



**TOWN OF LOCKPORT
COUNCIL MEETING
FRIDAY MAY 8, 2026, AT 1:00 P.M.
AGENDA**

1. Call to order

2. Silence Electronic Devices

3. Approval of Agenda, including additions or deletions

Staff Suggested Motion – That Council approve the agenda for the May 8, 2026, meeting with the following additions/deletions.

4. Conflict of Interest

5. Approval of Minutes

- Regular Council Meeting Minutes April 24, 2026

Staff Suggested Motion – That Council approve the Minutes from the Regular Council Meeting of April 24, 2026.

- Finance Committee Meeting Minutes April 17, 2026 (Page 1 – 6)

Staff Suggested Motion – That Council approve the Minutes from the Finance Committee Meeting of April 17, 2026

6. Business arising from Previous Minutes

Letters to the Department of Education re: Allocation of Education Tax, Premier Tim Houston re: Power Rates, Department of Justice re: Policing costs and Services and the Municipality of the District of Shelburne re: Support for Lockport & Area Medical First Responders (Page 7 – 14)

7. Community Forum (Open Mic)

- 20 Minutes Maximum
- Each resident is allowed a maximum of five minutes
- The resident is to speak directly to Council
- There will be no interaction by Council at this time
- If questions are posed by residents the question will be recorded to be researched

8. Presentations

There are no presentations scheduled for this meeting

9. Finance

- List of invoices already paid for the month of May in the amount of \$27,992.93 (Page 15)
- Approval of Operating Budget for 2026/2027 (Page 16 – 45)
 - o Council Remuneration
 - o Set Residential Tax Rate
 - o Set Commercial Tax Rate
 - o Interest Rate
 - o Approve Operating Budget
- Digital Service & Communication Model (Page 46)

10. Other Business

- Email received from Lockeport Residents at 83 South Street (Page 47 – 55)

11. Council Reports

- Mayor Derek Amalfa (Page 56)
- Deputy Mayor Craig Hillen (Page 57)
 - o Heritage and Tourism draft minutes – April 14, 2026 (Page 58 - 63)
 - o Accessibility Advisory Committee Meeting Draft Minutes April 28, 2026 (Page 64 – 65)
 - o Red petticoat Sign located at Widow's Walk

Staff Suggested Motion -That as recommended by the Heritage & Tourism Committee, Council approve having Public Works move the Red Petticoat sign forward so it is made more accessible.

Water Test for Crescent Beach Centre

Staff Suggested Motion: That as recommended by the Heritage & Tourism Committee, staff proceed with having a complete water test done for the Crescent Beach Centre.

- Councillor Anna Chetwynd (Page 66)
- Councillor Candace Malik (Page 67)
 - o Canada Day Committee Minutes – April 10 & April 29, 2026 (Page 68 - 75)

Canada Day Terms of Reference (Page 76 – 78)

Staff suggested Motion: That Council approved the Canada Day Celebrations Committee Terms of Reference, as presented.

- o Equity & Anti-Racism Recommendation (Page 79 – 80)

Staff suggested Motion: That Council approve the appointment Louise Delilse, Davie Hartley, Cat Hartley and Cory Lavendar as Community Representatives for the Equity & Anti-Racism Committee, based on the recommendation of the Nominating Committee.

- Councillor Kevin Chetwynd (Page 81)

12. Correspondence

- Email from Stephanie Smith, Nova Scotia Communities Culture, Heritage and Tourism (Page 82 – 83)
- Letter from the Honourable John A. MacDonald, Minister of Municipal Affairs (Page 84)
- Letter from Warden James Fuller , Municipality of the District of St. Mary's to the Honourable Tim Houston regarding Antigonish Coalition to end Poverty (Page 85)

- 12 Month Notification of Provincial Legislation changes to NSF, from Minister John A. MacDonald (Page 86 – 91)

13. Information Only

Letter from the Municipality of the District of Shelburne to Premier Tim Houston (Page 92 – 93))

14. Date of next meeting

15. May 22, 2026, at 1:00 p.m.

16. “In Camera”

17. Adjournment

Regular Council Meeting 05082026.agd

**Finance Committee Meeting
April 17, 2026
Minutes**

Present: Mayor Derek Amalfa, Deputy Mayor Craig Hillen, Councillor Anna Chetwynd, Councillor Candace Malik, Councillor Kevin Chetwynd, Town Clerk/Treasurer, June Harding, and Recording Secretary Jill Cassibo

1. Call to Order

The meeting was called to order by Mayor Amalfa at 1:07 p.m.

2. Silence of Electronic Devices

All electronic devices were silenced at this time.

3. Conflict of Interest

There were no conflicts of interest declared.

4. Review of 2026/2027 Budget

Mayor Amalfa began by noting that Council will only be going through the updated portions of the budget. The shared service with the Municipality of the District of Shelburne for Fire Services provided to them is up by \$8800.00 and the Celebrate Canada Grant was \$18,000.00 this year. Tax calculation could go down due to appeals, one for sure that we are already aware of that is going down by \$58,000.00 in assessed value. Mayor Amalfa asked if the Town is made aware of who has appealed their assessments and Ms. Harding said yes, this information is made available on a secure website. When a property changes in value the Town Clerk/Treasurer is notified and the changes are made in our system.

Councillor Malik questioned Ms. Harding if Ocean Escape already had their assessment as it may increase due to the purchase price of the property or applied for the reduction.

Ms. Harding stated that she has added a bit to the General Government Mileage budget due to the number of meetings she has been attending outside of the office.

In an earlier meeting the Town Clerk/Treasurer was asked to approach our auditor to determine what the cost would be to have audits done of our Fire Department and our Medical First responders books. Ms. Harding did ask the auditor about auditing the books for the Fire Department and the MFR. Jennifer Thomas, the auditor stated that for most Departments they do a compilation. If the books are in good order the compilation could cost anywhere from \$1500 to \$3500. Ms. Harding was not given a quote for a full audit (assets included). Councillor A. Chetwynd stated that the MFR books were in good order and that she would have no problem letting the rest of Council see them, which would be no additional cost to the Town. Deputy Mayor Hillen stated again that this should be done yearly and that we should look at everything, assets are assets. Councillor A. Chetwynd said that the MFR assets come from fundraising, donations and supplies from EHS. With the Fire Department, some of those assets belong to the Fire Association. Councillor K. Chetwynd asked what Deputy Mayor Hillen was looking for and Deputy Mayor Hillen responded there was no information specifying what exactly the compilation entailed. That was a question that needed clarification. Secondly as initially requested by council for an audit we (council) did not receive a quote as to what an audit would cost and what exactly that entailed. We only received the cost of a compilation.

A compilation may suffice but considering an audit has not been completed for these departments in years it may require a baseline starting point. Deputy Mayor Hillen has indicated several times that these two departments are assets of the Town of Lockeport. As assets, the taxpayers have a right to know what revenues are being generated through donations, budgets, other sources and accounts and expenses or purchases for the service and the community. As the Town and every elected council member representing the constituency we are tasked with being responsible to ask these questions, ensuring financial governance practices are in order (not suggesting they are not), and funding is

appropriate based on the Emergency Fire Service/MFR contract agreed to between the Town and the Volunteer Fire Association. This is only independently verified through an annual audit or compilation as every other town department is.

Ms. Harding will talk to Jennifer again to get a full understanding of what the compilation entails. Councillor K. Chetwynd offered any Councillor/Mayor a tour of the Fire Department. Councillor A. Chetwynd relayed that it would take the auditor a long time to go over every asset and questioned what the purpose was for this added expense. The MFR was brought in to mirror the FD and donations made to the Town are used to purchase items such as the MFR truck, and defibrillators. The defibrillator has ended up saving a life as the report could be emailed directly to the patient's cardiologist. Councillor A. Chetwynd stated that the donations do not belong to the Town for budget purposes. Donations are often Memorial Donations intended to be used by the services to help improve and sustain them. The FD used donation money to buy a forest pump and hoses and asked again the underlying reason for the audit. Councillor Malik stated that it is for transparency and health of the Town.

