

**West Hants**

something inspiring awaits

West Hants Regional Municipality

2026-27 Operating Budget

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## EXECUTIVE SUMMARY

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The Municipality continues to experience sustained growth, development, and improved regional connectivity, supported by strategic investments made over the past six years. The proposed 2026–27 Operating Budget reflects a forward-looking approach that prioritizes service improvement, financial resilience, and long-term sustainability amid challenging economic conditions.

This year’s budget development process was significantly influenced by inflationary pressures, fluctuating interest rates, and increased demand for municipal infrastructure, maintenance, accessibility improvements, climate action, and housing support. To ensure a balanced and responsible financial plan, expenditure requirements were assessed first—focusing on legislative obligations, service expectations, and community needs—followed by a review of revenue requirements. Tax rates were subsequently set using a fair and measured approach. Reserve usage was carefully balanced to support current needs while preserving future financial stability.

The 2026–27 budget maintains overall spending at levels consistent with 2025–26, with increases limited to unavoidable cost drivers such as inflation, contractual commitments, and mandated provincial contributions. Council has also provided pre-approval for new grant offerings, additional PACE program funding, and third-party grant considerations. Despite efforts to manage costs, rising compensation requirements, reserve replenishment, and previously approved initiatives, a tax increase is proposed.

The proposed 2026–27 Operating Budget totals \$39,963,425, representing an increase of \$2.7 million (7.4%) over the prior year. This increase supports the continuation of core municipal services, restoration of reserve balances, and fulfillment of essential commitments while advancing operational efficiencies and identifying opportunities for cost savings. The budget also enhances support for residents, non-profit organizations, and small businesses across the Region.

Overall, the 2026–27 budget positions the Municipality to respond effectively to immediate financial pressures while supporting sustainable growth and long-term community well-being.

### **Expense Summary**

During the preparation of this budget, staff reviewed many items including allocations of expenses between departments and staffing compensation and benefits. Expenses have increased by \$2.7 million. Many expenses are seeing an increase this year due to inflation, including insurance, utility costs, and fuel. This year, new capital expenditures will add \$899,648

to the debt servicing costs. Other mandated costs have increased by \$544,027, Fire Protection by \$369,243, and Royal Canadian Mounted Police (RCMP) by \$56,423.

The budget includes a proposed 3% cost of living adjustment which is in alignment with previous years. Additionally, many mandated deductions have increased through the Canada Revenue Agency and Worker's Compensation.

Further, three new full-time positions have been proposed for Council's consideration. A Meter Technician position falling within the Public Works Department, shared by the Utility. Within the Planning and Development Department there is a position for a new Building Official. Through recent discussion a Financial Analyst/Senior Accountant has been included in the Financial Services Department. All the proposed positions will help support the community by maintaining service delivery.

### **Revenue Summary**

Revenue has increased by \$2.70 million. Some of this can be attributed to an increase in the assessment roll. The Municipality's total taxable assessment is projected to increase by 8.1%, resulting in an estimated revenue uplift of approximately \$2.3 million, assuming all other factors remain constant. PVSC applies the Consumer Price Index (CPI) issued by the Nova Scotia Department of Finance each November when determining assessments. The CAP rate for 2026 is set at 2.6%.

This budget also reflects the second year of the new waste collection agreement and the full impacts from the changes associated with the Extended Producer Responsibility.

The variance between non-tax revenues, expenditures, and transfers needs to be made up through setting tax rates. Property taxes are an investment in your community. The return on this investment is in the services received directly, including waste collection, municipal permits, protective services, etc., or indirectly through trails, parks, and community events, etc.

### **Tax Summary**

The tax rate structure is set up with a general rate and three area rates from the former municipal boundaries of the Town of Windsor, Municipality of West Hants, and the Town of Hantsport. Over the last five years Council has been moving items gradually from the area rates to the general rate. This year with the new regional waste collection contract, waste collection is being proposed under the general rate.

Considering the above, the proposed budget for 2026-27 is presenting a held residential tax rate for West Hants, while reducing the Hantsport and Windsor rates by nine-cents. With sustained tax rates for commercially assessed properties in the West Hants boundary. Reducing the Windsor and Hantsport commercial tax rate by five cents.

The residential general rate is proposed as \$0.8361, and the general commercial rate is proposed as \$0.98. These rates are included in the combined rates below.

It further proposes a combined residential rate of \$1.0123 for West Hants, \$1.2637 for Hantsport, and \$1.5564 for Windsor.

It is further proposed that the combined rates of \$1.78 for West Hants commercial, \$3.70 for Hantsport commercial, and \$3.80 for Windsor commercial.

When West Hants Rate is used as the baseline for comparison, the average residential tax burden is approximately 25 percent higher in Hantsport and 54 percent higher in Windsor.

**West Hants Regional Municipality Budget Overview**

The following table provides a summary of the budgeted totals for each revenue and expense area by department. The categories are standardized across Nova Scotia municipalities; legend included on page 8. The combined totals reflect the integrated budget of the general and area rates.

A complete and detailed version of the budget is provided in **Appendix 1**.

<b>RATE SUMMARY</b>		
<b>Commercial</b>	<b>2025-2026</b>	<b>2026-2027</b>
General Rate	0.98	0.98
<b>Communities</b>	<b>Combined Area Rates*</b>	
West Hants Rate	1.78	1.78
Hantsport Rate	3.75	3.70
Windsor Rate	3.85	3.80
<b>Residential</b>	<b>2025-2026</b>	<b>2026-2027</b>
General Rate	0.7831	0.8361
<b>Communities</b>	<b>Combined Area Rates*</b>	
West Hants Rate	1.0123	1.0123
Hantsport Rate	1.3537	1.2637
Windsor Rate	1.6464	1.5564

\*Combined area rates means all rates applicable to that community.

## West Hants Regional Municipality Budget Overview

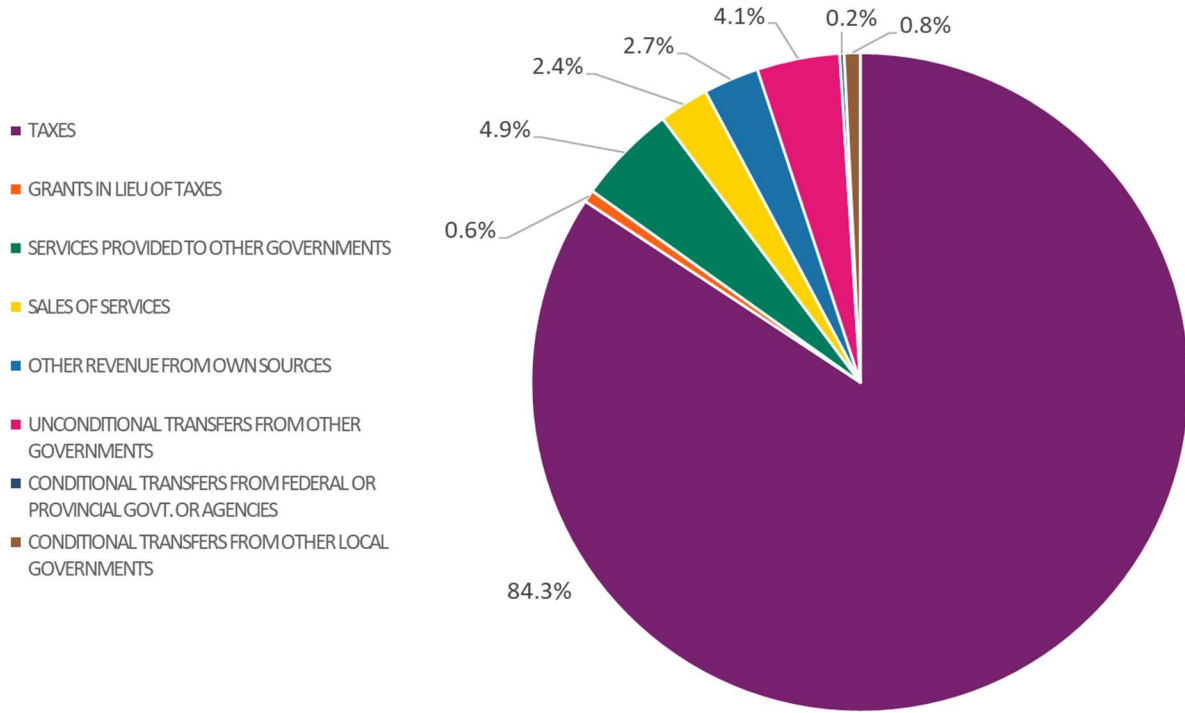
### 2026-27 WEST HANTS REGIONAL MUNICIPALITY BUDGET

REVENUE	2025-26 BUDGET	2026-27 BUDGET	VARIANCE
<b>TAXES</b>	\$ 31,425,305	\$ 33,674,008	7.2%
<b>GRANTS IN LIEU OF TAXES</b>	\$ 251,659	\$ 240,577	-4.4%
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	\$ 1,502,983	\$ 1,955,246	30.1%
<b>SALES OF SERVICES</b>	\$ 977,499	\$ 978,691	0.1%
<b>OTHER REVENUE FROM OWN SOURCES</b>	\$ 1,031,805	\$ 1,091,096	5.7%
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>	\$ 1,623,314	\$ 1,623,314	0.0%
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES</b>	\$ 74,000	\$ 85,000	14.9%
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>	\$ 307,393	\$ 315,494	2.6%
<b>TOTAL</b>	<b>\$ 37,193,959</b>	<b>\$ 39,963,425</b>	<b>7.4%</b>
<b>EXPENSES</b>			
<b>GENERAL GOVERNMENT SERVICES</b>	\$ 4,524,346	\$ 4,808,720	6.3%
<b>PROTECTIVE SERVICES</b>	\$ 10,803,577	\$ 11,211,178	3.8%
<b>TRANSPORTATION</b>	\$ 1,939,110	\$ 2,086,322	7.6%
<b>ENVIRONMENTAL HEALTH SERVICES</b>	\$ 3,984,765	\$ 4,453,551	11.8%
<b>PUBLIC HEALTH SERVICES</b>	\$ 90,607	\$ 94,813	4.6%
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	\$ 2,167,630	\$ 2,211,042	2.0%
<b>RECREATION AND CULTURAL SERVICES</b>	\$ 3,726,638	\$ 4,117,468	10.5%
<b>EDUCATION</b>	\$ 6,278,180	\$ 6,715,946	7.0%
<b>EXTRAORDINARY OR SPECIAL ITEMS</b>	\$ -	\$ -	0.0%
<b>NET EXPENSES</b>	<b>\$ 33,514,852</b>	<b>\$ 35,699,039</b>	<b>6.5%</b>
<b>DEBENTURE AND TERM LOAN PRINCIPAL AND INTEREST INSTALLMENTS</b>	\$ 2,946,507	\$ 3,790,639	28.6%
<b>NET TRANSFERS TO (FROM) OWN RESERVE, FUNDS AND AGENCIES</b>	\$ 732,599	\$ 473,746	-35.3%
<b>TOTAL</b>	<b>\$ 37,193,959</b>	<b>\$ 39,963,425</b>	<b>7.4%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

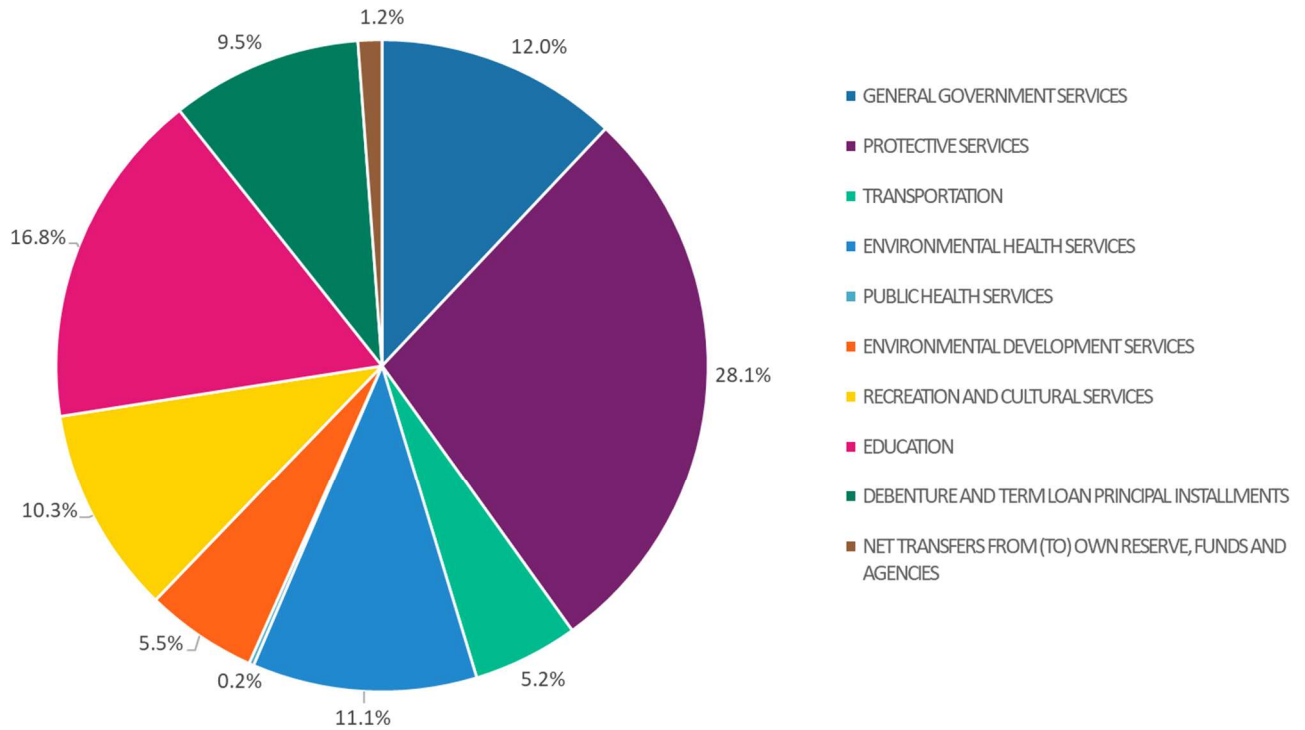
#### Expense Legend:

<b>General Government Services</b>	Legislative, CAO's Office, Financial Services, Facilities
<b>Protective Services</b>	RCMP, Fire Services, EMO, By-Law, Courthouse, Building Inspection, Prosecuting Attorney, Ground Search & Rescue
<b>Environmental Health Services</b>	Sewer, Waste Collection, Waste Diversion, Closed Landfill
<b>Public Health Services</b>	Cemeteries
<b>Environmental Development Services</b>	Planning & Development, Community Economic Development, Industrial Parks
<b>Recreation and Cultural Services</b>	Libraries, Community Development, Programs, Parks, Grants & Contributions

### 2026-27 Revenue Budget (%)



### 2026-27 Expense Budget (%)



## REVENUE

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### Tax Related Revenue

Property taxes are based on residential and commercial rates applied to assessed property values from Property Valuation Services Corporation (PVSC). Total assessments are divided by 100 and multiplied by the proposed rates to calculate expected revenue. For 2026–27, commercial rates are proposed to drop by five cents in Windsor and Hantsport and remain unchanged in West Hants. Residential rates in West Hants will remain unchanged, while a nine-cent reduction is proposed for Hantsport and Windsor.

The Municipality is required to present a balanced budget. Total tax and non-tax revenues must equal proposed expenditures, as municipalities are not permitted to budget for a deficit.

The following tables outline the area rates by expenditure category for each of the three former municipal boundaries within the West Hants Regional Municipality.

### General Rate Breakdown Calculation

#### 2026-27 General Tax Calculation

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##### GENERAL RATE

Estimated General Rate Expenses	\$	31,117,580
Less Non-Tax and Transfer Revenue	\$	(11,670,252)
<b>Required Tax Revenue</b>	<b>\$</b>	<b>19,447,327</b>

PVSC Commercial Roll	\$	160,205,600
Less Appeals	\$	(266,088)
Federal and Resource Commercial	\$	8,071,422
Net PVSC Commercial Roll	\$	168,010,934
<b>Revenue From (\$0.98) Tax Rate</b>	<b>\$</b>	<b>1,646,507</b>

<b>Remaining Tax Required</b>	<b>\$</b>	<b>17,800,820</b>
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PVSC Residential Roll	\$	2,127,729,000
Less Appeals	\$	(1,101,409)
Federal and Resource Residential	\$	2,387,686
Net PVSC Residential Roll	\$	2,129,015,277
<b>Residential Tax Rate Required</b>	<b>\$</b>	<b>0.8361</b>

## West Hants Area Rate by Expense

### WEST HANTS

<b>AREA RATE 1</b>	
Estimated General Rate Expenses	\$ 4,044,923
Less Non-tax and Transfer Revenue	\$ -
<b>Required Tax Revenue</b>	<b>\$ 4,044,923</b>
PVSC West Hants Commercial Roll	\$ 93,043,800
Less Appeals	-\$ 216,088
Federal and Resource Commercial	\$ 5,876,622
Net PVSC Commercial Roll	\$ 98,704,334
<b>Revenue From \$0.80 Area Rate 1</b>	<b>\$ 789,635</b>
<b>Remaining Tax Required</b>	<b>\$ 3,255,288</b>
PVSC Residential Roll	\$ 1,845,931,000
Less Appeals	-\$ 540,309
Federal and Resource Residential	\$ 2,257,868
Net PVSC Residential Roll	\$ 1,847,648,558
<b>Residential Area Rate Required</b>	<b>\$ 0.1762</b>

### WEST HANTS

<b>Area Rate By Expense</b>	<b>Commercial</b>	<b>Residential</b>
<b>GENERAL GOVERNMENT SERVICES</b>	\$ 0.0329	\$ 0.0072
<b>PROTECTIVE SERVICES</b>	\$ 0.8947	\$ 0.1970
<b>TRANSPORTATION</b>	\$ -	\$ -
<b>ENVIRONMENTAL HEALTH SERVICES</b>	\$ -	\$ -
<b>PUBLIC HEALTH SERVICES</b>	\$ -	\$ -
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	\$ -	\$ -
<b>RECREATION AND CULTURAL SERVICES</b>	\$ -	\$ -
<b>EDUCATION</b>	\$ -	\$ -
<b>EXTRAORDINARY OR SPECIAL ITEMS</b>	\$ -	\$ -
<b>DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS</b>	\$ 0.1360	\$ 0.0300
<b>NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND</b>	-\$ 0.2636	-\$ 0.0580
<b>Total Area Rate</b>	\$ 0.8000	\$ 0.1762
<b>General Rate</b>	\$ 0.9800	\$ 0.8361
<b>Total West Hants Tax Rate</b>	\$ 1.7800	\$ 1.0123

## Hantsport Area Rate by Expense

### HANTSPORT

<b>AREA RATE 2</b>	
Estimated General Rate Expenses	\$ 560,962
Less Non-tax and Transfer Revenue	\$ -
<b>Required Tax Revenue</b>	<b>\$ 560,962</b>
PVSC Hantsport Commercial Roll	\$ 16,984,000
Less Appeals	-\$ 30,000
Federal and Resource Commercial	\$ 223,800
Net PVSC Commercial Roll	\$ 17,177,800
<b>Revenue From \$1.92 Area Rate 2</b>	<b>\$ 329,814</b>
<b>Remaining Tax Required</b>	<b>\$ 231,149</b>
PVSC Residential Roll	\$ 92,129,600
Less Appeals	-\$ 183,391
Federal and Resource Residential	\$ -
Net PVSC Residential Roll	\$ 91,946,209
<b>Residential Area Rate Required</b>	<b>\$ 0.2514</b>

### HANTSPORT

<b>Area Rate By Expense</b>	<b>Commercial</b>	<b>Residential</b>
<b>GENERAL GOVERNMENT SERVICES</b>	\$ -	\$ -
<b>PROTECTIVE SERVICES</b>	\$ -	\$ -
<b>TRANSPORTATION</b>	\$ -	\$ -
<b>ENVIRONMENTAL HEALTH SERVICES</b>	\$ -	\$ -
<b>PUBLIC HEALTH SERVICES</b>	\$ 0.1229	\$ 0.0161
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	\$ 0.0123	\$ 0.0016
<b>RECREATION AND CULTURAL SERVICES</b>	\$ 0.2316	\$ 0.0303
<b>EDUCATION</b>	\$ -	\$ -
<b>EXTRAORDINARY OR SPECIAL ITEMS</b>	\$ -	\$ -
<b>DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS</b>	\$ -	\$ -
<b>NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND HMCC</b>	\$ 1.1941	\$ 0.1564
	\$ 0.3591	\$ 0.0470
<b>Total Area Rate</b>	\$ 1.9200	\$ 0.2514
<b>Total Area Rate - West Hants</b>	\$ 0.8000	\$ 0.1762
<b>General Rate</b>	\$ 0.9800	\$ 0.8361
<b>Total Hantsport Tax Rate</b>	\$ 3.7000	\$ 1.2637

## Windsor Area Rate by Expense

### WINDSOR

<b>AREA RATE 3</b>	
Estimated General Rate Expenses	\$ 3,981,062
Less Non-tax and Transfer Revenue	\$ -
<b>Required Tax Revenue</b>	<b>\$ 3,981,062</b>
PVSC Windsor Commercial Roll	\$ 67,161,800
Less Appeals	-\$ 50,000
Federal and Resource Commercial	\$ 2,194,800
Net PVSC Commercial Roll	\$ 69,306,600
<b>Revenue From \$2.82 Area Rate 3</b>	<b>\$ 1,954,446</b>
<b>Remaining Tax Required</b>	<b>\$ 2,026,616</b>
PVSC Residential Roll	\$ 281,798,000
Less Appeals	-\$ 561,100
Federal and Resource Residential	\$ 129,819
Net PVSC Residential Roll	\$ 281,366,719
<b>Residential Area Rate Required</b>	<b>\$ 0.7203</b>

### WINDSOR

<b>Area Rate By Expense</b>	<b>Commercial</b>	<b>Residential</b>
<b>GENERAL GOVERNMENT SERVICES</b>	\$ 0.1719	\$ 0.0439
<b>PROTECTIVE SERVICES</b>	\$ 1.3733	\$ 0.3508
<b>TRANSPORTATION</b>	\$ -	\$ -
<b>ENVIRONMENTAL HEALTH SERVICES</b>	\$ -	\$ -
<b>PUBLIC HEALTH SERVICES</b>	\$ 0.0417	\$ 0.0107
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	\$ 0.0742	\$ 0.0189
<b>RECREATION AND CULTURAL SERVICES</b>	\$ -	\$ -
<b>EDUCATION</b>	\$ -	\$ -
<b>EXTRAORDINARY OR SPECIAL ITEMS</b>	\$ -	\$ -
<b>DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS</b>	\$ 0.3099	\$ 0.0792
<b>NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND</b>	\$ 0.8490	\$ 0.2168
<b>Total Area Rate</b>	\$ 2.8200	\$ 0.7203
<b>General Rate</b>	\$ 0.9800	\$ 0.8361
<b>Total Windsor Tax Rate</b>	\$ 3.8000	\$ 1.5564

## Non-Tax Related Revenue

### Resource and Special Assessment

Resource revenue is based on current year property assessments for recreation and forest properties at last year's tax rates. Special assessments relate to unique or specific charges that are required for services or anomalies in the tax roll. This year include a reduction in The Crossing development to balance tax rates along the former municipal boundaries.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Special Tax Agreement	\$ 42,760	\$ 38,000	\$ 40,000	5.3%
Recreational Property Tax	\$ 4,589	\$ 5,653	\$ 4,589	-18.8%
Forest Property Tax < 50,000 ac	\$ 23,552	\$ 22,285	\$ 23,800	6.8%
Forest Property Tax > 50,000 ac	\$ 2,728	\$ 14,050	\$ 10,000	-28.8%
Taxes - Other	\$ (23,639)	\$ 58,147	\$ 16,912	-70.9%
<i>Subtotal</i>	<b>\$ 49,989</b>	<b>\$ 81,009</b>	<b>\$ 95,301</b>	<b>17.6%</b>

### Business Property Transfers

Business property includes transfers to the municipality based on special arrangements between the province, Bell Aliant and NS Power. Revenue generated from Bell Aliant and NS Power is based on assessed values of properties in West Hants at last year's assessment rate. The HST rebate is determined by UNSM and is calculated based on the former units' HST returns from the previous year.

- The Bell Aliant revenue is based off actuals from 2025-26.
- HST rebate is an estimate based on the previous year's transactions. For 2025-26 the HST was based on 2024-25 income taxes.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Based on Revenue (MTT)	\$ 73,919	\$ 72,716	\$ 72,500	-0.3%
NS Power Inc. Grant	\$ 240,475	\$ 258,269	\$ 245,000	-5.1%
HST Rebate (UNSM)	\$ 99,323	\$ 100,432	\$ 100,432	0.0%
<i>Subtotal</i>	<b>\$ 413,717</b>	<b>\$ 431,417</b>	<b>\$ 417,932</b>	<b>-3.1%</b>

### Other Taxes

Deed Transfer Tax is based on an estimation of the total value of homes sold in West Hants each year. 5% of the monies relates to anticipated revenue generated through the Subdivision By-Law process. This money is transferred to a reserve resulting in net \$0 revenue for the Municipality.

- The Deed Transfer Tax By-Law sets the tax rate at 1.5%. Given the current slowdown in the housing market and broader external economic factors affecting real estate activity, this revenue source is expected to remain stable.

- There are no anticipated changes to the 5% Monies, it is simply an estimate with no impact on the tax rate.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Deed Transfer Tax	\$ 2,359,384	\$ 2,100,000	\$ 2,250,000	7.1%
Other (5% Monies)	\$ 10,007	\$ 10,000	\$ 10,000	0.0%
<i>Subtotal</i>	<b>\$ 2,369,390</b>	<b>\$ 2,110,000</b>	<b>\$ 2,260,000</b>	<b>7.1%</b>

### Services Provided to Other Governments and Agencies

Revenue generated by recouping costs from other government agencies, host landfill tipping fees, and administration fees charged for providing services to internal and external departments and agencies.

- Revenue generated from Environmental Health Services is drawn from the Region 6 Solid Waste Management funding and the diversion credit reserve and is determined by anticipated expenses for the year.
- 2025-26 saw higher than budgeted Landfill Tipping Fees. It is expected that this trend will continue, and the 2026-27 budget for Landfill Tipping Fees has been increased to reflect this trend.
- Closed landfill draws its revenue from the Asset Retirement Obligation Reserve and matches the anticipated expenses for the year.
- New revenue from Circular Materials is anticipated, as part of Extended Producer Responsibility (EPR). For more details, please see page 57.
- Administrative revenue is made up of 10% administration fees based on operating expenses charged to the Water Utility, Sewer System, Region 6 Solid Waste Management, etc.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Environmental Health Services	\$ 97,040	\$ 84,152	\$ 86,133	2.4%
Landfill Tipping Fees	\$ 716,030	\$ 716,030	\$ 762,754	6.5%
Municipal Courthouse	\$ 87,316	\$ 23,736	\$ -	-100.0%
Circular Materials	\$ -	\$ 100,000	\$ 495,000	395.0%
Closed Landfill	\$ 55,340	\$ 58,332	\$ 66,289	13.6%
Administration Revenue	\$ 487,937	\$ 520,733	\$ 545,069	4.7%
<i>Subtotal</i>	<b>\$ 1,443,663</b>	<b>\$ 1,502,983</b>	<b>\$ 1,955,246</b>	<b>30.1%</b>

### Sales of Service

Sales of service is revenue from taxes on the Ellershouse and Martock Ridge wind farms as well as projected revenue from field and facility rentals and Community Development programs.

- Wind farm revenue is generated from the Municipality’s ability to charge for Martock Ridge and Ellershouse wind farms based on megawatts produced and is limited to a 1% increase per year.
- In 2026-27 Community Development will continue with the successful subsidy of programs - this subsidy will be seen in the program expenses. There is a decrease in revenue based on 2025-26 projections and previous year’s averages.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Wind Farms	\$ 175,664	\$ 177,664	\$ 179,441	1.0%
Community Development Programs & Rentals	\$ 749,588	\$ 798,292	\$ 799,250	0.1%
<i>Subtotal</i>	<b>\$ 925,252</b>	<b>\$ 975,956</b>	<b>\$ 978,691</b>	<b>0.3%</b>

### Other Revenue from Own Sources

Revenue from own sources includes sales of licenses and building permits, collection of fines, and rental fees. Return on investment is money earned from bank interest as well as penalties and interest, which is revenue earned on overdue accounts. Miscellaneous includes revenue earned from tax certificates, Street Improvement By-Law, and property tax information transfers.

- Rental revenue is generated from the rental of the space for the Windsor Fire Department, Hantsport Food Bank, and other rentals at the 100 King Street location.
- Penalties and interest are based on the interest charged on outstanding taxes and accounts receivable at 1.25% per month simple interest.
- The Bank of Canada prime rates have resulted historically in higher returns on investment. This is a variable revenue source and remains unchanged for 2026-27 fiscal.
- Private Road Association service fees are maintained at \$5 per lot.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Licenses & Permits	\$ 113,845	\$ 99,144	\$ 111,568	12.5%
Fines	\$ 54,334	\$ 42,000	\$ 45,000	7.1%
Rentals	\$ 3,983	\$ 121,818	\$ 128,394	5.4%
Return on Investment	\$ 376,201	\$ 275,000	\$ 300,000	9.1%
Penalties & Interest on Taxes	\$ 251,756	\$ 357,533	\$ 368,974	3.2%
Miscellaneous	\$ 93,465	\$ 136,310	\$ 137,160	0.6%
<i>Subtotal</i>	<b>\$ 893,585</b>	<b>\$ 1,031,805</b>	<b>\$ 1,091,096</b>	<b>5.7%</b>

### Unconditional Transfers from Own Government

These are payments received from the provincial government which have no spending restrictions. This is made up of farm property acreage, which is revenue generated from farmlands and is assessed on last year’s commercial rate, the annual 911 fee and Municipal Capacity Grant (former equalization).

	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Municipal Capacity Grant	\$ 879,973	\$ 1,514,504	\$ 1,514,504	0.0%
MGA, Farm Property Acreage	\$ 97,620	\$ 102,383	\$ 102,383	0.0%
911 Cost Recovery	\$ 8,519	\$ 6,427	\$ 6,427	0.0%
<i>Subtotal</i>	<b>\$ 986,112</b>	<b>\$ 1,623,314</b>	<b>\$ 1,623,314</b>	<b>0.0%</b>

### Conditional Transfers from Federal and Provincial Governments

Conditional transfers require that money received be used for specific purposes. The budget is made up of recouping funds for excise tax, grant money for the Active Living Coordinator, and other grant funding opportunities.

