

Summary	2025-26	2024-25	25-26 Budget v 24-25 Projections	2024-25
	Approved Budget	Projections*	Variance	Budget
Revenue				
Taxes	9,267,538	7,992,521	1,275,017	7,931,983
Grants in Lieu of Taxes	1,338,567	1,208,865	129,702	1,206,255
Sale of Services	1,380,491	1,071,126	309,365	1,058,889
Services provided to other governments	1,138,847	188,370	950,476	397,903
Other revenue from own sources	269,491	220,959	48,533	137,095
Unconditional Transfers from other governments	691,194	572,727	118,467	204,039
Other Transfers	4,098,460	1,313,144	2,785,316	2,125,770
	18,184,588	12,567,713	5,616,876	13,061,933
Expenditure				
Mayor and Council	463,427	604,244	(140,817)	460,844
Corporate Services and Office of the CAO	1,106,198	1,088,257	17,940	933,010
Capital Accounts	6,243,832	532,001	5,711,831	2,513,576
Engineering and Public Works	1,666,945	1,526,300	140,645	1,462,376
Environmental Health Services	1,509,984	1,784,775	(274,791)	1,353,886
Community Development Administration	235,493	218,464	17,030	479,479
Partnerships & Initiatives	899,713	1,372,179	(472,466)	499,701
Protective Services	3,269,511	3,082,997	186,514	2,960,477
Recreation and Cultural Services	682,594	611,690	70,904	706,221
Provincial Responsibilities	1,806,818	1,692,329	114,489	1,692,328
Restructure Account (new)	299,636	-	299,636	-
	18,184,150	12,513,236	5,670,915	13,061,899
Excess(deficiency) of revenue over expenditure	438	54,477	(54,039)	34

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Revenue					
Taxes:					
Residential Assessed	5,516,956.90	4,485,463	1,031,494	23%	4,485,692
Commercial Assessed	2,366,649.40	2,138,961	227,689	11%	2,149,121
Resource Prop Assessed	9,748.70	8,444	1,304	15%	8,444
Aliant Communications	26,826	26,826	0	0%	26,826
HST Offset Payment, Prov of NS	53,590	53,590	(0)	0%	40,000
Waste Collection Charge	510,000	544,773	(34,773)	-6%	540,237
Fire Levy	404,867	380,393	24,474	6%	381,663
Deed Transfer Tax	378,900	354,071	24,829	7%	300,000
Total Taxes	9,267,538	7,992,521	1,275,017	16%	7,931,983
Grants in Lieu of Taxes:					
Federal Government	40,322	39,758	564	1%	37,853
Federal Agencies	19,532	17,819	1,713	10%	17,819
NSPI GIL	7,719	7,719	-	0%	7,014
Provincial	1,270,995	1,143,569	127,426	11%	1,143,569
Total Grants in Lieu of Taxes	1,338,567	1,208,865	129,702	11%	1,206,255
Sale of Services:					
Sewer Rates	1,156,194	825,859	330,335	40%	831,365
Parking Meters	25,830	25,196	634	3%	29,500
Street Sweeper Rental/Services	24,224	24,224	-	0%	24,224
Fire Service Revenue	36,000	36,000	-	0%	36,000
Track and Field	-	4,460	(4,460)	-100%	300
Summer Program Revenue	35,850	29,320	6,530	22%	18,000
Tennis	-	-	-		2,000
Programs	2,160	2,100	60	3%	3,000
Active Living Revenue	54,912	64,386	(9,475)	-15%	45,000
Multisport Revenue	22,500		22,500		
Federal Work Revenue	-	11,714	(11,714)	-100%	12,000
Extraordinary Revenue - Recreation	17,642	42,822	(25,180)	-59%	42,500
Facility Revenue	5,180	5,045	135	3%	15,000
Total Sale of Services	1,380,491	1,071,126	309,365	29%	1,058,889
Services provided to other governments:					
STP-Recoveries From County	1,138,847	188,370	950,476	505%	397,903
Total Services provided to other go	1,138,847	188,370	950,476	505%	397,903
Other revenue from own sources:					
Dog Tax	470	450	20	4%	200
General Licenses	2,200	2,142	58	3%	5,000
Fines & Fees	20,780	20,269	511	3%	-
Fines & Fees (Tickets)	41,160	17,835	23,325	131%	40,000
STFX Parking Fines	-	11,160	(11,160)	-100%	-
St. Martha's Parking Fines	-	1,499	(1,499)	-100%	-
Criminal Record Checks - Residen	6,870	6,700	170	3%	3,500
Criminal Record Checks - St Fx	5,280	5,150	130	3%	3,500
Land	1,000	1,419	(419)	-30%	-
Investment Interest	14,190	13,844	346	3%	16,000
Interest Taxes	40,321	40,321	-	0%	31,695
Sundry Revenue	2,950	2,869	81	3%	19,200
Green Energy Project Revenue	34,270	21,727	12,543	58%	18,000
Marketing Levy	100,000	75,574	24,426	32%	-
Employment Grants					-
Total Other revenue from own sou	269,491	220,959	48,533	22%	137,095
Unconditional Transfers from other governments:					
Farm Acreage Grant	360	342	18	5%	331
Munic Grants Act Operate	171,784	171,784	-	0%	176,708
Other Provincial Operating Grants	18,000	18,120	(120)	-1%	-
Other Federal Operating Grants	474,000	355,481	118,519	33%	-
E M O	2,050	2,000	50	3%	2,000
Recycling-R.R.F. Disbursements	25,000	25,000	-	0%	25,000
Total Unconditional Transfers from	691,194	572,727	118,467	21%	204,039