Currently the MFR and FD trucks as well as the buildings are covered under the Town's annual audit.

Snow removal costs went up this year due to the amount of snow we had and having Mark Williams remove it from Town. We also went over budget in salt expense.

Street paving – the Town is not in the position to take out another loan, so the streets will be completed with cold patch. Public works used fifteen bags of cold patch to fix the areas in front of 401 Brighton Road, and that looks fantastic.

Councillor A. Chetwynd stated that there is a grant on the ACOA website for roadwork, which the Town would have to contribute money towards.

Ms. Harding will investigate this as well as finding out if the Town of Shelburne received a grant to do the resurfacing of roads they did last year.

Sewer Plant – CBCL Engineering's original design for the Wastewater Treatment Plant Upgrade had the discharge location incorrect so it must be repositioned at CBCL's expense. Ms. Harding has received a release form

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which CBCL is asking her to sign so she sent it to Don Harding, LLC, to look over. He advised Ms. Harding to not sign any Release until the job was done and to ask for a Contract stating that CBCL's Insurance Company will reimburse the Town of Lockeport for any invoices associated to the relocation project at the sewer plant site. The Town will pay for Lindsay Construction to do the repair and then the Town will be reimbursed from CBCL. Ms. Harding has been told that the Town will be reimbursed by CBCL rather than their Insurance Company for a more rapid turnover. The Public Works Supervisor will inquire about having the washroom repaired at the sewer plant site while the workmen are there.

Medical Centre – Mayor Amalfa and Ms. Harding had a meeting with Melanie Mooney and Leslie Oliver, Nova Scotia Health and reported that they were told that once every two weeks for blood collection does not seem to be enough and we would like to see someone here every week. The Nurse Practitioner will be off for the next three months.

The Town has applied and has been accepted for three summer students, through Canada Summer Jobs. MYM can budget for one or two of the students. Ms. Harding, Councillor A. Chetwynd, and Connie Lamm will get together to discuss the plans. Councillor Malik asked about July 1st having been offered the option to pay for one and was told that a student could be a huge help to Emily during the July 1st process. Councillor Malik will take the information back to the July 1st Committee when the plans are done. Ms. Harding noted that if we do not have students or a student at the Beach Centre, the Beach Centre will have to be on restricted hours. Emily cannot work seven days a week. Councillor Malik asked when the Town would start advertising and Ms. Harding replied that when the job descriptions are complete, the advertisement will go out. Councillor A. Chetwynd remarked that the MYM is closely monitoring how the Town spends the money from that Grant with all the cuts the government has put into place. Money needs to be spent related to movement and day camps do not count, it is to work with the more sedentary people.

Playpark – the final inspection was completed and paid for by the Playpark donations for this year. There is currently a porta potty at the playpark and Deputy Mayor Hillen again about the need to rent a porta-potty (expensive)

when we have public washrooms available. Deputy Mayor Hillen recognizes and agree with concerns from other councillors leaving the washrooms open 24/7 but feel a compromise of at least open during the day (0800-4pm) during summer months would be an appropriate request for consideration. Councillor A. Chetwynd does not have a problem with opening the washrooms during the day but there needs to be a discussion about who will be responsible for opening and closing the washrooms. Councillor A. Chetwynd also stated that the Recreation Department tried to do everything as cost efficient as possible to save money with programming this past year.

(A) Grants to Organizations

It was suggested the breakdown would be:

MPAL - \$1000.00

Shelburne County Arena - \$1000.00

Bursaries to the High School - \$600.00

Kids Fair Play - \$500.00

Lockeport Cemetery Committee - \$500.00

There was a discussion about the Shelburne County Arts Council. Deputy Mayor Hillen stated that there are many residents that are involved with the Arts Council and they helped with the design of the interpretative signs. They also will be promoted at the next Sea Catch Festival in February 2027. Councillor K. Chetwynd suggested that we could let them use our venues at no charge as an In-Kind contribution. Organizations have until April 30, 2026, to apply to the Town for grants.

Deputy Mayor Hillen also suggested the possibility of charging a toonie for entry to the beach bashes and asked why the taxpayers of the Town are absorbing the cost.

(B)The budget for the Recreation Committee and Heritage and Tourism Committee budgets were incorporated into the annual budget. The Heritage and Tourism Committee would like to initiate the replacement of the directory sign that is across from the soccer field with something new.

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5. Tax Revenues and Rates

There was a discussion on tax rates as well as introducing user fees instead of increasing the tax rate so that everyone is paying the same. No decisions were made.

6. Review of Town Asset List

Mayor Amalfa will compile a spreadsheet for Town Assets.

There being no further business to discuss the meeting adjourned at 3:37 p.m.

Next meeting is scheduled for May 8, 2026, at 1:00 p.m.

Mayor Derek Amalfa

Town Clerk/Treasurer June Harding

04172026min.

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Town of Lockeport
26 North Street
Lockeport, NS B0T 1L0

April 30, 2026

Education Tax Growth and Regional Funding Model

To: Hon. Brendan Maguire
Minister of Education and Early Childhood Development

and

Tracey Barbrick
Deputy Minister
Department of Education and Early Childhood Development

On behalf of the Town of Lockeport, I am writing to express concern regarding the recent increases in education tax contributions and the resulting impact on our community.

Over the past two fiscal years, Lockeport's education tax contribution has increased from **\$104,633 in 2023/24 to \$141,188 in 2025/26**. This represents a total increase of **\$36,555, or approximately 35%**. Within the context of our overall municipal budget this now represents **nearly 8% of our total expenditures**. The scale, pace, and unpredictability of these increases are particularly concerning as we work to plan responsibly for the long term.

While we understand that education tax is applied through a provincially determined rate, the scale and pace of these increases appear to be driven largely by rising property assessments. This has created significant and often unpredictable cost pressures for communities like Lockeport, where the ability to respond is limited and the impacts are felt directly by residents. With more than 60% of our population being seniors, many living on fixed incomes, these increases directly affect affordability, and the overall stability of our community.

At present, it is difficult to draw a clear connection between the level of taxation and the services received locally. Council is seeking a clear understanding of how education funding is allocated within the current regional model, and how contributions from Lockeport relate to the funding of Lockeport Regional High School and Lockeport Elementary School. This includes how funds are distributed between municipal units, particularly given that a significant portion of students attending these schools reside within the Municipality of the District of Shelburne, and whether contributions from that municipality directly support these schools.

We are requesting both a detailed breakdown of how education tax revenues are collected and allocated, as well as the opportunity to meet to review this information and discuss the implications for Lockeport. We believe this conversation is necessary to improve transparency, accountability, and long-term sustainability.

We appreciate your attention to this matter and look forward to your response.

Sincerely,



Derek Amalfa
Mayor
Town of Lockeport

Hon. Brendan Maguire, Minister of Education and Early Childhood Development
(educmin@novascotia.ca)
Tracey Barbrick, Deputy Minister, Department of Education and Early Childhood
Development (educmin@novascotia.ca)
Jared Purdy, Regional Executive Director, Tri-County Regional Centre for Education
(jared.purdy@tcrce.ca)
Tri-County Regional Centre for Education (info@tcrce.ca)
Hon. Nolan Young, MLA for Shelburne (nolan.young@shelburnemla.ca)

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Town of Lockeport
26 North Street
Lockeport, NS B0T 1L0

April 30, 2026

The Honourable Tim Houston, M.L.A.
Premier of Nova Scotia
P.O. Box 726
Halifax, NS
B3J 2T3

Re: Request for Five-Year Freeze on Power Rates and Exploration of Public Ownership of Nova Scotia Power

Dear Premier Houston,

On behalf of the Town of Lockeport, I am writing to express our concerns regarding residential power rates in Nova Scotia and the growing impact they are having on our residents and small community.

