



COTW & COUNCIL MEETING AGENDA
Thursday March 26, 2026 @ 7:00 pm
Council Chambers, Stewiacke, NS

Before we begin our meeting, we acknowledge that we are gathered on the traditional territory of the Mi'kmaq people. We recognize the deep and ongoing relationship the Mi'kmaq have with this land, and we honor their history, culture, and contributions. We welcome all those who live, work, and play in Stewiacke, and we strive to uphold the spirit of respect and unity in our community.

Committee Of The Whole Agenda

1. Call to order
2. Attendance
3. Approval of / changes to agenda
4. Disclosure of interest on agenda items
5. Approval of minutes from the previous meeting – Jan. 22, 2026, and Feb. 26, 2026
6. Announcements
7. Presentations
 - A) Central Nova Scotia Tourism Development Society
Nick Sharpe- Executive Director
8. Written petitions / correspondence
9. Citizen comments
10. Business
 - A) CAO report
 - B) 2026-2027 Draft Budget
 - C) Amalgamation Meeting Follow Up
11. Town Committee(s)
12. Council Updates
13. In camera session
14. Adjournment

******* A FIVE (5) MINUTE RECESS WILL FOLLOW COTW*******



Before we begin our meeting, we would like to acknowledge that Stewiacke is in Mi’kma’ki, the ancestral and unceded territory of the Mi’kmaq people.

1. Call to Order @ 7:00pm
2. Attendance I would like to acknowledge the attendance of the following:

Town Council	Position
Doug Glasser	Mayor, Town of Stewiacke
Suzanne Lutz	Deputy Mayor, Town of Stewiacke
David LeBlanc	Councillor, Town of Stewiacke
Rebecca Rogers	Councillor, Town of Stewiacke
Pam Osborne	Councillor, Town of Stewiacke
Marc Seguin	CAO, Town of Stewiacke
Helen Young	Director, Corporate Services
Erin Richard	Director, Community Services

3. Approval of / Changes to Agenda

Added * 9G RE: Attendance at FCM and NSFM Conferences Policy #2025-24

Added * 14 A -Closed Session Re: Contract Negotiations

Motion to Approve Agenda:	Approved By:
First	Deputy Mayor Lutz
Second	Councillor Rogers
Result	Carried



4. Disclosure of Interest on Agenda Items

5. Approval of Minutes

A) Combined COTW / Council Thursday, December 18, 2025

6. Announcements / Proclamations

There are none.

7. Presentations

There are none.

8. Written Petitions and Correspondence

There are none.

9. Business

a. **CAO Report – for information only.**

b. **Committee Report**

Council approves Council that the vacant Committee appointments be advertised in accordance with Town Policy; and We recommend to Council that Staff proceed to advertise for the following vacancies:

- 1) Audit Committee - One (1) position for member at large 1
- 2) Community Parks, Recreation & Special Events - One (1) position for member at large
- 3) Community Parks, Recreation & Special Events - One (1) position for member at large 12-18 YR

Motion to Approve:	Approved By:
First	Councillor Osborne
Second	Councillor Leblanc
Result	Carried



c. Equity and Anti Racism Strategy

That, the Regional Equity & Anti-Racism Strategy report be received; and

That Council adopt the Regional Equity & Anti-Racism Strategy as presented.

Motion to Approve:	Approved By:
First	Councillor Osborne
Second	Deputy Mayor Lutz
Result	Carried

d. Property Valuation Service Corp. – Verbal Presentation

- Mayor Glasser welcomed PVSC Staff:
- A) Paul Beazley, Municipal Account Manager
 - B) Steve Howley, Assistant Director
 - C) Patrick Mitchell, Assessor

Following the presentation the meeting was opened to questions from Council Members.

e. 2026-2027 Draft Budget Presentation

The 2026 – 2027 DRAFT budget was presented to Council by Helen Young, Director Corporate Services. At the conclusion of the presentation, the meeting was opened to questions from Councillor members.

Councillor Rogers excused herself from the meeting at 9:00pm

Councillor Rogers rejoined the meeting at 9:08pm- ONLINE

Meeting was recessed from 9:14PM and 9:19

f. Town Hall Building Report – CAO

The report was presented to Council by the CAO. The report was for information only.



g. Attendance at FCM and NSFM Conferences Policy #2025-24

The mayor relinquished the Chair position to Deputy Mayor Lutz for this item.

MOTION - In relation to policy : Attendance at FCM and NSFM Conferences Policy #2025-24” I propose that the Mayor not attend the 2026 FCM Conference as a cost savings measure in the 2026-2027 Town Budget and that Council return to the regular attendance schedule as set out on the policy in 2027

Motion to Approve:	Approved By:
First	Councillor Mayor Glasser
Second	Councillor Leblanc
Result	Carried

The Deputy Mayor relinquished the Chair position back to Mayor Glasser at the conclusion of this item.

10.By-laws and Policies

A) Bylaw / Policy Committee Update

UPDATE ON LAND ACKNOWLEDGEMENT

Motion to Approve:	Approved By:
First	Councillor Rogers
Second	Councillor Osborne
Result	Carried

Acknowledgment recommended:

We acknowledge that we are gathered on the traditional territory of the Mi'kmaq people. We recognize the deep and ongoing relationship the Mi'kmaq have with this land, and we honor their history, culture, and contributions. We welcome all those who live, work, and play in Stewiacke, and we strive to uphold the spirit of respect and unity in our community."



TOWN OF STEWIACKE BY-LAW NUMBER 2001 – 10 “Sewer Connection Bylaw” – Wording on the Bylaw

Sewer connection: all agree to reword it so that the responsibility of the homeowner falls from the town owned line to the property (house), and from that line out to the street should be the responsibility of the town as it is town owned land / infrastructure.

Rental Fees: still working on, will check other places for comparable polices for town of our size to see if they have in them what groups (if any) receive discounts / free space on rentals.

B) Second Reading - MUNICIPALITY OF TOWN OF STEWIACKE REPEAL OF COUNCIL BYLAW(S)

Bylaw to repeal CAO and Meetings Policy

Motion: Council moves the second reading of Bylaw 2025-005 and may be cited as the “Repeal of Council Procedures Bylaw”, which will repeal Bylaw 2017-23: Council Meeting and Procedure bylaw 2017-23 Meetings & Bylaw 200-03: CAO Bylaw By-Law Number 2000-03 Respecting the Position and Responsibility of the Chief Administrative Officer.

Motion to Approve:	Approved By:
First	Deputy Mayor Lutz
Second	Councillor Leblanc
Result	Carried

11. Citizen Comments

Shannon Macphee – Noted comments on the Budget

12. **Mayor Report**

13. **Councillors Reports**

Councillor Leblanc Verbal Report

Councillor Lutz Verbal Report

14. **In-Camera Session – We will now go in camera regarding**

A) Re: Contract Negotiations

Motion to go in camera called @ 9:45 PM

Motion to Approve	Approved By:
First	Deputy Mayor Lutz
Second	Councillor Osborne
Result	Carried

Motion to go out of camera called @ 10:05PM

Motion to Approve	Approved By:
First	Councillor Osborne
Second	Councillor Leblanc
Result	Carried

15. **Notice of Motion and Reconsideration**

16. **Adjournment @ 10:05 PM**



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Committee Of The Whole

1. Call to order – Meeting called to order at 7:00PM
2. Attendance:

Town Council	Position
Doug Glasser	Mayor, Town of Stewiacke
Suzanne Lutz	Deputy Mayor, Town of Stewiacke
David LeBlanc	Councillor, Town of Stewiacke
Rebecca Rogers	Councillor, Town of Stewiacke
Pam Osborne	Councillor, Town of Stewiacke
Marc Seguin	CAO, Town of Stewiacke
Erin Richard	Director, Community Services
Jacob MacPherson	Planner



- 3. Approval of / changes to agenda – REMOVE ITEM 10 E Budget and add on under bylaw and Policy C Bylaw 2018-24 commercial District improvements for discussion

Motion to Approve Agenda:	Approved By:
First	Councillor Rogers
Second	Councillor Leblanc
Result	Carried

- 4. Disclosure of interest on agenda items - None
- 5. Approval of minutes from the previous meeting – Jan 8th 2026 None
- 6. Announcements – None
- 7. Presentations - None
- 8. Written petitions / correspondence - None
- 9. Citizens comments:

David Borden, Perry Lake Development Re: Tax Relief Program

10. Business

- A) CAO report – INFORMATION REPORT ONLY
- B) GRID funding report
RECOMMENDATION

We recommend to Council that the Mayor and CAO be authorized to execute the contribution documents with the Province of Nova Scotia, Department of Municipal Affairs to secure \$1,702,006 toward the cost of the Towns water treatment plant design and project management.

We recommend to Council that the Town of Stewiacke match the provinces contribution and approve the Towns contribution of \$1,702,006 (50%) of the project cost (\$3,404,012).



Motion to Approve:	Approved By:
First	Councillor Osborne
Second	Councillor Leblanc
Result	Carried

C) Tender – Low Tide Lift Station

That, the Low Tide Road Pump Station report be received; and

That Council recommend that contract No. 251100.00 – Low Tide Road Pump Station Upgrades be awarded to Rodco Mechanical (2014) Ltd. in the amount of \$247,000.00 (plus HST); and

That Council recommend that the Mayor and CAO be authorized to execute the contract on behalf of the Town.

Motion to Approve:	Approved By:
First	Councillor Rogers
Second	Councillor Osborne
Result	Carried

D) TOWN Hall building report

Motion that we move forward with the, offer of the land from Perry Lake Development, in the amount of \$1 for the purpose of building a new town hall.

Motion to Approve:	Approved By:
First	Councillor Osborne
Second	Mayor Glasser
Result	Carried

E) 2026-2027 DRAFT budget – THIS ITEM HAS BEEN REMOVED



E) Town Committee(s)

- 1) Bylaw and Policy – Funding and Grants Policy (Councillor Rogers)
Motion, to recommend to Council to accept the funding and grants policy as presented.

Motion to Approve:	Approved By:
First	Councillor Rogers
Second	Councillor Osborne
Result	Carried

2) PAC - Request for encroachment agreement (Mayor Glasser)

RECOMMENDATION

- (1) That Council recommend that staff enter the Town into an encroachment agreement with the applicant.
- (2) And that Council recommend that staff consider future encroachment agreement requests through a similar process without requiring a public process.