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Other Transfers:					
Transfer to/from reserve	1,255,560	792,281	463,279	58%	396,909
Transfer from AREA	8,000	125,767	(117,767)	-94%	-
J.J. Carroll Swim	1,000	1,000	-	0%	1,000
J.J. Carroll Track & Field Tru	2,000	2,000	-	0%	2,000
Transfer From Electric	250,000	300,000	(50,000)	-17%	305,572
Temp Borrowing Sewer	1,350,000		1,350,000		
Temp Borrowing General	300,000		300,000		
Transfer from Capital Reserve	931,900	92,096	839,804	912%	1,515,988
Total Other Transfers	4,098,460	1,313,144	2,785,316	212%	2,221,469
Total Revenue	18,184,588	12,567,713	5,616,876	45%	13,157,632

Expenditures

General Government

Mayor and Council:

Mayor	53,100	53,071	29	0%	53,091
Council	176,466	175,561	905	1%	176,609
Mayor/Council Telephone-Mobile	2,500	2,463	37	1%	2,100
Grants to Organizations	200,000	299,044	(99,044)	-33%	199,044
Council Conference/Travel	30,860	30,099	761	3%	30,000
Council Chambers IT	500	-	500		20,000
Elections	-	44,005	(44,005)	-100%	55,000
Total Mayor and Council	463,427	604,244	(140,817)	-23%	535,844

