Street Lighting)} = \mathbf{\$1,927.94}$$

Depending on where you live there may also be rates for fire hydrants, paving, or a community rate if you are in Bridgetown or Lawrencetown.

Breakdown of where your municipal taxes go: For a rate of **\$1,927.94**

- \$387.28 goes to the Annapolis Valley Regional Centre for Education
- \$348.69 goes to funding the staffing needs of the Municipality
- \$305.79 goes to the RCMP contract
- \$108.91 goes to Valley Waste for weekly solid waste removal
- \$80.06 goes to reserves for funding of future capital projects
- \$69.46 goes to funding Fire Department Capital reserves
- \$65.82 goes to funding Fire Department operations
- \$54.11 goes to funding Kings Transit (now Tidal Transit)
- \$31.41 goes to funding PVSC
- \$31.36 goes to funding Council
- \$27.55 goes to Community Grants
- \$10.05 goes to the Annapolis Valley Regional Library
- Remaining \$107.74 goes to a combination of items including insurance, asset maintenance, and other smaller items throughout the budget.

Appendix A - Budget Sheets

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---------------------------|---|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | | | | |
| Property Taxation | | | | | | | | |
| 4000 | Residential Taxes | CORPSERV | 11,689,365 | 12,695,172 | 14,262,534 | 15,609,059 | 16,795,294 | 18,054,600 |
| 4001 | Commercial Taxes | CORPSERV | 1,002,270 | 1,016,033 | 1,164,474 | 1,336,502 | 1,376,131 | 1,382,500 |
| 4004 | Resource Taxes | CORPSERV | 529,861 | 588,588 | 682,724 | 779,313 | 813,504 | 855,900 |
| 4005 | Recreational Property Taxes | CORPSERV | 6,548 | 6,875 | 7,220 | 7,581 | 7,958 | 8,000 |
| 4010 | Forest Property - less than 50,000 | CORPSERV | 9,729 | 8,750 | 8,749 | 8,749 | 8,628 | 8,200 |
| 4011 | Forest Property - greater than 50,000 | CORPSERV | 55,532 | 54,709 | 54,067 | 53,569 | 53,051 | 52,600 |
| 4012 | Bridgetown Hydrant Rates | BREVPROTBT | 146,008 | 148,500 | 171,586 | 195,866 | 205,482 | 221,400 |
| 4013 | Bridgetown Community Rate - residential | CORPSERV | 304,633 | 239,480 | 207,022 | 251,239 | 135,510 | 218,000 |
| 4014 | Bridgetown Community Rate - commercial | CORPSERV | 105,746 | 60,739 | 60,738 | 74,808 | 36,910 | 55,600 |
| 4015 | County Hydrant Rates | REVPROT | 249,046 | 250,919 | 266,541 | 237,102 | 275,164 | 190,100 |
| 4019 | Paving Rate - Brookside/Pine Grove | REVFISC | 4,783 | 4,596 | 4,552 | 4,602 | 4,606 | 4,600 |
| 4021 | Streetlighting Area Rates | PWSERV | 189,619 | 195,734 | 217,744 | 203,197 | 214,335 | 228,800 |
| 4033 | Paving Rate - Chipman/Baxter | REVFISC | 966 | 922 | 878 | 833 | 848 | - |
| 4034 | Paving Rate - Cameron Drive | REVFISC | 1,081 | 1,033 | 986 | 957 | 956 | 600 |
| 4035 | Fire Capital Rates | REVPROT | 656,373 | 712,975 | 803,329 | 884,782 | 953,559 | 1,021,100 |
| 4036 | Paving Rate - Bradley Street | REVFISC | 1,367 | 1,336 | 1,307 | 1,278 | 1,254 | 1,300 |
| 4037 | Paving Rate - Ward Estates | REVFISC | 3,076 | 3,047 | 3,018 | 2,989 | 2,960 | 2,900 |
| 4039 | Water Supply Lending Program | | 1,826 | 1,761 | 1,696 | - | - | - |
| 4040 | County Sewer Rates | SEWERREV | 1,181,246 | 1,107,123 | 1,157,749 | 1,251,744 | 1,254,095 | 1,267,800 |
| 4041 | Bridgetown Sewer Rates | BSEWERREBT | 154,880 | 299,529 | 314,636 | 320,519 | 386,677 | 362,900 |
| 4090 | Deed Transfer Taxes | CORPSERV | 2,726,951 | 2,163,601 | 1,786,659 | 2,052,332 | 1,500,000 | 1,750,000 |
| 4097 | Wind Turbine Taxes | CORPSERV | 12,580 | 12,706 | 12,833 | 12,961 | 13,091 | 13,200 |
| | | | 19,033,486 | 19,574,128 | 21,191,042 | 23,289,982 | 24,040,013 | 25,700,100 |
| Grants in Lieu | | | | | | | | |
| 4250 | Federal Grant in Lieu | CORPSERV | 127,289 | 118,539 | 127,438 | 136,710 | 131,285 | 124,800 |
| 4300 | CBC Grant in Lieu | CORPSERV | 1,249 | 1,330 | 1,377 | 1,525 | 1,576 | 1,600 |
| 4320 | PNS Payment in Lieu | CORPSERV | 223,542 | 226,249 | 231,558 | 253,222 | 251,919 | 252,100 |
| 4351 | NS Power Payment in Lieu | CORPSERV | 533,058 | 578,382 | | 745,462 | 745,462 | 745,500 |
| 4070 | Bell Aliant Grant in Lieu | CORPSERV | 78,118 | 75,553 | 57,765 | 76,598 | 77,747 | 74,000 |
| | | | 963,256 | 1,000,053 | 418,138 | 1,213,517 | 1,207,989 | 1,198,000 |
| Conditional Grants | | | | | | | | |
| 5535 | Federal Employment Program Grant | GRANTS | - | 50,000 | - | - | - | - |
| 5535 | Federal Employment Program Grant | RECSERV | - | 6,724 | 7,650 | 13,040 | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--|--|-----------------|------------------|----------------|------------------|------------------|----------------|------------------|
| 5536 | Provincial Grants - Other | REVPLAN | - | - | 65,472 | 6,976 | 6,800 | - |
| 5536 | Provincial Grants - Other | SHUBREV | - | 10,000 | - | - | - | - |
| 5536 | Provincial Grants - Other | CORPSERV | 51,607 | 49,832 | 10,000 | 47,984 | 25,000 | 31,800 |
| 5537 | Federal Grants | CORPSERV | 5,438 | - | - | - | 2,400 | - |
| | Civic Addressing Grant | | - | - | - | - | 6,100 | - |
| 5600 | Town Collections - Economic Development | | - | - | - | - | - | 20,000 |
| 5600 | Town Collections - REMO | | - | - | - | - | 19,680 | 20,600 |
| 5600 | Town Collections - Animal Control | REVPROT | 979 | 10,712 | 15,826 | 18,056 | 1,000 | - |
| 5600 | Town of Middleton - Building/Fire Inspection | REVPROT | - | - | - | - | 25,000 | 15,000 |
| 5600 | Town Collections - Transit Services | REVPLAN | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 15,000 |
| | | | 83,024 | 152,268 | 123,948 | 111,056 | 110,980 | 102,400 |
| Unconditional Grants | | | | | | | | |
| 5530 | Municipal Financial Capacity Grant | CORPSERV | 1,622,520 | 811,257 | 811,257 | 811,257 | 761,257 | 811,300 |
| 5532 | Farm Acreage Grant | CORPSERV | 140,314 | 145,219 | 152,585 | 154,480 | 152,585 | 152,600 |
| 5533 | HST Offset Grant | CORPSERV | 57,383 | 42,190 | 42,091 | 65,174 | 45,000 | 40,000 |
| | | | 1,820,217 | 998,666 | 1,005,933 | 1,030,911 | 958,842 | 1,003,900 |
| Collections for Other Governments ("other transfers") | | | | | | | | |
| 5735 | Kingston Fire Protection Rates | REVPROT | 104,650 | 114,534 | 357,783 | 123,911 | 134,482 | 144,500 |
| 5735 | Village of Lawrencetown - Village Rates | CORPSERV | 203,887 | 221,694 | 9,546 | 265,030 | 296,731 | 316,500 |
| | | | 308,537 | 336,228 | 367,329 | 388,941 | 431,213 | 461,000 |
| User Fees | | | | | | | | |
| 4055 | Sewer Inspection Charges | SEWERREV | 825 | 600 | 525 | 450 | - | 500 |
| 4700 | Tax Certificates | ACCOUNTING | 9,000 | 6,300 | 8,475 | 6,375 | 7,000 | 5,500 |
| 4776 | Protective Services Animal Control | | - | - | 825 | - | - | - |
| 4837 | Other Revenue | PWSERV | - | - | 7,093 | 11,500 | - | - |
| 5006 | Canteen Sales | RHREV | 1,479 | 4,451 | 4,701 | 6,545 | 6,000 | 7,000 |
| 5010 | Other Revenue | COMMSERV | - | 502 | 279 | 299 | - | - |
| 5030 | Program Revenue | ACCOUNTING | - | 500 | 500 | 500 | - | - |
| 5031 | Program Revenue | COMMDEV | 575 | 1,923 | 3,417 | 6,309 | 5,000 | 6,500 |
| 5032 | Special Event Revenue | COMMDEV | - | - | - | 1,800 | 500 | - |
| 5034 | Facility Rentals | | - | - | 500 | - | - | - |
| 5037 | After School Program | RECSERV | - | 500 | - | 4,400 | 8,300 | 3,600 |
| | | | 11,879 | 14,776 | 26,315 | 38,178 | 26,800 | 23,100 |
| Other Own Source Revenues | | | | | | | | |
| 5002 | Rentals Municipal Building - Lawrencetown | REVPROT | 20,719 | 20,464 | 15,348 | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|------------------------------------|--------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5003 | Rentals - Other | | - | - | 592 | - | - | - |
| 5101 | Building Permits | REVPROT | 37,030 | 36,418 | 71,221 | 49,282 | 30,000 | 30,000 |
| 5102 | Sub-Division Application Fees | REVPLAN | 7,875 | 6,225 | 8,675 | 9,025 | 7,500 | 8,800 |
| 5103 | Development Permits | REVPLAN | 1,100 | 1,030 | 1,110 | 2,570 | 3,000 | 9,400 |
| 5104 | Sub-Division Registration Fees | REVPLAN | 7,200 | 5,600 | 7,525 | 7,400 | 7,000 | 7,000 |
| 5105 | Zoning Letters | REVPLAN | 2,200 | 1,450 | 6,678 | 5,800 | 3,000 | 3,000 |
| 5113 | Animal Licenses | REVPROT | 420 | 480 | 382 | 385 | - | 500 |
| 5151 | Sheriff Fines | REVPROT | 14,999 | 20,803 | 24,284 | 17,660 | 20,000 | 17,000 |
| 5300 | Lease-Land | CORPSERV | 4,631 | 22,031 | 22,031 | 18,806 | 20,652 | 9,400 |
| 5351 | Return On Investments | CORPSERV | 19,743 | 164,604 | 976,017 | 1,610,286 | 175,000 | 240,000 |
| 5360 | Bank Interest | | - | - | 36,211 | (375,504) | - | - |
| 5375 | Sewer Interest | SEWERREV | 7,448 | - | 13,264 | 15,166 | 11,000 | 15,000 |
| 5380 | Bridgetown Sewer Interest | BSEWERREBT | 1,578 | 2,064 | 2,625 | 1,144 | 1,000 | 600 |
| 5401 | Tax Interest | CORPSERV | 113,733 | 143,140 | 117,936 | 202,643 | 150,000 | 200,000 |
| 5426 | Miscellaneous Revenue | CORPSERV | 22,645 | 22,184 | 125,681 | 123,393 | 12,000 | 30,000 |
| 5440 | Collection Charges- Area Rates | CORPSERV | 27,767 | 28,901 | 32,289 | 32,185 | 37,586 | - |
| 5441 | Area Rate - Uncollectible | CORPSERV | 8,281 | 8,532 | 9,594 | 8,871 | - | - |
| 5442 | Other Fines | REVPROT | 943 | 1,123 | 1,011 | 783 | 1,000 | 500 |
| 5450 | Interest On Other Receivables | GENGOVT | 2,782 | 41 | 51 | 1,204 | - | 1,000 |
| 8987 | Transfer from Reserve | | - | - | - | - | - | - |
| | | | 301,094 | 485,090 | 1,472,525 | 1,731,099 | 528,738 | 572,200 |
| | Total Revenues | | 22,521,493 | 22,561,209 | 24,605,230 | 27,803,684 | 27,304,576 | 29,060,700 |
| EXPENDITURES | | | | | | | | |
| General Government Services | | | | | | | | |
| Council (Governance) | | | | | | | | |
| 6006 | Stipends & Allowances | COUNCIL | 425,089 | 423,456 | 455,634 | 448,265 | 452,835 | 461,000 |
| 6009 | Pssp Pension | COUNCIL | - | - | - | 10,167 | - | 26,000 |
| 6010 | Group Benefits (Medical) | COUNCIL | 39,349 | 40,731 | 46,241 | 6,875 | 66,945 | 900 |
| 6011 | Miscellaneous Benefits | COUNCIL | - | - | - | 18,211 | - | 25,100 |
| 6013 | WCB Expense | COUNCIL | - | - | - | 18 | - | - |
| 6014 | Pension (Other) Expense | COUNCIL | - | - | - | 15,738 | - | 6,700 |
| 6020 | Training/Education | COUNCIL | 491 | 9,240 | 6,862 | 8,570 | 5,000 | 10,000 |
| 6030 | Travel/Conferences | COUNCIL | - | - | 2,178 | 40,132 | 25,000 | 42,000 |
| 6031 | Kilometric Allowances | COUNCIL | 8,174 | 23,128 | 20,102 | 2,439 | 10,000 | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|------|--------------------------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 6033 | Meal Allowances | COUNCIL | 638 | 3,768 | 2,988 | 73 | 1,000 | - |
| 6035 | Hotel Accomodations | COUNCIL | 187 | 5,651 | 7,305 | - | - | - |
| 6036 | Airfare | COUNCIL | - | 5,385 | 3,935 | - | - | - |
| 6037 | Registration/Course Fees | COUNCIL | 2,600 | 4,155 | 3,949 | - | - | - |
| 6038 | Misc Travel Costs | COUNCIL | - | 413 | 252 | - | - | - |
| 6040 | Professional Membership/Dues & Fees | COUNCIL | 19,609 | 19,157 | 20,553 | 22,292 | 25,000 | 23,000 |
| 6045 | Gifts | COUNCIL | 1,698 | - | 50 | 50 | - | - |
| 6046 | Awards Of Recognition | COUNCIL | - | 300 | 2,450 | 2,975 | 5,000 | 3,000 |
| 6050 | Office Supplies | COUNCIL | 4,048 | 5,986 | 5,925 | 4,647 | 1,000 | 2,000 |
| 6060 | Office Equipment | COUNCIL | - | 337 | - | - | - | - |
| 6080 | Advertising | COUNCIL | 3,485 | 8,182 | 4,923 | 2,836 | 5,000 | 6,500 |
| 6090 | Postage | COUNCIL | - | - | 21 | - | - | - |
| 6100 | Courier | COUNCIL | 51 | - | - | - | - | - |
| 6120 | Publications/Subscriptions | COUNCIL | - | - | - | 939 | 1,000 | 1,000 |
| 6130 | Computer Hardware | COUNCIL | - | - | - | - | - | - |
| 6150 | Meeting Expenses | COUNCIL | 5,290 | 3,952 | 4,324 | 3,874 | 3,000 | 3,000 |
| 6160 | Liability Insurance | COUNCIL | - | - | 29 | - | - | - |
| 6170 | Promotion | COUNCIL | 3,246 | 1,764 | 8,169 | 11,392 | 31,500 | 12,000 |
| 6300 | Internal Shared Services | COUNCIL | | | | | | (14,600) |
| 8010 | Operational Materials/Supplies | COUNCIL | - | - | - | 420 | - | - |
| 8025 | Community Events | COUNCIL | 3,960 | 1,650 | 4,921 | 4,574 | 6,000 | 8,000 |
| 8040 | Communication Equipment Lines | COUNCIL | - | 282 | - | - | - | - |
| 8041 | Telecommunication Services | COUNCIL | 10,198 | 7,391 | 8,872 | 7,714 | 10,000 | 7,200 |
| 8051 | Food Service | COUNCIL | - | 113 | - | - | - | - |
| 8090 | Uniforms/Clothing | COUNCIL | - | - | - | - | 2,500 | 2,500 |
| 8100 | ProfessionalFees | COUNCIL | - | 26,926 | 313 | - | - | - |
| 8110 | Contracts/Agreements | COUNCIL | - | 69,150 | 42,368 | - | - | - |
| 8150 | Grants/Subsidies To Organizations | COUNCIL | 227,747 | 230,286 | 409,835 | 78,000 | 60,000 | 60,000 |
| 8152 | County Grants - other Municipalities | COUNCIL | 27,000 | 33,000 | 30,000 | 155,365 | 100,000 | 40,000 |
| 8153 | Grants/Community Contributions | COUNCIL | - | - | - | 293,537 | 300,000 | 330,000 |
| 8153 | Physician Recruitment | COUNCIL | - | - | - | - | 30,000 | - |
| 8153 | Generator Program | COUNCIL | - | - | - | - | 25,000 | - |
| 8160 | Donations to Charities | COUNCIL | 100 | 550 | 95 | - | - | - |
| 8987 | Trannsfer to Reserves | COUNCIL | | | | | | 25,000 |
| 9303 | Transfers to Village of Lawrencetown | COUNCIL | 40,000 | - | - | - | - | 100,000 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------------------------|-------------------------------------|-----------------|----------------|----------------|------------------|------------------|------------------|------------------|
| 9440 | Transfers to Own Funds and Agencies | COUNCIL | - | 40,000 | 40,000 | - | 40,000 | - |
| 6000 | WAGES/SALARIES | ELECTIONS | - | - | - | 2,591 | - | - |
| 6005 | Part Time Wages \$ Salaries | ELECTIONS | - | 1,131 | - | - | - | - |
| 6010 | Group Benefits (Medical) | ELECTIONS | - | 43 | - | - | - | - |
| 6013 | WCB Expense | ELECTIONS | - | - | - | 68 | - | - |
| 6020 | Training/Education | ELECTIONS | - | - | - | 200 | - | - |
| 6030 | Travel/Conferences | ELECTIONS | - | - | - | 314 | - | - |
| 6031 | Kilometric Allowances | ELECTIONS | - | 309 | - | - | - | - |
| 6033 | Meals | ELECTIONS | - | 32 | - | - | - | - |
| 6050 | Office Supplies | ELECTIONS | - | 271 | - | 192 | - | - |
| 6060 | Office Equipment | ELECTIONS | - | 939 | - | - | - | - |
| 6080 | Advertising | ELECTIONS | - | 262 | - | 10,783 | - | - |
| 6090 | Postage | ELECTIONS | - | - | - | 23,978 | - | - |
| 7070 | Building /Facility Rentals | ELECTIONS | - | 450 | - | - | - | - |
| 8100 | Professional Services | ELECTIONS | - | - | - | 5,869 | - | - |
| 8110 | Contracts/Agreements | ELECTIONS | - | 5,490 | - | - | - | - |