- \$50,000 has been identified as recreation grants with a reasonable expectation for success in obtaining them.
- Budget has been updated to better reflect previous year averages.

	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Federal Government	\$ 39,911	\$ 24,000	\$ 30,000	25.0%
Provincial Government	\$ 60,781	\$ 50,000	\$ 55,000	10.0%
<i>Subtotal</i>	<b>\$ 100,691</b>	<b>\$ 74,000</b>	<b>\$ 85,000</b>	<b>14.9%</b>

### Conditional Transfers from Other Local Governments

Consists of transfers from various local governments that are conditional on specific services being provided by the Municipality. Much of this revenue is related to fire protection.

- Revenue generated from Kings County for Hantsport fire service is contingent on Kings County's approval. The percentage of calls has increased to 47.2% and the operational funding portion is capped at \$131,400.
- IT Services is an agreement with the Village of Kingston and the Town of Berwick for professional services and consulting from our Information Technology staff.

	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Kings County Fire Service	\$ 71,562	\$ 127,700	\$ 131,400	2.9%
IT Services (Town & Villages)	\$ 1,920	\$ 2,000	\$ 2,000	0.0%
Glooscap Fire Grant	\$ 7,064	\$ 7,065	\$ 7,065	0.0%
Capital Fire Grant Kings	\$ 72,920	\$ 132,628	\$ 135,029	1.8%
<i>Subtotal</i>	<b>\$ 126,355</b>	<b>\$ 269,393</b>	<b>\$ 275,494</b>	<b>2.3%</b>

## EXPENSES

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### Non-Departmental Expenses and Net Transfers

#### General Rate Debt Servicing

Debt servicing is for capital purchases such as buildings, vehicles, land, etc. The debt the Municipality currently holds is with the Municipal Finance Division (MFD), but the Municipality can borrow from its banker, RBC, when the need arises.

- 37% of the Municipality's debt servicing cost is related to Fire Services, and 15% is associated to Municipal Sewer Services.
- The proposed 2026-27 debt servicing costs will add \$0.0423 to the general tax rate. The total debt servicing cost, including area rated debt servicing, makes up 9.5% of the total budget.

REGION				
DEBT CHARGES		Principal	Interest	Total
<b>2020-2021</b>				
	Subtotal 2020-21	\$ 229,212	\$ 129,219	\$ 358,432
<b>2021-2022</b>				
	Subtotal 2021-22	\$ 134,408	\$ 129,265	\$ 263,673
<b>2022-2023</b>				
	Subtotal 2022-23	\$ 119,813	\$ 61,863	\$ 181,676
<b>2023-2024</b>				
	Subtotal 2023-24	\$ 201,395	\$ 50,266	\$ 251,661
<b>2024-25</b>				
	Subtotal 2024-25	\$ 437,761	\$ 31,719	\$ 469,481

**REGION****DEBT CHARGES**

<b>2025-26</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
HFD - Upgrades to Engine 12 Compartments	\$ 5,175	\$ 362	\$ 5,537
HFD - 5 VFD Radios	\$ 9,315	\$ 652	\$ 9,967
WFD - Hose Tower Roof Replacement & Perimeter	\$ 5,589	\$ 391	\$ 5,981
BFD 1 - P/T4 SCBA Replacement (5)	\$ 9,944	\$ 696	\$ 10,641
BFD 1 - Dump Tank	\$ 3,105	\$ 217	\$ 3,322
BFD 2 - Squad 9 Light/Winch, approved	\$ 15,524	\$ 1,087	\$ 16,611
Falmouth - Treatment Plant Phase 3 Expansion	\$ 7,616	\$ 533	\$ 8,149
Tregothic Creek Sewer Crossing	\$ 21,157	\$ 1,481	\$ 22,637
Lagoon Drive - Headworks Connection Study	\$ 8,428	\$ 590	\$ 9,018
Lagoon Drive - Blower Replacement	\$ 5,924	\$ 415	\$ 6,338
Lagoon Drive - Diffuser Replacement	\$ 5,078	\$ 355	\$ 5,433
Lagoon Drive - Disinfection Equipment	\$ 3,516	\$ 246	\$ 3,762
Main Street North - Hantsport Road Renewal	\$ 63,195	\$ 4,424	\$ 67,619
Windsor Stormwater Cunnabel Creek	\$ 14,176	\$ 992	\$ 15,169
Replace 2016 Salt/Plow - Dump Truck (Unit 51 - 2016 International)	\$ 29,619	\$ 2,073	\$ 31,692
Pipe Crawler Camera	\$ 9,376	\$ 656	\$ 10,032
Mulching Head for Excavator	\$ 8,204	\$ 574	\$ 8,778
Subtotal 2025-26	\$ 224,941	\$ 15,746	\$ 240,687
<b>2026-27</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Replace 2011 Case 580 Rubber Tire Backhoe	\$ 25,283	\$ 1,770	\$ 27,053
Existing Operations Facility Upgrades	\$ 16,440	\$ 1,151	\$ 17,590
100 King Street Renovations	\$ 30,733	\$ 2,151	\$ 32,885
1/2 Tonne Pickups (PW)	\$ 15,110	\$ 1,058	\$ 16,168
Storm Water System Upgrades	\$ 20,517	\$ 1,436	\$ 21,953
Cunnabel Creek Storm Water Renewal Project	\$ 41,044	\$ 2,873	\$ 43,917
Rand Street Renewal	\$ 233,934	\$ 16,375	\$ 250,309
Payzant to King Street Connection	\$ 241,217	\$ 16,885	\$ 258,102
Electrical Outlets on Gerrish Street (Delay)	\$ 20,699	\$ 1,449	\$ 22,148
Causeway Trail - Paving	\$ 41,398	\$ 2,898	\$ 44,296
Lift Stations - Dedicated Standby Generators	\$ 15,233	\$ 1,066	\$ 16,299
Lagoon Drive - Headworks Connection Study	\$ 8,428	\$ 590	\$ 9,018
Falmouth Treatment Plant Expansion	\$ 20,286	\$ 1,420	\$ 21,706
Falmouth - Treatment Plant Building & Equipment Upgrades	\$ 5,274	\$ 369	\$ 5,643
Falmouth - Treatment Plant Metal Roof Replacement	\$ 9,376	\$ 656	\$ 10,032
Falmouth - Treatment Plant Security Gate	\$ 4,874	\$ 341	\$ 5,215
Falmouth - Treatment Plant Replacement Rotating Assemblies	\$ 2,591	\$ 181	\$ 2,772
Falmouth - Treatment Plant Replacement Aerator	\$ 7,245	\$ 507	\$ 7,752
I&I Reduction Program	\$ 11,238	\$ 787	\$ 12,024
Lift Stations Upgrades	\$ 39,331	\$ 2,753	\$ 42,084
1/2 Tonne Pickups - Sewer/Water	\$ 7,141	\$ 500	\$ 7,641
HFD- 25 Pagers	\$ 2,809	\$ 197	\$ 3,006
HFD- Unit 52 Brush Truck Wildland Lift Kit	\$ 10,350	\$ 724	\$ 11,074
BFD 1 - T6 SCBA Replacement (5)	\$ 10,243	\$ 717	\$ 10,960
Subtotal 2026-27	\$ 840,793	\$ 58,855	\$ 899,648
Total General Rated Debt Servicing	\$ 2,188,323	\$ 476,934	\$ 2,665,256

**Police Protection**

The Municipality is a participant in the Municipal Policing Services Agreement which is a contract between the Province of Nova Scotia and the RCMP. Under this agreement, the Municipality pays 90% of the cost of an officer (boots on the street) and the province covers the difference. DNA

testing is not covered under this agreement and the Municipality pays an annual fee to the RCMP for this service.

- RCMP service costs have increased by 0.9% for 2026–27. These costs are allocated based on established formulas: 70% to Area Rate 1 and 30% to Area Rate 3.
- The DNA testing expense did not increase from 2025-26.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
RCMP	\$ 5,661,018	\$ 6,392,764	\$ 6,449,187	0.9%
Other (DNA Testing)	\$ 14,701	\$ 13,000	\$ 13,000	0.0%
<i>Subtotal</i>	<i>\$ 5,675,719</i>	<i>\$ 6,405,764</i>	<i>\$ 6,462,187</i>	<i>0.9%</i>

### Transportation

This is the three-year funding agreement with West Hants Dial-A-Ride, which was renewed in 2025-26 after budget deliberation. The second year of funding has been adjusted by the Consumer Price Index (CPI) issued by the Nova Scotia Department of Finance each December. For 2026-27, December CPI is set 3.1%.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
West Hants Dial-A-Ride	\$ 25,943	\$ -	\$ 34,722	0.0%
<i>Subtotal</i>	<i>\$ 25,943</i>	<i>\$ -</i>	<i>\$ 34,722</i>	<i>0.0%</i>

### Fire Protection

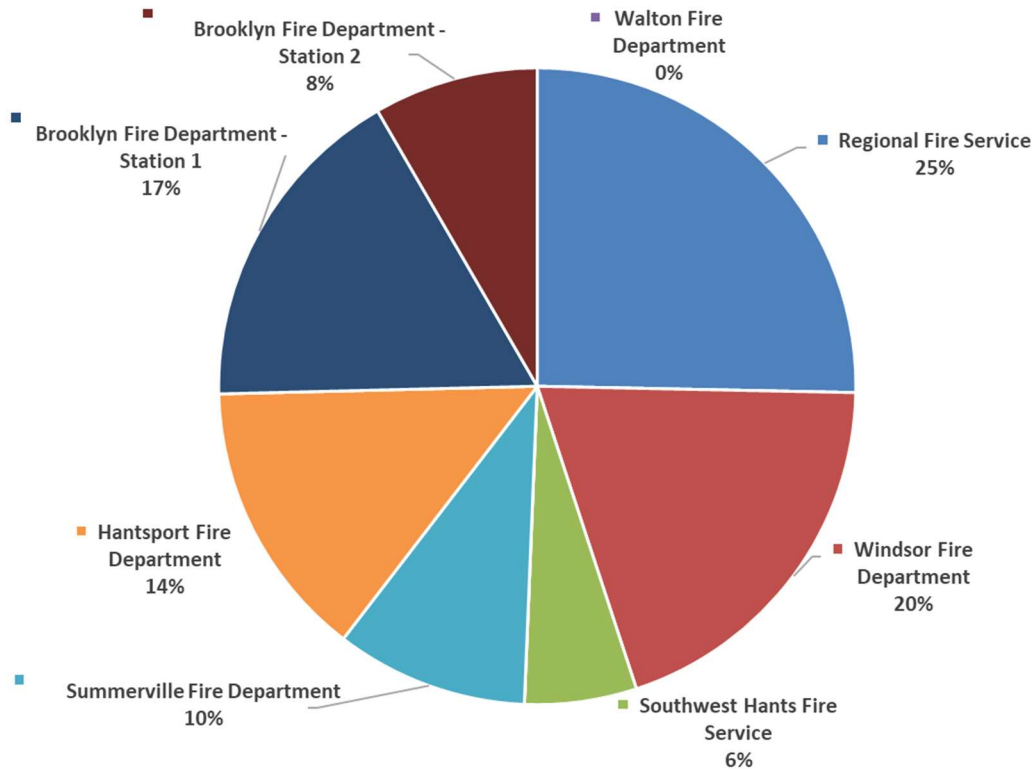
Represents the combined budgets of all fire services that provide fire protection in the West Hants area. Fire budgets for each of the fire services are presented individually to Council by the Fire Chief or appointed representative. Detailed budgets are provided in **Appendices 2-9**. The amount for water supply and hydrants is ordered by the Nova Scotia Regulatory and Appeals Board (NSRAB) through the various water utility rate hearings.

- Water Supply and Hydrants costs have increased based on NSRAD orders.
- Municipal Fire Services budget has increased by 13.9%. The biggest change is associated with the new Fire Services Director. The other fire departments, on average, are increasing by 5.6%
- Walton Fire Department contribution was moved under the Regional Fire Services.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Fire Fighting Service	\$ 1,453,300	\$ 1,883,037	\$ 2,144,013	13.9%
Water Supply & Hydrants	\$ 1,015,508	\$ 1,558,926	\$ 1,667,192	6.9%
<i>Subtotal</i>	<i>\$ 2,468,808</i>	<i>\$ 3,441,963</i>	<i>\$ 3,811,206</i>	<i>10.7%</i>

**Regional Fire Budget Summary  
2026-27**

<b>EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Regional Fire Service	\$ 332,342	\$ 542,822	63.3%
Windsor Fire Department	\$ 387,053	\$ 421,125	8.8%
Southwest Hants Fire Service	\$ 119,748	\$ 121,935	1.8%
Walton Fire Department	\$ 43,850	\$ -	-100.0%
Summerville Fire Department	\$ 197,142	\$ 209,550	6.3%
Hantsport Fire Department	\$ 274,500	\$ 304,327	10.9%
Brooklyn Fire Department - Station 1	\$ 354,343	\$ 364,973	3.0%
Brooklyn Fire Department - Station 2	\$ 174,060	\$ 179,281	3.0%
<b>Total Expenses</b>	<b>\$ 1,883,037</b>	<b>\$ 2,144,013</b>	<b>13.9%</b>



**Public Safety**

Public safety grants and the West Hants Ground Search and Rescue funding line item within the budget.

- West Hants Ground Search and Rescue (WHGSAR)’s Last year of the funding agreement. This year includes operational funding adjusted by the Consumer Price Index (CPI) issued by the Nova Scotia Department of Finance each December. For 2026-27, December CPI is set 3.1%.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Grants	\$ 6,467	\$ 7,500	\$ 7,500	0.0%
West Hants Ground Search and Rescue	\$ 53,598	\$ 30,270	\$ 31,208	3.1%
<i>Subtotal</i>	<i>\$ 60,065</i>	<i>\$ 37,770</i>	<i>\$ 38,708</i>	<i>2.5%</i>

### Community Economic Development

The Municipality is a partner in several community-based initiatives including Valley Regional Economic Network (REN), Valley Community Fibre Network (VCFN), and the Climate Action Committee.

- The annual deficit of the VCFN is shared by its members. It is anticipated to remain at current levels until additional leases are added to generate more revenue for the organization.
- West Hants Regional Municipality has withdrawn the notice given to Valley REN regarding leaving the service and has agreed to stay on.
- Climate Action Committee Workplan is funding to support initiatives from the motions of the Climate Action Committee. For more details, please see page 39.
- Hants Shore Community Health Centre's second year of the funding agreement. This year includes operational funding adjusted by the Consumer Price Index (CPI) issued by the Nova Scotia Department of Finance each December. For 2026-27, December CPI is set 3.1%.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Valley REN	\$ 64,005	\$ 67,505	\$ 67,505	0.0%
VCFN	\$ 5,113	\$ 5,113	\$ 5,113	0.0%
Climate Action Committee	\$ 19,710	\$ 559,519	\$ 448,493	-19.8%
Hants Shore Community Health Centre	\$ 33,333	\$ 50,450	\$ 52,014	3.1%
<i>Subtotal</i>	<i>\$ 122,161</i>	<i>\$ 682,587</i>	<i>\$ 573,125</i>	<i>-16.0%</i>

### Industrial Park

Industrial Park agreement for expenses related to lighting and snow removal services for parts of the Windsor-West Hants Industrial Park. It is not anticipated to change for 2026-27.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Other- Lights	\$ 3,628	\$ 4,006	\$ 4,006	0.0%
<i>Subtotal</i>	<i>\$ 3,628</i>	<i>\$ 4,006</i>	<i>\$ 4,006</i>	<i>0.0%</i>

### Cultural Buildings and Facilities

These non-department expenses are made up of a mandatory transfer to the Annapolis Valley Regional Library, and expenses for the Windsor Library. The Hantsport Library is a service that was supported by the former Town of Hantsport, through agreements and motions of the Town Council. West Hants Regional Municipality retains ownership of the library building and costs associated with maintenance and repairs must continue to be funded.

- Costs for the Hantsport Library have increased, and the 2026-27 estimates are reflective of this. This increase is attributed to building maintenance and increased power and insurance costs. See **Appendix 20** for detailed and complete versions of the budget provided below.
- Costs for the Windsor Library have increased, and the 2026-27 estimates are reflective of this. This increase is attributed to building maintenance and increased power and insurance costs. See **Appendix 20** for detailed and complete versions of the budget provided below.
- The Regional Library contributions are based on population. Request for consideration of increase in funding in 2026-27 has been reflected. This contribution to the Regional Library represents \$0.0087 on the general tax rate.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Windsor Library	\$ 44,661	\$ 39,746	\$ 42,525	7.0%
Hantsport Library	\$ 26,163	\$ 21,951	\$ 24,424	11.3%
Transfers to Regional Library	\$ 134,413	\$ 134,500	\$ 201,600	49.9%
<i>Subtotal</i>	<b>\$ 205,238</b>	<b>\$ 196,198</b>	<b>\$ 268,549</b>	<b>36.9%</b>

### Appropriations to Regional School Boards

Mandatory transfers to the school board to cover the costs of education in the region. West Hants Regional Municipality’s direct share is based on the Uniform Assessment (UA) total provided by the province and multiplied by 0.003048. Under the dissolution order, the former Town of Hantsport maintains an inter-municipal agreement that uses a similar formula as above but combines the total cost of education among Kings County and the Towns of Wolfville, Kentville and Berwick. The formula uses the number of students attending the schools and determines the education cost based on the weighted percentage of students in each area.

- A lift in the UA and an inclusion of the inter-municipal agreement has led to an overall increase of 7.0%.
- The mandatory contribution to Regional School Boards represents \$0.2887 on the general tax rate.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Mandatory Contribution	\$ 5,107,284	\$ 6,278,180	\$ 6,715,946	7.0%
<i>Subtotal</i>	<b>\$ 5,107,284</b>	<b>\$ 6,278,180</b>	<b>\$ 6,715,946</b>	<b>7.0%</b>

## Internal Transfers

Budgeted and non-budgeted transfers to and from internal reserves. Unbudgeted transfers from reserves are typically a result of unanticipated costs that occur during the year.

- 5% Fund supports recreation equipment, land acquisition, and park development in West Hants.
- Carryover Reserve is the amount previously approved in 2025-26, for projects that could not be completed in 2025-26, and funding was carried over to 2026-27.
- The Hantsport Infrastructure Reserve will allow Hantsport to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Windsor Infrastructure Reserve will allow Windsor to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The proposed contribution to regional capital and operating reserves is \$2,899,685.

	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<i>General Rate</i>				
Operating Reserve	\$ -	\$ (332,000)	\$ (866,387)	161.0%
Fire Equipment	\$ -	\$ 100,000	\$ 125,000	25.0%
Boundary Reserve	\$ -	\$ 12,250	\$ 12,250	0.0%
Election Reserve	\$ -	\$ 50,000	\$ 50,000	0.0%
RCMP Reserve	\$ -	\$ (650,000)	\$ -	-100.0%
Consolidation Reserve	\$ -	\$ (22,806)	\$ -	-100.0%
Housing Acc. Funding	\$ -	\$ (105,825)	\$ (87,025)	-17.8%
Carryover Reserve	\$ -	\$ (468,000)	\$ (383,000)	
Capital Fund	\$ -	\$ 850,000	\$ 850,000	0.0%
Asset Retirement Obligation Reserve	\$ -	\$ 218,980	\$ 558,060	154.8%
<i>West Hants Rate</i>				
Operating Reserve	\$ -	\$ (697,000)	\$ (369,530)	-67.3%
RCMP	\$ -	\$ -	\$ (735,000)	#DIV/0!
Consolidation Reserve	\$ -	\$ -	\$ (228,057)	#DIV/0!
<i>Hantsport Rate</i>				
Hantsport Smoothing (AR)	\$ -	\$ -	\$ -	#DIV/0!
Hantsport Infrastructure Reserve	\$ -	\$ 337,500	\$ 263,885	-21.8%
Operating Reserve	\$ -	\$ 69,700	\$ 85,000	22.0%
<i>Windsor Rate</i>				
Operating Reserve	\$ -	\$ 627,300	\$ 808,000	28.8%
RCMP	\$ -	\$ -	\$ (315,000)	0.0%
Windsor Infrastructure Reserve	\$ -	\$ 742,500	\$ 705,550	-5.0%
<i>Transfer to Reserves</i>	<b>\$ 951,227</b>	<b>\$ 732,599</b>	<b>\$ 473,746</b>	<b>-35.3%</b>

## Non-Departmental Area Rates

### Debt Servicing

Area rate debt servicing relates to debt through MFC that has been brought over from the former Town of Hantsport, Municipality of West Hants, and Town of Windsor. This will gradually decline as the loans are reduced.

#### HANTSPORT

<b>DEBT CHARGES (Area Rate 2)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Maturity</b>
Subtotal	\$ -	\$ -	\$ -	-

#### WINDSOR

<b>DEBT CHARGES (Area Rate 3)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Maturity</b>
Stannus & Grey Street (sanitary/storm)	\$ 10,271	\$ 1,502	\$ 11,773	Jun. 2030
Stannus/Grey Street (pav/curb/sidewalk)	\$ 16,099	\$ 2,355	\$ 18,454	Jun. 2030
Wentworth Road - Road Phase 3	\$ 94,609	\$ 13,837	\$ 108,446	Jun. 2030
Wentworth Road - Sewer Phase 3	\$ 19,105	\$ 2,794	\$ 21,899	Jun. 2030
Wentworth Road - Storm Sewer Phase 3	\$ 20,801	\$ 3,042	\$ 23,843	Nov. 2030
Sewer Treatment Plant	\$ 181,574	\$ 71,567	\$ 253,141	Nov. 2032
Subtotal	\$ 342,459	\$ 95,096	\$ 437,555	

#### WEST HANTS

<b>DEBT CHARGES (Area Rate 1)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Maturity</b>
Falmouth STP - Phase 2	\$ 37,662	\$ 1,516	\$ 39,178	Nov. 2026
Fire Truck	\$ 218,605	\$ 3,197	\$ 221,802	May. 2026
Rescue Pumper Fire Truck & Aerial Fire Truck	\$ 154,000	\$ 15,464	\$ 169,464	Nov. 2031
Fire Truck Chassis and Pumper Fire Truck	\$ 59,700	\$ 3,620	\$ 63,320	Nov. 2027
Brooklyn Fire - Station 2	\$ 49,944	\$ 30,937	\$ 80,881	May. 2033
BFD 1 & 2 - Radios	\$ 2,446	\$ 265	\$ 2,711	May. 2031
Brooklyn Fire Dept & Civic Centre Complex	\$ 89,000	\$ 21,472	\$ 110,472	May. 2036
Subtotal	\$ 611,357	\$ 76,470	\$ 687,827	

### Other Services

The Hantsport Food Bank is a service that was supported by the former Town of Hantsport, through agreements and motions of the Town Council. West Hants Regional Municipality retains ownership of the food bank building and costs associated with maintenance and repairs must continue to be funded. See **Appendix 20** for a more detailed version of the budget.

- A third year of operational funding for the Windsor Food Bank has been approved by Council for 2026-27.

	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Windsor Food Bank Funding	\$ 15,125	\$ 44,400	\$ 44,400	0.0%
Hantsport Food Bank Building	\$ 5,800	\$ 7,690	\$ 8,170	6.2%
Subtotal	\$ 20,925	\$ 52,090	\$ 52,570	0.9%

## Department of Administration and Governance Budgets

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### Overview

The Chief Administrative Officer (CAO) is the head of the administrative branch of the government and is responsible to Council for the proper administration of the affairs of the Municipality in accordance with the by-laws of the Municipality and the policies adopted by Council.

The Chief Administrative Officer (CAO) is responsible for the overall management and delivery of Municipal services as set out by Council. The CAO is responsible for the establishment of departments and positions within the Municipality. The CAO has direct responsibility and oversight of the Office of Administration, Dangerous and Unsightly Matters, Council Support, Emergency Management Office (EMO), Police, Fire and Emergency Services and Marketing and Communication.

The role of the Chief Administrative Officer is to provide advice and carry out the strategic directives of Council.



### Administrative Structure

The CAO's Office has four (4) employees (including the CAO); they all work collaboratively to support the CAO and Council and contribute to a variety of projects that support the strategic objectives of the Municipality. The team contributes to a range of initiatives and projects that advance the Municipality's strategic goals and priorities as set out by Council.

### Council Structure: 11 Electoral Districts

Mayor (1)

Deputy Mayor (1)

Councillors (10)

In 2022, Council initiated a review of electoral boundaries in response to significant development and population growth in West Hants. The review aimed to meet NSUARB requirements that each district's number of electors fall within  $\pm 10\%$  of the average. After a full assessment, including public consultation and surveys, Council maintained the total of 11 Councillors but adjusted district boundaries to better align with NSUARB criteria. This configuration remains unchanged.



### ***Council Support***

Administrative support encompasses the provision of essential services that enable Council, Committees of Council, and the organization to operate effectively and efficiently. These services include clerical and administrative functions, coordinating and attending meetings, managing calendars and schedules, preparing agendas, drafting correspondence on behalf of the Mayor and CAO, and performing other duties as required to support organizational operations.

### ***Municipal Clerk***

The Municipal Clerk is responsible for the custody and maintenance of the Municipality's official records and history, coordinating the conduct of Council meetings and elections, oversight and safekeeping of all Council and administrative policies, by-laws, resolutions and agreements or contracts. Provides support to Council; specifically, the preparation of agendas for Council, COTW, and other committees as required, recording and transcribing meeting minutes and other governance related administrative duties.



The Municipal Clerk also acts as the Returning Officer for special and regular elections.

### ***Human Resources Specialist***

The Human Resources (HR) Specialist handles various aspects of managing and developing an organization's workforce, including recruitment, training, compensation, benefits, and employee relations. They play a crucial role in shaping a positive work environment and ensuring personnel functions run smoothly and work with departments to manage all recruitment activities. Main lead on Municipal work towards diversity and inclusion.

In 2025, the HR Manager led the organization through major legislative and organizational changes. The new Duty to Cooperate requirements under the Stronger Workplaces for Nova Scotia Act took effect on July 15, mandating collaboration among injured workers, employers, and the Workers' Compensation Board on safe and timely return-to-work plans, with penalties for non-compliance. Updated Workplace Health and Safety Regulations, Part 27, came into force on September 1, requiring employers to prevent and address workplace harassment. The HR Manager oversaw the implementation of these changes, ensuring compliance and increasing staff awareness.

In parallel, HR led extensive recruitment efforts, including the initial stages for hiring of a new Fire Services Director and prepared for a comprehensive Organizational Review scheduled for January 2026. Through these initiatives, the HR function strengthened workplace safety, compliance, and culture.

### ***Department of Administration and Governance Budget Highlights***

See **Appendix 10** for detailed and complete versions of the budget provided below.

- Meeting and Committee related expenses have increased in Other Legislative Expenses. Including increase committee sizes, citizen stipend, and \$20 thousand towards initiatives through the Diversity, Equity, and Inclusivity Committee.

**Department of Administration and Governance  
2026-27**

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Legislation</b>			
Mayor	\$ 73,815	\$ 75,940	2.9%
Council	\$ 461,397	\$ 474,249	2.8%
Other Legislative Expenses	\$ 65,000	\$ 86,000	32.3%
<b>Total Legislation</b>	<b>\$ 600,212</b>	<b>\$ 636,188</b>	<b>6.0%</b>
<b>Administration</b>			
Salaries	\$ 519,076	\$ 491,940	-5.2%
Mileage	\$ 5,000	\$ 5,000	0.0%
Training & Development	\$ 17,500	\$ 17,500	0.0%
Professional Services	\$ 43,000	\$ 43,000	0.0%
<b>Total Office of the CAO</b>	<b>\$ 584,576</b>	<b>\$ 557,440</b>	<b>-4.6%</b>

**Area Rates (West Hants)**

- The projected costs for the former Clerk/Treasurer pension.

**Area Rates (Windsor)**

- The projected costs for the former Clerk/Treasurer pension.

West Hants Area Rate	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Former CAO Pension	\$ 16,200	\$ 16,200	0.0%
<b>Total West Hants Exp</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>	<b>0.0%</b>

Windsor Area Rate	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Former CAO Pension	\$ 30,341	\$ 30,341	0.0%
<b>Total Windsor Exp</b>	<b>\$ 30,341</b>	<b>\$ 30,341</b>	<b>0.0%</b>

**Fire Services Director**

This newly established position is responsible for overseeing all municipal fire services and working closely with protective service partners, including Ground Search and Rescue (GSAR) and the RCMP. This role provides strategic leadership across fire departments and external stakeholders, supporting long-term planning, regional policy development, budgeting, training coordination, and insurance-related functions. The Director of Fire Services also serves in an advisory capacity to protective services within the West Hants Regional Municipality and leads emergency preparedness efforts in collaboration with the Regional Emergency Management Organization (REMO) and the Emergency Management Coordinator.

### **Unhoused Initiative**

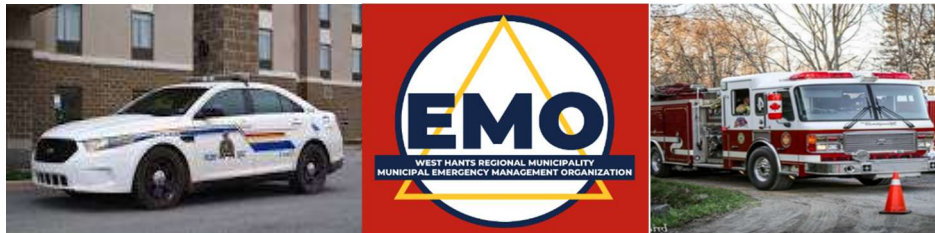
Like many municipalities across Nova Scotia, West Hants continues to experience a significant shortage of housing, coupled with rising demand for affordable and supportive housing due to population growth and limited housing options. Recognizing this pressing community need, Council provided formal endorsement and committed financial support for the 2023/24 and 2024/25 fiscal years.



Building on this support, the CAO’s Office has been working collaboratively with volunteers to operate and enhance the West Hants Drop-in/Warming Centre initiative, which provides critical assistance to individuals experiencing homelessness. While the initiative does not constitute a permanent housing solution, it plays a vital role in addressing immediate needs by offering a safe, welcoming, and inclusive environment. Participants have access to essential services such as hot meals, a warm and dry space to rest, and opportunities to connect with others, fostering a sense of community, dignity, and belonging.

This initiative reflects the Municipality’s commitment to social responsibility and community well-being, while also highlighting the importance of ongoing collaboration between municipal staff, Council, and volunteers to respond to complex social challenges.

### **Emergency Measures Organization**



Emergency management is a shared responsibility. Municipalities act as first responders, responsible for local emergency planning, fire and police services, and declaring local states of emergency under the *Emergency Management Act*. They must establish by-laws, appoint emergency coordinators, develop emergency and continuity plans, and notify the province of threats or incidents.