Motion to Approve:	Approved By:
First	Councillor Osborne
Second	Councillor Rogers
Result	Carried

- 3) **COMERCIAL TAX INCENTIVE – BYLAWY (ROGERS)Verbal for discussion.**
Council verbally agreed to arrange for the Chairs of Committees to collaborate and established a meeting between the PAC, Bylaw & Policy and Business Committees.



1. In camera session

Motion to go in camera called @ 7:54 PM

Motion to Approve	Approved By:
First	Councillor Osborne
Second	Councillor Rogers
Result	Carried

Motion to go out of camera called @ 8:11PM

Motion to Approve	Approved By:
First	Councillor Rogers
Second	Councillor Osborne
Result	Carried

Motion that AVA GOURLEY be appointed to the parks and recreation committee as the Youth Representative.

Motion to Approve	Approved By:
First	Councillor Rogers
Second	Mayor Glasser
Result	Carried

2. Adjournment @ 8:12PM



To: Town Council

From: Marc Seguin, CAO

Re: CAO Report

Date: March 26 ,2026

The following is a list of general updates as of March 26, 2026.

This report is submitted as information only.

Public Works Report:

Water Tank Maintenance Project – Following Council approval the contract was awarded to Aqua Store. The project has started with maintenance on the water tower and related equipment at the water treatment plant.

The project team is working on plans and timelines for the project which is anticipated to begin in April and be completed in late May / early June 2026.

During the project, the Town will need to operate off one water tank (1 tank taken off line at a time). Residents will be asked to engage in water conservation efforts during the time of this project.

Water Treatment Plant Design Project – The Department of Environment has provided approval to take water from the aquifer on St. Andrews Rd.

Staff made an application to the GRID program for project funding. The Province of Nova Scotia responded to the Town and have committed 50% funding towards the project request. A report was brought to Council at COTW Feb 26, 2026.

Pending Council sign off on the report and funding staff will release a request for proposal for design and project management services.



Emergency Repairs:

Deisel Generator – A leak in the diesel generator tank (required for emergency pumping) was found in January which requires immediate repair.

Upon inspection it was determined that the tank and liner need immediate replacement and is being deemed as an emergency repair. As the tank and liner are components that are specific to the generator brand the components cannot be sourced other than from the manufacturer of the generator, however Staff were able to acquire two quotes) on the same product from two separate suppliers. The components, labor and materials estimate to complete the repair are forecasted at \$50,000.

Staff are still awaiting the delivery of the equipment required to begin the repair.

Amalgamation Meeting:

The Town of Stewiacke Council and Staff for an information session on amalgamation March 5, 2026.

The aim of the session was to discuss amalgamation and to solicit resident feedback.

Staff will await direction from Council on next steps if any.

Regional Emergency Management Organization

- The Municipality of East Hants will join forces with Colchester REMO (Colchester / Truro / Stewiacke).
- Currently, both the Municipality of East Hants and the Colchester REMO have well established emergency management programs.
- Colchester REMO was the first Regional Emergency Management Organization that was established in the province that saw the three municipal units in Colchester agree to a collaborative approach during emergencies under the Emergency Management Act in March 2000.
- The Department of Emergency Management has created Provincial Standards for all Regional Emergency Management Organizations (REMO) that require municipalities to participate in a REMO.



- The Municipality of East Hants shares a geographical boundary along with many of the same identified risks and vulnerabilities as our REMO.
- The merger the Municipality of East Hants and Colchester REMO emergency programs greatly strengthens a required response in the central part of the province by allowing the sharing of emergency management trained staff and resources.
- The formation of a new REMO comprising of our current program in Colchester and East Hant's emergency management programs will require some logistical planning and the creation of new agreements, by-laws, committees and emergency plans.
- Colchester and the Town of Truro have both agree with the merger.

Resources Implications

- There are no financial implications with regards to daily operations.

Input From Other Sources

- Emergency Preparedness and Nova Scotia Guard Act and the Provincial Standards for all Regional Emergency Management Organizations (REMO).

Marc Seguin

Marc Seguin
Chief Administrative Officer

Town of Stewiacke

General Operating *DRAFT* Budget 2026/27

Revision #3 - March 10,2026

REVENUE	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget 2026/27	Budget %	Budgetary Notes for Information Purposes
Taxes								
Taxes - Residential -Tax Rate 1.58	1,519,004	1,781,658	2,126,158	2,425,613	2,426,990	2,791,241	66.9%	Taxable Assessmets - 176,660,800 - 836 dwellings, 82% Cap Eligible, average assessment = \$ 318,233 , increase 15.07% - See Schedule A- PVSC Property Assessment & Market Overview
Taxes - Commercial -Tax Rate 3.45	394,535	514,129	690,458	697,763	647,059	759,196.65	18.2%	See Schedule "A"- -F25 Actual reduced by sucessful Appeals
Taxes - Commercial Tax Rebate	(26,544)	(102,156)	(107,170)	(108,242)	(100,851)	(80,976)	-1.9%	See Schedule "B" -Commerical Rebate 10 Yr Progrm Cost Anaylsis
Taxes - Resource -Tax Rate 1.58	23,482	22,358	23,161	24,740	29,459	27,157	0.7%	PVSC -2026 assessment
Taxes - Forest <50,000 Tax Rate .25	369	367	362	343	363	331	0.0%	Total Acres = 1324 per PVSC -2026 assessment
Farm Property Acreage	3,524	3,735	3,794	3,934	3,934	4,037	0.1%	Total Acres =1033 per PVSC 2026 assessment
Taxes - MT&T Rate 1.58	7,058	6,584	6,328	6,328	6,328	6,328	0.2%	PVSC -2026 assessment - 10 Garden Gate, 15 Main St
Garbage Collection	102,069	110,393	182,955	229,144	182,947	182,956	4.4%	Cost- \$135,175 + tipping over limit fee, est \$47, 725 = \$182,900/ \$ 15,241 mth (contract ends Oct 2028)
Waste Water(Sewer)-Base Rate 62.87	171,491	178,848	187,017	205,711	187,017	187,353	4.5%	745 connections
Taxes-Fire Protection - .10	107,015	129,080	156,100	175,311	174,212	196,127	4.7%	PVSC 2026 assessment report -Res \$175,660,800, Comm \$20,225,000 and Resource taxable \$1,718,800
Fire Dept Grant	(99,091)	(125,256)	(152,700)	(171,209)	(152,700)	(191,869)	0.0%	Fire Tax Revenue less dispatch costs \$4,258
Deed Transfer Tax -Rate 1%, increase 1.5%	200,445	192,075	184,283	105,000	144,675	217,688	5.2%	Staff recommends an Increase to 1.5% -resulting increased revenue= \$28,013-
Regional School Board -Rate .3048	(287,700)	(328,968)	(394,259)	(444,228)	(333,171)	(467,981)	-11.2%	\$0.3048 per \$100.00 of (Uniform Assessment 155,993,658) (\$38,998 monthly)- PNS Dec'25
Total Taxes	2,099,302	2,365,084	2,906,487	3,150,205	3,216,262	3,631,587		See Schedule "C" - Tax Rate Change Screnio's

Grants in Lieu of Taxes								
Grants in Lieu -DOT	6,123	6,123	6,123	14,200	6,150	6,150	0.1%	Main St ANN#1161792 & Main St West ANN# 2136783
Grants In Lieu Federal Gov't	3,102	3,266	3,266	3,266	3,266	3,266	0.1%	93 Riverside - RCMP & Fire Department
Total Grants in Lieu of Taxes	9,225	9,389	9,389	17,466	9,416	9,416	0.2%	

Sale of Services								
Water Utility Admin	81,032	80,812	81,032	84,273	84,273	84,273	2.0%	2024 Rate Study preapred by Isnor Consulting Jan 2024
Total Sale of Services	81,032	80,812	81,032	84,273	84,273	84,273	2.0%	

Revenue From Own Sources								
Building permits	17,054	13,716	12,959	11,000	6,301	8,000	0.2%	
Sewer Connections	38,000	14,000	0	12,000	11,000	24,000	0.6%	\$1000 per serviced lot X 24 lots

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Tax Certificate	2,406	2,295	2,400	1,000	1,675	1,600	0.0%	estimated based on actual history
Dog Licenses	1,400	575	395	0	270	250	0.0%	estimated based on history
Community Centre Hall Rentals	11,258	13,661	14,381	12,000	10,427	12,000	0.3%	estimated based on history
Fines	138	214	377	200	314	250	0.0%	estimated based on history
Interest Income	19,726	48,699	42,063	8,000	169,375	75,600	1.8%	Interest earned on GIC Matured Nov 2025, earning approx \$126k and current \$6300 monthly x 12 months
Penalties And Interest-Taxes	14,512	22,344	3,537	8,000	2,591	3,500	0.1%	Approximately \$280 monthly
Miscellaneous Revenue	9,401	7,273	2,978	4,000			0.0%	Moved to Misc revenue-Adult Programs
Misc Revenue-Adult Programs	49,588	37,291	9,829	10,000	7,328	7,005	0.2%	Adult fitness Class (instructor cost \$3,200) , badminton,pickle ball (MPAL leader donates time for Adult sport)
Youth Programs	1,098	4,279	17,584	21,000	23,009	26,080	0.6%	Summer Day camp =\$15,400, Summer Camp Lil Kids =\$5,280, summer sport \$5,400
Field Rental	630	434	782	800	1,008	1,600	0.0%	Adult SB league \$1000, tournament fee x4-\$600
After School Care	0	0	43,690	62,400	47,221	56,160	1.3%	\$15/day x 195 days x 18 kids, - CCRCE ASP funding \$4000
Town Day Revenue	2,256	9,639	6,717	8,000	13,137	13,000	0.3%	Donations & Community Support \$13,000 - Expense \$10,000 = surplus (\$3,000)
Down Town Decorating	1,111	1,982	1,599	2,000	1,249	1,200	0.0%	Cost \$8000 Flowers and Wreaths -deficit of (\$6,800)
Culvert/Driveway Installation	19,350	300	3,700	4,000	1,266	4,800	0.1%	based on Jan 2026 development report
Solar Revenue NSP	25,557	21,344	26,838	22,000	21,260	27,000	0.6%	Based on previous Yr revenue - Cost Annual Principal & Int payments = \$19562-matures May 2032
Total Revenue from Own Sources	213,485	198,046	189,829	186,400	317,431	262,045	6.3%	

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

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

TOTAL REVENUE 2,641,990 2,894,840 3,375,119 3,631,027 3,730,973 4,169,504 11.7% Increase In Revenue-relative to assessment increase of %15.7%

