

BUDGET 2026/27



COUNTY *of* ANNAPOLIS

NATURALLY ROOTED



Table of Contents

- Message from the Warden..... 3
- Executive Summary..... 4
- Governance Profile..... 5
- Fiscal and Accounting Framework 6
- Revenue 7
- Area Rates 9
- Operating Expenditures 10
- Operating, Capital, and Water Utility Budgets 12
- Operating Budget 14
- Capital Budget 15
- Mandatory Contributions 16
- Debt & Financial Health 18
- Tax Breakdown Example..... 19
- Appendix A - Budget Sheets 20
- Appendix B – Reserves and Capital Sheets 52

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

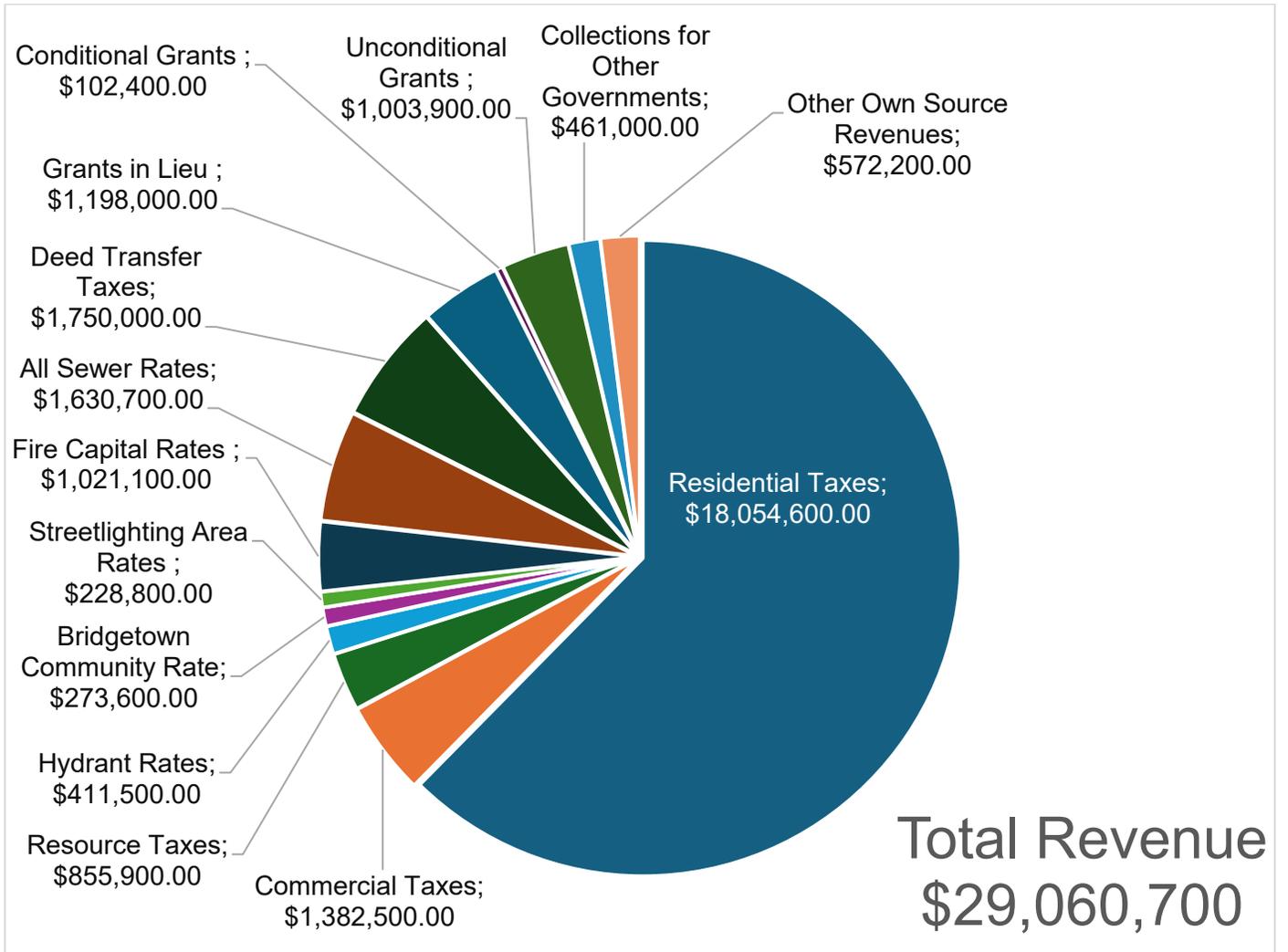
User fees and service charges provide additional revenue to support specific services. These revenues include sewer service charges, recreation fees, permits, and other service-related revenues.

