YEAR-TO-DATE (JAN-FEB 2026)				YEAR-END (YE)			
GENERAL OPERATING							
REVENUE	**BUDGET**	**ACTUAL**	**NET**	**REVENUE**	**BUDGET**	**FORECAST**	**NET**
TAXES	$780,588	$719,474	61,113.52	TAXES	$4,683,525	$4,683,525	0.00
CFEG	$4,748	$4,636	112.43	CFEG	$28,489	$28,489	0.00
SERVICES TO GOVS	$17,391	$27,317	-9,925.60	SERVICES TO GOVS	$104,348	$105,000	652.00
SALES OF SERVICES	$5,042	$9,403	-4,361.26	SALES OF SERVICES	$30,250	$25,000	-5,250.00
OWN SOURCE	$18,122	$12,307	5,814.19	OWN SOURCE	$108,730	$106,000	-2,730.00
TRANSFERS	$58,932	$276,693	-217,760.83	TRANSFERS	$353,593	$290,000	-63,593.00
TOTAL	**$884,823**	**$1,049,830**	**-$165,008**	**TOTAL**	**$5,308,935**	**$5,238,014**	**-$70,921**
EXPENSES	**BUDGET**	**ACTUAL**	**NET**	**EXPENSES**	**BUDGET**	**FORECAST**	**NET**
COUNCIL	$24,276	$18,627	$5,649	COUNCIL	$145,654	$135,000	-$10,654
ADMINISTRATION	$117,017	$162,295	-$45,279	ADMINISTRATION	$702,099	$690,000	-$12,099
POLICE	$173,377	$260,066	-$86,689	POLICE	$1,040,262	$1,040,262	$0
FIRE	$88,933	$86,980	$1,953	FIRE	$533,597	$525,000	-$8,597
OTHER PROTECTIVE	$7,023	$12,062	-$5,039	OTHER PROTECTIVE	$42,139	$38,000	-$4,139
TRANSPORTATION	$111,635	$135,510	-$23,876	TRANSPORTATION	$669,808	$660,000	-$9,808
SOLID WASTE & HEALTH	$62,510	$61,593	$917	SOLID WASTE & HEALTH	$375,057	$372,000	-$3,057
DEVELOPMENT	$42,854	$25,798	$17,055	DEVELOPMENT	$257,121	$250,000	-$7,121
REC & CULTURE	$92,324	$63,758	$28,567	REC & CULTURE	$553,946	$520,000	-$33,946
DEBT	$72,940	$1,499	$71,440	DEBT	$437,638	$435,000	-$2,638
TRANSFERS	$81,952	$0	$81,952	TRANSFERS	$491,714	$491,714	$0
OTHER	$9,983	$610	$9,373	OTHER	$59,900	$59,900	$0
TOTAL	**$884,823**	**$828,797**	**$56,025**	**TOTAL**	**$5,308,935**	**$5,216,876**	**-$92,059**
TOTAL (R-E)	**$0**	**$221,033**	**-$221,033**		**$0**	**$21,138**	**$21,138**

REVENUE: JAN - Received 2025 CCBF 2nd quarter
FEB - Under transfers, no BLC grant (55k), recorded surplus and received Age Friendly Active Community (2,500).

EXPENSES: FEB - Two trackless repairs = slightly below 10k.

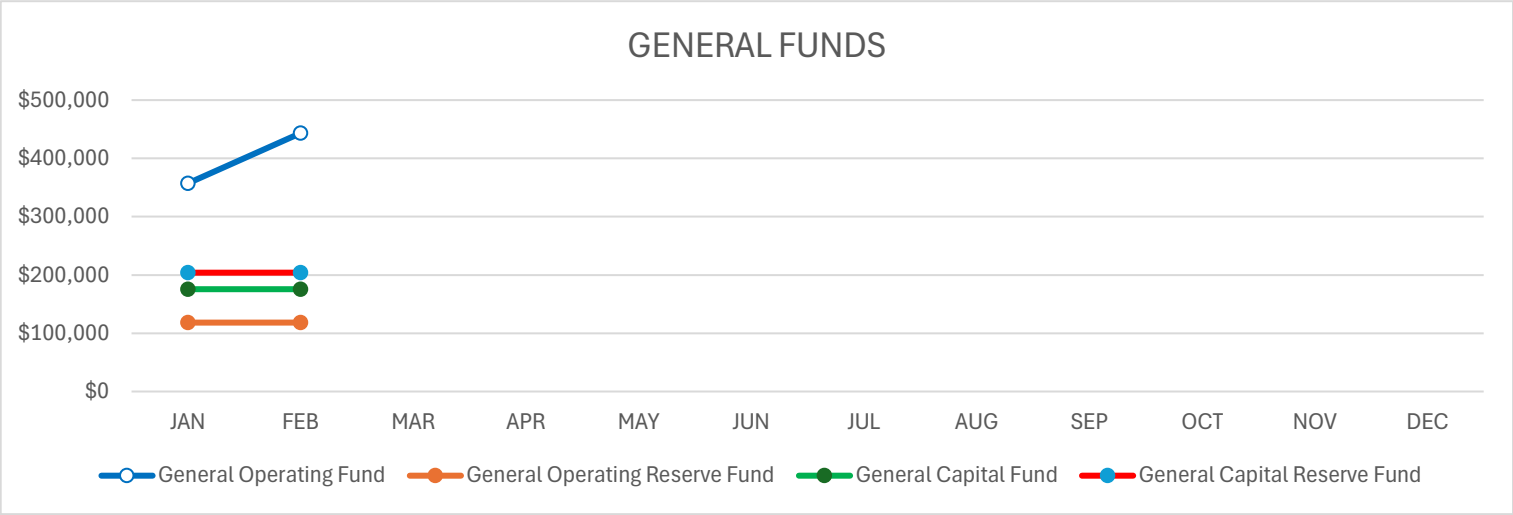
YEAR-TO-DATE (JAN-FEB 2026)				YEAR-END (YE)			
UTILITY OPERATING							
REVENUE	**BUDGET**	**ACTUAL**	**NET**	**REVENUE**	**BUDGET**	**FORECAST**	**NET**
SALES OF SERVICES	$54,065	$0	54,065.33	SALES OF SERVICES	$324,392	$324,392	0.00
OWN SOURCE	$833	$18	815.48	OWN SOURCE	$5,000	$5,000	0.00
TRANSFERS	$3,478	$20,865	($17,388)	TRANSFERS	$20,865	$20,865	0
TOTAL	**$58,376**	**$20,883**	**$37,493**		**$350,257**	**$350,257**	**$0**