EXPENSE

Legislative								
Mayor Renumeration	12,729	13,697	14,190	18,302	13,726	18,777	0.5%	CPI increase 2.6%
Mayor Mileage	2,839	2,698	2,314	3,500	3,028	2,000	0.0%	local travel to meetings
Mayor Meals	299	343	583	500	194	300	0.0%	meals while traveling for meetings

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Mayor- Professional Development	3,186	4,481	1,550	7,500	1,550	1,500	0.0%	NSFM - Fed. Canadian Municipalities (removed as per Mayor Glasser-funds moved to Operating Reserve)
Mayor Federal Benefits	815	920	884	1,373	975	1,414	0.0%	payroll calc sheet
Mayor Other Expenses	31	0	0	400	499	500	0.0%	Misc Expense,
Council Renumeration	51,391	56,067	48,710	55,850	41,888	57,303	1.4%	CPI Increase 2.6% payroll calc sheet
Council Federal Benefits	2,710	3,389	2,557	3,990	2,558	4,117	0.1%	payroll calc sheet
Council Professional Development	5,352	8,603	19,723	10,000	4,193	5,000	0.1%	1 council member to Fed. Canadian Municipalities, -NS Fed. Municipalities
Council Other Expenses	0	0	982	1,600	1,996	500	0.0%	Misc Expense/parking,etc
Council Mileage	127	553	1,223	2,000	1,487	2,000	0.0%	travel to meetings
Council Other Travel	0	1,891	5,937	6,000	2,866	0	0.0%	now included in Line's lines above
Total Legislative	79,479	92,642	98,653	111,015	74,960	93,411	2.2%	

Administrative								
	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Administrative Salaries	142,929	189,631	182,202	419,236	184,482	287,610	6.9%	Added \$48K for Project Admin Co-ordinator role (new) 4 current full time positions
Administration Mileage	332	227	630	700	653	700	0.0%	travel for meetings
Administration Meals	1,223	642	0	1,000	29	100	0.0%	meals while traveling for meetings
Administration Federal Benefits	3,348	15,142	13,992	27,499	10,258	17,187	0.4%	payroll calc sheet
Admininstration Pension	11,791	13,470	7,480	29,294	7,525	11,940	0.3%	payroll calc sheet
Administration Medical	5,790	6,439	6,153	10,244	2,285	3,100	0.1%	50% Town Share
Postage	8,720	9,979	5,818	7,000	2,504	6,536	0.2%	Tax & Utility billing and notices = \$4536, general mailing= \$2000
Stationery & Supplies	5,146	7,873	11,931	8,000	5,436	7,980	0.2%	\$665/month, includes printed envelopes
Equipment Rental	7,468	6,325	6,551	8,000	4,174	8,352	0.2%	Postage meter \$198 monthly(\$1584) & copier \$498 monthly(\$5976)
Legal Services	30,982	24,533	25,440	30,000	16,808	30,000	0.7%	Legal for contract negotiations
Telephone	5,519	6,268	6,060	13,500	6,811	8,600	0.2%	new phone system installed 2025, decreased cost
Internet	741	600	530	600	1,746	2,000	0.0%	Based on history
Common Services Other	6,195	24,553	14,615	11,600	4,182	0	0.0%	Reclassified to Annual Software Fees
Training & Development	4,074	5,174	2,888	5,000	1,671	3,500	0.1%	Includes CAO and Admin professional development
Advertising	10,751	40,790	16,357	5,000	213	1,000	0.0%	ads for Public consultations and planning
Insurance Premium-General	34,541	45,860	45,244	48,452	48,316	50,249	1.2%	includes cyber insurance - nominal increase overall policy
Workers' Compensation	19,613	23,711	24,379	25,492	18,645	28,759	0.7%	calculation based on 2.95% payroll + subcontractors
Annual Software Fees	14,780	20,744	21,218	20,000	22,749	25,000	0.6%	\$22,000 Central Square and \$3,000 misc annual software fees(adobe, etc)
IT Services	12,000	23,636	14,730	15,000	9,632	15,000	0.4%	average \$1100 monthly(MS 365,data security,new set up)
Lights	4,000	5,697	5,711	6,500	5,642	6,890	0.2%	based on PY +6% increase
Heat	12,159	11,022	20,128	5,848	3,899	7,036	0.2%	based on history, plus 26.97% increase in cost
Security Services	889	920	80	1,000	3,130	4,000	0.1%	Increased security services
Building Maintenance	881	3,517	16,421	10,000	7,547	7,700	0.2%	general building maintenance, ei; painting, small repairs
Janitor	3,745	3,738	3,663	6,000	3,821	6,000	0.1%	Additional cleaning service- total contract \$13,560
Tax Exemption	2,500	1,854	3,000	4,000	2,250	3,000	0.1%	Low income tax exemption \$250 x 12 participants (9 in 2026, 16 in 2025)

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %		
Financial Management	18,711	23,929	21,498	26,000	16,000	27,000	0.6%	Audit- increased due to allocation corrections	
CAO Renumberation	96,028	75,538	112,732	incl in line #51	90,625	115,120	2.8%	based on payroll calculation sheet	
CAO Federal Benefits	5,076	3,879	6,491	incl in line #51	4,676	5,542	0.1%	based on payroll calculation sheet	
CAO Pension	8,642	4,223	6,316	incl in line #51	8,410	10,683	0.3%	based on payroll calculation sheet	
CAO Medical	1,424	1,099	3,480	incl in line #51	4,301	6,500	0.2%	based on payroll calculation sheet	
CAO Mileage	3,672	5,397	7,199		5,000	2,536	2,500	0.1%	
CAO Meals	597	932	775		1,000	301	500	0.0%	
CAO Other Travel	351	1,438	205		150	849	200	0.0%	Parking expense
Total Administrative	484,618	608,780	613,917	751,116	502,107	710,285	17.0%		

Police Protection								
RCMP Contract	190,015	196,801	213,911	227,815	171,137	235,561	5.6%	Increase 3.4%=\$7745
Police Protection - Other	807	932	1,093	1,000	1,285	1,300	0.0%	DNA Service
Total Police Protection	190,822	197,733	215,004	228,815	172,422	236,861	5.7%	

Fire Protection								
Hydrant	188,598	188,598	188,598	188,598	188,598	188,598	4.5%	based on Jan 2024-2027 Rate Study by Isnor Consulting
Fire Dispatch Service	3,937	4,077	3,083	4,102	3,094	4,248	0.1%	\$354 Monthly
Total Fire Protection	192,535	192,675	191,681	192,700	191,692	192,846	4.6%	

Protective Other								
Crosswalk Guards	9,625	10,233	6,092	10,000	9,560	11,200	0.3%	1 crosswalk guard, includes mandatory wage increases Apr 1/26 and Oct 1/26
Crosswalk Federal Benefits	214	234	166	350	122	350	0.0%	
Emergency Dispatch Services	3,599	4,587	8,506	10,617	11,794	10,765	0.3%	EMO Plan
Dog Control	11,627	12,000	12,000	3,000	3,000	6,000	0.1%	SPCA contract \$1500/call out up to 3 hrs, additional hrs /\$250/hr + mileage
Colchester Ground S & R	7,500	7,500	7,500	11,000	11,000	11,000	0.3%	Standing Cost
Prosecution Services	0	38	771	500		500	0.0%	Fine Service Fees
Total Protective Other	32,565	34,592	35,035	35,467	35,476	39,815	1.1%	

Transportation & Public Works								
Public Works Wages	173,990	203,370	225,261	161,948	189,779	144,808	3.5%	2 FT roles + 1 FTshared role =\$19,267
Public Works Temp Wages	52,002	19,941	5,529	26,112	18,476	15,000	0.4%	1 seasonal PT role + 1 On call=\$5000
Public Works Federal Benefits	16,781	16,176	16,613	15,137	19,299	22,725	0.5%	payroll calc sheet
Public Works Pension	13,086	16,094	13,833	17,101	17,133	14,431	0.3%	payroll calc sheet
Public Works Medical	3,516	4,845	4,182	5,000	3,854	5,000	0.1%	
Staff Training	691	1,787	2,171	3,000	790	6,000	0.1%	Increased for (2 staff) MPWWA Certification training and general Safety Training

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Garage - Telephone	2,178	447	692	500	1,477	1,500	0.0%	
Garage - Lights	278	0	629	500	1,198	1,500	0.0%	
Garage - Heat	4,111	2,339	4,806	5,000	509	1,255	0.0%	based on actual useage + 6% increase
Equipment O & M	13,642	15,527	14,359	20,500	1,322	20,000	0.5%	includes \$10,000 reapirs to kubota, \$4000 generagor repair and regular equipment maintenance
P.W. Buildings O. & M.	6,882	7,837	2,383	18,000	17,554	10,000	0.2%	includes seacans for storage
Equipment Fuel	25,290	39,130	19,672	20,000	4,731	6,100	0.1%	based on historical consumption
Shop Tools & Equipment	7,770	15,696	3,798	10,000	619	3,050	0.1%	small tools
Materials and Supplies- General	7,517	5,593	3,066	5,000	6,944	7,000	0.2%	materials required for misc repairs to buildings, consumables, boots and town apparel
Garbage Collection	2,291	0	1,687	3,000	2,892	5,023	0.1%	increase cost and tipping fees
Auto Fleet/Liability Insurance	19,357	19,863	20,729	12,453	12,453	12,827	0.3%	3% increase
Snow & Ice	28,768	42,463	67,499	62,000	61,000	67,000	1.6%	From \$47 to \$67k -Increase based on 26/27 winter forecasting - FA - 650MT salt 68.62/MT plus trucking @ \$32.50/MT = \$101.12/MT
Calcium Chloride	4,901	5,635	5,644	6,000	5,750	7,000	0.2%	1 treatment
Vehicle O&M	1,749	1,119	843	2,000	10,788	11,618	0.3%	Includes reapirs, regular maintenance, licence and registrations (fuel-\$7618 included, 26.97% increase)
Drainage Ditches	3,774	13,707	2,066	12,000	4,071	10,000	0.2%	increased from \$6000 to \$10000 to cover cost of 5 culvert replacements (\$1500 ea) for low income housing units and various drainage ditches, priority to be determined by Town staff
Street Lights	24,894	30,645	30,878	33,000	27,077	34,980	0.8%	based on actual usage + 6% increase
Traffic Light	186	581	508	750	193	795	0.0%	based on actual usage + 6% increase
X walk Light	360	0	5,772	6,000	499	1,200	0.0%	based on actual usage + 6% increase = Hwy 2
Roadway O & M	69,237	27,106	32,061	27,000	6,039	15,000	0.4%	patching/line painting, priority to be determined by Town staff
Gravel Roads O & M	0	0	0	10,000	2,460	8,000	0.2%	repair to gravel roads and CC/FD parking lot
Total Transportation & Public Works	529,026	510,010	484,680	482,000	416,906	431,810	10.4%	