The provincial Department of Emergency Management (DEM) provides the framework, training, and leadership for provincial coordination, supports municipal preparedness, and leads multi-

agency and multi-jurisdictional response efforts. Municipalities work with DEM to access provincial resources during emergencies and to support post-incident analysis and evaluation.

A new REMO relationship with the Municipal units within Kings County aims to provide a REMO coordinator who will ensure municipal unites comply with the Emergency Management Act. Under the REMO leadership planning and emergency responses on a large scale will be coordinated.

**EMO Budgets Highlights**

See **Appendix 11** for detailed and complete versions of the budget provided below.

- Salary and benefits have been removed in lieu of the pending REMO agreement with Kings County.

**REMO Budget Summary  
2026-27**

<b>EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Staff Salaries & Benefits	\$ 43,011	\$ -	-100.0%
REMO Agreement	\$ -	\$ 34,098	0.0%
Equipment Purchase and Operation	\$ 35,300	\$ 30,600	-13.3%
<b>Total Expenses</b>	<b>\$ 78,311</b>	<b>\$ 64,698</b>	<b>-17.4%</b>

## Financial Services Department Budgets

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### Overview

Financial Services is made up of 13 employees who are responsible for the overall management and direction of Municipal financial affairs. This includes over \$40 million in operational revenues and \$40 million in budgeted capital costs. Financial Services coordinates the preparation of budgets, financial analysis, annual reporting and audit, and the day-to-day transactions of the Municipality. In addition, Financial Services oversees the finances of the Municipal Water Utility, with a combined operational budget of \$4.7 million.

Information Technology (IT) is a general administrative service made up by one employee. IT is responsible for the maintenance, implementation, and purchasing of IT needs for Municipal operations.



In 2026–27, Financial Services will advance organizational effectiveness by modernizing financial governance and strengthening cross-departmental integration. Key initiatives include consolidating financial policies and by-laws to enhance clarity and consistency, collaborating with Public Works to prepare for the upcoming Rate Study, and initiating the transition to a new financial system that will improve connectivity and data flow across all municipal departments.

The IT Division’s budget prioritizes modernizing and future-proofing municipal technology by expanding secure, scalable cloud-based services and strengthening core infrastructure. Continued migration to the cloud will improve system reliability, accessibility, and cost efficiency, while strategic upgrades to legacy systems and network architecture will enhance performance and long-term sustainability. At the same time, the Division will reinforce the municipality’s cybersecurity posture through increased staff awareness, advanced network security measures, updated policies, and targeted training programs, ensuring the organization remains resilient and well-equipped to operate in an evolving digital environment.

## 2026-27 Proposed Budgets

Budget summaries are provided below. See **Appendices 12-13** for detailed and complete versions of the budgets.

### Financial Services Budget Highlights

- Salary and benefits have increased this year due to cost of living and benefit changes, and the restructuring of IT during 2025-26.
- Audit costs are projected to increase in 2026-27 as the municipality seeks request for proposals (RFP) for auditing services.
- Other costs include cost associated with budget preparation and engagement.

#### Financial Services Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salaries	\$ 1,176,718	\$ 1,345,927	14.4%
Mileage	\$ 4,400	\$ 4,400	0.0%
Training & Development	\$ 16,000	\$ 17,500	9.4%
Audit	\$ 32,500	\$ 37,375	15.0%
Financial Services Charges	\$ 31,600	\$ 36,325	15.0%
Other	\$ 250	\$ 750	200.0%
<b>Total Finance Department</b>	<b>\$ 1,261,468</b>	<b>\$ 1,442,277</b>	<b>14.3%</b>

### Taxation

Costs associated with tax reductions provided for under various Municipal policies and by-laws.

- The change in taxation is reflective of the projections for 2025-26, and the forecasted changes to the Property Tax Assistance Policy.
- Uncollectible Taxes are rarely used but required in some circumstances with Council approval.

#### Tax Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Taxation	\$ 291,702	\$ 299,269	2.6%
<b>Total Tax</b>	<b>\$ 291,702</b>	<b>\$ 299,269</b>	<b>2.6%</b>
Uncollectible Taxes	\$ 5,000	\$ 5,000	0.0%
<b>Total</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>0.0%</b>

### Other General Administration Services

Other General Administration Services is comprised of several administrative services that are required to run the Municipality.

- Office Administration is made up of office supplies, postage, secure shredding, printing services, and other office related supplies. The increase is reflective of the actual trends in 2025-26 and historical trends.
- Other is made up of staff appreciation, Occupational Health and Safety committee, other staff committees, and other general services (geotechnical, land surveys, and other professional services).
- The support the unhoused has been maintained from the previous year.
- Additional resources have been added to support organization review.
- Continuation of the rebate programs for sewer and bulk water customers.
- Additional resources have been added to support Human Resources policy development.
- Assessment services provided by PVSC are projected to increase, based on historical trends.
- Insurance has increased with a projection from our insurer of 7%, and actual costs may vary.

#### Other General Admin Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Office Administration	\$ 146,745	\$ 150,817	2.8%
IT Operations	\$ 345,753	\$ 327,128	-5.4%
Election	\$ -	\$ -	#DIV/0!
Insurance	\$ 319,057	\$ 341,391	7.0%
PVSC Charge	\$ 353,748	\$ 382,869	8.2%
Communications	\$ 36,724	\$ 30,612	-16.6%
Rebates	\$ 35,000	\$ 40,000	14.3%
Other	\$ 81,233	\$ 186,892	130.1%
<b>Total General Admin</b>	<b>\$ 1,318,259</b>	<b>\$ 1,459,709</b>	<b>10.7%</b>

### Planning and Development Department Budget

#### Overview

The Planning and Development Department is responsible for:

- administering land use, heritage, and building by-laws and regulations approved by Council and administering or enforcing other by-laws as directed by Council;
- helping Council develop and change land use and heritage policies and regulations;
- creating maps and mapped information for all departments; and
- projects in relation to the Climate Action Plan Committee.

The first land use regulations were in place in Windsor and a portion of West Hants in 1976; by 1994 regulations were in place throughout both Municipal units.

Development permits issued by the Development Officer are for “as-of-right” development: development Council has identified in the Land Use By-laws as permitted. On occasion there are matters which Council did not consider in the documents and owners may apply for an amendment to one of the Municipal Planning Strategies and/or the Land Use By-laws to accommodate a requested change. This must then be considered by planning staff, the Planning and Heritage Advisory Committee (PAC/HAC) and Council using the Public Participation Program Policy. This process is also used when Council considers a development agreement for a specific use.

The Planning and Development Department is also responsible for the Civic Addressing By-law (2020) and the Heritage Property By-law (2022). Provision within this budget is again made for the application of the Heritage Grant fund to cover all municipally registered heritage properties.

The Department also responds to all applications and inquiries, updates material on the website, and provides support to the Emergency Measures Organization (EMO), the Climate Action Committee and the watershed committees.

Additionally, the Department is undertaking a comprehensive Plan Review to update and consolidate its planning documents, reflecting changes in environmental, social, and economic conditions. This initiative encompasses the communities of Hantsport, Windsor, and West Hants, each previously governed by separate planning strategies and land use by-laws.

This major project includes:

- Document Consolidation: Merge the planning documents of Hantsport, Windsor, and West Hants into a unified framework.
- Policy Updates: Revise policies to address current and anticipated environmental, social, and economic trends.
- Public Engagement: Incorporate community feedback to ensure the revised planning documents align with residents' needs and aspirations.

Another major project the Department is working on is the Housing Accelerator Fund (HAF). In March 2024, the Municipality entered into an agreement under HAF, securing over \$1 million to eliminate barriers to housing development. The Department is playing a crucial role in implementing seven initiatives to enable diverse housing forms and densities, streamline permit approvals, identify underdeveloped land, and review by-laws to remove barriers to housing

development. Many of the action items are complete or nearing completion. The Public Works department is also working on an Integrated Resource Plan using HAF funding which will look at servicing in the municipality.

In 2025, the West Hants Regional Municipality's Planning Department experienced a large amount of development activity, as reflected in the January 13th Committee of the Whole Information Report titled Development Activity Information Report. Throughout the year, the Department issued 479 permits, resulting in the construction of 283 units and a total construction value of \$211,229,000. 2025 was also a busy year for planning applications; seven rezoning applications were received, as well as 8 development agreement applications.

On the climate action front, significant work is underway on a number of initiatives. Since 2022 the Department has applied for 15 grants and 3 staff assistance opportunities, with 5 more applications already planned for 2026. These efforts have secured direct funding for climate action, and 2 part-time staff assistance opportunities, altogether valued at approximately \$486,000.

Successful applications include:

- The PACE program (Switch West Hants) study/setup (\$168,800 from the Federation of Canadian Municipalities);
- A solar energy feasibility study for Municipal lands completed in February 2025 (\$75,000 from NS Department of Natural Resources and Renewables);
- LED panel lights for Council Chambers at 76 Morison Drive completed in 2024 (\$2,342 from NS Federation of Municipalities);
- A zero-emissions transit feasibility study set to be completed in March 2026 (\$80,000 from NS Department of Energy);
- Roving Municipal Energy Manager program through Efficiency NS; and
- Community Climate Capacity program through the Clean Foundation

Some of the on-going projects include:

- Administration of Switch West Hants, which has 40 participating households who have taken on 61 different projects worth approximately \$955,500, with WHRM committing just over \$201,700 of the \$300,000 allocation;
- Applying to FCM for funding and working with SwitchPACE to complete a feasibility and design study of expanding the PACE program to include climate change adaptation initiatives;
- Applying to NSFMC and working with the Clean Foundation to explore developing coastal and riverine land use regulations;

- Monitoring the WHRM-owned dual-port Level 2 EV chargers and the NS Power-owned dual-port Level 3 EV chargers. In 2025, the municipal EV chargers hosted 888 separate charging sessions, using 9,555 kWh of energy. From opening on April 9 through the end of 2025, the NS Power-owned chargers hosted 806 separate sessions, using 21,819 kWh of energy;



- Administration of the Home Flood Protection Pilot Program, offering 28 participating homeowners Home Flood Risk Assessments and grants to fund resiliency upgrades;
- Developing retrofit plans and energy monitoring for municipal facilities with Efficiency NS to identify upgrades that will reduce corporate energy consumption, GHG emissions, and operating costs;
- Working with the same team at Efficiency NS to offer similar services to community groups and facilities in the Municipality; and
- Participating in the project advisory committee for a climate and health vulnerability assessment of the Central Zone in partnership with NS Health, funded by a grant from Health Canada.

Collectively, these initiatives and data highlight the Planning Department's active role in managing increased workloads and addressing the growing needs of the West Hants Regional Municipality in 2025.

### 2026-27 Proposed Budget

The budget estimate includes funds for development contingencies to ensure enough funding is available for unanticipated items such as costs associated with the Plan Review project and major development applications. Large-scale and complex developments can have a substantial impact on the department budget, necessitating legal opinions, increased staff time or consulting expertise. Budget summaries are provided below. See Appendix 14 for a more detailed version of the budget.

Revenue generated by the Planning and Development Department through application fees for development permits and building permits and development agreements, document amendments and plans of subdivision goes into general revenue. Although this revenue does not show up in the Planning and Development Department budget, it does help offset expenditures.

**Planning and Development Budget Highlights**

- Salary and benefits have increased this year due to cost of living, as well as having all positions filled after an extended leave.
- The professional services budget is being maintained as applications continuing to be more complex and often require legal review. Further, there has been an increase in appeals that cost the municipality substantial legal fees.
- Mileage and expenses as well as overtime budget has increased due to the large number of applications the department is receiving on a monthly basis; applications require staff to attend more PAC/HAC meetings, Council meetings, and site visits as well as host more Public Information Meetings.

**Planning and Development Budget Summary  
2026-27**

<b>EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 898,353	\$ 1,054,917	17.4%
Mileage	\$ 9,000	\$ 10,000	11.1%
Staff Development	\$ 16,570	\$ 21,000	26.7%
Administration	\$ 35,750	\$ 25,540	-28.6%
Professional Services	\$ 95,000	\$ 90,000	-5.3%
Dev Contingency/HAAC/HGP	\$ 1,000	\$ 1,000	0.0%
<b>Total Dev Services Expenses</b>	<b>\$ 1,055,673</b>	<b>\$ 1,202,456</b>	<b>13.9%</b>

**Building Inspection**

The Building Code Act By-law (2020) requires permits be obtained for anything specified in the Nova Scotia Building Code (NSBC) Regulations with additional specific local regulations. For each building permit issued, inspections and re-inspections must be carried out to ensure construction meets the requirements of the NSBC. The *System of Municipal Fire Inspections Policy (2020)* also requires inspections of specific types of buildings on a schedule established in the Policy.

### Building Inspection Budget Highlights

- Salary and benefits have increased this year due to cost of living and changes to mandated employment remittance.
- Fleet lease renewal is proposed, split with By-Law.

#### Building Inspection Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary & Benefits	\$ 434,315	\$ 462,000	6.4%
Mileage	\$ 800	\$ 800	0.0%
Staff Development	\$ 18,200	\$ 16,959	-6.8%
Administration	\$ 18,475	\$ 24,500	32.6%
Fleet Costs	\$ 18,000	\$ 22,500	25.0%
<b>Total Building Inspection Expenses</b>	<b>\$ 489,790</b>	<b>\$ 526,759</b>	<b>7.5%</b>

### By-Law Enforcement and Dangerous and Unsightly

By-law Enforcement Officers respond to by-law complaints not related to planning and building by-laws, including those made under the Dog By-law, Illegal Dumping, Dangerous or Unsightly complaints, parking and any others directed by Regional Council. See Appendix 14 for a more detailed version of the budget.

### By-Law Budgets Highlights

- Salary and benefits have increased this year due to cost of living and changes to mandated employment remittance.
- Other increases are associated with staff training and development.

#### By-Law Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary & Benefits	\$ 173,304	\$ 181,242	4.6%
Mileage & Fleet	\$ 13,500	\$ 8,000	-40.7%
Staff Development	\$ 4,750	\$ 5,750	21.1%
Administration	\$ 19,629	\$ 15,100	-23.1%
Protective Services	\$ 15,500	\$ 25,500	64.5%
<b>Total Expenses</b>	<b>\$ 226,682</b>	<b>\$ 235,592</b>	<b>3.9%</b>

### Climate Action Committee

A full time Climate Action Coordinator was hired in June of 2023. The role of the Climate Action Coordinator is to implement the actions within the Greenhouse Gas (GHG) Emission Local Action Plan and Climate Action Committee workplan and measure and report progress towards WHRM climate targets. See Appendix 14 for a more detailed version of the budget.

### Climate Action Committee Budgets Highlights

- Budget for Climate Action Committee workplan which allows the Climate Action Coordinator to leverage external funding sources for workplan items.
- Salary and benefits have increased this year due to cost of living and changes to mandated employment remittance.
- Mileages and expenses have increased this year as well due to increased number of site visits, attendance at evening meetings, and training.
- The Home Flood Protection Pilot Program has been carried over into the new year, as the first round gets underway. Funded through a transfer from the WHRM Operating Reserve.

#### Climate Action Committee Budget Summary 2026-27

EXPENSES	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary & Benefits	\$ 86,799	\$ 93,248	7.4%
Staff Development	\$ 1,750	\$ 4,550	160.0%
Administration	\$ 970	\$ 5,695	487.1%
Flood Program	\$ 440,000	\$ 315,000	-28.4%
MCCAP Workplan	\$ 30,000	\$ 30,000	0.0%
<b>Total Expenses</b>	<b>\$ 559,519</b>	<b>\$ 448,493</b>	<b>-19.8%</b>

## Community Development Department Budgets

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### Overview

The West Hants Regional Municipality Community Development Department is comprised of eighteen full-time staff, three seasonal staff and two casual staff.

During the past twelve months, upwards of fifty-five youth were hired to assist in the delivery of this department's programs and parks/facility seasonal maintenance & upkeep.

### Recreation Programs

The Community Development Department continues to be dedicated to creating welcoming and safe environments where everyone can participate in a wide range of recreation opportunities regardless of age, ability, background, and economic status.

Although we offer a very large range of recreation opportunities each season, we recognize that many other non-profit organizations also offer recreation opportunities. Therefore, we take a Community Development approach to planning and ensuring recreation programs are offered here in West Hants; we continue to bring together all non-profit community partners who also provide recreation opportunities regularly. Together, we inventory what programs and events exist each season, reduce duplication and overlap, ensure there are options for all age ranges and abilities, and partner to fill gaps.

Our programs and events fall within one of the following 4 categories:

1. Community Active Events
2. Structured Programs
3. Unstructured Programs
4. Active Living Supports

### Community Active Events

Community Active Events are events that have a focus (such as a holiday) but also includes physical activity; events such as the annual *Easter Egg Hunt* (approximately 400 children and caregivers), *Halloween Scavenger Hunt* (approximately 400 children and caregivers), and *West Hants Winter Carnival* (this is an umbrella event for community organizations and businesses, however, we also offer events such as *Winter-Palooza* Event which included bounce castles, facepainting and more. The *Winter-Palooza* event welcomed over 800 people. Community Active Events are our most popular type of programming.

In the summer months, our Recreation Program Facilitators (student positions) host *Community Socials*. These events invite community members to socialize, enjoy a free hotdog BBQ, and play

yard games. Over the past two years, these Community Socials have been tested in many communities and evaluated. In summer 2025, we piloted a targeted Community Social for seniors in the Crossing Community with live music, ice cream sundaes, trivia, and more. This was our largest turnout to date with over 200 people attending! In the upcoming summer of 2026, we will reduce the number of Community Socials but add more to each event (following the same model as the Crossing Community Social) to boost attendance.

### **Structured Programs**

Structured programs are registration based, have a leader, and an activity is instructed.

In 2025 the department provided direct structured programs to 2,052 people through programs such as *Summer Camps, Chair Yoga, Stroller Fit, Fit for Life, Swim Lessons* and *Aquafit*, etc. Dryland structured programs, through the support of Municipal Council since 2023, are offered to WHRM residents at a 75% reduced fee.

Although most structured programs for children (except for summer camps and swim lessons) have not recovered in popularity after COVID, we continue to grow senior programming. With popular programs like Chair Exercise and Fit for Life, 536 senior program spots were taken advantage of throughout 2025!

During the 2025 *March Break Camp*, we implemented an inclusion-trial with the partnership with Limitless NS. Due to the trial success, we rolled out a full contracted inclusion program (2-4 children were supported each week with Limitless NS staff, depending on care requirements) for all 2025 Summer camps. Again, with huge success, we plan to continue summer camp inclusion with this model.

### **Unstructured Programs**

Unstructured programs are programs where registration is not required and where a leader does not facilitate (a staff member is present to welcome, safety enforcement, and cleaning/organization). Programs such as *Turf Time, Public Skate, Open Gym, Public Swims* etc., have been very popular (*Turf Time* often sees up to 200 people each Saturday to play and socialize), and we continue to grow the options to play! The best part of unstructured programs is that everyone who attends tends to play – all ages, all abilities, all backgrounds. These programs, through a provincial grant and Council support, are provided for free to the community.

### **Active Living Supports**

We believe in a West Hants that is vibrant with healthy, active, and engaged community members! Therefore, we look for ways to make it easier for individuals to be more active

throughout their day. Through our Active Transportation Engagement Committee, we focus on making our community more walk, bike, and roll friendly. With the newly adopted Active Transportation and Trail Strategy, our active future in West Hants is exciting!

Our *Free Equipment Loan Program* continues to be popular. We have kayaks, standup paddleboards, bikes, snowshoes, cross country skis, traction straps, polar skis, a canoe, adult trikes, hippocampes wheelchairs, Nordic walking poles, and kick sleds to loan to community members. We also have skates and helmets to use while skating at the West Hants Sports Complex.

Although our Equipment Loan Program is designed to provide free equipment to anyone who reserves it and can transport it, we also use our fleet to offer 'Try-it' sessions to teach community members how to use equipment. This type of program also reduces the need to transport the equipment.

In late 2025, we launched a new online reservation system for booking equipment, as part of our Equipment Loan Expansion Project: three 'Equipment Loan Hubs' are being placed around West Hants with seasonal equipment. Once residents reserve the equipment online, they will be given a code to self-access the hub of their choice and borrow/return equipment without having to travel to Windsor or book an appointment with a staff person.

### **How we advertise**

We advertise four recreation seasons/year: *Winter, Spring, Summer, Fall*. We have produced a large Community Resources & Winter Recreation Guide (including all community organization information) which was distributed via Canada Post. This annual guide has grown to include community resources as well as becoming a 'one stop shop' for community information. For *Spring, Summer, and Fall*, a smaller program/community event brochure will be produced.

The guide as an online flipbook which is posted on our website and circulated on social media: "West Hants Parks & Rec" on Facebook.

### **West Hants Inspire Fund**

Community Development also administers the West Hants Inspire Fund. In 2025, Council once again committed \$20,000 to this fund which allows community members who face financial barriers to access recreation opportunities in West Hants. The popularity of this low-barrier program continues to grow. Each eligible individual can access up to \$200 for recreation opportunities within West Hants.

For comparison purposes, in 2023/24, \$6,243 was granted to 51 eligible West Hants residents. In 2024/25, \$15,686 was granted to 118 applicants.

In 2025/26 (to date), approximately \$9,692.75 was granted to support 80 applicants: 42 applications were for children (sports, Martock passes, Swim Lessons, and Summer Camp), and 38 applications were for adults (pool passes, Makers Space, Aquafit, Yoga Classes, and LockerRoom Health & Fitness Club memberships/passes). It is worth noting that many adults who applied used their funds for Hants Aquatic Centre family pool passes which also benefited their children, who also had to access the Inspire Fund to participate in other activities as noted above.

These funds are paid directly to the local business, sport organization, or recreation program.

We are grateful for our community partners such as SchoolsPlus, Edge on Employment Program, Posse Project, and others who provide application support to individuals they work directly with.

### **Parks & Recreation Facilities**

Jointly, staff were responsible for the ongoing maintenance of thirty-eight municipal recreation parks, two active cemeteries, two non-active cemeteries and numerous other municipally owned properties.

Over the past year several projects were initiated and/or completed in our parks and recreation facilities including:

- Beautification initiatives – additional planters have been added to the streetscape; staff are working with the Communities in Bloom Committee on the Falmouth garden which is a dedication to Stan Kochanoff as well as tree plantings, with one in Stan’s name on the waterfront.
- Old Parish Cemetery – In consultation with the West Hants Historical Society, work continued with the multi-year headstone restoration project.
- Windsor Community Centre – work is ongoing with consultants on solutions to flooding and potential renovations to the basement. Commercial kitchen upgrades were completed along with the Structural Assessment
- Newport Landing Waterfront Park tender was awarded with the installation to take place in spring/summer 2026.
- Community of Windsor signs were completed with the installation to be Spring 2026.
- Shamrock Field fencing repairs and site upgrades are ongoing, repairs to infield were completed in May.
- Windsor Coach House washroom renovations have been completed.
- Rail Corridor – the tender was awarded to repair the large washout and install a new Little River Bridge. Gravels were also added to the trail corridor along with the installation of benches.

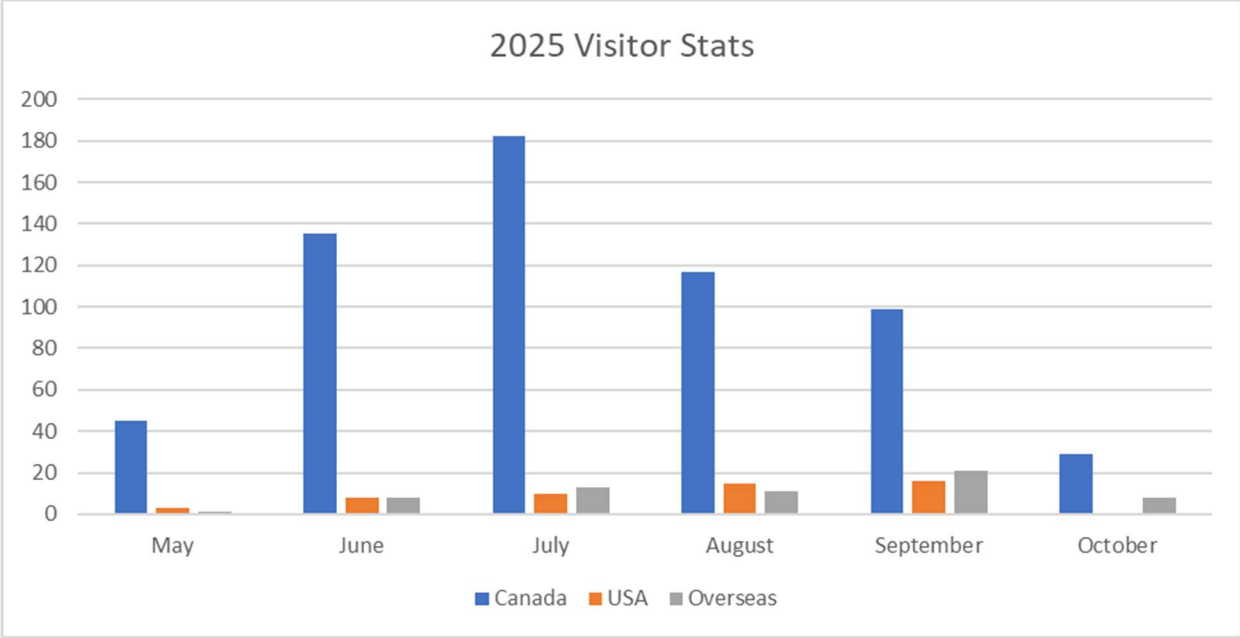
- The Highway Signage project was completed. The six new community identity signs create an inspiring view of our region and an invitation to visit.
- Hobarts Beach – a Linger Longer swing was installed; this will be a template for more swings based off this concept around the municipality.
- West Hants Sports Complex - This facility remains a bustling center of activity with public skating, hockey, extensive use of the walking track, soccer as well as many programs and special events taking place. Projects completed this season include the addition of an HRV unit; two interior projectors (one in lobby and one on the track); projects continue with the procurement of new rubberized flooring for the halls and rooms.
- Causeway Trail – a section of the trail had new asphalt paving installed.
- Eldridge Road washrooms were renovated.
- Irishmans Road Trail footbridges were repaired.
- Consulting services for the Parks and Recreation Facilities Needs Assessment was awarded to Eastpoint Engineering & ASBB Economics and Research. This initial work commenced in the fall/winter with the anticipated project completion in early 2026 fiscal year.
- Fleet & Equipment – 2 small sub compact tractors were purchased in 2025 for the fleet.
- Projects that were not completed for various reasons include environmental issues, lack of funding, lack of staff or contractor resources or lack of community/business partnerships or support include LED sign at Sports Complex, gazebo upgrades at RA Jodrey Park, Tregothic Trail culverts, Irishmans Road Trail upgrades, Community Center foundation and water control projects.

### **Community Economic Development**

The Visitor Information/Welcome Centre is located within the Hants County War Memorial Community Centre. In 2025, the Welcome Centre operated seven days per week, from 9:00 a.m. to 5:00 p.m., from mid-May through mid-October. The Manager of Community Economic Development oversaw a staffing complement of two and provided additional support with visitor counselling as required.

Funding assistance was provided by the Province of Nova Scotia through the Tourism Association of Nova Scotia. During the operating season, staff directly counselled 721 visitors. A self-serve visitor information station was also available at the Gerrish Street entrance to the Welcome Centre.

The Welcome Centre staff compiled and maintained information on local attractions, events, and accommodations to support visitors. Staff also assisted Community Centre staff with events, including the weekly Avon Community Farmers’ Market.



Community Economic Development staff work collaboratively with internal departments and external agencies, serving as navigators on a range of initiatives, including:

1. Creating a welcoming environment for business attraction and retention, including inquiries related to land development, land sales, and commercial space.
2. Promoting the region as a welcoming and inclusive destination.
3. Supporting WHRM communications and marketing initiatives.
4. Providing support to community groups and residents.

The Department supports community programs, services and special events. Staff coordinate the WHRM Special Event applications and permits in compliance with our bylaws. The Special Event working group comprises the RCMP, Fire, Planning, Public Works, WH Traffic Authority and EMO.

Staff resources are deployed to assist many community events, including, but not limited to:

- |                               |                                    |
|-------------------------------|------------------------------------|
| 1. Long Pond Heritage Classic | 5. Apple Blossom Festival - Parade |
| 2. Winterthing                | 6. Canada Day                      |
| 3. International Women’s Day  | 7. Full Circle                     |
| 4. March Break                | 8. Pride Parade                    |

- 9. Prom Parade
- 10. Avon River Days
- 11. Garlic Festival

- 12. Remembrance Day
- 13. Festoon
- 14. Parade of Woodland Animal

In 2025, West Hants and its community partners showcased the region at the Saltscapes Expo. Working collaboratively with partners, the West Hants brand was prominently featured and well-received. Local musicians, artists, and staff introduced attendees to the WHRM brand. Our garlic mascots were popular.

The Windsor Garlic Festival continues to grow in downtown Windsor. Thousands have attended in the past three years, which supports local garlic and ginger growers, artisans and downtown businesses. In 2025, over 100 vendors registered for the one-day festival, the largest vendor attendance and the largest public participation since the Garlic Festival began 12 years ago.

Staff continue to prepare and publish a monthly Calendar of Events to encourage people to “Linger Longer” and see all the inspiring activities that take place in West Hants.

Staff are part of the internal Communications Team that oversaw the creation of the new WHRM Website. Staff also produce the quarterly municipal newsletter and create all tourism and support advertising to market the region. Staff support all municipal communications, including EMO and Hospital closures. Staff use a variety of tools to communicate with the public including, but not limited to, six Facebook pages, two X (Twitter) accounts, radio and print.



The Inspire West Hants Facebook page, launched in 2022, continues to share all the wonderful things that happen in West Hants, while supporting community ideas for the future. Under the Inspire West Hants umbrella, you can find things like the Inspiring Business Program, agriculture appreciation, volunteer recognition and recruitment, community calendar/events, non-profit promotion, and more.

We continue to engage with our marginalized community members through our community partners who work directly with equity deserving individuals and groups. We currently host the Pride Flag Raising Ceremony in partnership with the West Hants Pride Society. We have also hosted other special events to mark commemorative days/months.

Staff began developing a Farm to Table Map, which highlights local farm experiences, farm markets, online sales, and beverage producers to advertise and connect locals and visitors with locally grown food and drink. The map is expected to be complete and ready for circulation in early 2026.

