

**Town of Shelburne**  
**APPROVED - MAY 19, 2026**

| <b>REVENUE</b>                           | <b>25-26 BUDGET</b> | <b>25-26 PROJECTED</b> | <b>26-27 BUDGET</b> |
|------------------------------------------|---------------------|------------------------|---------------------|
| <b>GENERAL OPERATING REVENUES</b>        |                     |                        |                     |
| <b>TAXES</b>                             |                     |                        |                     |
| <b>ASSESSABLE PROPERTY</b>               |                     |                        |                     |
| RESIDENTIAL                              | \$2,063,349         | \$2,060,678            | \$2,191,511         |
| COMMERCIAL                               | \$910,666           | \$909,127              | \$910,335           |
| RESOURCE                                 | \$35,215            | \$35,215               | \$35,133            |
| FOREST PROP TAX(LESS 50,000AC)           | \$3                 | \$3                    | \$3                 |
|                                          | <u>\$3,009,233</u>  | <u>\$3,005,023</u>     | <u>\$3,136,982</u>  |
| <b>BUSINESS PROPERTY</b>                 |                     |                        |                     |
| BELL ALIANT                              | \$10,975            | \$10,975               | \$11,052            |
|                                          | <u>\$10,975</u>     | <u>\$10,975</u>        | <u>\$11,052</u>     |
| <b>OTHER TAXES</b>                       |                     |                        |                     |
| DEED TRANSFER TAX                        | \$130,000           | \$90,000               | \$90,000            |
|                                          | <u>\$130,000</u>    | <u>\$90,000</u>        | <u>\$90,000</u>     |
|                                          | <u>\$3,150,208</u>  | <u>\$3,105,998</u>     | <u>\$3,238,034</u>  |
| <b>GRANTS IN LIEU OF TAXES</b>           |                     |                        |                     |
| GRANTS IN LIEU - FEDERAL                 | \$11,720            | \$12,007               | \$12,510            |
|                                          | <u>\$11,720</u>     | <u>\$12,007</u>        | <u>\$12,510</u>     |
| <b>PROVINCIAL GOVERNMENT</b>             |                     |                        |                     |
| GRANTS IN LIEU - PROVINCIAL              | \$3,972             | \$3,972                | \$4,243             |
| FIRE PROTECTION                          | \$523               | \$523                  | \$581               |
|                                          | <u>\$4,495</u>      | <u>\$4,495</u>         | <u>\$4,824</u>      |
|                                          | <u>\$16,215</u>     | <u>\$16,502</u>        | <u>\$17,334</u>     |
| <b>SALE OF SERVICES</b>                  |                     |                        |                     |
| <b>PROTECTIVE SERVICES</b>               |                     |                        |                     |
| FIRE PROTECTION - MDS                    | \$121,358           | \$121,358              | \$128,160           |
|                                          | <u>\$121,358</u>    | <u>\$121,358</u>       | <u>\$128,160</u>    |
| <b>ENVIRONMENTAL HEALTH SERVICES</b>     |                     |                        |                     |
| WASTEWATER CHARGE                        | \$438,080           | \$438,416              | \$516,514           |
| SOLID WASTE CHARGE                       | \$350,410           | \$351,111              | \$248,105           |
| WASTEWATER CONNECTIONS                   | \$3,000             | \$1,800                | \$3,000             |
|                                          | <u>\$791,490</u>    | <u>\$791,327</u>       | <u>\$767,619</u>    |
|                                          | <u>\$912,848</u>    | <u>\$912,685</u>       | <u>\$895,779</u>    |
| <b>OTHER REVENUE FROM OWN SOURCES</b>    |                     |                        |                     |
| <b>LICENSES &amp; PERMITS</b>            |                     |                        |                     |
| VENDOR PERMITS                           | \$1,000             | \$1,000                | \$1,000             |
| ZONING/COMFORT LETTERS                   | \$100               | \$500                  | \$500               |
| DEVELOPMENT PERMITS                      | \$1,500             | \$450                  | \$1,500             |
|                                          | <u>\$2,600</u>      | <u>\$1,950</u>         | <u>\$3,000</u>      |
| <b>FINES</b>                             |                     |                        |                     |
| TRAFFIC VIOLATIONS-COURT FINES           | \$5,000             | \$5,000                | \$5,000             |
| ANIMAL FINES                             |                     |                        | \$500               |
| TRAFFIC VIOLATION -PARKING               | \$500               | \$0                    | \$1,000             |
|                                          | <u>\$5,500</u>      | <u>\$5,000</u>         | <u>\$6,500</u>      |
| <b>RENTALS</b>                           |                     |                        |                     |
| PROPERTIES                               | \$200               |                        | \$200               |
| 13 GEORGE ST                             | \$7,901             | \$7,901                | \$7,901             |
| GOC BUILDING                             | \$60,000            | \$60,000               | \$60,000            |
| KING STREET CENTRE                       | \$12,595            | \$12,678               | \$12,678            |
| GUILD HALL                               | \$0                 |                        | \$0                 |
|                                          | <u>\$80,696</u>     | <u>\$80,579</u>        | <u>\$80,779</u>     |
| <b>FIRE STN./COMM CTR. (RENTAL)</b>      |                     |                        |                     |
| AUDITORIUM                               | \$1,000             | \$1,000                | \$1,000             |
|                                          | <u>\$1,000</u>      | <u>\$1,000</u>         | <u>\$1,000</u>      |
| <b>RETURN ON INVESTMENT</b>              |                     |                        |                     |
| BANK INTEREST ON CURRENT ACCT            | \$32,000            | \$15,000               | \$10,000            |
|                                          | <u>\$32,000</u>     | <u>\$15,000</u>        | <u>\$10,000</u>     |
| <b>PENALTIES &amp; INTEREST ON TAXES</b> |                     |                        |                     |
| INTEREST                                 | \$33,000            | \$33,000               | \$34,000            |
|                                          | <u>\$33,000</u>     | <u>\$33,000</u>        | <u>\$34,000</u>     |