| 8987 | Transfer to Elections Reserve | ELECTIONS | - | - | 38,500 | (38,500) | 20,000 | 20,000 |
| | | | 822,960 | 973,880 | 1,170,794 | 1,144,598 | 1,225,780 | 1,200,300 |
| Boards & Committees | | | | | | | | |
| 6005 | Part Time Wages \$ Salaries | PLBRDS | - | - | - | - | - | - |
| 6006 | Stipends & Allowances | PLBRDS | 7,356 | 12,941 | 8,650 | 5,700 | 10,000 | 11,200 |
| 6030 | Travel/Conferences | PLBRDS | - | - | - | 32 | - | - |
| 6031 | Kilometric Allowances | PLBRDS | 1,666 | 3,128 | 2,831 | 2,242 | 4,000 | 4,600 |
| 6033 | Meal Allowances | PLBRDS | - | 73 | - | - | - | - |
| 6080 | Advertising | PLBRDS | - | - | 602 | 1,473 | 4,000 | 4,000 |
| 7070 | Building/Facility Rental | PLBRDS | - | 420 | 655 | 475 | 2,500 | 2,500 |
| | | | 9,022 | 16,562 | 12,738 | 9,922 | 20,500 | 22,300 |
| Office of the CAO (Admin) | | | | | | | | |
| 6000 | WAGES/SALARIES | ADMCAO | 378,262 | 380,148 | 359,207 | 181,853 | 184,939 | 339,500 |
| 6009 | PSSP Pension | ADMCAO | - | - | - | 18,091 | - | 31,700 |
| 6010 | Group Benefits (Medical) | ADMCAO | 78,473 | 47,811 | 68,103 | 8,548 | 42,534 | 19,500 |
| 6011 | MISCELLANEOUS BENEFITS | ADMCAO | - | - | - | 4,292 | - | 13,200 |
| 6012 | EI Expense | ADMCAO | - | - | - | 1,322 | - | 4,300 |
| 6013 | WCB Expense | ADMCAO | - | - | - | 2,225 | - | 10,000 |
| 6014 | Pension (Other) Expense | ADMCAO | - | - | - | 6 | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------------|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6020 | TRAINING/EDUCATION | ADMCAO | 246 | 780 | 3,763 | 928 | 5,000 | 4,000 |
| 6030 | TRAVEL/CONFERENCES | ADMCAO | - | - | 479 | 5,301 | 10,000 | 6,000 |
| 6031 | KILOMETRIC ALLOWANCES | ADMCAO | 3,016 | 302 | 1,614 | 1,067 | - | - |
| 6033 | MEAL ALLOWANCES | ADMCAO | 377 | 174 | - | 32 | - | - |
| 6035 | HOTEL ACCOMODATIONS | ADMCAO | 237 | - | - | 480 | - | - |
| 6037 | Registration/Course Fees | ADMCAO | 313 | - | 480 | - | - | - |
| 6038 | Miscellaneous Travel Costs | ADMCAO | 18 | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | ADMCAO | 1,473 | 1,471 | 704 | - | 1,000 | 1,500 |
| 6050 | OFFICE SUPPLIES | ADMCAO | 2,331 | 2,683 | 3,469 | 106 | - | - |
| 6060 | Office Equipment | ADMCAO | - | - | 195 | - | - | - |
| 6090 | Postage | ADMCAO | 16 | - | - | - | - | - |
| 6120 | PUBLICATIONS/SUBSCRIPTIONS | ADMCAO | 902 | 902 | - | - | - | 700 |
| 6150 | MEETING EXPENSES | ADMCAO | 110 | 2,561 | 1,283 | 625 | 2,500 | 2,500 |
| 6170 | Promotion | ADMCAO | - | - | 451 | - | - | 21,200 |
| 6300 | Internal Shared Services | ADMCAO | - | - | - | - | - | (11,700) |
| 8025 | COMMUNITY EVENTS | ADMCAO | - | 325 | 1,000 | - | 2,000 | 2,000 |
| 8110 | Contracts/Agreements | ADMCAO | 2,500 | - | - | - | - | - |
| 9463 | Strategic Initiatives | ADMCAO | 10,000 | 28,812 | 10,950 | - | 10,000 | 30,000 |
| | | | 478,274 | 465,969 | 451,698 | 224,876 | 257,973 | 474,400 |
| Clerk (Admin) | | | | | | | | |
| 6000 | Wages/Salaries | CLERKADMIN | - | 151,536 | 151,349 | 208,227 | 213,044 | 232,800 |
| 6009 | Pssp Pension | CLERKADMIN | - | - | - | 9,419 | - | 11,300 |
| 6010 | Group Benefits (Medical) | CLERKADMIN | - | 32,853 | 35,009 | 12,804 | 49,735 | 12,600 |
| 6011 | Miscellaneous Benefits | CLERKADMIN | - | - | - | 10,609 | - | 12,200 |
| 6012 | Ei Expense | CLERKADMIN | - | - | - | 3,668 | - | 4,200 |
| 6013 | Wcb Expense | CLERKADMIN | - | - | - | 5,229 | - | 9,300 |
| 6014 | Pension (Other) Expense | CLERKADMIN | - | - | - | 8,323 | - | - |
| 6015 | Municipal Clerk Pension - Retired Clerks | CLERKADMIN | 10,893 | 25,747 | 26,738 | 25,747 | 25,747 | 25,700 |
| 6019 | WCB Wage Recovery | CLERKADMIN | - | - | - | - | - | - |
| 6020 | Training/Education | CLERKADMIN | - | 261 | 2,554 | 313 | 5,000 | 7,900 |
| 6030 | Travel/Conferences | CLERKADMIN | - | - | - | 23 | 400 | 2,900 |
| 6031 | Kilometric Allowances | CLERKADMIN | 179 | 201 | 133 | - | - | - |
| 6033 | Meal Allowances | CLERKADMIN | 54 | 32 | 82 | - | - | - |
| 6037 | Registration/Course Fees | CLERKADMIN | 379 | - | - | - | - | - |
| 6040 | Professional Membership/Dues & Fees | CLERKADMIN | - | 688 | 688 | 344 | 350 | 1,800 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---|-------------------------------------|-----------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 6045 | Gifts | CLERKADMIN | - | - | 50 | - | - | |
| 6050 | Office Supplies | CLERKADMIN | 3,566 | 3,284 | 3,340 | 1,710 | 1,500 | |
| 6060 | Office Equipment | CLERKADMIN | - | - | - | - | - | 800 |
| 6080 | Advertising | CLERKADMIN | - | - | 578 | - | - | 3,000 |
| 6090 | Postage | CLERKADMIN | - | - | - | 154 | 200 | 200 |
| 6120 | Publications/Subscriptions | CLERKADMIN | 789 | 970 | 1,267 | 203 | 350 | 200 |
| 6150 | MEETING EXPENSES | CLERKADMIN | 100 | - | - | - | - | 400 |
| 8090 | Uniforms / Clothing | CLERKADMIN | | | | - | - | 900 |
| 8100 | Professional Services | CLERKADMIN | 808 | 704 | 939 | - | - | 1,500 |
| | | | 16,768 | 216,276 | 222,727 | 286,773 | 296,326 | 327,700 |
| Legislative Services > Change to Corporate Services | | | | | | | | |
| 6000 | Wages/Salaries | CORPSERV | - | - | 76,115 | 185,835 | 187,947 | 201,800 |
| 6009 | Pssp Pension | CORPSERV | - | - | - | 5,046 | 500 | 18,600 |
| 6010 | Group Benefits (Medical) | CORPSERV | - | - | 15,903 | 9,795 | 43,226 | 10,900 |
| 6011 | Miscellaneous Benefits | CORPSERV | - | - | 331 | 7,462 | - | 8,300 |
| 6012 | Ei Expense | CORPSERV | - | - | - | 2,511 | - | 2,800 |
| 6013 | Wcb Expense | CORPSERV | - | - | - | 3,710 | - | 6,300 |
| 6014 | Pension (Other) Expense | CORPSERV | - | - | - | 11,322 | - | - |
| 6020 | Training/Education | CORPSERV | - | - | 1,315 | 20,082 | 5,000 | 2,500 |
| 6030 | Travel/Conferences | CORPSERV | - | - | - | 782 | - | 2,300 |
| 6031 | Kilometric Allowances | CORPSERV | - | - | 83 | - | 500 | - |
| 6030 | Meal Allowances | CORPSERV | - | - | - | - | - | - |
| 6040 | Professional Membership/Dues & Fees | CORPSERV | - | - | 550 | 2,238 | 375 | 400 |
| 6046 | Awards Of Recognition | CORPSERV | - | - | - | 102 | - | - |
| 6050 | Office Supplies | CORPSERV | - | - | 4,350 | 17,141 | 10,500 | 10,500 |
| 6060 | Office Equipment | CORPSERV | - | - | - | 4,520 | 10,700 | 10,700 |
| 6080 | Advertising | CORPSERV | - | - | - | 8,254 | - | - |
| 6090 | Postage | CORPSERV | - | - | 37 | 125 | 15,000 | 5,000 |
| 6120 | Publications/Subscriptions | CORPSERV | - | - | 147 | 1,956 | 400 | 600 |
| 6130 | Computer Hardware | CORPSERV | - | - | (129) | 10,480 | - | - |
| 6160 | Liability Insurance | CORPSERV | 100,233 | 113,293 | 127,411 | 361,217 | 320,000 | 336,400 |
| 6300 | Internal Shared Services | CORPSERV | - | - | - | - | - | (16,400) |
| 7070 | Building/Facility Rental | CORPSERV | - | - | - | 12,514 | - | - |
| 8025 | Community Events | CORPSERV | - | - | - | 1,631 | 8,000 | - |
| 8090 | Uniforms/Clothing | CORPSERV | - | - | 83 | 3,765 | 600 | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|-------------------------------|--|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 8100 | Professional Services | CORPSERV | 183,546 | 88,228 | 76,268 | 49,907 | 100,000 | 100,000 |
| 8100 | Professional Services | CORPSERV | - | - | - | - | 7,500 | - |
| 8101 | FOIPOP Legal Fees | CORPSERV | - | 365 | - | - | - | - |
| 8110 | Contracts/Agreements | CORPSERV | - | - | - | 398,481 | 5,000 | 50,000 |
| 9010 | Interest on Short Term Borrowings | CORPSERV | - | 95,910 | - | - | - | - |
| 9200 | Allowance For Uncollectable Taxes | CORPSERV | - | - | 193,265 | - | - | - |
| 9300 | Capital Expendure | CORPSERV | - | - | - | - | - | - |
| 9301 | Capital Projects REVENUE BTWC | CORPSERV | - | - | - | - | - | - |
| 9610 | Valley Regional Housing Authority | CORPSERV | 175,833 | 107,456 | 105,843 | - | - | - |
| 9630 | Annapolis Valley Regional Centre for Education | CORPSERV | 3,955,140 | 4,045,272 | 3,414,150 | 4,932,216 | 5,394,247 | 5,693,300 |
| 9650 | Village Rates to Lawrencetown | CORPSERV | 197,516 | 220,998 | 247,988 | 285,363 | 287,829 | 307,000 |
| 9463 | Staff Relations | CORPSERV | - | - | 12,750 | - | 8,000 | 12,700 |
| 8987 | Transfer to Reserve | | - | - | - | (452,038) | 101,768 | - |
| | | | 4,612,268 | 4,671,522 | 4,276,460 | 5,884,417 | 6,507,092 | 6,763,700 |
| Information Technology | | | | | | | | |
| 6000 | Wages/Salaries | TCADMIN | 122,658 | 121,680 | 114,711 | 144,488 | 146,124 | 157,500 |
| 6005 | Part Time Wages \$ Salaries | TCADMIN | - | - | 188 | - | - | - |
| 6006 | Stipends & Allowances | TCADMIN | - | 500 | 500 | - | 500 | 500 |
| 6009 | Pssp Pension | TCADMIN | - | - | - | 12,298 | - | 13,600 |
| 6010 | Group Benefits (Medical) | TCADMIN | 28,035 | 30,314 | 21,580 | 7,032 | 33,608 | 9,300 |
| 6011 | Miscellaneous Benefits | TCADMIN | - | - | - | 7,989 | - | 8,800 |
| 6012 | Ei Expense | TCADMIN | - | - | - | 2,595 | - | 2,900 |
| 6013 | Wcb Expense | TCADMIN | - | - | - | 3,883 | - | 6,700 |
| 5014 | Pension (Other) Expense | TCADMIN | - | - | - | 12 | - | - |
| 6020 | Training/Education | TCADMIN | - | - | 431 | 4,082 | 3,300 | 4,800 |
| 6030 | Travel/Conferences | TCADMIN | - | - | - | 1,141 | - | 600 |
| 6031 | Kilometric Allowances | TCADMIN | 5,106 | 5,150 | 2,105 | - | 550 | - |
| 6033 | Meal Allowances | TCADMIN | 813 | 322 | 63 | - | - | - |
| 6035 | Hotel Accomodations | TCADMIN | 367 | 444 | - | - | - | - |
| 6037 | Registration/Course Fees | TCADMIN | 690 | 581 | - | - | - | - |
| 6040 | Professional Membership/Dues & Fees | TCADMIN | - | 292 | 308 | 292 | 300 | 400 |
| 6050 | Office Supplies | TCADMIN | 322 | 874 | 2,052 | 1,234 | - | - |
| 6060 | Office Equipment | TCADMIN | 12,070 | 7,611 | - | 4,445 | 3,300 | 1,100 |
| 6070 | Photocopying Supplies | TCADMIN | 2,040 | - | - | - | - | - |
| 6090 | Postage | TCADMIN | 19 | - | - | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|------------------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6130 | Computer Hardware | TCADMIN | - | - | 14,821 | 13,022 | 1,850 | - |
| 6140 | Computer Software | TCADMIN | 2,605 | 2,375 | 28,488 | 57,583 | 68,631 | 81,300 |
| 6300 | Internal Shared Services | TCADMIN | | | | | | (5,600) |
| 7050 | Building Facility Insurance | TCADMIN | 131 | 169 | - | - | - | - |
| 8041 | Telecommunication Services | TCADMIN | 75,928 | 69,557 | 96,578 | 88,788 | 102,320 | 77,000 |
| 8090 | Uniforms/Clothing | TCADMIN | - | 180 | 173 | - | 180 | 400 |
| 8100 | Professional Services | TCADMIN | 3,286 | 2,526 | 23,436 | 9,847 | 17,079 | 59,200 |
| 8110 | Contracts/Agreements | TCADMIN | 25,893 | 34,867 | 34,327 | 27,092 | 32,762 | 25,100 |
| 8120 | Leases | TCADMIN | - | 937 | - | 2,759 | - | - |
| 8987 | Interfund Transfer To/From Reserves | TCADMIN | 21,836 | - | 15,000 | 15,000 | 15,000 | 15,000 |
| | | | 301,799 | 278,379 | 354,761 | 403,582 | 425,504 | 458,600 |
| Human Resources | | | | | | | | |
| 6000 | WAGES/SALARIES | HRADMIN | 194,755 | 173,661 | 145,559 | 78,613 | 91,469 | 82,400 |
| 6009 | PSSP Pension | HRADMIN | - | - | - | 3,632 | - | 7,200 |
| 6010 | Group Benefits (Medical) | HRADMIN | 46,353 | 41,141 | 28,922 | 3,454 | 17,587 | 6,000 |
| 6011 | MISCELLANEOUS BENEFITS | HRADMIN | 2,286 | 2,326 | 3,472 | 7,438 | - | 4,500 |
| 6012 | EI Expense | HRADMIN | - | - | - | 1,767 | - | 1,400 |
| 6013 | WCB Expense | HRADMIN | - | - | - | 2,150 | - | 3,500 |
| 6014 | Pension (Other) Expense | HRADMIN | - | - | - | 6 | - | - |
| 6016 | Reduced EI Expense | HRADMIN | - | - | - | 9,301 | - | - |
| 6020 | Corporate Training/Education | HRADMIN | 4,792 | 8,357 | 3,816 | - | 20,000 | 20,000 |
| 6031 | KILOMETRIC ALLOWANCES | HRADMIN | 403 | - | - | - | - | - |
| 6033 | Meal Allowances | HRADMIN | 127 | 90 | - | - | - | - |
| 6038 | Registration/Course Fees | HRADMIN | 1,779 | 780 | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | HRADMIN | 1,150 | 1,380 | 636 | - | 3,500 | 3,000 |
| 6050 | OFFICE SUPPLIES | HRADMIN | 2,231 | 1,734 | 2,765 | - | - | - |
| 6060 | OFFICE EQUIPMENT | HRADMIN | - | - | 2,502 | - | - | - |
| 6080 | ADVERTISING | HRADMIN | 9,677 | 1,348 | 10,673 | 5,280 | 6,000 | 6,000 |
| 6120 | PUBLICATIONS/SUBSCRIPTIONS | HRADMIN | 1,134 | 816 | 120 | - | - | - |
| 6150 | MEETING EXPENSES | HRADMIN | - | - | 552 | - | - | - |
| 6300 | Internal Shared Services | HRADMIN | | | | | | (2,900) |
| 8010 | Operational Materials/Supplies | HRADMIN | - | 4,146 | - | - | - | - |
| 8090 | Uniforms/Clothing | HRADMIN | - | 158 | - | - | - | - |
| 8100 | Professional Services | HRADMIN | 57,040 | 61,570 | - | 970 | 1,500 | - |
| 8110 | Contracts/Agreements | HRADMIN | - | 51,622 | - | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| 9090 | Computer Software | HRADMIN | - | - | - | - | - | - |
| | | | 321,727 | 349,129 | 199,017 | 112,611 | 140,056 | 131,100 |
| Finance | | | | | | | | |
| 6000 | Wages/Salaries | ACCOUNTING | 499,425 | 517,432 | 598,490 | 618,380 | 747,861 | 824,200 |
| 6006 | Stipends & Allowances | ACCOUNTING | - | - | - | - | - | - |
| 6009 | Pssp Pension | ACCOUNTING | - | - | - | 52,034 | - | 61,800 |
| 6010 | Group Benefits (Medical) | ACCOUNTING | 114,680 | 130,304 | 133,691 | 29,680 | 167,408 | 33,900 |
| 6011 | Miscellaneous Benefits | ACCOUNTING | - | - | - | 32,081 | - | 45,700 |
| 6012 | Ei Expense | ACCOUNTING | - | - | - | 11,264 | - | 16,500 |
| 6013 | Wcb Expense | ACCOUNTING | - | - | - | 16,095 | - | 35,200 |
| 6014 | Pension (Other) Expense | ACCOUNTING | - | - | - | 41 | - | - |
| 6020 | Training/Education | ACCOUNTING | 82 | 6,282 | 7,208 | 2,475 | 10,000 | 15,900 |
| 6030 | Travel/Conferences | ACCOUNTING | - | - | - | 918 | 2,500 | 20,200 |
| 6031 | Kilometric Allowances | ACCOUNTING | 404 | 940 | 839 | 102 | - | - |
| 6033 | Meal Allowances | ACCOUNTING | 211 | 118 | 372 | - | - | - |
| 6035 | Hotel Accomodations | ACCOUNTING | 378 | 836 | 1,254 | 61 | - | - |
| 6037 | Registration/Course Fees | ACCOUNTING | 2,181 | 1,638 | 1,937 | - | - | - |
| 6038 | Miscellaneous Travel Costs | ACCOUNTING | - | - | - | - | - | - |
| 6040 | Professional Membership/Dues & Fees | ACCOUNTING | - | 5,007 | 4,166 | 1,758 | 3,000 | 3,100 |
| 6050 | Office Supplies | ACCOUNTING | 3,572 | 2,895 | 2,772 | 2,056 | - | 12,500 |
| 6060 | Office Equipment | ACCOUNTING | 182 | 1,991 | 398 | 235 | - | 10,000 |
| 6080 | Advertising | ACCOUNTING | - | - | - | - | 1,000 | - |
| 6090 | Postage | ACCOUNTING | 26,034 | 23,044 | 29,639 | 29,567 | 40,000 | 40,000 |
| 6100 | Courier | ACCOUNTING | - | - | - | 34 | - | - |
| 6120 | PUBLICATIONS/SUBSCRIPTIONS | ACCOUNTING | - | - | - | 1,095 | - | - |
