Town of Stewiacke

General Operating Budget 2026/27

REVENUE	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	*March 31/26* Actual YTD 2025/26	Budget 2026/27	Budget %	Budgetary Notes for Information Purposes
Taxes								
Taxes - Residential -Tax Rate 1.58	1,519,004	1,781,658	2,126,158	2,425,613	2,426,990	2,791,241	68.0%	Taxable Assessmets - 176,660,800 - 836 dwellings, 82% Cap Eligible, average assessment =$ 318,233 , increase 15.07% - See Schedule A- PVSC Property Assessment & Market Overview
Taxes - Commercial -Tax Rate 3.45	394,535	514,129	690,458	697,763	647,059	759,196.65	18.5%	See Schedule "A"- -F25 Actual reduced by sucessful Appeals
Taxes - Commercial Tax Rebate	(26,544)	(102,156)	(107,170)	(108,242)	(100,851)	(80,976)	-2.0%	See Schedule "B" -Commerical Rebate 10 Yr Progrm Cost Anaylsis
Taxes - Resource -Tax Rate 1.58	23,482	22,358	23,161	24,740	29,459	27,157	0.7%	PVSC -2026 assessment
Taxes - Forest <50,000 Tax Rate .25	369	367	362	343	363	331	0.0%	Total Acres = 1324 per PVSC -2026 assessment
Farm Property Acreage	3,524	3,735	3,794	3,934	3,934	4,037	0.1%	Total Acres =1033 per PVSC 2026 assessment
Taxes - MT&T Rate 1.58	7,058	6,584	6,328	6,328	6,328	6,328	0.2%	PVSC -2026 assessment - 10 Garden Gate, 15 Main St
Garbage Collection	102,069	110,393	182,955	229,144	188,971	182,956	4.5%	Cost- $135,175 + tipping over limit fee, est $47, 725 = $182,900/ $ 15,241 mth (contract ends Oct 2028)
Waste Water(Sewer)-Base Rate 62.87	171,491	178,848	187,017	205,711	191,612	187,353	4.6%	745 connections
Taxes-Fire Protection - .10	107,015	129,080	156,100	175,311	174,212	196,127	4.8%	PVSC 2026 assessment report -Res $175,660,800, Comm $20,225,000 and Resource taxable $1,718,800
Fire Dept Grant	(99,091)	(125,256)	(152,700)	(171,209)	(171,204)	(191,869)	0.0%	Fire Tax Revenue less dispatch costs $4,258
Deed Transfer Tax -Rate 1%, increase 1.5%	200,445	192,075	184,283	105,000	160,996	217,688	5.3%	Staff recommends an Increase to 1.5% -resulting increased revenue= $28,013-
Correctional Services	(16,355)	(17,763)	0	0	0		0.0%	Ended in 2023/24
Regional School Board -Rate .3048	(287,700)	(328,968)	(394,259)	(444,228)	(444,228)	(535,127)	-13.0%	$0.3048 per $100.00 of (Uniform Assessment 176,660,880)175,660,800 ($38,998 to $44,594monthly)- PNS Dec'25-CCRCE June 11 letter increase cost $90,889
Total Taxes	**2,099,302**	**2,365,084**	**2,906,487**	**3,150,205**	**3,113,640**	**3,564,441**		See Schedule "C" - Tax Rate Change Screnio's
Grants in Lieu of Taxes								
Grants in Lieu -DOT	6,123	6,123	6,123	14,200	6,150	6,150	0.1%	Main St ANN#1161792 & Main St West ANN# 2136783
Grants In Lieu Federal Gov't	3,102	3,266	3,266	3,266	3,266	3,266	0.1%	93 Riverside - RCMP & Fire Department
Total Grants in Lieu of Taxes	**9,225**	**9,389**	**9,389**	**17,466**	**9,416**	**9,416**	**0.2%**	
Sale of Services								
Water Utility Admin	81,032	80,812	81,032	84,273	84,273	84,273	2.1%	2024 Rate Study preapred by Isnor Consulting Jan 2024
Total Sale of Services	**81,032**	**80,812**	**81,032**	**84,273**	**84,273**	**84,273**	**2.1%**	
Revenue From Own Sources								
Building permits	17,054	13,716	12,959	11,000	7,218	8,000	0.2%	