|                                           | 25-26 BUDGET       | 25-26<br>PROJECTED | 26-27 BUDGET       |
|-------------------------------------------|--------------------|--------------------|--------------------|
| <b>MISCELLANEOUS</b>                      |                    |                    |                    |
| OTHER REVENUE                             | \$116,370          | \$124,000          | \$118,216          |
|                                           | \$116,370          | \$124,000          | \$118,216          |
|                                           | \$271,166          | \$260,529          | \$253,495          |
| <b>UNCONDITIONAL TRANS FRM GOVTS</b>      |                    |                    |                    |
| <b>PROVINCIAL GOVERNMENT</b>              |                    |                    |                    |
| CAPACITY GRANT                            | \$359,645          | \$359,645          | \$359,645          |
| HST OFFSET                                | \$9,000            | \$8,345            | \$9,000            |
| PROV FUEL TAX REFUND                      | \$2,000            | \$1,832            | \$1,800            |
|                                           | \$370,645          | \$369,822          | \$370,445          |
|                                           | \$370,645          | \$369,822          | \$370,445          |
| <b>COND. TRANS. FR. FED &amp; PROV GT</b> |                    |                    |                    |
| <b>FEDERAL GOVERNMENT</b>                 |                    |                    |                    |
| JOB GRANTS                                |                    |                    |                    |
| COVID SAFE RESTART GRANT                  | \$0                | \$0                | \$12,000           |
|                                           | \$0                | \$0                | \$12,000           |
| <b>PROVINCIAL GOVERNMENT</b>              |                    |                    |                    |
| WATER VOUCHER PROGRAM                     |                    | \$2,075            | \$0                |
| EMO (CIVIC ADRESSING)                     | \$1,000            | \$1,000            | \$1,000            |
|                                           | \$1,000            | \$3,075            | \$1,000            |
| <b>COND. TRNSFRS-OTH LOCAL GOVTS</b>      |                    |                    |                    |
| MDS -FUNDING                              | \$5,000            | \$6,600            | \$5,000            |
| TOL - TOURISM & EVENTS                    |                    |                    |                    |
|                                           | \$5,000            | \$6,600            | \$5,000            |
| TOTAL CONDITIONAL TRANSF FROM GOVT        | \$6,000            | \$7,600            | \$18,000           |
| <b>OTHER TRANSFERS</b>                    |                    |                    |                    |
| TRANS FROM OTHER FUNDS (OWN RES)          | \$404,526          | \$364,292          | \$119,055          |
|                                           | \$404,526          | \$364,292          | \$119,055          |
| <b>TOTAL REVENUE</b>                      | <b>\$5,131,608</b> | <b>\$5,037,428</b> | <b>\$4,912,142</b> |

**EXPENSES**

**25-26 BUDGET**

**25-26 BUDGET  
PROJECTED**

**26-27 BUDGET**

**GENERAL GOVERNMENT SERVICES**

**LEGISLATIVE**

**MAYOR**

|                   |                 |                 |                 |
|-------------------|-----------------|-----------------|-----------------|
| STIPEND           | \$23,997        | \$23,997        | \$24,500        |
| CPP/MEDICAL       | \$1,220         | \$1,220         | \$1,250         |
| TRAVEL & EXPENSES | \$2,750         | \$1,750         | \$2,500         |
|                   | <u>\$27,967</u> | <u>\$26,967</u> | <u>\$28,250</u> |

**COUNCIL**

|                   |                 |                 |                 |
|-------------------|-----------------|-----------------|-----------------|
| STIPEND           | \$59,991        | \$59,991        | \$61,250        |
| CPP/MEDICAL       | \$6,900         | \$7,485         | \$7,150         |
| TRAVEL & EXPENSES | \$6,750         | \$5,500         | \$3,000         |
|                   | <u>\$73,641</u> | <u>\$72,976</u> | <u>\$71,400</u> |

**COMMITTEE EXPENSE**

|                            |                |                |                |
|----------------------------|----------------|----------------|----------------|
| COUNCIL INITIATIVE EXPENSE | \$1,000        | \$2,100        | \$2,000        |
| OTHER COMMITTEE EXPENSE    | \$750          | \$250          | \$500          |
|                            | <u>\$1,750</u> | <u>\$2,350</u> | <u>\$2,500</u> |

**OTHER LEGISLATIVE**

|                        |                |                |                |
|------------------------|----------------|----------------|----------------|
| ELECTIONS, PLEBISCITES | \$0            | \$0            | \$0            |
| NSFM DUES              | \$3,400        | \$3,400        | \$3,470        |
|                        | <u>\$3,400</u> | <u>\$3,400</u> | <u>\$3,470</u> |

**LEGISLATIVE TOTAL**

|  |                  |                  |                  |
|--|------------------|------------------|------------------|
|  | <u>\$106,758</u> | <u>\$105,693</u> | <u>\$105,620</u> |
|--|------------------|------------------|------------------|