We have reviewed recent correspondence from other municipal units, including the County of Antigonish, Municipality of the District of Shelburne and the Municipality of Barrington, and we wish to echo the concerns outlined in those letters.

While we recognize that the Nova Scotia Energy Board has approved Nova Scotia Power's recent General Rate Application for 2026–2027, it remains important for local leaders to advocate on behalf of residents who continue to face increasing financial pressures.

In Lockeport, the combination of rising electricity costs and broader affordability pressures is becoming increasingly difficult for residents to manage. **More than 60% of our residents are seniors**, many of whom are living on fixed incomes, leaving little flexibility to absorb continued increases. As a result, rising electricity rates are not just inconvenient—they directly impact the ability of residents to remain in their homes and maintain their quality of life. Without meaningful intervention, these pressures will continue to strain households and challenge the long-term sustainability of communities like ours, where supporting residents to age in place is a key part of our community fabric.

We are particularly concerned that residential customers continue to see higher percentage increases compared to some other customer classes. This raises significant questions about fairness and equity, as it suggests households may be carrying a disproportionate share of operating and capital costs.

Additionally, the recent cybersecurity incident involving Nova Scotia Power and the ongoing impacts that followed have further eroded public confidence. Continued challenges related to billing, communication, and overall system reliability have left many residents frustrated. Concerns are not limited to cost alone, but extend to transparency, accountability, and trust in the system.

Considering these concerns, we respectfully ask that you advocate for the following on behalf of Nova Scotians:

- Consideration of a five-year freeze on residential power rates to help protect residents from further financial strain.
- A thorough exploration of returning Nova Scotia Power to public ownership, ensuring that the interests of residents are prioritized over corporate profits.

We acknowledge that operating and capital costs have increased due to inflation, tariffs, and other factors. However, we strongly encourage the Province and regulatory bodies to explore options that ensure costs are distributed more fairly, without placing an undue burden on residential ratepayers.

Communities like Lockeport rely on affordable, dependable, and equitable energy to remain sustainable. It is critical that meaningful steps are taken to protect residents and rebuild confidence in the system.

Thank you for your consideration of this important matter.

Sincerely,



Derek Amalfa
Mayor
Town of Lockeport

cc:
Nova Scotia Energy Board
Nova Scotia Federation of Municipalities (NSFM)
All Municipal Units in Nova Scotia
Hon. Nolan Young, MLA – Shelburne

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Town of Lockeport
26 North Street
Lockeport, NS B0T 1L0

April 30, 2026

Department of Justice
Government of Nova Scotia

Dear Sir/Madam,

On behalf of the Town of Lockeport, I am writing to formally request a presentation from the Department of Justice to Council regarding policing services and associated costs in Nova Scotia.

Council is seeking a clearer understanding of the relationship between policing costs and service levels in small rural communities such as Lockeport.

Policing costs represent a significant and growing pressure on the Town's operating budget. By way of context, policing costs in Lockeport have increased from \$209,378 in 2023–24 to \$244,735 in 2026–27, representing an increase of approximately 17% over that period. Policing now accounts for approximately 14% of the Town's total estimated revenues. Based on available information, service demand within our area remains exceptionally low, which has led to questions from Council and residents regarding the relationship between cost, demand, and service levels.

As a small rural municipality, Lockeport faces unique financial pressures. More than 60% of our residents are seniors, many living on fixed incomes, and the Town continues to experience rising costs across multiple service areas. In this context, increases in policing costs have a direct impact on overall affordability and the long-term sustainability of our community.

To support a meaningful and informed discussion, we respectfully request that the presentation include:

- A breakdown of how policing costs are calculated for municipalities of our size.
- A breakdown of staffing-related cost drivers, including salary progression (seniority), leave entitlements (sick time, vacation, training, court duty, and lieu time), and how these factors contribute to overall costs, including any associated overtime required to maintain service levels.
- Key cost drivers and current trends in cost increases
- How service levels and coverage are determined in rural communities

- Any available comparisons to similar municipalities
- Anticipated future cost pressures or changes to the current model.

The intent of this request is to ensure that Council, and the broader community, have a clear understanding of both the structure and the financial realities of policing services in Nova Scotia, to support responsible decision-making moving forward.

We would welcome the opportunity to host this presentation in Lockeport, ideally at an upcoming Council meeting, and are open to working with your department to determine a suitable date.

Thank you for your time and consideration. I look forward to your response.

Sincerely,



Derek Amalfa
 Mayor
 Town of Lockeport

cc: Honourable Scott Armstrong, Minister of Justice, and Attorney General
 cc: Honourable Nolan Young, MLA for Shelburne
 cc: Officer in Charge, Shelburne RCMP Detachment

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Town of Lockeport
26 North Street
Lockeport, NS B0T 1L0

April 30, 2026

Municipality of the District of Shelburne Council
414 Woodlawn Drive
Shelburne, NS

Re: Regional Support for Lockeport & Area Medical First Responders

Dear Warden and Members of Council,

On behalf of the Town of Lockeport, I am writing to request your consideration in supporting the ongoing operation of the Lockeport Volunteer Medical First Responders (MFR).

Access to timely medical care in Shelburne County remains limited, and volunteer-based emergency response services are a critical part of our overall service delivery model. Our MFR volunteers are often the first on scene, providing essential care, stabilization, and support to EHS. They fill critical gaps in our system, and many residents in our region are alive today because of their efforts.

In 2025, the Lockeport MFR responded to a total of 181 calls. Of these, **104 calls (57.46%) occurred within the Municipality of the District of Shelburne**, compared to 77 calls (42.54%) within the Town of Lockeport. Call volume has increased significantly in recent years, from 40 calls in 2020 to 181 calls in 2025, reflecting both increasing demand and the growing reliance on volunteer first responders.

The program is currently funded through a combination of municipal support and community donations, with the Town of Lockeport providing the primary financial contribution. As call volumes and service demand increases, the Town has adjusted its 2026 budget to \$21,200, up from \$14,900 in the previous year, including increased honorariums to better recognize the contributions of our volunteers.

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Given the level of service being provided across the region, we would welcome the opportunity to review the service and discuss how it is supported moving forward. We value the strong working relationship between our municipalities and bring this forward in that same spirit of partnership.

Thank you for your consideration.

Sincerely,



Derek Amalfa
Mayor
Town of Lockeport

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| TOWN OF LOCKEPORT | | | | |
|-----------------------------------|--|------------------|--|--|
| 2026/2027 OPERATING BUDGET | | | | |
| | | 2026/2027 | | |
| | 2026/2027 | BUDGET | | |
| | REVENUE | | | |
| | TAXES | | | |
| 11110-1-1-60 | Residential Taxes | 1,002,041 | | |
| 11121-1-1-60 | Commercial Property Taxes | 389,455 | | |
| 11150-1-1-60 | Resource Taxes | 26,026 | | |
| | TOTAL TAXES | 1,417,521 | | |
| | BUSINESS PROPERTY | | | |
| 11420-1-0-00 | Based on Revenue (Bell-Aliant) | 4,470 | | |
| 11430-1-0-00 | Power Corporation | 1,046 | | |
| 11431-1-0-00 | Power Corporation (HST Rebate) | 4,200 | | |
| | TOTAL BUSINESS PROPERTY | 9,716 | | |
| | OTHER TAXES | | | |
| 11910-1-0-00 | Deed Transfer Tax | 10,000 | | |
| | TOTAL OTHER TAXES | 10,000 | | |
| | GRANTS IN LIEU | | | |
| | FEDERAL GOVERNMENT GIL | | | |
| 12100-1-0-00 | Federal Gov't Grants in Lieu | 1,185 | | |
| 12280-1-0-00 | Canada Post Grants in Lieu | 9,938 | | |
| | TOTAL FEDERAL GOV. GIL | 11,123 | | |
| | PROVINCIAL GOVERNMENT GIL | | | |
| 12310-1-0-00 | Provincial Property (Williams Island & Lockeport Spur) | 2,270 | | |
| 12330-1-0-00 | Fire Protection | 299 | | |
| | TOTAL PROVINCIAL GIL | 2,569 | | |