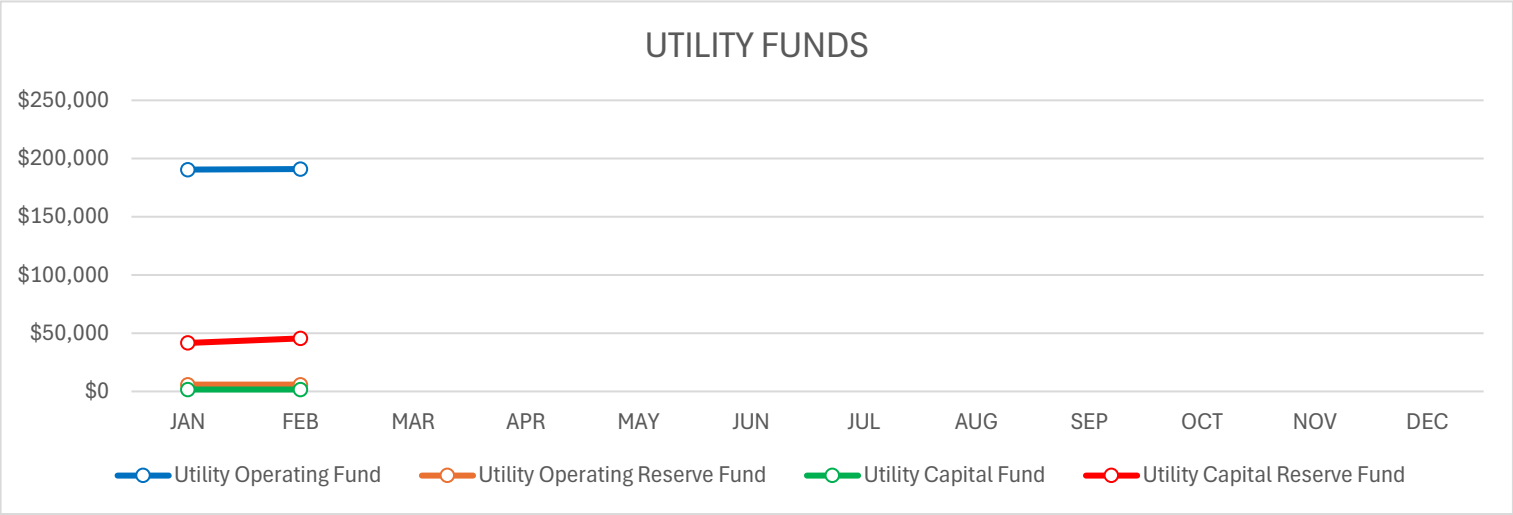
EXPENSES	**BUDGET**	**ACTUAL**	**NET**	**EXPENSES**	**BUDGET**	**FORECAST**	**NET**
WATER	$1,000	$3,255	-2,255.00	WATER	$6,000	$4,800	-1,200.00
WASTEWATER	$22,908	$13,498	9,410.01	WASTEWATER	$137,449	$135,000	-2,449.00
DEBT	$13,168	$291	12,877.63	DEBT	$79,009	$78,708	-301.44
TRANSFERS	$18,511	$0	18,510.67	TRANSFERS	$111,064	$111,064	0.00
OTHER	$2,789	$6,735	-3,945.83	OTHER	$16,735	$11,735	-5,000.00
TOTAL	**$58,376**	**$23,779**	**$34,597**		**$350,257**	**$341,307**	**($8,950)**
TOTAL (R-E)	**$0**	**($2,896)**	**$2,896**		**$0**	**$8,950**	**$8,950**