| 6140 | Computer Hardware | ACCOUNTING | - | - | 54 | 13 | 76,000 | 127,900 |
| 6150 | MEETING EXPENSES | ACCOUNTING | - | - | 337 | 612 | - | - |
| 6180 | Cost Receovery - Misc | ACCOUNTING | - | - | - | - | - | - |
| 6300 | Internal Shared Services | ACCOUNTING | - | - | - | - | (106,062) | (203,600) |
| 8025 | Community Events | ACCOUNTING | - | - | - | 400 | - | - |
| 8090 | Uniforms/Clothing | ACCOUNTING | - | - | - | 443 | - | - |
| 8100 | Professional Services | ACCOUNTING | 51,524 | 123,210 | 134,889 | 155,529 | 49,500 | 41,900 |
| 8110 | Contracts/Agreements | ACCOUNTING | 457,035 | 475,037 | 257,337 | 451,401 | 422,280 | 461,800 |
| 8120 | Leases | ACCOUNTING | 938 | 921 | 5,619 | 6,565 | 5,700 | 6,100 |
| 8180 | Tax Exemptions/Write Offs | ACCOUNTING | 159,200 | 166,956 | 216,627 | 246,648 | 290,000 | 275,000 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------------------|-------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 8987 | Interfund Transfer To/From Reserves | ACCOUNTING | - | - | 80,000 | - | - | 400,000 |
| 9090 | Bank Charges | ACCOUNTING | 29,444 | 45,777 | 51,638 | 32,801 | 25,000 | 33,000 |
| 9200 | Allowance For Uncollectable Taxes | ACCOUNTING | - | - | - | 132,398 | 3,000 | - |
| | | | 1,345,290 | 1,502,388 | 1,527,267 | 1,824,686 | 1,737,187 | 2,261,100 |
| Administration Building | | | | | | | | |
| 6000 | WAGES/SALARIES | ADMBLDG | 29,941 | 42,673 | 34,673 | 38,400 | - | - |
| 6002 | OVERTIME WAGES | ADMBLDG | 626 | 174 | 629 | 914 | - | - |
| 6005 | Part Time Wages \$ Salaries | ADMBLDG | 2,878 | 784 | 413 | - | - | - |
| 6010 | Group Benefits (Medical) | ADMBLDG | 6,526 | 7,724 | 6,360 | - | - | - |
| 6011 | MISCELLANEOUS BENEFITS | ADMBLDG | - | - | - | 2,204 | - | - |
| 6012 | EI Expense | ADMBLDG | - | - | - | 803 | - | - |
| 6013 | WCB Expense | ADMBLDG | - | - | - | 1,096 | - | - |
| 6014 | Pension (Other) Expense | ADMBLDG | - | - | - | 3,024 | - | - |
| 6020 | Training/Education | ADMBLDG | - | - | - | - | - | - |
| 6031 | Kilometric Allowances | ADMBLDG | 13 | 55 | - | - | - | - |
| 6033 | Meal Allowances | ADMBLDG | 27 | - | - | - | - | - |
| 6050 | Office Supplies | ADMBLDG | 418 | 1,803 | 5,906 | 6,792 | - | - |
| 6060 | OFFICE EQUIPMENT | ADMBLDG | - | 2,294 | - | 261 | - | - |
| 6090 | Postage | ADMBLDG | - | 212 | - | - | - | - |
| 6300 | Internal Shared Services | ADMBLDG | - | - | - | - | - | - |
| 6470 | Waste Resource Management - Expense | ADMBLDG | - | 231 | 1,213 | 1,246 | - | - |
| 7000 | Heat | ADMBLDG | 36,014 | 39,973 | 39,971 | 21,441 | 25,000 | 25,000 |
| 7010 | Electrical | ADMBLDG | 19,088 | 18,501 | 45,386 | 22,908 | 22,000 | 25,000 |
| 7020 | Water | ADMBLDG | 2,423 | 2,016 | 1,700 | 888 | 1,500 | 1,500 |
| 7022 | Sewer | ADMBLDG | 719 | 719 | 808 | 2,044 | 2,300 | 2,300 |
| 7030 | Facility Maintenance | ADMBLDG | 27,345 | 23,807 | 16,192 | 16,782 | 15,000 | 24,100 |
| 7050 | Facility Insurance | ADMBLDG | 17,700 | 19,191 | 41,547 | - | - | - |
| 7051 | Church St. Cemetery | ADMBLDG | 2,107 | 2,294 | 2,085 | 2,503 | 2,300 | 2,300 |
| 7100 | Maintenance Tools/Equipment | ADMBLDG | - | - | 94 | - | - | - |
| 7110 | Security | ADMBLDG | 1,259 | 713 | 268 | 229 | - | 300 |
| 7500 | Vehicle/Equipment Maintenance | ADMBLDG | - | 52 | - | - | - | - |
| 7510 | Vehicle/Equipment Fuel | ADMBLDG | 1,572 | 455 | 537 | - | - | - |
| 7540 | Vehicle/Equipment Rental | ADMBLDG | 379 | 657 | - | - | - | - |
| 8010 | Operational Materials/Supplies | ADMBLDG | 591 | 2,404 | 2,131 | 382 | 10,000 | 5,000 |
| 8030 | Maintenance Materials/Supplies | ADMBLDG | - | 215 | - | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|-----------------------------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 8041 | Telecommunications | ADMBLDG | - | - | - | 5,380 | - | - |
| 8110 | Contract/Agreements | ADMBLDG | 81,615 | 60,710 | 55,628 | 9,496 | 26,400 | 36,600 |
| 9010 | Interest on Short Term Borrowings | ADMBLDG | - | 6,879 | 32,269 | 8,365 | - | - |
| 9026 | Interest on Debt - Renovations | ADMBLDG | 655 | 358 | 2,496 | 2,456 | 32,000 | 5,000 |
| 9056 | Principal on Debt - renovations | ADMBLDG | 6,400 | 6,400 | 29,147 | - | 20,000 | - |
| 9026 | Interest on Debt Town Hall - BT | ADMBLDG | - | 934 | - | - | - | - |
| 9036 | Principal on Debt Town Hall BT | ADMBLDG | - | - | - | - | - | - |
| 9300 | Capital Expendure | ADMBLDG | - | - | 21,710 | - | - | - |
| 9501 | Transfer to MCAP | ADMBLDG | 93,230 | - | - | - | - | - |
| | | | 331,526 | 242,228 | 341,163 | 147,614 | 156,500 | 127,100 |
| Middleton Satellite Office | | | | | | | | |
| 8120 | Facility Lease | | - | - | - | - | 21,600 | 41,800 |
| 7050 | Insurance | | - | - | - | - | 110 | 300 |
| 8010 | Operational Materials/Supplies | | - | - | - | - | 1,000 | 1,000 |
| 8110 | Contracted Services | | - | - | - | - | 3,000 | 10,000 |
| | | | - | - | - | - | 25,710 | 53,100 |
| Protective Services | | | | | | | | |
| Bylaw | | | | | | | | |
| 6000 | Wages/Salaries | BYLAW | 125,676 | 120,213 | 142,102 | 145,984 | 109,801 | 117,900 |
| 6006 | Stipends & Allowances | BYLAW | - | - | - | - | - | - |
| 6009 | Pssp Pension | BYLAW | - | - | - | 10,826 | - | 10,800 |
| 6010 | Group Benefits (Medical) | BYLAW | 30,081 | 29,922 | 36,182 | 9,331 | 25,254 | 9,400 |
| 6011 | Miscellaneous Benefits | BYLAW | - | - | - | 7,593 | - | 6,500 |
| 6012 | Ei Expense | BYLAW | - | - | - | 2,590 | - | 2,300 |
| 6013 | Wcb Expense | BYLAW | - | - | - | 3,696 | - | 4,900 |
| 6014 | Pension (Other) Expense | BYLAW | - | - | - | 1,927 | - | - |
| 6020 | Training/Education | BYLAW | - | - | - | 1,631 | 2,000 | 6,500 |
| 6030 | Travel/Conferences | BYLAW | - | - | 323 | 269 | - | - |
| 6031 | Kilometric Allowances | BYLAW | 1,665 | 826 | 204 | - | 800 | - |
| 6033 | Meal Allowances | BYLAW | - | - | 27 | - | - | - |
| 6037 | Registration/Course Fees | BYLAW | - | - | 1,367 | - | - | - |
| 6040 | Professional Membership/Dues & Fees | BYLAW | 300 | 200 | 200 | 100 | 300 | 300 |
| 6050 | Office Supplies | BYLAW | 557 | 750 | 217 | - | 200 | - |
| 6080 | Advertising | BYLAW | 860 | 300 | 15 | 15 | 800 | - |
| 6090 | Postage | BYLAW | 317 | 251 | 215 | 12 | 50 | 600 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------------------------|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6120 | Publicatiuons/Subscriptions | BYLAW | 138 | - | - | - | - | - |
| 6300 | Internal Shared Services | BYLAW | - | - | - | - | - | - |
| 6470 | Waste Resource Management - Expense | BYLAW | 172 | 18 | 20 | - | - | - |
| 7200 | Dangerous & Unsightly Premises Cleanup | BYLAW | - | - | - | - | - | - |
| 7520 | Vehicle/Equipment Insurance | BYLAW | 694 | - | - | - | - | - |
| 8090 | Uniforms/Clothing | BYLAW | - | - | - | 490 | 500 | 1,500 |
| 8100 | Professional Services | BYLAW | 6,212 | 35,528 | 5,621 | 2,466 | 26,000 | 26,000 |
| 8110 | Contracts/Agreements | BYLAW | - | - | 29,148 | 10,429 | 15,000 | 15,000 |
| | | | 166,672 | 188,008 | 215,641 | 197,359 | 180,705 | 201,700 |
| Animal Control | | | | | | | | |
| 6000 | Wages/Salaries | ANIMAL | 47,437 | 50,079 | 58,836 | 38,680 | 81,761 | 90,600 |
| 6009 | Pssp Pension | ANIMAL | - | - | - | 3,068 | - | 7,800 |
| 6010 | Group Benefits (Medical) | ANIMAL | 11,732 | 11,630 | 14,238 | 3,363 | 18,805 | 7,100 |
| 6011 | Miscellaneous Benefits | ANIMAL | - | - | - | 2,147 | - | 4,900 |
| 6012 | Ei Expense | ANIMAL | - | - | - | 779 | - | 1,700 |
| 6013 | Wcb Expense | ANIMAL | - | - | - | 1,056 | - | 3,700 |
| 6014 | Pension (Other) Expense | ANIMAL | - | - | - | 6 | - | - |
| 6020 | Training/Education | ANIMAL | - | - | 138 | 110 | - | - |
| 6031 | Kilometric Allowances | ANIMAL | 66 | - | - | - | 400 | 400 |
| 6050 | Office Supplies | ANIMAL | - | - | - | - | - | - |
| 6090 | Postage | ANIMAL | - | 30 | 71 | 24 | 50 | 100 |
| 6470 | Waste Resource Management - Expense | ANIMAL | 957 | 1,167 | 388 | - | 400 | 400 |
| 7010 | Electrical | ANIMAL | 588 | 1,766 | 1,247 | 3,024 | 1,800 | 1,800 |
| 7030 | Building/Facility Maintenance | ANIMAL | 6,293 | 4,233 | 651 | 122 | 700 | 2,000 |
| 7050 | Building/Facility Insurance | ANIMAL | 884 | 1,040 | 2,229 | - | - | - |
| 7500 | Vehicle/Equipment Maintenance | ANIMAL | 3,053 | 2,664 | 1,778 | 99 | - | - |
| 7510 | Vehicle/Equipment Fuel | ANIMAL | 9,532 | 8,000 | 4,776 | 976 | - | - |
| 7520 | Vehicle/Equipment Insurance | ANIMAL | 2,776 | 2,480 | - | - | - | - |
| 8000 | Operational Equipment | ANIMAL | - | - | - | 120 | - | - |
| 8010 | Operational Materials/Supplies | ANIMAL | 2,576 | 1,739 | 1,253 | 2,027 | 1,600 | 4,600 |
| 8090 | Uniforms/Clothing | ANIMAL | 220 | - | - | 294 | 1,000 | 1,000 |
| 8100 | Professional Services | ANIMAL | 2,318 | 1,332 | 230 | 2,249 | 5,000 | 5,000 |
| 8110 | Contracts/Agreements | ANIMAL | 4,673 | 7,887 | 3,855 | 2,786 | 1,500 | 5,000 |
| | | | 93,105 | 94,047 | 89,690 | 60,930 | 113,016 | 136,100 |
| Regional Emergency Management | | | | | | | | |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---------------------------------------|-------------------------------------|-----------------|---------------|---------------|---------------|----------------|----------------|----------------|
| 6000 | Wages/Salaries | EMO | - | - | 47,581 | 67,324 | 78,084 | 73,400 |
| 6005 | Part Time Wages \$ Salaries | EMO | 29,389 | 28,055 | 17,934 | - | - | - |
| 6009 | Pssp Pension | EMO | - | - | - | 5,655 | - | 6,200 |
| 6010 | Group Benefits (Medical) | EMO | 4,623 | 7,306 | 15,496 | 5,695 | 15,660 | 3,300 |
| 6011 | Miscellaneous Benefits | EMO | - | - | - | 3,806 | - | 4,200 |
| 6012 | Ei Expense | EMO | - | - | - | 1,299 | - | 1,400 |
| 6013 | Wcb Expense | EMO | - | - | - | 1,845 | - | 3,200 |
| 6014 | Pension (Other) Expense | EMO | - | - | - | 6 | - | - |
| 6020 | Training/Education | EMO | 190 | 1,451 | 1,397 | 2,808 | 3,200 | 3,200 |
| 6030 | Travel/Conferences | EMO | - | - | - | 3,079 | 2,800 | 2,800 |
| 6031 | Kilometric Allowances | EMO | 486 | 758 | 1,676 | 239 | - | - |
| 6033 | Meal Allowances | EMO | 126 | 80 | 104 | - | - | - |
| 6035 | Hotel Accomodations | EMO | - | - | 197 | - | - | - |
| 6040 | Professional Membership/Dues & Fees | EMO | - | - | - | - | - | - |
| 6050 | Office Supplies | EMO | 169 | 138 | 119 | - | 100 | - |
| 6080 | Advertising | EMO | - | 96 | - | - | 1,000 | 2,500 |
| 6150 | Meeting Expenses | EMO | - | - | - | - | - | - |
| 6170 | Promotion | EMO | - | - | 521 | 3,417 | 3,000 | - |
| 7500 | Vehicle/Equipment Maintenance | EMO | - | 333 | 1,649 | 25 | 1,000 | 1,000 |
| 8010 | Operational Materials/Supplies | EMO | - | 1,371 | 480 | 3,939 | 2,500 | 18,900 |
| 8025 | Community Events | EMO | - | 287 | - | - | - | - |
| 8041 | Telecommunication Services | EMO | - | - | 6,574 | 5,011 | 6,000 | 6,000 |
| 8101 | Foipop Legal Fees | EMO | - | - | - | - | - | - |
| 8110 | Contracts/Agreements | EMO | 1,137 | 7,195 | 1,251 | - | 5,500 | 5,000 |
| 8130 | Licenses/Permits | EMO | 246 | 263 | 328 | - | 400 | 400 |
| | | | 36,366 | 47,333 | 95,307 | 104,148 | 119,244 | 131,500 |
| Building & Fire Inspection | | | | | | | | |
| 6000 | Wages/Salaries | BLDGINS | 145,999 | 245,878 | 268,739 | 235,781 | 354,507 | 362,200 |
| 6009 | Pssp Pension | BLDGINS | - | - | - | 15,477 | - | 31,100 |
| 6010 | Group Benefits (Medical) | BLDGINS | 30,577 | 57,368 | 65,854 | 12,939 | 81,537 | 22,300 |
| 6011 | Miscellaneous Benefits | BLDGINS | - | - | - | 12,822 | - | 20,400 |
| 6012 | Ei Expense | BLDGINS | - | - | - | 4,124 | - | 7,000 |
| 6013 | Wcb Expense | BLDGINS | - | - | - | 6,255 | - | 15,600 |
| 6014 | Pension (Other) Expense | BLDGINS | - | - | - | 6,871 | - | - |
| 6020 | Training/Education | BLDGINS | - | - | 3,733 | 6,517 | 10,000 | 28,800 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6030 | Travel/Conferences | BLDGINSP | - | - | - | 3,648 | 3,000 | 8,900 |
| 6031 | Kilometric Allowances | BLDGINSP | - | 1,964 | 2,146 | 277 | 3,000 | - |
| 6033 | Meal Allowances | BLDGINSP | - | 1,242 | 552 | 104 | - | - |
| 6035 | Hotel Accomodations | BLDGINSP | - | 2,828 | 1,252 | - | - | - |
| 6037 | Registration/Course Fees | BLDGINSP | - | 4,627 | 1,100 | - | - | - |
| 6038 | Miscellaneous Travel | BLDGINSP | - | - | 40 | - | - | - |
| 6040 | Professional Membership/Dues & Fees | BLDGINSP | 1,505 | 2,195 | 4,075 | 1,694 | 4,000 | 4,000 |
| 6050 | Office Supplies | BLDGINSP | 681 | 957 | 826 | 1,137 | - | 1,200 |
| 6060 | Office Equipment | BLDGINSP | 122 | 311 | 114 | - | 1,000 | 1,000 |
| 6090 | Postage | BLDGINSP | 1,026 | 1,059 | 71 | 38 | 2,000 | 2,300 |
| 6100 | Courier | BLDGINSP | - | - | - | 33 | - | - |
| 6120 | Publications/Subscriptions | BLDGINSP | 138 | 1,485 | - | - | - | 1,500 |
| 6150 | Meeting Expenses | BLDGINSP | - | - | 55 | - | 1,500 | 200 |
| 6300 | Internal Shared Services | BLDGINSP | - | - | - | - | - | - |
| 7500 | Vehicle/Equipment Maintenance | BLDGINSP | 3,980 | 4,735 | 1,557 | 58 | - | - |
| 7510 | Vehicle/Equipment Fuel | BLDGINSP | 7,610 | 8,886 | 3,494 | 286 | - | - |
| 7520 | Vehicle/Equipment Insurance | BLDGINSP | 2,776 | 4,133 | - | - | - | - |
| 8090 | Uniforms/Clothing | BLDGINSP | 269 | 183 | 595 | 542 | 2,000 | 2,000 |
| | | | 194,683 | 337,851 | 354,203 | 308,603 | 462,544 | 508,500 |
| Fire Services | | | | | | | | |
| 6000 | Wages/Salaries | OFIRE | - | - | - | - | 84,412 | 89,300 |
| 6009 | Pssp Pension | OFIRE | - | - | - | - | - | 7,600 |
| 6010 | Group Benefits (Medical) | OFIRE | 9,939 | 13,459 | 9,628 | 3,158 | 19,415 | 7,100 |
| 6011 | Miscellaneous Benefits | OFIRE | - | - | - | - | - | 8,300 |
| 6012 | Ei Expense | OFIRE | - | - | - | - | - | 1,700 |
| 6013 | Wcb Expense | OFIRE | - | - | - | 9,322 | 10,200 | 14,000 |
| 6020 | Training/Education | OFIRE | - | - | - | - | 3,300 | 3,300 |
| 6040 | Professional Membership/Dues & Fees | OFIRE | - | 100 | - | - | - | - |
| 6046 | Awards Of Recognition | OFIRE | - | 3,350 | - | - | 2,070 | 2,100 |
| 8110 | Contracts/Agreements | OFIRE | 698,830 | 712,804 | 768,434 | 941,861 | 943,126 | 967,600 |
| 8135 | Regulatory Fees | OFIRE | 11,966 | 12,780 | 13,342 | 2,179 | 14,764 | 15,000 |
| 8150 | Grants/Subsidies To Organizations | OFIRE | - | 35,640 | - | - | 6,000 | 6,000 |
| 8195 | Water Supply & Hydrants | OFIRE | 400,704 | 400,548 | 402,216 | 432,968 | 480,646 | 411,500 |
| 8987 | Transfer to Fire Capital Reserve | OFIRE | - | - | 886,640 | 884,782 | 953,559 | 1,021,100 |
| 9025 | Interest On Bridgetown Debt | OFIRE | 3,626 | 3,041 | 2,702 | 1,773 | 1,085 | 2,100 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------------------------|--|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 9035 | Interest On Bridgetown Fire Truck Debt | OFIRE | 3,457 | 3,649 | 2,732 | 1,350 | 2,333 | - |