	Actual	Actual	Actual	Budget	March 31/26 Actual YTD	Budget	Budget %	
Sewer Connections	38,000	14,000	0	12,000	14,000	24,000	0.6%	$1000 per serviced lot X 24 lots
Tax Certificate	2,406	2,295	2,400	1,000	2,100	1,600	0.0%	estimated based on actual history
Dog Licenses	1,400	575	395	0	370	250	0.0%	estimated based on history
Community Centre Hall Rentals	11,258	13,661	14,381	12,000	15,015	12,000	0.3%	estimated based on history
Fines	138	214	377	200	314	250	0.0%	estimated based on history
Interest Income	19,726	48,699	42,063	8,000	169,375	75,600	1.8%	Interest earned on GIC Matured Nov 2025, earning approx $126k and current $6300 monthly x 12 months
Penalties And Interest-Taxes	14,512	22,344	3,537	8,000	5,631	3,500	0.1%	Approximately $280 monthly
Miscellaneous Revenue	9,401	7,273	2,978	4,000	2,809		0.0%	Moved to Misc revenue-Adult Programs
Misc Revenue-Adult Programs	49,588	37,291	9,829	10,000	6,857	7,005	0.2%	Adult fitness Class (instructor cost $3,200) , badminton,pickle ball (MPAL leader donates time for Adult sport)
Youth Programs	1,098	4,279	17,584	21,000	16,579	26,080	0.6%	Summer Day camp =$15,400, Summer Camp Lil Kids =$5,280, summer sport $5,400
Field Rental	630	434	782	800	1,008	1,600	0.0%	Adult SB league $1000, tournment fee x4-$600
After School Care	0	0	43,690	62,400	47,221	56,160	1.4%	$15/day x 195 days x 18 kids, - ~~CCRCE ASP funding $4000~~
Town Day Revenue	2,256	9,639	6,717	8,000	13,137	13,000	0.3%	Donations & Community Support $13,000 - Expense $10,000 = surplus ($3,000)
Down Town Decorating	1,111	1,982	1,599	2,000	1,249	1,200	0.0%	Cost $8000 Flowers and Wreaths -defict of ($6,800)
Culvert/Driveway Installation	19,350	300	3,700	4,000	2,466	4,800	0.1%	based on Jan 2026 development report
Solar Revenue NSP	25,557	21,344	26,838	22,000	23,722	27,000	0.7%	Based on previous Yr revenue - Cost Annual Principal & Int payments = $19562-matures May 2032
Total Revenue from Own Sources	**213,485**	**198,046**	**189,829**	**186,400**	**329,071**	**262,045**	**6.4%**	

Unconditional Transfer from Gov't								
Equalization Grant	202,349	202,349	157,184	157,183	78,592	157,183	3.8%	frozen for 5 years to 2031 - 1st installment received in June
UNSM HST Offset Revenue	8,916	11,611	8,323	8,000	0	0	0.0%	
Fuel Tax Rebate	2,681	2,549	2,875	2,500	0	0	0.0%	
Total Unconditional Transfer from Gov't	**213,946**	**216,509**	**168,382**	**167,683**	**78,592**	**157,183**	**3.8%**	

Conditional Transfers from Gov't								
Grants DHMA	25,000	25,000	20,000	25,000	25,000	25,000	0.6%	MPAL -Mun & Mikmaq Physical; Activity Leadership- reduces Recreation MPAL wage
Total Conditional Transfers from Gov't	**25,000**	**25,000**	**20,000**	**25,000**	**25,000**	**25,000**	**0.6%**	