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
General Administration					
Office of the CAO & Corporate Services:					
Wages	282,370	320,303	(37,933)	-12%	305,630
Canada Pension/Employ. Ins	15,908	25,126	(9,218)	-37%	14,221
Workers Compensation Prem.	4,830	8,235	(3,405)	-41%	4,898
Pension	19,064	21,230	(2,166)	-10%	24,450
Group Insurance	4,431	7,900	(3,469)	-44%	10,200
Other Benefits	600	563	37	7%	600
CAO Conference and Travel	8,290	8,086	204	3%	10,597
Clerks Pension Charges	2,500	1,512	988	65%	5,000
Subscription/Memberships	14,120	13,772	348	3%	14,000
Wages	448,685	394,435	54,250	14%	393,858
Canada Pension/Employ. Ins	31,017	25,140	5,877	23%	23,059
Workers Compensation Prem.	8,885	8,500	385	5%	7,666
Pension	35,895	30,011	5,884	20%	31,509
Group Insurance	23,156	15,726	7,430	47%	12,901
Other Benefits	760	738	22	3%	750
Training	9,000	1,704	7,296	428%	9,000
Group Pension Fees	1,200	-	1,200		500
Wages	-	63,885	(63,885)	-100%	
Canada Pension/Employ. Ins	-	5,469	(5,469)	-100%	
Workers Compensation Prem.	-	1,829	(1,829)	-100%	
Pension	-	4,289	(4,289)	-100%	
Group Insurance	-	2,929	(2,929)	-100%	
Professional Development and Tra	1,070	697	373	54%	
Communications Advertising	33,339	26,938	6,402	24%	
Communications Supplies	18,786	2,746	16,040	584%	
Wayfinding Installation and Repair	-	21,474	(21,474)	-100%	
Telephone - Mobile Devices	1,740	1,695	45	3%	
Communications Projects	38,050	46,232	(8,182)	-18%	
Communications Programs and Tc	6,500	7,282	(782)	-11%	
Sponsorships	31,260	23,967	7,293	30%	
Marketing Levy Projects	100,000	75,574.14	24,426	32%	
Other Benefits	-	150	(150)	-100%	
Total Office of the CAO & Corporat	1,141,456	1,168,137	(26,681)	-2%	868,838
Shared Services:					
IT - Software	15,210	14,836	374	3%	18,978
IT - Hardware	4,500	4,095	405	10%	12,000
IT - Contracts	99,570	94,376	5,194	6%	97,215
IT Software Corporate Services Pro	45,000		45,000		
Postage	23,520	22,943	577	3%	28,000
Miscellaneous	2,950	2,868	82	3%	2,500
Wages	-	-	-		-
Canada Pension/Employ. Ins	-	-	-		-
Workers Compensation Prem.	-	-	-		-
Pension			-		-
Group Insurance			-		-
Other Benefits	-	50	(50)	-100%	-
Training			-		-
Building Maint - Fuel	22,180	21,638	542	3%	23,690
Building Maint - Electricity	24,710	24,098	612	3%	10,750
Building Maint - Cleaning/Janitorial	51,110	49,861	1,249	3%	45,600
Building Maint - Water/Sewer	820	794	26	3%	776
Building Maint - General Repairs	20,000	9,338	10,662	114%	41,250
Legal and Consulting	104,790	53,450	51,340	96%	45,000
Admin and Office	2,020	1,970	50	3%	2,631
Office - kitchen supplies	930	902	28	3%	2,000
Office - Supplies	12,320	12,015	305	3%	17,300
Telephone - Landline	10,680	10,418	262	3%	11,155
Telephone - Mobile Devices	4,430	4,317	113	3%	4,320
Health & Safety Supplies	110	100	10	10%	20,000
Safety Training	1,070	1,040	30	3%	2,000
Equipment - Maint. Contracts	13,730	13,394	336	3%	15,000
Asset Insurance	40,860	39,286	1,574	4%	40,020
Fire Levy	7,647	8,960	(1,312)	-15%	9,125
Pandemic Contingency	-		-		-
Town Hall Accessibility	25,000		25,000		
Insurance and Other Claims	14,360	14,010	350	3%	5,000
Staff Conference/Travel	15,960	15,562	399	3%	15,488
Meetings	3,340	3,251	89	3%	4,000
Socials/other events	4,650	4,529	121	3%	5,500

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Safety Conferences	5,130	5,000	130	3%	5,000
Total Shared Services	576,597	433,098	143,499	33%	484,297
Financial Management Services:					
Audit	45,000	41,425	3,575	9%	50,000
Assessment Services	71,730	70,545	1,185	2%	75,000
Total Financial Management Services	116,730	111,970	4,760	4%	125,000
Cost Recoveries:					
Recovery Electric	(647,806)	(625,080)	(22,726)	4%	(625,080)
Recovery Water	(394,490)	(290,365)	(104,125)	36%	(290,365)
Recovery STP	-	(5,719)	5,719	-100%	(5,719)
Recovery AREA	-	(44,767)	44,767	-100%	(44,767)
Total Cost Recoveries	(1,042,296)	(965,931)	(76,365)	8%	(965,931)
Unrecoverable Taxes and Exemptions:					
Tax Exemptions	15,000	7,741	7,259	94%	9,350
Provision for Uncollectible Taxes	-	-	-		-
Collection Charges	520	500	20	4%	500
Total Unrecoverable Taxes and Exemptions	15,520	8,241	7,279	88%	9,850
Banking and Debt Charges:					
Interest - Debentures	8,980	8,753	227	3%	8,656
Bank Charges	8,910	8,689	221	3%	12,000
Principal - Debentures	280,300	315,300	(35,000)	-11%	315,300
Principal - Term Debt					
Total Banking and Debt Charges	298,190	332,741	(34,551)	-10%	335,956

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Capital out of Revenue:					
Capital Overhead Offset	(99,079)		(99,079)		
Sewer Capital	2,670,056		2,670,056		
Capital Expenditures	3,672,855	532,001	3,140,854	590%	2,609,274
Total Capital out of Revenue	6,243,832	532,001	5,711,831	1074%	2,609,274
Total Government and Administration	7,813,456	2,224,502	5,588,954	251%	4,003,129