| 9055 | Principal On Bridgetown Debt | OFIRE | 11,134 | 10,100 | - | 6,600 | 6,600 | 6,600 |
| 9065 | Principal On Bridgetown Fire Truck Debt | OFIRE | - | - | - | - | 37,500 | - |
| 9435 | Fire Department Capital Funding | OFIRE | 657,066 | - | - | - | - | - |
| 9440 | Transfer to Own Funds and Agencies | OFIRE | - | 712,972 | - | 450,000 | - | - |
| 9650 | Transmission Of Taxes - Other Government | OFIRE | 106,427 | 114,534 | 116,824 | 123,911 | 130,448 | 140,200 |
| | | | 1,903,149 | 2,022,977 | 2,202,518 | 2,857,904 | 2,695,457 | 2,703,500 |
| Police Services | | | | | | | | |
| 6006 | Stipends & Allowances | RCMP | - | - | - | - | - | 600 |
| 6031 | Kilometric Allowances | RCMP | - | - | - | 39 | - | 500 |
| 9600 | Provincial Corrections Contributions | RCMP | 252,728 | 250,534 | 252,420 | - | - | - |
| 6031 | Kilometric Allowances | RCMP | - | - | - | - | - | - |
| 8100 | Professional Services | RCMP | 14,357 | 16,903 | 19,177 | - | 16,000 | 29,400 |
| 8110 | Contracts/Agreements | RCMP | 2,551,547 | 2,833,127 | 3,004,291 | 3,626,922 | 3,502,891 | 4,553,600 |
| 8110 | Contracts/Agreements | RCMP | - | - | - | - | 872,757 | - |
| | | | 2,818,632 | 3,100,564 | 3,275,888 | 3,626,961 | 4,391,648 | 4,584,100 |
| Transportation Services | | | | | | | | |
| Roads and Traffic Control | | | | | | | | |
| 6000 | WAGES/SALARIES | Roads | - | - | 51 | 17,332 | - | - |
| 6001 | Salaries/Wages - Parks & Trails (F/T) | Roads | - | - | 173 | 75 | - | - |
| 6002 | Overtime Wages | Roads | - | - | - | 10,961 | - | - |
| 6010 | Group Benefits (Medical) | Roads | - | - | 37 | 72 | - | - |
| 6011 | MISCELLANEOUS BENEFITS | Roads | - | - | - | 1,560 | - | - |
| 6012 | EI Expense | Roads | - | - | - | 536 | - | - |
| 6013 | WCB Expense | Roads | - | - | - | 826 | - | - |
| 6014 | Pension (Other) Expense | Roads | - | - | - | 2,116 | - | - |
| 7050 | BUILDING FACILITY INSURANCE | Roads | - | - | 1,066 | - | - | 300 |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | Roads | - | - | - | 247 | 30,000 | 46,400 |
| 8110 | CONTRACTS/AGREEMENTS | Roads | 61,771 | 77,208 | 91,944 | 215,414 | 182,700 | 430,400 |
| 8115 | CONTRACTS/LOCAL ROAD MAINTENANCE | Roads | 7,106 | 4,081 | 161,895 | 199,561 | 142,100 | - |
| 8987 | Transfer to CRES - Paving Loan Repayment | Roads | - | - | - | - | 10,625 | 9,400 |
| 9025 | Interest | Roads | - | - | 204 | - | - | - |
| 9051 | Principal on Paving Debt | Roads | 40,927 | 28,031 | - | - | - | - |
| 9440 | Transfer to Own Funds and Agencies | Roads | - | - | 10,763 | - | - | - |
| | | | 109,804 | 109,320 | 266,133 | 448,700 | 365,425 | 486,500 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Streetlights | | | | | | | | |
| 7050 | BUILDING FACILITY INSURANCE | Stlights | - | 644 | 10,813 | - | - | - |
| 8080 | STREET LIGHTS Electrical | Stlights | 61,916 | 62,920 | 66,324 | 68,322 | 66,000 | 70,000 |
| 8081 | STREET LIGHTS Repairs & Maintenance | Stlights | 4,321 | 4,237 | 1,750 | 17,501 | 7,500 | 12,000 |
| 9010 | Interest on Short Term Borrowing | Stlights | - | 1,762 | - | - | - | - |
| 9030 | INTEREST ON LED STREET LIGHT DEBT | Stlights | 9,381 | 7,644 | 5,723 | 5,639 | 2,274 | - |
| 9060 | PRINCIPAL ON LED Street Lights Debt | Stlights | 78,562 | 78,562 | 78,562 | 78,562 | 78,561 | - |
| 9300 | Capital Expenditures | Stlights | - | 68,775 | - | - | - | - |
| 8987 | Interfund Transfer to/from RESERVES | Stlights | - | - | 107,962 | 34,379 | 60,000 | 129,700 |
| | | | 154,180 | 224,544 | 271,134 | 204,403 | 214,335 | 211,700 |
| Transit | | | | | | | | |
| 9480 | Contribution to KTA | PTRANSIT | 632,801 | 539,013 | 607,452 | 859,159 | 824,927 | 795,500 |
| | | | 632,801 | 539,013 | 607,452 | 859,159 | 824,927 | 795,500 |
| Public Works Admin (overhead) - split TSPT/ENVIRO | | | | | | | | |
| 6000 | WAGES/SALARIES | PWADMIN | 347,356 | 477,588 | 587,029 | 817,561 | 645,914 | 586,400 |
| 6002 | OVERTIME WAGES | PWADMIN | 22,806 | 14,601 | 14,782 | 17,599 | - | 25,000 |
| 6005 | Part Time Wages \$ Salaries | PWADMIN | 16,343 | 10,783 | 14,817 | - | - | - |
| 6009 | PSSP Pension | PWADMIN | - | - | - | 21,192 | - | 16,400 |
| 6010 | Group Benefits (Medical) | PWADMIN | 77,194 | 102,078 | 137,223 | 55,456 | 146,580 | 41,800 |
| 6011 | MISCELLANEOUS BENEFITS | PWADMIN | - | - | - | 43,726 | - | 32,000 |
| 6012 | EI Expense | PWADMIN | - | - | - | 15,536 | - | 11,600 |
| 6013 | WCB Expense | PWADMIN | - | - | - | 21,135 | - | 72,900 |
| 6014 | Pension (Other) Expense | PWADMIN | - | - | - | 45,587 | - | 33,300 |
| 6020 | TRAINING/EDUCATION | PWADMIN | 5,288 | 6,658 | 20,071 | 13,143 | 10,000 | 10,000 |
| 6030 | TRAVEL/CONFERENCES | PWADMIN | - | - | - | 8,576 | 5,000 | 7,500 |
| 6031 | KILOMETRIC ALLOWANCES | PWADMIN | 3,364 | 4,236 | 2,423 | 436 | - | - |
| 6033 | MEAL ALLOWANCES | PWADMIN | 262 | 433 | 299 | 261 | - | - |
| 6035 | Hotel Accomodations | PWADMIN | 364 | - | 408 | - | - | - |
| 6037 | Registration/Course Fees | PWADMIN | 1,069 | - | 183 | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | PWADMIN | 88 | 2,073 | 1,031 | 916 | 1,000 | 1,000 |
| 6050 | OFFICE SUPPLIES | PWADMIN | 920 | 1,747 | 1,311 | 1,538 | - | - |
| 6060 | OFFICE EQUIPMENT | PWADMIN | - | 1,009 | 94 | 42 | - | - |
| 6080 | Advertising | PWADMIN | 606 | - | 29 | 1,297 | - | - |
| 6090 | POSTAGE | PWADMIN | - | 25 | 19 | - | - | - |
| 6100 | COURIER | PWADMIN | - | 219 | 840 | - | 750 | 1,100 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------------------|---|-----------------|----------------|------------------|----------------|------------------|----------------|----------------|
| 6110 | TELEPHONE/FAX | PWADMIN | - | 523 | 1,646 | 2,142 | - | - |
| 6120 | Publications/Subscriptions | PWADMIN | - | 175 | - | 521 | - | - |
| 6140 | COMPUTER SOFTWARE | PWADMIN | - | 2,534 | 2,393 | - | - | - |
| 6150 | Meeting Expenses | PWADMIN | - | - | 122 | - | - | - |
| 6160 | Liability Insurance | PWADMIN | - | 608 | - | - | - | - |
| 6300 | Internal Shared Services | PWADMIN | - | - | - | - | - | - |
| 6470 | WASTE RESOURCE MANAGEMENT - EXPENSE | PWADMIN | 1,195 | 1,450 | 1,340 | 527 | - | - |
| 7000 | Heat | PWADMIN | 4,899 | 6,684 | 703 | - | - | - |
| 7010 | Electrical | PWADMIN | 1,652 | 1,919 | 3,862 | 7,114 | - | - |
| 7020 | Water | PWADMIN | - | - | - | 1,900 | - | - |
| 7030 | BUILDING FACILITY Maintenance | PWADMIN | 637 | 2,016 | 285 | 272 | - | - |
| 7040 | Jubilee Park/Cyprus Walk Expenses | PWADMIN | - | - | 407 | - | - | - |
| 7050 | BUILDING FACILITY INSURANCE | PWADMIN | 4,274 | 44,054 | - | - | - | - |
| 7100 | Maintenance Tools/Equipment | PWADMIN | - | 5,010 | 4,896 | 13,197 | 15,000 | 15,000 |
| 7110 | Security | PWADMIN | 229 | 229 | 229 | - | - | - |
| 7500 | VEHICLE/EQUIPMENT MAINTENANCE | PWADMIN | 9,406 | 44,534 | 25,032 | 94 | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | PWADMIN | 21,332 | 16,275 | 12,358 | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | PWADMIN | 12,442 | - | - | - | - | - |
| 7540 | Vehicle/Equipment Rental | PWADMIN | - | 677 | - | - | - | - |
| 8000 | Operational Equipment | PWADMIN | - | - | 255 | - | - | - |
| 8005 | Bridgetown -2007 3320 | PWADMIN | - | 551 | - | - | - | - |
| 8006 | Bridgetown - 2011 7500 International Plow | PWADMIN | - | - | 24 | - | - | - |
| 8008 | Bridgetown - 2008 Canyon | PWADMIN | - | - | 24 | - | - | - |
| 8010 | Operational Material/Supplies | PWADMIN | 8,027 | 7,683 | 9,797 | 8,820 | - | 10,000 |
| 8020 | Maintance Equipment | PWADMIN | - | 476 | - | - | - | - |
| 8090 | UNIFORMS/CLOTHING | PWADMIN | 5,347 | 7,490 | 17,366 | 9,474 | 7,500 | 10,000 |
| 8100 | PROFESSIONAL SERVICES | PWADMIN | - | 7,874 | - | 521 | - | - |
| 8110 | Contracts/Agreements | PWADMIN | 163,224 | 168,179 | 88,513 | 15,000 | 10,000 | - |
| 8115 | CONTRACTS/LOCAL ROAD MAINTENANCE | PWADMIN | 107,015 | 175,508 | 20,882 | 38 | - | - |
| 9025 | Interest on Bridgetown Debt | PWADMIN | - | - | - | 2,971 | - | - |
| | | | 815,339 | 1,115,899 | 970,693 | 1,126,592 | 841,744 | 874,000 |
| Public Works Facilities | | | | | | | | |
| 6110 | Telecommunications | PWFAC | - | - | - | - | 3,500 | - |
| 6300 | Internal Shared Services | PWFAC | | | | | | (30,000) |
| 6470 | Solid Waste Expense | PWFAC | 1,180 | 1,798 | 2,167 | 3,894 | 3,500 | 3,800 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------------------------|----------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 7000 | Heat | PWFAC | 6,553 | 9,719 | 15,163 | 14,216 | 13,000 | 15,000 |
| 7010 | Electrical | PWFAC | 3,354 | 3,966 | 3,246 | 3,246 | 5,500 | 5,500 |
| 7020 | Water | PWFAC | 1,027 | 853 | - | 481 | 2,000 | 1,500 |
| 7022 | Sewer | PWFAC | - | - | - | 609 | - | 700 |
| 7030 | Facility Maintenance | PWFAC | 1,800 | 2,863 | 8,886 | 7,230 | 10,000 | 16,600 |
| 7047 | Arena Operating Expenses | PWFAC | - | - | - | 187 | - | - |
| 7050 | Facility Insurance | PWFAC | 9,363 | 10,901 | 34,255 | - | - | - |
| 7100 | Maintenance Tools/Equipment | PWFAC | - | 1,530 | 23,393 | 6,283 | - | - |
| 7110 | Security | PWFAC | - | - | - | - | - | 300 |
| 7500 | VEHICLE/EQUIPMENT MAINTENANCE | PWFAC | - | - | - | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | PWFAC | - | - | - | - | - | - |
| 8010 | Operational Materials/Supplies | PWFAC | 1,053 | 4,844 | 999 | 1,058 | - | - |
| 8090 | UNIFORMS/CLOTHING | PWFAC | 494 | 2,147 | 443 | 56 | - | - |
| 9056 | Principal on West Paradise Debt | PWFAC | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - |
| 9026 | Interest on Compost Cart Debt | PWFAC | - | - | - | - | 7,680 | 5,500 |
| 9056 | Principal on Compost Cart Debt | PWFAC | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| | | | 134,824 | 148,621 | 198,552 | 147,260 | 155,180 | 78,900 |
| Fleet | | | | | | | | |
| 6300 | Internal Shared Services | Fleet | - | - | - | - | - | (67,600) |
| 7030 | BUILDING/FACILITY MAINTENANCE | Fleet | - | - | - | - | - | - |
| 7100 | Maintenance Tools/Equipment | Fleet | - | - | 9,862 | - | - | - |
| 7500 | Repairs/Maintenance | Fleet | 29,755 | 37,276 | 82,808 | 134,533 | 120,000 | 125,000 |
| 7510 | Fuel | Fleet | 26,312 | 26,845 | 72,516 | 102,239 | 105,000 | 110,000 |
| 7520 | Insurance | Fleet | 4,179 | 5,824 | 62,971 | 50,887 | 50,000 | 54,100 |
| 7540 | Vehicle/Equipment Rental | Fleet | - | - | - | 751 | 2,000 | - |
| 8115 | CONTRACTS/LOCAL ROAD MAINTENANCE | Fleet | - | - | 547 | - | - | - |
| 9010 | Interest on Short Term Borrowing | Fleet | - | - | 8,127 | 2,091 | - | - |
| | | | 60,246 | 69,945 | 236,831 | 290,501 | 277,000 | 221,500 |
| Environmental Health Services | | | | | | | | |
| County Sewer Admin | | | | | | | | |
| 6000 | WAGES/SALARIES | Seweradmin | - | - | - | 83,059 | 60,370 | 141,100 |
| 6002 | OVERTIME WAGES | Seweradmin | | | | | | - |
| 6005 | Part Time Wages & Salaries | Seweradmin | | | | | | - |
| 6009 | PSSP | Seweradmin | | | | | | 6,100 |
| 6010 | Group Benefits (Medical) | Seweradmin | | | | 19,104 | 13,885 | 4,400 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|-------------------------------|-------------------------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 6011 | MISCELLANEOUS BENEFITS | Seweradmin | | | | | | 3,500 |
| 6012 | EI Expense | Seweradmin | | | | | | 1,200 |
| 6013 | WCB Expense | Seweradmin | | | | | | 2,600 |
| 6014 | Pension (Other) Expense | Seweradmin | | | | | | - |
| 6020 | TRAINING/EDUCATION | Seweradmin | - | - | - | 2,658 | 2,500 | 2,500 |
| 6030 | TRAVEL/CONFERENCES | Seweradmin | - | - | - | 177 | 1,500 | 1,500 |
| 6031 | KILOMETRIC ALLOWANCES | Seweradmin | - | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | Seweradmin | - | - | 336 | 246 | - | 300 |
| 6050 | Office Supplies | Seweradmin | - | - | - | 2,102 | - | - |
| 6090 | POSTAGE | Seweradmin | - | - | 272 | - | - | - |
| 6100 | COURIER | Seweradmin | - | - | - | 2,297 | 2,500 | 2,500 |
| 6110 | TELEPHONE/FAX | Seweradmin | - | - | - | - | - | - |
| 6300 | Internal Shared Services | Seweradmin | - | - | - | - | - | - |
| 6470 | WASTE RESOURCE MANAGEMENT - EXPENSE | Seweradmin | - | - | - | - | - | - |
| 7022 | Sewer | Seweradmin | - | - | - | 1,037 | - | - |
| 7050 | Building Facility Insurance | Seweradmin | - | - | 16,531 | - | - | - |
| 7120 | Property Taxes | Seweradmin | - | - | - | 3,485 | 3,500 | - |
| 8041 | Telecommunications Services | Seweradmin | - | - | - | 99 | - | - |
| 8090 | UNIFORMS/CLOTHING | Seweradmin | - | - | 188 | 235 | 1,000 | 1,000 |
| 8100 | PROFESSIONAL SERVICES | Seweradmin | - | - | - | - | - | - |
| 8130 | LICENSES/PERMITS | Seweradmin | - | - | - | 1,224 | - | 1,000 |
| 8987 | Interfund Transfer to/from RESERVES | Seweradmin | - | - | 182,535 | 228,350 | 545,716 | 707,000 |
| | | | - | - | 199,862 | 344,073 | 630,972 | 874,700 |
| County Sewer Treatment | | | | | | | | |
| 6000 | WAGES/SALARIES | Treatment | 117,330 | 119,190 | 159,674 | 140,987 | 59,090 | 77,000 |
| 6002 | OVERTIME WAGES | Treatment | 6,034 | 7,455 | 8,714 | 16,168 | - | 15,000 |
| 6005 | Part Time Wages & Salaries | Treatment | 397 | 101 | 413 | - | - | - |
| 6010 | Group Benefits (Medical) | Treatment | 28,343 | 31,126 | 39,270 | 5,767 | 13,591 | 5,000 |
| 6011 | MISCELLANEOUS BENEFITS | Treatment | - | - | - | 7,854 | - | 6,500 |
| 6012 | EI Expense | Treatment | - | - | - | 2,574 | - | 2,300 |
| 6013 | WCB Expense | Treatment | - | - | - | 3,914 | - | 5,000 |
| 6014 | Pension (Other) Expense | Treatment | - | - | - | 12,464 | - | 9,200 |
| 6020 | Training/Education | Treatment | 462 | 897 | 322 | 3,944 | - | - |
| 6030 | Travel/Conferences | Treatment | - | - | - | 403 | - | - |
| 6031 | KILOMETRIC ALLOWANCES | Treatment | 1,346 | 226 | 41 | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6033 | MEAL ALLOWANCES | Treatment | 54 | 139 | 312 | - | - | - |
| 6035 | Hotel Accomodations | Treatment | - | 99 | 1,160 | - | - | - |
| 6037 | Registration/Course Fees | Treatment | 782 | 1,065 | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | Treatment | 181 | 331 | 113 | - | - | - |
| 6050 | Office Supplies | Treatment | 6,194 | 1,225 | 1,925 | 1,404 | - | - |
| 6060 | OFFICE EQUIPMENT | Treatment | - | - | - | - | - | - |
| 6090 | POSTAGE | Treatment | 646 | 186 | 201 | 203 | - | - |
| 6100 | COURIER | Treatment | - | 833 | 2,289 | 205 | - | - |
| 6110 | TELEPHONE/FAX | Treatment | - | - | - | 328 | - | - |
| 6470 | WASTE RESOURCE MANAGEMENT - EXPENSE | Treatment | - | - | 38 | - | - | - |