Staff continued to support physician recruitment. In 2025, West Hants was successful in receiving a \$75,000 grant from the Office of Health Care Professionals for the attraction and retention of health care professionals in West Hants. The Hants Community Hospital, our nursing homes and medical practices were interviewed to see what assistance was required to attract. The application included the creation of several marketing videos and new welcome materials.

Staff also support internal and external committees and groups such as MCCAP, Active Transportation, WHRM Communications, Hants Community Health, Windsor Township, Avon Chamber of Commerce, EMO, Valley REN, West Hants Senior Games, Family Resource Centre and Schools Plus, VREN – Tourism DMMO - Transitional Implementation Working Committee (TIWC), HABA, to name but a few of the many organizations that staff work with.

Staff have a strong working relationship with Screen Nova Scotia. West Hants is known as a “Film Friendly” region. Film productions provide employment, create excitement, and are a stimulus to the economy. In September, a delegation of film executives from major production and TV networks toured Windsor.

September is Volunteer Month. The annual volunteer awards banquet is held at the Brooklyn Civic Centre. In 2025, West Hants recognized 32 volunteers/community groups and 2 youth volunteers. The Provincial Representative Volunteer for the region was Rob Davies, and Axeman Construction was the recipient of our 2025 Business Community Appreciation Award.

Banner Program Partnerships – the Department continues to partner with the Windsor Legion and the Hantsport Historical Society with community banners. The Windsor Township produces and maintains the downtown banners.

### **Grants and Contributions**

In 2025/26, community groups and organizations were supported through Grants and Contributions by way of direct financial support or in-kind contributions, and when combined totaled approximately \$177,067.50.

During the fall of 2025 WHRM Council adopted the Barrier Free Small Business Accessibility Grant Policy with the first year of implementation being the 2026 fiscal year.

### **2026-27 Proposed Budgets**

Budget summaries are provided below. See **Appendix 15** for a more detailed version of the budget.

### Community Development Budget Highlights

- Grants and Contributions Policy RCOFN-012.00, “*The total of the amounts paid for grants in a fiscal years’ operating budget will not normally exceed one- and one-half percent (1.5%) of the taxes for general municipal purposes levied by the municipality. Groups can also make application under the Grants and Contributions program for Recreation Facility Capital Investment Project Grants for up to 50% to a maximum of \$50,000.*”
  - For 2026-27 this threshold would be \$291,709.91.
- The addition of the Barrier Free Small Business Accessibility funding.
- Salary and benefit increases included in the Parks and Grounds budget are to support staff costs. With this increase we expect improvements to community beautification, service levels, and standard of care.
- The continuation of the *Inspire West Hants Fund* which will provide financial assistance to community members living in the West Hants Regional Municipality who, due to lack of funds, are not able to participate in recreation opportunities.
- Proposed third year of funding agreement to the Downtown Development Societies to support a dedicated staff position in Windsor and Hantsport, under Community Economic Development.
- A longer ice season is a contributing factor to the increase in the Sports Complex; however, it has offsetting revenues.
- Decrease in operational costs associated with advertising, branding and communications.
- Decrease in operational costs associated with festivals and community events.
- All facilities are seeing increases in operation expenses associated with increasing utility and insurance costs.
- Two multi-year grants are proposed for a second year of funding request, the first being from GFL Newport District Rink Commission (four years), and the second is from Landmark East School (five years), amounting to \$155,000 annually combined.

**Community Development Budget Summary  
2026-27**

<b>General Rate Revenue</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Recreation Programs	\$ 178,838	\$ 161,000	-10.0%
Swimming Pool	\$ 82,954	\$ 71,000	-14.4%
Parks & Grounds	\$ 8,000	\$ 9,750	21.9%
Community Centre (Windsor)	\$ 35,500	\$ 30,500	-14.1%
Community Centre (Brooklyn)	\$ -	\$ -	0.0%
Sports Complex	\$ 480,500	\$ 510,500	6.2%
Welcome Centre	\$ 6,500	\$ 6,500	0.0%
Community Economic Development	\$ 6,000	\$ 10,000	66.7%
<i>Total General Rate Revenue</i>	<i>\$ 798,292</i>	<i>\$ 799,250</i>	<i>0.1%</i>

<b>HMCC Area Rate Revenue</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
HMCC	\$ 112,321	\$ 104,929	-6.6%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 112,321</i>	<i>\$ 104,929</i>	<i>-6.6%</i>
<b>Total Revenue</b>	<b>\$ 910,613</b>	<b>\$ 904,179</b>	<b>-0.7%</b>

<b>General Rate Expenses</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Recreation Administration	\$ 416,056	\$ 462,270	11.1%
Recreation Programs	\$ 594,747	\$ 632,285	6.3%
Parks & Grounds	\$ 690,446	\$ 713,683	3.4%
Swimming Pool	\$ 208,524	\$ 250,852	20.3%
Community Centre (Windsor)	\$ 266,291	\$ 309,832	16.4%
Community Centre (Brooklyn)	\$ 26,275	\$ 27,089	3.1%
Sports Complex	\$ 763,267	\$ 866,971	13.6%
Welcome Centre	\$ 41,514	\$ 42,350	2.0%
Community Economic Development	\$ 425,364	\$ 431,454	1.4%
Grants	\$ 358,500	\$ 378,500	5.6%
<i>Total General Rate Expenses</i>	<i>\$ 3,790,983</i>	<i>\$ 4,115,285</i>	<i>8.6%</i>

<b>HMCC Expenses</b>			
HMCC - Grant	\$ 60,000	\$ 67,660	12.8%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 60,000</i>	<i>\$ 67,660</i>	<i>12.8%</i>

<b>HMCC Area Rate Expenses</b>			
HMCC - Area Rate	\$ 112,321	\$ 104,929	-6.6%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 112,321</i>	<i>\$ 104,929</i>	<i>-6.6%</i>
<b>Total Expenses</b>	<b>\$ 3,963,304</b>	<b>\$ 4,287,874</b>	<b>8.2%</b>

**Cemetery Budget Highlights – Area Rate**

The Riverbank Cemetery in Hantsport receives supplemental funding through the Hantsport area rate. The Maplewood Cemetery in Windsor receives supplemental funding through the Windsor area rate. These funds are used to provide maintenance and upkeep services for the cemetery. Operational budget items include one cemetery services coordinator to manage lots and complete ground maintenance. Seasonal summer staff are also hired to assist with ground maintenance.

**Burial Information April 1, 2025 – March 31, 2026**

<b>Maplewood Cemetery</b>	
2025/2026	23 Burials
Total lots sold in 2025/2026	31 Lots
<b>Riverbank Cemetery</b>	
2025/2026	13 Burials
Total lots sold in 2025/2026	10 Lots

Approximate number of lots remaining in each cemetery:

<b>Riverbank Cemetery</b>	<b># of Lots Remaining</b>	<b>Remaining land suitable for burials</b>
Full burial plots 4' x 10' (surveyed)	140	2.3 acres of 4.6 acres of land is considered suitable.
Half plots (cremation) 3'x4.5' (surveyed)	337	
<b>Maplewood Cemetery</b>	<b># of Lots Remaining</b>	<b>Remaining land suitable for burials</b>
Full Burial Plots 4X10	169	5.32 acres of land is undeveloped and suitable for burials.
Half Plots (cremation) 3'x4.5'	20	

**Riverbank Cemetery Budget Highlights**

- Operational budget items include one caretaker to manage lots and seasonal worker for grounds maintenance.

**Riverbank Cemetery Budget Summary  
2026-27**

<b>Revenue</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 33,680	\$ 35,900	6.6%
Sale & Care of Lots	\$ 5,000	\$ 5,000	0.0%
Other	\$ -	\$ -	0.0%
<b>Total Cemetery Revenue</b>	<b>\$ 38,680</b>	<b>\$ 40,900</b>	<b>5.7%</b>

<b>Expenses</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salaries & Benefits	\$ 32,612	\$ 34,175	4.8%
Operation Expenses	\$ 6,068	\$ 6,725	10.8%
<b>Total Cemetery Expenses</b>	<b>\$ 38,680</b>	<b>\$ 40,900</b>	<b>5.7%</b>

**Maplewood Cemetery Budget Highlights**

- Operational budget items include one caretaker to manage lots and two summer staff to assist with grounds maintenance.

**Maplewood Cemetery Budget Summary  
2026-27**

<b>Revenue</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 56,927	\$ 58,913	3.5%
Sale & Care of Lots	\$ 9,000	\$ 9,000	0.0%
Other	\$ 20,000	\$ 20,000	0.0%
<b>Total Cemetery Revenue</b>	<b>\$ 85,927</b>	<b>\$ 87,913</b>	<b>2.3%</b>

<b>Expenses</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salaries & Benefits	\$ 70,948	\$ 69,676	-1.8%
Operation Expenses	\$ 14,979	\$ 18,237	21.8%
<b>Total Cemetery Expenses</b>	<b>\$ 85,927</b>	<b>\$ 87,913</b>	<b>2.3%</b>

## Public Works Department Budgets

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### Overview

The Public Works Department is comprised of several departments being managed with collaboration amongst all Public Works and Utility staff encompassing distinct operations.

A high-level breakdown would consist of all streets, sidewalks, storm drainage systems, open spaces, buildings/facility maintenance, vehicle/equipment maintenance, solid waste management, including recycling and maintenance of the closed Cogmagun Landfill and septage lagoon. It also includes wastewater management and treatment systems, pumping stations, and the network of sewage collection pipes, testing, maintenance, and repair.

The Water Utility portion is broken down into two departments. The first is the Treatment Plants and Watersheds, and the second is the associated water distribution systems. We sometimes refer to these areas as “Plants and Pipes”.

The continual challenge for the Public Works Department will be to maintain levels of services with the current level of funding while adding increased infrastructure inventory and the unprecedented peak in development and population growth. This department is motivated to meet all the expectations of citizens. Based on our track record, Public Works employees are up to these ongoing challenges and are committed to delivering efficient and effective services for the Region and its citizens. However, continued support will be needed in the form of sufficient funding, equipment, personnel, capital upgrades/investment along with training and development of our human resources to continue providing this level of public service along with future service demands. To provide the capacity and services to support development in our service areas, infrastructure renewal, replacement, capital investment along with operational funding is critical. With these funding and dept financing cost pressures it will be imperative to fund reserves and have full cost rate structures in place.

Public Works Outside Operations is comprised of (1) manager, (2) supervisors, (17) unionized employees including two mechanics. We also employ part-time help seasonally as needed to help with other tasks. There is a public works staff person on call 24/7/365 for transportation, water distribution, wastewater collection or other emergencies related to public works. The team of professionally certified, technical, and skilled staff is a very diverse and experienced group that provide essential services in support of the service areas and region. The team works well and efficiently at providing water distribution, sewer collection, including sewage lift station operation and maintenance, road maintenance, snow and ice control, fleet, equipment and

building maintenance, and many other services to the citizens of the West Hants Regional Municipality.

Water and Sewage Treatment Operations are carried out by (8) certified operators, (1) Manager of Environmental Services (including Solid Waste) and (1) Supervisor of Water and Wastewater Treatment. These ten individuals, with assistance from our Supervisor of Water Distribution/Wastewater Collection, are also responsible for water quality control, customer service, water meter reading/repairs, source water protection/monitoring, and control of activities in the watershed.

Management functions, including project planning/design, municipal engineering and inspections, asset and records management, budgeting, and employee relations are carried out by the Director with assistance from the Manager of Public Works Operations, Project Engineer, Engineering Technologist and Environmental Technologist. Our Sustainability and Environmental Quality Supervisor oversees all municipal waste management initiatives (including waste reduction programs through education and enforcement). Additional responsibilities include the oversight of waste services operations, financials, and administration for the landfill/septage lagoon and waste collection/diversion/disposal systems. These staff positions also provide coordination for Public Works Health and Safety requirements along with OMS and water meter administration, Quality Assurance and Quality Control in water/wastewater treatment.

**Mission:**

To enhance the quality of life for all residents, businesses, and visitors of West Hants Regional Municipality through responsible and sound management, innovation, and teamwork, with a clear vision to provide dependable, high quality, responsive public works, and utility services at reasonable costs.

***2026-27 Proposed Budgets***

Budget summaries are provided below. See ***Appendices 16-22*** for more detailed versions of the budgets.

***Roads and Streets***

Operational budget items include salary for operation and maintenance staff (costs split over roads and utilities), fees to Nova Scotia Public Works for maintenance, snow and ice control of roads, contracted maintenance, cost sharing for Public Works compound and expenses, and operational costs for streetlights.

### *Streets and Sidewalks*

Minor repairs to the 106 lane kilometers of roadway and 30 kilometers of sidewalks are carried out in-house (shouldering, ditching, manhole, catch basin and valve box adjustments, small asphalt patching, concrete curb and sidewalk construction, and pothole filling). During the 2026 construction season, it is our intention to have our Public Works crew involved in several small replacement projects in-house (sidewalk / curb improvements, catch-basin, water mains, sewage pump stations and storm water drainage work, etc.). Larger projects will continue to be tendered out to the private sector as funding permits.

### *Equipment Maintenance*

Our in-house mechanics provide for all regular and major maintenance for all vehicles and fleet in Public Works, Water Utility, Community Development and Planning Departments with assistance from outside service shops for specialized work, as necessary. Due to much of the Region's fleet being of significant age and past the recommended service life, it is critical that a dedicated preventative maintenance system is used to have the equipment operational when required, along with protecting the investment. Our new Asset Management Operations Maintenance System is proving to continue showing great value in this endeavor.

### *Snow Removal and Ice Control*

This program is carried out by Public Works staff and equipment, for snow removal operations. When and as needed, hired contractors for larger snow events are used. For the past several winters, our equipment and manpower have continued to be put to the test. With the recent purchase of new equipment, both large and small, for snow removal operations, it has allowed us to change the way we remove snow during and after all types of snow and ice events. This has greatly improved efficiency. Staff will continue to explore ways to adjust snow removal operations and ice control within budget and staff resources. Since consolidation the regional public works department has taken on additional municipal owned road networks that were previously contracted out to private contractors. Staff have reviewed past contracts and see cost savings. This, along with having staff available to work in many other areas performing preventative maintenance and repairs between snow events allows labour costs to be distributed to other areas within our department. We continue to partner with NSPW on a "winter service road exchange" program. This is a mutual benefit to both parties and increases efficiencies.

### *Roads and Streets Budget Highlights*

- Salary and benefits have increased for each area rate this year due to cost of living and benefit changes.

- Road maintenance is a general rated service to recognize the ongoing costs of maintaining streets, streetlights, and sidewalk and street snow clearing. Every year, with increased development and new subdivisions being built, adds streets, water and sewer infrastructure, storm water ponds, pipes, catch basins along with associated equipment. These add to yearly operating costs to maintain these systems, along with the additional labour and management.
- One of the major capital projects approved by Council for 2026 is the Payzant Drive and King Street Upgrades. The project includes a new road extension of Payzant Drive with a connection to King Street, as well as infrastructure improvements to King Street. The extension of Payzant Drive and connection to King Street will allow for additional development off Payzant Drive, improved traffic flow, replacement of an aged section of the water system (circa 1883) and looping of the new Irven Drive Extension watermain.

**Roads & Streets Budget Summary  
2026-27**

General Rate REVENUE	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Street Betterment Charge	\$ 3,500	\$ 3,500	0.0%
<b>Total Revenue</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0.0%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 758,971	\$ 804,000	5.9%
Training & Development	\$ 15,700	\$ 15,100	-3.8%
Administration	\$ 217,550	\$ 278,500	28.0%
Equipment Costs	\$ 195,000	\$ 195,000	0.0%
Department of Transportation Fee	\$ 220,960	\$ 221,000	0.0%
Street Maintenance	\$ 405,500	\$ 412,500	1.7%
Snow / Ice Control	\$ 115,000	\$ 115,000	0.0%
Street Lights	\$ 10,429	\$ 10,500	0.7%
<i>Total General Expenses</i>	<i>\$ 1,939,110</i>	<i>\$ 2,051,600</i>	<i>5.8%</i>

***Waste Collection and Disposal***

Garbage Collection and Disposal – Both solid waste collection and landfill services are contracted out. The Public Works Department administers these contracts. Recently GFL was awarded the contracts for West Hants for Solid Waste Collection of our three streams (Garbage, Organics, and Recycle) to April 2030. The garbage portion collected within the Region is hauled to the GFL Environmental West Hants Landfill in Cogmagun for landfilling. The Region has an agreement with GFL to accept leachate from the landfill in return for reduced tipping fees. This has mutual benefits for both parties.

Operational budget items include one full-time waste coordinator staff (costs split between waste collection, waste diversion, and landfill), annual waste collection costs for recyclables and

organics processing, recyclable, organics, and garbage tipping fees, advertising, and illegal site cleanup.

### **Waste Collection and Disposal Budget Highlights**

- Waste collection and disposal is a rated cost.
- Increases in collections and processing and tipping fees are based on contracted pricing.
- Salary allocations vary from year to year based on where the work is anticipated.

#### **Waste Collection and Disposal Budget Summary 2026-27**

<b>West Hants Region EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Recycling & Refuse Collection	\$ 1,321,257	\$ 1,389,709	5.2%
Recyclables Processing	\$ 96,000	\$ 126,000	31.3%
Organics Processing	\$ 192,200	\$ 170,000	-11.6%
Landfill Tipping Fees	\$ 139,400	\$ 135,000	-3.2%
Salary & Benefits	\$ 106,010	\$ 110,055	3.8%
Administration	\$ 20,460	\$ 32,600	59.3%
<i>Total West Hants Expenses</i>	<i>\$ 1,875,327</i>	<i>\$ 1,963,364</i>	<i>4.7%</i>

### **Municipal Landfill (closed)**

The first generation Cogmagun Landfill was opened in 1983 and closed in 2005. After 2006, all landfills in the province were required to meet second generation standards. Public Works is responsible for ensuring compliance with the approval through Nova Scotia Environment. Environmental monitoring is contracted to Fracflow Environmental Consultants. Ongoing and long-term maintenance activities are administered by Public Works using contractors or municipal staff.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), monitoring/sampling program, and ongoing landfill site maintenance. During its operation, the now closed West Hants Landfill was required to accumulate a reserve to fund closure and perpetual care costs. Closed landfill costs are covered by this reserve.

The new landfill facility currently in operation is owned and operated by GFL Environmental under a Public Private Partnership with West Hants which expires in 2031. The Municipality receives a portion of the annual tipping fees for being a landfill host community. This revenue is recorded under non-departmental revenues.

### Landfill Budget Highlights

- The landfill does not impact the general tax rate.

#### Landfill Budget Summary 2026-27

REVENUE	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Transfer From ARO Reserve	\$ 58,332	\$ 66,289	13.6%
<b>Total Revenue</b>	<b>\$ 58,332</b>	<b>\$ 66,289</b>	<b>13.6%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 6,357	\$ 6,549	3.0%
Administration	\$ 8,275	\$ 8,740	5.6%
Site Maintenance	\$ 14,700	\$ 3,000	-79.6%
Landfill Sampling	\$ 29,000	\$ 48,000	65.5%
<b>Total Expenses</b>	<b>\$ 58,332</b>	<b>\$ 66,289</b>	<b>13.6%</b>

### Waste Diversion

Collection and Processing of organics and blue bag recyclables are contracted out. The recycle material is collected and hauled to Scotia Recycling. Green cart organic material is collected and hauled to Northridge Farms in Aylesford for processing.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), publications (waste collection calendars), recycling projects, curbside enforcement, educational programs, annual replacement or additional waste sorting stations, mileage and expenses associated with these programs.

#### Waste Diversion – Green Cart

Collection and Processing of organics are contracted out. Green cart and leaf & yard waste organic material are collected and hauled to Northridge Farms in Aylesford for processing.

#### Waste Diversion – Recycling

Collection and processing of recyclable materials is contracted out. Recyclable materials are currently being taken to Scotia Recycling in Kentville for processing.

#### Extended Producer Responsibility for Packaging, Paper Products, and Packaging-like products

Implementation of EPR for PPP started on December 1, 2025, for WHRM and all of Nova Scotia. The financial and operational responsibility for curbside recycling collection shifted from the

municipality to the producers who supply packaging and paper products into the province. Circular Materials (CM) is the non-profit organization who acts as the Producer Responsibility Organization (PRO) supporting producers in meeting their targets and obligations. In turn, CM will absorb all costs associated with curbside residential recycling collection (including schools, campgrounds and multi-unit family dwellings).

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), publications (waste collection calendars), recycling projects, curbside enforcement, educational programs, annual replacement or additional waste sorting stations, mileage and expenses associated with these programs.

### Waste Diversion Budget Highlights

- Funds received from Region-6 help offset salary costs and lower the impact on the general rate.
- Salary and benefits have increased this year due to cost of living.
- Funds received from Circular Materials cover the costs of recycling collection and processing for all WHRM (not including materials coming from Institutional, Commercial and Industrial (ICI) sectors).

#### Waste Diversion Budget Summary 2026-27

REVENUE	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Transfer of Diversion Credits	\$ 80,402	\$ 71,133	-11.5%
Circular Material - P&E Funding	\$ 3,750	\$ 15,000	300.0%
<b>Total Revenue</b>	<b>\$ 84,152</b>	<b>\$ 86,133</b>	<b>2.4%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 71,329	\$ 72,813	2.1%
Mileage & Expenses	\$ 2,940	\$ 3,200	8.8%
Administration	\$ 9,883	\$ 10,120	2.4%
<b>Total Expenses</b>	<b>\$ 84,152</b>	<b>\$ 86,133</b>	<b>2.4%</b>

### Municipal Facilities

Facility maintenance, like other asset classes, struggles to achieve timely replacements and upgrades to most of the 27 facilities within this section. Over the past few years upgrades in several facilities were made in areas of improved lighting, interior insulation and metal sheathing, roofing, HVAC, and electrical and workspace/safety improvements, along with a recent fuel pump replacement. Staff are waiting for direction on the future location for a regional administration office. Due to the uncertainty of the new location, some required work to the W.B. Stephens

building at 100 King St continues to be deferred. Outstanding work in this area includes required wall coating, crack sealing, window replacements, ventilation system upgrades on the ground floor, energy efficiency improvements, plumbing and washroom improvements and other exterior work. Pending approval of municipal complex renovations these maintenance items can be completed during this project or completed as a separate project. Further upgrades and renovations are required in areas of the Public Works depot. Detailed design for an expansion of the existing operations/maintenance shop is complete and able to be released to receive construction tender bids. The capital investment is overdue as our operations have outgrown the existing space and ancillary requirements. Other facility capital upgrades will be necessary in some water / wastewater facilities, and other various municipal owned facilities. As the new regional municipality continues to evolve, so will the management of the building and facility assets.

### **Municipal Facilities Budget Highlights**

- The Municipal offices are general rated.
- Salary and benefits have increased based on the salary allocations, which vary from year to year based on where the work is required.
- The 2026-2027 estimates are reflective of an increase attributed to building maintenance, NSPI utility charges, insurance and cleaning costs.

#### **Facilities Buildings Budget Summary 2026-27**

<b>REVENUE</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Windsor Office Rentals	\$ 81,718	\$ 88,294	8.0%
Windsor Office Leases	\$ 36,500	\$ 36,500	0.0%
<b>Total Revenue</b>	<b>\$ 118,218</b>	<b>\$ 124,794</b>	<b>5.6%</b>
<b>EXPENSES - 100 KING STREET</b>			
Salary & Benefits	\$ 45,030	\$ 47,226	4.9%
Administration	\$ 13,225	\$ 13,870	4.9%
Building Operations	\$ 79,700	\$ 86,250	8.2%
Building Maintenance	\$ 60,000	\$ 65,000	8.3%
<b>Total Operations</b>	<b>\$ 197,955</b>	<b>\$ 212,346</b>	<b>7.3%</b>
<b>EXPENSES - 76 MORISON DRIVE</b>			
Salary & Benefits	\$ 50,671	\$ 54,284	7.1%
Administration	\$ 11,309	\$ 16,300	44.1%
Building Operations	\$ 28,090	\$ 29,367	4.5%
Building Maintenance	\$ 50,000	\$ 50,000	0.0%
<b>Total Operations</b>	<b>\$ 140,070</b>	<b>\$ 149,951</b>	<b>7.1%</b>
<b>Total Expenses</b>	<b>\$ 338,025</b>	<b>\$ 362,297</b>	<b>7.2%</b>

## Courthouse

The Province is no longer operating out of the Windsor Court House, they have relocated to the Kentville Court House. This building and property is currently listed for sale by WHRM.

Operational budget items include one maintenance and administrative staff, to monitor the building along with insurance costs.

### Courthouse Budget Highlights

- Operational costs have been decreased due to the proposed sale of property.

#### Courthouse Budget Summary 2026-27

REVENUE	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Fiscal Courthouse	\$ 23,736	\$ -	-100.0%
50% Capital from Province	\$ -	\$ -	0.0%
50% Capital from Municipality	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 23,736</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 33,910	\$ 9,458	-72.1%
Administration	\$ 8,097	\$ 5,800	-28.4%
Building Operations	\$ 19,200	\$ 3,200	-83.3%
Building Maintenance	\$ 10,000	\$ 1,000	-90.0%
<b>Total Operations</b>	<b>\$ 71,207</b>	<b>\$ 19,458</b>	<b>-72.7%</b>
Capital Expenditures (50%)	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 71,207</b>	<b>\$ 19,458</b>	<b>-72.7%</b>

## Libraries

The Public Works Department provides maintenance services to the Windsor and Hantsport libraries, including cleaning services, building repairs/maintenance, insurance, power, heat, and utilities. The Hantsport Library is a service that was supported by the former Town through agreement and motions of Council. The Municipality retains ownership of these properties, buildings and costs associated with maintenance and repairs are required to be funded. There is a municipal contribution also required to the Annapolis Valley Regional Library. These contributions have increased over the years and are based on population. This can be found in the Cultural Buildings and Facilities section of the budget.

### Library Budget Highlights

- Libraries are a general rated item.
- Salary and benefits have increased this year due to cost of living and benefit changes.

The 2026-2027 estimates are reflective of an increase attributed to building maintenance, insurance and cleaning costs.

**Windsor Library Budget Summary  
2026-27**

<b>EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 9,688	\$ 11,682	20.6%
Administration	\$ 2,708	\$ 2,700	-0.3%
Building Operations	\$ 27,350	\$ 28,143	2.9%
<b>Total Expenses</b>	<b>\$ 39,746</b>	<b>\$ 42,525</b>	<b>7.0%</b>

**Hantsport Library Budget Summary  
2026-27**

<b>EXPENSES</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 5,237	\$ 6,018	14.9%
Building Operations	\$ 16,714	\$ 18,406	10.1%
<b>Total Expenses</b>	<b>\$ 21,951</b>	<b>\$ 24,424</b>	<b>11.3%</b>

<b>Total Library Expenses</b>	<b>\$ 61,698</b>	<b>\$ 66,949</b>	<b>8.5%</b>
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## **West Hants Utilities Budget**

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West Hants operates and manages a newly consolidated water and wastewater utility, (formerly Windsor and West Hants) which are self-supported through user fees.

### **Wastewater System**

#### ***Sewage Collection and Lift Stations***

Maintenance of the sewage collection systems and 34 sewage pumping stations, over 1200 manholes and catch basins and 106 kilometers of sewer and storm mains CCTV Inspection services, and power vacuum and cleaning of collection systems is done in-house with major pump repairs, Our Manager of Wastewater Treatment and Manager of Operations have direct responsible charge for sewage lift station operations and maintenance. With a section of the Region below sea level, it is critical that these pumping stations operate properly when required. The department has four portable generators that can be used during power outage situations. Lift station #7 has its own dedicated emergency backup power generator. This pumping station is part of the new wastewater facility that was put in service in June 2016 and is the largest in the Region's wastewater collection system, capable of pumping 18.5 million litres per day. Systems are continuously monitored 24/7 via our SCADA system and notify operators if alarms are triggered. Collection and treatment operators are responsible for on-call duties on a rotating basis that requires; monitoring our pumping stations remotely, and response/troubleshooting to any alarms or issues that require action.

#### ***Wastewater Treatment***

Our Manager of Environmental Operations has direct responsible charge for the daily operation of the Sewage Treatment Facilities, and directs utility operators as required, with help from Public Works and Water Utility if needed. Nova Scotia Environment and Climate Change renewed our permits to operate in 2020; the new permits extend until 2027-2030. Part of the new permit requirements involve a sludge management plan and potential reduction of chlorine residual remaining in the treated effluent. Preliminary forecasting has been added to the capital requests during the next five (5) to ten (10) years.

All wastewater treatment facilities operate 24/7, 365 days a year. Therefore, monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and utility operators respond as required. Utility operators rotate on-call responsibilities on a weekly basis to handle all after hour alarms.

The regional municipality owns and operates four wastewater treatment facilities:

### *Windsor Lagoon Treatment Facility*

A two-cell lagoon secondary treatment plant and uses gas chlorine and sulfur dioxide. This facility is located at 3 Lagoon Drive, provides sewage treatment for a partial area of Windsor and the service area of Three Mile Plains. The Windsor Lagoon wastewater treatment facility treats approximately 2600m<sup>3</sup> of combined sanitary and storm water per day.

### *Windsor Headworks Facility*

Located at 293 Wentworth Road, started operation in June 2016. This facility uses mechanical screening, lagoon aeration/retention and UV treatment. This facility treats approximately 2450m<sup>3</sup>/day of combined sanitary and storm water from a large catchment area of Windsor.

### *Falmouth Wastewater Treatment Facility*

Located at 48 Falmouth Connector (Highway 101 access), was upgraded in 2009/10 (phase #1). The plant uses biological (return activated sludge) and UV treatment. This plant provides treatment for the entire Falmouth service area and processes approximately 600m<sup>3</sup> of wastewater per day. This facility is nearing max design flow capability, and we are currently working towards design options / optimizations for the next phase of expansion.

### *Cogmagun Septage Treatment Lagoon*

Located at the closed Landfill site, this facility is operated for the Region by GFL Environmental. This arrangement has benefits for both parties as the closed landfill is not staffed.

Operational budget items include salary for operation and maintenance staff (costs split between utilities and roads), annual sewer system depreciation costs, collection system and lift station maintenance, plant power and sewage plant operation costs. The Hantsport sewage treatment fees are paid to Kings County.

Revenue for the sewer utility is generated through user fees based on metered residential water consumption.

### *West Hants Regional Sewer Budget Highlights*

- A rate study was completed in 2024-25, Council approved new sewer rates till fiscal 2026-27.
- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes.