TOTAL REVENUE	**2,641,990**	**2,894,840**	**3,375,119**	**3,631,027**	**3,639,992**	**4,102,358**	**11.3% Increase In Revenue-relative to assessment increase of 15.7%**

EXPENSE

Legislative								
Mayor Renumeration	12,729	13,697	14,190	18,302	18,302	18,777	0.5%	CPI increase 2.6%
Mayor Mileage	2,839	2,698	2,314	3,500	3,028	2,000	0.0%	local travel to meetings
Mayor Meals	299	343	583	500	195	300	0.0%	meals while traveling for meetings

	Actual	Actual	Actual	Budget	March 31/26 Actual YTD	Budget	Budget %	
Mayor- Professional Development	3,186	4,481	1,550	7,500	1,550	1,500	0.0%	NSFM - Fed. Canadian Municipalities (removed as per Mayor Glasser-funds moved to Operating Reserve)
Mayor Federal Benefits	815	920	884	1,373	1,300	1,414	0.0%	payroll calc sheet
Mayor Other Expenses	31	0	0	400	499	500	0.0%	Misc Expense,
Council Renumeration	51,391	56,067	48,710	55,850	55,850	57,303	1.4%	CPI Increase 2.6% payroll calc sheet
Council Federal Benefits	2,710	3,389	2,557	3,990	3,170	4,117	0.1%	payroll calc sheet
Council Professional Development	5,352	8,603	19,723	10,000	4,193	5,000	0.1%	1 council member to Fed. Canadian Municipalities, -NS Fed. Municipalities
Council Other Expenses	0	0	982	1,600	3,445	500	0.0%	Misc Expense/parking,etc
Council Mileage	127	553	1,223	2,000	1,593	2,000	0.0%	travel to meetings
Council Other Travel	0	1,891	5,937	6,000	2,866	3,500	0.1%	travel to meetings- increased $3500-combined total $6000=$1500/Councilors/Deputy Mayor
Total Legislative	**79,479**	**92,642**	**98,653**	**111,015**	**95,991**	**96,911**	**2.4%**	

Administrative								
Administrative Salaries	142,929	189,631	182,202	419,236	241,013	239,610	5.8%	Removed $48K for Project Admin Co-ordinator role (new) 4 current full time positions
Administration Mileage	332	227	630	700	653	700	0.0%	travel for meetings
Administration Meals	1,223	642	0	1,000	29	100	0.0%	meals while traveling for meetings
Administration Federal Benefits	3,348	15,142	13,992	27,499	16,231	17,187	0.4%	payroll calc sheet
Admininstration Pension	11,791	13,470	7,480	29,294	9,104	11,940	0.3%	payroll calc sheet
Administration Medical	5,790	6,439	6,153	10,244	2,599	3,100	0.1%	50% Town Share
Postage	8,720	9,979	5,818	7,000	6,447	6,536	0.2%	Tax & Utility billing and notices = $4536, general mailing= $2000
Stationery & Supplies	5,146	7,873	11,931	8,000	9,423	7,980	0.2%	$665/month, includes printed envelopes
Equipment Rental	7,468	6,325	6,551	8,000	5,667	8,352	0.2%	Postage meter $198 monthly($1584) & copier $498 monthly($5976)
Legal Services	30,982	24,533	25,440	30,000	16,808	30,000	0.7%	Legal for contract negoiations
Telephone	5,519	6,268	6,060	13,500	11,494	8,600	0.2%	new phone system installed 2025, decreased cost
Internet	741	600	530	600	1,746	2,000	0.0%	Based on history
Common Services Other	6,195	24,553	14,615	11,600	4,182	0	0.0%	Reclassified to Annual Software Fees
Training & Development	4,074	5,174	2,888	5,000	3,906	3,500	0.1%	Includes CAO and Admin professional development
Advertising	10,751	40,790	16,357	5,000	213	1,000	0.0%	ads for Public consultations and planning
Insurance Premium-General	34,541	45,860	45,244	48,452	48,316	50,249	1.2%	includes cyber insurance - nominal increase overall policy
Workers' Compensation	19,613	23,711	24,379	25,492	23,414	29,199	0.7%	increased $440 for CAO portion calculation based on 2.95% payroll + subcontractors
Annual Software Fees	14,780	20,744	21,218	20,000	25,437	25,000	0.6%	$22,000 Central Square and $3,000 misc annual software fees(adobe, etc)
IT Services	12,000	23,636	14,730	15,000	13,069	15,000	0.4%	average $1100 monthly(MS 365,data security,new set up)
Lights	4,000	5,697	5,711	6,500	7,249	6,890	0.2%	based on PY +6% increase
Heat	12,159	11,022	20,128	5,848	11,258	7,036	0.2%	based on history, plus 26.97% increase in cost
Security Services	889	920	80	1,000	3,130	4,000	0.1%	Increased security services
Building Maintenance	881	3,517	16,421	10,000	13,566	7,700	0.2%	general building maintenance, ei; painting, small repairs
Janitor	3,745	3,738	3,663	6,000	5,750	6,000	0.1%	Additional cleaning service- total contract $13,560
Tax Exemption	2,500	1,854	3,000	4,000	2,250	3,000	0.1%	Low income tax exemption $250 x 12 participants (9 in 2026, 16 in 2025)
Financial Management	18,711	23,929	21,498	26,000	32,000	27,000	0.7%	Audit- increased due to allocation corrections