| 7000 | HEAT | Treatment | 4,717 | 6,887 | 5,420 | 6,379 | 4,000 | 5,000 |
| 7010 | ELECTRICAL | Treatment | 72,323 | 72,802 | 73,885 | 80,257 | 70,000 | 75,000 |
| 7020 | WATER | Treatment | 36,403 | 6,902 | 4,390 | 9,311 | 6,000 | 8,000 |
| 7022 | SEWER | Treatment | 565 | 579 | - | 609 | 750 | 700 |
| 7030 | BUILDING/FACILITY MAINTENANCE | Treatment | 4,747 | 7,677 | 7,774 | 22,748 | 15,000 | 17,700 |
| 7050 | BUILDING FACILITY INSURANCE | Treatment | 7,437 | 9,186 | - | - | - | - |
| 7080 | Plant Maintenance | Treatment | - | - | - | - | - | - |
| 7100 | MAINTENANCE TOOLS/EQUIPMENT | Treatment | - | 900 | 843 | 3,974 | 3,000 | 10,900 |
| 7500 | VEHICLE/EQUIPMENT Maintenance | Treatment | 2,616 | 4,046 | - | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | Treatment | 5,112 | 8,362 | 3,035 | 110 | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | Treatment | 3,184 | 2,732 | - | - | - | - |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | Treatment | 107,988 | 90,392 | 194,745 | 137,806 | 115,000 | 204,600 |
| 8015 | CHEMICALS | Treatment | 53,327 | 23,222 | 55,054 | 51,978 | 45,000 | 55,000 |
| 8017 | Testing | Treatment | 6,409 | 6,178 | 6,406 | 7,808 | 6,000 | 8,000 |
| 8041 | TELECOMMUNICATION SERVICES | Treatment | 1,885 | 1,064 | 1,064 | 1,877 | 2,000 | 2,000 |
| 8090 | UNIFORMS/CLOTHING | Treatment | 1,631 | 1,843 | 413 | 580 | - | - |
| 8100 | PROFESSIONAL SERVICES | Treatment | 174 | 682 | 684 | 683 | - | 1,000 |
| 8110 | CONTRACTS/AGREEMENTS | Treatment | 180,276 | 77,055 | 163,013 | 145,309 | 110,000 | 145,000 |
| 8115 | Contracts/Local Roads Maintenance | Treatment | - | 931 | - | - | - | - |
| 8120 | LEASES | Treatment | 69 | 69 | 23 | - | - | - |
| 8130 | LICENSES/PERMITS | Treatment | 223 | - | 163 | - | - | - |
| 9300 | Capital Expenditures | Treatment | - | 223 | - | - | - | 46,800 |
| 9440 | Transfer to Own Funds and Agencies | Treatment | - | 312,187 | - | - | - | - |
| 9455 | TRANSFER TO OPERATING FUND | Treatment | - | 43,544 | - | - | - | - |
| | | | 650,855 | 840,336 | 731,384 | 665,644 | 449,431 | 652,900 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| County Sewer Collection | | | | | | | | |
| 6000 | WAGES/SALARIES | Collection | 66,792 | 88,307 | 105,433 | 68,384 | 65,549 | 92,800 |
| 6002 | OVERTIME WAGES | Collection | 11,032 | 2,637 | 2,758 | - | - | 7,000 |
| 6005 | Part Time Wages & Salaries | Collection | 6,070 | - | - | 6,683 | - | - |
| 6010 | Group Benefits (Medical) | Collection | 22,174 | 23,349 | 23,526 | 596 | 13,144 | 6,200 |
| 6011 | MISCELLANEOUS BENEFITS | Collection | - | - | - | 4,232 | - | 5,200 |
| 6012 | EI Expense | Collection | - | - | - | 1,482 | - | 1,800 |
| 6013 | WCB Expense | Collection | - | - | - | 2,067 | - | 4,000 |
| 6014 | Pension (Other) Expense | Collection | - | - | - | 5,959 | - | 7,400 |
| 6020 | TRAINING/EDUCATION | Collection | - | 2,234 | - | - | - | - |
| 6030 | Travel/Education | Collection | - | - | - | 82 | - | - |
| 6031 | KILOMETRIC ALLOWANCES | Collection | 922 | 33 | - | - | - | - |
| 6033 | MEAL ALLOWANCES | Collection | 109 | - | 35 | 32 | - | - |
| 6037 | Registration/Course Fees | Collection | 798 | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | Collection | - | 126 | 61 | - | - | - |
| 6050 | Office Supplies | Collection | 22 | - | - | - | - | - |
| 6090 | POSTAGE | Collection | 646 | 186 | 201 | 203 | - | - |
| 7010 | ELECTRICAL | Collection | 30,596 | 29,249 | 31,183 | 36,750 | 30,000 | 32,000 |
| 7030 | BUILDING/FACILITY MAINTENANCE | Collection | - | - | 73 | - | - | 5,000 |
| 7050 | BUILDING FACILITY INSURANCE | Collection | 4,388 | 5,313 | 161 | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | Collection | 16,314 | 5,946 | - | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | Collection | 4,110 | 10,536 | 3,100 | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | Collection | 2,972 | 2,872 | - | - | - | - |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | Collection | 82,248 | 51,697 | 58,721 | 170,283 | 65,000 | 111,200 |
| 8020 | MAINTENANCE EQUIPMENT | Collection | - | 135 | - | - | - | - |
| 8041 | TELECOMMUNICATION SERVICES | Collection | - | - | - | 910 | - | - |
| 8090 | UNIFORMS/CLOTHING | Collection | 905 | 655 | - | - | - | - |
| 8100 | PROFESSIONAL SERVICES | Collection | 174 | 682 | 684 | 1,061 | - | 1,000 |
| 8110 | CONTRACTS/AGREEMENTS | Collection | 3,334 | 28,871 | 2,145 | 4,319 | - | 5,000 |
| 8120 | LEASES | Collection | 69 | 69 | 23 | - | - | - |
| 8130 | LICENSES/PERMITS | Collection | 223 | 1,771 | 2,008 | - | - | - |
| | | | 253,898 | 254,668 | 230,112 | 303,043 | 173,693 | 278,600 |
| BT Sewer Admin | | | | | | | | |
| 6000 | WAGES/SALARIES | BTSADMIN | - | - | - | 83,059 | 60,370 | 126,100 |
| 6002 | OVERTIME WAGES | BTSADMIN | | | | | | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---------------------------|-------------------------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 6005 | Part Time Wages & Salaries | BTSADMIN | | | | | | - |
| 6010 | Group Benefits (Medical) | BTSADMIN | - | - | - | 19,104 | 13,885 | 6,100 |
| 6011 | MISCELLANEOUS BENEFITS | BTSADMIN | - | - | - | - | 2,500 | 3,500 |
| 6012 | EI Expense | BTSADMIN | | | | | | 1,200 |
| 6013 | WCB Expense | BTSADMIN | | | | | | 2,600 |
| 6014 | Pension (Other) Expense | BTSADMIN | | | | | | - |
| 6020 | TRAINING/EDUCATION | BTSADMIN | - | - | - | - | 2,500 | 2,500 |
| 6030 | TRAVEL/CONFERENCES | BTSADMIN | - | - | - | - | 500 | 1,500 |
| 6033 | MEAL ALLOWANCES | BTSADMIN | - | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | BTSADMIN | - | - | 78 | 164 | 200 | 200 |
| 6050 | Office Supplies | BTSADMIN | - | - | - | 1,500 | - | - |
| 6100 | COURIER | BTSADMIN | - | - | 72 | 137 | 2,500 | 1,000 |
| 6300 | Internal Shared Services | BTSADMIN | - | - | - | - | - | - |
| 7050 | BUILDING FACILITY INSURANCE | BTSADMIN | - | - | 1,385 | - | - | - |
| 8090 | UNIFORMS/CLOTHING | BTSADMIN | - | - | - | - | - | 1,000 |
| 8130 | LICENSES/PERMITS | BTSADMIN | - | - | - | 796 | - | 1,000 |
| 8987 | Interfund Transfer to/from RESERVES | BTSADMIN | - | - | 99,692 | 109,947 | 40,604 | 90,500 |
| 9455 | TRANSFER TO OPERATING FUND | BTSADMIN | - | - | - | - | - | - |
| | | | - | - | 101,227 | 214,707 | 123,060 | 237,200 |
| BT Sewer Treatment | | | | | | | | |
| 6000 | WAGES/SALARIES | Btreatment | 9,916 | 9,740 | 8,147 | 1,651 | 12,023 | 10,700 |
| 6002 | OVERTIME WAGES | Btreatment | 608 | 972 | 922 | - | - | - |
| 6005 | Part Time Wages & Salaries | Btreatment | 595 | - | 223 | - | - | - |
| 6010 | Group Benefits (Medical) | Btreatment | 2,529 | 2,489 | 1,881 | - | 2,765 | 800 |
| 6011 | MISCELLANEOUS BENEFITS | Btreatment | - | - | - | 92 | - | 700 |
| 6012 | EI Expense | Btreatment | - | - | - | 34 | - | 300 |
| 6013 | WCB Expense | Btreatment | - | - | - | 43 | - | 600 |
| 6014 | Pension (Other) Expense | Btreatment | - | - | - | 92 | - | 1,100 |
| 6020 | TRAINING/EDUCATION | Btreatment | - | 776 | 227 | 141 | - | - |
| 6033 | MEAL ALLOWANCES | Btreatment | - | 36 | - | - | - | - |
| 6037 | Registration/Course Fees | Btreatment | 345 | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | Btreatment | 31 | 104 | 61 | - | - | - |
| 6080 | ADVERTISING | Btreatment | - | - | - | - | - | - |
| 6100 | COURIER | Btreatment | - | 101 | 474 | 287 | - | - |
| 7010 | ELECTRICAL | Btreatment | 2,570 | 2,445 | 3,463 | 4,156 | 3,000 | 5,000 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----------------------------|-------------------------------------|-----------------|---------------|---------------|---------------|---------------|----------------|----------------|
| 7030 | BUILDING/FACILITY MAINTENANCE | Btreatment | 79 | 2,556 | 1,686 | 1,002 | 2,000 | 2,000 |
| 7050 | BUILDING FACILITY INSURANCE | Btreatment | 544 | 659 | - | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | Btreatment | - | 1,028 | - | - | - | - |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | Btreatment | 16,442 | 8,053 | 7,974 | 13,443 | 13,000 | 13,000 |
| 8015 | CHEMICALS | Btreatment | 28,217 | 26,618 | 9,781 | 32,049 | 30,000 | 30,000 |
| 8017 | Testing | Btreatment | 2,077 | 1,745 | 1,581 | - | 1,800 | 2,000 |
| 8090 | UNIFORMS/CLOTHING | Btreatment | 20 | - | - | - | - | - |
| 8110 | CONTRACTS/AGREEMENTS | Btreatment | - | - | 2,081 | - | - | - |
| 9025 | Interest on Bridgetown Debt | Btreatment | 100 | 38 | - | - | - | - |
| 9055 | Principal on Bridgetown Debt | Btreatment | 2,000 | 2,000 | - | 32,467 | - | - |
| 9440 | Transfer to Own Funds and Agencies | Btreatment | - | 40,000 | - | - | - | - |
| | | | 66,073 | 99,360 | 38,501 | 85,457 | 64,589 | 66,200 |
| BT Sewer Collection | | | | | | | | |
| 6000 | WAGES/SALARIES | Bcollect | 7,402 | 5,861 | 9,302 | 742 | 139,806 | 63,400 |
| 6002 | OVERTIME WAGES | Bcollect | 3,442 | 1,828 | 2,365 | - | - | - |
| 6005 | Part Time Wages & Salaries | Bcollect | 695 | - | - | - | - | - |
| 6010 | Group Benefits (Medical) | Bcollect | 2,121 | 1,579 | 3,048 | - | 30,223 | 5,400 |
| 6011 | MISCELLANEOUS BENEFITS | Bcollect | - | - | - | 40 | - | 3,700 |
| 6012 | EI Expense | Bcollect | - | - | - | 15 | - | 1,400 |
| 6013 | WCB Expense | Bcollect | - | - | - | 19 | - | 2,900 |
| 6014 | Pension (Other) Expense | Bcollect | - | - | - | 60 | - | 5,000 |
| 6020 | TRAINING/EDUCATION | Bcollect | - | 288 | - | 100 | - | - |
| 6031 | Kilometric Allowances | Bcollect | 26 | 69 | - | - | - | - |
| 6033 | MEAL ALLOWANCES | Bcollect | - | 36 | - | - | - | - |
| 6037 | Registration/Course Fees | Bcollect | 345 | - | - | - | - | - |
| 6040 | PROFESSIONAL MEMBERSHIP/DUES & FEES | Bcollect | - | 104 | - | - | - | - |
| 7010 | ELECTRICAL | Bcollect | 9,915 | 9,388 | 11,507 | 11,098 | 9,000 | 12,000 |
| 7050 | BUILDING FACILITY INSURANCE | Bcollect | 744 | 890 | - | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | Bcollect | 63 | - | - | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | Bcollect | - | 430 | - | - | - | - |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | Bcollect | 5,338 | 5,122 | 24,990 | 11,884 | 20,000 | 94,100 |
| 8110 | CONTRACTS/AGREEMENTS | Bcollect | 1,178 | - | - | - | - | - |
| 8130 | LICENSES/PERMITS | Bcollect | - | - | 801 | - | - | - |
| | | | 31,269 | 25,595 | 52,013 | 23,958 | 199,028 | 187,900 |
| Solid Waste | | | | | | | | |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---|--|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 6000 | WAGES/SALARIES | WASTE | 13,646 | 26,937 | 10,792 | - | - | - |
| 6002 | OVERTIME WAGES | WASTE | 1,105 | - | - | - | - | - |
| 6005 | Part Time Wages & Salaries | WASTE | 20,124 | 101 | - | - | - | - |
| 6010 | Group Benefits (Medical) | WASTE | 4,772 | 5,244 | 1,691 | - | - | - |
| 6031 | Kilometric Allowances | WASTE | 94 | - | - | - | - | - |
| 6033 | MEAL ALLOWANCES | WASTE | 170 | - | - | - | - | - |
| 6090 | Postage | WASTE | 1,656 | 1,648 | - | - | - | - |
| 6153 | EXTERNAL COMMUNICATIONS | WASTE | 4,806 | 5,888 | 1,092 | - | - | - |
| 6201 | Curbside Collection | WASTE | 837,507 | 933,745 | 1,587,914 | 150,879 | - | - |
| 6202 | Composting Services | WASTE | 41,748 | - | - | - | - | - |
| 6203 | Recycleables | WASTE | 15,052 | - | - | - | - | - |
| 6204 | Landfill | WASTE | 53,522 | - | - | - | - | - |
| 6205 | Transportation Services | WASTE | 34,615 | - | - | - | - | - |
| 6206 | VWRM Transfer Station Garbage Drop off | WASTE | 719,617 | 870,522 | 516,886 | 73,946 | - | - |
| 6207 | Hazardous Waste | WASTE | 28,493 | 28,538 | 9,498 | - | - | - |
| 6470 | Waste Resource Management - Expense | WASTE | 3,392 | 2,366 | 298 | - | - | - |
| 7010 | ELECTRICAL | WASTE | 1,996 | 4,623 | 1,268 | - | - | - |
| 7030 | BUILDING/FACILITY MAINTENANCE | WASTE | 761 | - | - | - | - | - |
| 7050 | BUILDING FACILITY INSURANCE | WASTE | 6,040 | 6,464 | - | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | WASTE | 2,752 | 1,431 | - | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | WASTE | 3,643 | 8,387 | 2,052 | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | WASTE | 406 | 1,652 | - | - | - | - |
| 8010 | OPERATIONAL MATERIALS/SUPPLIES | WASTE | 13,012 | 7,029 | 3,719 | 44,749 | 4,000 | 4,000 |
| 8017 | Testing | WASTE | 6,935 | 8,763 | - | - | - | - |
| 8041 | TELECOMMUNICATION SERVICES | WASTE | 125 | - | - | - | - | - |
| 8100 | Professional Services | WASTE | 71,985 | - | - | - | - | - |
| 8110 | CONTRACTS/AGREEMENTS | WASTE | 25,749 | 6,784 | 14,129 | 1,942,467 | 1,984,748 | 1,601,000 |
| 8130 | LICENSES/PERMITS | WASTE | - | 278 | - | - | - | - |
| 8982 | Interfund Transfer To/From MCAP | WASTE | - | - | - | 1,505 | - | - |
| 9026 | Interest on Debt | WASTE | 14,846 | 10,421 | 9,148 | 7,799 | - | - |
| 9056 | Principal on Waste Debt | WASTE | 75,000 | 78,214 | 78,214 | 75,000 | - | - |
| 9300 | Capital Expenditures | WASTE | - | 12,701 | - | 1,365 | - | - |
| 9440 | Transfer to Own Funds and Agencies | WASTE | 2,878 | - | - | - | - | - |
| | | | 2,006,447 | 2,021,736 | 2,236,701 | 2,297,710 | 1,988,748 | 1,605,000 |
| Environmental Development Services | | | | | | | | |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---------------------------------|--|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Planning and Development | | | | | | | | |
| 6000 | Wages/Salaries | RES | 374,247 | 303,467 | 355,582 | 443,506 | 476,497 | 495,900 |
| 6009 | Pssp Pension | RES | - | - | - | 33,142 | - | 43,600 |
| 6010 | Group Benefits (Medical) | RES | 86,899 | 76,270 | 85,983 | 24,360 | 109,594 | 30,900 |
| 6011 | Miscellaneous Benefits | RES | - | - | - | 22,841 | - | 25,300 |
| 6012 | Ei Expense | RES | - | - | - | 7,915 | - | 8,500 |
| 6013 | Wcb Expense | RES | - | - | - | 11,184 | - | 19,200 |
| 6014 | Pension (Other) Expense | RES | - | - | - | 5,611 | - | - |
| 6020 | Training/Education | RES | - | - | - | 1,944 | 5,000 | 9,000 |
| 6030 | Travel/Conferences | RES | - | - | - | 2,174 | - | 2,800 |
| 6031 | Kilometric Allowances | RES | 4,936 | 2,803 | 3,630 | 465 | 3,000 | - |
| 6033 | Meal Allowances | RES | 426 | 200 | 63 | 181 | 1,000 | - |
| 6035 | Hotel Accomodations | RES | - | 647 | 342 | - | - | - |
| 6037 | Registration/Course Fees | RES | 190 | 1,080 | 450 | 587 | - | - |
| 6040 | Professional Membership/Dues & Fees | RES | 1,228 | 1,295 | 444 | 2,163 | 2,000 | 2,300 |
| 6050 | Office Supplies | RES | 1,397 | 1,912 | 2,312 | 1,610 | 3,500 | 1,500 |
| 6060 | Office Equipment | RES | 37 | 470 | 338 | 1,433 | - | 1,000 |
| 6080 | Advertising | RES | 1,199 | - | 4,478 | 412 | 2,000 | - |