- Sewage Treatment & Disposal is up due to increasing power costs, and operational supplies.
- Lift Stations is proposed to increase this year due to maintenance.
- Administration is up due to increases in the Kings County's costs associated with the Wastewater treatment in Hants Border. The agreement has WHRM's portion of treatment costs at 67.6%, till 2027-28 when it will be updated based on the number of dwelling units on the assessment roll.
- Sewer is proposed to take on debt servicing of \$140,187, associated with capital work.

**Sewer Budget Summary  
2026-27**

<b>REVENUE</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Sewer Rates	\$ 2,420,775	\$ 2,900,000	19.8%
Other Revenue	\$ 7,000	\$ 6,500	-7.1%
<b>Total Revenue</b>	<b>\$ 2,427,775</b>	<b>\$ 2,906,500</b>	<b>19.7%</b>
<b>EXPENSES</b>			
Administration	\$ 2,391,124	\$ 2,628,579	9.9%
Sewage Collection System	\$ 60,500	\$ 36,000	-40.5%
Lift Stations	\$ 155,860	\$ 189,728	21.7%
Sewage Treatment & Disposal	\$ 389,100	\$ 400,400	2.9%
<b>Total Expenses</b>	<b>\$ 2,996,584</b>	<b>\$ 3,254,707</b>	<b>8.6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (568,809)</b>	<b>\$ (348,207)</b>	<b>-38.8%</b>

## Municipal Water Utility

### Water Utility

Our Manager of Environmental Operations has direct responsible charge for the daily operation of all water treatment plants and directs the water treatment plant operators as required. Maintenance and operational procedures are carried out in accordance with our permit to operate, water withdrawal permit, and source water protection plan issued by the Nova Scotia Department of Environment and Climate Change. Detailed plans for operational procedures and emergency responses are also followed to continuously provide safe clean drinking water and maintain an adequate supply for fire protection.

All treatment plants operate day and night, 365 days a year, therefore monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and operators respond as required. Plant operators

rotate on-call responsibilities on a weekly basis to handle after hour alarms, while also conducting required water testing and operational checks on the weekends and holidays.

### *Windsor Water Treatment Plant*

Our Dissolved Air Flotation (DAF) water treatment plant produces and delivers approximately 3520m<sup>3</sup>/day (2023 figures), of treated water to the service areas of Windsor and Three Mile Plains, now a combined water utility. This is a chemically assisted process which focuses primarily on colour removal containing many complex systems.

Due to the age of the water treatment plant (constructed in 2001), there are critical components that will require replacement/upgrades in the next few years. Staff are discussing some options with consultants that will allow the plant to produce adequate treated water supply when upgrades to/replacement of equipment are undertaken. We have awarded a tender for the construction of a third process train, with construction beginning this spring. This will meet our regulatory requirement for filter redundancy that we currently do not meet. The addition of a new standpipe on Burgess Rd has been completed, commissioned and is now online with our distribution system, adding an additional 5400m<sup>3</sup> of storage. Detailed design is now complete for the interconnection of the Falmouth and Windsor distribution systems, with a plan to apply for CHIF funding when the funding window opens. Pending approval of the external funding, the project will be tendered in the fall of 2026 with construction continuing into 2027. Implementing these plans and continuing to invest in this critical water infrastructure is important to continue to provide safe, reliable drinking water, along with supplying water demand for fire protection, domestic consumption, and capacity to meet future growth and development. Water control structure upgrades were completed at the Windsor Water Treatment Plant reservoir with more upgrades at the Mill Lakes earthen dam planned for this spring with a new intake/diversion pipe scheduled for construction. Road upgrades in the Mill Lakes Watershed to the earthen dam were completed in 2023.

### *Falmouth Water Treatment Plant*

This Conventional Water Treatment Plant is designed to treat raw water for the removal of colour, turbidity, and other impurities to provide high quality drinking water for potable and domestic use for the community of Falmouth. This plant combines the time proven principles of mixing, coagulation, flocculation, tube settler assisted clarification and high-rate filtration. The treatment process is a completely automatic, operation. However, due to the watershed characteristics, the raw water quality changes rapidly after rain / storm events. This dictates close operator intervention and process adjustments during and after these events. The plant has only a single train which treats an average of 866m<sup>3</sup>/day (2024 figures).

Due to the age of the water treatment plant, there are critical components that will require replacement/upgrades in the next few years. Chemical feed, process instrumentation, and process equipment upgrades have begun and will continue over the next few years. A new PLC was installed in 2023 to allow for the addition of engineering controls to eliminate lengthy call outs. Modifications were necessary to increase redundancy and resiliency for this facility.

Water yield in the French Mill Brook Watershed is also a consideration for future planning to build capacity / resiliency for anticipated growth. Consolidation planning is taking a more regional approach and looking at all options before major capital projects are initiated. One of these is the afore mentioned interconnection with the Windsor Water Utility. Staff are working with engineering consultants on this detailed design for the interconnection.

#### *Hantsport Water Treatment Plant*

Built in 2004, this membrane treatment plant is responsible for the production of all treated water for the community of Hantsport, Glooscap First Nations and Hants Border (Kings County), supplying an average of 650m<sup>3</sup>/day (2024 figures). The raw water supply is in the protected watershed area of Davidson Lake. Raw water flows 6.9 km by gravity fed transmission main to the treatment facility. After treatment, water is pumped 4.1 km from the treatment facility to a storage tank in the community of Hantsport.

Future projects for the Hantsport Water Supply will focus on building resiliency and capacity and look toward a regional water utility approach.

#### *Water Distribution Systems*

Our distribution system is maintained and operated in-house by certified operators and public works Operations staff. This includes water quality assurance checks, maintaining and repair of; 138 km of pipe 1,131 valves, nearly 4000-meter reading/repairs, 487 fire hydrants, along with customer relations. Our Public Works Supervisor, with help from the Manager of Public Works Operations, have direct overall charge for the system; they also receive assistance from the Manager of Water Treatment and plant operators. 2025 will see operations working on preventative maintenance / repair and leak detection. Staff continue to plan for future capital projects and look for areas of water leakage to help reduce water loss. The construction and commissioning of two pressure management chambers was completed in August 2015. The objective of this system was to reduce the number and severity of water main breaks, along with the reduction of main and service line leaks. Since implementation of the pressure management, we have noticed a reduction in the number and severity of main breaks in the Windsor district.

Distribution facilities, including our three (3) standpipes, chlorination booster station, altitude valve chamber, PRV chambers and booster stations, are overseen together by the Supervisor of Public Works, Manager of PW Operations and Manager of Water Treatment.

Operational budget items include wages for operators, management operation and maintenance technician staff (costs split between utilities and roads), transmission and distribution lines maintenance (includes increased leak detection efforts and increasing requirement to address emergency water break repairs), utility depreciation costs, water treatment plant maintenance, power, chemicals and other plant operation costs, transmission and distribution lines maintenance, utility administration and professional fees.

Revenue for the water utility is generated through user fees based on base rate plus consumption charges.

#### ***West Hants Regional Water Utility Budget Highlights***

- A rate increase was approved to allow for an appropriate funding structure along with consolidation of the two utilities into the new West Hants Regional Water Utility, as of October 1<sup>st</sup>, 2024. Providing approved water rates till fiscal 2026-27. The utility is preparing for a rate study in the upcoming fiscal.
- Source of Supply has increased from previous years due to supplies needed.
- Operational labour and supervision have increased this year based on the salary allocations, which varies from year to year based on where the work is anticipated. Along with increases this year due to cost of living and benefit changes. There is also an increase associated to the new meter technician.
- The increase in Transmission and Distribution is related to mains and fleet maintenance, fuel costs, leak detection and labour.
- Administration and General has been updated to reflect previous years actuals for depreciation.

**West Hants Water Budget Summary  
2026-27**

<b>REVENUE</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Rate Sales	\$ 2,904,863	\$ 3,901,985	34.3%
Fire Protection	\$ 1,560,236	\$ 1,737,474	11.4%
Sprinkler Services	\$ 6,550	\$ 6,550	0.0%
Other Operating Revenue	\$ 112,700	\$ 112,700	0.0%
<b>Total Operating Revenue</b>	<b>\$ 4,584,349</b>	<b>\$ 5,758,709</b>	<b>25.6%</b>
<b>EXPENSES</b>			
Source of Supply	\$ 30,000	\$ 60,000	100.0%
Water Treatment	\$ 1,218,790	\$ 1,219,700	0.1%
Transmission & Distribution	\$ 1,479,801	\$ 1,604,125	8.4%
Administration & General	\$ 1,457,932	\$ 1,862,138	27.7%
<b>Total Operating Expenditures</b>	<b>\$ 4,186,523</b>	<b>\$ 4,745,963</b>	<b>13.4%</b>
<b>Total Non-Operating Revenue</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>0.0%</b>
<b>Total Non-Operating Expenditures</b>	<b>\$ 423,702</b>	<b>\$ 603,925</b>	<b>42.5%</b>
<b>Operating Surplus/Deficit</b>	<b>\$ (5,876)</b>	<b>\$ 428,820</b>	<b>-7398.1%</b>

## **APPENDICES – DETAILED BUDGETS**

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\* The marked appendices are not included as submissions are outstanding.

## Appendix 1 – Municipal Budget

### REVENUE

	2025-26 BUDGET	2026-27 BUDGET	VARIANCE
<b>Assessable Property</b>			
General Rate - Residential	\$ 14,920,388	\$ 17,276,880	15.8%
General Rate - Commercial	\$ 1,536,423	\$ 1,646,507	7.2%
General Rate - Resource			
Taxable Assessments	\$ 496,808	\$ 523,941	5.5%
Recreation Property Tax	\$ 5,653	\$ 4,589	-18.8%
Forest Property Tax (< 50,000 acres)	\$ 22,285	\$ 23,800	6.8%
Forest Property Tax (> 50,000 acres)	\$ 14,050	\$ 10,000	-28.8%
Special Assessments	\$ 58,147	\$ 16,912	-70.9%
Special Assessments - West Hants Sewer	\$ 2,427,775	\$ 2,906,500	19.7%
Area Rates (1) and Special Assessments - West Hants	\$ 4,646,980	\$ 4,044,923	-13.0%
Area Rates (2) and Special Assessments - Hantsport	\$ 522,087	\$ 456,033	-12.7%
Area Rates (3) and Special Assessments - Windsor	\$ 4,120,970	\$ 3,981,062	-3.4%
Area Rates and Special Assessments - HMCC	\$ 112,321	\$ 104,929	-6.6%
Subtotal	\$ 28,883,888	\$ 30,996,075	7.3%
<b>Business Property</b>			
Based on Revenues - Aliant	\$ 72,716	\$ 72,500	-0.3%
NS Power Inc. - Grant in Lieu of Taxes	\$ 258,269	\$ 245,000	-5.1%
HST Rebate	\$ 100,432	\$ 100,432	0.0%
Subtotal	\$ 431,417	\$ 417,932	-3.1%
<b>Other Taxes</b>			
Deed Transfer Tax	\$ 2,100,000	\$ 2,250,000	7.1%
5% Fund	\$ 10,000	\$ 10,000	0.0%
Subtotal	\$ 2,110,000	\$ 2,260,000	7.1%
<b>TOTAL TAXES</b>	<b>\$ 31,425,305</b>	<b>\$ 33,674,008</b>	<b>7.2%</b>
<b>GRANT IN LIEU OF TAX</b>			
Federal Government and Agencies	\$ 118,562	\$ 117,824	-0.6%
Provincial Property and Property of Supported Institutions	\$ 70,135	\$ 69,492	-0.9%
Crown Timber Lands	\$ 33,261	\$ 33,261	0.0%
Fire Protection	\$ 29,700	\$ 20,000	0.0%
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$ 251,659</b>	<b>\$ 240,577</b>	<b>-4.4%</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS &amp; AGENCIES</b>	<b>\$ 1,502,983</b>	<b>\$ 1,955,246</b>	<b>30.1%</b>
<b>SALES OF SERVICES</b>			
Sale of Services	\$ 977,499	\$ 978,691	0.1%
<b>TOTAL SALES OF SERVICE</b>	<b>\$ 977,499</b>	<b>\$ 978,691</b>	<b>0.1%</b>

<b>OTHER REVENUE FROM OWN SOURCES</b>	<b>2025-26 BUDGET</b>	<b>2026-27 BUDGET</b>	<b>VARIANCE</b>
Licenses and Permits	\$ 99,144	\$ 111,568	12.5%
Fines	\$ 42,000	\$ 45,000	7.1%
Rentals	\$ 121,818	\$ 128,394	5.4%
Return on Investment	\$ 275,000	\$ 300,000	9.1%
Penalties and Interest on Taxes	\$ 357,533	\$ 368,974	3.2%
Miscellaneous	\$ 136,310	\$ 137,160	0.6%
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 1,031,805</b>	<b>\$ 1,091,096</b>	<b>5.7%</b>
<b>UNCONDITIONAL TRANSFERS FROM OWN GOVTS</b>			
<b>Federal Government</b>	\$ -	\$ -	0.0%
<b>Provincial Government</b>			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	\$ 1,514,504	\$ 1,514,504	0.0%
Municipal Grants Act - Farm Property Acreage	\$ 102,383	\$ 102,383	0.0%
Subtotal	\$ 1,616,887	\$ 1,616,887	0.0%
Other Provincial			
Resource Recovery Fund Board	\$ -	\$ -	0.0%
Other	\$ 6,427	\$ 6,427	0.0%
Subtotal	\$ 6,427	\$ 6,427	0.0%
<b>TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS</b>	<b>\$ 1,623,314</b>	<b>\$ 1,623,314</b>	<b>0.0%</b>
<b>CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS</b>			
Federal Government	\$ 24,000	\$ 30,000	25.0%
Provincial Government	\$ 50,000	\$ 55,000	10.0%
<b>TOTAL CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS</b>	<b>\$ 74,000</b>	<b>\$ 85,000</b>	<b>14.9%</b>
<b>COND TRANSFERS FROM OTHER LOCAL GOVTS</b>	<b>\$ 307,393</b>	<b>\$ 315,494</b>	<b>2.6%</b>
<b>TOTAL REVENUE</b>	<b>\$ 37,193,959</b>	<b>\$ 39,963,425</b>	<b>7.4%</b>

**EXPENDITURES**

**General Rate General Government Services**

	2025-26 BUDGET	2026-27 BUDGET	VARIANCE
Transfers to Assessment Services	\$ 353,748	\$ 382,869	8.2%
Other General Government Services	\$ 3,786,032	\$ 4,017,013	6.1%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 4,139,780</b>	<b>\$ 4,399,882</b>	<b>6.3%</b>

**Area Rate 1 General government services**

Transfers to Assessment Services	\$ -	\$ -	0.0%
Other General Government Services	\$ 156,270	\$ 166,151	6.3%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 156,270</b>	<b>\$ 166,151</b>	<b>6.3%</b>

**Area Rate 2 General government services**

<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
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**Area Rate 3 General government services**

Transfers to Assessment Services	\$ -	\$ -	0.0%
Other General Government Services	\$ 228,296	\$ 242,687	6.3%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 228,296</b>	<b>\$ 242,687</b>	<b>6.3%</b>

**General Rate Protective Services**

Police Protection	\$ -	\$ -	0.0%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ 211,682	\$ 210,592	-0.5%
Fire Protection	\$ 3,441,963	\$ 3,811,206	10.7%
Emergency Measures	\$ 78,311	\$ 64,698	-17.4%
Other Protective Services	\$ 665,857	\$ 662,495	-0.5%
<b>Subtotal</b>	<b>\$ 4,397,813</b>	<b>\$ 4,748,991</b>	<b>8.0%</b>

**Area Rate 1 Protective Services**

Police Protection	\$ 4,484,035	\$ 4,523,531	0.9%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ -	\$ -	0.0%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 4,484,035</b>	<b>\$ 4,523,531</b>	<b>0.9%</b>

**Area Rate 2 Protective Services**

<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
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**Area Rate 3 Protective Services**

Police Protection	\$ 1,921,729	\$ 1,938,656	0.9%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ -	\$ -	0.0%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 1,921,729</b>	<b>\$ 1,938,656</b>	<b>0.9%</b>

	2025-26 BUDGET	2026-27 BUDGET	VARIANCE
<b>General Rate Transportation Services</b>			
Other Transportation Services	\$ 1,939,110	\$ 2,086,322	7.6%
Subtotal	\$ 1,939,110	\$ 2,086,322	7.6%
<b>Area Rate 1 Transportation Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>Area Rate 2 Transportation Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>Area Rate 3 Transportation Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>General Rate Environmental Health Services</b>			
Other Current Expenditures for Solid Waste Landfill Costs	\$ 58,332	\$ 66,289	13.6%
Other Environmental Health Services	\$ 3,926,434	\$ 4,387,261	11.7%
Subtotal	\$ 3,984,765	\$ 4,453,551	11.8%
<b>Area Rate 1 Environmental Health Services</b>			
Subtotal	\$ -	\$ -	#DIV/0!
<b>Area Rate 2 Environmental Health Services</b>			
Subtotal	\$ -	\$ -	#DIV/0!
<b>Area Rate 3 Environmental Health Services</b>			
Subtotal	\$ -	\$ -	#DIV/0!
<b>General Rate Public Health Services</b>			
Subtotal	\$ -	\$ -	#DIV/0!
<b>Area Rate 1 Public Health Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>Area Rate 2 Public Health Services</b>			
Deficit of Regional Housing Authority	\$ -	\$ -	0.0%
Other Public Health Services	\$ 33,680	\$ 35,900	6.6%
Subtotal	\$ 33,680	\$ 35,900	6.6%
<b>Area Rate 3 Public Health Services</b>			
Deficit of Regional Housing Authority	\$ -	\$ -	0.0%
Other Public Health Services	\$ 56,927	\$ 58,913	3.5%
Subtotal	\$ 56,927	\$ 58,913	3.5%
<b>General Rate Environmental Development Services</b>			
Other Environmental Development Services	\$ 2,062,630	\$ 2,102,753	1.9%
Subtotal	\$ 2,062,630	\$ 2,102,753	1.9%
<b>Area Rate 1 Environmental Development Services</b>			
Subtotal	\$ -	\$ -	0.0%

	2025-26 BUDGET	2026-27 BUDGET	VARIANCE
<b>Area Rate 2 Environmental Development Services</b>			
Other Environmental Development Services	\$ 3,588	\$ 3,588	0.0%
Subtotal	\$ 3,588	\$ 3,588	0.0%
<b>Area Rate 3 Environmental Development Services</b>			
Other Environmental Development Services	\$ 101,412	\$ 104,701	3.2%
Subtotal	\$ 101,412	\$ 104,701	3.2%
<b>General Rate Recreation and Cultural Services</b>			
Other Recreation and Cultural Services	\$ 3,554,317	\$ 3,944,879	11.0%
Subtotal	\$ 3,554,317	\$ 3,944,879	11.0%
<b>Area Rate 1 Recreation and Cultural Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>Area Rate 2 Recreation and Cultural Services</b>			
Other Recreation and Cultural Services	\$ 60,000	\$ 67,660	12.8%
Subtotal	\$ 60,000	\$ 67,660	12.8%
<b>Area Rate 3 Recreation and Cultural Services</b>			
Subtotal	\$ -	\$ -	0.0%
<b>Area Rate HMCC</b>			
HMCC	\$ 112,321	\$ 104,929	-6.6%
Subtotal	\$ 112,321	\$ 104,929	-6.6%
Education	\$ 6,278,180	\$ 6,715,946	7.0%
Extraordinary or Special Items	\$ -	\$ -	0.0%
<b>GENERAL RATE EXPENDITURES SUBTOTAL</b>	\$ 26,356,595	\$ 28,452,324	8.0%
<b>AREA RATE 1 EXPENDITURES SUBTOTAL</b>	\$ 4,640,305	\$ 4,689,682	1.1%
<b>AREA RATE 2 EXPENDITURES SUBTOTAL</b>	\$ 97,268	\$ 107,148	10.2%
<b>AREA RATE 3 EXPENDITURES SUBTOTAL</b>	\$ 2,308,363	\$ 2,344,956	1.6%
<b>HMCC AREA RATE EXPENDITURES SUBTOTAL</b>	\$ 112,321	\$ 104,929	-6.6%
<b>EXPENDITURES SUBTOTAL</b>	\$ 33,514,852	\$ 35,699,039	6.5%
<b>PLUS GENERAL RATE PRINCIPAL PAYMENTS</b>	\$ 1,366,404	\$ 2,188,323	60.2%
<b>PLUS AREA RATE 1 PRINCIPAL PAYMENTS</b>	\$ 611,360	\$ 611,357	0.0%
<b>PLUS AREA RATE 2 PRINCIPAL PAYMENTS</b>	\$ 17,200	\$ -	-100.0%
<b>PLUS AREA RATE 3 PRINCIPAL PAYMENTS</b>	\$ 342,459	\$ 342,459	0.0%
<b>PLUS GENERAL RATE INTEREST PAYMENTS</b>	\$ 416,002	\$ 476,934	14.6%
<b>PLUS AREA RATE 1 INTEREST PAYMENTS</b>	\$ 92,316	\$ 76,470	-17.2%
<b>PLUS AREA RATE 2 INTEREST PAYMENTS</b>	\$ 419	\$ -	-100.0%
<b>PLUS AREA RATE 3 INTEREST PAYMENTS</b>	\$ 100,347	\$ 95,096	-5.2%
<b>+/- GENERAL RATE TRANSFERS</b>	\$ (347,401)	\$ 258,898	-174.5%
<b>+/- AREA RATE 1 TRANSFERS</b>	\$ (697,000)	\$ (1,332,587)	91.2%
<b>+/- AREA RATE 2 TRANSFERS</b>	\$ 407,200	\$ 348,885	-14.3%
<b>+/- AREA RATE 3 TRANSFERS</b>	\$ 1,369,800	\$ 1,198,550	-12.5%
<b>TOTAL EXPENDITURES</b>	\$ 37,193,959	\$ 39,963,425	7.4%

## Appendix 2 – Regional Fire Budget

### Regional Fire Service 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Total Revenue</b>	\$ -	\$ -	\$ -	<b>0.0%</b>
<b>EXPENSES</b>				
<b>Firefighting Operations</b>				
<i>Apparatus</i>				
Regular Maintenance	\$ 8,477	\$ 26,000	\$ 26,000	0.0%
Major Repairs	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	\$ 8,477	\$ 26,000	\$ 26,000	0.0%
<i>Communications</i>				
Dispatch	\$ 36,201	\$ 51,423	\$ 51,423	0.0%
Communication Equipment	\$ 3,890	\$ -	\$ -	0.0%
Communication Expenses	\$ -	\$ 1,200	\$ 1,200	0.0%
<i>Communication Sub Total</i>	\$ 40,090	\$ 52,623	\$ 52,623	0.0%
<i>Training</i>				
Fire Rescue Training (including travel & meals)	\$ 12,378	\$ 20,000	\$ 20,000	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	0.0%
Seminars / Materials	\$ 2,126	\$ -	\$ -	0.0%
<i>Training Sub Total</i>	\$ 14,504	\$ 20,000	\$ 20,000	0.0%
<b>Total Firefighting Operations</b>	\$ 63,071	\$ 98,623	\$ 98,623	<b>0.0%</b>
<b>Administration</b>				
Salary & Benefits	\$ -	\$ -	\$ 145,020	0.0%
Overtime	\$ -	\$ -	\$ -	0.0%
Mileage & Expenses	\$ -	\$ -	\$ 200	0.0%
Training & Development	\$ -	\$ -	\$ 5,000	0.0%
Office Supplies & Expenses	\$ 34	\$ 250	\$ 250	0.0%
Membership	\$ -	\$ -	\$ 2,000	0.0%
Professional Services	\$ 4,551	\$ 15,000	\$ 15,000	0.0%
Bank Charges / Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 96,161	\$ 190,457	\$ 203,789	7.0%
WCB	\$ 12,654	\$ 16,000	\$ 16,000	0.0%
EAP	\$ 4,272	\$ 5,212	\$ 5,290	1.5%
Uniform	\$ -	\$ -	\$ 1,000	0.0%
Membership Recognition	\$ 422	\$ 1,000	\$ 1,000	0.0%
Computer Services	\$ 2,203	\$ 2,600	\$ 2,600	0.0%
Public Events	\$ -	\$ -	\$ -	0.0%
Firefighter Honorarium	\$ -	\$ 2,700	\$ 2,700	0.0%
Walton Fire Department	\$ 43,850	\$ 43,850	\$ 43,850	0.0%
Other	\$ 22,389	\$ 500	\$ 500	0.0%
<i>Administration Sub Total</i>	\$ 186,536	\$ 233,719	\$ 444,199	90.1%
<b>Capital &amp; Reserve Expenses</b>				
Capital Contributions	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ 100,000	\$ 125,000	25.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$ -	\$ 100,000	\$ 125,000	25.0%
<b>Total Municipal Fire Expenses</b>	\$ 249,607	\$ 432,342	\$ 667,822	<b>54.5%</b>

## Appendix 3 – Hantsport Fire Budget

### Hantsport Fire Service 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Municipal Costs	\$ 62,683	\$ 139,735	\$ 165,862	18.7%
Debt Servicing Contributions - West Hants	\$ -	\$ 282,015	\$ 290,530	3.0%
Debt Servicing Contributions - Kings (47.2% calls)	\$ 8,405	\$ 132,628	\$ 135,029	1.8%
Operation Contributions - Kings (47.2% calls)	\$ 11,158	\$ 127,700	\$ 131,400	2.9%
Operation Contributions - Glooscap	\$ 4,710	\$ 7,065	\$ 7,065	0.0%
<b>Total Revenue</b>	<b>\$ 86,956</b>	<b>\$ 689,143</b>	<b>\$ 729,886</b>	<b>5.9%</b>
<b>EXPENSES</b>				
<b>Firefighting Operations</b>				
<i>Apparatus</i>				
Regular Maintenance	\$ 27,780	\$ 20,000	\$ 20,000	0.0%
Fuel	\$ 10,233	\$ 10,000	\$ 8,000	-20.0%
Major Repairs	\$ 5,254	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 43,267</i>	<i>\$ 30,000</i>	<i>\$ 28,000</i>	<i>-6.7%</i>
<i>Equipment &amp; Services</i>				
Personal Protection	\$ 12,923	\$ 35,000	\$ 35,000	0.0%
Fire Suppression & Rescue Equipment	\$ 10,243	\$ 30,000	\$ 30,000	0.0%
Scab Testing, Inspection & Repairs	\$ 3,220	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 2,707	\$ 3,000	\$ 5,000	66.7%
Rehab Supplies	\$ 910	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 30,002</i>	<i>\$ 75,000</i>	<i>\$ 77,000</i>	<i>2.7%</i>
<i>Communications</i>				
Pagers/Portable Radios	\$ 9,291	\$ 7,500	\$ 13,000	73.3%
Maintenance & Testing	\$ 953	\$ 2,000	\$ 1,500	-25.0%
Publications/Subscriptions	\$ 637	\$ 500	\$ 500	0.0%
<i>Communication Sub Total</i>	<i>\$ 10,880</i>	<i>\$ 10,000</i>	<i>\$ 15,000</i>	<i>50.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 84,150</b>	<b>\$ 115,000</b>	<b>\$ 120,000</b>	<b>4.3%</b>
<b>Training</b>				
Fire Rescue Training (including travel & meals)	\$ 5,615	\$ 6,500	\$ 7,000	7.7%
Training Grounds, Equipment & Exercises	\$ 1,265	\$ 2,500	\$ 2,500	0.0%
Medical First Responder	\$ 372	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ 758	\$ 1,000	\$ 500	-50.0%
<i>Training Sub Total</i>	<i>\$ 8,009</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>0.0%</i>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Fire Station</b>				
Light & Power	\$ 4,790	\$ 12,000	\$ 12,000	0.0%
Heating	\$ 4,639	\$ 12,000	\$ 15,000	25.0%
General Maintenance & Grounds	\$ 5,607	\$ 2,000	\$ 4,000	100.0%
Building Maintenance	\$ 2,285	\$ 8,000	\$ 8,000	0.0%
Emergency Equipment	\$ 63	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ 4,000	\$ 4,000	0.0%
Janitorial/Cleaning	\$ 1,705	\$ 6,500	\$ 6,500	0.0%
Maintenance - Apparatus Superintendent	\$ 27,827	\$ 6,500	\$ 27,827	328.1%
Renovations/Major Repairs	\$ -	\$ -	\$ 1,000	0.0%
Station Supplies & Expenses	\$ -	\$ 500	\$ 500	0.0%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	\$ 46,916	\$ 52,500	\$ 79,827	52.1%
<b>Administration</b>				
Telephone, Internet, Etc.	\$ 2,033	\$ 2,500	\$ 2,500	0.0%
Office Supplies & Expenses	\$ 75	\$ 2,500	\$ 1,500	-40.0%
Membership	\$ 324	\$ 500	\$ 2,000	300.0%
Professional Services	\$ 3,595	\$ 4,000	\$ 3,000	-25.0%
Insurance	\$ 16,095	\$ 19,000	\$ 18,000	-5.3%
WCB	\$ 2,188	\$ 2,000	\$ 2,500	25.0%
EAP	\$ 754	\$ 2,000	\$ 1,500	-25.0%
Computer Services	\$ 1,043	\$ 500	\$ 800	60.0%
Public Events	\$ 1,509	\$ 1,500	\$ 1,200	-20.0%
Firefighter Honorarium	\$ 46,667	\$ 55,000	\$ 55,000	0.0%
Membership Recognition	\$ 2,101	\$ 4,000	\$ 4,000	0.0%
Uniforms	\$ 1,235	\$ 2,000	\$ 1,500	-25.0%
Other	\$ 2,741	\$ 500	\$ -	#VALUE!
<i>Administration Sub Total</i>	\$ 80,359	\$ 96,000	\$ 93,500	-2.6%
<b>Long Term Debt Payments</b>				
<i>Total Long Term Debt Payments</i>	\$ 131,527	\$ 414,643	\$ 425,559	2.6%
<b>Total Fire Service Operations</b>	\$ 266,811	\$ 574,143	\$ 609,886	6.2%
<b>Capital &amp; Reserve Expenses</b>				
Misc.	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$ -	\$ -	\$ -	0.0%
<b>Total Hantsport Fire Expenses</b>	\$ 350,961	\$ 689,143	\$ 729,886	5.9%