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.



Area Rates

Property Taxes	District #	Rate
Residential		1.025
Resource		1.025
Commercial		1.80
Commercial Forest (per acre)		0.40
Forest (per acre)		0.25
Farm		Exempt
Recreation (per acre)		54.63

Fire Hydrants	District #	Rate
Margaretsville	2	0.0902
Inglewood	3	0.1878
Granville Ferry	4, 5	0.1387
Carleton Corner	7	0.1611
Church Street, Bridgetown N	3	0.0708
Middleton	2	0.2448
Cornwallis Park	6	0.2752
Bridgetown	3, 7	0.2368

Paving Rates	District #	Rate
Cameron Dr.	1	0.0121
Brookside/Pine Grove	1	0.0502
Bradley St.	1	0.0326
Ward Estates	11	\$366.40 (per lot)

Fire Services	District #	Rate
Kingston Fire Protection	1, 11	TBD
Fire Capital		0.0611

Community Rates	District #	Rate
Village of Lawrencetown	10	TBD
Bridgetown - Residential		0.3478
Bridgetown - Commercial		0.5560

Other Area Rates	District #	Rate
Streetlighting	all serviced areas within districts (1,2,3,4,5,6,7,8, 9,11)	0.0341

Note: all rates are expressed as a \$ value per \$100 of assessed value of the property, with the exception of the Ward Estates rate which is an annual lump sum payment

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.