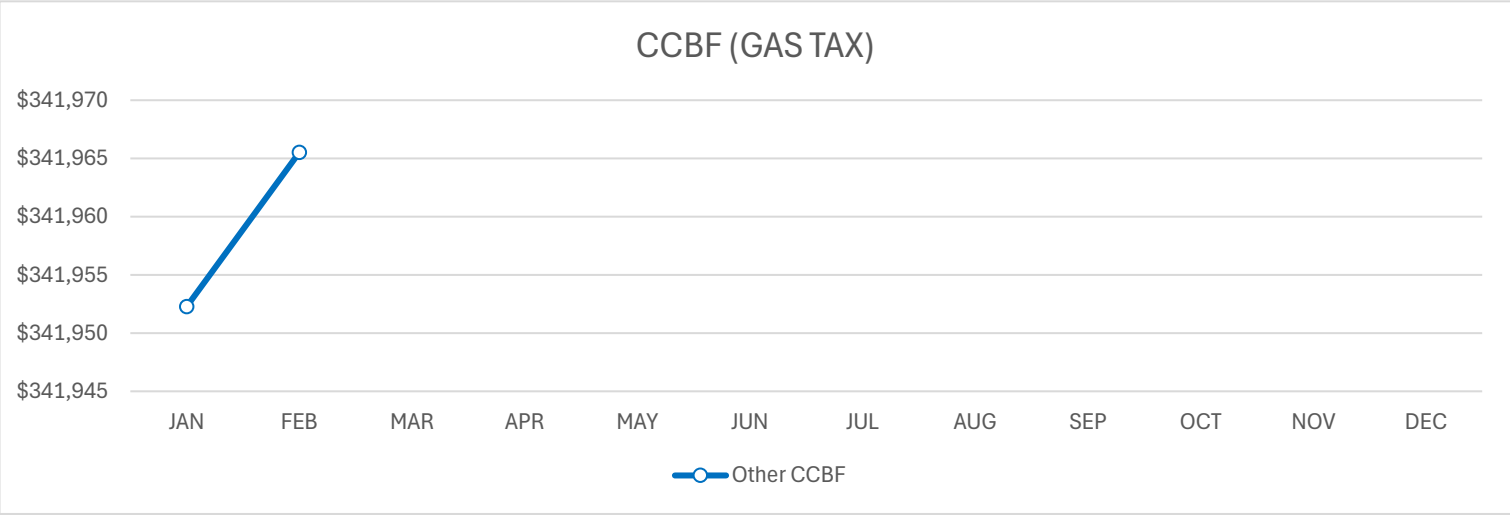
FUND SUMMARY

BUDGET	FUND	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
General	Operating Fund	$357,187	$443,349										
General	Operating Reserve Fund	$118,234	$118,304										
General	Capital Fund	$175,572	$175,578										
General	Capital Reserve Fund	$203,915	$203,929										
Utility	Operating Fund	$190,538	$191,001										
Utility	Operating Reserve Fund	$5,856	$5,856										
Utility	Capital Fund	$1,654	$1,644										
Utility	Capital Reserve Fund	$41,608	$45,529										
Other	CCBF	$341,952	$341,966										

NOTES RE: ACTIVITY




UTILITY FUNDS
$250,000
$200,000
$150,000
$100,000
$50,000
$0
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
Utility Operating Fund
Utility Operating Reserve Fund
Utility Capital Fund
Utility Capital Reserve Fund


CCBF (GAS TAX)
$341,970
$341,965
$341,960
$341,955
$341,950
$341,945
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
Other CCBF

FIVE RIVERS | GENERAL

Comparative Income Statement

	Budget Jan 01, 2026 to Dec 31, 2026		Actual Jan 01, 2026 to Feb 28, 2026		Difference
REVENUE					
WARRANT					
Warrant		4,683,525.00		719,473.98	3,964,051.02
TOTAL WARRANT		4,683,525.00		719,473.98	3,964,051.02
UNCONDITIONAL GRANT					
Comm. Funding & Equilization Grant		28,489.00		4,635.74	23,853.26
TOTAL UNCONDITIONAL GRANT		28,489.00		4,635.74	23,853.26
NON-TAX REVENUE					
LG Services - Fire (Indian Island)	10,000.00		0.00		10,000.00
Fire Protection - LSD/ENTITIES	13,000.00		16,531.89		-3,531.89
LG Services - Rec Centre Cost-Share	15,348.00		0.00		15,348.00
Fire protection - Prov.of NB-Forest	0.00		10,785.04		-10,785.04
GNB Services - Roads & Streets (km)	62,000.00		0.00		62,000.00
GNB Services - Lane Marking	4,000.00		0.00		4,000.00
TOTAL SERVICES TO OTHER GOV'TS		104,348.00		27,316.93	77,031.07
Building Permits - Construction	28,270.00		0.00		28,270.00
Rental - Ambulance NB Station	53,460.00		8,910.00		44,550.00
Rental - BLC	1,500.00		130.43		1,369.57
Sales of Services - Rec. Centre	22,750.00		9,402.93		13,347.07
Sales of Services -Carson's Landing	7,500.00		0.00		7,500.00
Revenue from ROI (Int. on Investmt)	500.00		0.00		500.00
Sale of Municipal Asset - Land	25,000.00		0.00		25,000.00
Miscellaneous Revenue	0.00		3,267.05		-3,267.05
TOTAL SALES & OTHER REVENUE		138,980.00		21,710.41	117,269.59
Cond.Transfer from GC - Students	8,400.00		0.00		8,400.00
Cond.Transfer from GNB - BLC Grant	55,000.00		0.00		55,000.00
Cond.Transfer from GNB - Canada Day	5,000.00		0.00		5,000.00
Cond.Transfer from GNB - Students	11,000.00		0.00		11,000.00
Cond. Transfer from GNB - Other	0.00		2,500.00		-2,500.00
TOTAL CONDITIONAL TRANSFERS		79,400.00		2,500.00	76,900.00
Surplus of 2nd Previous Year	274,193.00		274,193.00		0.00
TOTAL OTHER TRANSFERS		274,193.00		274,193.00	0.00
TOTAL NON-TAX REVENUE		596,921.00		325,720.34	271,200.66
TOTAL REVENUE		5,308,935.00		1,049,830.06	4,259,104.94
EXPENSE					
GENERAL GOVERNMENT SERVICES					
Mayor - Honorarium & Benefits	28,933.00		4,824.38		24,108.62
Mayor - Other	4,292.00		307.21		3,984.79
Council - Honorarium & Benefits	58,331.00		8,018.66		50,312.34