	Actual	Actual	Actual	Budget	*March 31/26* Actual YTD	Budget	Budget %	
CAO Renumberation	96,028	75,538	112,732	incl in line #51	112,202	126,642	3.1%	increase $11521.'based on payroll calulation sheet
CAO Federal Benefits	5,076	3,879	6,491	incl in line #51	6,409	7,042	0.2%	increase $1497 'based on payroll calulation sheet
CAO Pension	8,642	4,223	6,316	incl in line #51	10,419	12,739	0.3%	increase $4328 'based on payroll calulation sheet
CAO Medical	1,424	1,099	3,480	incl in line #51	5,925	6,500	0.2%	based on payroll calulation sheet
CAO Mileage	3,672	5,397	7,199	5,000	2,536	2,500	0.1%	
CAO Meals	597	932	775	1,000	301	500	0.0%	
CAO Other Travel	351	1,438	205	150	849	200	0.0%	
Total Administrative	**484,618**	**608,780**	**613,917**	**751,116**	**653,596**	**677,802**	**16.5%**	(32,483 reduction) reduced from $710,285

Police Protection								
RCMP Contract	190,015	196,801	213,911	227,815	228,183	235,561	5.7%	Increase 3.4%=$7745
Police Protection - Other	807	932	1,093	1,000	1,285	1,300	0.0%	DNA Service
Total Police Protection	**190,822**	**197,733**	**215,004**	**228,815**	**229,468**	**236,861**	**5.8%**	

Fire Protection								
Hydrant	188,598	188,598	188,598	188,598	188,598	188,598	4.6%	based on Jan 2024-2027 Rate Study by Isnor Consulting
Fire Dispatch Service	3,937	4,077	3,083	4,102	3,131	4,248	0.1%	$354 Monthly
Total Fire Protection	**192,535**	**192,675**	**191,681**	**192,700**	**191,729**	**192,846**	**4.7%**	