Infrastructure and Engineering

Admin and Engineering:

Engineering Costs	20,000	10,099	9,901	98%	10,000
Wages	580,351	410,262	170,089	41%	425,467
Canada Pension/Employ. Ins	35,994	23,166	12,828	55%	22,989
Workers Compensation Prem.	10,970	7,792	3,179	41%	7,811
Pension	43,919	26,077	17,842	68%	31,205
Group Insurance	23,150	12,203	10,947	90%	15,452
Vehicle Allowance/Mileage	4,000	3,223	777	24%	7,500
Other Benefits	2,050	719	1,331	185%	750
Training	30,000	657	29,343	4463%	2,100
Admin and Office	4,000	1,073	2,927	273%	2,500
Office - Supplies	5,000	6,557	(1,557)	-24%	6,000
Telephone - Landline	10,000	9,988	12	0%	9,800
Telephone - Mobile Devices	4,000	3,935	65	2%	3,600
Vehicle Transponders	7,000	12,119	(5,119)	-42%	4,600
Safety Supplies	20,000	6,952	13,048	188%	11,000
Safety Training	-	3,261	(3,261)	-100%	7,200
Meetings	-	-	-		100
Socials/other events	1,000	150	850	567%	200
Staff Conference/Travel	-	250	(250)	-100%	500
Total Admin and Engineering	801,434	538,482	262,952	49%	568,774

Public Works - Equipment:

Equipment - Parts	-	17,771	(17,771)	-100%	26,000
Equipment - Maint. Contracts	7,500	7,607	(107)	-1%	7,500
Equipment - Repairs	106,000	121,308	(15,308)	-13%	80,000
Tools - Small Equipment	18,000	27,970	(9,970)	-36%	12,000
Equipment Lease	23,667	23,667	-	0%	20,000
Supplies - Fuel	110,000	93,050	16,950	18%	111,000
Supplies - Other	15,000	13,860	1,140	8%	11,000
Total Public Works - Equipment	280,167	305,232	(25,064)	-8%	267,500

Public Works - Shop:

Building Maint - Fuel	12,000	8,107	3,893	48%	12,500
Building Maint - Electricity	20,000	15,144	4,856	32%	15,000
Building Maint - Cleaning/Janitorial	6,500	6,204	296	5%	5,000
Building Maint - Water/Sewer	1,600	2,145	(545)	-25%	1,800
Building Maint - General Repairs	10,000	11,694	(1,694)	-14%	10,000
Asset Insurance	60,080	57,768	2,312	4%	57,768
Total Public Works - Shop	110,180	101,063	9,117	9%	102,068

Cost Recoveries:

Recovery-Electric	(293,132)	(259,093)	(34,039)	13%	(259,093)
Recovery-Water	(361,029)	(353,666)	(7,364)	2%	(353,666)
Recovery-STP	(125,711)	(70,000)	(55,711)	80%	(70,000)
	(70,000)		(70,000)		
Total Cost Recoveries	(849,872)	(682,759)	(167,113)	24%	(682,759)

Public Works Department

Wages	500,633	566,103	(65,470)	-12%	558,015
Overtime	100,619		100,619		
Canada Pension/Employ. Ins	39,741	37,802	1,939	5%	34,360
Workers Compensation Prem.	12,267	13,297	(1,030)	-8%	11,571
Pension	32,858	28,908	3,950	14%	33,880
Group Insurance	22,501	10,073	12,428	123%	16,719
Clothing	7,200	4,076	3,124	77%	8,000
Other Benefits		1,440	(1,440)	-100%	1,350
Training		952	(952)	-100%	1,500
Total Wages	715,818	662,651	53,166	8%	665,396