Deputy Mayor -Honorarium & Benefits	14,308.00		2,396.16		11,911.84
Council - Other	8,713.00		954.93		7,758.07
Deputy Mayor - Other	3,577.00		0.00		3,577.00
Council - Training & Development	20,000.00		0.00		20,000.00
Legislative - Other	7,500.00		2,125.60		5,374.40
TOTAL LEGISLATIVE		145,654.00		18,626.94	127,027.06
Admin - Retiree Benefits	4,700.00		839.22		3,860.78
Admin - Management Wages & Benefits	125,644.00		14,533.03		111,110.97
Admin - CAO Other	7,500.00		0.00		7,500.00
Clerk - Wages & Benefits	58,879.00		8,882.16		49,996.84
Clerk - Training & Development	1,000.00		312.86		687.14
HR - Wages & Benefits	15,383.00		2,419.82		12,963.18
HR - Other	4,720.00		372.42		4,347.58
HR - Training & Development	5,000.00		0.00		5,000.00
TOTAL ADMIN SALARIES		222,826.00		27,359.51	195,466.49
Office - Cleaning	5,000.00		1,400.00		3,600.00
Office - Furniture & Equipment	3,500.00		0.00		3,500.00
Office - Heat, Lights, Electricity	17,000.00		3,395.47		13,604.53
Office - Other	2,500.00		1,266.97		1,233.03
Office -Telecom, Internet, Security	7,000.00		887.06		6,112.94
Office - Postage, Printing, Shred	4,000.00		796.37		3,203.63
Office - Property/Sewer Taxes	5,000.00		0.00		5,000.00
Office - Supplies & Materials	4,590.00		440.73		4,149.27
Office - Repair & Maintenance	2,500.00		1,982.73		517.27
TOTAL OFFICE EXPENSE		51,090.00		10,169.33	40,920.67
Administrative Fees		2,500.00		9,027.11	-6,527.11
Other Administrative Expenses		500.00		25.72	474.28
Worker's Compensation		17,250.00		0.00	17,250.00
Legal Services		15,000.00		2,183.75	12,816.25
Treasurer - Wages & Benefits		90,010.00		11,821.25	78,188.75
Treasurer - Other		35,000.00		0.00	35,000.00
Accounting - Wages & Benefits		15,153.00		0.00	15,153.00
Accounting - Other		500.00		0.00	500.00
Accounting - Software		5,000.00		0.00	5,000.00
Accounting - Training & Development		2,000.00		0.00	2,000.00
Payroll Processing		5,000.00		417.37	4,582.63
External Audit		18,000.00		0.00	18,000.00
Financial Management Other		6,750.00		56.22	6,693.78
Civic Relations		5,000.00		2,246.75	2,753.25
Cost of Assessment		100,694.00		0.00	100,694.00
Liability Insurance		59,326.00		92,621.00	-33,295.00
Association Membership - UMNB		0.00		5,470.69	-5,470.69
Association Membership - FCM		0.00		396.39	-396.39
General Admin Services - Other		5,000.00		0.00	5,000.00
Municipal Grants - Sports	5,000.00		0.00		5,000.00
Municipal Grants - Cult. & Heritage	5,000.00		500.00		4,500.00
Municipal Grants - Education	5,000.00		0.00		5,000.00
Municipal Grants - Environment	2,500.00		0.00		2,500.00
Municipal Grants - Community	5,000.00		0.00		5,000.00
Municipal Grants - Other	5,000.00		0.00		5,000.00
Municipal Grants - Upriver Market	14,000.00		0.00		14,000.00