| 6090 | Postage | RES | 541 | 647 | 84 | 152 | - | 2,000 |
| 6100 | COURIER | RES | - | - | - | 100 | - | - |
| 6120 | Publications/Subscriptions | RES | 138 | - | - | - | - | - |
| 6140 | Computer Software | RES | - | 6,434 | 245 | - | 7,000 | 7,000 |
| 6150 | Meeting Expenses | RES | - | 1,191 | 172 | - | - | - |
| 6170 | Promotion | RES | - | - | - | - | - | - |
| 6185 | Cost Recovery MCAO | RES | - | - | - | - | - | - |
| 6700 | Accessibility Plan Public Consultation | RES | 2,456 | - | - | - | - | - |
| 6730 | County Wide Plan Zoning | RES | 22,320 | - | - | - | - | - |
| 8010 | Operational Materials/Supplies | RES | 1,095 | 2,175 | 359 | 119 | 6,100 | 6,100 |
| 8110 | Contracts/Agreements | RES | - | - | 26,209 | 51,296 | 107,000 | 50,000 |
| 8130 | LICENSES/PERMITS | RES | 1,011 | - | - | - | - | - |
| 8135 | Regulatory Fees | RES | 7,700 | 5,400 | 7,563 | 7,000 | 6,000 | 7,000 |
| 9090 | Bank Charges | RES | - | 21 | - | - | - | - |
| 9300 | Capital Expenditures | RES | - | 94,367 | 38,496 | - | - | - |
| 9463 | Strategic Initiatives | RES | - | - | - | - | - | - |
| | | | 505,820 | 498,379 | 526,750 | 618,195 | 728,692 | 712,100 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---|--|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Recreation and Cultural Services | | | | | | | | |
| Community Development | | | | | | | | |
| 6000 | Wages/Salaries | RECGEN | 137,439 | 180,018 | 184,482 | 385,107 | 434,855 | 471,800 |
| 6001 | Salaries/Wages Parks & Trails | RECGEN | 18,529 | 24,149 | 5,309 | - | - | - |
| 6002 | OVERTIME WAGES | RECGEN | 143 | 1,041 | 283 | - | - | - |
| 6005 | Part Time Wages & Salaries | RECGEN | - | 2,662 | 393 | 13,455 | 55,123 | 50,900 |
| 6009 | Pssp Pension | RECGEN | - | - | - | 20,636 | - | 30,100 |
| 6010 | Group Benefits (Medical) | RECGEN | 32,763 | 46,092 | 46,257 | 17,395 | 104,449 | 18,400 |
| 6011 | Miscellaneous Benefits | RECGEN | - | - | - | 20,151 | - | 26,300 |
| 6012 | Ei Expense | RECGEN | - | - | - | 7,244 | - | 9,500 |
| 6013 | Wcb Expense | RECGEN | - | - | - | 9,948 | - | 21,000 |
| 6014 | Pension (Other) Expense | RECGEN | - | - | - | 9,903 | - | 10,800 |
| 6020 | Training/Education | RECGEN | - | 546 | 734 | 2,940 | 5,820 | 5,900 |
| 6030 | Mileage/Accomodations | RECGEN | - | - | 250 | 8,651 | 7,800 | 7,800 |
| 6031 | Kilometric Allowances | RECGEN | 2,990 | 2,962 | 4,827 | 805 | - | - |
| 6033 | Meal Allowances | RECGEN | 68 | 231 | 227 | 68 | - | - |
| 6035 | Hotel Accomodations | RECGEN | - | - | 625 | 135 | - | - |
| 6037 | Registration/Course Fees | RECGEN | 301 | 255 | - | 25 | - | - |
| 6038 | Miscellaneous Travel Costs | RECGEN | - | - | 17 | - | - | - |
| 6040 | Professional Membership/Dues & Fees | RECGEN | 509 | 340 | 410 | 340 | 1,600 | 2,000 |
| 6050 | Office Supplies | RECGEN | 350 | 4,127 | 1,311 | 641 | - | - |
| 6060 | Office Equipment | RECGEN | 250 | 173 | 291 | - | - | - |
| 6070 | Photocopying Supplies | RECGEN | - | - | - | - | - | - |
| 6080 | Advertising | RECGEN | 913 | 54 | - | 19,784 | - | - |
| 6110 | TELEPHONE/FAX | RECGEN | - | - | - | - | - | - |
| 6120 | Publications/Subscriptions | RECGEN | 34 | - | 150 | 136 | 1,000 | 200 |
| 6140 | Computer Software | RECGEN | - | - | - | 1,264 | 1,200 | 3,100 |
| 6150 | Meeting Expenses | RECGEN | - | 15 | 1,045 | 50 | - | - |
| 6170 | Promotion | RECGEN | 3,347 | 19,001 | 7,903 | 9,114 | 35,000 | 35,000 |
| 6470 | Waste Resource Management - Expense | RECGEN | - | 245 | - | - | - | - |
| 6700 | Accessibility/Public | RECGEN | - | 404 | - | - | - | - |
| 7010 | Electrical | RECGEN | 92 | 252 | 359 | 146 | - | - |
| 7030 | Building/Facility Maintenance | RECGEN | - | 316 | 236 | - | - | - |
| 7035 | Revere Building Expenses | RECGEN | 15,539 | 16,512 | 5,192 | 9,883 | - | - |
| 7037 | Tourist Bureau Operating/Supplies Expenses | RECGEN | 983 | 1,457 | 438 | 1,732 | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|--------------------|-------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 7039 | Tennis Court | RECGEN | 1,182 | 6,489 | - | 464 | - | - |
| 7049 | Other - Programs | RECGEN | - | - | 300 | 300 | 7,000 | - |
| 7050 | Building Facility Insurance | RECGEN | 775 | 193 | 29,836 | - | - | - |
| 7100 | Maintenance Tools/equipment | RECGEN | - | 2,233 | 463 | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | RECGEN | 3,732 | 1,719 | 1,306 | - | - | 5,000 |
| 7510 | VEHICLE/EQUIPMENT Fuel | RECGEN | 3,240 | 3,969 | 1,419 | - | - | 1,700 |
| 7520 | VEHICLE/EQUIPMENT Insurance | RECGEN | - | 1,823 | - | - | - | - |
| 8010 | Operational Materials/Supplies | RECGEN | 4,924 | 5,986 | 7,000 | 4,935 | 7,400 | 7,400 |
| 8020 | Maintenance Equipment | RECGEN | - | 279 | 839 | - | 5,000 | - |
| 8025 | Community Events | RECGEN | 2,633 | 12,009 | 17,189 | 19,751 | 29,000 | 32,000 |
| 8030 | Maintenance Materials/Supplies | RECGEN | - | 1,054 | - | - | 13,500 | 13,500 |
| | Signage | RECGEN | - | - | - | - | 32,000 | 5,000 |
| 8090 | Uniforms/Clothing | RECGEN | 151 | - | - | - | - | - |
| 8100 | Professional Services | RECGEN | - | 7,091 | - | - | - | - |
| 8110 | Contracts/Agreements | RECGEN | 645 | - | - | 8,984 | 85,000 | - |
| 8150 | Grants/Subsidies To Organizations | RECGEN | - | - | 16,000 | 60,000 | - | - |
| 8165 | Donation Transfer | RECGEN | 200 | - | - | - | - | - |
| 8170 | Scholarships/Grants To Individuals | RECGEN | 487 | - | 82 | 499 | 3,582 | 5,500 |
| 8173 | After School Program | RECGEN | 1,500 | - | - | - | - | - |
| 8175 | Active Living | RECGEN | 4,971 | 1,309 | - | 5 | - | 8,000 |
| 8987 | Interfund Transfer To/From Reserves | RECGEN | - | - | 55,000 | 55,000 | 55,000 | 55,000 |
| 9100 | Depreciation | RECGEN | - | - | - | - | - | - |
| 9300 | Capital Expenditures | RECGEN | - | 1,000 | - | - | - | - |
| 9463 | Strategic Initiatives | RECGEN | - | 7,568 | 25,899 | 30,673 | 38,500 | 37,500 |
| | | | 238,690 | 353,574 | 416,072 | 720,164 | 922,828 | 863,400 |
| Raven Haven | | | | | | | | |
| 6001 | Salaries/Wages Parks & Trails | RAVENHAVEN | 3,746 | 1,471 | 955 | - | - | - |
| 6002 | OVERTIME WAGES | RAVENHAVEN | 417 | 379 | 1,135 | - | - | - |
| 6005 | Part Time Wages & Salaries | RAVENHAVEN | 18,475 | 19,456 | 22,267 | 32,130 | 33,994 | 36,800 |
| 6010 | Group Benefits (Medical) | RAVENHAVEN | 2,443 | 2,373 | 2,810 | - | 3,399 | - |
| 6011 | Miscellaneous Benefits | RAVENHAVEN | - | - | - | 1,226 | - | 1,600 |
| 6012 | Ei Expense | RAVENHAVEN | - | - | - | 747 | - | 800 |
| 6013 | Wcb Expense | RAVENHAVEN | - | - | - | 839 | - | 1,600 |
| 6020 | Training/Education | RAVENHAVEN | 372 | 145 | 294 | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---------------------------|-------------------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 6030 | Travel/Conferences | RAVENHAVEN | - | - | - | 594 | - | - |
| 6031 | Kilometric Allowances | RAVENHAVEN | 528 | 963 | 709 | - | - | - |
| 6033 | Meal Allowances | RAVENHAVEN | - | - | - | - | - | - |
| 6040 | Professional Membership/Dues & Fees | RAVENHAVEN | 30 | 60 | 81 | - | - | - |
| 6050 | Office Supplies | RAVENHAVEN | 790 | 543 | 608 | 781 | - | - |
| 6080 | Advertising | RAVENHAVEN | 244 | 342 | 629 | - | - | - |
| 6100 | COURIER | RAVENHAVEN | - | - | 32 | - | - | - |
| 6170 | Promotion | RAVENHAVEN | 1 | 49 | 184 | - | - | - |
| 6470 | Waste Resource Management - Expense | RAVENHAVEN | - | 432 | 15 | 57 | - | 1,000 |
| 7010 | Electrical | RAVENHAVEN | 1,223 | 1,925 | 1,878 | 2,240 | 2,500 | 2,500 |
| 7030 | Building/Facility Maintenance | RAVENHAVEN | 24 | 855 | 2,452 | 4,289 | 5,000 | 6,000 |
| 7050 | Building Facility Insurance | RAVENHAVEN | 4,527 | 5,237 | 8,009 | - | - | - |
| 7100 | Maintenance Tools/equipment | RAVENHAVEN | - | - | 172 | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | RAVENHAVEN | 53 | 1,447 | - | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | RAVENHAVEN | - | - | - | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | RAVENHAVEN | 460 | 375 | - | - | - | - |
| 8010 | Operational Materials/Supplies | RAVENHAVEN | 685 | 3,647 | 3,737 | 1,412 | 4,490 | 4,800 |
| 8017 | Testing | RAVENHAVEN | - | 187 | 805 | 248 | 500 | 500 |
| 8020 | Maintenance Equipment | RAVENHAVEN | - | - | - | - | - | - |
| 8030 | Maintenance Materials/Supplies | RAVENHAVEN | 636 | 725 | 2,304 | 1,112 | 3,000 | - |
| 8041 | Telecommunication Services | RAVENHAVEN | 52 | 30 | - | 33 | - | 800 |
| 8050 | Cost Of Sales | RAVENHAVEN | 1,446 | 2,764 | 3,499 | 4,450 | 4,600 | 5,300 |
| 8090 | Uniforms/Clothing | RAVENHAVEN | - | - | 113 | - | - | - |
| 8100 | Professional Services | RAVENHAVEN | - | - | - | - | - | - |
| 8130 | Licenses/Permits | RAVENHAVEN | 158 | 378 | 149 | - | - | - |
| 9090 | Bank Charges | RAVENHAVEN | - | 91 | - | - | - | 300 |
| | | | 36,310 | 43,874 | 52,837 | 50,158 | 57,484 | 61,700 |
| Sports Hub - ACOSS | | | | | | | | |
| 6000 | WAGES/SALARIES | SHUBEXP | 2,536 | 5,516 | 1,041 | 89 | - | - |
| 6002 | OVERTIME WAGES | SHUBEXP | 36 | 307 | - | - | - | - |
| 6005 | Part Time Wages & Salaries | SHUBEXP | 761 | - | 404 | - | - | - |
| 6010 | Group Benefits (Medical) | SHUBEXP | 693 | 1,647 | 310 | - | - | - |
| 6011 | Miscellaneous Benefits | SHUBEXP | - | - | - | 5 | - | - |
| 6012 | Ei Expense | SHUBEXP | - | - | - | 2 | - | - |
| 6013 | Wcb Expense | SHUBEXP | - | - | - | 2 | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|---|--------------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 6014 | Pension (Other) Expense | SHUBEXP | - | - | - | 5 | - | - |
| 6030 | Travel/Conferences | SHUBEXP | - | - | - | 3 | - | - |
| 7010 | Electrical | SHUBEXP | - | 2,447 | 2,936 | 603 | - | - |
| 7020 | Water | SHUBEXP | - | 391 | - | - | - | - |
| 7030 | Building/Facility Maintenance | SHUBEXP | - | - | 1,303 | 274 | - | - |
| 7042 | Sports Hub Park | SHUBEXP | 2,638 | - | - | - | - | - |
| 7050 | Building/Facility Insurance | SHUBEXP | 16,288 | 12,575 | 21,745 | - | - | - |
| 7100 | Maintenance Tools/equipment | SHUBEXP | - | - | 33 | - | - | - |
| 7500 | VEHICLE/EQUIPMENT Maintenance | SHUBEXP | - | 2,745 | - | - | - | - |
| 7520 | VEHICLE/EQUIPMENT Insurance | SHUBEXP | 406 | 445 | - | - | - | - |
| 8010 | Operational Materials/Supplies | SHUBEXP | 4,609 | 5,326 | 45,513 | 52,709 | 2,500 | 2,500 |
| 8110 | Contracts/Agreements - ACOSS | SHUBEXP | - | - | - | - | 50,000 | 50,000 |
| 8120 | Leases | SHUBEXP | 1,979 | 1,655 | - | - | - | - |
| | Repairs/Maintenance | SHUBEXP | - | - | - | - | 14,000 | - |
| 9300 | Capital Expenditures | SHUBEXP | - | 11,325 | - | - | - | - |
| | | | 29,946 | 44,379 | 73,285 | 53,692 | 66,500 | 52,500 |
| Bridgetown Arena BCRA | | | | | | | | |
| 6000 | Salaries | | - | - | - | - | 31,176 | 32,900.00 |
| 6010 | Benefits | | - | - | - | - | 7,338 | 9,500.00 |
| 7000 | Heat | | - | - | - | - | - | - |
| 7030 | Facility Maintenance | | - | - | - | - | - | - |
| 7047 | Arena Operating Expenses | | 17,660 | 29,723 | 39,372 | 45,260 | 5,000 | 45,000 |
| 7050 | Facility Insurance | | - | - | - | - | - | - |
| 8110 | Contracts/Agreements | | - | - | - | - | 7,500 | 34,300 |
| 8110 | Contracts/Agreements - BCRA | | - | - | - | - | 12,000 | - |
| | | | 17,660 | 29,723 | 39,372 | 45,260 | 63,014 | 121,700 |
| Bridgetown Pool BCRA - Jim indicated no repairs/maintenance amounts for 25/26. | | | | | | | | |
| 8010 | Operational Materials/Supplies | | 2,751 | 2,196 | 34,827 | 8,022 | 3,000 | 5,000 |
| 8110 | Contracts/Agreements - BCRA | | - | - | - | - | 5,000 | 5,000 |
| | | | 2,751 | 2,196 | 34,827 | 8,022 | 8,000 | 10,000 |
| Parks & Trails Maintenance | | | | | | | | |
| 6000 | WAGES/SALARIES | PARKS | 23,824 | 25,445 | 65,343 | 68,752 | 136,307 | 286,000 |
| 6001 | Wages Parks and Trails | PARKS | 18,611 | 23,788 | 27,091 | - | - | - |
| 6002 | OVERTIME WAGES | PARKS | - | 169 | 787 | 20 | - | 1,000 |
| 6005 | Part Time Wages & Salaries | PARKS | 298 | 5,682 | 1,178 | - | - | - |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|-------------------------|--------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6010 | Group Benefits (Medical) | PARKS | 11,730 | 13,929 | 26,100 | - | 31,351 | 9,900 |
| 6011 | MISCELLANEOUS BENEFITS | PARKS | - | - | - | 3,744 | - | 15,600 |
| 6012 | EI Expense | PARKS | - | - | - | 1,562 | - | 2,500 |
| 6013 | WCB Expense | PARKS | - | - | - | 1,804 | - | 12,300 |
| 6014 | Pension (Other) Expense | PARKS | - | - | - | 1,228 | - | 6,900 |
| 6020 | Training/Education | PARKS | - | 69 | - | - | - | - |
| 6300 | Internal Shared Services | PARKS | - | - | - | - | - | - |
| 6470 | Waste Resource Management - Expenses | PARKS | - | - | 47 | 246 | - | 1,500 |
| 7010 | Electrical | | | | | | | 500 |
| 7030 | Building/Facility Maintenance | PARKS | 44 | 110 | 429 | 69 | - | 14,400 |
| 8010 | Operational Materials/Supplies | PARKS | - | - | - | - | 10,000 | 24,700 |
| 8090 | Uniforms/Clothing | PARKS | - | - | - | - | - | - |
| 7100 | Maintenance Tools/equipment | PARKS | - | - | - | - | 5,000 | 5,000 |
| 7038 | Canada Day | PARKS | 61 | - | - | - | - | - |
| 7040 | Jubilee Park | PARKS | 7,120 | 8,282 | 5,697 | 4,899 | 5,000 | 20,100 |
| 7045 | Ball Field/Soccer Field | PARKS | 1,067 | 2,380 | 2,068 | 6,034 | 2,500 | 3,800 |
| | BearRiver Comfort Station | | | | | | | 15,100 |
| 7049 | Other Programs | PARKS | 304 | - | - | - | - | - |
| 7052 | Upper Clements Picnic Park | PARKS | 3,375 | 1,958 | - | 1,324 | - | - |
| 7100 | Maintenance Tools/equipment | PARKS | - | - | 531 | - | - | - |
| 7510 | VEHICLE/EQUIPMENT Fuel | PARKS | - | - | - | - | - | - |
| 8010 | Operational Materials/Supplies | PARKS | 2,309 | 107 | 19,059 | 20,946 | - | - |
| 8090 | Uniforms/Clothing | PARKS | 122 | 1,532 | 44 | 37 | - | - |
| 8150 | Grants to Organizations | PARKS | 23,813 | 15,500 | - | - | - | - |
| 9010 | Interest on Short Term Borrowing | PARKS | - | - | 162,912 | 41,826 | - | - |
| 9300 | Capital Expenditures | PARKS | - | - | 1,403 | - | - | - |
| 9463 | Strategic Initiatives | PARKS | - | - | - | - | 50,000 | - |
| | | | 92,678 | 98,951 | 312,689 | 152,491 | 240,157 | 419,300 |
| Library Services | | | | | | | | |
| 8010 | Operational Materials/Supplies | | - | - | - | - | 1,000 | 1,000 |
| | Electrical | | - | - | - | - | 1,000 | 2,000 |
| | Water/Sewer | | - | - | - | - | 500 | 1,000 |
| 8110 | Contracts/Agreements | | - | - | - | - | 8,256 | 12,900 |
| 9620 | Library Contribution | LIBRARY | 130,700 | 130,700 | 130,700 | 130,700 | 143,770 | 147,700 |
| | | | 130,700 | 130,700 | 130,700 | 130,700 | 154,526 | 164,600 |