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Streets and Sidewalks:					
S/S General	2,000	1,915	85	4%	1,000
S/S Line Painting	12,000	9,902	2,098	21%	17,000
S/S Streets	250,000	266,704	(16,704)	-6%	268,500
S/S Sidewalks	15,000	9,864	5,136	52%	10,000
S/S Curb/Guttter	15,000	10,001	4,999	50%	10,000
Snow -Salt and Hauling	80,000	80,000	-	0%	80,000
Snow - Removal	40,000	10,000	30,000	300%	10,000
Trees	-	3,500	(3,500)	-100%	5,000
Streets		-	-		-
Traffic Control	12,500	11,152	1,348	12%	
Traffic Authority	20,000	1,588	18,412	1159%	
Total Streets and Sidewalks	446,500	404,627	41,873	10%	401,500
Storm Sewers:					
Storm Sewers	-	10,000	(10,000)	-100%	10,000
Total Storm Sewers	-	10,000	(10,000)	-100%	10,000
Bridges and Crossings:					
Bridges	20,000	32,638	(12,638)	-39%	7,000
Railway Crossing	10,500	24,043	(13,543)	-56%	5,000
Total Bridges and Crossings	30,500	56,681	(26,181)	-46%	12,000
Street lights:					
Street Lighting	105,000	102,426	2,574	3%	90,000
Total Street lights	105,000	102,426	2,574	3%	90,000

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Public Works - Interest:					
Interest - Debentures	27,218	27,897	(679)	-2%	27,897
Total Public Works - Interest	27,218	27,897	(679)	-2%	27,897
Public Works	1,666,945	1,526,300	140,645	9%	1,462,376

Environmental Health Services

Solid Waste and Disposal:

Waste Co-or/Comm. Expenses	12,000	11,737	263	2%	11,737
Garbage-Collection	137,000	147,744	(10,744)	-7%	141,000
Garbage-Disposal/Transport	64,000	63,555	445	1%	78,000
Garbage-Other	54,000	52,623	1,377	3%	37,000
Recycling-Collection	222,000	239,174	(17,174)	-7%	250,000
Recycling-Disposal/Transport	34,000	26,497	7,503	28%	41,000
Recycling-Other Costs	12,000	-	12,000		6,500
Misc Waste Related		-	-		-

Total Solid Waste and Disposal	535,000	541,331	(6,331)	-1%	565,237
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Sewage Collection and Distribution:

San. Sewers Supp & Exp	60,000	68,989	(8,989)	-13%	74,000
Storm Sewers	34,000	28,991	5,009	17%	38,500
San. Sewers Common Lines	21,000	16,230	4,770	29%	21,000
San. Sewers 100% Town Lines	32,000	209	31,791	15243%	34,000

Total Sewage Collection and Distrib	147,000	114,419	32,582	28%	167,500
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Sewage Treatment Plant:

STP-Maintenance	58,500	99,671	(41,171)	-41%	62,500
STP-Equipment Maintenance	95,200	89,316	5,884	7%	79,500
STP-Administrative	64,000	34,687	29,313	85%	37,500
STP-Insurance/Accounting	28,000	26,385	1,615	6%	25,863
STP-Electricity	227,000	226,390	610	0%	175,000
STP-Chemicals	40,500	67,204	(26,704)	-40%	13,000
Wages	95,863	99,070	(3,207)	-3%	105,814
Canada Pension/Employ. Ins	6,514	5,144	1,370	27%	10,330
Workers Compensation Prem.	1,622	2,015	(392)	-19%	3,327
Pension	6,098	5,495	602	11%	6,362
Group Insurance	3,976	3,613	363	10%	4,116
STP-Manpower	125,711	75,026	50,685	68%	72,838
STP-Financial/Capital Costs	75,000	395,010	(320,010)	-81%	25,000
STP Capital Investment Fund	-				-

Total Sewage Treatment Plant	827,984	1,129,026	(301,042)	-27%	621,150
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Total Environmental Health Serv	1,509,984	1,784,775	(274,791)	-15%	1,353,886
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Protective Services

Police Services Admin:

Wages	75,419	73,162	2,257	3%	74,469
Canada Pension/Employ. Ins	6,279	5,401	878	16%	5,345
Workers Compensation Prem.	1,755	1,844	(89)	-5%	1,733