TOTAL GRANTS TO ORGANIZATIONS		41,500.00		500.00	41,000.00
Civic Awards Ceremony		4,000.00		0.00	4,000.00
TOTAL GENERAL GOVERNMENT SERVICES		847,753.00		180,922.03	666,830.97
PROTECTIVE SERVICES					
RCMP Services	1,040,262.00		260,065.50		780,196.50
TOTAL POLICE PROTECTION		1,040,262.00		260,065.50	780,196.50
Fire Chief - RFD	6,400.00		150.00		6,250.00
Deputy Chief - RFD	2,800.00		150.00		2,650.00
Dispatcher & Administrator - RFD	2,300.00		0.00		2,300.00
Dispatcher & Administrator - BFD	2,000.00		0.00		2,000.00
Fire Chief - BFD	6,400.00		150.00		6,250.00
Deputy Chief - BFD	2,800.00		181.32		2,618.68
Maintenance Resource - BFD	2,300.00		0.00		2,300.00
TOTAL - ADMINISTRATION: PERSONNEL		25,000.00		631.32	24,368.68
FF Benefits & Insurance - RFD	12,400.00		6,535.50		5,864.50
Liability Insurance - RFD	15,000.00		0.00		15,000.00
Fire Dispatch Service - RFD	500.00		0.00		500.00
Fire Mobile App Subscription - RFD	1,300.00		40.21		1,259.79
Fire Association Fees - RFD	350.00		0.00		350.00
Fire Functions, Awards, Recog - RFD	2,633.00		0.00		2,633.00
Other Fire Admin - RFD	2,300.00		0.00		2,300.00
FF Benefits & Insurance - BFD	16,800.00		6,799.50		10,000.50
Liability Insurance - BFD	15,000.00		0.00		15,000.00
Fire Dispatch Service - BFD	8,500.00		2,542.00		5,958.00
Fire Association Fees - BFD	600.00		0.00		600.00
Fire Functions, Awards, Recog - BFD	3,565.00		0.00		3,565.00
Fire Mobile App Subcription - BFD	1,500.00		0.00		1,500.00
Other Fire Admin - BFD	2,300.00		352.21		1,947.79
TOTAL - ADMINISTRATION: OTHER		82,748.00		16,269.42	66,478.58
Firefighter Stipend - RFD	16,800.00		0.00		16,800.00
Firefighter Stipend - BFD	23,200.00		0.00		23,200.00
TOTAL - FF FORCE: PERSONNEL		40,000.00		0.00	40,000.00
FF Clothing (Civilian) - RFD	1,200.00		0.00		1,200.00
FF Insurance (GNB) - RFD	2,520.00		0.00		2,520.00
FF Meals & Travel - RFD	2,000.00		34.26		1,965.74
FF Worker's Compensation - RFD	7,500.00		0.00		7,500.00
FF Other - RFD	550.00		0.00		550.00
FF Clothing (Civilian) - BFD	1,500.00		0.00		1,500.00
FF Insurance - BFD	2,520.00		0.00		2,520.00
FF Meals & Travel - BFD	2,000.00		0.00		2,000.00
FF Worker's Compensation - BFD	5,500.00		0.00		5,500.00
FF Other - BFD	440.00		0.00		440.00
TOTAL - FF FORCE: OTHER		25,730.00		34.26	25,695.74
Station Security & Alarm - RFD	552.00		382.80		169.20
Station Security & Alarm - BFD	552.00		286.34		265.66
Station Security & Alarm - HFD	552.00		263.40		288.60
Station Heat & Electricity - RFD	6,742.00		832.51		5,909.49
Station Telecom & Internet - RFD	4,150.00		693.01		3,456.99
Station Cleaning, Snow, Lawn - RFD	14,308.00		2,990.45		11,317.55
Station Generator - RFD	2,000.00		584.00		1,416.00
Station Propane - RFD	4,444.00		2,017.84		2,426.16

Station Inspection & Testing - RFD	2,044.00		386.38		1,657.62
Station Supplies & Materials - RFD	2,500.00		334.87		2,165.13
Station Furniture & Equipment	20,566.00		0.00		20,566.00
Station Other - RFD	1,533.00		0.00		1,533.00
Station Repair & Maintenance - RFD	3,500.00		872.83		2,627.17
Station Heat & Electricity - HFD	3,400.00		2,566.93		833.07
Station Telecom & Internet - HFD	2,355.00		292.00		2,063.00
Station Cleaning, Snow, Lawn - HFD	10,220.00		3,727.12		6,492.88
Station Furniture & Equipment - HFD	2,500.00		0.00		2,500.00
Station Repair & Maintenance - HFD	2,500.00		490.14		2,009.86
Station Generator - HFD	500.00		0.00		500.00
Station Other - HFD	2,044.00		0.00		2,044.00
Station Supplies & Materials - HFD	1,000.00		38.56		961.44
Station Inspection & Testing - HFD	1,022.00		0.00		1,022.00
Station Heat & Electricity - BFD	6,198.00		2,780.84		3,417.16
Station Telecom & Internet - BFD	2,605.00		344.45		2,260.55
Station Cleaning, Snow, Lawn - BFD	11,242.00		4,311.76		6,930.24
Station Repair & Maintenance - BFD	36,500.00		224.22		36,275.78
Station Generator - BFD	2,000.00		0.00		2,000.00
Station Propane - BFD	64.00		0.00		64.00
Station Inspection & Testing - BFD	1,022.00		0.00		1,022.00
Station Furniture & Equipment - BFD	3,000.00		371.93		2,628.07
Station Supplies & Materials - BFD	2,000.00		97.12		1,902.88
Station Other - BFD	2,044.00		29.19		2,014.81
TOTAL STATION & BUILDING		155,659.00		24,918.69	130,740.31
Fire Vehicle Gas & Fuel - RFD	4,200.00		369.86		3,830.14
Fire Vehicle Insp, Rep, Maint - RFD	6,000.00		710.47		5,289.53
Fire Vehicle License & Regist - RFD	500.00		0.00		500.00
Fire Vehicle Other - RFD.	5,250.00		0.00		5,250.00
Firefighting Equipment - RFD	7,500.00		2,883.23		4,616.77
FF Equip Inspection & Testing - RFD	7,500.00		0.00		7,500.00
FF Equip Repair & Maintenance - RFD	2,550.00		0.00		2,550.00
FF-PPE Helm., Coveralls, Boots -RFD	9,000.00		1,530.05		7,469.95
FF-PPE Others - RFD	4,750.00		0.00		4,750.00
FF-PPE SCBA (Bottles, Masks) - RFD	8,000.00		0.00		8,000.00
FF-PPE Turn-Out Gear - RFD	12,000.00		0.00		12,000.00
FF Radios & Pagers - RFD	4,000.00		949.84		3,050.16
Fire Vehicle Gas & Fuel - HFD	3,066.00		339.28		2,726.72
Fire Vehicle Insp, Rep, Maint - HFD	3,000.00		0.00		3,000.00
Fire Vehicle License & Regist - HFD	200.00		0.00		200.00
Fire Vehicle Other - HFD	3,066.00		0.00		3,066.00
Fire Vehicle Other - BFD	14,088.00		0.00		14,088.00
Fire Vehicle Insp, Rep, Maint - BFD	4,000.00		650.54		3,349.46
Fire Vehicle License & Regist - BFD	250.00		0.00		250.00
Fire Vehicle Gas & Fuel - BFD	5,110.00		339.28		4,770.72
Firefighting Equipment - BFD	31,000.00		30,944.06		55.94
FF Equip Inspection & Testing - BFD	7,500.00		0.00		7,500.00
FF Equip Repair & Maintenance - BFD	2,550.00		530.02		2,019.98
FF-PPE Helm., Coveralls, Boots -BFD	3,000.00		175.85		2,824.15
FF-PPE Other - BFD	4,750.00		0.00		4,750.00
FF-PPE SCBA (Bottles, Masks) - BFD	4,000.00		184.02		3,815.98