| GL | GL Name | SAP Cost Centre | 21/22 Actual | 22/23 Actual | 23/24 Actual | 24/25 Actual | 25/26 Budget | 26/27 Budget |
|----|---------------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Total Expenditures | | 19,688,056 | 21,437,247 | 22,846,251 | 26,262,833 | 27,304,576 | 29,060,700 |

Appendix B - Reserves and Capital Sheets

Reserve Balances

| | CRES Capital | CRES - IT Reserve | ORES Operating | GRES Gas Tax | PRES Parks Levy | RRES Recreation | BSRS | SRES | BTWC | ACWC | Provincial Grants | Federal Grants | Other | LTD Borrowings | |
|--|------------------|----------------------|-------------------|------------------|--------------------|--------------------|---------------------|------------------|---------------------|-------------------------|----------------------|-------------------|----------|-------------------|----------------|
| | | | | | | | Bridgetown Sewer | County Sewer | BT Water Capital | County Water Capital | | | | | |
| Estimated Balance Projections Mar 31, 2026 | 1,012,154 | - | 3,221,062 | 3,177,610 | 82,050 | 224,942 | 1,382,424 | 1,459,266 | 646,379 | 833,840 | - | - | - | - | |
| 2026-2027 | | | | | | | | | | | | | | | |
| Includes laptops, desktops, network devices, servers, and computer peripherals | | | | | | | | | | | | | | | |
| IT System Replacements | 40,000 | 25,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Roads Rehabilitation | 500,000 | - | - | - | 500,000 | - | - | - | - | - | - | - | - | - | |
| Bridgetown Sewage Lagoon Upgrades Phase 3 | 700,000 | - | - | - | - | - | - | - | - | - | - | - | - | 700,000 | |
| Emergency Generators - permanent includes | | | | | | | | | | | | | | | |
| SCADA Nictaux install, Lift station hubs | 200,000 | - | - | - | 200,000 | - | - | - | - | - | - | - | - | - | |
| Bear River Water System Environment Requirements | 50,000 | - | - | - | - | - | - | - | - | 50,000 | - | - | - | - | |
| Public Works Upgrades GF insulate dome & heat, salt shed | 100,000 | - | - | - | - | - | - | - | - | - | - | - | - | 100,000 | |
| Water System Upgrades Margaretsville | 150,000 | - | - | - | - | - | - | - | - | 150,000 | - | - | - | - | |
| 201 Booster station, Margaretsville, SCADA upgrades generators | 50,000 | - | - | - | - | - | - | - | - | 50,000 | - | - | - | - | |
| Alden R Hubley Water Connection | 35,000 | - | - | - | - | - | - | - | - | 35,000 | - | - | - | - | |
| BT Library Masonry work & exterior paint | 50,000 | 50,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Accessibility upgrades - County wide buildings and ramps | 30,000 | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Building assessment and recommendations & cost for add space | 100,000 | - | - | 100,000 | - | - | - | - | - | - | - | - | - | - | |
| Potentially Raven Haven; Jubilee natural playground | 200,000 | 100,000 | - | - | - | - | - | - | - | - | - | - | 100,000 | - | |
| Recreation Infrastructure Upgrades | | | | | | | | | | | | | | | |
| Cornwallis Park Gazebo - Reprofile to Parks and Trails Upgrades | | | | | | | | | | | | | | | |
| Delaps Cove Wilderness Trail Platforms & boardwalk replacement | 60,000 | 60,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Hollow Mountain Park - see note above | 15,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Clementsvalle Falls New park development | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Munroe Lake Landing New park development | 20,000 | - | - | - | - | 20,000 | - | - | - | - | - | - | - | - | |
| Whispering Pines Park - Wilmot Accessible parking and picnic area | 20,000 | - | - | - | - | 20,000 | - | - | - | - | - | - | - | - | |
| Shannon River Park Upgrades | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sidewalks - Bear River & Bridgetown | 250,000 | - | - | - | 250,000 | - | - | - | - | - | - | - | - | - | |
| Replacement Half Ton Truck (2); animal control/PW + (add 1 - replace old jeep) | 180,000 | 180,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Trailers (paving and waterbreaks) | 30,000 | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Sewer Jetter Trailer | 165,000 | - | - | - | - | - | 82,500 | 82,500 | - | - | - | - | - | - | |
| Sewer Inspections | 50,000 | - | - | - | - | - | - | 50,000 | - | - | - | - | - | - | |
| Total 2026-2027 Capital Plan | 3,010,000 | 490,000 | 15,000 | 100,000 | 950,000 | 40,000 | 15,000 | 82,500 | 132,500 | - | 285,000 | - | - | 100,000 | 800,000 |
| Subtotal | | 522,154 | - 15,000 | 3,121,062 | 2,227,610 | 42,050 | 209,942 | 1,299,924 | 1,326,766 | 646,379 | 548,840 | | | | |
| Additions | | | 15,000 | 400,000 | 928,181 | | 55,000 | 84,700 | 667,900 | 165,432 | 334,039 | | | | |
| Estimated Balance March 31, 2027 | Total | 14,945,101 | 522,154 | - | 3,521,062 | 3,155,791 | 42,050 | 264,942 | 1,384,624 | 1,994,666 | 811,811 | 882,879 | - | - | |

Reserve Balances

| | | CRES Capital | CRES - IT Reserve | ORES Operating | GRES Gas Tax | PRES Parks Levy | RRES Recreation | BSRS Bridgetown Sewer | SRES County Sewer | BTWC BT Water Capital | ACWC County Water Capital | Provincial Grants | Federal Grants | Other | LTD Borrowings | |
|---|--|-------------------|----------------------|-------------------|------------------|--------------------|--------------------|-----------------------------|-------------------------|-----------------------------|---------------------------------|----------------------|-------------------|----------|-------------------|------------------|
| 2027-2028 | | | | | | | | | | | | | | | | |
| IT System Replacements | Includes laptops, desktops, network devices, servers, and computer peripherals | 50,000 | 35,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Roads Rehabilitation | | 400,000 | - | - | 400,000 | - | - | - | - | - | - | - | - | - | - | |
| Granville Street Bridgetown Water / Sewer - Ph. 1 | | 3,500,000 | - | - | 500,000 | - | - | 1,050,000 | - | 550,000 | - | 1,400,000 | - | - | - | |
| Bridgetown Sports Hub Building | Project led by ACROSS | 600,000 | 200,000 | - | - | - | - | - | - | - | - | 200,000 | - | 200,000 | - | |
| BR Water System Upgrades | Storage Tank, results of GUDI Study | 500,000 | - | - | 73,000 | - | - | - | - | - | - | - | - | - | 427,000 | |
| East End Water / Sewer Extensions - Ph. 1 | Brooklyn Rd | 2,000,000 | - | - | 700,000 | - | - | - | - | - | 800,000 | 500,000 | - | - | - | |
| PW Equipment Upgrades | Excavator | 300,000 | - | - | - | - | - | - | - | - | - | - | - | - | 300,000 | |
| Accessibilitiy Upgrades - County Wide | Raven haven accessible platform & dock + other small items | 50,000 | 50,000 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Alden Hubley Phase 1 | | 400,000 | - | - | - | - | - | - | - | - | 400,000 | - | - | - | - | |
| Wastewater Treatment upgrades | step screen @ CW | 250,000 | - | - | - | - | - | - | 250,000 | - | - | - | - | - | - | |
| Replacement Half Ton Truck (2) | | 110,000 | - | - | - | - | - | - | - | - | - | - | - | - | 110,000 | |
| Small Loader or Skid Steer for GF | | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | 250,000 | |
| Sewer Inspections | | 50,000 | - | - | - | - | - | 50,000 | - | - | - | - | - | - | - | |
| Total 2027-2028 Capital Plan | | 8,460,000 | 285,000 | 15,000 | - | 1,673,000 | - | - | 1,100,000 | 250,000 | 550,000 | 1,200,000 | 2,100,000 | - | 200,000 | 1,087,000 |
| Subtotal | | | 237,154 | - 15,000 | 3,521,062 | 1,482,791 | 42,050 | 264,942 | 284,624 | 1,744,666 | 261,811 | - | 317,121 | | | |
| Additions | | | - | 15,000 | - | 928,181 | | 55,000 | 84,700 | 667,900 | 165,533 | | 341,405 | | | |
| Estimated Balance March 31, 2028 | Total | 12,556,093 | 237,154 | - | 3,521,062 | 2,410,972 | 42,050 | 319,942 | 369,324 | 2,412,566 | 427,344 | | 24,284 | | | |

Reserve Balances

| | | CRES Capital | CRES - IT Reserve | ORES Operating | GRES Gas Tax | PRES Parks Levy | RRES Recreation | BSRS Bridgetown Sewer | SRES County Sewer | BTWC BT Water Capital | ACWC County Water Capital | Provincial Grants | Federal Grants | Other | LTD Borrowings |
|---|--|-------------------|----------------------|-------------------|------------------|--------------------|--------------------|-----------------------------|-------------------------|-----------------------------|---------------------------------|----------------------|-------------------|----------|-------------------|
| 2028-2029 | | | | | | | | | | | | | | | |
| IT System Replacements | Includes laptops, desktops, network devices, servers, and computer peripherals | 50,000 | 35,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Roads Rehabilitation | | 400,000 | - | - | 400,000 | - | - | - | - | - | - | - | - | - | - |
| Granville Street Bridgetown Water / Sewer - Ph. 2 | Phase II | 2,500,000 | - | - | 1,138,000 | - | - | 333,375 | - | 195,375 | - | 833,250 | - | - | - |
| Bridgetown Pool Replacement | | 4,000,000 | - | - | - | - | - | - | - | - | - | - | - | - | 4,000,000 |
| East End Water / Sewer Extensions - Ph. 2 | | 2,000,000 | - | - | 1,000,000 | - | - | - | 1,000,000 | - | - | - | - | - | - |
| Small Plow Truck | | 250,000 | - | - | - | - | - | - | - | - | - | - | - | - | 250,000 |
| Accessibility Upgrades - County Wide | | 50,000 | - | - | - | - | - | - | 50,000 | - | - | - | - | - | - |
| Alden Hubley Phase 2 | | 250,000 | - | - | 125,000 | - | - | - | - | - | 125,000 | - | - | - | - |
| Water System Upgrades | MV & BR | 250,000 | - | - | - | - | - | - | - | - | 250,000 | - | - | - | - |
| Replace Half Ton Truck (2) | | 110,000 | - | - | - | - | - | - | - | - | - | - | - | - | 110,000 |
| Charlie's Trail upgrades to platforms | | 30,000 | - | - | - | - | - | - | - | - | - | - | - | - | 30,000 |
| Bridgetown Ballfield upgrades | Fence, dugouts | 40,000 | - | - | - | - | - | - | - | - | - | - | - | - | 40,000 |
| Scotney Pathway upgrades | | 25,000 | - | - | - | - | - | - | - | - | - | - | - | - | 25,000 |
| Total 2028-2029 Capital Plan | | 9,955,000 | 35,000 | 15,000 | - | 2,663,000 | - | - | 333,375 | 1,050,000 | 195,375 | 375,000 | 833,250 | - | 4,455,000 |
| Subtotal | | | 202,154 | - 15,000 | 3,521,062 | - 252,028 | 42,050 | 319,942 | 35,949 | 1,362,566 | 231,969 | - | 350,716 | | |
| Additions | | | - | 15,000 | - | 928,181 | | 55,000 | 84,700 | 667,900 | 195,553 | | 359,605 | | |
| Estimated Balance March 31, 2029 | Total | 10,621,555 | 202,154 | - | 3,521,062 | 676,153 | 42,050 | 374,942 | 120,649 | 2,030,466 | 427,522 | 8,889 | | | |