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Pension	3,426	3,671	(245)	-7%	3,426
Group Insurance	4,014	4,343	(329)	-8%	4,014
Other Benefits	300	300	-	0%	300
Training	1,000	-	1,000		1,500
Total Police Services Admin	92,194	88,721	3,472	4%	90,788
RCMP Services:					
RCMP Contract Costs	2,095,990	1,990,613	105,377	5%	1,835,000
Senior Safety Committee					-
					-
Total RCMP Services	2,095,990	1,990,613	105,377	5%	1,835,000
Crossing Guard (Traffic Activities):					
Wages	53,305	43,319	9,986	23%	51,040
Other Benefits	5,679	3,317	2,362	71%	4,763
Crosswalk Expenses	1,500	811	689	85%	1,500
Total Crossing Guard (Traffic Activ	60,484	47,446	13,037	27%	57,303
EMO:					
EMO Expenses	6,220	6,068	152	3%	6,250
EMO Stipends	24,600	24,000	600	3%	24,375
EMO Other	3,280	3,200	80	3%	3,200
Disaster Related Labour Costs	-	-	-		-
Disaster Related Operating Costs	-	-	-		-
Total EMO	34,100	33,268	832	3%	33,825
Total Protective Services	2,282,767	2,160,048	122,719	6%	2,016,916

By-Law Enforcement

Administration:

Vehicle	12,526	5,272	7,254	138%	5,200
Wages	126,848	134,443	(7,595)	-6%	128,925
Overtime	5,020		5,020		
Canada Pension/Employ. Ins	10,919	10,456	463	4%	9,055
Workers Compensation Prem.	3,152	3,526	(375)	-11%	3,009
Pension	14,685	10,542	4,143	39%	10,314
Group Insurance	5,475	4,440	1,036	23%	4,423
Clothing	3,500	1,702	1,798	106%	2,800
Other Benefits	300	300	1	0%	300
Admin and Office	1,500	4,025	(2,525)	-63%	1,000
Office - Supplies	6,000	1,295	4,705	363%	14,200
Telephone - Mobile Devices	1,800	1,691	109	6%	1,200
Telephone - Landline			-		-
E-Ticketing	14,000	13,912	88	1%	14,000

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Training	1,500	2,051	(551)	-27%	1,500
Staff Conference/Travel	3,500	2,252	1,248	55%	3,300
Socials/other events			-		-
Meetings			-		
Total By-Law Enforcement Admini	210,726	195,905	14,821	8%	199,226

Traffic Service:

Meter Maintenance	12,950	10,175	2,775	27%	13,150
Traffic Control					10,000
Traffic Authority					7,500
EV Electric Use	5,500		5,500		
EV Maintenance	15,000		15,000		
Total Traffic Service	33,450	10,175	23,275	229%	30,650

Animal Control:

AC - Services	100	500	(400)	-80%	100
AC - Pound Maintenance	100	(6)	106	-1798%	100
			-		
Total Animal Control	200	494	(294)	-60%	200
Total By-Law Enforcement	244,376	206,574	37,802	18%	230,076

Fire Department

Fire Fighting Admin:

Firemen Honoraria	39,000	36,239	2,761	8%	35,000
Firemen EAP	1,600	1,562	38	2%	1,300
Workers Compensation Prem.	16,000	15,570	430	3%	14,700
Insurance	3,820	3,666	154	4%	1,589
Total Fire Fighting Admin	60,420	53,371	7,049	13%	51,000

Fire Alarm Systems:

Alarm System Salary	4,000	3,755	245	7%	3,500
Telephone - Landline	400	529	(129)	-24%	1,000
Telephone - Mobile Devices					-
Total Fire Alarm Systems	4,400	4,285	115	3%	4,500

Water Supply & Hydrants:

Fire Protection - Hydrants	404,867	376,036	28,831	8%	376,036
Total Water Supply & Hydrants	404,867	376,036	28,831	8%	376,036

Training:

Training - Other	10,000	4,519	5,481	121%	4,500
Training	10,000	8,619	1,381	16%	8,000
Total Training	20,000	13,138	6,862	52%	12,500