FF-PPE Turn-Out Gear - BFD	14,750.00		0.00		14,750.00
FF Radios & Pagers - BFD	2,000.00		0.00		2,000.00
TOTAL FIGHTING EQUIPMENT		173,580.00		39,606.50	133,973.50
Fire Prevention - RFD	1,000.00		0.00		1,000.00
Fire Prevention - BFD	1,000.00		0.00		1,000.00
TOTAL FIRE INVEST. & PREVENTION		2,000.00		0.00	2,000.00
Fire Training & Dev. Staff - RFD	3,800.00		0.00		3,800.00
Fire Training & Dev. Staff - BFD	1,800.00		0.00		1,800.00
Fire Training & Dev. Other - RFD	4,500.00		0.00		4,500.00
Fire Training & Dev. Other - BFD	4,500.00		1,665.73		2,834.27
TOTAL FIRE TRAINING & DEV.		14,600.00		1,665.73	12,934.27
Fire Contract w.Champdoré	5,100.00		3,854.00		1,246.00
Fire Contract w.Grand-Lake	5,100.00		0.00		5,100.00
Fire Contract w.Nouvelle Arcadie	4,080.00		0.00		4,080.00
TOTAL FIRE OTHER		14,280.00		3,854.00	10,426.00
Emerg. Notification Syst. (Voyent)	2,380.00		0.00		2,380.00
EMO - Disaster Control	2,040.00		1,197.27		842.73
EMO - Training	1,020.00		0.00		1,020.00
TOTAL EMERGENCY MEASURES		5,440.00		1,197.27	4,242.73
By-Law Enforcement - Other	15,835.00		3,958.75		11,876.25
Animal & Pest Control - SPCA	14,931.00		3,732.69		11,198.31
Reg. Public Safety Committee - RSC	5,933.00		988.84		4,944.16
Non-Fire Related Rescue - ANB	0.00		2,184.15		-2,184.15
TOTAL OTHER PROTECTION		36,699.00		10,864.43	25,834.57
TOTAL PROTECTIVE SERVICES		1,615,998.00		359,107.12	1,256,890.88
TRANSPORATION SERVICES					
Transp - Wages & Benefits	72,340.00		7,766.40		64,573.60
Transp - Other	5,150.00		825.05		4,324.95
TOTAL TRANSP. ADMIN. PERSONNEL		77,490.00		8,591.45	68,898.55
Transp - Engineering Serv. - Other	12,000.00		771.72		11,228.28
TOTAL ENGINEERING SERVICE		12,000.00		771.72	11,228.28
Transp - Training	2,000.00		46.87		1,953.13
Transp - Development	1,000.00		0.00		1,000.00
TOTAL TRAINING & DEVELOPMENT		3,000.00		46.87	2,953.13
Transp - General Equipment - Other	2,000.00		533.39		1,466.61
Transp - Supplies & Materials	3,500.00		148.55		3,351.45
Transp - Tools & Equipment	8,500.00		3,964.11		4,535.89
Transp - Vehicle Repair & Maint.	8,500.00		2,030.23		6,469.77
Transp - Vehicle Insur. & Licenses	2,500.00		0.00		2,500.00
Transp - Vehicle Gas & Fuel	16,000.00		1,415.89		14,584.11
Transp. Equip. Maint./Repairs	0.00		533.39		-533.39
TOTAL GENERAL EQUIPMENT		41,000.00		8,625.56	32,374.44
Workshop - Heat, Lights, Elect.	5,000.00		1,378.39		3,621.61
Workshop - Purchases	0.00		4.29		-4.29
Workshop - Telecom, Internet, Secur	2,000.00		934.39		1,065.61
Workshop - Repair & Maintenance	2,500.00		260.71		2,239.29
Workshops, Yards, Buildings, Other	4,600.00		71.99		4,528.01
TOTAL WORKSHOP		14,100.00		2,649.77	11,450.23
Transp - Other		5,125.00		0.00	5,125.00
Transp - Street Patching		50,000.00		0.00	50,000.00
Transp - Summer St Maint (Contract)		5,000.00		0.00	5,000.00