Environmental Health								
PW-Sewer Wages	20,049	21,904	18,394	14,899	19,779	29,414	0.7%	2 FT roles + 1 FTshared role-\$8014
PW-Sewer Federal Benefits	1,568	1,752	1,409	1,090	2,316	2,527	0.1%	based on payroll calculation sheet
PW-Sewer Pension	1,318	1,773	1,422	1,111	1,439	1,600	0.0%	based on payroll calculation sheet
PW-Sewer Medical	767	815	679	576	649	700	0.0%	based on payroll calculation sheet
Sewer - Treatment Plant Power	22,185	25,678	30,883	27,000	25,241	32,683	0.8%	based on actual usage + 6% increase
Insurance Premium-Environmental	2,841	3,182	3,251	2,514	2,601	2,757	0.1%	3% increase
Mains and Laterals O & M	8,554	2,855	5,618	7,000	39	3,500	0.1%	Maintenance As required
Sewer Main Flushing	0	0	0	5,000	0	2,000	0.0%	Maintenance As required
Testing	2,754	1,356	9,191	8,000	5,203	8,000	0.2%	based on current cost
Sewer Lift Station..Power	9,286	11,640	9,040	10,000	5,161	8,480	0.2%	based on current usage =6% increase
Sewer Lift Station O & M	19,370	31,937	24,728	75,000	9,589	10,000	0.2%	general repairs
Sewer - Treatment Plant O & M	43	3,749	5,405	10,000	2,581	5,000	0.1%	ballasts, bulbs,
Garbage Collection Contract-Town	108,209	134,634	151,601	190,000	107,194	182,900	4.4%	Cost- \$135,175 + tipping over limit fee, est \$47, 725 = \$182,900/ \$ 15,241 mth (contract ends Oct 2028)
Total Environmental Health	196,944	241,275	261,621	352,190	181,792	289,561	6.9%	

Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %
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Planning & Development								
Planning & Zoning	53,129	16,970	39,951	80,000	62,381	90,000	2.2%	New planning agreement in progress-will auto renew unless either party gives 3months written notice
Engineering	0	0	178,978		11,464	0	0.0%	Engineering Services are included in Capital Projects
Business Committee						3,500	0.1%	Erin to supply details
TC PEP	9,057	8,485	9,574	13,445	13,446	13,445	0.3%	Truro Colchester Economic Development
Total Planning & Development	101,057	67,960	228,503	93,445	87,291	106,945	2.6%	

Recreation & Culture								
Recreation Wages	89,927	111,910	109,861	116,730	101,130	140,553	3.4%	\$ 25,000 PNS funding for MPAL, reduces cost to \$115553
Recreation Temp Wages(Summer)	20,244	20,179	59,118	18,785	33,530	29,117	0.7%	Summer Staff, Lil kids summer staff
Recreation Mileage	867	771	991	1,000	1,233	1,500	0.0%	travel for training, conferences and meetings
Recreation Other Travel	0	2,656	0	2,000	1,118	500	0.0%	parking, misc
Recreation Federal Benefits	8,360	9,791	11,651	9,335	9,499	9,943	0.2%	payroll calc sheet
Recreation Pension	6,782	7,707	10,005	9,805	8,282	12,122	0.3%	payroll calc sheet
Recreation Medical	3,816	6,740	5,629	5,000	3,270	5,808	0.1%	payroll calc sheet
Recreation Program Wages	16,493	29,199	36,332	2,000	1,400	2,844	0.1%	Sport Leaders
Rec Students Federal Benefits	906	1,506	2,260	5,353	2,959	2,364	0.1%	payroll calculation sheet
Staff Training	1,933	90	1,057	1,000	1,237	4,500	0.1%	Rec NS, MPAL(2 per Yr), grant writing support staff training, 3 education courses for Director of Rec.
Insurance Premium-Parks & Rec	3,973	4,485	4,664	4,825	4,825	4,970	0.1%	minimal bottom line increase-in process
Development Promotions	17,715	1,052	3,096	2,000	1,849	1,000	0.0%	
Special Projects	15,703	89,068	32,561	15,500	19,162	9,600	0.2%	refreshments public events (50/event) = \$ 1000, carpet ball, playfinder registration, Fridge CC
Program Supplies/Equipment	7,936	13,020	15,838	11,000	8,377	14,000	0.3%	Equipment-summers/Day camps, Balls, mats, craft supplies,slip & slide, pickle ball, fitness instructor,
After School Care	0	0	10,986	66,198	50,010	58,335	1.4%	ASP Wages \$ 50335, Equipment, Snacks & misc supplies (paints, art & craft supplies)=\$8000- reveue + \$4000 CCRCE Grant= Surplus \$1835
Power	1,753	2,740	2,302	2,500	1,129	1,518	0.0%	6% increase
Parks & Grounds	10,738		10,738	7,000	3,415	22,661	0.5%	\$2000, pavement "Bowl" in Dennis Park, vandalism or weather damage, 2 benches \$800, restructure canteen for changing room & equip rental \$2000, maintenance on canteens, basketball backboard, soccer
Canteen - Maintenance & Equip	6,424	330	181	4,000	545	2,000	0.0%	Dennis Park window, plant change room,
Ballfields	9,955	10,117	9,702	6,000	5,763	11,416	0.3%	AED (required)\$2000, Topsoil \$2400, Sod \$2000, bathroom necessaary repairs \$2000, bleachers & benches \$3000, power \$1316-Revenue \$1600
Trails	3,000	4,536	3,000	3,000	1,099	7,500	0.2%	Rec'd \$2500 from TCT for annual maintenance - duties assumed by MPAL leader (salary included in recreation wages, Disc Golf (steps,teebox) \$4000, rental equipment \$3500, topsoil/Pea gravel
Cenitaph Maintenance	323	467	1,325	1,000	1,167	1,100	0.0%	\$1000 annually towards maintenance, wreath purchase
Splash Pad Operational Costs	3,582	3,852	2,270	5,000	556	4,297	0.1%	Includes \$997 for water useage, \$200 ehaust fan
CC-Custodial	4,887	10,101	7,827	12,000	6,280	8,500	0.2%	based on current contract
CC-Kitchen - Propane	236	290	345	11,000	12,082	4,827	0.1%	based on historical usage, plus 26.97% increase in cost

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
CC-Telephone	2,105	2,945	297	1,000	301	330	0.0%	based on historical usage
CC-Power	9,488	13,994	16,263	13,000	11,792	18,389	0.4%	based on actual Sq Ft & usage - 36.4% FD \$6693 'Included
CC-Heating Fuel	14,599	5,862	8,684	18,000	7,450	11,112	0.3%	increase in cost by 26.97% - 36.4% FD =F25 \$4044 based on actual Sq Ft & usage
CC-Water Usage	933	2,614	0	2,000	983	1,500	0.0%	based on actual usage
CC-Maint. and Cleaning Supplies	9,567	6,022	13,798	14,000	5,910	17,000	0.4%	cleaning & repairs to stage/kitchen, painting, ceiling tile replacement, sanding stage,regualr repairs
Library	6,127	3,080	12,849	15,000	10,466	15,000	0.4%	Library Support \$10,500 + Town also pays operational cost of heat, lights, phone,garbage removal,snow clearing
Down Town Decorating	6,223	6,488	8,079	8,000	7,121	8,000	0.2%	Flowers & baskets, wreaths, lights- (\$ 6800)
Rec Committee	15,338	18,771	19,778	20,900	19,721	14,400	0.3%	Rec Committee Feb 17th, Motion by Suzanne Lutz and second by Greg Town Days Reduced by \$8,000 Based on Rec Committee recommendations- ei. Town Days-\$18,000 to \$10,000, Senior Social (7)-\$1400, Pancake Day-\$250, Easter Egg hunt- \$1000, Halloween-\$250, End of School Bash-\$500, Stewiacke Christmas-\$1000
Tourism-VIC	4,000	4,000	4,000	4,000	4,350	4,000	0.1%	Stewiacke Tourism Committee
Regional Accessibility & EDIA	0	0	7,694	1,500	1,021	4,000	0.1%	regional accessibility plan for unexpected needs, and or ad hoc committee needs.
Total Recreation & Culture	303,933	394,383	433,181	419,431	349,032	454,706	10.9%	

F26 vs F27 Direct Budgeted Operational Expense Only			
F26	2,666,178	F27	2,556,240
4.1% Reduction in Operational Expense			

Fiscal Services								See Scehdule "E" Long Term Debt
Assessment Costs	15,638	20,666	22,921	26,000	17,681	24,755	0.6%	2026 cost \$22,921 - 2027 - 8% increase= \$24,755 - future increases 2028 8%, 2029 4%
Bank Charges and Interest	8,042	7,714	8,012	8,000	8,866	10,322	0.2%	
Main Street Principal	37,500	37,500	37,500	37,500	37,500	0	0.0%	matured 2025
Main Street Interest	1,332	986	2,046	2,250	2,042	0	0.0%	
Joffre Street Refirb -Principal	26,250	26,250	26,250	26,250	35,000	35,000	0.8%	\$245,000 - 2018- 10 yr loan to May 2028
Joffre Street Refirb -Interest	5,198	4,432	3,761	3,462	2,247	1,705	0.0%	
Grader Principal	20,788	20,788	20,788	20,788	20,788	20,788	0.5%	Matures Oct 2031
Grader Interest	5,423	5,308	5,202	4,987	4,987	4,717	0.1%	
Solar Principal	13,285	13,285	13,285	13,285	10,885	11,121	0.3%	\$265,700 -Matures May 2032
Solar Interest	8,262	9,312	6,973	6,576	8,046	8,439	0.2%	
Riverside Principal						0	0.0%	0.00 repayment on principal in the first year of Debenture - Upgrades 2025
Riverside Interest						38,813	0.9%	New-Spring Debenture
Transfer to/from Capital Res	25,000	71,130	210,666	181,551	181,148	208,475	5.0%	5% of tax revenue for transfer-
Transfer To/From Operating Reserve	64,914	206,041	0	528,086	528,086	1,249,129	30.0%	Surplus - recommend transfer to operating Reserve/tax reduction-
Total Fiscal Services	231,632	423,412	357,404	966,850	857,276	1,613,264	38.7%	