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Fire Station & Buildings:					
Building Maint - Fuel	13,000	12,919	81	1%	13,000
Building Maint - Electricity	3,500	4,210	(710)	-17%	3,000
Building Maint - Cleaning/Janitorial	4,000	2,115	1,885	89%	4,000
Building Maint - Water/Sewer	2,500	3,308	(808)	-24%	2,000
Building Maint - General Repairs	12,250	2,729	9,521	349%	15,000
Asset Insurance					1,589
Total Fire Station & Buildings	35,250	25,280	9,970	39%	38,589
Fire Fighting Equipment:					
Equipment - Maint. Contracts	900	818			-
Equipment - Repairs	-		-		-
Equipment - R&M - Engine #1	7,000	-	7,000		7,000
Equipment - R&M - Engine #2	3,000	831	2,169	261%	3,000
Equipment - R&M - Ladder #3	7,500	11,482	(3,982)	-35%	8
Equipment - R&M - Rescue #4	3,000	609	2,391	393%	3,000
Equipment - R&M - Repairs PPE &	11,000	17,097	(6,097)	-36%	44,000
Equipment - R&M - Tools/Motor/P	1,000	938	62	7%	1,000
Asset Insurance	21,290	20,468	822	4%	20,468
Supplies - Fire Fighting Gear	2,000	42,153	(40,153)	-95%	-
Supplies - PPE	25,000	22,745	2,255	10%	1,400
Supplies - Radios and Pagers	4,000	1,893	2,107	111%	25,000
Supplies - Fire Prevention	1,000	1,392	(392)	-28%	4,000
Supplies - Uniform & Station Wear	2,000	1,499	501	33%	1,000
Supplies - Dues, Licence & Misc	4,700	3,971	729	18%	2,000
Supplies - Fuel	1,600	-	1,600		1,600
Supplies - Other		165	(165)	-100%	-
Total Fire Fighting Equipment	94,990	126,061	(31,071)	-25%	113,475
Capital Financing:					
Interest - Debentures	6,206	7,182	(976)	-14%	6,363
Capital Investment Funds	116,234	111,021	5,213	5%	111,021
Total Capital Financing	122,441	118,204	4,237	4%	117,385
Total Fire Department	742,368	716,375	25,993	4%	713,485

Community Development

Community Development Administration:					
Wages	102,074	109,876	(7,803)	-7%	104,014
Canada Pension/Employ. Ins	7,334	5,844	1,490	25%	4,740
Workers Compensation Prem.	2,050	2,366	(316)	-13%	1,633
Pension	7,047	8,322	(1,275)	-15%	8,321
Group Insurance	4,784	5,069	(284)	-6%	4,209
Other Benefits	150	115	35	30%	150
Professional Development and Tra	400	865	(465)	-54%	1,500
Telephone - Mobile Devices	519	618	(99)	-16%	200
Office Materials	500	238	262	110%	550
Travel	-	-	-		-
Total Community Development Ad	124,859	133,313	(8,454)	-6%	125,318

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Community Development Partnerships:					
Eastern District Planning Commis	109,713	109,713	-	0%	109,713
Heritage Expenses	50,000	45,115	4,885	11%	45,000
Transit	50,000	45,000	5,000	11%	45,000
Antigonish Affordable Housing	-	150,000	(150,000)	-100%	30,000
Deficit Arena	75,000	97,731	(22,731)	-23%	50,000
St FX - Facilities Operating Grant		49,488	(49,488)	-100%	49,488
Total Community Development Pa	284,713	497,048	(212,335)	-43%	329,201
People's Place Library:					
Building Rent - Library	(27,000)	(27,000)	-	0%	(27,000)
Janitorial Materials	12,000	11,646	354	3%	12,000
Janitorial - Wages	29,000	28,640	360	1%	28,860
R&M-Building	32,500	10,222	22,278	218%	48,750
R&M-Snow Removal	1,200	1,600	(400)	-25%	1,600
R&M-Waste Management	3,605	3,334	271	8%	3,605
R&M-Security	4,000	1,201	2,799	233%	4,000
Utilities-Lights	29,340	28,620	720	3%	28,848
Utilities-Water/Sewer	3,250	3,162	88	3%	2,163
Telephone - Landline	1,640	1,597	43	3%	1,648
Asset Insurance	9,810	9,426	384	4%	9,426
Interest - Debenture	11,962	13,693	(1,731)	-13%	13,693
Other	(49,673)	(48,102)	(1,571)	3%	(56,950)
Total People's Place Library	61,634	38,040	23,594	62%	70,643
Other Initiatives:					
Accessibility Projects	16,000	401,900	(385,900)	-96%	25,000
Community Projects Contribution	30,000	30,000	-	0%	30,000
Pilot Projects, Studies and Strategy	45,000	391,717	(346,717)	-89%	80,500
St. Martha's Hospital Contribution	35,000	35,000	-	0%	35,000
Equity, Anti-Hate, Anti-Racism	15,000		15,000		
Housing Acceleator Fund	474,000	16,514	457,486	2770%	
Total Other Initiatives	615,000	875,131	(260,131)	-30%	170,500
Total Community Development	1,086,206	1,543,532	(457,326)	-30%	695,662