## Appendix 4 – Summerville Fire Budget

### Summerville Fire Department 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Fundraising / Donations	\$ 1,330	\$ -	\$ -	0.0%
Fire Society	\$ 11,973	\$ -	\$ -	0.0%
Municipal Costs	\$ 29,084	\$ 32,703	\$ 36,800	12.5%
Operation Contributions - West Hants Fire Services	\$ 101,975	\$ 164,440	\$ 172,750	5.1%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ 2,938	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 147,301</b>	<b>\$ 197,142</b>	<b>\$ 209,550</b>	<b>6.3%</b>
<b>EXPENSES</b>				
<b>Firefighting Operations</b>				
<i>Apparatus</i>				
Regular Maintenance	\$ 4,906	\$ 12,000	\$ 12,000	0.0%
Fuel	\$ 1,145	\$ 4,500	\$ 4,500	0.0%
Major Repairs	\$ 1,534	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 7,584</i>	<i>\$ 16,500</i>	<i>\$ 16,500</i>	<i>0.0%</i>
<i>Equipment &amp; Services</i>				
Personal Protection	\$ 4,484	\$ 24,000	\$ 24,000	0.0%
Fire Suppression & Rescue Equipment	\$ 14,005	\$ 11,000	\$ 11,000	0.0%
Scab Testing, Inspection & Repairs	\$ 1,759	\$ 7,000	\$ 7,000	0.0%
Equipment Repairs & Maintenance	\$ 788	\$ 6,000	\$ 6,000	0.0%
Rehab Supplies	\$ 59	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 21,095</i>	<i>\$ 49,500</i>	<i>\$ 49,500</i>	<i>0.0%</i>
<i>Communications</i>				
Communication Equipment	\$ 1,314	\$ 6,500	\$ 6,500	0.0%
Maintenance & Testing	\$ 331	\$ 1,500	\$ 1,500	0.0%
Communication Expenses	\$ 543	\$ 2,000	\$ 2,000	0.0%
<i>Communication Sub Total</i>	<i>\$ 2,188</i>	<i>\$ 10,000</i>	<i>\$ 10,000</i>	<i>0.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 30,868</b>	<b>\$ 76,000</b>	<b>\$ 76,000</b>	<b>0.0%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Training</b>				
Fire Rescue Training (including travel & meals)	\$ 793	\$ 5,200	\$ 5,200.00	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ 5,000	\$ 5,000.00	0.0%
Medical First Responder	\$ -	\$ 1,500	\$ 1,500.00	0.0%
Seminars/Materials	\$ 492	\$ 1,500	\$ 1,500.00	0.0%
<i>Training Sub Total</i>	\$ 1,285	\$ 13,200	\$ 13,200	0.0%
<b>Fire Station</b>				
Light & Power	\$ 1,444	\$ 6,000	\$ 6,000.00	0.0%
Heating	\$ 4,461	\$ 16,000	\$ 16,000.00	0.0%
General Maintenance & Grounds	\$ 5,257	\$ 14,500	\$ 14,500.00	0.0%
Building Maintenance	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ 1,141	\$ 5,500	\$ 5,500.00	0.0%
Snow Removal/Grounds	\$ 15,458	\$ 12,703	\$ 16,800.00	32.3%
Janitorial/Cleaning	\$ 977	\$ 6,000	\$ 6,000.00	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ 1,508	\$ 17,000	\$ 17,000.00	0.0%
Station Supplies and Expenses	\$ 106	\$ 750	\$ 750.00	0.0%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	\$ 30,352	\$ 78,453	\$ 82,550	5.2%
<b>Administration</b>				
Telephone, Internet, Etc.	\$ 1,811	\$ 4,000	\$ 4,000.00	0.0%
Office Supplies & Expenses	\$ 860	\$ 3,500	\$ 3,500.00	0.0%
Membership	\$ 223	\$ 750	\$ 750.00	0.0%
Professional Services	\$ 923	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ 54	\$ 250	\$ 250.00	0.0%
Insurance	\$ 25,933	\$ -	\$ -	0.0%
WCB	\$ -	\$ -	\$ -	0.0%
EAP	\$ -	\$ -	\$ -	0.0%
Computer Services	\$ 819	\$ 2,800	\$ 2,800.00	0.0%
Public Events	\$ 878	\$ 3,000	\$ 3,000.00	0.0%
Firefighter Honorarium	\$ 10,102	\$ 20,000	\$ 20,000.00	0.0%
Membership Recognition	\$ -	\$ 500	\$ 500.00	0.0%
Uniforms	\$ 959	\$ 1,500	\$ 1,500.00	0.0%
Other	\$ 550	\$ 1,500	\$ 1,500.00	0.0%
<i>Administration Sub Total</i>	\$ 43,111	\$ 37,800	\$ 37,800	0.0%
<i>Long Term Debt Payments</i>	\$ -	\$ -	\$ -	0.0%
<b>Total Fire Service Operations</b>	\$ <b>74,749</b>	\$ <b>129,453</b>	\$ <b>133,550</b>	<b>3.2%</b>
<b>Capital &amp; Reserve Expenses</b>				
Long Term Debt - New Tanker	\$ -	\$ -	\$ -	0.0%
Long Term Debt - New Pumper	\$ -	\$ -	\$ -	0.0%
Payout - Credit Union Loan	\$ -	\$ -	\$ -	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$ -	\$ -	\$ -	0.0%
<b>Total Summerville Fire Expenses</b>	\$ <b>105,617</b>	\$ <b>205,453</b>	\$ <b>209,550</b>	<b>2.0%</b>

## Appendix 5 – Walton Fire Budget

Moved under Regional Fire, Appendix 2

## Appendix 6 – Brooklyn Fire – Station 1\*

The station was adjusted by 3% over 2025-26.

## Appendix 7 – Brooklyn Fire - Station 2\*

The station was adjusted by 3% over 2025-26.

## Appendix 8 – Windsor Fire Department

### Windsor Fire Department 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Municipal Costs	\$ 277,313	\$ 387,053	\$ 421,125	8.8%
Provincial / Federal Funding	\$ -	\$ 20,000	\$ -	-100.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 277,313</b>	<b>\$ 407,053</b>	<b>\$ 421,125</b>	<b>3.5%</b>
<b>EXPENSES</b>				
<b>Firefighting Operations</b>				
<i>Apparatus</i>				
Regular Maintenance	\$ 26,686	\$ 30,000	\$ 30,000	0.0%
Fuel	\$ 7,645	\$ 7,200	\$ 7,200	0.0%
Major Repairs	\$ 7,374	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 41,706</i>	<i>\$ 37,200</i>	<i>\$ 37,200</i>	<i>0.0%</i>
<i>Equipment &amp; Services</i>				
Personal Protection	\$ 26,463	\$ 58,040	\$ 60,000	3.4%
Fire Suppression & Rescue Equipment	\$ 11,333	\$ 44,460	\$ 46,000	3.5%
Scab Testing, Inspection & Repairs	\$ 4,152	\$ 10,000	\$ 10,000	0.0%
Equipment Repairs & Maintenance	\$ 11,083	\$ 9,000	\$ 9,000	0.0%
Rehab Supplies	\$ 799	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 53,831</i>	<i>\$ 123,000</i>	<i>\$ 126,500</i>	<i>2.8%</i>
<i>Communications</i>				
Communication Equipment	\$ 3,319	\$ 7,000	\$ 7,000	0.0%
Maintenance & Testing	\$ 1,618	\$ 1,500	\$ 1,500	0.0%
Communication Expenses	\$ 1,896	\$ 2,250	\$ 2,250	0.0%
<i>Communication Sub Total</i>	<i>\$ 6,832</i>	<i>\$ 10,750</i>	<i>\$ 10,750</i>	<i>0.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 102,369</b>	<b>\$ 170,950</b>	<b>\$ 174,450</b>	<b>2.0%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Training</b>				
Fire Rescue Training (including travel & meals)	\$ 6,469	\$ 25,000	\$ 25,000	0.0%
Training Grounds, Equipment & Exercises	\$ 438	\$ -	\$ -	#DIV/0!
Medical First Responder	\$ 350	\$ 1,500	\$ 1,500	0.0%
Seminars/Materials	\$ 1,261	\$ 2,000	\$ 2,000	0.0%
<i>Training Sub Total</i>	<i>\$ 8,518</i>	<i>\$ 28,500</i>	<i>\$ 28,500</i>	<i>0.0%</i>
<b>Fire Station</b>				
Light & Power	\$ -	\$ -	\$ -	0.0%
Heating	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ (1,569)	\$ 5,400	\$ 5,400	0.0%
Building Maintenance	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ 452	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	0.0%
Janitorial/Cleaning	\$ 46	\$ 5,150	\$ 5,150	0.0%
Maintenance - Apparatus Superintendent	\$ 24,896	\$ 29,593	\$ 30,481	3.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ 1,673	\$ 2,500	\$ 2,500	0.0%
Rent	\$ 65,524	\$ 81,718	\$ 88,294	8.0%
<i>Fire Station Sub Total</i>	<i>\$ 91,021</i>	<i>\$ 125,361</i>	<i>\$ 132,825</i>	<i>6.0%</i>
<b>Administration</b>				
Telephone, Internet, Etc.	\$ 4,425	\$ 4,350	\$ 4,350	0.0%
Office Supplies & Expenses	\$ 1,790	\$ 2,500	\$ 2,500	0.0%
Membership	\$ 637	\$ 1,000	\$ 1,000	0.0%
Professional Services	\$ 2,091	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 10,433	\$ -	\$ -	0.0%
WCB	\$ -	\$ -	\$ -	0.0%
EAP	\$ -	\$ -	\$ -	0.0%
Computer Services	\$ 2,071	\$ 5,500	\$ 5,500	0.0%
Public Events	\$ 579	\$ 1,200	\$ 1,250	4.2%
Firefighter Honorarium	\$ 45,428	\$ 57,192	\$ 60,000	4.9%
Membership Recognition	\$ 3,945	\$ 6,500	\$ 6,750	3.8%
Uniforms	\$ 2,906	\$ 4,000	\$ 4,000	0.0%
Other	\$ 1,100	\$ -	\$ -	0.0%
<i>Administration Sub Total</i>	<i>\$ 75,405</i>	<i>\$ 82,242</i>	<i>\$ 85,350</i>	<i>3.8%</i>
<i>Long Term Debt Payments</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	
<b>Total Fire Service Operations</b>	<b>\$ 174,944</b>	<b>\$ 236,103</b>	<b>\$ 246,675</b>	<b>4.5%</b>
<b>Capital &amp; Reserve Expenses</b>				
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>0.0%</i>
<b>Total Windsor Fire Expenses</b>	<b>\$ 277,313</b>	<b>\$ 407,053</b>	<b>\$ 421,125</b>	<b>3.5%</b>

## Appendix 9 – Southwest Hants Fire Budget

### Southwest Hants Fire Service 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Fundraising / Donations	\$ 333	\$ -	\$ -	0.0%
Fire Society	\$ 7,047	\$ 32,275	\$ 34,025	5.4%
Municipal Costs	\$ -	\$ 87,473	\$ 87,910	0.5%
<b>Total Revenue</b>	<b>\$ 7,380</b>	<b>\$ 119,748</b>	<b>\$ 121,935</b>	<b>1.8%</b>
<b>EXPENSES</b>				
<b>Firefighting Operations</b>				
<i>Apparatus</i>				
Regular Maintenance	\$ 4,814	\$ 6,500	\$ 6,000	-7.7%
Fuel	\$ 822	\$ 1,200	\$ 1,200	0.0%
Major Repairs	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 5,636</i>	<i>\$ 7,700</i>	<i>\$ 7,200</i>	<i>-6.5%</i>
<i>Equipment &amp; Services</i>				
Personal Protection	\$ 7,263	\$ 14,980	\$ 16,000	6.8%
Fire Suppression & Rescue Equipment	\$ 2,812	\$ 16,920	\$ 16,500	-2.5%
Scab Testing, Inspection & Repairs	\$ 499	\$ 1,800	\$ 1,800	0.0%
Equipment Repairs & Maintenance	\$ 744	\$ 1,300	\$ 1,300	0.0%
Rehab Supplies	\$ 8	\$ 500	\$ 500	0.0%
Other	\$ -	\$ -	\$ -	0.0%
<i>Equipment Sub Total</i>	<i>\$ 11,327</i>	<i>\$ 35,500</i>	<i>\$ 36,100</i>	<i>1.7%</i>
<i>Communications</i>				
Communication Equipment	\$ 840	\$ 2,000	\$ 2,000	0.0%
Maintenance & Testing	\$ 475	\$ 500	\$ 500	0.0%
Communication Expenses	\$ 83	\$ -	\$ -	0.0%
<i>Communication Sub Total</i>	<i>\$ 1,398</i>	<i>\$ 2,500</i>	<i>\$ 2,500</i>	<i>0.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 18,361</b>	<b>\$ 45,700</b>	<b>\$ 45,800</b>	<b>0.2%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Training</b>				
Fire Rescue Training (including travel & meals)	\$ 1,959	\$ 5,000	\$ 5,000	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ -	\$ 1,230	\$ 1,200	-2.4%
Seminars/Materials	\$ 200	\$ 1,500	\$ 1,500	0.0%
<i>Training Sub Total</i>	<b>\$ 2,159</b>	<b>\$ 7,730</b>	<b>\$ 7,700</b>	<b>-0.4%</b>
<b>Fire Station</b>				
Light & Power	\$ 1,733	\$ 8,250	\$ 8,250	0.0%
Heating	\$ 631	\$ 6,500	\$ 6,500	0.0%
General Maintenance & Grounds	\$ 497	\$ 2,500	\$ 2,500	0.0%
Building Maintenance	\$ -	\$ 3,500	\$ 3,500	0.0%
Emergency Equipment	\$ 863	\$ 1,500	\$ 1,500	0.0%
Snow Removal/Grounds	\$ 109	\$ 5,000	\$ 5,000	0.0%
Janitorial/Cleaning	\$ -	\$ 2,400	\$ 2,400	0.0%
Maintenance - Apparatus Superintendent	\$ 6,662	\$ 12,680	\$ 13,060	3.0%
Renovations/Major Repairs	\$ 2,300	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ 35	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<b>\$ 12,830</b>	<b>\$ 42,330</b>	<b>\$ 42,710</b>	<b>0.9%</b>
<b>Administration</b>				
Telephone, Internet, Etc.	\$ 697	\$ 1,550	\$ 1,550	0.0%
Office Supplies & Expenses	\$ 85	\$ 250	\$ 300	20.0%
Membership	\$ -	\$ 100	\$ 100	0.0%
Professional Services	\$ -	\$ -	\$ -	0.0%
Bank Charges/Interest	\$ -	\$ -	\$ -	0.0%
Insurance	\$ 2,730	\$ 6,025	\$ 6,775	12.4%
WCB	\$ -	\$ -	\$ -	0.0%
EAP	\$ -	\$ -	\$ -	0.0%
Computer Services	\$ 281	\$ 2,000	\$ 2,000	0.0%
Public Events	\$ 361	\$ 1,000	\$ 1,000	0.0%
Firefighter Honorarium	\$ 5,919	\$ 10,563	\$ 11,250	6.5%
Membership Recognition	\$ 115	\$ 1,500	\$ 1,750	16.7%
Uniforms	\$ 331	\$ 1,000	\$ 1,000	0.0%
Other	\$ 706	\$ -	\$ -	0.0%
<i>Administration Sub Total</i>	<b>\$ 11,225</b>	<b>\$ 23,988</b>	<b>\$ 25,725</b>	<b>7.2%</b>
<i>Long Term Debt Payments</i>	\$ -	\$ -	\$ -	0.0%
<b>Total Fire Service Operations</b>	<b>\$ 26,215</b>	<b>\$ 74,048</b>	<b>\$ 76,135</b>	<b>2.8%</b>
<b>Capital &amp; Reserve Expenses</b>				
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Reserve Contributions	\$ -	\$ -	\$ -	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$ -	\$ -	\$ -	0.0%
<b>Total SWH Fire Expenses</b>	<b>\$ 44,576</b>	<b>\$ 119,748</b>	<b>\$ 121,935</b>	<b>1.8%</b>

## Appendix 10 – Department of Administration and Governance

### Department of Administration and Governance 2026-27 Detailed Budget

Legislation	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Mayor	\$ 62,921	\$ 73,815	\$ 75,940	2.9%
Councillors	\$ 376,931	\$ 461,397	\$ 474,249	2.8%
Citizen Members	\$ 6,015	\$ 12,000	\$ 12,000	0.0%
Training & Development	\$ 1,700	\$ 3,000	\$ 3,000	0.0%
Committee of Council Expenses	\$ -	\$ 10,000	\$ 31,000	210.0%
Other Legislative Expenses	\$ 18,723	\$ 40,000	\$ 40,000	0.0%
<b>Total Legislation</b>	<b>\$ 466,291</b>	<b>\$ 600,212</b>	<b>\$ 636,188</b>	<b>6.0%</b>

#### Office of CAO

Salaries				
Salaries - Full time	\$ 338,802	\$ 425,887	\$ 401,882	-5.6%
Overtime	\$ 19,795	\$ 18,000	\$ 18,000	0.0%
Benefits & Deductions	\$ 58,640	\$ 75,189	\$ 72,058	-4.2%
<i>Total Salary &amp; Benefits</i>	<i>\$ 417,237</i>	<i>\$ 519,076</i>	<i>\$ 491,940</i>	<i>-5.2%</i>

#### CAO Administration

Mileage & Expenses	\$ 5,074	\$ 5,000	\$ 5,000	0.0%
Training & Development	\$ 5,483	\$ 8,000	\$ 8,000	0.0%
Membership Fees	\$ 13,724	\$ 9,500	\$ 9,500	0.0%
Professional Services	\$ 49,663	\$ 33,000	\$ 33,000	0.0%
<i>Total CAO Administration</i>	<i>\$ 73,945</i>	<i>\$ 55,500</i>	<i>\$ 55,500</i>	<i>0.0%</i>
<b>Total Office of the CAO</b>	<b>\$ 491,182</b>	<b>\$ 574,576</b>	<b>\$ 547,440</b>	<b>-4.7%</b>

West Hants Area Rate	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Pension Shortfall Bennett	\$ 4,908	\$ 6,000	\$ 6,000	0.0%
Pension (Haley)	\$ 10,064	\$ 10,200	\$ 10,200	0.0%
<b>Total Area Rate Expenses</b>	<b>\$ 14,972</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>	<b>0.0%</b>

Windsor Area Rate	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Pension (Armstrong)	\$ 48,209	\$ 30,341	\$ 30,341	0.0%
<b>Total Area Rate Expenses</b>	<b>\$ 48,209</b>	<b>\$ 30,341</b>	<b>\$ 30,341</b>	<b>0.0%</b>

## Appendix 11 – EMO

### Emergency Management Office 2026-27 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary	\$ 11,778	\$ 34,098	\$ -	-100.0%
Overtime	\$ 1,179	\$ 1,000	\$ -	-100.0%
Employer Share Benefits	\$ -	\$ 7,913	\$ -	-100.0%
Mileage & Expenses	\$ 397	\$ 700	\$ -	-100.0%
Training & Development	\$ 1,335	\$ 4,000	\$ -	-100.0%
REMO Agreement	\$ -	\$ -	\$ 34,098	#DIV/0!
EOC Telephone	\$ 2,339	\$ 2,800	\$ 2,800	0.0%
Satellite Phones	\$ 3,309	\$ 3,500	\$ 3,500	0.0%
Public Communication	\$ 3,761	\$ 6,800	\$ 6,800	0.0%
Insurance	\$ 270	\$ 400	\$ 400	0.0%
Branding / Communications / Advertising	\$ 1,346	\$ 2,200	\$ 2,200	0.0%
Exercise Expenses	\$ 16	\$ 500	\$ 500	0.0%
EOC Equip. and Supplies	\$ 1,420	\$ 2,000	\$ 2,000	0.0%
Radio License & Equipment	\$ 1,857	\$ 2,400	\$ 2,400	0.0%
Emergency Response Costs	\$ 1,724	\$ 10,000	\$ 10,000	0.0%
<b>Total Expenses</b>	<b>\$ 30,731</b>	<b>\$ 78,311</b>	<b>\$ 64,698</b>	<b>-17.4%</b>

## Appendix 12 – Financial Services

### Department of Financial Services 2026-27 Detailed Budget

<b>Finance Department</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salaries - Finance	\$ 822,386	\$ 1,010,752	\$ 1,074,904	6.3%
Overtime	\$ 14,714	\$ 11,000	\$ 20,000	81.8%
Benefits & Deductions	\$ 169,987	\$ 233,528	\$ 251,024	7.5%
<i>Total Salary &amp; Benefits</i>	<i>\$ 1,007,087</i>	<i>\$ 1,176,718</i>	<i>\$ 1,345,927</i>	<i>14.4%</i>
<b>Finance Administration</b>				
Mileage & Expenses	\$ 3,233	\$ 4,400	\$ 4,400	0.0%
Training & Development	\$ 7,655	\$ 12,000	\$ 13,500	12.5%
Membership Fees	\$ 3,454	\$ 4,000	\$ 4,000	0.0%
Audit	\$ 30,382	\$ 32,500	\$ 37,375	15.0%
Cash Over & Short	\$ 68	\$ 100	\$ 100	0.0%
Financial Services Charges	\$ 30,942	\$ 31,500	\$ 36,225	15.0%
Professional Services	\$ -	\$ -	\$ -	
Operational Costs	\$ 1,953	\$ 250	\$ 750	200.0%
<i>Total Finance Administration</i>	<i>\$ 77,687</i>	<i>\$ 82,250</i>	<i>\$ 96,350</i>	<i>17.1%</i>
<b>Total Finance Department</b>	<b>\$ 1,084,773</b>	<b>\$ 1,258,968</b>	<b>\$ 1,442,277</b>	<b>14.6%</b>
<b>Taxation</b>				
Tax Rebates- Low Income	\$ 72,905	\$ 125,000	\$ 128,250	2.6%
Tax Rebates- Exemptions	\$ 158,908	\$ 159,608	\$ 163,758	2.6%
Day Care Reductions	\$ 1,176	\$ 1,345	\$ 1,380	2.6%
Other Taxation-Seasonal	\$ 3,777	\$ 5,074	\$ 5,206	2.6%
Tax Sale Expense	\$ (6,518)	\$ -	\$ -	0.0%
Street Lighting Clover Lane	\$ 672	\$ 675	\$ 675	0.0%
<b>Total Taxation</b>	<b>\$ 230,919</b>	<b>\$ 291,702</b>	<b>\$ 299,269</b>	<b>2.6%</b>
<b>Other General Admin Services</b>				
Telephone	\$ 13,709	\$ 15,000	\$ 15,000	0.0%
Safety Committee	\$ 1,108	\$ 2,000	\$ 2,500	25.0%
Social Committee	\$ 2,471	\$ 2,500	\$ 1,000	-60.0%
Rebates - Bulk Water	\$ 220	\$ 5,000	\$ 10,000	100.0%
Rebates - Sewer Rebate	\$ 6,245	\$ 30,000	\$ 30,000	0.0%
Mandated Communications	\$ 3,133	\$ 2,700	\$ 2,700	0.0%
Land Matters	\$ 11,147	\$ 10,000	\$ 10,000	0.0%
Public Communications	\$ 27,936	\$ 34,024	\$ 27,912	-18.0%
Office Administration	\$ 147,267	\$ 146,745	\$ 150,817	2.8%
Staff Appreciation	\$ 15,314	\$ 15,000	\$ 16,368	9.1%
Wellness Program	\$ 1,493	\$ 9,000	\$ 9,000	0.0%
Election	\$ 46,793	\$ -	\$ -	#DIV/0!
Human Resources / Training	\$ 1,963	\$ 15,733	\$ 121,024	669.3%
Insurance	\$ 143,198	\$ 319,057	\$ 341,391	7.0%
Other General Services	\$ 117,373	\$ 12,000	\$ 12,000	0.0%
Branding / Communications / Advertising	\$ 926	\$ -	\$ -	0.0%
Unhoused Initiative	\$ -	\$ 10,000	\$ 10,000	0.0%
IT	\$ 301,991	\$ 345,753	\$ 327,128	-5.4%
<b>Total Other General Admin</b>	<b>\$ 842,288</b>	<b>\$ 1,055,574</b>	<b>\$ 1,086,840</b>	<b>3.0%</b>
<b>Assessment Recovery Costs</b>				
Assessment Recovery Costs	\$ 334,013	\$ 353,748	\$ 382,869	8.2%
<i>Total Assessment Recovery Cost</i>	<i>\$ 334,013</i>	<i>\$ 353,748</i>	<i>\$ 382,869</i>	<i>8.2%</i>
<b>Total General Rate Expenses</b>	<b>\$ 3,449,465</b>	<b>\$ 4,134,780</b>	<b>\$ 4,394,882</b>	<b>6.3%</b>

## Appendix 13 – IT Budget

### Information Technology 2026-27 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<i>Hardware</i>				
Laptop or Desktop Replacement/Upgrades	\$ -	\$ 11,000	\$ 16,500	50.0%
iPhone Repacements	\$ -	\$ 7,500	\$ 8,500	13.3%
Teams Phone Headset Replacements	\$ -	\$ -	\$ 1,000	#DIV/0!
Teams phone Transition	\$ -	\$ 8,500	\$ -	-100.0%
Owl Meeting Camera	\$ -	\$ -	\$ 2,000	100.0%
Battery UPS Maintenance	\$ -	\$ -	\$ 7,000	200.0%
Supplies & Maintenance	\$ -	\$ 5,000	\$ 7,000	40.0%
<i>Sub Total</i>	\$ 12,043	\$ 32,000	\$ 42,000	31.3%
<i>Infrastructure</i>				
VMWare	\$ -	\$ 7,000	\$ 7,000	0.0%
Firepower Services	\$ -	\$ 9,500	\$ -	-100.0%
Keystone Support	\$ -	\$ 2,500	\$ -	-100.0%
Parkplace Support	\$ -	\$ 6,000	\$ 6,000	0.0%
Secure VPN	\$ -	\$ 2,500	\$ 2,500	0.0%
Multifactor Authentication	\$ -	\$ 2,400	\$ 2,400	0.0%
Veeam M365 Backup - Cloud	\$ -	\$ 6,700	\$ 7,000	4.5%
Veeam M365 Backup One-time setup	\$ -	\$ 1,500	\$ -	-100.0%
Veeam Backup System Maintenance	\$ -	\$ 3,000	\$ 3,000	0.0%
Veeam Backup Cloud Repository	\$ -	\$ 6,000	\$ 6,000	0.0%
Unifi Mobility Annual Subscriptions	\$ -	\$ -	\$ 200	0.0%
Camera / Wifi Maintenance	\$ -	\$ 13,000	\$ 17,528	34.8%
Hantsport Traffic Cam Replacement	\$ -	\$ 3,800	\$ 3,800	0.0%
Networking Maintenance	\$ -	\$ 3,000	\$ 5,000	66.7%
Supplies and Maintenance	\$ -	\$ 5,000	\$ 7,500	50.0%
<i>Sub Total</i>	\$ 19,012	\$ 71,900	\$ 67,928	-5.5%
<i>Software</i>				
Microsoft Office 365	\$ -	\$ 32,000	\$ 34,500	7.8%
Sentinel One	\$ -	\$ 20,000	\$ -	-100.0%
Office Protect (Proof Point)	\$ -	\$ 8,000	\$ 8,800	10.0%
Kaseya [Annual Cost]			\$ 23,000	
Kaseya [Setup]			\$ 1,599	
Kaseya [Inky]				
Exclaimer Signature Manager	\$ -	\$ 3,000	\$ 3,000	0.0%
Adobe Acrobat Standard Upgrades	\$ -	\$ 10,000	\$ -	-100.0%
Adobe Acrobat Standard			\$ 6,477	
Adobe Acrobat Pro			\$ 4,091	
Cybersecurity Training	\$ -	\$ 1,000	\$ 1,000	0.0%
Logmein Service	\$ -	\$ 1,800	\$ 1,800	0.0%
<i>Sub Total</i>	\$ 45,275	\$ 75,800	\$ 84,267	11.2%
<i>Administration</i>				
Zoom Meeting Service	\$ -	\$ 1,200	\$ 1,200	0.0%
Laserfiche LSAP (Support)	\$ -	\$ 5,000	\$ 5,000	0.0%
<i>Sub Total</i>	\$ 9,930	\$ 6,200	\$ 6,200	0.0%

**Information Technology  
2026-27 Detailed Budget**

<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
<u><i>Planning and Development</i></u>				
ArcGIS 10 License	\$ -	\$ 2,500	\$ 2,500	0.0%
Zoom Meeting Service	\$ -	\$ 300	\$ 1,039	246.3%
GPS Annual Subscription	\$ -	\$ 1,600	\$ 1,600	0.0%
ArcGIS Online Credits	\$ -	\$ 2,500	\$ 2,500	0.0%
TownSuite - Maintenance & Support	\$ -	\$ 12,500	\$ 12,500	0.0%
TownSuite - E-Permitting (HAF)	\$ -	\$ -	\$ 2,500	0.0%
TownSuite - Mobile Inspections	\$ -	\$ 2,700	\$ 2,700	0.0%
<i>Sub Total</i>	\$ 7,719	\$ 22,100	\$ 25,339	14.7%
<u><i>Public Works</i></u>				
	\$ -	\$ -	\$ -	0.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	0.0%
<u><i>Community Development</i></u>				
Online Registration System	\$ -	\$ 7,500	\$ 9,000	20.0%
Zoom Meeting Service	\$ -	\$ 950	\$ 544	-42.7%
<i>Sub Total</i>	\$ 5,141	\$ 8,450	\$ 9,544	12.9%
<u><i>Council</i></u>				
iPad Replacements	\$ 5,520	\$ 2,000	\$ 2,000	0.0%
<i>Sub Total</i>	\$ 5,520	\$ 2,000	\$ 2,000	0.0%
Internet/Telecommunications Charges	\$ 6,428	\$ 6,800	\$ 8,600	26.5%
Website Support Costs	\$ 1,825	\$ 7,421	\$ 7,250	-2.3%
<u><i>IT Support</i></u>				
Professional Services	\$ -	\$ -	\$ 10,000	0.0%
IT Telephone	\$ 2,284	\$ 1,500	\$ 1,500	-100.0%
IT Service Contract Add-on	\$ -	\$ 6,453	\$ -	-100.0%
Devantec Consulting Add-on	\$ -	\$ 10,000	\$ -	-100.0%
IT Service Contract	\$ 79,821	\$ 25,629	\$ -	-100.0%
IT Service Contract	\$ 82,105	\$ 43,582	\$ 11,500	-73.6%
<u><i>Diamond Annual Support Costs</i></u>				
Platinum Support Plan	\$ -	\$ 50,000	\$ 50,000	0.0%
Year End Updates (Payroll)	\$ -	\$ 4,000	\$ 4,000	0.0%
SQL Server License	\$ -	\$ 8,000	\$ 8,000	0.0%
SMTP Service	\$ -	\$ 500	\$ 500	0.0%
Diamond Professional Services	\$ -	\$ 7,000	\$ -	-100.0%
<i>Sub Total</i>	\$ 38,010	\$ 69,500	\$ 62,500	-10.1%
<i>TOTAL EXPENSES FOR 20420 GL</i>	\$ -	\$ -	\$ -	
<b>Total IT Operating Budget</b>	\$ <b>233,009</b>	\$ <b>345,753</b>	\$ <b>327,128</b>	<b>-5.4%</b>