Reserve Balances

| | | CRES Capital | CRES - IT Reserve | ORES Operating | GRES Gas Tax | PRES Parks Levy | RRES Recreation | BSRS Bridgetown Sewer | SRES County Sewer | BTWC BT Water Capital | ACWC County Water Capital | Provincial Grants | Federal Grants | Other | LTD Borrowings | |
|---|--|-------------------|----------------------|-------------------|------------------|--------------------|--------------------|-----------------------------|-------------------------|-----------------------------|---------------------------------|----------------------|-------------------|----------------|-------------------|------------------|
| 2029-2030 | | | | | | | | | | | | | | | | |
| IT System Replacements | Includes laptops, desktops, network devices, servers, and computer peripherals | 50,000 | 35,000 | 15,000 | - | - | - | - | - | - | - | - | - | - | - | |
| Municipal Roads Rehabilitation | | 400,000 | - | - | - | 350,000 | - | - | - | - | - | - | - | - | 50,000 | |
| Granville Street Bridgetown Water / Sewer - Ph. 3 | | 2,500,000 | - | - | - | 1,247,750 | - | 207,000 | - | 212,000 | - | 833,250 | - | - | - | |
| Recreation Infrastructure Upgrades | | 100,000 | - | - | - | - | - | - | - | - | - | 50,000 | - | - | 50,000 | |
| Granville Ferry Water Tower | | 4,000,000 | - | - | - | - | - | - | - | - | - | 500,000 | 500,000 | - | 3,000,000 | |
| Accessibility Upgrades - County wide | | 50,000 | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | |
| Alden Hubley Phase 3 | | 150,000 | - | - | - | - | - | - | - | - | 150,000 | - | - | - | - | |
| Wastewater Treatment upgrades | | 250,000 | - | - | - | - | - | 210,000 | - | - | - | - | - | - | 40,000 | |
| Water system upgrades | | 150,000 | - | - | - | - | - | - | - | - | 150,000 | - | - | - | - | |
| Fleet Replacements | | 120,000 | - | - | - | - | - | - | - | - | - | - | - | - | 120,000 | |
| Shannon River Canoe Access Park | | 20,000 | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | |
| Cornwallis Veterans Park | | 50,000 | - | - | - | - | - | - | - | - | - | - | - | - | 50,000 | |
| Total 2029-2030 Capital Plan | | 7,840,000 | 35,000 | 15,000 | - | 1,597,750 | - | - | 207,000 | 210,000 | 212,000 | 300,000 | 1,383,250 | 500,000 | - | 3,380,000 |
| Subtotal | | 167,154 | - 15,000 | 3,521,062 | - | 921,597 | 42,050 | 374,942 | - | 86,351 | 1,820,466 | 215,522 | - | 291,111 | | |
| Additions | | - | 15,000 | - | - | 928,181 | - | 55,000 | - | 84,700 | 667,900 | 212,200 | - | 366,105 | | |
| Estimated Balance March 31, 2030 | | 10,800,164 | 167,154 | - | 3,521,062 | 6,584 | 42,050 | 429,942 | - | 1,651 | 2,488,366 | 427,722 | - | 74,994 | | |

| | |
|---------------------------------|--|
| New or existing project | Replacement |
| Project Name | Delaps Cove Wilderness Trail |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 001 |
| Description | Replacement of viewing platform and boardwalks along Delaps Cove Wilderness Trail. |
| Need for project | Coastal trail has a number of wooden boardwalks that are close to or have reached end of life, and need to be replaced. A viewing platform at Bohaker Falls was assessed by engineering consultant in 2025 and was deemed to require upgrades. |
| Carryover Project Status | N/A |
| Funding Source Details | Municipal |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 60,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 2,000 | 2,000 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 5,000 | 5,000 |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 55,000 | 55,000 |
| | - | - | - | - | 60,000 | 60,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 60,000 | 60,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 60,000 | 60,000 |

| | |
|---------------------------------|---|
| New or existing project | Replacement |
| Project Name | Jubilee Park Accessible Playground |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 002 |
| Description | New equipment, pathways, and accessible amenities at Jubilee Park playground. |
| Need for project | The Jubilee natural playground was once an award-winning regional attraction. Much of the original playground equipment has been removed over time as it deteriorated, and remainder does not meet accessibility standards. Jubilee Park is an accessible park and destination that is well-used by residents and for special events. The park accommodates large numbers of users with a wide variety of abilities. A strong community partner group is supporting the planning and execution of this project. |
| Carryover Project Status | N/A |
| Funding Source Details | Provincial grant funding \$50,000 (application due February 2026) and community contributions \$50,000 |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 200,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 6,667 | 6,667 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|---------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 100,000 | 100,000 |
| Construction | - | - | - | - | 100,000 | 100,000 |
| Total | - | - | - | - | 200,000 | 200,000 |
| | | | | Carryover | 2026/27 | Total |
| Proposed Financing | | | | | | |
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | 50,000 | 50,000 |
| Reserves - Capital | - | - | - | - | 100,000 | 100,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 50,000 | 50,000 |
| | - | - | - | - | 200,000 | 200,000 |

| | |
|---------------------------------|---|
| New or existing project | Carryover |
| Project Name | Hollow Mountain Community Park |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 003 |
| Description | Completion of landscaping and access trails at Hollow Mountain Community Park. |
| Need for project | The park was developed in 2025 but finish work and landscaping could not be completed due to winter conditions. The park includes an accessible loop trail, nature viewing area, multiuse singletrack trail, accessible parking |
| Carryover Project Status | N/A |
| Funding Source Details | Municipal |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 15,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 375 | 375 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | y |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | | - |
| Equipment | - | - | - | - | | - |
| Construction | 85,000 | 15,000 | 100,000 | 15,000 | | 15,000 |
| | 85,000 | 15,000 | 100,000 | 15,000 | | 15,000 |

Proposed Financing

| | Carryover | 2026/27 | Total |
|----------------------|-----------|---------|--------|
| From Operating | - | - | - |
| Fed/Prov Grants | - | - | - |
| Reserves - Capital | - | 15,000 | 15,000 |
| Reserves - Operating | - | - | - |
| Debt | - | - | - |
| Other Revenue | - | - | - |
| | - | 15,000 | 15,000 |

| | |
|---------------------------------|--|
| New or existing project | New |
| Project Name | Munroe Lake Landing |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 004 |
| Description | Accessible parking area, picnic site, and boat launch beside Highway 8. |
| Need for project | An informal parking area, driveway, and boat launch to access canoe routes has existed at this location for many years. The landowner has offered the property to the County. There is room for a small parking area, accessible picnic site, and canoe/kayak launch. This would be the only public water access along Highway 8. From Lake Munroe, many other canoe routes can be accessed. |
| Carryover Project Status | N/A |
| Funding Source Details | Municipal - Park Reserves |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 20,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 20,000 | 20,000 |
| | - | - | - | - | 20,000 | 20,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 20,000 | 20,000 |
| | - | - | - | - | 20,000 | 20,000 |

| | |
|--------------------------------|------------------------------------|
| New or existing project | Replacement |
| Project Name | Raven Haven Beachside Park Repairs |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 005 |

Description Replacement of deteriorated wooden deck and access structures.
Upgrade pathways between parking, canteen, and waterfront to meet accessibility standards.

Need for project Access ramp, deck, stairs, and railing on east and south sides of canteen building are at end of life and require replacement. Access ramp does not meet accessibility standards.
Pathways from parking area to canteen building and down to beach area do not meet accessibility criteria for grade or surface.
Raven Haven is a unique and popular facility for residents and visitors, and accommodates a full range of ages and abilities.

Carryover Project Status N/A

Funding Source Details Municipal - Capital Reserves

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 100,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 3,333 | 3,333 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 5,000 | 5,000 |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 95,000 | 95,000 |
| | - | - | - | - | 100,000 | 100,000 |

Proposed Financing

| | Carryover | 2026/27 | Total |
|----------------------|-----------|---------|---------|
| From Operating | - | - | - |
| Fed/Prov Grants | - | - | - |
| Reserves - Capital | - | 100,000 | 100,000 |
| Reserves - Operating | - | - | - |
| Debt | - | - | - |
| Other Revenue | - | - | - |
| | - | 100,000 | 100,000 |

| | |
|---------------------------------|--|
| New or existing project | New |
| Project Name | Whispering Pines Park |
| Department | Community Development |
| GL Account # | |
| Project Number | 26/27 - 006 |
| Description | Accessible parking area and picnic site in eastern County. |
| Need for project | Small accessible parking area and picnic site on county-owned lot in Whispering Pines neighbourhood. |
| Carryover Project Status | N/A |
| Funding Source Details | Municipal - Park Reserves |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 20,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|--|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 20,000 | 20,000 |
| | - | - | - | - | 20,000 | 20,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 20,000 | 20,000 |
| | - | - | - | - | 20,000 | 20,000 |

| | |
|---------------------------------|---|
| New or existing project | New |
| Project Name | Admin Building Assessment |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 007 |
| Description | Building assessment and recommendation for expansion |
| Need for project | Needs to be a thorough review of available office and storage space at Admin Building, with a plan for potential options related to expansion, rebuild, or renovations. |
| Carryover Project Status | N/A |
| Funding Source Details | Operating reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 100,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 100,000 | 100,000 |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 100,000 | 100,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | 100,000 | 100,000 |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 100,000 | 100,000 |

| | |
|---------------------------------|--|
| New or existing project | Repairs |
| Project Name | Bridgetown Library |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 008 |
| Description | Masonry work and repainting |
| Need for project | Repair of building envelope as needed. |
| Carryover Project Status | N/A |
| Funding Source Details | Municipal - Capital Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 50,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 1,250 | 1,250 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 50,000 | 50,000 |
| | - | - | - | - | 50,000 | 50,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 50,000 | 50,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 50,000 | 50,000 |

| | |
|---------------------------------|---|
| New or existing project | Upgrades |
| Project Name | Bridgetown Sewage Lagoon Upgrade Phases 2-3 |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 009 |
| Description | Protecting wastewater treatment facility from flood events, upgrading facility from a gas disinfection system to a UV disinfection system. |
| Need for project | Protection from natural disasters, reduce risk of gas treatment by converting system to UV and increase capacity of the sewer treatment facility. |
| Carryover Project Status | Phase 2 and 3 of project 26-27 |
| Funding Source Details | Municipal, Provincial, CCBF, Debt Financing |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 700,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 17,500 | 17,500 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 15,000 | 15,000 |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 685,000 | 685,000 |
| | - | - | - | - | 700,000 | 700,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | 700,000 | 700,000 |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 700,000 | 700,000 |

| | |
|---------------------------------|---|
| New or existing project | Upgrades |
| Project Name | County Wide Accessibility Upgrades |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 010 |
| Description | Upgrades to county infrastructure to accommodate accessibility requirements |
| Need for project | Providing access to county properties and infrastructure |
| Carryover Project Status | |
| Funding Source Details | Municipal- Capital Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 30,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | |
| 2. Mandated by law or contract | y |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | - | - |
| Construction | - | - | - | - | 30,000 | 30,000 |
| | - | - | - | - | 30,000 | 30,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 30,000 | 30,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 30,000 | 30,000 |

| | |
|---------------------------------|--|
| New or existing project | Upgrades/ New |
| Project Name | Upgrades to Supervisory Control and Data Acquisition (SCADA) |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 011 |
| Description | Upgrades to critical municipal infrastructure to accommodate digital monitoring and control . |
| Need for project | Digital controls and monitoring to increase efficiencies and increase useful lifetime of critical equipment. |
| Carryover Project Status | |
| Funding Source Details | Municipal - Water Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 35,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 35,000 | 35,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 35,000 | 35,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 35,000 | 35,000 |
| | - | - | - | - | 35,000 | 35,000 |

| | |
|---------------------------------|--|
| New or existing project | Upgrades |
| Project Name | Municipal Roads Rehabilitation |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 012 |
| Description | County wide program to repair and upgrade roads as needed. |
| Need for project | Annual maintenance |
| Carryover Project Status | |
| Funding Source Details | Municipal- CCBF Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 500,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 33,333 | 33,333 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | | - |
| Equipment | - | - | - | - | | - |
| Construction | - | - | - | - | 500,000 | 500,000 |
| | - | - | - | - | 500,000 | 500,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 500,000 | 500,000 |
| | - | - | - | - | 500,000 | 500,000 |

| | |
|---------------------------------|--|
| New or existing project | New |
| Project Name | Trailers for Public works |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 013 |
| Description | Trailers for tools and materials for paving and water breaks |
| Need for project | Need for material and tool storage for Public Works |
| Carryover Project Status | |
| Funding Source Details | Municipal- Capital Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 30,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 3,000 | 3,000 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 30,000 | 30,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 30,000 | 30,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 30,000 | 30,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 30,000 | 30,000 |

| | |
|---------------------------------|--|
| New or existing project | Upgrades |
| Project Name | Upgrades to Public Works Facility in Granville Ferry |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 014 |
| Description | Upgrade to shops to accommodate equipment needs in Granville Ferry. |
| Need for project | Existing shop is not heated and does not have capacity for salt storage. |
| Carryover Project Status | |
| Funding Source Details | Municipal- Capital Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 30,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 2,500 | 2,500 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | | - |
| Equipment | - | - | - | - | | - |
| Construction | - | - | - | - | 100,000 | 100,000 |
| | - | - | - | - | 100,000 | 100,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 100,000 | 100,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 100,000 | 100,000 |

| | |
|---------------------------------|--|
| New or existing project | Replace/ New |
| Project Name | Replacement Half Ton Trucks (2); animal control/PW, replace Jeep |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 015 |
| Description | Planned replacement of beyond useful lifetime vehicles and equipment |
| Need for project | Ongoing need for replacement vehicles for multiple departments that have achieved their useful lifetime. |
| Carryover Project Status | |
| Funding Source Details | Municipal- Capital Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 180,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 25,714 | 25,714 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 180,000 | 180,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 180,000 | 180,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | 180,000 | 180,000 |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | | - |
| | - | - | - | - | 180,000 | 180,000 |

| | |
|---------------------------------|--|
| New or existing project | Operational |
| Project Name | Sewer Inspections |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 016 |
| Description | Sewer main inspections county wide |
| Need for project | Annually, Ongoing video camera and inspection of municipal sewer mains county wide |
| Carryover Project Status | |
| Funding Source Details | Municipal- Sewer Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 50,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | - | - |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 50,000 | 50,000 |
| Equipment | - | - | - | - | | - |
| Construction | - | - | - | - | | - |
| | - | - | - | - | 50,000 | 50,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 50,000 | 50,000 |
| | - | - | - | - | 50,000 | 50,000 |

| | |
|---------------------------------|---|
| New or existing project | New |
| Project Name | Sewer Jetty Trailer |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 017 |
| Description | Sewer Jetty Trailer for Public Works |
| Need for project | Equipment for cleaning municipal owned sewer lines. |
| Carryover Project Status | |
| Funding Source Details | Municipal- Sewer Reserve(s) - County \$82,500 and Bridgetown \$82,500 |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 165,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 15,000 | 15,000 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 165,000 | 165,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 165,000 | 165,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 165,000 | 165,000 |
| | - | - | - | - | 165,000 | 165,000 |

| | |
|---------------------------------|---|
| New or existing project | Replacement |
| Project Name | Sidewalk Replacement |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 018 |
| Description | Reinstate deteriorating sidewalk in Bear River on the Clementsvale Road, as well as in Bridgetown in front of the High School |
| Need for project | Provide safe sidewalks in the Community of Bear River, and repairs to a specific area in Bridgetown |
| Carryover Project Status | |
| Funding Source Details | Municipal- CCBF Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 250,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 10,000 | 10,000 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | | - |
| Equipment | - | - | - | - | | - |
| Construction | - | - | - | - | 250,000 | 250,000 |
| | - | - | - | - | 250,000 | 250,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 250,000 | 250,000 |
| | - | - | - | - | 250,000 | 250,000 |

| | |
|---------------------------------|--|
| New or existing project | New |
| Project Name | SCADA Addition for Hillside Water |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 019 |
| Description | Upgrades to existing water utility in Hillside Drive Lequille and extend to Alden Hubley |
| Need for project | Extend water service area to include Alden Hubley from Hillside Drive |
| Carryover Project Status | |
| Funding Source Details | Municipal- Water Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 35,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | y |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 35,000 | 35,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 35,000 | 35,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 35,000 | 35,000 |
| | - | - | - | - | 35,000 | 35,000 |

| | |
|---------------------------------|---|
| New or existing project | Upgrades |
| Project Name | Margaretsville Water Upgrades |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 020 |
| Description | Upgrades to Margaretsville Water Treatment Plant. |
| Need for project | Upgrades to Margaretsville Water Treatment Plant. |
| Carryover Project Status | |
| Funding Source Details | Municipal- Water Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 150,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | 3,000 | 3,000 |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | y |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | 10,000 | 10,000 |
| Equipment | - | - | - | - | 100,000 | 100,000 |
| Construction | - | - | - | - | 40,000 | 40,000 |
| | - | - | - | - | 150,000 | 150,000 |

Proposed Financing

| | Carryover | 2026/27 | Total |
|----------------------|-----------|---------|---------|
| From Operating | - | - | - |
| Fed/Prov Grants | - | - | - |
| Reserves - Capital | - | - | - |
| Reserves - Operating | - | - | - |
| Debt | - | - | - |
| Other Revenue | - | 150,000 | 150,000 |
| | - | 150,000 | 150,000 |

| | |
|---------------------------------|---|
| New or existing project | New |
| Project Name | Emergency Generators |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 021 |
| Description | Emergency Generators for critical infrastructure |
| Need for project | Backup power supply in case of power failures to run critical infrastrures throughout the county. |
| Carryover Project Status | |
| Funding Source Details | Municipal- CCBF Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 200,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | y |
| 5. Environmental impact - prevention or mitigation | y |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|---------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | - | - |
| Equipment | - | - | - | - | 200,000 | 200,000 |
| Construction | - | - | - | - | - | - |
| | - | - | - | - | 200,000 | 200,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|---------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 200,000 | 200,000 |
| | - | - | - | - | 200,000 | 200,000 |

| | |
|---------------------------------|--------------------------------------|
| New or existing project | Upgrades |
| Project Name | Shannon River Park Upgrades |
| Department | Operations |
| GL Account # | |
| Project Number | 26/27 - 022 |
| Description | Upgrades to Shannon River Park |
| Need for project | Upgrades to parking and water access |
| Carryover Project Status | |
| Funding Source Details | Municipal- Recreation Reserve |

Annual impact on current operating budget for maintenance and operations

| | 1st year | 2nd year |
|-----------------------------|----------|----------|
| Purchased Goods/Services | 15,000 | |
| Other | | |
| Financing cost (calculated) | | |
| Depreciation (calculated) | | |
| Revenues earned | | |

Considerations

| | |
|--|---|
| 1. Maintains a Core Program or Service | y |
| 2. Mandated by law or contract | |
| 3. Asset at end of life cycle | |
| 4. Required for health & safety | |
| 5. Environmental impact - prevention or mitigation | |
| 6. Significant impact if deferred | |
| 7. Impacts other governments | |
| 8. Previously committed | |

Estimated capital cost

| | Current Year Budget & Carryforward | | | Carryover | 2026/27 | Total |
|------------------------|------------------------------------|------------------|--------------|-----------|---------|--------|
| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | | | |
| Engineering/consulting | - | - | - | - | | - |
| Equipment | - | - | - | - | | - |
| Construction | - | - | - | - | 15,000 | 15,000 |
| | - | - | - | - | 15,000 | 15,000 |

Proposed Financing

| | Forecast to 2026-03-31 | Remaining Budget | Total Budget | Carryover | 2026/27 | Total |
|----------------------|------------------------|------------------|--------------|-----------|---------|--------|
| From Operating | - | - | - | | | - |
| Fed/Prov Grants | - | - | - | | | - |
| Reserves - Capital | - | - | - | - | | - |
| Reserves - Operating | - | - | - | | | - |
| Debt | - | - | - | | | - |
| Other Revenue | - | - | - | | 15,000 | 15,000 |
| | - | - | - | - | 15,000 | 15,000 |