| | | 2026/2027 | | |
|--|--|---------------|--|--|
| SERVICES PROVIDED TO OTHER GOV'T (FIR1013000) | | BUDGET | | |
| 13320-1-0-00 | Other Local Gov't - Fire Protection | 28,827 | | |
| 13320-1-2-03 | Other Local Gov't - Fire Protection (2021 Fire Truck Debenture) | 20,059 | | |
| 13370-1-5-12 | Other Local Gov't - Tourism | 3,500 | | |
| 13370-1-5-13 | Other Local Gov't - July 1st | 5,000 | | |
| TOTAL SERV PROV TO OTH GOV'T (FIR1013000) | | 57,386 | | |
| SALE OF SERVICES | | | | |
| 11214-1-1-60 | Environmental Health Sewer | 17,000 | | |
| 15900-1-6-07 | Recreation Programs | 200 | | |
| 15900-2-6-02 | Summer Program Registration | 200 | | |
| 15900-2-6-03 | Minor Sports Revenue | 400 | | |
| 15900-2-6-06 | Special Recreation Summer Activities | 150 | | |
| TOTAL SALE OF SERVICES | | 17,950 | | |

| | | 2026/2027 | | |
|--|---------------------------------|---------------|--|--|
| | | BUDGET | | |
| OTHER REVENUE OWN SOURCES | | | | |
| 14110-1-0-00 | Tax Certificates | 50 | | |
| 15100-1-0-00 | Licenses and Permits | 100 | | |
| 15200-1-0-00 | Fines | 150 | | |
| 15500-1-0-00 | Return on Investments | 6,000 | | |
| 15600-0-0-00 | Penalties & Interest on Taxes | 15,000 | | |
| 15800-1-0-00 | General Government Rent Revenue | 2,400 | | |
| 15800-1-6-07 | Rec. Centre Rent | 500 | | |
| 15900-1-0-00 | Miscellaneous | 100 | | |
| 15900-1-5-12 | Beach Centre Rentals | 500 | | |
| 15900-1-5-15 | Misc. Festivals & Events | 100 | | |
| 15900-1-6-09 | Museum Donations | 50 | | |
| 15910-1-5-12 | Beach Centre Donations | 75 | | |
| 15910 1-6-19 | Heritage/Tourism Donations | 0 | | |
| TOTAL OTHER REVENUE OWN SOURCES | | 25,025 | | |

| | | 2026/2027 | | |
|--|--|----------------|--|--|
| UNCONDITIONAL TRANSFER FROM OTHER GOV'T | | BUDGET | | |
| 16281-1-0-00 | Municipal Financial Capacity Grant | 108,072 | | |
| | (Formerly Equalization Grant) | 50,000 | | |
| TOTAL UNCONDITIONAL TRANSFER | | 158,072 | | |
| CONDITIONAL TRANSFER OTHER GOV'T | | | | |
| FEDERAL GOVERNMENT | | | | |
| 17600-1-6-07 | Canada Summer Jobs Grant - Rec. | 5,495 | | |
| 17700-1-5-13 | Celebrate Canada July 1st. | 18,000 | | |
| TOTAL FEDERAL GOV'T | | 23,495 | | |
| FEDERAL GAS TAX REFUND | | | | |
| 17532-1-0-00 | Canada Community Building Fund - Federal Gas Tax Rebate (NOT TO BE INCLUDED IN OPERATING BUDGET) | 41,633 | | |
| TOTAL FEDERAL GAS TAX REFUND | | 41,633 | | |
| PROVINCIAL GOVERNMENT (FIR1017500) | | | | |
| 17500 1-1-00 | Provincial Employment Program (Tourism) | 3,500 | | |
| 17500 1-6-25 | Recreation Facility Development | | | |
| 17500-1-2-06 | Provincial EMO 911 Grant | 1,000 | | |
| 17500 1-2-07 | SCEEMO Disolution Funds | 0 | | |
| 17500-1-6-09 | Museum Grant (CMAP) | 4,044 | | |
| TOTAL PROVINCIAL GOVERNMENT | | 8,544 | | |

| Tax Calculation 2026/2027 | | | | |
|----------------------------------|--|--------------------------------------|------|---------------|
| 2.40 | Residential minus possible additional appeals | 41,751,700 | 2.40 | 1,002,041 |
| 2.40 | Resource | <u>1,084,400</u> | 2.40 | <u>26,026</u> |
| | | 42,836,100 | | 1,028,066 |
| 5.41 | Commercial minus seasonal and possible additional appeals | 7,198,800 | | |
| | Ocean Mist Cottages (Seasonal) | 0 | | |
| | White Gull (Seasonal) | 0 | | |
| | | | 5.41 | 389,455 |
| | | 7,198,800 | | |
| Grants In Lieu | | | | |
| <i>Provincial</i> | | | | |
| | NS Department of Natural Resources - William's Island 01182927 | 90,000 | 2.40 | 2,160 |
| | NS Department of Natural Resources - Lockeport Spur 08431043 | 4,600 | 2.40 | 110 |
| | | | | 2,270 |
| <i>Federal</i> | | | | |
| | Municipal Grants Division Carters Light 03389529 | 21,900 | 5.41 | 1,185 |
| | Her Majesty the Queen Can (Attn: Mun. Grants Division) RCMP Residence 08431868 | 260,400 | 2.40 | 6,250 |
| | | | | 7,434 |
| | | Assessment Determined by Canada Post | | |
| | Canada Post Corporation Office 03389499 | 186,200 | 5.41 | 10,073 |

202

| | | |
|--------------|-----------------------------------|------------------|
| | | |
| | | |
| | | 2026/2027 |
| | | BUDGET |
| | EXPENSES | |
| | | |
| | LEGISLATIVE | |
| | | |
| | MAYOR REMUNERATION | |
| 21131-1-1-01 | Remuneration - Mayor | 16,500 |
| 21206-1-1-01 | CPP | 982 |
| | TOTAL MAYOR REMUNERATION | 17,482 |
| | | |
| | MAYOR EXPENSES | |
| 21112-1-1-01 | Mileage - Mayor | 750 |
| 21113-1-1-01 | Accomodations | 0 |
| 21114-1-1-01 | Meals - Mayor | 200 |
| 21208-1-1-01 | Medical & Life Insurance | 1,673 |
| | TOTAL MAYOR EXPENSES | 2,623 |
| | | |
| | COUNCIL REMUNERATION | |
| 21131-1-1-02 | Remuneration - Councillors | 47,000 |
| 21206-1-1-02 | CPP | 2,797 |
| 21208-1-1-02 | Medical & Life Insurance | 2,319 |
| | TOTAL COUNCIL REMUNERATION | 52,116 |
| | | |
| | COUNCIL EXPENSES | |
| 21112-1-1-02 | Mileage- Councillors | 1,000 |
| 21113-1-1-02 | Accomodations | 0 |
| 21114-1-1-02 | Meals - Councillors | 200 |
| | TOTAL COUNCIL EXPENSES | 1,200 |
| | | |
| | OTHER LEGISLATIVE | |
| 21218-1-0-00 | Telephone - Legislative | 0 |
| | TOTAL OTHER LEGISLATIVE | 0 |
| | | |
| | TOTAL LEGISLATIVE | 73,421 |
| | | |