Protective Other								
Crosswalk Guards	9,625	10,233	6,092	10,000	11,401	11,200	0.3%	1 crosswalk guard, includes mandatory wage increases Apr 1/26 and Oct 1/26
Crosswalk Federal Benefits	214	234	166	350	164	350	0.0%	
Emergency Dispatch Services	3,599	4,587	8,506	10,617	11,794	10,765	0.3%	EMO Plan
Dog Control	11,627	12,000	12,000	3,000	3,000	6,000	0.1%	SPCA conract $1500/call out up to 3 hrs, additional hrs /$250/hr + mileage
Colchester Ground S & R	7,500	7,500	7,500	11,000	11,000	11,000	0.3%	Standing Cost
Prosecution Services	0	38	771	500	144	500	0.0%	Fine Service Fees
Total Protective Other	**32,565**	**34,592**	**35,035**	**35,467**	**37,503**	**39,815**	**1.1%**	

Transportation & Public Works								
Public Works Wages	173,990	203,370	225,261	161,948	257,536	144,808	3.5%	2 FT roles + 1 FTshared role =$19,267
Public Works Temp Wages	52,002	19,941	5,529	26,112	18,476	15,000	0.4%	1 seasonal PT role + 1 On call=$5000
Public Works Federal Benefits	16,781	16,176	16,613	15,137	24,493	22,725	0.6%	payroll calc sheet
Public Works Pension	13,086	16,094	13,833	17,101	19,383	14,431	0.4%	payroll calc sheet
Public Works Medical	3,516	4,845	4,182	5,000	4,456	5,000	0.1%	
Staff Training	691	1,787	2,171	3,000	1,461	6,000	0.1%	Increased for (2 staff) MPWWA Certification training and general Safety Training
Garage - Telephone	2,178	447	692	500	2,399	1,500	0.0%	
Garage - Lights	278	0	629	500	2,178	3,000	0.1%	$1500 increase based on actual

	Actual	Actual	Actual	Budget	March 31/26 Actual YTD	Budget	Budget %	
Garage - Heat	4,111	2,339	4,806	5,000	3,252	3,447	0.1%	$2192 increase 'based on actual useage + 6% increase
Equipment O & M	13,642	15,527	14,359	20,500	6,885	20,000	0.5%	includes $10,000 reapirs to kubota, $4000 generagor repair and regualar equipment maintenance
P.W. Buildings O. & M.	6,882	7,837	2,383	18,000	17,554	10,000	0.2%	includes seacans for storeage
Equipment Fuel	25,290	39,130	19,672	20,000	11,552	16,500	0.4%	increase $10,400 'based on actual
Shop Tools & Equipment	7,770	15,696	3,798	10,000	1,499	3,050	0.1%	small tools
Materials and Supplies- General	7,517	5,593	3,066	5,000	7,760	7,000	0.2%	materials required for misc repairs to buildings, consumables, boots and town apparel
Garbage Collection	2,291	0	1,687	3,000	4,036	5,023	0.1%	increase cost and tipping fees
Auto Fleet/Liability Insurance	19,357	19,863	20,729	12,453	12,453	12,827	0.3%	3% increase
Snow & Ice	28,768	42,463	67,499	62,000	67,958	67,000	1.6%	From $47 to $67k -Increase based on 26/27 winter forcasting - FA - 650MT salt 70.40/MT plus trucking @ $32.50/MT =$102.90/MT
Calcium Chloride	4,901	5,635	5,644	6,000	4,343	7,000	0.2%	1 treatment
Vehicle O&M	1,749	1,119	843	2,000	13,209	11,618	0.3%	Includes reapirs, regular maintenance, licence and registrations (fuel-$7618 included, 26.97% increase)
Drainage Ditches	3,774	13,707	2,066	12,000	4,071	10,000	0.2%	increased from $6000 to $10000 to cover cost of 5 culvert replacements ($1500 ea) for low income housing units and various drainage ditches, priority to be determined by Town staff
Street Lights	24,894	30,645	30,878	33,000	34,651	36,730	0.9%	$750 increase 'based on actual usage + 6% increase
Traffic Light	186	581	508	750	224	795	0.0%	based on actual usage + 6% increase
X walk Light	360	0	5,772	6,000	645	1,200	0.0%	based on actual usage + 6% increase = Hwy 2
Roadway O & M	69,237	27,106	32,061	27,000	7,441	15,000	0.4%	patching/line painting, priority to be determined by Town staff
Gravel Roads O & M	0	0	0	10,000	2,460	8,000	0.2%	repair to gravel roads and CC/FD parking lot
Total Transportation & Public Works	**529,026**	**510,010**	**484,680**	**482,000**	**530,374**	**447,652**	**10.9%**	increase $15,842