Total Expenses	2,342,610	2,763,462	2,919,680	3,633,028	2,868,955	4,169,504	2.08% increase prior to transfer to Operating Reserves
							12.9% overall increase includes transfers to Operating Reserve
SURPLUS/(DEFICIT)	(299,380)	(131,379)	(455,439)	0	764,073	0	

Town of Stewiacke
Water Utility Operating Budget 2026/27
DRAFT

	Actuals 2022/23	Actuals 2023/24	Actual 2024/25	Budget 2025/26	Actual 2025/26	Budget 2026/27	Budget %	Notes
REVENUE								
Metered Base Rate	204,750	215,795	226,103	314,361	174,058	229,858	28.6%	based on total 729 sites
Metered Water Usage	285,388	306,568	306,984	235,253	233,642	306,642	38.2%	based on actual usage
Connect/Reconnect/Development	5,250	14,600	32,750	12,000	5,000	73,200	9.1%	based on 24 units x \$50 *previous sewer connections miscoded - 24 x \$3000=\$72,000 Development Fee
Public Fire Protection	188,598	141,449	188,598	188,598	188,598	188,598	23.5%	based on 2024-2027 rate study
Private Hydrant Rates	750	750	750	1,000	750	750	0.1%	2 locations High Tide, 1 location Chisholm Way
Miscellaneous-NSF fees		0	0	500	50	500	0.1%	
Interest	3,980	11,640	9,997	5,000	2,908	3,958	0.5%	
Total Income	688,716	690,802	765,182	756,712	605,006	803,506	100.0%	3.3 % decrease in Revenue from 2025/26

EXPENSE								
Pumping								
Water Haulers Fill Station	369	390	221	500	170		0.0%	closed
Booster Pump ... Power	1,489	792	807	2,100	452	893	0.1%	based on historical usage + 6% increase
Booster Pump O & M		0	0	10,000	3,485	7,000	0.9%	Refirbish or replacement pump
Total Pumping	1,858	1,182	1,028	12,600	4,107	7,893	1.0%	

Water Treatment								
Purification Supplies	44,354	56,612	54,702	65,000	30,515	55,000	6.8%	
Water Testing	28,134	11,900	37,257	35,000	19,164	38,000	4.7%	Monthly est. \$1,500 + Quarterly testing est \$20,000
Maintenance of Equipment	797	1,080	186	10,000	24,230	25,000	3.1%	Increased from \$10k to \$25k for ongoing R&M
Treatment Plant - Security	437	452	474	1,050	259	519	0.1%	added security camera monitoring
Treatment Plant O & M	8,574	9,713	15,972	14,500	9,392	28,000	3.5%	general O&M and plant software updates, insulation and repairs
Sludge Removal	1,756	3,344	2,698	7,000	562	2,160	0.3%	

Plant Operator Wages	95,206	97,386	128,825	226,551	65,627	165,946	20.7%	2 operators = \$117,071 + Atl. Intergrated Water \$1385 x 12 months=\$16,620 + \$15,000 increase to contact services + 30% shared =\$17,255
Staff Training	5,799	312	2,254	5,000	2,328	2,500	0.3%	(1) MPWWA and safety training
Treatment Plant Power	31,449	31,394	36,743	32,000	19,139	33,740	4.2%	based on historical usage + 6% increase
Telephone	3,760	5,136	2,711	2,000	1,291	2,004	0.2%	based on historical usage
Plant Supplies	5,370	3,859	515	2,000	1,485	2,000	0.2%	consumables
Small Tools	0	0	573	200	555	650	0.1%	small tools
Total Water Treatment	225,636	221,188	282,910	401,301	174,547	355,519	44.2%	

Transmission & Distribution								
Meters O & M (new meters)	24,268	18,880	14,062	21,000	7,646	7,500	0.9%	new meters
Mains O & M	23,439	18,257	33,882	20,000	1,581	15,000	1.9%	
Laterals O & M	9,206	977	5,449	7,700	0	5,000	0.6%	
Hydrant O & M		0	714	1,000	0	500	0.1%	
Leak Detection- no GL line			0	3,000			0.4%	
Vehicle Lease/Loan	5,804	4,353	0	0	0	0		No leases or loans
Vehicle O & M	249	165	1,770	1,000	223	2,000	0.2%	
Vehicle Fuel	4,657	5,311	7,709	5,000	10,322	13,300	1.7%	updated to reflect 26.97% increased fuel prices Mar'26
Total Transmission & Distribution	67,621	47,943	63,586	58,700	19,772	43,300	7.8%	

Administrative & General								
Bank Charges and Interest				2,100	0		0.0%	
Payment Town General	81,032	60,774	81,032	84,273	84,273	87,644	10.9%	based on 2024/27 Water Rate Study
Auditors	4,335	1,465	3,115	5,000		4,500	0.6%	
Insurance	2,042	2,305	2,397	3,500	2,597	2,677	0.3%	minimal increase expected
Legal Services			0	1,500	0	5,000	0.6%	
Board of Public Utilities	1,640	1,690	1,740	2,000	0	2,000	0.2%	Bill for F26 will be issued in March'26
Miscellaneous	4,230	1,296	427	1,000	0	250	0.0%	
Uncollectible rates			0	1,000	0	500	0.1%	
Total Administrative & General	93,279	67,530	88,711	100,373	86,870	102,571	12.8%	

Depreciation	74,944	81,285	100,882	122,000	75,654	99,541	12.4%	Mandatory Transfer to Water Utility Depreciation Fund - Actual - Estimate based on WU portion of Riverside Ave project =
Taxes	32,184	33,191	33,190	34,000	34,000	34,000	4.2%	Estimate based on history

Non Operating Expenditures								
Debt Charges (Ph I , II & III) Kitchene	76,185	55,685	55,686	27,500	0	0	0.0%	
Inter Charges (Ph I, II & III)	11,955	6,246	8,790	8,150	0	0	0.0%	
Debt Charges (Joffre)	8,750	8,750	8,750	8,750	0	0	0.0%	
Inter Charges (Joffre)	1,514	830	1,255	988	0	0	0.0%	
Transfer to WU Capital Fund		0	0	0		140,682	17.5%	From \$161,282 to \$140,682 Staff Recommend Permanent transfer to WU Infrastructure fund
Studies/On site inspections	2,130	10,000	5,000	0	11,464	20,000	2.5%	Water Rate Study and on site inspections
Total Non Operating Expenditures	100,535	81,510	79,481	201,388	11,464	160,682	20.0%	

Total Expense	596,057	533,829	649,788	774,362	406,414	803,506	
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NET SURPLUS(DEFICIT)	92,659	156,972	115,394	-17,650	198,592	0.00	0.0%
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**Town of Stewiacke
3Yr Consolidated Capital Budget & Funding Summary**

**Three Year Consolidated Capital Budget Summary
2027-2029 DRAFT**

	2026/27	Water Utility	\$4,379,028	
		General Capital	\$9,346,000	
		Total	\$13,725,028	
	2027/28	Water Utility	\$10,667,058	
		General Capital	\$1,305,000	
		Total	\$11,972,058	
	2028/29	Water Utility	\$11,722,500	
		General Capital	\$910,000	
		Total	\$12,632,500	
		3 Yr Project Total	\$38,329,586	

Three Year Funding Analysis Summary

Total 3 Yr Water Utility Capital Projects	\$26,768,586	
Secured Funding -Design	-\$1,702,006	GRID for WTP design
Unsecured Funding N/A		
Town Share	\$25,066,580	
Total 3 Yr General Capital Projects	\$11,561,000	Incld Waste Water project
Secured Funding	-\$2,500,000	
Unsecured Funding-N/A	\$0	
Town Share	\$9,061,000	
Total 3Yr Town Share	\$34,127,580	

**Town of Stewiacke
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Secured Funding	-\$2,500,000	
Unsecured Funding-N/A	\$0	
Town Share	<u>\$9,061,000</u>	
Total 3Yr Town Share	<u><u>\$34,127,580</u></u>	

**Town of Stewiacke
Water Utility
3 Yr Capital Budget F27-F29- DRAFT**

<u>Year</u>	<u>Description of Project</u>	<u>Cost of Project</u>	
Carry Forward			
F20 Funded-Not Started	Lewis Street Moved to F28	\$667,058	CCFB (Gas Tax)- funding transfer to Pleasant Hill
F20 Untunded Not started	Pleasant Hill Moved to F27	\$975,016	GRID Funding has ended
2025/26 Total Carry Forward		\$1,642,074	
<hr/>			
2026/27	New Water Treatment Plant Planning & Design Phase	\$3,404,012	GRID 50% - Application Approved
F20 Untunded Project	Pleasant Hill Moved to F27	\$975,016	CCFB (gas tax)
2026/27 Total		\$4,379,028	
<hr/>			
2027/28	New Water Treatment Plant Site Preparation & Construction	\$10,000,000	ICIP Funding - application pending
F20 Funded-Not Started	Lewis Street Moved to F28	\$667,058	
2027/28 Total		\$10,667,058	
<hr/>			
2028/2029	New Water Treatment Plant Construction Continued Start Testing Systems	\$11,722,500	ICIP Funding - application pending
2028/29 Total		\$11,722,500	

Total Estimated Cost of new Water Treatment Plant \$25,000,000

On average, in Nova Scotia a water treatment plant can take anywhere from 18 months - 3+ years to construct depending on scale

Unforeseen circumstances that may or may not affect the WTP construction time line include, permitting delays, funding approvals, weather conditions, unforeseen site preparation issues, sub trade delays and supply chain issues.