| | | 2026/2027 |
|----------------------------------|--|----------------|
| GENERAL ADMINISTRATIVE | | BUDGET |
| 21200-0-1-01 | Town Clerk Wages | 66,930 |
| 21200-0-1-03 | Accounting Admin. Assist. Wages (Jill) | 46,321 |
| 21200-0-1-04 | Janitor Wages Gen Govt. (25%) | 3,612 |
| 21202-1-1-00 | Employee Assistance Program | 315 |
| 21204-1-1-00 | Hilton Chymist Pension Fund | 21,000 |
| 21205-1-1-00 | EI Expense | 2,711 |
| 21206-1-1-00 | CPP Expense | 6,953 |
| 21207-1-1-00 | Pension Expense | 4,675 |
| 21208-1-1-00 | Medical and Life Ins. | 2,319 |
| 21209-1-1-00 | Worker's Compensation | 3,962 |
| 21220-1-1-00 | Training | 1,000 |
| 21930-1-0-00 | Liability Insurance | 15,000 |
| 28190-1-0-00 | Bank Charges | 1,800 |
| TOTAL GEN ADMIN | | 176,598 |
| FINANCIAL MGMT | | |
| 21231-0-0-00 | Accounting and Audit Fees | 26,000 |
| 21290-1-1-00 | Payroll Services | 3,500 |
| TOTAL FINANCIAL MGMT | | 29,500 |
| TAX REBATES | | |
| 21243-1-1-00 | Tax Rebates or Cancellations | 2,000 |
| TOTAL TAX REBATES | | 2,000 |
| ASSESSMENT SERVICES | | |
| 28410-2-1-01 | General Gov't Services - Assessment | 11,244 |
| TOTAL ASSESSMENT SERVICES | | 11,244 |
| OTHER TAXATION | | |
| 21244-1-1-00 | Other Taxation | 0 |
| 21245-1-0-00 | Tax Sale Expenses | 0 |
| TOTAL OTHER TAXATION | | 0 |

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| | | 2026/2027 |
|---|---|---------------|
| | | BUDGET |
| GG COMMON SERVICES | | |
| 21210-1-1-00 | Janitor Supplies | 1,000 |
| 21211-1-1-00 | Insurance | 14,000 |
| 21212-1-1-00 | Repairs and Maintenance | 4,000 |
| 21212-1-1-20 | Repairs and Maintenance - Elevator | 1,600 |
| 21213-1-1-00 | Electricity | 4,000 |
| 21214-1-1-00 | Water | 800 |
| 21218-1-1-20 | Telephone - Elevator | 300 |
| 21229-1-1-20 | License - Elevator | 299 |
| 21232-1-1-20 | Inspections - Elevator | 1600 |
| 22430-1-1-20 | Monitoring - Elevator | 1,500 |
| TOTAL GG COMMON SERVICES | | 29,099 |
| OTHER GENERAL ADMIN | | |
| 21112-1-1-00 | Mileage | 700 |
| 21113-1-1-00 | Accomodations | 0 |
| 21114-1-1-00 | Meals | 100 |
| 21215-1-1-00 | Supplies | 3000 |
| 21216-1-1-00 | Postage | 2500 |
| 21217-1-1-00 | Advertising | 1500 |
| 21218-1-1-00 | Telephone & Internet | 5000 |
| 21221-1-1-00 | Equipment Leases & Rentals | 3000 |
| 21222-1-1-00 | Computer Services | 8000 |
| 21223-1-1-00 | Miscellaneous | 3500 |
| 21223-1-6-12 | Heritage Expenses | 3000 |
| 21224-1-1-00 | Office Equipment | 1500 |
| 21225-1-1-00 | Newsletters/Lapel Pins/Post Cards/Business Cards | 0 |
| 21227-1-1-00 | Computer Programs | 1000 |
| 21230-1-1-00 | Legal Fees | 5000 |
| 21990-0-0-00 | Other General Services | 16011 |
| 21995-1-0-00 | Hospitality | 2000 |
| 22490-1-1-00 | Dues & Fees | 2306 |
| TOTAL OTHER GENERAL ADMIN | | 58,117 |
| GG DEBENTURE INTEREST | | |
| 28111-1-1-00 | Debenture Interest Accessibility (38-A-1) | 1215 |
| TOTAL GG DEBENTURE INTEREST | | 1,215 |
| GG TERM LOAN INTEREST | | |
| 28110-1-0-00 | Interest on Short Term Borrowings | |
| 28110-1-1-00 | Interest on General Operating | 200 |
| TOTAL GG TERM LOAN INTEREST (FIR1021722) | | 200 |

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| | | 2026/2027 |
|---|--------------------------------|----------------|
| VALUATION ALLOWANCES | | BUDGET |
| 28211-1-0-00 | Uncollectible Taxes | |
| TOTAL VALUATION ALLOWANCES | | 0 |
| OTHER GENERAL GOV'T SERVICES | | |
| 21910-0-0-00 | Elections | 0 |
| 21920-1-1-00 | Conventions & Delegations | 1,600 |
| 21950-0-0-00 | Grants to Organizations & Ind. | 4,000 |
| 21950-0-0-00 | Sou'West Nova Transit | 3,784 |
| 21950-0-0-00 | Barrington GrS&Rescue | 660 |
| TOTAL OTHER GENERAL GOV'T SERVICES | | 10,044 |
| TOTAL GENERAL ADMINISTRATION | | 318,018 |
| TOTAL GENERAL GOVERNMENT | | 391,439 |

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| | | 2026/2027 |
|--------------------------------|------------------------|----------------|
| | | BUDGET |
| PROTECTIVE SERVICES | | |
| POLICE PROTECTION | | |
| 22110-1-2-02 | Police Protection | 236,019 |
| 22111-1-2-02 | DNA Costs | 500 |
| TOTAL POLICE PROTECTION | | 236,519 |
| CORRECTIONAL SERVICES | | |
| 28421-2-1-01 | Correctional Services | 0 |
| TOTAL CORRECTIONAL | | 0 |
| LAW ENFORCEMENT OTHER | | |
| 22100-1-0-00 | Prosecutorial Services | 100 |
| TOTAL LAW ENFORCEMENT | | 100 |
| TOTAL POLICE | | 236,619 |

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| | | 2026/2027 |
|--------------------------------------|---|---------------|
| | | BUDGET |
| FIRE PROTECTION | | |
| FIRE OTHER | | |
| 21112-1-2-03 | Mileage | 0 |
| 21114-1-2-03 | Meals | 0 |
| 21208-1-2-03 | Accident & Life Insurance | 2,980 |
| 21209-1-2-03 | Worker's Compensation | 2,300 |
| 21210-1-2-03 | Cleaning Supplies | 500 |
| 21211-1-2-03 | Building Insurance | 8,000 |
| 21212-1-2-03 | Repairs & Maintenance Building | 2,000 |
| 21213-1-2-03 | Electricity | 8,000 |
| 21214-1-2-03 | Water Costs | 2,200 |
| 21215-1-2-03 | Office Supplies | 200 |
| 21218-1-2-03 | Telephone & Internet | 4,000 |
| 21220-1-2-03 | Training | 2,000 |
| 21223-1-2-03 | Misc. Expense | 2,000 |
| 22421-1-2-03 | Honorariums | 3,500 |
| 22430-1-2-03 | Fire Alarm Systems & Texting Services (50%) | 3,500 |
| 22482-1-2-03 | Vehicle Insurance | 14,500 |
| 22483-1-2-03 | Vehicle Repair & Maintenance | 5,000 |
| 22485-1-2-03 | Minor Tools & Equipment | 2,000 |
| 22486-1-2-03 | Equipment Repairs & Maintenance | 5,500 |
| 22490-1-2-03 | Dues | 500 |
| 23000-1-2-03 | Gas & Oil | 2,500 |
| TOTAL FIRE OTHER | | 71,180 |
| EMERGENCY MEASURES | | |
| 21215-1-2-06 | EMO Misc. Supplies | 250 |
| 21218-1-2-06 | Telephone - EMO | 350 |
| 21223 1-2-07 | SCEEMO Disolution Expenses | - |
| 21223-1-2-06 | Contribution to REMO | 1,991 |
| TOTAL EMERGENCY MEASURES | | 2,591 |
| PROTECT DEBENTURE INTEREST | | |
| 28116-1-2-03 | Debenture (42-A-1) Interest Fire Truck | 9,290 |
| PROTECT DEBENTURE INTEREST | | 9,290 |
| TOTAL FIRE & EMO EXPENSES | | 83,061 |