Environmental Health								
PW-Sewer Wages	20,049	21,904	18,394	14,899	19,779	29,414	0.7%	2 FT roles + 1 FTshared role-$8014
PW-Sewer Federal Benefits	1,568	1,752	1,409	1,090	1,495	2,527	0.1%	based on payroll calulation sheet
PW-Sewer Pension	1,318	1,773	1,422	1,111	1,439	1,551	0.0%	$49 decrease based on payroll calulation sheet
PW-Sewer Medical	767	815	679	576	649	700	0.0%	based on payroll calulation sheet
Sewer - Treatment Plant Power	22,185	25,678	30,883	27,000	31,496	32,683	0.8%	based on actual usage + 6% increase
Insurance Premium-Environmental	2,841	3,182	3,251	2,514	2,601	2,757	0.1%	3% increase
Mains and Laterals O & M	8,554	2,855	5,618	7,000	483	3,500	0.1%	Maintenance As required
Sewer Main Flushing	0	0	0	5,000	0	2,000	0.0%	Maintenance As required
Testing	2,754	1,356	9,191	8,000	5,786	8,000	0.2%	based on current cost
Sewer Lift Station..Power	9,286	11,640	9,040	10,000	8,956	9,493	0.2%	increase $1013 'based on actual usage =6% increase
Sewer Lift Station O & M	19,370	31,937	24,728	75,000	14,224	10,000	0.2%	general repairs
Sewer - Treatment Plant O & M	43	3,749	5,405	10,000	2,581	5,000	0.1%	ballasts, bulbs,
Garbage Collection Contract-Town	108,209	134,634	151,601	190,000	158,264	182,900	4.5%	Cost- $135,175 + tipping over limit fee, est $47, 725 = $182,900/ $ 15,241 mth (contract ends Oct 2028)
Total Environmental Health	**196,944**	**241,275**	**261,621**	**352,190**	**247,753**	**290,525**	**7.1%**	decrease $946

Planning & Development		

	Actual	Actual	Actual	Budget	*March 31/26* Actual YTD	Budget	Budget %	
Planning & Zoning	53,129	16,970	39,951	80,000	86,819	90,000	2.2%	New planning agreement in progress-will auto renew unless either party gives 3months written notice
Engineering	0	0	178,978		11,464	0	0.0%	Engineering Services are included in Capital Projects
Business Committee						3,500	0.1%	Erin to supply details
TC PEP	9,057	8,485	9,574	13,445	13,446	13,445	0.3%	Truro Colchester Economic Development
Total Planning & Development	**101,057**	**67,960**	**228,503**	**93,445**	**111,729**	**106,945**	**2.6%**	