**ADMINISTRATION & FINANCE**

**CAO**

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| CAO              | \$103,000        | \$106,505        | \$106,180        |
| CAO EXPENSES     | \$5,000          | \$5,000          | \$5,000          |
| EXECUTIVE CO-ORD | \$49,100         | \$53,160         | \$51,720         |
|                  | <u>\$157,100</u> | <u>\$164,665</u> | <u>\$162,900</u> |

**ADMINISTRATION**

|                       |                 |                 |                 |
|-----------------------|-----------------|-----------------|-----------------|
| HR MNGR/ADMIN         | \$40,205        | \$47,000        | \$51,660        |
| OFFICE STAFF - CASUAL | \$0             | \$0             | \$0             |
| CSR/ADMIN             | \$39,505        | \$40,830        | \$40,550        |
| RECORDS MANAGEMENT/AM | \$0             | \$0             | \$0             |
|                       | <u>\$79,710</u> | <u>\$87,830</u> | <u>\$92,210</u> |

**FINANCE**

|                             |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|
| FINANCE MANAGER             | \$80,000         | \$82,700         | \$55,190         |
| DIRECTOR CORPORATE SERVICES | \$41,600         |                  | \$0              |
| FINANCE MANAGER IN TRAINING | \$63,700         | \$40,830         | \$73,945         |
| FINANCE OFFICER LEVEL TWO   | \$0              | \$57,590         | \$51,545         |
| FINANCE OFFICER LEVEL ONE   | \$41,340         | \$19,800         | \$23,250         |
|                             | <u>\$226,640</u> | <u>\$200,920</u> | <u>\$203,930</u> |

**BENEFITS**

|                       |                  |                  |                  |
|-----------------------|------------------|------------------|------------------|
| EMPLOYER EI, CPP      | \$33,560         | \$33,500         | \$35,320         |
| EMPLOYER TOWN PENSION | \$27,000         | \$26,500         | \$29,820         |
| EMPLOYER HEALTH PLAN  | \$28,550         | \$27,310         | \$30,905         |
| WORKERS COMPENSATION  | \$14,920         | \$14,800         | \$14,375         |
| SALARY ADMIN REVIEW   | \$3,234          | \$2,000          | \$3,500          |
| SICK LEAVE EXPENSE    | \$3,000          | \$3,000          | \$3,000          |
| VACATION PAY EXPENSE  | \$3,000          | \$3,000          | \$3,000          |
|                       | <u>\$113,264</u> | <u>\$110,110</u> | <u>\$119,920</u> |

**TRAINING**

|                |                |                |                |
|----------------|----------------|----------------|----------------|
| STAFF EXPENSES | \$1,500        | \$920          | \$1,500        |
| STAFF TRAINING | \$4,000        | \$3,800        | \$3,103        |
|                | <u>\$5,500</u> | <u>\$4,720</u> | <u>\$4,603</u> |

**TOWN HALL EXPENSE**

|                                       |                  |                 |                 |
|---------------------------------------|------------------|-----------------|-----------------|
| 162 MOWATT ST - TOWN HALL/CAN POST    | \$118,393        |                 | \$0             |
| COUNCIL CHAMBERS - 63 KING ST         |                  |                 | \$5,000         |
| ENERGY EFFICIENCY UPGRADES            |                  |                 | \$7,800         |
| 162 MOWATT ST - MAINTENANCE & REPAIRS | \$0              | \$12,000        | \$12,300        |
| 162 MOWATT ST - LIGHT & FUEL          | \$0              | \$13,600        | \$14,400        |
| 162 MOWATT ST - WATER & INSURANCE     | \$0              | \$7,800         | \$8,000         |
| 162 MOWATT ST - JANITORIAL WAGES      | \$0              | \$26,000        | \$26,500        |
|                                       | <u>\$118,393</u> | <u>\$59,400</u> | <u>\$74,000</u> |

**GENERAL GOV'T SERVICES**

|                         |                 |                  |                  |
|-------------------------|-----------------|------------------|------------------|
| ASSESSMENT CST RECOVERY | \$27,190        | \$27,189         | \$29,152         |
| GRANTS TO ORGANIZATIONS | \$65,984        | \$76,084         | \$82,789         |
|                         | <u>\$93,174</u> | <u>\$103,273</u> | <u>\$111,941</u> |