| | | 2026/2027 |
|---------------------------------------|-------------------------------|------------------|
| | | BUDGET |
| OTHER PROTECTIVE SERVICES | | |
| MEDICAL FIRST RESPONDERS | | |
| 21112-1-2-05 | Mileage | - |
| 21208-1-2-05 | Accident & Life Insurance | 750 |
| 21211-1-2-05 | Equipment Insurance | 500 |
| 21213-1-2-05 | Electricity | 2,500 |
| 21215-1-2-05 | Supplies | 150 |
| 21220-1-2-05 | Training | - |
| 21223-1-2-05 | Misc. Expense | 500 |
| 22421-1-2-05 | Honorariums | 6,000 |
| 22430-1-2-05 | Alarm System & Texts | 4,000 |
| 22482-1-2-05 | Vehicle Insurance | 2,500 |
| 22483-1-2-05 | Vehicle Repairs & Maintenance | 2,000 |
| 22485-1-2-05 | Minor Tools & Equipment | 800 |
| 23000-1-2-05 | Gas & Oil | 1,500 |
| TOTAL MEDICAL FIRST RESPONDERS | | 21,200 |

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| | | 2026/2027 |
|--------------|--|----------------|
| | INCLUDE IN FIR1022900 | BUDGET |
| | | |
| | ANIMAL & PEST CONTROL | |
| 22930-1-2-04 | Animal & Pest Control | 300 |
| | | |
| | TOTAL ANIMAL & PEST CONTROL | 300 |
| | | |
| | | |
| | TOTAL PROTECTIVE SERVICES | 341,180 |

| | | 2026/2027 |
|-------------------------------------|--|------------------|
| | | BUDGET |
| TRANSPORTATION SERVICES | | |
| TRANSPORTATION COMMON SERV. | | |
| 21112-1-3-00 | Mileage | 100 |
| 21114-1-3-00 | Meals | 100 |
| 21200-0-3-01 | Streets Foreman (80%) | 54,009 |
| 21200-0-3-02 | Public Works Assistant (80%) | 48,915 |
| 21200-0-3-04 | Casual Labourer (80%) | 24,941 |
| 21205-1-3-00 | EI | 2,966 |
| 21206-1-3-00 | CPP | 7,608 |
| 21207-1-3-00 | Pension | 3,136 |
| 21208-1-3-00 | Medical & Life Insurance | 1,673 |
| 21209-1-3-00 | Workers Compensation | 4,335 |
| 21211-1-3-00 | Building Insurance | 4,500 |
| 21212-1-3-00 | Repairs & Maintenance Building | 3,000 |
| 21213-1-3-00 | Electricity | 1,200 |
| 21214-1-3-00 | Water | 200 |
| 21215-1-3-00 | Supplies | 1,000 |
| 21218-1-3-00 | Telephone | 1,200 |
| 21220-1-3-00 | Training | 0 |
| 21221-1-6-07 | Equipment Leases & Rentals | 3,600 |
| 21223-2-3-00 | Misc. Property Maintenance (Tree Removal, Etc.) | 3,500 |
| 21223 1-3-00 | Misc. Expense | 1,500 |
| 22481-1-3-00 | Vehicle Registration (Kevin) | 300 |
| 22482-1-3-00 | Vehicle Insurance | 3,000 |
| 22483-1-3-00 | Repairs & Maintenance Vehicle | 6,000 |
| 22485-1-3-00 | Minor Tools & Equipment | 1,000 |
| 23000-1-3-00 | Gas & Oil | 5,500 |
| 23111-1-3-00 | Clothing Allowance | 400 |
| TOTAL TRANSPORT COMMON SERV. | | 183,684 |
| ROAD TRANSPORT | | |
| 21213-1-3-01 | Street Lighting | 23,000 |
| TOTAL ROAD TRANSPORT | | 23,000 |

| ROADS & STREETS | | |
|----------------------------------|--|----------------|
| 21221-1-3-00 | Snow Removal Equipment | 4,000 |
| 21226-1-3-00 | Gas Tax Approved Projects | |
| 22484-1-3-00 | Salt Spreader Repairs & Maintenance | 500 |
| 23232-1-3-00 | Snow Removal Expenses (Contracted) | 10,000 |
| 23235-1-3-00 | Salt Expense | 20,000 |
| 23236-1-3-00 | Road & Sidewalk Maintenance | 30,000 |
| 23237-1-3-00 | Drainage Ditches | 10,000 |
| 23260-1-3-00 | Street Signs & Markings | 600 |
| TOTAL ROADS & STREETS | | 75,100 |
| TRANSPORTATION DEBENTURE | | |
| 28111-1-3-00 | Debenture interest 38-A-1 Calf Island Causeway Upgrade | 320 |
| 28115 1-3-00 | Debenture (45-A-1) Interest 2025 Paving | 7,827 |
| 28114-1-3-00 | Truck/Equip Debenture Interest 35-A-1 | - |
| TOTAL TRANSPORT DEBENTURE | | 8,147 |
| TOTAL TRANSPORTATION | | 289,930 |

| | | 2026/2027 BUDGET |
|--------------------------------|--|-----------------------------|
| SEWER TREATMENT | | |
| SEWER ADMINISTRATION | | |
| 21112-1-4-04 | Mileage - Sewer | - |
| 21114-1-4-04 | Meals | 50 |
| 21200-0-4-02 | Assistant Operator (Streets Foreman (Kevin 20%)) | 13,502 |
| 21200-0-4-04 | Casual Labourer (20%) | 6,235 |
| 21200-0-4-05 | Public Works Assistant (20%) Wayne | 12,229 |
| 21200-0-4-06 | Contracted Services (ODRC) | 6,000 |
| 21205-1-4-04 | EI | 700 |
| 21206-1-4-04 | CPP | 1,811 |
| 21207-1-4-04 | Pension | 981 |
| 21208-1-4-04 | Blue Cross | - |
| 21209-1-4-04 | Workers Compensation | 1,050 |
| 21220-1-4-04 | Training | 100 |
| 23111-1-4-04 | Clothing Allowance | 400 |
| TOTAL SEWER ADMIN | | 43,058 |
| SEWAGE COLLECTION | | |
| 21210-1-4-04 | Janitor Supplies | 200 |
| 21211-1-4-04 | Building Insurance | 2,000 |
| 21211-1-4-11 | Insurance - Lift Stations | 1,500 |
| 21212-1-4-04 | Repairs & Maintenance Plant | 8,000 |
| 21212-1-4-11 | Repairs & Maintenance Lift Stations | 7,000 |
| 21213-1-4-04 | Electricity Plant | 17,000 |
| 21213-1-4-11 | Electricity Lift Stations | 13,000 |
| 21215-1-4-04 | Supplies | 1,000 |
| 21215-1-4-11 | Sewage Lift Stations Supplies | 1,200 |
| 21218-1-4-04 | Telephone & Internet | 2,700 |
| 21223-1-4-04 | Misc. Expense | 1,500 |
| 21224-1-4-04 | Office Equipment | - |
| 21226-1-4-04 | Gas Tax Approved Projects | - |
| 22485-1-4-04 | Minor Tools & Equipment | 1,000 |
| 24240-1-4-04 | Sewer Water Tests | 6,500 |
| 24242-1-4-04 | UV System Supplies | 1,200 |
| TOTAL SEWAGE COLLECTION | | 63,800 |
| SEWER OTHER | | |
| 22481-1-4-04 | Vehicle Registration | 300 |
| 22482-1-4-04 | Vehicle Insurance | 2,700 |
| 22483-1-4-04 | Vehicle Repairs & Maintenance | 6,000 |
| 23000-1-4-04 | Gas & Oil | 4,000 |
| TOTAL SEWER OTHER | | 13,000 |

| | | 2026/2027 |
|--|------------------------|----------------|
| | | BUDGET |
| SHARED SERVICES | | |
| <i>Purchased from MDS</i> | | add 1.0429 |
| 28320-0-0-01 | C&D Operation | 19,757 |
| 28320-0-0-02 | Fire Inspections | 4,163 |
| 28320-0-0-03 | Waste Diversion | 16,476 |
| 28320-0-0-04 | Building Inspections | 12,674 |
| 28320-0-0-06 | Solid Waste Collection | 40,692 |
| 28320-2-1-01 | Administration | 15,087 |
| TOTAL Shared Services MDS | | 108,849 |
| 21223-1-4-15 | Misc. Garbage Expenses | 1,000 |
| Region of Queens | | |
| 21223-1-4-16 | Tipping Fees | 48,000 |
| TOTAL Shared Services & Garbage | | 157,849 |