Recreation & Culture								
Recreation Wages	89,927	111,910	109,861	116,730	136,968	140,553	3.4%	$ 25,000 PNS funding for MPAL, reduces cost to $115553
Recreation Temp Wages(Summer)	20,244	20,179	59,118	18,785	37,453	29,117	0.7%	Summer Staff, Lil kids summer staff
Recreation Mileage	867	771	991	1,000	1,376	1,500	0.0%	travel for training, conferences and meetings
Recreation Other Travel	0	2,656	0	2,000	1,118	500	0.0%	parking, misc
Recreation Federal Benefits	8,360	9,791	11,651	9,335	11,870	9,943	0.2%	payroll calc sheet
Recreation Pension	6,782	7,707	10,005	9,805	10,273	12,122	0.3%	payroll calc sheet
Recreation Medical	3,816	6,740	5,629	5,000	4,049	5,808	0.1%	payroll calc sheet
Recreation Program Wages	16,493	29,199	36,332	2,000	53,213	2,844	0.1%	Sport Leaders
Rec Students Federal Benefits	906	1,506	2,260	5,353	3,396	2,364	0.1%	payroll calculation sheet
Staff Training	1,933	90	1,057	1,000	1,237	4,500	0.1%	Rec NS, MPAL(2 per Yr), grant writing support staff training, 3 education courses for Director of Rec.
Insurance Premium-Parks & Rec	3,973	4,485	4,664	4,825	4,825	4,970	0.1%	minimal bottom line increase-in process
Development Promotions	17,715	1,052	3,096	2,000	1,849	1,000	0.0%	
Special Projects	15,703	89,068	32,561	15,500	19,563	9,600	0.2%	refreshments public events (50/event) = $ 1000, carpet ball, playfinder registration, Fridge CC
Program Supplies/Equipment	7,936	13,020	15,838	11,000	11,499	14,000	0.3%	Equipment-summers/Day camps, Balls, mats, craft supplies,slip & slide, pickle ball, fitness instructor, playfinder registration $1368
After School Care	0	0	10,986	66,198	51,383	58,335	1.4%	ASP Wages $ 50335, Equipment, Snacks & misc supplies (paints, art & craft supplies)=$8000- reveue + $4000 CCRCE Grant= Surplus $1835
Power	1,753	2,740	2,302	2,500	1,582	1,518	0.0%	6% increase
Parks & Grounds	10,738		10,738	7,000	5,339	22,661	0.6%	$2000, pavement "Bowl" in Dennis Park, vandalism or weather damage, 2 benches $800, restructure canteen for changing room & equip rental $2000, maintenance on canteens, basketball backboard, soccer
Canteen - Maintenance & Equip	6,424	330	181	4,000	616	2,000	0.0%	Dennis Park window, piant change room,
Ballfields	9,955	10,117	9,702	6,000	5,825	11,416	0.3%	AED (required)$2000, Topsoil $2400, Sod $2000, bathroom necessaary repairs $2000, bleachers & benches $3000, power $1316-Revenue $1600
Trails	3,000	4,536	3,000	3,000	1,099	7,500	0.2%	Rec'd $2500 from TCT for annual maintenance - duties assumed by MPAL leader (salary included in recreation wages, Disc Golf (steps,teebox) $4000, rental equipment $3500, topsoil/Pea gravel
Cenitaph Maintenance	323	467	1,325	1,000	1,167	1,100	0.0%	$1000 annually towards maintenance, wreath purchase
Splash Pad Operational Costs	3,582	3,852	2,270	5,000	556	4,297	0.1%	Includes $997 for water useage, $200 ehaust fan
CC-Custodial	4,887	10,101	7,827	12,000	8,230	8,500	0.2%	based on current contract
CC-Kitchen - Propane	236	290	345	11,000	12,082	4,827	0.1%	based on historical usage, plus 26.97% increase in cost
CC-Telephone	2,105	2,945	297	1,000	301	330	0.0%	based on historical usage
CC-Power	9,488	13,994	16,263	13,000	14,780	18,389	0.4%	based on actual Sq Ft & usage - 36.4% FD $6693 'Included