|                                          | 25-26 BUDGET       | 25-26<br>PROJECTED | 26-27 BUDGET       |
|------------------------------------------|--------------------|--------------------|--------------------|
| <b>ADMINISTRATION EXPENSE</b>            |                    |                    |                    |
| LEGAL SERVICES                           | \$30,500           | \$22,000           | \$35,000           |
| LEGAL - HUMAN RIGHTS COMMISSION          |                    |                    | \$0                |
| AUDIT SERVICES                           | \$27,000           | \$27,000           | \$30,371           |
| IT-SOFTWARE LICENSES/SUPPORT/SECURITY    | \$26,900           | \$26,700           | \$27,650           |
| OFFICE SUPPLIES                          | \$11,500           | \$12,000           | \$12,000           |
| TELEPHONE/INTERNET                       | \$8,400            | \$7,500            | \$8,520            |
| ADVERTISING                              | \$7,500            | \$3,650            | \$3,000            |
| OFFICE EQUIPMENT                         | \$15,000           | \$12,500           | \$15,300           |
|                                          | <b>\$126,800</b>   | <b>\$111,350</b>   | <b>\$131,841</b>   |
| <b>OTHER ADMINISTRATION EXPENSE</b>      |                    |                    |                    |
| LIABILITY/CRIME/RNTL/ COMP DATA INSURAN  | \$70,000           | \$64,424           | \$67,650           |
| OTHER GENERAL ADMIN SERVICES             | \$13,500           | \$16,500           | \$12,411           |
| MERCHANDISE                              | \$500              | \$500              | \$500              |
| ASSET MANAGEMENT INITIATIVES             | \$2,000            |                    | \$0                |
| ADEI CO-ORDINATOR                        | \$1,000            |                    | \$0                |
|                                          | <b>\$87,000</b>    | <b>\$81,424</b>    | <b>\$80,561</b>    |
| <b>ADMIN &amp; FINANCE TOTAL</b>         | <b>\$889,188</b>   | <b>\$923,692</b>   | <b>\$981,906</b>   |
| <b>DEBT CHARGES</b>                      |                    |                    |                    |
| <b>INTEREST ON LTD</b>                   |                    |                    |                    |
| DEBENTURE INTEREST                       | \$1,299            | \$1,299            | \$504              |
| TERM LOAN INTEREST(O/D)                  | \$0                |                    | \$0                |
| OTH DEBT CHRGS-BNK S/C,ETC               | \$10,300           | \$11,100           | \$10,500           |
| <b>DEBT CHARGES TOTAL</b>                | <b>\$11,599</b>    | <b>\$12,399</b>    | <b>\$11,004</b>    |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>\$1,007,545</b> | <b>\$1,041,784</b> | <b>\$1,098,530</b> |
| <br>                                     |                    |                    |                    |
| <b>PROTECTIVE SERVICES</b>               |                    |                    |                    |
| <b>POLICE PROTECTION</b>                 |                    |                    |                    |
| DEPT. OF JUSTICE (RCMP SERV.)            | \$878,638          | \$884,210          | \$914,575          |
|                                          | <b>\$878,638</b>   | <b>\$884,210</b>   | <b>\$914,575</b>   |
| <b>OTHER PROTECTIVE SERVICES</b>         |                    |                    |                    |
| EMERGENCY MEASURES                       | \$6,700            | \$6,954            | \$4,860            |
|                                          | <b>\$6,700</b>     | <b>\$6,954</b>     | <b>\$4,860</b>     |
|                                          | <b>\$885,338</b>   | <b>\$891,164</b>   | <b>\$919,435</b>   |
| <b>BY-LAW ENFORCEMENT</b>                |                    |                    |                    |
| OTHER-BY-LAW ENFORCEMENT OFFIC           | \$22,599           | \$21,600           | \$23,170           |
| EMPLR (EI/CPP)                           | \$1,700            | \$1,700            | \$1,700            |
| EMPRL(PENSION)                           | \$1,585            | \$1,450            | \$1,625            |
| EMPLR(MEDICAL)                           | \$4,055            | \$2,650            | \$2,310            |
| EMPLR (W/C)                              | \$790              | \$790              | \$740              |
| BY LAW OFFICER EXPENSE                   | \$2,500            | \$1,100            | \$2,500            |
| OTHER-BY LAW EXP                         | \$850              | \$530              | \$500              |
|                                          | <b>\$34,079</b>    | <b>\$29,820</b>    | <b>\$32,545</b>    |
| <b>FIRE PROTECTION</b>                   |                    |                    |                    |
| ADM - WORKER'S COMPENSATION              | \$6,700            | \$5,343            | \$6,700            |
| FIRE (VOL FORCE ALLOWANCE)               | \$5,300            | \$4,800            | \$5,300            |
| SVFD-BUNKER GEAR,SBCA, ETC               | \$25,000           | \$25,000           | \$25,000           |
| FIRE ALARM SYSTEMS-DISPATCH              | \$3,300            | \$3,120            | \$3,450            |
| WATER SUPPLY AND HYDRANTS                | \$83,566           | \$83,566           | \$83,566           |
| WATER SUPP & HYDTS-FIRE WELLS            | \$100              | \$0                | \$100              |
| TRAINING                                 | \$12,000           | \$2,000            | \$5,000            |
| OTHER - SUPPLIES,MEALS,ETC               | \$0                | \$450              | \$500              |
| FIRE STATION AND BUILDINGS               | \$32,500           | \$31,500           | \$33,850           |
| FIRE STN- WATER, INS                     | \$17,950           | \$17,450           | \$17,850           |
| MAINTENANCE OF EQUIPMENT                 | \$10,000           | \$10,000           | \$16,000           |
| MAINTENANCE OF TRUCKS-INC FUEL           | \$38,000           | \$39,000           | \$47,000           |
| MTC/INS OF BOATS-INC FUEL                | \$1,500            | \$5,000            | \$1,500            |
| MTC/INS OF ATV-INC FUEL                  | \$600              | \$800              | \$1,500            |
| MTC/INS OF LAFRANCE                      | \$500              | \$500              | \$800              |
| COMMUNICATION EQUIP-TRK RADIO            | \$4,000            | \$7,100            | \$5,000            |
| TRUCK & EQUIPMENT INSURANCE              | \$16,700           | \$14,120           | \$15,000           |
|                                          | <b>\$257,716</b>   | <b>\$249,749</b>   | <b>\$268,116</b>   |