Sidewalk - Repair & Maintenance		5,000.00		0.00	5,000.00
Culvert & Ditch - Repair & Maint.		3,075.00		0.00	3,075.00
Storm Sewer - Flushing - RSC		20,896.00		0.00	20,896.00
Storm Sewer - Repair & Maintenance		27,500.00		0.00	27,500.00
Street - Cleaning & Flushing		1,500.00		0.00	1,500.00
Snow & Ice - Wages & Benefits	30,093.00		4,266.52		25,826.48
Snow & Ice - Contract - Streets	259,325.00		78,562.10		180,762.90
Snow & Ice - Salt & Sand	9,650.00		2,582.36		7,067.64
Snow & Ice - Other	18,383.00		23,440.92		-5,057.92
TOTAL SNOW & ICE REMOVAL		317,451.00		108,851.90	208,599.10
Road & Street - Other		2,000.00		0.00	2,000.00
Street Lights Power - Harcourt		2,050.00		126.13	1,923.87
Street Lights Power - Rexton		44,075.00		4,144.97	39,930.03
Street & Highway - Signs		17,500.00		360.93	17,139.07
Traffic Lane Marking		10,500.00		0.00	10,500.00
Transportation - Regional - RSC		8,046.00		1,341.00	6,705.00
Transportation - Other		2,500.00		0.00	2,500.00
TOTAL TRANSPORTATION SERVICES		669,808.00		135,510.30	534,297.70
ENVIRONMENTAL HEALTH SERVICES					
Solid Waste Collections - RSC		284,447.00		47,407.84	237,039.16
Solid Waste Disposal - TipFee - RSC		85,110.00		14,185.00	70,925.00
Environmental Health Services Other		5,500.00		0.00	5,500.00
TOTAL ENVIRONMENTAL HEALTH SERVICES		375,057.00		61,592.84	313,464.16
ENVIRONMENTAL DEVELOPMENT SERVICES					
Local Land Planning - Wages & Bfts.		17,221.00		0.00	17,221.00
Local Land Planning - RSC		134,481.00		22,413.50	112,067.50
Beautification & Rehab - Land		18,000.00		0.00	18,000.00
Tree Removal and Planting		2,000.00		0.00	2,000.00
Local Trails & Greenspaces		1,000.00		143.32	856.68
Community Development - RSC		6,138.00		1,023.00	5,115.00
Environmental Development - Other		5,250.00		0.00	5,250.00
Economic Dev. - Wages & Benefits		17,221.00		0.00	17,221.00
Economic Development - RSC		6,219.00		1,036.50	5,182.50
Economic Development - Other		15,000.00		0.00	15,000.00
Tourist Attraction Promo - Other		7,500.00		0.00	7,500.00
Tourism - RSC		7,091.00		1,181.84	5,909.16
Dev - Other (Light Decor, ect)		20,000.00		0.00	20,000.00
TOTAL ENVIRON. DEVELOPMENT SERVICES		257,121.00		25,798.16	231,322.84
RECREATION & CULTURAL SERVICE					
Recreation Admin - Wages & Benefits	41,179.00		5,150.53		36,028.47
Recreation Admin - Other	4,400.00		468.68		3,931.32
Recreation Facility - Signage	3,000.00		0.00		3,000.00
TOTAL RECREATION ADMIN		48,579.00		5,619.21	42,959.79
Community Hall - Repair & Maint.	16,500.00		390.03		16,109.97
Community Hall - Property Tax	3,600.00		0.00		3,600.00
Community Hall - Supp. & Materials	1,000.00		0.00		1,000.00
Community Hall - Water/Wastewater	400.00		0.00		400.00
Community Hall - Other	2,500.00		0.00		2,500.00
TOTAL COMMUNITY HALL		24,000.00		390.03	23,609.97

Rec.Centre - Wages & Benefits	6,110.00		1,000.11		5,109.89
Rec.Centre - Heat, Light, Elect.	25,000.00		4,814.03		20,185.97
Rec Centre - Snow Removal	0.00		3,215.66		-3,215.66
Rec.Centre - Repair & Maintenance	15,000.00		1,271.50		13,728.50
Rec.Centre - Furniture & Equipment	5,000.00		662.95		4,337.05
Rec.Centre - Supplies & Materials	3,500.00		751.10		2,748.90
Rec.Centre - Telec, Internet, Secur	5,000.00		574.04		4,425.96
Rec.Centre - Refrigeration Plant	9,500.00		1,891.00		7,609.00
Rec.Centre - Programs & Events	7,000.00		0.00		7,000.00
Rec.Centre - Other	8,500.00		612.50		7,887.50
TOTAL REC. CENTRE		84,610.00		14,792.89	69,817.11
Recreation - Other -KentNorthCenter	95,469.00		23,868.24		71,600.76
Carson's Landing - Wages & Benefits	12,826.00		1,066.62		11,759.38
Carson's Landing - Repair & Maint.	2,000.00		0.00		2,000.00
Carson's Landing - Supp & Materials	750.00		0.00		750.00
Carson's Landing - Other	750.00		236.73		513.27
Recreation - Other - St-Louis Pool	10,988.00		2,746.09		8,241.91
Outdoor Rink - Repair & Maint.	4,500.00		424.42		4,075.58
Outdoor Rink - Supplies & Materials	500.00		0.00		500.00
Outdoor Rink - Other	1,500.00		515.11		984.89
Recreation - Training	500.00		140.23		359.77
Recreation - Development	500.00		0.00		500.00
TOTAL PARKS & REC. FACILITIES		130,283.00		28,997.44	101,285.56
BLC - Wages & Benefits	47,830.00		3,133.36		44,696.64
BLC - Entertainment, Food, Drinks	8,250.00		0.00		8,250.00
BLC - Repair & Maintenance	2,000.00		0.00		2,000.00
BLC - Heat, Lights, Electricity	4,000.00		1,552.76		2,447.24
BLC - Telecom, Internet, Security	2,000.00		312.05		1,687.95
BLC - Supplies & Materials	2,000.00		47.74		1,952.26
BLC - Marketing & Promotion	2,500.00		0.00		2,500.00
BLC - Signage	1,500.00		0.00		1,500.00
BLC - Furniture & Equipment	1,500.00		0.00		1,500.00
BLC - Insurance, Prop. Tax, Other	1,500.00		229.97		1,270.03
TOTAL BLC		73,080.00		5,275.88	67,804.12
Kenney Park - Heat, Lights, Elect.	250.00		0.00		250.00
Kenney Park - Insurance	250.00		0.00		250.00
Kenney Park - Repair & Maintenance	750.00		0.00		750.00
Kenney Park - Supplies & Materials	750.00		0.00		750.00
Kenney Park - Other	500.00		522.48		-22.48
TOTAL KENNEY PARK		2,500.00		522.48	1,977.52
Parks & Playgrounds - Other		2,930.00		0.00	2,930.00
Ballfield - Repair & Maintenance		1,500.00		0.00	1,500.00
Ballfield - Supplies & Materials		1,500.00		0.00	1,500.00
Ballfield - Other		500.00		0.00	500.00
Other Rec Facilities - Wgs & Bnfts		6,379.00		0.00	6,379.00
Other Rec Facilities - Other		500.00		0.00	500.00
Other Rec Facilities - Programs		4,750.00		0.00	4,750.00
Other Rec Facilities - Summer Camp		4,750.00		0.00	4,750.00
Splash Pad - Repair & Maintenance		4,500.00		0.00	4,500.00
Splash Pad - Supplies & Materials		1,500.00		0.00	1,500.00
Splash Pad - Other		750.00		515.11	234.89