	Actual	Actual	Actual	Budget	Actual YTD March 31/26	Budget	Budget %	
CC-Heating Fuel	14,599	5,862	8,684	18,000	20,083	25,493	0.6%	increaseed $ 14,381 'increase in cost by 26.97% - 36.4% FD =F25 $9279 based on actual Sq Ft & usage
CC-Water Usage	933	2,614	0	2,000	1,183	1,500	0.0%	based on actual usage
CC-Maint. and Cleaning Supplies	9,567	6,022	13,798	14,000	11,020	17,000	0.4%	cleaning & repairs to stage/kitchen, painting, ceiling tile replacement, regualr repairs,gravel lot and Fire Dept, lights
Library	6,127	3,080	12,849	15,000	14,063	15,000	0.4%	Library Support $10,500 + Town also pays operational cost of heat, lights, phone,garbage removal,snow clearing
Down Town Decorating	6,223	6,488	8,079	8,000	7,391	750	0.0%	reduced $ 7250 (Flowers & baskets, wreaths, lights- $ 6800)
Rec Committee	15,338	18,771	19,778	20,900	20,933	14,000	0.3%	Rec Committee Feb 17th, Motion by Suzanne Lutz and second by Greg Town Days Reduced by $8,000 Based on Rec Committee recommendations- ei. Town Days-$18,000 to $10,000, Senior Social (7)-$1400, Pancake Day-$250, Easter Egg hunt- $1000, Halloween-$250, End of School Bash-$500, Stewiacke Christmas-$1000
Tourism-VIC	4,000	4,000	4,000	4,000	4,350	4,000	0.1%	Stewiacke Tourism Committee
Regional Accessibility & EDIA	0	0	7,694	1,500	1,021	4,000	0.1%	regional accessibility plan for unexpected needs, and or ad hoc committee needs.
Total Recreation & Culture	**303,933**	**394,383**	**433,181**	**419,431**	**481,693**	**461,436**	**11.2%**	increase $6730

F26	**2,666,178**	**F27**	**2,550,794**	**4.5% Reduction**

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Fiscal Services								See Scehedule "E" Long Term Debt
Assessment Costs	15,638	20,666	22,921	26,000	23,826	24,755	0.6%	2026 cost $22,921 - 2027 - 8% increase= $24,755 - future increases 2028 8%, 2029 4%
Bank Charges and Interest	8,042	7,714	8,012	8,000	9,461	10,322	0.3%	
Main Street Principal	37,500	37,500	37,500	37,500	37,500	0	0.0%	matured 2025
Main Street Interest	1,332	986	2,046	2,250	2,042	0	0.0%	
Joffre Street Refirb -Principal	26,250	26,250	26,250	26,250	26,250	26,250	0.6%	$245,000 - 2018- 10 yr loan to May 2028-$8750 move to WU operating-debenture# 38-A-1
Joffre Street Refirb -Interest	5,198	4,432	3,761	3,462	2,247	1,705	0.0%	
Grader Principal	20,788	20,788	20,788	20,788	20,788	20,788	0.5%	Matures Oct 2031
Grader Interest	5,423	5,308	5,202	4,987	4,987	4,717	0.1%	
Solar Principal	13,285	13,285	13,285	13,285	10,885	11,121	0.3%	$265,700 -Matures May 2032
Solar Interest	8,262	9,312	6,973	6,576	8,046	8,439	0.2%	
Riverside Principal						0	0.0%	0.00 repayment on principal in the first year of Debenture - Upgrades 2025
Riverside Interest						38,813	0.9%	New-Fall Debenture
Transfer to/from Capital Res	25,000	71,130	210,666	*181,551*	*181,148*	*205,118*	5.0%	5% of tax revenue for transfer-
Transfer To/From Operating Reserve	64,914	206,041	0	*528,086*	*528,086*	*1,199,537*	29.2%	Surplus - recommend transfer to operating Reserve/tax reduction-
Total Fiscal Services	**231,632**	**423,412**	**357,404**	**966,850**	**855,266**	**1,551,565**	**37.8%**	
Total Expenses	**2,342,610**	**2,763,462**	**2,919,680**	**3,633,028**	**3,435,103**	**4,102,358**		**8.3% Decrease in budget prior to transfer to Operating Reserves** **11.6% Increase in budget including transfers to Operating Reserves**
SURPLUS/(DEFICIT)	**(299,380)**	**(131,379)**	**(455,439)**	**0**	**197,925**	**0**		

Approved: 06/25/26 Mayor: CAO: