2026-2027 APPROVED OPERATING BUDGET

	2025-2026 BUDGET	2025-2026 ACTUALS (Unaudited)	2026-2027 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
REVENUES					
TAXES					
Residential	$6,812,200	$6,808,507	$7,191,000	$378,800	
Commercial (Regular)	$1,515,000	$1,516,658	$1,548,000	$33,000	
Commercial (Seasonal Businesses)	$16,100	$16,106	$14,400	($1,700)	
Commercial (Special Tax Agreement & Legislation)	$226,141	$260,223	$323,056	$96,915	
Resource	$484,000	$483,247	$499,000	$15,000	
Resource (Recreation)	$16,600	$16,601	$17,400	$800	
Forestry Acreage	$9,677	$9,676	$9,676	($1)	
	$9,079,718	**$9,111,018**	**$9,602,532**	**$522,814**	**5.76%**
Fire Area Rates	$596,196	$595,654	$638,171	$41,975	
Other Area Rates	$393,356	$389,158	$393,522	$166	
	$989,552	**$984,812**	**$1,031,693**	**$42,141**	**4.26%**
Aliant Telecom	$34,000	$34,881	$34,000	$0	
Nova Scotia Power	$34,549	$34,549	$36,634	$2,085	
HST Rebate	$12,500	$20,612	$17,000	$4,500	
Deed Transfer Tax	$245,000	$268,640	$235,000	($10,000)	
	$326,049	**$358,682**	**$322,634**	**($3,415)**	**-1.05%**
TOTAL TAXATION REVENUE	**$10,395,319**	**$10,454,512**	**$10,956,858**	**$561,539**	**5.40%**
GRANTS IN LIEU OF TAXES					
Federal Government	$10,500	$10,438	$10,300	($200)	
Provincial Government	$190,834	$150,514	$150,500	($40,334)	
	$201,334	**$160,952**	**$160,800**	**($40,534)**	**-20.13%**
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	**$287,323**	**$279,484**	**$275,853**	($11,470)	**-3.99%**
SALES OF SERVICES					
Sale of Electricity	**$121,619**	**$192,847**	**$425,000**	$303,381	**249.45%**
REVENUE FROM OWN SOURCES					
Licenses & Permits	$24,150	$30,619	$22,730	($1,420)	
Fines	$7,000	$6,255	$6,000	($1,000)	
Rentals & Leases	$0	$25	$0	$0	
Return on Investments	$161,350	$125,533	$111,800	($49,550)	
Penalties & Interest on Taxes	$93,900	$121,610	$108,400	$14,500	
Other Extraordinary Revenue	$95,410	$151,573	$98,023	$2,613	
Miscellaneous Revenue	$1,337	$3,507	$3,348	$2,011	
	$383,147	**$439,123**	**$350,301**	**($32,846)**	**-8.57%**
UNCONDITIONAL TRANSFERS FROM OTHER GOVT'S					
Provincial Government	$191,805	$191,805	$191,935	$130	
	$191,805	**$191,805**	**$191,935**	**$130**	**0.07%**
CONDITIONAL TRANSFERS FROM OTHER GOVT'S					
Federal Government	$28,500	$49,823	$45,655	$17,155	
Provincial Government	$57,173	$121,980	$132,398	$75,225	
	$85,673	**$171,803**	**$178,053**	**$92,380**	**107.83%**
TRANSFERS FROM OWN RESERVES	**$602,310**	**$399,860**	**$1,914,400**	$1,312,090	**217.84%**
Non Rate Revenue	$3,457,330	$3,481,973	$5,215,200	$1,757,870	**50.84%**
TOTAL REVENUES	**$12,268,530**	**$12,290,386**	**$14,453,200**	**$2,184,670**	**17.81%**

2026-2027 APPROVED OPERATING BUDGET

EXPENDITURES	2025-2026 BUDGET	2025-2026 ACTUALS	2026-2027 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
LEGISLATIVE					
Legislative - Council	**$322,372**	**$306,099**	**$318,920**	$3,452	**1.07%**
GENERAL GOVERNMENT SERVICES					
Administration and CAO	$504,087	$493,318	$521,326	($17,239)	
Interest on Debt	$85,059	$85,796	$75,363	$9,696	
Finance, Taxation & Customer Service	$375,500	$297,902	$355,000	$20,500	
Employee Benefits	$351,400	$320,197	$452,000	($100,600)	
Financial Audit	$35,000	$38,287	$35,000	$0	
Tax Reductions & Other	$295,000	$304,981	$281,500	$13,500	
Other Office Expenses	$182,400	$177,599	$196,900	($14,500)	
Conferences,Memberships & Training	$14,410	$19,588	$28,200	($13,790)	
Grants to organizations	$163,850	$170,347	$184,050	($20,200)	
Assessment Recovery Costs- PVSC	$201,345	$201,345	$215,797	($14,452)	
	$2,208,051	**$2,109,359**	**$2,345,136**	**($137,085)**	**-6.21%**
PROTECTIVE SERVICES					
Police Protection	$1,354,966	$1,418,669	$1,565,000	($210,034)	
Transfer to Correctional Services	$0	$0	$0	$0	
Law Enforcement & Ground Search & Rescue	$13,000	$15,043	$15,500	($2,500)	
Fire Protection-Operational Grants & Support	$583,574	$507,637	$721,975	($138,401)	
Fire Protection Area Rates	$596,197	$595,854	$638,171	($41,974)	
Regional Emergency Management Organization	$138,920	$49,931	$112,803	$26,117	
Other Protection - Operational Services	$422,990	$412,640	$422,890	$100	
Other Protection - Protective Services	$399,500	$375,832	$425,900	($26,400)	
Animal Control	$29,645	$11,621	$9,200	$20,445	
GIS	$86,650	$82,874	$92,050	($5,400)	
Senior Safety	$81,850	$76,983	$95,355	($13,505)	
	$3,707,292	**$3,547,084**	**$4,098,844**	**($391,552)**	**-10.56%**
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	$92,716	$66,728	$77,500	$15,216	
Airport Operational Support	$247,735	$216,104	$276,000	($28,265)	
	$340,451	**$282,832**	**$353,500**	**($13,049)**	**-3.83%**
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	$293,889	$248,560	$292,749	$1,140	
Sewage Collection & Disposal-Tusket	$57,940	$53,168	$62,023	($4,083)	
Sewage Collection & Disposal - Wedgeport	$17,300	$10,965	$16,311	$989	
East Pubnico Water Utilities	$50,200	$30,546	$57,000	($6,800)	
	$419,329	$343,239	**$428,083**	($8,754)	**-2.09%**
Garbage Collection & Disposal	$1,098,000	$1,114,718	$1,124,450	($26,450)	
Unsightly & Dangerous Premises	$1,000	$77,292	$31,000	($30,000)	
	$1,099,000	$1,192,010	**$1,155,450**	($56,450)	**-5.14%**
TOTAL ENVIRONMENTAL HEALTH SERVICES	**$1,518,329**	**$1,535,249**	**$1,583,533**	**($65,204)**	**-4.29%**
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	**$34,500**	**$36,412**	**$36,500**	($2,000)	**-5.80%**
ENVIRONMENTAL DEVELOPMENT SERVICES					
Contracted Planning Services	$22,000	$32,253	$36,000	($14,000)	
Housing Initiatives	$5,000	$4,217	$109,375	($104,375)	
Economic Development	$90,537	$114,639	$105,012	($14,475)	
Business & Residential Parks	$700	$594	$7,500	($6,800)	
Regional and Local Tourism Support	$124,167	$127,823	$127,500	($3,333)	
	$242,404	**$279,526**	**$385,387**	**($142,983)**	**-58.99%**
RECREATION & CULTURAL SERVICES					
Recreation Services	$310,551	$298,335	$309,100	$1,451	
Regional Recreation Contributions	$452,800	$460,679	$503,400	($50,600)	
Cultural Bldg & Facilities-Pubnico Library	$37,275	$27,722	$407,061	($369,786)	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	$183,825	$174,009	$196,275	($12,450)	
Regional Library	$63,900	$63,900	$63,900	$0	
	$1,048,351	**$1,024,645**	**$1,479,736**	**($431,385)**	**-41.15%**

2026-2027 APPROVED OPERATING BUDGET

	2025-2026 BUDGET	2025-2026 ACTUALS	2026-2027 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
EDUCATION					
Transfer to School Board Operations	**$2,128,739**	**$2,128,739**	**$2,203,245**	($74,506)	**-3.50%**
TRANSFERS					
Transfers to Reserves & own Funds	**$718,042**	**$888,042**	**$1,648,400**	($930,358)	**-129.57%**
TOTAL EXPENDITURES	**$12,268,530**	**$12,137,987**	**$14,453,200**	**($2,184,670)**	**-17.81%**
REVENUES	$12,268,530	$12,290,386	**$14,453,200**		
EXPENDITURES	$12,268,530	$12,137,987	**$14,453,200**		
SURPLUS	**($0)**	**$152,399**	**$0**		

EXPENDITURES	$14,453,200
NON RATE REVENUE	$5,215,200
LEVY REQUIRED	**$9,238,000**

	Assesment	LevyBudget	Levy %
Residential	$636,324,600	$7,190,693	**$0.78**
Resource	$44,159,500	$499,018	**$0.05**
	$680,484,100	**$7,689,711**	**$0.83**
Commercial	$67,539,700	$1,548,289	**$0.17**
	$67,539,700	**$1,548,289**	**$0.1676**
TOTAL	**$748,023,800**	**$9,238,000**	**$1.00**

RESIDENTIAL RATE	**1.1300**
	68,048.41
COMMERCIAL RATE	**2.2924**
	6,753.97