|                                  | 25-26 BUDGET       | 25-26 BUDGET<br>PROJECTED | 26-27 BUDGET       |
|----------------------------------|--------------------|---------------------------|--------------------|
| <b>SHARED SERVICES</b>           |                    |                           |                    |
| FIRE INSPECTION                  | \$15,007           | \$15,007                  | \$16,303           |
| BLDG INSP-SHARED SERVICES        | \$63,303           | \$63,303                  | \$49,622           |
|                                  | <u>\$78,310</u>    | <u>\$78,310</u>           | <u>\$65,925</u>    |
| <b>DEBT CHARGES</b>              |                    |                           |                    |
| OTH DEBT CHRGS-LATE FEES,ETC     | \$0                | \$0                       | \$0                |
| DEBENTURE INTEREST               | \$1,680            | \$1,680                   | \$1,207            |
|                                  | <u>\$1,680</u>     | <u>\$1,680</u>            | <u>\$1,207</u>     |
| <b>TOTAL PROTECTIVE SERVICES</b> | <u>\$1,257,123</u> | <u>\$1,250,723</u>        | <u>\$1,287,228</u> |
| <b>PUBLIC WORKS</b>              |                    |                           |                    |
| <b>OPERATIONS</b>                |                    |                           |                    |
| <b>WAGES &amp; BENEFITS</b>      |                    |                           |                    |
| WORKER'S COMPENSATION            | \$10,528           | \$9,600                   | \$9,136            |
| EMPLOYER(EI/CPP)                 | \$25,500           | \$21,900                  | \$22,095           |
| EMPLOYER(PENSION)                | \$14,354           | \$11,300                  | \$11,570           |
| EMPLOYER(MEDICAL)                | \$18,911           | \$15,500                  | \$16,800           |
| LABOUR                           | \$313,053          | \$280,000                 | \$276,736          |
| TRAINING                         | \$3,000            | \$520                     | \$3,000            |
|                                  | <u>\$385,346</u>   | <u>\$338,820</u>          | <u>\$339,337</u>   |
| <b>OTHER</b>                     |                    |                           |                    |
| MEMBERSHIPS                      | \$400              | \$400                     | \$400              |
| CELL PHONES - PUBLIC WORKS       | \$2,300            | \$1,900                   | \$2,730            |
| OTHER-OFF.SUPP,PSTG,ADS,ETC      | \$300              | \$50                      | \$200              |
|                                  | <u>\$3,000</u>     | <u>\$2,350</u>            | <u>\$3,330</u>     |
| <b>TOTAL OPERATIONS</b>          | <u>\$388,346</u>   | <u>\$341,170</u>          | <u>\$342,667</u>   |
| <b>GENERAL EQUIPMENT</b>         |                    |                           |                    |
| FUELS                            | \$17,000           | \$19,000                  | \$22,000           |
| INSURANCE-TRUCKS,LDR,ETC         | \$10,308           | \$12,724                  | \$13,400           |
| COMMERCIAL CARRIER FEE           | \$66               | \$66                      | \$66               |
| SUPPLIES, SMALL TOOLS            | \$5,000            | \$4,500                   | \$5,000            |
|                                  | <u>\$32,374</u>    | <u>\$36,290</u>           | <u>\$40,466</u>    |
| <b>EQUIPMENT MTC</b>             |                    |                           |                    |
| MAINTENANCE OF LOADER            | \$3,000            | \$7,930                   | \$3,000            |
| MAINTENANCE 2006 YELLOW 5 TN     |                    | \$1,440                   | \$3,000            |
| MAINTENANCE OF BACKHOE           | \$4,500            | \$4,500                   | \$4,500            |
| MTC- '15 KIOTI TRACTOR           | \$2,000            | \$2,400                   | \$2,000            |
| MTCE 3 TON-2011                  | \$5,000            | \$5,400                   | \$5,000            |
| '99 5 TON WHITE TRUCK            | \$5,000            | \$3,050                   | \$4,000            |
| 2011 1/2 TON TRUCK (BLUE)        | \$2,000            | \$3,000                   | \$2,000            |
| MTC-1 TN TRK-DODGE'09            | \$3,000            | \$2,000                   | \$3,000            |
| MTC 1/2 TN 2018 DODGE RAM        | \$1,000            | \$1,450                   | \$1,000            |
| MTC OF '04 SKIDSTEER             | \$3,000            | \$3,000                   | \$3,000            |
| MAINTENANCE OF SMALL EQUIP       | \$2,200            | \$700                     | \$2,000            |
| MTCE SNW REMVL EQUIP             | \$5,000            | \$5,000                   | \$9,000            |
|                                  | <u>\$35,700</u>    | <u>\$39,870</u>           | <u>\$41,500</u>    |
| <b>TOTAL EQUIPMENT</b>           | <u>\$68,074</u>    | <u>\$76,160</u>           | <u>\$81,966</u>    |
| <b>BUILDINGS</b>                 |                    |                           |                    |
| P/W BUILDING & YARD              | \$9,000            | \$10,400                  | \$11,350           |
| P/W BLDG - WATER/INSURANCE       | \$2,860            | \$2,800                   | \$3,000            |
| SALT & SAND STORAGE BUILDING     | \$2,370            | \$2,700                   | \$2,900            |
|                                  | <u>\$14,230</u>    | <u>\$15,900</u>           | <u>\$17,250</u>    |
| <b>ROADS AND STREETS</b>         |                    |                           |                    |
| TREE MTC                         | \$7,000            | \$7,000                   | \$7,000            |
| SNOW & ICE REMOVAL-inc LABOUR    | \$25,000           | \$40,000                  | \$40,000           |
| STORM SEWERS(inc LBR)            | \$8,000            | \$4,000                   | \$7,000            |
| STORM WATER MANGMNT(CULVERTS)    | \$1,000            | \$0                       | \$1,000            |
| COLD PATCH                       | \$4,000            | \$4,000                   | \$3,000            |
| SALT/SAND                        | \$40,000           | \$40,000                  | \$40,000           |
| GRAVEL                           | \$2,000            |                           | \$2,000            |
| STREET LIGHTING                  | \$19,425           | \$17,500                  | \$20,260           |
|                                  | <u>\$106,425</u>   | <u>\$112,500</u>          | <u>\$120,260</u>   |

|                                      | 25-26 BUDGET     | 25-26 BUDGET<br>PROJECTED | 25-26 BUDGET     |
|--------------------------------------|------------------|---------------------------|------------------|
| <b>OTHER ROADS &amp; STREETS</b>     |                  |                           |                  |
| ROAD ALLOWANCES-PATCHING             | \$10,000         | \$0                       | \$0              |
| GRADING STREETS & RDS                | \$1,500          | \$0                       | \$1,500          |
| SIDEWALK REPAIRS                     | \$1,000          | \$415                     | \$6,000          |
| STREET SIGNS                         | \$1,500          | \$0                       | \$1,500          |
| TRAFFIC LANE MARKING                 | \$15,500         | \$15,300                  | \$16,100         |
| OTHER - ROADS & STREETS              | \$4,000          | \$2,700                   | \$5,000          |
| DOCK STREET FLOWERS                  | <b>\$3,000</b>   | <b>\$2,900</b>            | <b>\$3,000</b>   |
|                                      | <b>\$36,500</b>  | <b>\$21,315</b>           | <b>\$33,100</b>  |
| <b>PARKS &amp; FACILITIES</b>        |                  |                           |                  |
| RECREATION COMPLEX                   | \$5,000          | \$1,500                   | \$4,000          |
| COMPLEX LIGHTS                       | \$260            | \$260                     | \$260            |
| GEORGE/PARR STREET PLAYGROUND        | \$500            | \$0                       | \$1,500          |
| GENERAL PARK EXPENSE                 | \$4,000          | \$3,200                   | \$4,000          |
| GRAHAM'S SPLASH PARK                 | <b>\$18,140</b>  | <b>\$16,005</b>           | <b>\$22,100</b>  |
| TRAILS                               | <b>\$500</b>     | <b>\$2,560</b>            | <b>\$500</b>     |
|                                      | <b>\$28,400</b>  | <b>\$23,525</b>           | <b>\$32,360</b>  |
| <b>DEBT CHARGES</b>                  |                  |                           |                  |
| OTH DEBT CHRGS-LATE FEES             | \$0              |                           | \$0              |
| DEBENTURE INTEREST                   | \$2,765          | \$2,765                   | \$1,399          |
|                                      | <b>\$2,765</b>   | <b>\$2,765</b>            | <b>\$1,399</b>   |
| <b>TOTAL TRANSPORTATION SERVICES</b> | <b>\$644,740</b> | <b>\$593,335</b>          | <b>\$629,002</b> |
| <b>WASTEWATER &amp; SOLID WASTE</b>  |                  |                           |                  |
| <b>WAGES &amp; BENEFITS</b>          |                  |                           |                  |
| ADMINISTRATION (W/C)                 | \$2,958          | \$2,965                   | \$2,750          |
| WASTEWATER PLANT OPERATORS           | \$88,002         | \$80,000                  | \$88,911         |
| ODRC-OVERALL DIRECT RESPONSIBLE CH   | \$5,800          | \$5,400                   | \$5,800          |
| WASTEWATER PLNT OPER-EXPENSES        | \$2,000          | \$600                     | \$2,000          |
| PROF DEV(COURSES)                    | \$2,000          | \$1,000                   | \$2,000          |
| EMPLOYER(EI/CPP)                     | \$6,595          | \$6,900                   | \$6,655          |
| EMPLOYER(PENSION)                    | \$5,950          | \$5,440                   | \$6,015          |
| EMPLOYER(MEDICAL)                    | \$5,300          | \$3,450                   | \$3,635          |
|                                      | <b>\$118,605</b> | <b>\$105,755</b>          | <b>\$117,766</b> |
| <b>OTHER WASTEWATER</b>              |                  |                           |                  |
| STORMWATER INFILTRATION STUDY        | \$0              |                           | \$0              |
| OFF SUPP, PSTG, ETC                  | \$300            | \$600                     | \$350            |
|                                      | <b>\$300</b>     | <b>\$600</b>              | <b>\$350</b>     |
| <b>VEHICLE EXPENSE</b>               |                  |                           |                  |
| TRUCK, VAN & TRLR EXPENSE            | \$4,900          | \$3,600                   | \$4,500          |
| TRUCK, VAN & TRLR INS                | \$780            | \$1,144                   | \$1,300          |
|                                      | <b>\$5,680</b>   | <b>\$4,744</b>            | <b>\$5,800</b>   |
| <b>LIFT STATIONS</b>                 |                  |                           |                  |
| WASTEWATER LIFT STNS-POWER           | \$30,000         | \$25,000                  | \$30,000         |
| WSTWATER LIFT STNS(MTCE & REPRS)     | \$36,315         | \$39,000                  | \$42,000         |
|                                      | <b>\$66,315</b>  | <b>\$64,000</b>           | <b>\$72,000</b>  |
| <b>TREATMENT PLANT</b>               |                  |                           |                  |
| WSTWATER TREATMENT & PLANT-MTCE      | \$96,000         | \$50,000                  | \$121,000        |
| TCA - HEAT PUMP INSTALL              |                  |                           | \$3,300          |
| WSTWATER TREATMENT PLANT-POWER       | \$70,000         | \$70,000                  | \$72,000         |
| WSTWATER TRTMNT PLNT-WTR/INS         | \$28,700         | \$35,346                  | \$26,400         |
| WATER TESTING                        | \$7,000          | \$4,700                   | \$5,000          |
| CHEMICALS & ADDITIVES                | \$8,700          | \$8,700                   | \$10,000         |
| STORAGE BUILDING- INC POWER          | \$1,000          | \$500                     | \$1,000          |
|                                      | <b>\$211,400</b> | <b>\$169,246</b>          | <b>\$238,700</b> |
| <b>MTC OF LINES</b>                  |                  |                           |                  |
| MTCE OF LINE -PARTS & CONTRACTORS    | \$3,000          | \$500                     | \$3,000          |
| MTCE OF LINES - LABOUR               | \$10,000         | \$8,000                   | \$10,000         |
|                                      | <b>\$13,000</b>  | <b>\$8,500</b>            | <b>\$13,000</b>  |
| <b>DEBT CHARGES</b>                  |                  |                           |                  |
| OTH DEBT CHARGES-LATE FEES           | \$0              |                           | \$0              |
| TERM LOAN INTEREST (INC O/D)         |                  |                           | \$0              |
| DEBENTURE INTEREST                   | \$22,779         | \$22,779                  | \$21,448         |
|                                      | <b>\$22,779</b>  | <b>\$22,779</b>           | <b>\$21,448</b>  |
| <b>TOTAL WASTEWATER</b>              | <b>\$415,300</b> | <b>\$352,845</b>          | <b>\$469,064</b> |

|                                           | 25-26 BUDGET     | 25-26 BUDGET<br>PROJECTED | 26-27 BUDGET     |
|-------------------------------------------|------------------|---------------------------|------------------|
| <b>WASTE COLLECTION</b>                   |                  |                           |                  |
| <b>SOLID WASTE</b>                        |                  |                           |                  |
| TCA - LANDFILL PROJECT (PHS 1)            | \$82,958         | \$47,195                  | \$35,765         |
| GARBAGE BINS/DOG WASTE STATIONS           | \$525            | \$271                     | \$300            |
|                                           | \$83,483         | \$47,466                  | \$36,065         |
| <b>COMPOST</b>                            |                  |                           |                  |
| COMPOST BINS-GREEN CARTS                  | \$2,500          | \$2,500                   | \$2,500          |
| <b>TOTAL OTHER WASTE COLLECTION</b>       | <b>\$85,983</b>  | <b>\$49,966</b>           | <b>\$38,565</b>  |
| <b>SHARED SERVICES</b>                    |                  |                           |                  |
| SHARED SERV-GARBAGE & REG QUEENS          | \$350,410        | \$350,410                 | \$248,105        |
| <b>TOTAL WASTE COLLECTION</b>             | <b>\$350,410</b> | <b>\$350,410</b>          | <b>\$248,105</b> |
| <b>TOTAL WASTEWATER &amp; SOLID WASTE</b> | <b>\$874,472</b> | <b>\$776,000</b>          | <b>\$755,734</b> |
| <b>COMMUNITY/ECONOMIC DEVELOPMENT</b>     |                  |                           |                  |
| <b>PUBLIC HEALTH/WELFARE SERVICES</b>     |                  |                           |                  |
| MDS - MPAL PROGRAM                        | \$10,000         | \$10,000                  | \$10,000         |
| CEMETERY                                  | \$0              | \$0                       | \$0              |
|                                           | \$10,000         | \$10,000                  | \$10,000         |
| <b>PLANNING &amp; INSPECTION</b>          |                  |                           |                  |
| SENIOR PLANNER                            | \$74,620         | \$76,000                  | \$82,000         |
| SENIOR PLANNER - BENEFITS                 | \$17,950         | \$12,050                  | \$13,650         |
| PLANNING - EXPENSES                       | \$4,100          | \$3,912                   | \$5,500          |
| SHARED SERVICES - DEVELOPMENT OFF         | \$3,000          | \$500                     | \$500            |
| OTH PROFESSIONAL SERV(ENG,GIS,ETC)        | \$53,100         | \$65,000                  | \$39,864         |
| COSTAL COMMUNITIES PROGRAM                | \$9,450          | \$14,000                  | \$10,830         |
|                                           | \$162,220        | \$171,462                 | \$152,344        |
| <b>ECONOMIC DEVELOPMENT</b>               |                  |                           |                  |
| PORT PROJECT                              | \$0              | \$0                       | \$0              |
|                                           | \$0              | \$0                       | \$0              |
| <b>TOURISM &amp; EVENTS</b>               |                  |                           |                  |
| TOUR. & MARKETING                         |                  |                           |                  |
| MARKETNG & PROMO                          | \$2,233          | \$2,233                   | \$0              |
| TOUR & MARKETING- EVENT SIGNS             | \$2,500          | \$2,000                   | \$2,550          |
| CHRISTMAS DECORATIONS                     | \$0              |                           | \$0              |
| EVENTS- SPONSORSHIP                       | \$0              | \$400                     | \$0              |
| VIC - MAINTENANCE                         | \$500            | \$0                       | \$500            |
| VIC - INSURANCE                           | \$470            | \$465                     | \$500            |
| VIC - OPERATIONS                          | \$2,150          | \$1,780                   | \$1,000          |
| GUILD HALL - PROGRAMMING                  | \$5,000          | \$5,600                   | \$5,600          |
| PUBLIC ART Mtc                            | \$0              |                           | \$0              |
| SOUTH SHORE TOURISM TEAM                  | \$950            | \$828                     | \$900            |
|                                           | \$13,803         | \$13,306                  | \$11,050         |
| <b>TOTAL COMMUNITY &amp; ECONOMIC DEV</b> | <b>\$186,023</b> | <b>\$194,768</b>          | <b>\$173,394</b> |