## Appendix 14 – Planning and Development

### Planning

#### Planning and Development 2026-27 Detailed Budget

Development Services EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salaries & Wages - Full Time	\$ 656,281	\$ 713,949	\$ 842,255	18.0%
Overtime	\$ 14,522	\$ 15,000	\$ 15,000	0.0%
Employer Share Benefits	\$ 126,773	\$ 169,404	\$ 197,662	16.7%
Mileage & Expenses	\$ 5,248	\$ 9,000	\$ 10,000	11.1%
Training & Development	\$ 4,700	\$ 12,525	\$ 14,000	11.8%
Membership Fees	\$ 3,266	\$ 4,045	\$ 7,000	73.1%
Telephone	\$ 3,424	\$ 3,860	\$ 2,000	-48.2%
Mandated Communications	\$ 15,917	\$ 16,000	\$ 15,000	-6.3%
Professional Services	\$ 81,196	\$ 70,000	\$ 85,000	21.4%
Insurance	\$ -	\$ 2,140	\$ 2,290	7.0%
Office Supplies	\$ 5,624	\$ 7,500	\$ 5,000	-33.3%
Printing	\$ 2,144	\$ 6,000	\$ 1,000	-83.3%
Postage & Courier	\$ 4	\$ 250	\$ 250	0.0%
Planning Boards (Heritage Advisory Expenses)	\$ 25	\$ 1,000	\$ 1,000	0.0%
MPS/LUB Review	\$ 9,312	\$ 25,000	\$ 5,000	-80.0%
Capital Out of Revenue	\$ -	\$ -	\$ -	0.0%
<b>Total Planning Expenses</b>	<b>\$ 928,436</b>	<b>\$ 1,055,673</b>	<b>\$ 1,202,456</b>	<b>13.9%</b>

### Climate Action Committee

#### Climate Action 2026-27 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary- Full Time	\$ 8,441	\$ 70,254	\$ 74,628	6.2%
Overtime	\$ 284	\$ 600	\$ 1,500	150.0%
Salary - Term	\$ 2,995	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 3,808	\$ 15,945	\$ 17,121	7.4%
Mileage & Expenses	\$ 225	\$ 750	\$ 1,000	33.3%
Training & Development	\$ 309	\$ 1,000	\$ 3,550	255.0%
Membership Fees	\$ -	\$ 150	\$ 375	150.0%
Telephone	\$ 142	\$ 320	\$ 320	0.0%
Professional Services	\$ 388	\$ 500	\$ 5,000	900.0%
Computer Expenses	\$ 219	\$ -	\$ -	0.0%
Flood Action	\$ -	\$ 440,000	\$ 315,000	-28.4%
MCCAP Work Plan	\$ 9,849	\$ 30,000	\$ 30,000	0.0%
<b>Total Expenses</b>	<b>\$ 26,660</b>	<b>\$ 559,519</b>	<b>\$ 448,493</b>	<b>-19.8%</b>

## Building Inspection and Permits

### Building Inspection 2026-27 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salaries -Full Time	\$ 318,458	\$ 354,945	\$ 374,633	5.5%
Overtime	\$ 4,080	\$ 2,000	\$ 4,000	100.0%
Employer Share Benefits	\$ 59,747	\$ 77,370	\$ 83,367	7.8%
Mileage & Expenses	\$ 1,820	\$ 800	\$ 800	0.0%
Training & Development	\$ 8,868	\$ 18,200	\$ 16,959	-6.8%
Membership Fees	\$ 3,946	\$ 3,800	\$ 3,600	-5.3%
Telephone	\$ 4,174	\$ 3,600	\$ 3,600	0.0%
Office Supplies	\$ 4,637	\$ 8,550	\$ 11,700	36.8%
Insurance	\$ 2,942	\$ 2,525	\$ 5,600	121.8%
Fleet Lease	\$ 3,693	\$ 7,500	\$ 12,000	60.0%
Fleet Maintenance	\$ 4,326	\$ 6,500	\$ 5,500	-15.4%
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Fleet Fuel	\$ 4,775	\$ 4,000	\$ 5,000	25.0%
<b>Total Building Inspection Expenses</b>	<b>\$ 421,465</b>	<b>\$ 489,790</b>	<b>\$ 526,759</b>	<b>7.5%</b>

## By-Law Enforcement

### By-Law Enforcement 2026-27 Detailed Budget

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Salary- Full Time	\$ 117,432	\$ 134,923	\$ 140,182	3.9%
Employer Share Benefits	\$ 27,524	\$ 34,381	\$ 36,060	4.9%
Overtime	\$ 5,296	\$ 4,000	\$ 5,000	25.0%
Mileage & Expenses	\$ 74	\$ 500	\$ 500	0.0%
Training & Development	\$ 2,230	\$ 4,500	\$ 5,500	22.2%
Membership Fees	\$ 200	\$ 250	\$ 250	0.0%
Telephone	\$ 1,636	\$ 1,500	\$ 1,800	20.0%
Insurance	\$ 2,527	\$ 1,629	\$ 2,800	71.9%
Prosecuting Attorney	\$ 17,601	\$ 15,000	\$ 25,000	66.7%
Dog Impoundment	\$ 85	\$ 500	\$ 500	0.0%
Supplies & Miscellaneous	\$ 2,595	\$ 9,500	\$ 3,500	-63.2%
Professional Services	\$ 2,154	\$ 7,000	\$ 7,000	0.0%
Fleet Lease	\$ 5,885	\$ 7,000	\$ 3,000	-57.1%
Fleet Maintenance	\$ 3,618	\$ 2,000	\$ 1,500	-25.0%
Fleet Fuel	\$ 3,864	\$ 4,000	\$ 3,000	-25.0%
Capital Out Of Revenue	\$ -	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 192,720</b>	<b>\$ 226,682</b>	<b>\$ 235,592</b>	<b>3.9%</b>

## Appendix 15 – Community Development

### Community Development Administration 2026-27 Detailed Budget

Hantsport Area Rate REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
HMCC Area Rate	\$ 116,746	\$ 112,321	\$ 104,929	-6.6%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 116,746</i>	<i>\$ 112,321</i>	<i>\$ 104,929</i>	<i>-6.6%</i>
<b>Total Revenue</b>	<b>\$ 116,746</b>	<b>\$ 112,321</b>	<b>\$ 104,929</b>	<b>-6.6%</b>

EXPENSES Administration & Facilities	3-Year Average	BUDGET 2024-25	BUDGET 2026-27	VARIANCE
Salary - full time	\$ 277,768	\$ 288,365	\$ 312,738	8.5%
Employer Share Benefits	\$ 47,244	\$ 58,300	\$ 62,669	7.5%
Overtime	\$ 117	\$ -	\$ -	0.0%
Mileage & Expenses	\$ 3,575	\$ 4,500	\$ 4,500	0.0%
Training & Development	\$ 3,096	\$ 3,500	\$ 3,000	-14.3%
Membership Fees	\$ 1,395	\$ 2,000	\$ 1,500	-25.0%
Telephone	\$ 5,399	\$ 5,450	\$ 5,450	0.0%
Insurance	\$ 40,276	\$ 44,940	\$ 65,913	46.7%
Branding / Communications / Advertising	\$ 1,600	\$ 2,500	\$ 500	-80.0%
General Recreation Expenses	\$ 14,181	\$ 2,500	\$ 3,500	40.0%
Town Crier Expenses	\$ 1,009	\$ 1,000	\$ 1,000	0.0%
Staff Identification	\$ 3,006	\$ 3,000	\$ 1,500	-50.0%
<b>Total CD Administration Expenses Before Area Rates</b>	<b>\$ 398,665</b>	<b>\$ 416,056</b>	<b>\$ 462,270</b>	<b>11.1%</b>

HMCC Area Rate Expenses	3-Year Average	BUDGET 2024-25	BUDGET 2026-27	VARIANCE
HMCC - Salary & Benefits	\$ 60,748	\$ 76,667	\$ 79,119	3.2%
HMCC - Admin Fee	\$ 5,976	\$ 10,930	\$ 10,493	-4.0%
HMCC - Area Rate Funding	\$ 33,999	\$ 84,724	\$ 57,977	-31.6%
HMCC - Additional Funding	\$ 23,812	\$ -	\$ 25,000	0.0%
<b>Total HMCC Area Rate Expenses</b>	<b>\$ 124,535</b>	<b>\$ 172,321</b>	<b>\$ 172,589</b>	<b>0.2%</b>
<b>Total Community Development Administration Expenses</b>	<b>\$ 523,200</b>	<b>\$ 588,377</b>	<b>\$ 634,859</b>	<b>7.9%</b>

**Parks & Grounds  
2026-27 Detailed Budget**

<b>General Rate REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Parks Canada Revenue	\$ 6,000	\$ 6,000	\$ 7,750	29.2%
St. Croix Field Rental Revenue	\$ 3,189	\$ 2,000	\$ 2,000	0.0%
Transfer from 5% Fund	\$ 340	\$ -	\$ -	0.0%
<b>Total Parks &amp; Grounds Revenue</b>	<b>\$ 9,529</b>	<b>\$ 8,000</b>	<b>\$ 9,750</b>	<b>21.9%</b>

<b>EXPENSES Parks &amp; Grounds Maintenance</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 112,970	\$ 146,200	\$ 175,420	20.0%
Hourly - Seasonal & Students	\$ 136,867	\$ 186,640	\$ 155,513	-16.7%
Employer Share Benefits	\$ 39,424	\$ 57,806	\$ 75,711	31.0%
Overtime	\$ 7,245	\$ 5,000	\$ 5,000	0.0%
Mileage & Expenses	\$ 725	\$ 1,000	\$ 2,000	100.0%
Training & Development	\$ 1,621	\$ 2,000	\$ 2,000	0.0%
<i>Total Parks &amp; Ground Maintenance</i>	<b>\$ 298,853</b>	<b>\$ 398,646</b>	<b>\$ 415,643</b>	<b>4.3%</b>

<b>Recreation Sites</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Fleet Lease	\$ 19,460	\$ 32,000	\$ 32,000	0.0%
Fleet Maintenance	\$ 13,274	\$ 20,000	\$ 25,000	25.0%
Fleet Fuel	\$ 19,389	\$ 25,500	\$ 30,000	17.6%
Capital Expenditures	\$ 9,163	\$ 15,000	\$ 15,000	0.0%
Signs	\$ 1,237	\$ 10,000	\$ 8,000	-20.0%
Parks & Grounds Maintenance	\$ 42,157	\$ 52,500	\$ 55,000	4.8%
Fields Maintenance	\$ 38,522	\$ 35,000	\$ 38,000	8.6%
Trails Maintenance	\$ 25,823	\$ 25,000	\$ 20,000	-20.0%
Tree Expenses	\$ 2,772	\$ 3,000	\$ 2,000	-33.3%
Halewood Drive Paving & Sewer Charge	\$ -	\$ 550	\$ 550	0.0%
Parks & Grounds Snow Removal	\$ 7,602	\$ 7,400	\$ 6,640	-10.3%
Community Beautification	\$ 33,047	\$ 50,000	\$ 50,000	0.0%
Maintenance Equipment & Supplies	\$ 12,178	\$ 15,000	\$ 15,000	0.0%
Historic Site - Poor Farm Cemetery	\$ 804	\$ 850	\$ 850	0.0%
<i>Total Recreation Sites</i>	<b>\$ 225,429</b>	<b>\$ 291,800</b>	<b>\$ 298,040</b>	<b>2.1%</b>
<b>Total Parks &amp; Grounds Expenses</b>	<b>\$ 524,282</b>	<b>\$ 690,446</b>	<b>\$ 713,683</b>	<b>3.4%</b>

**Swimming Pool  
2026-27 Detailed Budget**

<b>General Rate REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Grants	\$ 22,705	\$ 6,594	\$ 5,000	-24.2%
Rentals	\$ 6,092	\$ 10,000	\$ 11,000	10.0%
Facility Passes	\$ 10,325	\$ 10,000	\$ 10,000	0.0%
Daily Admissions	\$ 19,062	\$ 11,000	\$ 10,000	-9.1%
Other	\$ 8,158	\$ 5,000	\$ 1,000	-80.0%
Child Lesson Fees	\$ 25,720	\$ 38,360	\$ 27,000	-29.6%
Classes	\$ 2,354	\$ 2,000	\$ 7,000	250.0%
<b>Total Swimming Pool Revenue</b>	<b>\$ 94,415</b>	<b>\$ 82,954</b>	<b>\$ 71,000</b>	<b>-14.4%</b>

<b>EXPENSES Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>BUDGET 2024-25</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Hourly - Part Time	\$ 102,015	\$ 129,660	\$ 134,310	3.6%
Employer Share Benefits	\$ 8,758	\$ 9,715	\$ 16,117	65.9%
Overtime	\$ 3,858	\$ -	\$ 6,000	0.0%
Mileage & Expenses	\$ 996	\$ 500	\$ 1,000	100.0%
Training & Development	\$ 3,457	\$ 5,000	\$ 17,000	240.0%
Telephone	\$ 663	\$ 600	\$ 600	0.0%
Insurance	\$ 4,915	\$ 5,029	\$ 7,903	57.2%
Building Maintenance	\$ 15,618	\$ 12,000	\$ 15,000	25.0%
Pool Maintenance	\$ 23,741	\$ 15,000	\$ 20,000	33.3%
Water & Sewer	\$ 6,737	\$ 9,000	\$ 10,000	11.1%
Pool Pass Grants (Non Cash)	\$ 300	\$ -	\$ -	0.0%
Capital out of Revenue	\$ -	\$ -	\$ -	0.0%
Power	\$ 14,194	\$ 18,020	\$ 18,921	5.0%
Program Supplies	\$ 4,690	\$ 4,000	\$ 4,000	0.0%
<b>Total Swimming Pool Expenses</b>	<b>\$ 189,942</b>	<b>\$ 208,524</b>	<b>\$ 250,852</b>	<b>20.3%</b>

**Welcome Centre  
2026-27 Detailed Budget**

<b>General Rate REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Provincial Grants	\$ 4,333	\$ 6,500	\$ 6,500	0.0%
Federal Grants	\$ -	\$ -	\$ -	#DIV/0!
<b>Total Welcome Centre Revenue</b>	<b>\$ 4,333</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>0.0%</b>

<b>EXPENSES Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Hourly -Part Time	\$ 27,519	\$ 32,851	\$ 33,196	1.1%
Employer Share Benefits	\$ 978	\$ 1,600	\$ 1,000	-37.5%
Overtime	\$ 2,813	\$ 3,013	\$ 4,104	36.2%
Mileage & Expenses	\$ 107	\$ 400	\$ 400	0.0%
Training & Development	\$ 97	\$ 400	\$ 400	0.0%
Telephone	\$ 523	\$ 500	\$ 500	0.0%
Repairs & Maintenance	\$ -	\$ -	\$ -	0.0%
Operational costs	\$ 4,377	\$ 2,500	\$ 2,500	0.0%
Supplies	\$ 110	\$ 250	\$ 250	0.0%
<b>Total Welcome Centre Expenses</b>	<b>\$ 36,524</b>	<b>\$ 41,514</b>	<b>\$ 42,350</b>	<b>2.0%</b>

**Recreation Programs  
2026-27 Detailed Budget**

<b>General Rate REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Provincial Grants	\$ 58,778	\$ 50,000	\$ 33,000	-34.0%
Federal Grants	\$ 14,031	\$ 4,500	\$ 4,500	0.0%
General Programs	\$ 72,541	\$ 33,838	\$ 33,000	-2.5%
KES Aquatics	\$ 30	\$ 36,000	\$ 36,000	0.0%
Summer Programs	\$ 54,419	\$ 54,000	\$ 54,000	0.0%
Inspire West Hants - Community Contributions	\$ 1,380	\$ 500	\$ 500	0.0%
<b>Total Recreation Programs Revenue</b>	<b>\$ 201,179</b>	<b>\$ 178,838</b>	<b>\$ 161,000</b>	<b>-10.0%</b>

<b>EXPENSES Programing Staff</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 110,295	\$ 151,566	\$ 153,179	1.1%
Employer Share Benefits	\$ 23,196	\$ 37,255	\$ 37,754	1.3%
Overtime	\$ 178	\$ 500	\$ 500	0.0%
Mileage & Expenses	\$ 4,968	\$ 5,500	\$ 5,500	0.0%
Training & Development	\$ 3,594	\$ 6,500	\$ 6,500	0.0%
Telephone	\$ 1,228	\$ 1,000	\$ 1,000	0.0%
<b>Total Active Liv &amp; Rec Staff</b>	<b>\$ 143,458</b>	<b>\$ 202,320</b>	<b>\$ 204,433</b>	<b>42.5%</b>

**Programs & Supplies**

Hourly - term/students	\$ 99,811	\$ 132,701	\$ 160,645	21.1%
Employer Share Benefits	\$ 8,515	\$ 9,848	\$ 19,457	97.6%
Overtime	\$ 651	\$ 1,000	\$ 2,000	100.0%
Mileage & Expenses	\$ 4,057	\$ 5,500	\$ 8,000	45.5%
Branding / Communications / Advertising	\$ 6,883	\$ 10,000	\$ 15,000	50.0%
Summer Camp Supplies	\$ 5,984	\$ 8,000	\$ 7,000	-12.5%
Staff Identification	\$ 4,778	\$ 7,000	\$ 6,000	-14.3%
Sports Supplies	\$ 3,061	\$ 4,000	\$ 4,000	0.0%
Valley Senior Games	\$ 469	\$ 500	\$ 500	0.0%
Recreation Programs	\$ 37,522	\$ 28,000	\$ 30,000	7.1%
KES Aquatics	\$ 5,251	\$ 24,000	\$ 22,000	-8.3%
Inspire West Hants	\$ 7,017	\$ 20,000	\$ 20,000	0.0%
Program Contractors	\$ 6,450	\$ 48,000	\$ 43,000	-10.4%
Community Events	\$ 11,292	\$ 23,000	\$ 23,000	0.0%
Program Subsidy	\$ 38,945	\$ 65,878	\$ 62,250	-5.5%
Active Transportation	\$ 3,815	\$ 5,000	\$ 5,000	0.0%
<b>Total Programs &amp; Supplies Expenses</b>	<b>\$ 244,501</b>	<b>\$ 392,427</b>	<b>\$ 427,853</b>	<b>9.0%</b>
<b>Total Programs Expenses</b>	<b>\$ 387,959</b>	<b>\$ 594,747</b>	<b>\$ 632,285</b>	<b>6.3%</b>

**GRANTS**

Public Safety Grants	\$ 12,333	\$ 7,500	\$ 7,500	0.0%
School Bursaries and Awards	\$ -	\$ 2,500	\$ 2,500	0.0%
Heritage Grants	\$ 8,544	\$ 20,000	\$ 20,000	0.0%
Grants & Contribution	\$ 150,342	\$ 100,000	\$ 116,000	16.0%
Small Business Accessibility Grant	\$ -	\$ -	\$ 10,000	#DIV/0!
Sponsorship/Advertising/In-kind Grants	\$ 4,824	\$ 10,000	\$ 10,000	0.0%
Trails Grants	\$ 2,000	\$ 5,000	\$ 5,000	0.0%
Travel Assistance Grants	\$ 758	\$ 2,500	\$ 2,500	0.0%
Newport District Rink - 4 year grant (ending 2027-28)	\$ 62,500	\$ 150,000	\$ 150,000	0.0%
Landmark East School - 5 year grant (ending 2028-29)	\$ 1,667	\$ 5,000	\$ 5,000	0.0%
West Hants Broomball Association	\$ -	\$ 26,000	\$ -	-100.0%
West Hants Middle School	\$ -	\$ -	\$ 20,000	#DIV/0!
Avon Community Farmers Market	\$ -	\$ 5,000	\$ 5,000	0.0%
Avon River Heritage Museum	\$ -	\$ 25,000	\$ 25,000	0.0%
From 5% Fund	\$ 8,706	\$ -	\$ -	#DIV/0!
<b>Total Grants &amp; Reserves</b>	<b>\$ 251,674</b>	<b>\$ 358,500</b>	<b>\$ 378,500</b>	<b>5.6%</b>
<b>Total Program &amp; Grants Expenses</b>	<b>\$ 639,633</b>	<b>\$ 953,247</b>	<b>\$ 1,010,785</b>	<b>6.0%</b>

**Community Economic Development  
2026-27 Detailed Budget**

<b>General Rate</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>REVENUE</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
CED Revenue	\$ 10,217	\$ 6,000	\$ 10,000	66.7%
<b>Total Community Economic Development Revenue</b>	<b>\$ 10,217</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	<b>66.7%</b>
<b>EXPENSES</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 140,955	\$ 147,823	\$ 152,887	3.4%
Employer Share Benefits	\$ 24,951	\$ 32,041	\$ 33,778	5.4%
Overtime	\$ 4,732	\$ 5,000	\$ 5,000	0.0%
Mileage & Expenses	\$ 3,746	\$ 4,000	\$ 5,000	25.0%
Training & Development	\$ 398	\$ 2,000	\$ 1,000	-50.0%
Membership	\$ 223	\$ 500	\$ 500	0.0%
Telephone	\$ 859	\$ 1,000	\$ 1,000	0.0%
Community Development Programs	\$ 25,842	\$ 31,000	\$ 15,000	-51.6%
Communities in Bloom/Tree Canopy	\$ 2,657	\$ 2,500	\$ 1,500	-40.0%
Operating Supplies & Services	\$ 1,927	\$ 2,000	\$ 2,000	0.0%
Branding / Communications / Advertising	\$ 40,344	\$ 50,000	\$ 47,000	-6.0%
Community and Volunteer Recognition	\$ 4,168	\$ 5,000	\$ 5,000	0.0%
Apple Blossom	\$ 1,814	\$ 2,500	\$ 2,000	-20.0%
Festivals	\$ 29,245	\$ 30,000	\$ 46,500	55.0%
Downtown Development Societies	\$ 84,546	\$ 105,000	\$ 108,289	3.1%
Business Enhancement	\$ 2,244	\$ 5,000	\$ 5,000	0.0%
<b>Total Community Economic Development Expenses</b>	<b>\$ 368,651</b>	<b>\$ 425,364</b>	<b>\$ 431,454</b>	<b>1.4%</b>

**Community Centre  
2026-27 Detailed Budget**

<b>General Rate</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>REVENUE</b>	<b>3-Year Average</b>	<b>2026-27</b>	<b>2026-27</b>	<b>VARIANCE</b>
Rentals	\$ 40,543	\$ 35,000	\$ 30,000	-14.3%
Other	\$ (715)	\$ 500	\$ 500	0.0%
<b>Total Community Centre Revenue</b>	<b>\$ 39,828</b>	<b>\$ 35,500</b>	<b>\$ 30,500</b>	<b>-14.1%</b>
<b>EXPENSES</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>2026-27</b>	<b>2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 59,761	\$ 99,500	\$ 105,963	6.5%
Hourly - Part Time	\$ 31,510	\$ 22,475	\$ 36,513	62.5%
Employer Share Benefits	\$ 17,651	\$ 29,776	\$ 32,604	9.5%
Overtime	\$ 1,062	\$ 1,500	\$ 1,500	0.0%
Training & Development	\$ 131	\$ 2,000	\$ 2,000	0.0%
Telephone	\$ 973	\$ 1,000	\$ 1,000	0.0%
Operating Supplies & Services	\$ 2,485	\$ 5,000	\$ 5,000	0.0%
Insurance	\$ 31,080	\$ 33,170	\$ 50,579	52.5%
Building Maintenance	\$ 16,667	\$ 30,000	\$ 30,000	0.0%
Water & Sewer	\$ 3,738	\$ 3,700	\$ 4,000	8.1%
Taxes	\$ 2,440	\$ 3,100	\$ 3,100	0.0%
Power	\$ 8,119	\$ 10,070	\$ 10,574	5.0%
Heating	\$ 20,859	\$ 25,000	\$ 27,000	8.0%
<b>Total Community Centre Expenses</b>	<b>\$ 196,478</b>	<b>\$ 266,291</b>	<b>\$ 309,832</b>	<b>16.4%</b>

**Brooklyn Civic Centre  
2026-27 Detailed Budget**

<b>General Rate</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>REVENUE</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Rentals	\$ -	\$ -	\$ -	0.0%
Other	\$ -	\$ -	\$ -	0.0%
<b>Total Brooklyn Civic Centre Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

<b>EXPENSES</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Building Maintenance & Supplies	\$ 4,487	\$ 10,000	\$ 10,000	0.0%
Power	\$ 14,175	\$ 16,275	\$ 17,089	5.0%
<b>Total Brooklyn Civic Centre Expenses</b>	<b>\$ 18,661</b>	<b>\$ 26,275</b>	<b>\$ 27,089</b>	<b>3.1%</b>

**Sports Complex  
2026-27 Detailed Budget**

<b>General Rate</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>REVENUE</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Grants	\$ 23,632	\$ -	\$ -	0.0%
Other Rentals	\$ 5,882	\$ 2,000	\$ 4,000	100.0%
Advertising	\$ 21,608	\$ 29,000	\$ 32,000	10.3%
Ice Rentals	\$ 308,743	\$ 295,000	\$ 305,000	3.4%
Skating Admissions	\$ 4,409	\$ -	\$ -	0.0%
Field House - Rental	\$ 171,921	\$ 135,000	\$ 150,000	11.1%
Dry Floor Rentals	\$ 7,471	\$ 10,000	\$ 10,000	0.0%
Sponsorship	\$ 14,198	\$ 9,500	\$ 9,500	0.0%
<i>Total Sport Complex Revenue</i>	<i>\$ 557,865</i>	<i>\$ 480,500</i>	<i>\$ 510,500</i>	<i>6.2%</i>

<b>EXPENSES</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 152,747	\$ 210,535	\$ 281,061	33.5%
Hourly - Part Time	\$ 54,766	\$ 10,982	\$ -	-100.0%
Hourly - Seasonal	\$ 774	\$ 23,224	\$ 27,060	16.5%
Employer Share Benefits	\$ 9,333	\$ 58,376	\$ 79,245	35.8%
Overtime	\$ 38,435	\$ 5,000	\$ 5,000	0.0%
Mileage & Expenses	\$ 263	\$ 750	\$ 750	0.0%
Training & Development	\$ 670	\$ 2,000	\$ 2,000	0.0%
Telephone	\$ 4,320	\$ 4,500	\$ 4,500	0.0%
Software & licensing	\$ 60	\$ 200	\$ 200	0.0%
Insurance	\$ 40,723	\$ 53,000	\$ 61,969	16.9%
Branding / Communications / Advertising	\$ 878	\$ 1,000	\$ 1,000	0.0%
Building Maintenance	\$ 18,337	\$ 30,000	\$ 30,000	0.0%
Plant Maintenance	\$ 24,265	\$ 35,000	\$ 35,000	0.0%
Ice Cleaner Equipment & Maintenance	\$ 4,934	\$ 4,500	\$ 4,000	-11.1%
Tools & Equipment	\$ 2,061	\$ 4,000	\$ 1,000	-75.0%
Grounds & Snow Removal	\$ 17,007	\$ 22,000	\$ 18,000	-18.2%
Staff Identification	\$ 803	\$ 1,000	\$ 2,500	150.0%
Water & Sewer	\$ 11,809	\$ 20,000	\$ 20,000	0.0%
Office Supplies & Misc.	\$ 1,307	\$ 2,500	\$ 6,000	140.0%
Capital out of Revenue	\$ 8	\$ 15,000	\$ 15,000	0.0%
Power	\$ 247,159	\$ 259,700	\$ 272,685	5.0%
<i>Total Sport Complex Expenses</i>	<i>\$ 630,660</i>	<i>\$ 763,267</i>	<i>\$ 866,971</i>	<i>13.6%</i>

## Cemetery Budget

### Riverbank Cemetery 2026-27 Detailed Budget

Area Rate REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Income From Investments	\$ -	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 29,736	\$ 33,680	\$ 35,900	6.6%
Sale Of Lots	\$ 2,531	\$ 2,500	\$ 2,500	0.0%
Care Of Lots	\$ 2,897	\$ 2,500	\$ 2,500	0.0%
Grants - West Hants	\$ -	\$ -	\$ -	0.0%
Grants - Special	\$ -	\$ -	\$ -	0.0%
Other	\$ 17	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 35,181</b>	<b>\$ 38,680</b>	<b>\$ 40,900</b>	<b>5.7%</b>

Area Rate EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<i>Salary &amp; Benefits</i>				
Salary - Full Time	\$ 14,278	\$ 16,370	\$ 16,434	0.4%
Hourly - Part Time	\$ 6,597	\$ 10,982	\$ 11,848	7.9%
Overtime	\$ -	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 2,931	\$ 5,260	\$ 5,893	12.0%
<i>Total Salary &amp; Benefits</i>	<i>\$ 23,805</i>	<i>\$ 32,612</i>	<i>\$ 34,175</i>	<i>4.8%</i>

<i>Operating Expenses</i>				
Training & Development	\$ -	\$ -	\$ -	0.0%
Operational Costs	\$ 424	\$ 400	\$ 500	25.0%
Insurance	\$ 104	\$ 118	\$ 175	49.0%
Cemetery Grounds Maintenance	\$ 3,627	\$ 3,500	\$ 4,000	14.3%
Equipment Maintenance	\$ 339	\$ 500	\$ 500	0.0%
Water	\$ 273	\$ 550	\$ 550	0.0%
General Projects	\$ 172	\$ 500	\$ 500	0.0%
Tree Pruning/Planting	\$ 145	\$ 500	\$ 500	0.0%
<i>Total Operating Expenses</i>	<i>\$ 5,084</i>	<i>\$ 6,068</i>	<i>\$ 6,725</i>	<i>10.8%</i>
<b>Total Expenses</b>	<b>\$ 28,890</b>	<b>\$ 38,680</b>	<b>\$ 40,900</b>	<b>5.7%</b>

**Maplewood Cemetery  
2026-27 Detailed Budget**

Area Rate REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Income From Investments	\$ 1,694	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 52,240	\$ 56,927	\$ 58,913	3.5%
Sale Of Lots	\$ 6,706	\$ 6,000	\$ 6,000	0.0%
Care Of Lots	\$ 3,532	\$ 3,000	\$ 3,000	0.0%
Burial Fees	\$ 22,371	\$ 20,000	\$ 20,000	0.0%
Grants - Special	\$ -			0.0%
Other	\$ -			0.0%
<b>Total Revenue</b>	<b>\$ 86,543</b>	<b>\$ 85,927</b>	<b>\$ 87,913</b>	<b>2.3%</b>