Town of Stewiacke
3 Yr General Capital Budget F2026-F29- DRAFT

Carry Forward 2025/26	Funded -In Progress Funded-not started	Waste Water Refirbishment MCGP Grant 50/50 split PW-Shed Repairs - Joffre St \$15k	5,000,000
<hr/>			
2026/27		PW-Paving Program- Asquith both sides "V" in front of Dollar Store PW-Cab for Kubota \$7,000-Removed PW- Kubota moved from 28/29, includes cab and trade In PW- 3 culverts leading to WTP PW- Garage Repairs Town Hall-New Build	75,000 30,000 75,000 56,000 2,000,000
Removed Removed		Town Hall & Library Necessary Repairs -(Removed \$800,000) Town Hall & Library Accessibility Upgrades-(Removed \$239,500) PW Building - Upgrades required to meet compliance, incld Accessibility Rent or sell space Library REC- Community Centre Water Line Repairs	100,000 2,000,000 10,000
		2026/27 Total	4,346,000
<hr/>			
2027/28		PW-Paving Program Tower to Kitchener town limit (cost \$300k/km(NS Pavement Preservation) PW - Dump Truck PW- Zero Turn Mower REC -Trail resurfacing/upgrade (JC&RC) REC - Shade Structure Dennis Park PW-F25 - Cross Culvert - Main St West PW-F25 Cross Culvert - Sherbrooke St	780,000 250,000 25,000 150,000 40,000 35,000 25,000
		2027/28 Total	1,305,000
<hr/>			
2028/29		PW-Paving Program PW-Back Hoe REC-Gym/Fitness Centre REC Ballfield Lights & Expansion REC -Pump Track	100,000 250,000 300,000 200,000 60,000
		2028/29 Total	910,000

Town Hall Build , includes Accessibility Upgrades(Debtenture once completed)	2,000,000		-2,000,000											
Library	2,000,000		-2,000,000											
PW- Paving Program Asquith, in V section = .15kms	75,000			-75,000										
PW- Culvert Replcement WTP	75,000			-75,000										
PW - Cab for Kubota \$7000 removed														
PW- moved up from F29 Kubota, includes Cab with trade in	30,000			-30,000										
PW- Garage -New Furnace \$12,000, Remove & install diesel fuel tank and concrete pad/walls \$9,000,metal siding on northeast side of garage \$2500, lighting \$600, & storage shed \$ 4000	56,000			-56,000										
PW Building Upgrades to meet compliance (Library)	100,000			-100,000										
REC-Community Centre -water line replacement, includes jackhammer flooring & drywall, replacements	10,000			-10,000										
Transfers In /Out /(Debtenture TH & Riverside)			3,400,000									140,682		99,541
Interest		172,000	126,000	4,784								11285		7476
Capital Project Total 2026-27	8,775,028	129,718	-4,534,316	298,872	2,468,390	0	-1,702,006	0	-1,702,006	15,011	550,954	0	306,535	
Total Reserves		-1,637,336									857,489			

includes Estimated \$1.4 million transfer Surplus from operational budget
\$2.4 million spring debenture of Riverside
\$2 million fall debenture of TH

2027-28	PROJECT COST	Gas Tax	Capital Reserve	Operating Reserve	Municipal Operations	Other Fed. Funding	Other Prov. Funding	Long Term Debt	WU funds	Total External Funding	EC. Dev. Fund	WUC fund	Operating Surplus	WU Dep'n
Opening Balance		129,718	-4,534,316	298,872	2,468,390				550,954		15,011	550,954	0	306,535
WU-New Water Treatment Plant- Construction Phase	10,000,000		-10,000,000											
WU - Lewis Streeet-approved not started F20	667,058		-667,058											
PW - Paving Program-\$100,000-Kitchener														
PW-Paving Program Tower to end of Kitchener -1.6kms	780,000		-780,000											
PW - Cross Culvert - Sherbrooke St-moved from F25	25,000		-25,000											
PW - Cross Culvert - Main St West-moved from F25	35,000		-35,000											
PW - Dump Truck	250,000		-250,000											
PW- Zero Turn Mower	25,000		-25,000											
REC -Trail Resurfacing/upgrades (JC&RC)	150,000		-150,000											
REC - Shade Structure Dennis Park	40,000		-40,000											
Transfers In /Out /Surplus transfer to Reserve + cost recovery on the WTP- \$1m est amt is variable			1,400,000											
Interest		157,000	0	15,000								130000		99000
Capital Project Total 2027/28	11,972,058	286,718	-15,106,374	313,872	2,468,390	0	0	0	0	0	15,011	779,954	0	405,535
Total Reserves		-14,505,784										1,185,489		

Includes estimated \$1.4 million transfer Surplus from operational budget

2028-29	PROJECT COST	Gas Tax	Capital Reserve	Operating Reserve	Municipal Operations	Other Fed. Funding	Other Prov. Funding	Long Term Debt	WU funds	Total External Funding	EC. Dev. Fund	WUC fund	Operating Surplus	WU Dep'n
Opening Balance		286,718	-15,106,374	313,872	2,468,390				779,954		15,011	779,954	0	405,535
WU-New Water Treatment Plant, Phase 3 Construction con't & System Testing, estimated construction completed late F29-early F30	11,722,500		-11,722,500											
Paving Program	100,000	-100,000												
PW Back Hoe	250,000		-250,000											
PW Kubota \$25,000 moved to F27														
REC Gym/Fitness Centre \$300,000	300,000													
REC - Ballfield Light/Expansion \$200,000	200,000													
REC Pump Track \$60,000	60,000													
Transfers In /Out /Surplus transfer to Reserve + cost recovery on the WTP- \$1m est amt is variable			1,400,000									130000		99,000
Interest		157,000												
Capital Project Total 2028/29	12,632,500	343,718	-25,678,874	313,872	2,468,390	0	0	0		0	15,011	1,008,954	0	504,535
Total Reserves		-25,021,284										1,513,489		

Includes estimated \$1.4 million transfer Surplus from operational budget

Town of Stewiacke

General Operating *DRAFT* Budget 2026/27

Revision #3 - March 10,2026

REVENUE	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Actual YTD 2025/26	Budget 2026/27	Budget %	Budgetary Notes for Information Purposes
Taxes								
Taxes - Residential -Tax Rate 1.58	1,519,004	1,781,658	2,126,158	2,425,613	2,426,990	2,791,241	66.9%	Taxable Assessmets - 176,660,800 - 836 dwellings, 82% Cap Eligible, average assessment =\$ 318,233 , increase 15.07% - See Schedule A- PVSC Property Assessment & Market Overview
Taxes - Commercial -Tax Rate 3.45	394,535	514,129	690,458	697,763	647,059	759,196.65	18.2%	See Schedule "A"- -F25 Actual reduced by sucessful Appeals
Taxes - Commercial Tax Rebate	(26,544)	(102,156)	(107,170)	(108,242)	(100,851)	(80,976)	-1.9%	See Schedule "B" -Commerical Rebate 10 Yr Progrm Cost Anaylsis
Taxes - Resource -Tax Rate 1.58	23,482	22,358	23,161	24,740	29,459	27,157	0.7%	PVSC -2026 assessment
Taxes - Forest <50,000 Tax Rate .25	369	367	362	343	363	331	0.0%	Total Acres = 1324 per PVSC -2026 assessment
Farm Property Acreage	3,524	3,735	3,794	3,934	3,934	4,037	0.1%	Total Acres =1033 per PVSC 2026 assessment
Taxes - MT&T Rate 1.58	7,058	6,584	6,328	6,328	6,328	6,328	0.2%	PVSC -2026 assessment - 10 Garden Gate, 15 Main St
Garbage Collection	102,069	110,393	182,955	229,144	182,947	182,956	4.4%	Cost- \$135,175 + tipping over limit fee, est \$47, 725 = \$182,900/ \$ 15,241 mth (contract ends Oct 2028)
Waste Water(Sewer)-Base Rate 62.87	171,491	178,848	187,017	205,711	187,017	187,353	4.5%	745 connections
Taxes-Fire Protection - .10	107,015	129,080	156,100	175,311	174,212	196,127	4.7%	PVSC 2026 assessment report -Res \$175,660,800, Comm \$20,225,000 and Resource taxable \$1,718,800
Fire Dept Grant	(99,091)	(125,256)	(152,700)	(171,209)	(152,700)	(191,869)	0.0%	Fire Tax Revenue less dispatch costs \$4,258
Deed Transfer Tax -Rate 1%, increase 1.5%	200,445	192,075	184,283	105,000	144,675	217,688	5.2%	Staff recommends an Increase to 1.5% -resulting increased revenue= \$28,013-
Regional School Board -Rate .3048	(287,700)	(328,968)	(394,259)	(444,228)	(333,171)	(467,981)	-11.2%	\$0.3048 per \$100.00 of (Uniform Assessment 155,993,658) (\$38,998 monthly)- PNS Dec'25
Total Taxes	2,099,302	2,365,084	2,906,487	3,150,205	3,216,262	3,631,587		See Schedule "C" - Tax Rate Change Screnio's
Grants in Lieu of Taxes								
Grants in Lieu -DOT	6,123	6,123	6,123	14,200	6,150	6,150	0.1%	Main St ANN#1161792 & Main St West ANN# 2136783
Grants In Lieu Federal Gov't	3,102	3,266	3,266	3,266	3,266	3,266	0.1%	93 Riverside - RCMP & Fire Department
Total Grants in Lieu of Taxes	9,225	9,389	9,389	17,466	9,416	9,416	0.2%	
Sale of Services								
Water Utility Admin	81,032	80,812	81,032	84,273	84,273	84,273	2.0%	2024 Rate Study preapred by Isnor Consulting Jan 2024
Total Sale of Services	81,032	80,812	81,032	84,273	84,273	84,273	2.0%	
Revenue From Own Sources								
Building permits	17,054	13,716	12,959	11,000	6,301	8,000	0.2%	
Sewer Connections	38,000	14,000	0	12,000	11,000	24,000	0.6%	\$1000 per serviced lot X 24 lots

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Mayor- Professional Development	3,186	4,481	1,550	7,500	1,550	1,500	0.0%	NSFM - Fed. Canadian Municipalities (removed as per Mayor Glasser-funds moved to Operating Reserve)
Mayor Federal Benefits	815	920	884	1,373	975	1,414	0.0%	payroll calc sheet
Mayor Other Expenses	31	0	0	400	499	500	0.0%	Misc Expense,
Council Renumeration	51,391	56,067	48,710	55,850	41,888	57,303	1.4%	CPI Increase 2.6% payroll calc sheet
Council Federal Benefits	2,710	3,389	2,557	3,990	2,558	4,117	0.1%	payroll calc sheet
Council Professional Development	5,352	8,603	19,723	10,000	4,193	5,000	0.1%	1 council member to Fed. Canadian Municipalities, -NS Fed. Municipalities
Council Other Expenses	0	0	982	1,600	1,996	500	0.0%	Misc Expense/parking,etc
Council Mileage	127	553	1,223	2,000	1,487	2,000	0.0%	travel to meetings
Council Other Travel	0	1,891	5,937	6,000	2,866	0	0.0%	now included in Line's lines above
Total Legislative	79,479	92,642	98,653	111,015	74,960	93,411	2.2%	