Marketing & Communications

Marketing & Communications:
Total Marketing & Communications

- **243,518**

Special Events:

Canada Day Expenses	21,000	23,021	(2,021)	-9%	20,000
Christmas	28,000	24,089	3,911	16%	20,000
Total Special Events	49,000	47,110	1,890	4%	40,000
Total Marketing & Communication	49,000	47,110	1,890	4%	283,518

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget

Recreation and Beautification

Recreation Administration:

Wages	134,911	142,616	(7,705)	-5%	133,085
Canada Pension/Employ. Ins	10,636	8,932	1,704	19%	8,984
Workers Compensation Prem.	3,073	3,450	(378)	-11%	2,987
Pension	10,793	10,728	65	1%	10,647
Group Insurance	6,099	4,581	1,518	33%	4,154
Other Benefits	300	355	(55)	-15%	300
Training	3,500	2,004	1,496	75%	3,000
Admin and Office	11,357	702	10,654	1517%	3,500
Telephone - Landline	-	-	-		300
Telephone - Mobile Devices	3,000	2,823	177	6%	3,500
Staff Conference/Travel	2,200	760	1,440	189%	500
Meetings	500	-	500		2,500
Vehicle Allowance/Mileage	1,200	-	1,200		500
Advertising	-	-	-		-
Total Recreation Administration	187,569	176,952	10,617	6%	173,957

Programming:

Programming Wages	60,000	68,925	(8,925)	-13%	62,565
Federal Works Expense	-	-	-		-
Tennis	-	108	(108)	-100%	2,000
Program Expenditures	17,642	21,235	(3,593)	-17%	47,600
Summer Program	10,000	8,287	1,713	21%	14,200
Insurance-Property/Liability	15,809	15,201	608	4%	15,201
Multisport Expenses	13,500	18,634	(5,134)	-28%	42,115
Active Living	25,412		25,412		
Track and Field	-	225	(225)	-100%	4,000
Aquatics	-	-	-		1,000
Vehicle Allowance/Mileage	600	26	574	2232%	600
Total Programming	142,963	132,640	20,939	16%	189,281

Facilities:

Facilities-Expenses	2,500	1,725	775	45%	-
Facilities-Taxes	17,576	17,209	367	2%	17,452
Wages	102,074	89,587	12,487	14%	102,893
Canada Pension/Employ. Ins	8,498	6,310	2,188	35%	7,359
Workers Compensation Prem.	2,376	2,292	84	4%	2,395
Vehicle Allowance/Mileage	-	-	-		200
Facilities - Electricity	25,000	23,674	1,326	6%	6,500
Facilities - Water/Sewer	7,000	6,771	229	3%	5,000
Facilities - General Repairs	55,140	59,168	(4,028)	-7%	55,140
Amenities	10,000	-	10,000		14,780
Vehicles and Fleet	10,000	2,087	7,913	379%	18,000
Equipment and Tools	4,000	1,651	2,349	142%	4,000
Equipment Repairs	10,000	3,271	6,729	206%	10,000
Total Facilities	254,163	213,743	40,420	19%	243,718

Account Name	2025-26	2024-25	25/26 Budget vs 24/25 Projection		2024-25
	Draft Budget	Projections*	Variance \$	Variance %	Budget
Beautification:					
Hanging Baskets	11,000	7,754	3,246	42%	12,500
Beautification Contracts	57,900	55,767	2,133	4%	55,435
Beautification Projects	29,000	24,834	4,166	17%	31,331
Total Beautification	97,900	88,355	56,694	64%	99,266
Total Recreation and Beautificatio	682,594	611,690	49,965	8%	706,221

Provincial Responsibilities

Provincial Responsibilities:

Corrections	-	-			-
Regional Library	38,821	38,821	-	0%	38,821
Education Distribution	1,767,997	1,653,508	114,489	7%	1,653,508
Antigonish Housing Authority	-				-
Total Provincial Responsibilities	1,806,818	1,692,329	114,489	7%	1,692,329
Total Provincial Responsibilities	1,806,818	1,692,329	114,489	7%	1,692,329

Restructure Account

Restructure Account:					
Restructure	299,636		299,636		

	299,636				
Total Expenditures	18,184,150	12,513,236	5,670,915	45%	13,157,598
Surplus (Deficit)	439	54,477	(54,038)	-99%	34