## FACILITIES MANAGEMENT

### BLDGS & FACILITIES

|                                     | 25-26 BUDGET | 25-26 BUDGET<br>PROJECTED | 26-27 BUDGET |
|-------------------------------------|--------------|---------------------------|--------------|
| GOC BUILDING                        | \$0          | \$58,200                  | \$64,800     |
| COMM CTR-OPER,MTC & REPAIR          | \$34,700     | \$31,500                  | \$37,950     |
| COMM CTR-JAN,WTR,INS                | \$26,406     | \$25,850                  | \$55,590     |
| LITTLE PEOPLES-DAY CARE             | \$0          | \$0                       | \$0          |
| KING ST CTR.(OPER,MTC,REPRS)        | \$21,150     | \$27,800                  | \$29,400     |
| KING ST CTR.(WTR & INS)             | \$8,820      | \$9,900                   | \$10,200     |
| COX SHIPYARD COMPLEX                | \$9,225      | \$18,000                  | \$13,600     |
| 13 GEORGE                           | \$7,100      | \$7,000                   | \$13,750     |
| MACKAY MEM LIBRARY-OPER EXP         | \$10,600     | \$9,700                   | \$10,400     |
| LIBRARY JANITORS WAGES              | \$9,520      | \$10,635                  | \$21,600     |
| GUILD HALL-MTC & OPERATIONS         | \$3,985      | \$3,770                   | \$4,700      |
| DOCK ST- PUBLIC WASHROOMS           | \$6,200      | \$5,564                   | \$9,800      |
| TCA-                                | \$0          |                           | \$0          |
|                                     | \$137,706    | \$207,919                 | \$271,790    |
| <b>DEBT CHARGES</b>                 |              |                           |              |
| DEBENTURE INTEREST (CED)            | \$89         | \$89                      | \$46         |
| DEBENTURE INTEREST (REC & CULTURAL) | \$6,860      | \$6,860                   | \$5,265      |
|                                     | \$6,949      | \$6,949                   | \$5,311      |
| <b>TOTAL FACILITIES MANAGEMENT</b>  | \$144,655    | \$214,868                 | \$277,101    |

## FISCAL SERVICES

### FINANCING/DEBT CHARGES

|                     |           |           |           |
|---------------------|-----------|-----------|-----------|
| DEBENTURE PRINCIPAL | \$273,929 | \$273,929 | \$150,368 |
|                     | \$273,929 | \$273,929 | \$150,368 |

### UNCOLLECTIBLES

|                          |         |         |         |
|--------------------------|---------|---------|---------|
| UNCOLLECTABLE TAXES      | \$5,000 | \$5,000 | \$5,000 |
| DEFICIT - PREVIOUS YEARS | \$5,000 | \$5,000 | \$5,000 |

### RESERVE TRANSFERS

|                          |           |           |          |
|--------------------------|-----------|-----------|----------|
| <b>CAPITAL RESERVE</b>   | \$80,000  | \$80,000  | \$41,250 |
| <b>OPERATING RESERVE</b> | \$65,083  | \$65,083  | \$0      |
|                          | \$145,083 | \$145,083 | \$41,250 |

### APPROPRIATIONS-RED TX REV

|                               |           |           |           |
|-------------------------------|-----------|-----------|-----------|
| REG SCHOOL BRD                | \$377,024 | \$377,024 | \$395,768 |
| REG LIBRARY                   | \$13,400  | \$13,400  | \$13,400  |
| DEPT. OF JUSTICE (PROS. FEES) | \$4,000   | \$4,000   | \$4,000   |
|                               | \$394,424 | \$394,424 | \$413,168 |

### TAXATION EXEMPTIONS

|                                |           |           |           |
|--------------------------------|-----------|-----------|-----------|
| LOW INCOME TAX EXEMPTION       | \$22,000  | \$20,000  | \$20,000  |
| TAX EXEMPTIONS                 | \$42,331  | \$42,331  | \$46,900  |
| CDDIP(COMM DEV DIST IMP PRGRM) | \$15,890  | \$15,890  | \$14,467  |
|                                | \$80,221  | \$78,221  | \$81,367  |
| <b>TOTAL FISCAL SERVICES</b>   | \$898,657 | \$896,657 | \$691,153 |

### TOTAL EXPENSE

|                           |             |             |             |
|---------------------------|-------------|-------------|-------------|
|                           | \$5,131,608 | \$4,968,135 | \$4,912,142 |
|                           | \$0         | \$69,293    | \$0         |
| <b>TOTAL REVENUE</b>      | \$5,131,608 | \$5,037,428 | \$4,912,142 |
| <b>LESS TOTAL EXPENSE</b> | \$5,131,608 | \$4,968,135 | \$4,912,142 |
| <b>PROFIT/(DEFICIT)</b>   | \$0         | \$69,293    | \$0         |