Administrative								
Administrative Salaries	142,929	189,631	182,202	419,236	184,482	287,610	6.9%	Added \$48K for Project Admin Co-ordinator role (new) 4 current full time positions
Administration Mileage	332	227	630	700	653	700	0.0%	travel for meetings
Administration Meals	1,223	642	0	1,000	29	100	0.0%	meals while traveling for meetings
Administration Federal Benefits	3,348	15,142	13,992	27,499	10,258	17,187	0.4%	payroll calc sheet
Administration Pension	11,791	13,470	7,480	29,294	7,525	11,940	0.3%	payroll calc sheet
Administration Medical	5,790	6,439	6,153	10,244	2,285	3,100	0.1%	50% Town Share
Postage	8,720	9,979	5,818	7,000	2,504	6,536	0.2%	Tax & Utility billing and notices = \$4536, general mailing= \$2000
Stationery & Supplies	5,146	7,873	11,931	8,000	5,436	7,980	0.2%	\$665/month, includes printed envelopes
Equipment Rental	7,468	6,325	6,551	8,000	4,174	8,352	0.2%	Postage meter \$198 monthly(\$1584) & copier \$498 monthly(\$5976)
Legal Services	30,982	24,533	25,440	30,000	16,808	30,000	0.7%	Legal for contract negotiations
Telephone	5,519	6,268	6,060	13,500	6,811	8,600	0.2%	new phone system installed 2025, decreased cost
Internet	741	600	530	600	1,746	2,000	0.0%	Based on history
Common Services Other	6,195	24,553	14,615	11,600	4,182	0	0.0%	Reclassified to Annual Software Fees
Training & Development	4,074	5,174	2,888	5,000	1,671	3,500	0.1%	Includes CAO and Admin professional development
Advertising	10,751	40,790	16,357	5,000	213	1,000	0.0%	ads for Public consultations and planning
Insurance Premium-General	34,541	45,860	45,244	48,452	48,316	50,249	1.2%	includes cyber insurance - nominal increase overall policy
Workers' Compensation	19,613	23,711	24,379	25,492	18,645	28,759	0.7%	calculation based on 2.95% payroll + subcontractors
Annual Software Fees	14,780	20,744	21,218	20,000	22,749	25,000	0.6%	\$22,000 Central Square and \$3,000 misc annual software fees(adobe, etc)
IT Services	12,000	23,636	14,730	15,000	9,632	15,000	0.4%	average \$1100 monthly(MS 365,data security,new set up)
Lights	4,000	5,697	5,711	6,500	5,642	6,890	0.2%	based on PY +6% increase
Heat	12,159	11,022	20,128	5,848	3,899	7,036	0.2%	based on history, plus 26.97% increase in cost
Security Services	889	920	80	1,000	3,130	4,000	0.1%	Increased security services
Building Maintenance	881	3,517	16,421	10,000	7,547	7,700	0.2%	general building maintenance, ei; painting, small repairs
Janitor	3,745	3,738	3,663	6,000	3,821	6,000	0.1%	Additional cleaning service- total contract \$13,560
Tax Exemption	2,500	1,854	3,000	4,000	2,250	3,000	0.1%	Low income tax exemption \$250 x 12 participants (9 in 2026, 16 in 2025)

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Garage - Telephone	2,178	447	692	500	1,477	1,500	0.0%	
Garage - Lights	278	0	629	500	1,198	1,500	0.0%	
Garage - Heat	4,111	2,339	4,806	5,000	509	1,255	0.0%	based on actual useage + 6% increase
Equipment O & M	13,642	15,527	14,359	20,500	1,322	20,000	0.5%	includes \$10,000 reapiors to kubota, \$4000 generagor repair and regular equipment maintenance
P.W. Buildings O. & M.	6,882	7,837	2,383	18,000	17,554	10,000	0.2%	includes seacans for storage
Equipment Fuel	25,290	39,130	19,672	20,000	4,731	6,100	0.1%	based on historical consumption
Shop Tools & Equipment	7,770	15,696	3,798	10,000	619	3,050	0.1%	small tools
Materials and Supplies- General	7,517	5,593	3,066	5,000	6,944	7,000	0.2%	materials required for misc repairs to buildings, consumables, boots and town apparel
Garbage Collection	2,291	0	1,687	3,000	2,892	5,023	0.1%	increase cost and tipping fees
Auto Fleet/Liability Insurance	19,357	19,863	20,729	12,453	12,453	12,827	0.3%	3% increase
Snow & Ice	28,768	42,463	67,499	62,000	61,000	67,000	1.6%	From \$47 to \$67k -Increase based on 26/27 winter forecasting - FA - 650MT salt 68.62/MT plus trucking @ \$32.50/MT =\$101.12/MT
Calcium Chloride	4,901	5,635	5,644	6,000	5,750	7,000	0.2%	1 treatment
Vehicle O&M	1,749	1,119	843	2,000	10,788	11,618	0.3%	Includes reapiors, regular maintenance, licence and registrations (fuel-\$7618 included, 26.97% increase)
Drainage Ditches	3,774	13,707	2,066	12,000	4,071	10,000	0.2%	increased from \$6000 to \$10000 to cover cost of 5 culvert replacements (\$1500 ea) for low income housing units and various drainage ditches, priority to be determined by Town staff
Street Lights	24,894	30,645	30,878	33,000	27,077	34,980	0.8%	based on actual usage + 6% increase
Traffic Light	186	581	508	750	193	795	0.0%	based on actual usage + 6% increase
X walk Light	360	0	5,772	6,000	499	1,200	0.0%	based on actual usage + 6% increase = Hwy 2
Roadway O & M	69,237	27,106	32,061	27,000	6,039	15,000	0.4%	patching/line painting, priority to be determined by Town staff
Gravel Roads O & M	0	0	0	10,000	2,460	8,000	0.2%	repair to gravel roads and CC/FD parking lot
Total Transportation & Public Works	529,026	510,010	484,680	482,000	416,906	431,810	10.4%	

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
Environmental Health								
PW-Sewer Wages	20,049	21,904	18,394	14,899	19,779	29,414	0.7%	2 FT roles + 1 FTshared role-\$8014
PW-Sewer Federal Benefits	1,568	1,752	1,409	1,090	2,316	2,527	0.1%	based on payroll calculation sheet
PW-Sewer Pension	1,318	1,773	1,422	1,111	1,439	1,600	0.0%	based on payroll calculation sheet
PW-Sewer Medical	767	815	679	576	649	700	0.0%	based on payroll calculation sheet
Sewer - Treatment Plant Power	22,185	25,678	30,883	27,000	25,241	32,683	0.8%	based on actual usage + 6% increase
Insurance Premium-Environmental	2,841	3,182	3,251	2,514	2,601	2,757	0.1%	3% increase
Mains and Laterals O & M	8,554	2,855	5,618	7,000	39	3,500	0.1%	Maintenance As required
Sewer Main Flushing	0	0	0	5,000	0	2,000	0.0%	Maintenance As required
Testing	2,754	1,356	9,191	8,000	5,203	8,000	0.2%	based on current cost
Sewer Lift Station..Power	9,286	11,640	9,040	10,000	5,161	8,480	0.2%	based on current usage =6% increase
Sewer Lift Station O & M	19,370	31,937	24,728	75,000	9,589	10,000	0.2%	general repairs
Sewer - Treatment Plant O & M	43	3,749	5,405	10,000	2,581	5,000	0.1%	ballasts, bulbs,
Garbage Collection Contract-Town	108,209	134,634	151,601	190,000	107,194	182,900	4.4%	Cost- \$135,175 + tipping over limit fee, est \$47, 725 = \$182,900/ \$ 15,241 mth (contract ends Oct 2028)
Total Environmental Health	196,944	241,275	261,621	352,190	181,792	289,561	6.9%	

	Actual	Actual	Actual	Budget	Actual YTD	Budget	Budget %	
CC-Telephone	2,105	2,945	297	1,000	301	330	0.0%	based on historical usage
CC-Power	9,488	13,994	16,263	13,000	11,792	18,389	0.4%	based on actual Sq Ft & usage - 36.4% FD \$6693 'Included
CC-Heating Fuel	14,599	5,862	8,684	18,000	7,450	11,112	0.3%	increase in cost by 26.97% - 36.4% FD =F25 \$4044 based on actual Sq Ft & usage
CC-Water Usage	933	2,614	0	2,000	983	1,500	0.0%	based on actual usage
CC-Maint. and Cleaning Supplies	9,567	6,022	13,798	14,000	5,910	17,000	0.4%	cleaning & repairs to stage/kitchen, painting, ceiling tile replacement, sanding stage,reguar repairs
Library	6,127	3,080	12,849	15,000	10,466	15,000	0.4%	Library Support \$10,500 + Town also pays operational cost of heat, lights, phone,garbage removal,snow clearing
Down Town Decorating	6,223	6,488	8,079	8,000	7,121	8,000	0.2%	Flowers & baskets, wreaths, lights- (\$ 6800)
Rec Committee	15,338	18,771	19,778	20,900	19,721	14,400	0.3%	Rec Committee Feb 17th, Motion by Suzanne Lutz and second by Greg Town Days Reduced by \$8,000 Based on Rec Committee recommendations- ei. Town Days-\$18,000 to \$10,000, Senior Social (7)-\$1400, Pancake Day-\$250, Easter Egg hunt- \$1000, Halloween-\$250, End of School Bash-\$500, Stewiacke Christmas-\$1000
Tourism-VIC	4,000	4,000	4,000	4,000	4,350	4,000	0.1%	Stewiacke Tourism Committee
Regional Accessibility & EDIA	0	0	7,694	1,500	1,021	4,000	0.1%	regional accessibility plan for unexpected needs, and or ad hoc committee needs.
Total Recreation & Culture	303,933	394,383	433,181	419,431	349,032	454,706	10.9%	

F26 vs F27 Direct Budgeted Operational Expense Only			
F26	2,666,178	F27	2,561,494
4.1% Reduction in Operational Expense			