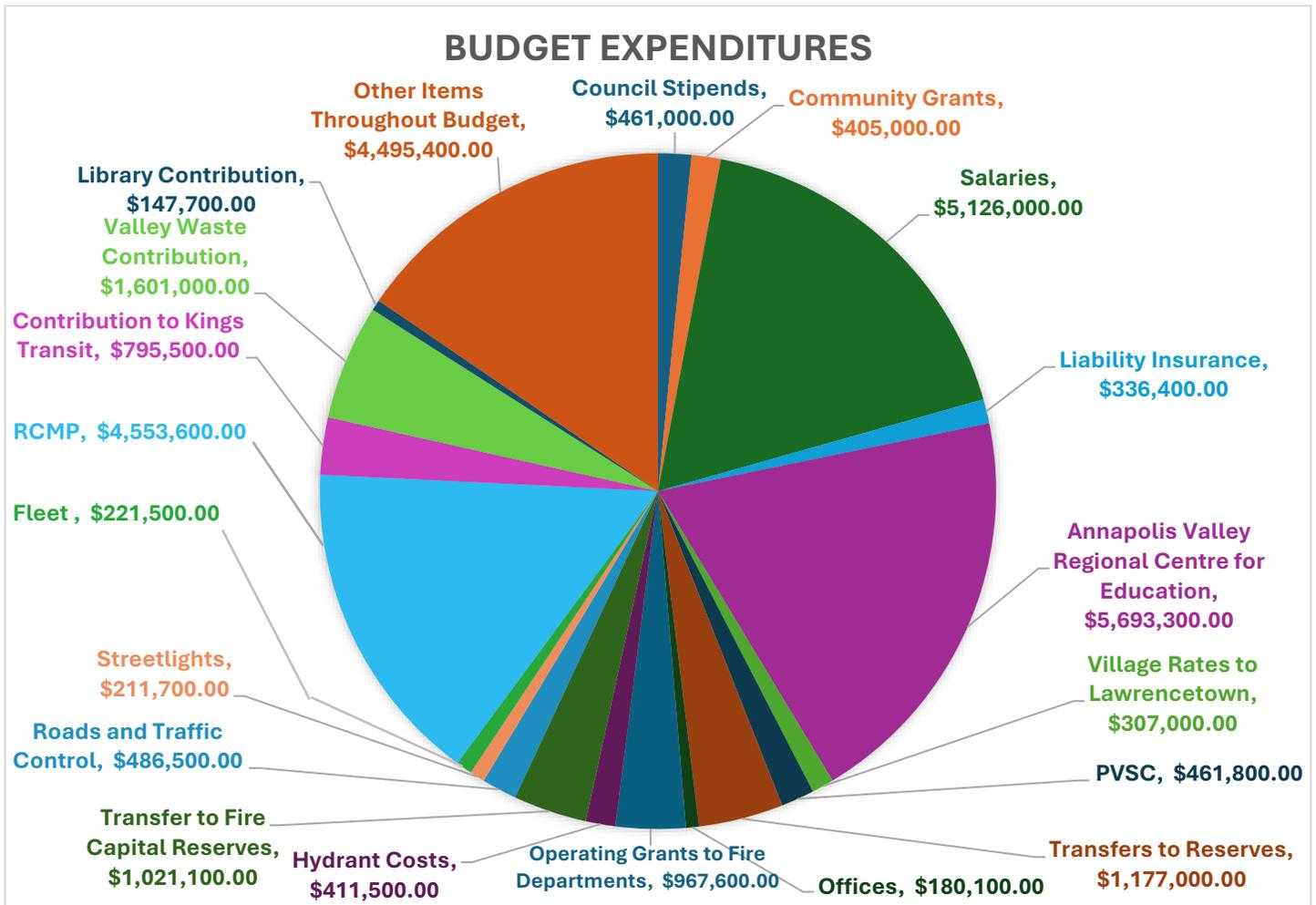
Recreation, Culture, and Community Development

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						
	Budget 2026-27	Budget 2025-26	Change	Actual 2024-25	Actual 2023-24	Actual 2022-23
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 \$3,010,000 of project costs in fiscal 2026/27 and a total of \$30,385,000 project costs over the five-year forecast ending with fiscal 2030/31. Of the total 24 projects planned for fiscal 2026/27, two include long-term debt (debenture financing) in their financing plan.

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	BLDGINS	-	-	-	3,648	3,000	8,900
6031	Kilometric Allowances	BLDGINS	-	1,964	2,146	277	3,000	-
6033	Meal Allowances	BLDGINS	-	1,242	552	104	-	-
6035	Hotel Accomodations	BLDGINS	-	2,828	1,252	-	-	-
6037	Registration/Course Fees	BLDGINS	-	4,627	1,100	-	-	-
6038	Miscellaneous Travel	BLDGINS	-	-	40	-	-	-
6040	Professional Membership/Dues & Fees	BLDGINS	1,505	2,195	4,075	1,694	4,000	4,000
6050	Office Supplies	BLDGINS	681	957	826	1,137	-	1,200
6060	Office Equipment	BLDGINS	122	311	114	-	1,000	1,000
6090	Postage	BLDGINS	1,026	1,059	71	38	2,000	2,300
6100	Courier	BLDGINS	-	-	-	33	-	-
6120	Publications/Subscriptions	BLDGINS	138	1,485	-	-	-	1,500
6150	Meeting Expenses	BLDGINS	-	-	55	-	1,500	200
6300	Internal Shared Services	BLDGINS	-	-	-	-	-	-
7500	Vehicle/Equipment Maintenance	BLDGINS	3,980	4,735	1,557	58	-	-
7510	Vehicle/Equipment Fuel	BLDGINS	7,610	8,886	3,494	286	-	-
7520	Vehicle/Equipment Insurance	BLDGINS	2,776	4,133	-	-	-	-
8090	Uniforms/Clothing	BLDGINS	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

	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