Area Rate EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<i>Salary &amp; Benefits</i>				
Salary - Full Time	\$ 34,540	\$ 36,834	\$ 38,347	4.1%
Hourly - Part Time	\$ 16,286	\$ 21,965	\$ 18,252	-16.9%
Overtime			\$ 500	0.0%
Employer Share Benefits	\$ 9,860	\$ 12,148	\$ 12,577	3.5%
<i>Total Salary &amp; Benefits</i>	<b>\$ 60,686</b>	<b>\$ 70,948</b>	<b>\$ 69,676</b>	<b>14.8%</b>

<i>Operating Expenses</i>				
Operational Costs	\$ 756	\$ 700	\$ 700	0.0%
Insurance	\$ 327	\$ 428	\$ 551	28.8%
Power	\$ 1,197	\$ 1,351	\$ 1,486	10.0%
Cemetery Grounds Maintenance	\$ 13,005	\$ 9,000	\$ 12,000	33.3%
Equipment Maintenance	\$ 685	\$ 1,000	\$ 1,000	0.0%
Old Parish Burial - Maintenance	\$ -	\$ 500	\$ 500	0.0%
Water	\$ 646	\$ 1,000	\$ 1,000	0.0%
General Projects	\$ 114	\$ 1,000	\$ 1,000	0.0%
<i>Total Operating Expenses</i>	<b>\$ 16,729</b>	<b>\$ 14,979</b>	<b>\$ 18,237</b>	<b>21.8%</b>
<b>Total Expenses</b>	<b>\$ 77,415</b>	<b>\$ 85,927</b>	<b>\$ 87,913</b>	<b>2.3%</b>

## Appendix 16 – Roads and Streets

### Public Works Administration & Roads 2026-27 Detailed Budget

<b>General Rate</b>		<b>BUDGET</b>	<b>BUDGET</b>	
<b>REVENUE</b>	<b>3-Year Average</b>	<b>2025-26</b>	<b>2026-27</b>	<b>VARIANCE</b>
Street Betterment - Clover Lane	\$ 995	\$ 3,500	\$ 3,500	0.0%
<b>Total Revenue</b>	<b>\$ 995</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0.0%</b>
<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>VARIANCE</b>
Salary & Benefits and Overtime	\$ 649,799	\$ 758,971	\$ 804,000	5.9%
Mileage & Expenses	\$ 2,943	\$ 7,100	\$ 7,100	0.0%
Training & Development	\$ 6,059	\$ 8,600	\$ 8,000	-7.0%
Telephone	\$ 438	\$ 1,000	\$ 1,000	0.0%
Computer & Asset Management	\$ 8,375	\$ 7,500	\$ 8,000	6.7%
Insurance	\$ 31,054	\$ 40,000	\$ 100,000	150.0%
Fee to DOT	\$ 241,428	\$ 220,960	\$ 221,000	0.0%
Maintenance - Equipment (Fleet & Sm tools inc.)	\$ 55,678	\$ 160,000	\$ 160,000	0.0%
Fleet Fuel	\$ 33,988	\$ 35,000	\$ 35,000	0.0%
Other	\$ 1,577	\$ 3,500	\$ 3,500	0.0%
PW Cost Distribution	\$ 124,083	\$ 160,550	\$ 161,000	0.3%
Snow & Ice Control	\$ 130,098	\$ 115,000	\$ 115,000	0.0%
Street / Storm / Sidewalk Maintenance / SWMP	\$ 397,606	\$ 316,000	\$ 320,000	1.3%
Professional Services	\$ 1,768	\$ 5,000	\$ 5,000	0.0%
Capital out of Revenue	\$ 15,281	\$ 10,429	\$ 10,500	0.7%
Parking Lot Lease	\$ -	\$ 7,000	\$ -	-100.0%
Tree Removals & Planting	\$ 3,452	\$ 2,500	\$ 2,500	0.0%
Traffic/Street Lights	\$ -	\$ 80,000	\$ 90,000	12.5%
<b>Total General Expense</b>	<b>\$ 1,703,626</b>	<b>\$ 1,939,110</b>	<b>\$ 2,051,600</b>	<b>5.8%</b>

## Appendix 17 – Waste Collection and Disposal

### Waste Collection and Disposal 2026-27 Detailed Budget

WEST HANTS REGION EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Waste Collection</b>				
Bins in PW Compound	\$ 4,760	\$ 9,200	\$ 21,000	128.3%
Garbage Collection	\$ 152,164	\$ 524,438	\$ 487,206	-7.1%
Tipping Fees	\$ 131,127	\$ 139,400	\$ 135,000	-3.2%
Compostable Organics Collection	\$ 132,880	\$ 476,119	\$ 479,360	0.7%
Organics Tipping Fees	\$ 143,737	\$ 152,200	\$ 145,000	-4.7%
Recycling & Refuse Collection	\$ 634,225	\$ 295,000	\$ 397,043	34.6%
Recycling Processing	\$ 145,269	\$ 96,000	\$ 126,000	31.3%
Green Bins	\$ 57,061	\$ 56,500	\$ 30,100	-46.7%
<i>Waste Collection Expenses</i>	\$ 1,401,223	\$ 1,748,857	\$ 1,820,709	4.1%
<b>Administration</b>				
Salary & Benefits	\$ 61,498	\$ 85,345	\$ 87,878	3.0%
Overtime	\$ 3,335	\$ 1,500	\$ 1,000	-33.3%
Employer Share - Deductions	\$ 12,121	\$ 19,165	\$ 21,177	10.5%
Mileage & Expenses	\$ 820	\$ 1,600	\$ 4,000	150.0%
Training & Development	\$ 1,867	\$ 2,560	\$ 2,500	-2.3%
Telephone	\$ 3,088	\$ 2,925	\$ 1,900	-35.0%
Mandated Communications	\$ 6,418	\$ 4,725	\$ 5,500	16.4%
Fleet Maintenance	\$ 4,685	\$ 6,200	\$ 6,200	0.0%
Fleet Fuel	\$ 2,138	\$ 1,850	\$ 1,900	2.7%
Waste Collection Materials	\$ 81	\$ 500	\$ 8,100	1520.0%
Other	\$ 133	\$ 100	\$ 2,500	2400.0%
<i>Administrative Subtotal</i>	\$ 96,185	\$ 126,470	\$ 142,655	12.8%
<b>Total Waste Collection &amp; Disposal Exp.</b>	<b>\$ 1,497,408</b>	<b>\$ 1,875,327</b>	<b>\$ 1,963,364</b>	<b>4.7%</b>

## Appendix 18 – Landfill (Closed)

### Landfill 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Transfer From ARO Reserve	\$ 53,736	\$ 58,332	\$ 66,289	13.6%
<b>Total Revenue</b>	<b>\$ 53,736</b>	<b>\$ 58,332</b>	<b>\$ 66,289</b>	<b>13.6%</b>
<b>EXPENSES</b>				
Salary	\$ 4,054	\$ 5,132	\$ 5,195	1.2%
Overtime	\$ -	\$ 50	\$ -	-100.0%
Employer Share Benefits	\$ 298	\$ 1,174	\$ 1,354	15.3%
Mileage & Expenses	\$ 218	\$ 420	\$ 400	-4.8%
Training & Development	\$ 344	\$ 315	\$ 300	-4.8%
Telephone	\$ 1,548	\$ 1,540	\$ 1,540	0.0%
PW Cost Distribution	\$ 7,889	\$ 6,000	\$ 6,500	8.3%
Monitoring Program Sampling	\$ 27,330	\$ 29,000	\$ 48,000	65.5%
Site Maintenance	\$ 12,664	\$ 14,700	\$ 3,000	-79.6%
<b>Total Expenses</b>	<b>\$ 54,345</b>	<b>\$ 58,332</b>	<b>\$ 66,289</b>	<b>13.6%</b>

## Appendix 19 – Waste Diversion

### Waste Diversion 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Transfer of Diversion Credits	\$ -	\$ 80,402	\$ 71,133	-11.5%
Circular Material - P&E Funding	\$ -	\$ 3,750	\$ 15,000	300.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 84,152</b>	<b>\$ 86,133</b>	<b>2.4%</b>
<b>EXPENSES</b>				
Salary	\$ 47,555	\$ 58,457	\$ 59,135	1.2%
Overtime	\$ -	\$ 630	\$ -	-100.0%
Employer Share Benefits	\$ 10,025	\$ 12,243	\$ 13,679	11.7%
Mileage/Expenses	\$ 1,629	\$ 1,365	\$ 1,700	24.5%
Training & Development	\$ 1,385	\$ 1,575	\$ 1,500	-4.8%
Telephone	\$ 2,766	\$ 2,763	\$ 2,700	-2.3%
Mandated Communication	\$ -	\$ -	\$ -	0.0%
PW Cost Distribution	\$ 925	\$ 2,800	\$ 2,900	3.6%
Equipment	\$ 38	\$ -	\$ -	0.0%
Fleet Maintenance	\$ 2,028	\$ 3,100	\$ 3,100	0.0%
Fleet Fuel	\$ 693	\$ 720	\$ 720	0.0%
Recycling Projects	\$ -	\$ -	\$ -	0.0%
Supplies	\$ 991	\$ 500	\$ 700	40.0%
Other Organics Diversion Program	\$ 19	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 68,054</b>	<b>\$ 84,152</b>	<b>\$ 86,133</b>	<b>2.4%</b>

## Appendix 20 – Municipal Facilities

### Municipal Facilities 2026-27 Detailed Budget

<b>100 King St. REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Rentals - Windsor Fire	\$ 43,290	\$ 81,718	\$ 88,294	8.0%
Lease - Cell Tower	\$ 6,800	\$ 10,500	\$ 10,500	0.0%
Lease - ScotianWEB	\$ 24,021	\$ 26,000	\$ 26,000	0.0%
<b>Total General Rate Revenue</b>	<b>\$ 74,111</b>	<b>\$ 118,218</b>	<b>\$ 124,794</b>	<b>5.6%</b>

<b>EXPENSES Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 19,402	\$ 35,718	\$ 38,744	8.5%
Overtime	\$ 815	\$ 525	\$ -	-100.0%
Employer Share Benefits	\$ 3,033	\$ 8,787	\$ 8,482	-3.5%
Mileage & Expenses	\$ 84	\$ -	\$ -	#DIV/0!
Training & Development	\$ 538	\$ 500	\$ 500	0.0%
Telephone	\$ 977	\$ 870	\$ 870	0.0%
Operating Supplies & Services	\$ 2,884	\$ 2,000	\$ 1,500	-25.0%
Insurance	\$ 8,207	\$ 9,855	\$ 11,000	11.6%
Building Maintenance	\$ 60,443	\$ 60,000	\$ 65,000	8.3%
Equipment Fuel	\$ 38	\$ 50	\$ 50	0.0%
Water & Sewer	\$ 11,910	\$ 10,000	\$ 10,300	3.0%
Property Taxes	\$ 463	\$ 650	\$ 650	0.0%
Power	\$ 42,695	\$ 45,000	\$ 47,250	5.0%
Fuel	\$ 34,620	\$ 24,000	\$ 28,000	16.7%
<b>Total 100 Kings St. Building Expenses</b>	<b>\$ 186,109</b>	<b>\$ 197,955</b>	<b>\$ 212,346</b>	<b>7.3%</b>

<b>76 Morison EXPENSES Administration &amp; Facilities</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary - Full Time	\$ 16,514	\$ 41,124	\$ 44,144	7.3%
Overtime	\$ 1,038	\$ -	\$ -	0.0%
Employer Share Benefits	\$ 2,932	\$ 9,547	\$ 10,140	6.2%
Mileage & Expenses	\$ 145	\$ 300	\$ 300	0.0%
Training & Development	\$ 196	\$ 200	\$ 200	0.0%
Telephone	\$ 1,140	\$ 800	\$ 1,000	25.0%
Operating Supplies & Services	\$ 428	\$ 700	\$ 700	0.0%
Insurance	\$ 8,722	\$ 9,309	\$ 14,100	51.5%
Building Maintenance	\$ 62,925	\$ 50,000	\$ 50,000	0.0%
Equipment Fuel	\$ 31	\$ 50	\$ 50	0.0%
Water & Sewer	\$ 1,783	\$ 2,500	\$ 2,600	4.0%
Property Taxes	\$ 1,668	\$ 2,000	\$ 2,000	0.0%
Power	\$ 26,236	\$ 23,540	\$ 24,717	5.0%
<b>Total 76 Morison Dr. Building Expenses</b>	<b>\$ 123,760</b>	<b>\$ 140,070</b>	<b>\$ 149,951</b>	<b>7.1%</b>

**Hantsport Food Bank  
2026-27 Detailed Budget**

<b>REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Rent	\$ 2,783	\$ 3,600	\$ -	-100.0%
<b>Total Food Bank Revenue</b>	<b>\$ 2,783</b>	<b>\$ 3,600</b>	<b>\$ -</b>	<b>-100.0%</b>

<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
<b>Food Bank</b>				
Building Maintenance	\$ 5,621	\$ 3,500	\$ 3,800	8.6%
Power	\$ 18	\$ 2,400	\$ 2,520	5.0%
Property Taxes	\$ -		\$ -	0.0%
Land Lease	\$ -	\$ 550	\$ 550	0.0%
Water & Sewer	\$ 251	\$ 1,240	\$ 1,300	4.8%
<b>Total Food Bank Expenses</b>	<b>\$ 5,890</b>	<b>\$ 7,690</b>	<b>\$ 8,170</b>	<b>6.2%</b>

**Windsor Library  
2026-27 Detailed Budget**

<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
<b>Administration &amp; Facilities</b>				
Salary & Benefits	\$ 10,310	\$ 9,347	\$ 11,682	25.0%
Overtime	\$ 497	\$ 341	\$ -	-100.0%
Telephone	\$ 747	\$ 2,208	\$ 2,200	-0.4%
Operating Supplies & Services	\$ -	\$ 500	\$ 500	0.0%
Insurance	\$ 2,499	\$ 3,500	\$ 3,800	8.6%
Building Maintenance	\$ 19,269	\$ 13,000	\$ 13,000	0.0%
Water & Sewer	\$ 706	\$ 1,000	\$ 1,000	0.0%
Power	\$ 10,632	\$ 9,850	\$ 10,343	5.0%
<b>Total Admin &amp; Facilities</b>	<b>\$ 44,661</b>	<b>\$ 39,746</b>	<b>\$ 42,525</b>	<b>7.0%</b>

**Hantsport Library  
2026-27 Detailed Budget**

<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
<b>Administration &amp; Facilities</b>				
Salary & Benefits	\$ 5,220	\$ 5,053	\$ 6,018	19.1%
Overtime	\$ 271	\$ 184	\$ -	-100.0%
Insurance	\$ 1,827	\$ 1,194	\$ 2,700	126.2%
Building Maintenance	\$ 14,042	\$ 12,000	\$ 12,000	0.0%
Water & Sewer	\$ 798	\$ 800	\$ 850	6.3%
Power	\$ 4,006	\$ 2,720	\$ 2,856	5.0%
<b>Total Admin &amp; Facilities</b>	<b>\$ 26,163</b>	<b>\$ 21,951</b>	<b>\$ 24,424</b>	<b>11.3%</b>

**Courthouse  
2026-27 Detailed Budget**

<b>REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Fiscal Courthouse	\$ 47,999	\$ 23,736	\$ -	-100.0%
<b>Total Revenue</b>	<b>\$ 47,999</b>	<b>\$ 23,736</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Salary	\$ 13,889	\$ 27,381	\$ 7,776	-71.6%
Overtime	\$ -	\$ -	\$ -	#DIV/0!
Employee Share Benefits	\$ 2,257	\$ 6,529	\$ 1,682	-74.2%
Mileage & Expenses	\$ 26	\$ 50	\$ 50	0.0%
Telephone	\$ 61	\$ 50	\$ 50	0.0%
Insurance	\$ 4,598	\$ 5,700	\$ 5,700	0.0%
Water/Sewer	\$ 2,394	\$ 1,950	\$ 200	-89.7%
Power	\$ 7,540	\$ 4,000	\$ 2,000	-50.0%
Fuel	\$ 24,732	\$ 13,250	\$ 1,000	-92.5%
Supplies Cleaning	\$ 503	\$ -	\$ -	#DIV/0!
Repairs & Maintenance	\$ 44,958	\$ 10,000	\$ 1,000	-90.0%
<b>Total Operations</b>	<b>\$ 100,958</b>	<b>\$ 68,910</b>	<b>\$ 19,458</b>	<b>-80.7%</b>
Admin. Fee	\$ 2,538	\$ 2,297	\$ -	-100.0%
Capital Expenditures (50%)	\$ -	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 103,496</b>	<b>\$ 71,207</b>	<b>\$ 19,458</b>	<b>-72.7%</b>

## Appendix 21 – Municipal Sewer System

### Sewer 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Sewer Rates - Metred & Base	\$ 2,279,412	\$ 2,420,775	\$ 2,900,000	19.8%
Other Revenue	\$ 45,905	\$ 7,000	\$ 6,500	-7.1%
<b>Total Revenue</b>	<b>\$ 2,325,317</b>	<b>\$ 2,427,775</b>	<b>\$ 2,906,500</b>	<b>19.7%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>Administration</b>				
Salary	\$ 535,813	\$ 587,843	\$ 652,776	11.0%
Employer Share Benefits	\$ 98,603	\$ 131,099	\$ 143,419	9.4%
Mileage & Expenses	\$ 2,494	\$ 2,000	\$ 2,000	0.0%
Training & Development	\$ 7,882	\$ 7,200	\$ 8,000	11.1%
Telephone	\$ 7,480	\$ 5,200	\$ 5,200	0.0%
Mandated Communications	\$ 51	\$ -	\$ -	0.0%
Administration Fee	\$ 158,070	\$ 188,509	\$ 202,981	7.7%
PW Cost Distribution	\$ 60,282	\$ 99,100	\$ 110,000	11.0%
Computer & Asset Management	\$ 21,154	\$ 28,000	\$ 29,000	3.6%
Insurance	\$ 9,997	\$ 13,000	\$ 14,200	9.2%
Depreciation	\$ 343,483	\$ 462,168	\$ 463,000	0.2%
Equipment Maintenance	\$ 13,467	\$ 11,000	\$ 11,000	0.0%
Fleet Maintenance	\$ 42,610	\$ 48,000	\$ 48,000	0.0%
Fleet Fuel	\$ 55,110	\$ 45,000	\$ 45,000	0.0%
Other	\$ 11,167	\$ 3,000	\$ 3,000	0.0%
Professional Services	\$ 12,061	\$ 13,000	\$ 13,000	0.0%
Capital out of Revenue	\$ 42,552	\$ 20,858	\$ 20,858	0.0%
Treatment Plant - Kings County	\$ 145,905	\$ 265,326	\$ 288,409	8.7%
Treatment Plant - Windsor Sewer	\$ 158,070	\$ -	\$ -	0.0%
<b>Total Administration</b>	<b>\$ 1,726,254</b>	<b>\$ 1,930,303</b>	<b>\$ 2,059,843</b>	<b>6.7%</b>

Sewage Collection Systems	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Pipe Maintenance	\$ 20,533	\$ 25,000	\$ 30,000	20.0%
Operational Expenses	\$ 3,489	\$ 5,500	\$ 5,500	0.0%
Maintenance - Manhole Structure	\$ 5,689	\$ 20,000	\$ -	-100.0%
Outside Contract Work	\$ 29,878	\$ 10,000	\$ 500	-95.0%
<b>Total Sewage Collection Systems</b>	<b>\$ 59,590</b>	<b>\$ 60,500</b>	<b>\$ 36,000</b>	<b>-40.5%</b>

Lift Stations	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Insurance	\$ 13,867	\$ 19,000	\$ 19,100	0.5%
Water Charges	\$ 2,371	\$ 2,600	\$ 2,600	0.0%
Power	\$ 101,162	\$ 83,360	\$ 87,528	5.0%
Maintenance	\$ 51,149	\$ 50,000	\$ 80,000	60.0%
Portable Generator	\$ 2,303	\$ 900	\$ 500	-44.4%
<b>Total Lift Stations</b>	<b>\$ 170,852</b>	<b>\$ 155,860</b>	<b>\$ 189,728</b>	<b>21.7%</b>

<b>Sewage Treatment &amp; Disposal- Lagoon Drive</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Water/Sewer Charges	\$ 554	\$ 600	\$ 600	0.0%
Power	\$ 65,317	\$ 60,000	\$ 63,000	5.0%
Chemical Supplies	\$ 19,595	\$ 26,000	\$ 26,000	0.0%
Insurance	\$ 1,195	\$ 1,700	\$ 1,800	5.9%
Operational Expenses	\$ 5,981	\$ 10,000	\$ 10,000	0.0%
Maintenance	\$ 7,403	\$ 7,500	\$ 7,500	0.0%
<i>Total ST&amp;D Lagoon Dr</i>	<b>\$ 100,045</b>	<b>\$ 105,800</b>	<b>\$ 108,900</b>	<b>2.9%</b>
<b>Sewage Treatment &amp; Disposal- Wentworth Road (Headworks)</b>				
Water/Sewer Charges	\$ 16,214	\$ 12,300	\$ 12,300	0.0%
Power	\$ 81,385	\$ 86,000	\$ 90,300	5.0%
Insurance	\$ 3,658	\$ 5,000	\$ 5,500	10.0%
Operational Expenses	\$ 18,809	\$ 14,000	\$ 14,000	0.0%
Equipment Maintenance	\$ 37,207	\$ 35,000	\$ 35,000	0.0%
<i>Total ST&amp;D Wentworth Rd</i>	<b>\$ 157,272</b>	<b>\$ 152,300</b>	<b>\$ 157,100</b>	<b>3.2%</b>
<b>Sewage Treatment &amp; Disposal - West Hants</b>				
Power	\$ 66,702	\$ 68,000	\$ 71,400	5.0%
Sewage Treatment Fee	\$ 13,460	\$ 13,000	\$ 13,000	0.0%
Operational Expenses	\$ 48,552	\$ 50,000	\$ 50,000	0.0%
<i>Total ST&amp;D West Hants</i>	<b>\$ 128,714</b>	<b>\$ 131,000</b>	<b>\$ 134,400</b>	<b>2.6%</b>
<b>Total Sewage Treatment &amp; Disposal</b>	<b>\$ 386,031</b>	<b>\$ 389,100</b>	<b>\$ 400,400</b>	<b>2.9%</b>
<b>Long Term Debt Payments</b>				
MFC Principal Payment	\$ 306,613	\$ 369,534	\$ 475,477	28.7%
MFC Interest Payment	\$ 88,333	\$ 91,287	\$ 93,260	2.2%
<b>Long Term Debt Payments</b>	<b>\$ 394,946</b>	<b>\$ 460,821</b>	<b>\$ 568,736</b>	<b>23.4%</b>
<b>Total Expenses</b>	<b>\$ 2,737,673</b>	<b>\$ 2,996,584</b>	<b>\$ 3,254,707</b>	<b>8.6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (412,356)</b>	<b>\$ (568,809)</b>	<b>\$ (348,207)</b>	<b>-38.8%</b>

## Appendix 22 – Municipal Water Utility

### WHRM Water Utility 2026-27 Detailed Budget

REVENUE	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
Consumption Revenue	\$ 1,597,393	\$ 1,714,223	\$ 2,501,912	46.0%
Base Rate Revenue	\$ 1,001,426	\$ 1,188,655	\$ 1,398,088	17.6%
Private Line Base Rate Revenue	\$ 1,951	\$ 1,985	\$ 1,985	0.0%
Fire Protection - Public Hydrants	\$ 600,895	\$ 1,506,672	\$ 1,677,192	11.3%
Fire Protection - Private Hydrants	\$ 1,250	\$ 1,250	\$ 1,250	0.0%
Fire Protection - Other Communities	\$ 319,207	\$ 52,315	\$ 59,032	12.8%
Fire Protection - Communities of West Hants	\$ 155,096	\$ -	\$ -	#DIV/0!
Sprinkler Service	\$ 6,589	\$ 6,550	\$ 6,550	0.0%
Special Services	\$ 14,865	\$ 13,000	\$ 13,000	0.0%
Water Sales	\$ 71,555	\$ 90,000	\$ 90,000	0.0%
Interest	\$ 8,672	\$ 6,200	\$ 6,200	0.0%
Other Revenue	\$ 6,985	\$ 3,500	\$ 3,500	0.0%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 3,785,883</b>	<b>\$ 4,584,349</b>	<b>\$ 5,758,709</b>	<b>25.6%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>SOURCE OF SUPPLY</b>				
Maintenance - Watershed Roads	\$ 81,002	\$ 15,000	\$ 15,000	0.0%
Other Supplies & Expenses	\$ 10,046	\$ 10,000	\$ 40,000	300.0%
Water/Provincial Permits	\$ 2,780	\$ 5,000	\$ 5,000	0.0%
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$ 93,828</b>	<b>\$ 30,000</b>	<b>\$ 60,000</b>	<b>100.0%</b>

<b>WATER TREATMENT</b>				
Operational Labour	\$ 443,412	\$ 557,990	\$ 615,000	10.2%
Alarm	\$ 1,638	\$ 500	\$ 500	0.0%
All Terrain Vehicle	\$ 216	\$ 200	\$ 200	0.0%
Chemicals	\$ 244,888	\$ 260,000	\$ 260,000	0.0%
Fuel	\$ 55,321	\$ 48,000	\$ 51,000	6.3%
Lab Supplies	\$ 4,429	\$ 6,000	\$ 6,000	0.0%
Maintenance - Buildings, structures and improvements	\$ 20,962	\$ 25,000	\$ 25,000	0.0%
Maintenance - Equipment & Supplies	\$ 59,697	\$ 63,400	\$ 50,000	-21.1%
Maintenance -Treatment Plant Roadways	\$ 6,282	\$ 8,500	\$ 8,500	0.0%
Maintenance - Waste Water Lagoon	\$ 2,556	\$ 4,000	\$ 4,000	0.0%
Office and other Supplies	\$ 2,241	\$ 2,200	\$ 2,200	0.0%
Outside Water Testing & QA/QC Analytical Equipment	\$ 27,832	\$ 60,000	\$ 15,000	-75.0%
Power - 238 Eldridge Rd	\$ 41,091	\$ 41,000	\$ 43,050	5.0%
Power - Hantsport WTP	\$ 27,233	\$ 25,000	\$ 26,250	5.0%
Power - Windsor WTP	\$ 69,889	\$ 60,000	\$ 63,000	5.0%
Treatment / Process Equipment	\$ 56,984	\$ 57,000	\$ 50,000	-12.3%
<b>TOTAL WATER TREATMENT</b>	<b>\$ 1,064,672</b>	<b>\$ 1,218,790</b>	<b>\$ 1,219,700</b>	<b>0.1%</b>

<b>TRANSMISSION &amp; DISTRIBUTION</b>				
Operational Labour	\$ 925,132	\$ 1,112,401	\$ 1,235,000	11.0%
Bulk Water Haul Station	\$ 3,041	\$ 4,500	\$ 5,000	11.1%
Fleet Fuel	\$ 53,334	\$ 60,400	\$ 61,000	1.0%
Fleet Maintenance	\$ 60,081	\$ 65,000	\$ 65,000	0.0%
Maintenance - Mains & Standpipes & Leak Detection	\$ 196,492	\$ 220,000	\$ 220,000	0.0%
Power	\$ 11,406	\$ 12,500	\$ 13,125	5.0%
Small Tools & Equipment	\$ 4,240	\$ 5,000	\$ 5,000	0.0%
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$ 1,253,727</b>	<b>\$ 1,479,801</b>	<b>\$ 1,604,125</b>	<b>8.4%</b>

EXPENSES	3-Year Average	BUDGET 2025-26	BUDGET 2026-27	VARIANCE
<b>ADMINISTRATION</b>				
Administration Fee	\$ 301,533	\$ 309,867	\$ 322,465	4.1%
Auditor	\$ 8,447	\$ 95,475	\$ 10,000	-89.5%
Computer Expenses, Asset Management, SCADA & Licenses	\$ 32,839	\$ 38,000	\$ 44,697	17.6%
Depreciation	\$ 776,288	\$ 697,535	\$ 1,133,922	62.6%
General Office Expenses	\$ 3,022	\$ 3,000	\$ 3,000	0.0%
Insurance	\$ 24,399	\$ 32,000	\$ 34,000	6.3%
Mileage & Expenses	\$ 18,440	\$ 16,500	\$ 16,500	0.0%
Other Expenses	\$ 2,248	\$ 2,000	\$ 2,000	0.0%
Photocopier	\$ 382	\$ 500	\$ 500	0.0%
Professional Services	\$ 44,001	\$ 50,000	\$ 73,000	46.0%
PW Cost Distribution	\$ 77,169	\$ 113,000	\$ 120,000	6.2%
Taxes	\$ 66,788	\$ 67,055	\$ 67,055	0.0%
Telephone	\$ 26,703	\$ 20,000	\$ 20,000	0.0%
Training & Development	\$ 7,448	\$ 6,000	\$ 8,000	33.3%
Uncollectible Accounts	\$ -	\$ 2,000	\$ 2,000	0.0%
Utility and Review Board	\$ 13,446	\$ 5,000	\$ 5,000	0.0%
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 1,403,153</b>	<b>\$ 1,457,932</b>	<b>\$ 1,862,138</b>	<b>27.7%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,815,381</b>	<b>\$ 4,186,523</b>	<b>\$ 4,745,963</b>	<b>13.4%</b>
<b>Operating Profit (Loss)</b>	<b>\$ (29,498)</b>	<b>\$ 397,826</b>	<b>\$ 1,012,746</b>	<b>154.6%</b>
<b>NON OPERATING REVENUE</b>				
Interest	\$ 27,810	\$ 20,000	\$ 20,000	0.0%
Other Non-Operating Revenue	\$ 195	\$ -	\$ -	0.0%
<b>TOTAL NON OPERATING REVENUE</b>	<b>\$ 28,006</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>				
Principal	\$ 342,705	\$ 287,735	\$ 461,842	60.5%
Long Term Debt (interest)	\$ 46,800	\$ 49,314	\$ 92,139	86.8%
Capital Out of Revenue	\$ 68,855	\$ 76,653	\$ 39,944	-47.9%
Transfer to Sludge Handling Reserve	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$ 468,360</b>	<b>\$ 423,702</b>	<b>\$ 603,925</b>	<b>42.5%</b>
<b>Total Surplus/(Deficit)</b>	<b>\$ (469,853)</b>	<b>\$ (5,876)</b>	<b>\$ 428,820</b>	<b>-7398.1%</b>