								See Schedule "E" Long Term Debt
Fiscal Services								2026 cost \$22,921 - 2027 - 8% increase= \$24,755 - future increases 2028 8%, 2029 4%
Assessment Costs	15,638	20,666	22,921	26,000	17,681	24,755	0.6%	
Bank Charges and Interest	8,042	7,714	8,012	8,000	8,866	10,322	0.2%	
Main Street Principal	37,500	37,500	37,500	37,500	37,500	0	0.0%	matured 2025
Main Street Interest	1,332	986	2,046	2,250	2,042	0	0.0%	
Joffre Street Refirb -Principal	26,250	26,250	26,250	26,250	35,000	35,000	0.8%	\$245,000 - 2018- 10 yr loan to May 2028
Joffre Street Refirb -Interest	5,198	4,432	3,761	3,462	2,247	1,705	0.0%	
Grader Principal	20,788	20,788	20,788	20,788	20,788	20,788	0.5%	Matures Oct 2031
Grader Interest	5,423	5,308	5,202	4,987	4,987	4,717	0.1%	
Solar Principal	13,285	13,285	13,285	13,285	10,885	11,121	0.3%	\$265,700 -Matures May 2032
Solar Interest	8,262	9,312	6,973	6,576	8,046	8,439	0.2%	
Riverside Principal						0	0.0%	0.00 repayment on principal in the first year of Debenture - Upgrades 2025
Riverside Interest						38,813	0.9%	New-Spring Debenture
Transfer to/from Capital Res	25,000	71,130	210,666	181,551	181,148	208,475	5.0%	5% of tax revenue for transfer-
Transfer To/From Operating Reserve	64,914	206,041	0	528,086	528,086	1,243,875	29.8%	Surplus - recommend transfer to operating Reserve/tax reduction-
Total Fiscal Services	231,632	423,412	357,404	966,850	857,276	1,608,010	38.6%	

Total Expenses	2,342,610	2,763,462	2,919,680	3,633,028	2,868,955	4,169,504	2.08% increase prior to transfer to Operating Reserves 14.8% overall increase includes transfers to Operating Reserve	
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SURPLUS/(DEFICIT)	(299,380)	(131,379)	(455,439)	0	764,073	0		
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Plant Operator Wages	95,206	97,386	128,825	226,551	65,627	165,946	20.7%	2 operators = \$117,071 + Atl. Intergrated Water \$1385 x 12 months=\$16,620 + \$15,000 increase to contact services + 30% shared =\$17,255
Staff Training	5,799	312	2,254	5,000	2,328	2,500	0.3%	(1) MPWWA and safety training
Treatment Plant Power	31,449	31,394	36,743	32,000	19,139	33,740	4.2%	based on historical usage + 6% increase
Telephone	3,760	5,136	2,711	2,000	1,291	2,004	0.2%	based on historical usage
Plant Supplies	5,370	3,859	515	2,000	1,485	2,000	0.2%	consumables
Small Tools	0	0	573	200	555	650	0.1%	small tools
Total Water Treatment	225,636	221,188	282,910	401,301	174,547	355,519	44.2%	

Transmission & Distribution								
Meters O & M (new meters)	24,268	18,880	14,062	21,000	7,646	7,500	0.9%	new meters
Mains O & M	23,439	18,257	33,882	20,000	1,581	15,000	1.9%	
Laterals O & M	9,206	977	5,449	7,700	0	5,000	0.6%	
Hydrant O & M		0	714	1,000	0	500	0.1%	
Leak Detection- no GL line			0	3,000			0.4%	
Vehicle Lease/Loan	5,804	4,353	0	0	0	0		No leases or loans
Vehicle O & M	249	165	1,770	1,000	223	2,000	0.2%	
Vehicle Fuel	4,657	5,311	7,709	5,000	10,322	13,300	1.7%	updated to reflect 26.97% increased fuel prices Mar'26
Total Transmission & Distribution	67,621	47,943	63,586	58,700	19,772	43,300	7.8%	

Administrative & General								
Bank Charges and Interest				2,100	0		0.0%	
Payment Town General	81,032	60,774	81,032	84,273	84,273	87,644	10.9%	based on 2024/27 Water Rate Study
Auditors	4,335	1,465	3,115	5,000		4,500	0.6%	
Insurance	2,042	2,305	2,397	3,500	2,597	2,677	0.3%	minimal increase expected
Legal Services			0	1,500	0	5,000	0.6%	
Board of Public Utilities	1,640	1,690	1,740	2,000	0	2,000	0.2%	Bill for F26 will be issued in March'26
Miscellaneous	4,230	1,296	427	1,000	0	250	0.0%	
Uncollectible rates			0	1,000	0	500	0.1%	
Total Administrative & General	93,279	67,530	88,711	100,373	86,870	102,571	12.8%	

**Town of Stewiacke
3Yr Consolidated Capital Budget & Funding Summary**

**Three Year Consolidated Capital Budget Summary
2027-2029 DRAFT**

2026/27	Water Utility	\$4,379,028
	General Capital	\$9,346,000
	Total	\$13,725,028
2027/28	Water Utility	\$10,667,058
	General Capital	\$1,305,000
	Total	\$11,972,058
2028/29	Water Utility	\$11,722,500
	General Capital	\$910,000
	Total	\$12,632,500
	3 Yr Project Total	<u>\$38,329,586</u>

Three Year Funding Analysis Summary

Total 3 Yr Water Utility Capital Projects	\$26,768,586
Secured Funding -Design	-\$1,702,006 GRID for WTP design
Unsecured Funding N/A	
Town Share	<u>\$25,066,580</u>
Total 3 Yr General Capital Projects	\$11,561,000 Includ Waste Water project
Secured Funding	-\$2,500,000
Unsecured Funding-N/A	\$0
Town Share	<u>\$9,061,000</u>
Total 3Yr Town Share	<u><u>\$34,127,580</u></u>

**Town of Stewiacke
Water Utility
3 Yr Capital Budget F27-F29- DRAFT**

<u>Year</u>	<u>Description of Project</u>	<u>Cost of Project</u>	
Carry Forward			
F20 Funded-Not Started	Lewis Street Moved to F28	\$667,058	CCFB (Gas Tax)- funding transfer to Pleasant Hill
F20 Unfunded Not started	Pleasant Hill Moved to F27	\$975,016	GRID Funding has ended
2025/26 Total Carry Forward		\$1,642,074	
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	2026/27 New Water Treatment Plant Planning & Design Phase	\$3,404,012	GRID 50% - Application Approved
F20 Unfunded Project	Pleasant Hill Moved to F27	\$975,016	CCFB (gas tax)
2026/27 Total		\$4,379,028	
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	2027/28 New Water Treatment Plant Site Preparation & Construction	\$10,000,000	ICIP Funding - application pending
F20 Funded-Not Started	Lewis Street Moved to F28	\$667,058	
2027/28 Total		\$10,667,058	
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	2028/2029 New Water Treatment Plant Contruccion Continued Start Testing Systems	\$11,722,500	ICIP Funding - application pending
2028/29 Total		\$11,722,500	

Total Estimated Cost of new Water Treatment Plant \$25,000,000

On average, in Nova Scotia a water treatment plant can take anywhere from 18 months - 3+ years to construct depending on scale

Unforeseen circumstances that may or may not affect the WTP construction time line include, permitting delays, funding approvals, weather conditions, unforeseen site preparation issues, sub trade delays and supply chain issues.

2028-29	PROJECT COST	Gas Tax	Capital Reserve	Operating Reserve	Municipal Operations	Other Fed. Funding	Other Prov. Funding	Long Term Debt	WU funds	Total External Funding	EC. Dev. Fund	WUC fund	Operating Surplus	WU Dep'n
Opening Balance		286,718	-15,106,374	313,872	2,468,390				779,954		15,011	779,954	0	405,535
WU-New Water Treatment Plant, Phase 3 Construction con't & System Testing, estimated construction completed late F29-early F30	11,722,500		-11,722,500											
Paving Program	100,000	-100,000												
PW Back Hoe	250,000		-250,000											
PW Kubota \$25,000 moved to F27														
REC Gym/Fitness Centre \$300,000	300,000													
REC - Ballfield Light/Expansion \$200,000	200,000													
REC Pump Track \$60,000	60,000													
Transfers In /Out /Surplus transfer to Reserve + cost recovery on the WTP- \$1m est amt is variable			1,400,000									130000		99,000
Interest		157,000								0	15,011	1,008,954	0	504,535
Capital Project Total 2028/29	12,632,500	343,718	-25,678,874	313,872	2,468,390	0	0	0				1,513,489		
Total Reserves		-25,021,284												

Includes estimated \$1.4 million transfer Surplus from operational budget



Council Meeting Agenda:

1. Call to order
2. Attendance
3. Approval of / changes to agenda
4. Disclosure of interest on agenda items
5. Approval of minutes from the previous meeting – COTW January 8, 2026
6. Announcements
7. Presentations - None
8. Written petitions / correspondence
9. Citizen comments
10. Business
 - A) GRID funding report
 - B) Tender – Low Tide Lift Station
 - C) TOWN Hall building report
11. Town Committee(s)
 - A) Bylaw and Policy – Funding and Grants Policy (Councillor Rogers)
 - B) PAC - Request for encroachment agreement (Mayor Glasser)
12. Council Updates
13. In camera session
 - A) Personnel Matters
14. Adjournment



The reports in conjunction with the following recommendations were presented to Council on February 26, 2026.

10 A - GRID funding report

RECOMMENDATION

That Council authorize the Mayor and CAO to execute the contribution documents with the Province of Nova Scotia, Department of Municipal Affairs to secure \$1,702,006 toward the cost of the Towns water treatment plant design and project management.

That Council approve that the Town of Stewiacke match the provinces contribution and approve the Towns contribution of \$1,702,006 (50%) of the project cost (\$3,404,012).

10 B Tender – Low Tide Lift Station

RECOMMENDATION

That, the Low Tide Road Pump Station report be received; and

That Council award contract No. 251100.00 – Low Tide Road Pump Station Upgrades to Rodco Mechanical (2014) Ltd. in the amount of \$247,000.00 (plus HST); and

That Council authorize the Mayor and CAO to execute the contract on behalf of the Town.

10 C - Town Hall Building Report

RECOMMENDATION

That Council move forward with the offer of the land from Perry Lake Development, in the amount of \$1 for the purpose of building a new town hall.



11 A - Bylaw and Policy – Funding and Grants Policy

RECOMMENDATION

That Council accepts the funding and grants policy as presented.

11 B - PAC - Request for encroachment agreement

RECOMMENDATION

That Council approves that staff enter the Town into an encroachment agreement with the applicant; and

That Council direct staff to consider future encroachment agreement requests through a similar process without requiring a public process.