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| | | 2026/2027 |
|--------------|--|------------------|
| | | BUDGET |
| | PUBLIC HEALTH | |
| | MEDICAL CENTRE | |
| 21200-1-4-01 | Janitor Wages 10% | 1,443 |
| 21210-1-4-01 | Cleaning Supplies | 500 |
| 21211-1-4-01 | Insurance | 950 |
| 21212-1-4-01 | Repairs & Maintenance Building | 1,000 |
| 21213-1-4-01 | Electricity | 5,000 |
| 21223-1-4-01 | Misc. Expense | 1,000 |
| | TOTAL MEDICAL Centre | 9,893 |
| | DEFICIT REGIONAL HOUSING | |
| 28456-2-1-01 | Deficit Housing Authority | - |
| | TOTAL DEFICIT REG HOUSING | 0 |
| | PUBLIC HEALTH DEBENT INTEREST | |
| 28112-1-4-01 | Medical Cnt. Upgrades Debenture (32-A-1) Interest | - |
| | PUBLIC HEALTH DEBENT INTEREST | - |
| | TOTAL PUBLIC HEALTH | 9,893 |

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| | | 2026/2027 |
|---|----------------------------------|---------------|
| | | BUDGET |
| ENVIRONMENTAL DEVELOPMENT SERVICES | | |
| REGIONAL DEVELOPMENT | | |
| 26100-2-1-01 | Environmental Planning & Zoning | 5,500 |
| 26120-1-4-00 | Asset Management | |
| 26120 1-4-01 | Other Economic Development | 0 |
| 26120-1-4-05 | GIS Tech Contract (Gas Tax) | 1,000 |
| 26510-1-7-16 | Economic Development | 10,000 |
| TOTAL REGIONAL DEVELOPMENT | | 16,500 |
| TOURISM | | |
| 21200-0-5-12 | Janitor Wages (5%) | 722 |
| 21200-1-5-12 | Wages - Manager | 17,699 |
| 21200-3-5-12 | Summer Staff Wages | 2,414 |
| 21205-1-5-12 | EI - Tourism Manager | 411 |
| 21205 4-5-12 | EI Summer Staff | 110 |
| 21206-1-5-12 | CPP - Tourism Manager | 1,354 |
| 21206 3-5-12 | CPP Summer Staff | 283 |
| 21209-1-5-12 | WCB - Tourism | 682 |
| 21210-1-5-12 | Cleaning Supplies - Beach Centre | 1,000 |
| 21211-1-5-12 | Insurance | 4,500 |
| 21212-1-5-12 | Repairs & Maintenance | 8,000 |
| 21213-1-5-12 | Electricity | 4,000 |
| 21214-1-5-12 | Water Costs | 600 |
| 21215-1-5-12 | Supplies | 2,500 |
| 21217-1-5-12 | Advertising | - |
| 21218-1-5-12 | Telephone & Internet | 1,300 |
| 21221-1-5-12 | Equipment Leases - Porta Potty | 3,000 |
| 21223-1-5-12 | Misc. Expense | 1,500 |
| TOTAL TOURISM | | 50,075 |

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| | | 2026/2027 |
|--|--------------------------|---------------|
| ENVIRONMENTAL DEVELOPMENT OTHER | | BUDGET |
| | | |
| | | |
| 21223-1-5-13 | July 1st Celebrations | 19,500 |
| 21223-1-5-15 | Misc. Festivals & Events | 2,000 |
| 26511-1-7-16 | Senior Services Program | 3,342 |
| | | |
| TOTAL ENVIRONMENTAL DEVELOPMENT | | 24,842 |
| | | |
| TOTAL ENVIRONMENTAL DEVELOPMENT | | 91,416 |

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| | | 2026/2027 |
|--|-------------------------------|---------------|
| | | BUDGET |
| RECREATION ADMIN (FIR1027110) | | |
| 21112-1-6-07 | Mileage | - |
| 21114-1-6-07 | Meals | - |
| 21200-0-6-01 | Community Coordinator Wages | 0 |
| 21200-0-6-02 | Janitor Wages (35%) | 5,052 |
| 21200-0-6-03 | Summer Staff Wages (Rec CSJ) | 2,414 |
| 21200-0-6-05 | Misc. Program wages | 0 |
| 21205-1-6-07 | EI - Recreation | 0 |
| 21205-2-6-07 | EI - Rec. Summer Staff | 110 |
| 21206-0-6-07 | CPP - Rec. Summer Staff | 283 |
| 21206-1-6-07 | CPP - Recreation | 0 |
| 21207-1-6-07 | Company Pension | - |
| 21208-1-6-07 | Medical & Life Insurance | - |
| 21209-1-6-07 | Workmens Compensation | 82 |
| 21215-1-6-05 | Town Beautification | 2,000 |
| 21215-1-6-07 | Supplies | 600 |
| 21215-2-6-01 | Misc. Program | 1,400 |
| 21215-2-6-02 | Summer Program Expenses | 2,000 |
| 21215-2-6-03 | Minor Sports Program Expenses | 250 |
| 21216-1-6-07 | Postage | - |
| 21217-1-6-07 | Advertising | - |
| 21218-1-6-07 | Telephone & Internet | - |
| 22485-1-6-07 | Minor Tools & Equipment | 100 |
| 22490-1-6-07 | Dues & Fees (RNS) | - |
| TOTAL REC ADMIN (SOE minus funded | | 14,291 |

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| | | 2026/2027 |
|-----------------------------------|--|---------------|
| | | BUDGET |
| MULTIPURPOSE Centres | | |
| 21200-0-6-18 | Janitor Wages - Lighthouse 5% | 722 |
| 21210-1-6-07 | Cleaning Supplies - Rec Centre | 500 |
| 21210-1-6-18 | Cleaning Supplies - Lighthouse | 200 |
| 21211-1-6-03 | Place | 2,500 |
| 21211-1-6-14 | Building Insurance - Bandstand | 450 |
| 21211-1-6-18 | Building Insurance - Seacaps Lighthouse | 6,000 |
| 21212-1-6-03 | Repairs & Maintenance - Market Place | 500 |
| 21212-1-6-07 | Repairs & Maintenance - Rec Centre | 1,500 |
| 21212-1-6-18 | Repairs & Maintenance - Seacaps Lighthouse | 1,000 |
| 21213-1-6-07 | Electricity - Rec Centre | 6,000 |
| 21213-1-6-14 | Electricity - Bandstand | 700 |
| 21213-1-6-18 | Electricity - Seacaps Lighthouse | 1,200 |
| 21214-1-6-07 | Water Costs (50%) - Rec Centre | 250 |
| 21214-1-6-18 | Water Costs - Seacaps Lighthouse | 1,000 |
| 21223-1-6-18 | Misc. Expenses - Seacaps Lighthouse | 750 |
| 22485-1-6-03 | Equipment - Market Place | 100 |
| TOTAL MULTIPURPOSE CENTRES | | 23,372 |

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| | | 2026/2027 |
|--------------------------------------|--|---------------|
| | | BUDGET |
| PARKS & PLAYGROUNDS | | |
| 21211-1-6-02 | Insurance - Widow's Walk | 250 |
| 21211-1-6-08 | Insurance (Seacap Memorial Park) | 6,000 |
| 21211-1-6-11 | Insurance (Rood's Head Park) | 600 |
| 21211-1-6-15 | Insurance - Athletic Fields | 1,500 |
| 21211-1-6-16 | Insurance - Beach Ramp & Trestles | 2,800 |
| 21211-1-6-17 | Insurance - Boardwalk | 5,000 |
| 21211-1-6-25 | Insurance - Tennis Courts | 3,000 |
| 21212-1-6-02 | Repairs & Maintenance - Widow's Walk | 500 |
| 21212-1-6-08 | Repairs & Maintenance -Playground | 500 |
| 21212-1-6-11 | Repairs & Maintenance (Rood's Head Park) | 5,000 |
| 21212-1-6-14 | Repairs & Maintenance (Bandstand) | 1,500 |
| 21212-1-6-15 | Repairs (Athletic Fields) | 1,000 |
| 21212-1-6-16 | Repairs & Maintenance - Beach Ramp & Trestles | 1,000 |
| 21212-1-6-17 | Repairs & Maintenance - Boardwalk | 2,500 |
| 21212-1-6-25 | Repairs & Maint. - Tennis Courts | 300 |
| 21213-1-6-02 | Electricity - Widow's Walk | 400 |
| 21213-1-6-08 | Electricity - Seacaps Park | 500 |
| 21213-1-6-15 | Electricity - Ball Field Canteen | 400 |
| 21213-1-6-17 | Electricity - Boardwalk | 1,900 |
| 21215-1-6-08 | Supplies - Parks & Playgrounds | 300 |
| 21221-1-6-08 | Equipment Leases and Rentals - Parks & Playground. | 4,500 |
| 21221-1-6-15 | Equipment Leases & Rentals - Athletic Fields | 2,500 |
| 21221-1-6-25 | Equipment Leases & Rentals - Tennis Courts | 3,500 |
| 21223-1-6-08 | Misc. Expense - Parks & Playgrounds | 1,000 |
| 21223-1-6-15 | Misc. Expense - Athletic Fields | 200 |
| 21228-1-6-15 | Athletic field Maintenance (Dale) | 800 |
| 22485-1-6-25 | Minor Tools & Equip - Tennis Courts | 200 |
| TOTAL PARKS & PLAYGROUNDS | | 47,650 |
| | | |
| TOTAL RECREATION | | 85,313 |

(41)

| | | 2026/2027 |
|-----------------------------------|--|------------------|
| | | BUDGET |
| LIBRARY BRANCH | | |
| | | |
| 21200-0-6-20 | Janitor Wages (15%) - Library | 2,165 |
| 21210-1-6-10 | Cleaning Supplies - Library | 300 |
| 21211-1-6-10 | Building Insurance - Library | 1,200 |
| 21212-1-6-10 | Repairs & Maintenance Building - Library | 1,500 |
| 21213-1-6-10 | Electricity - Library | 3,000 |
| 21218-1-6-10 | Telephone - Library | 400 |
| 21223-1-6-10 | Misc. Expense | 1,000 |
| TOTAL LIBRARY BRANCH | | 9,565 |
| REGIONAL LIBRARY | | |
| 28472-2-1-01 | Regional Library | 4,700 |
| TOTAL REGIONAL LIBRARY | | 4,700 |
| TOTAL LIBRARY EXPENDITURES | | 14,265 |

(42)

| | | 2026/2027 |
|-----------------------------|--------------------------------|---------------|
| | | BUDGET |
| | | |
| | | |
| | | |
| | | |
| OTHER - MUSEUM | | |
| 21200-0-6-09 | Janitor Wages - Museum (5%) | 722 |
| 21200-0-6-30 | Wages - Museum | 2,414 |
| 21205-1-6-09 | EI - Museum | 110 |
| 21206-1-6-09 | CPP - Museum | 161 |
| 21209-1-6-09 | WCB - Museum | 82 |
| 21210-1-6-09 | Cleaning Supplies - Museum | 75 |
| 21211-1-6-09 | Insurance - Museum | 850 |
| 21212-1-6-09 | Repairs & Maintenance - Museum | 4,000 |
| 21213-1-6-09 | Electricity - Museum | 2,200 |
| 21215-1-6-09 | Supplies - Museum | 100 |
| 21223-1-6-09 | Misc Expense - Museum | 300 |
| TOTAL OTHER - MUSEUM | | 11,014 |

43

| | | 2026/2027 |
|--|---|----------------|
| | | BUDGET |
| REC&CULTURE DEBENT INTEREST | | |
| | | |
| 28111 1-1-00 | Debenture (38-A-1) Interest Town Hall Accessibility | 685 |
| 28111-1-6-07 | Debenture (38-A-1) Interest - Rec Cnt Accessibility | 120 |
| 28111-1-6-10 | Debenture (38-A-1) Interest - Library Accessibility | 283 |
| 28113-1-5-12 | Debenture (34-A-1) Interest - Beach Cnt. 2014 project | 602 |
| 28114-1-6-17 | Debenture (35-A-1) Interest - Boardwalk LED Lights 2015 | - |
| 28115-1-6-16 | Trestle Trail Debent Interest 40-A-1 | 145 |
| 28137-1-6-07 | NSPI Heat Pump Interest Rec Centre | - |
| REC&CULTURE DEBENT INTEREST | | 1,150 |
| | | |
| TOTAL RECREATION & CULTURE | | 111,742 |

(44)

| | | 2026/2027 |
|------------------------------|-----------------------|----------------|
| | | BUDGET |
| FISCAL SERVICES | | |
| 28477-2-1-01 | District School Board | 173,379 |
| TOTAL FISCAL SERVICES | | 173,379 |
| | | |
| | | |

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| | | 2026/2027 |
|---|--|------------------|
| LONG TERM PRINCIPAL PAYMENTS | | BUDGET |
| 28134-1-5-12 | Beach Cnt. Debent Prin 2014 project 34-A-1 | 4667 |
| 28135-1-3-00 | Streets Truck/Equipment Debent Prin 35-A-1 | 0 |
| 28135-1-4-04 | Sewer Truck Debenture Principal 35-A-1 | 0 |
| 28135-1-6-17 | LED Boardwalk Lights Debent Prin 35-A-1 | 0 |
| 28138-1-1-00 | Town Hall Accessibility Debent Prin 38-A-1 | 2493 |
| 28138-1-3-00 | Calif Island Causeway Debent Prin 38-A-1 | 1043 |
| 28138-1-6-07 | Rec Centre Accessibility Debent Prin 38-A-1 | 435 |
| 28138-1-6-10 | Library Accessibility Debent Prin 38-A-1 | 1029 |
| 28139-1-4-04 | UV System Debent Principal 40-A-1 | 5800 |
| 28139-1-6-16 | Trestle Trail Debenture Principal 40-A-1 | 1340 |
| 28139 1-3-00 | Debenture Principal - 2025 Paving | 14900 |
| 28140-1-2-03 | Fire Truck Debent. Principal 42-A-1 | 35,618 |
| 28140-1-4-04 | Berm Debenture Principal 42-A-1 | 1147 |
| 29200 2-4-05 | WW Upgrades (Formerly Surge Tank) Debenture Principal 43-A-1 | 15,583 |
| | | |
| TOTAL LONG TERM PRINCIPAL PAYMENTS | | 84,055 |
| | | |
| TOTAL EXPENDITURES | | 1,783,034 |
| SURPLUS/DEFICIT | | 0 |