Cultural Admin - Wages & Benefits		23,330.00		1,000.11	22,329.89
Cultural Admin - Other		18,125.00		0.00	18,125.00
Cult, Bldgs & Fac - Wages & Bnfts		4,778.00		0.00	4,778.00
BLC House/Farm - Wages & Benefits		29,675.00		2,066.74	27,608.26
BLC House/Farm - Other		2,500.00		0.00	2,500.00
BLC House/Farm - Repair & Maint.		5,000.00		0.00	5,000.00
BLC House/Farm - Supp. & Materials		2,000.00		0.00	2,000.00
Historic Sites - Other		4,650.00		0.00	4,650.00
Museum - Wages & Benefits		15,665.00		1,000.11	14,664.89
Museum - Other		2,000.00		0.00	2,000.00
Museum - Repair & Maintenance		2,000.00		0.00	2,000.00
Museum - Supplies & Materials		4,000.00		0.00	4,000.00
Museum - Security & Alarm Systems		1,500.00		0.00	1,500.00
Cultural - Training		500.00		0.00	500.00
Cultural - Development		500.00		0.00	500.00
Events & Celebrations -Canada Day		8,250.00		0.00	8,250.00
Events & Celebrations -Christmas/NY		2,500.00		0.00	2,500.00
Events & Celebrations -Halloween		1,500.00		0.00	1,500.00
Events & Celebrations -NB Day		1,500.00		0.00	1,500.00
Events & Celebrations -Other		10,000.00		1,808.99	8,191.01
Events & Celebrations -Rememb.Day		750.00		0.00	750.00
Events & Celebrations -Roots&Rivers		9,000.00		0.00	9,000.00
Events & Celebrations -Truth&Rec.		500.00		0.00	500.00
Cultural Services - Other		500.00		0.00	500.00
Recreation & Culture - RSC		10,612.00		1,768.84	8,843.16
TOTAL RECREATION & CULTURAL SERVICE		553,946.00		63,757.83	490,188.17
FISCAL SERVICES					
Interest on Long-Term Debt		60,927.00		1,408.15	59,518.85
Principal on Long-Term Debt		197,250.00		0.00	197,250.00
Capital Leasing Arrangements		155,761.00		0.00	155,761.00
Short-Term Interest Capital Project		17,500.00		0.00	17,500.00
Cost of Issuing/Selling Debentures		2,000.00		0.00	2,000.00
Banking Service Charges		1,200.00		91.03	1,108.97
Other Debt Charges		3,000.00		0.00	3,000.00
Transfer to General Capital Rsv	413,972.00		0.00		413,972.00
Transfer to General Operating Rsv	12,742.00		0.00		12,742.00
Transfer to General Capital Fund	65,000.00		0.00		65,000.00
TOTAL TRANSFERS TO OWN RESERVES		491,714.00		0.00	491,714.00
TOTAL FISCAL SERVICES		929,352.00		1,499.18	927,852.82
OTHER SERVICES					
Misc. Expense		0.00		610.00	-610.00
Other Services		59,900.00		0.00	59,900.00
TOTAL OTHER SERVICES		59,900.00		610.00	59,290.00
TOTAL EXPENSE		5,308,935.00		828,797.46	4,480,137.54
NET INCOME		0.00		221,032.60	-221,032.60

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FIVE RIVERS | UTILITY

Comparative Income Statement

	Budget Jan 01, 2026 to Dec 31, 2026		Actual Jan 01, 2026 to Feb 28, 2026		Difference
REVENUE					
SALES OF SERVICES					
Water - Residential	405.00		0.00		405.00
Water - Commercial	1,900.00		0.00		1,900.00
Water - Institutional	1,950.00		0.00		1,950.00
TOTAL SALE OF WATER SERVICES		4,255.00		0.00	4,255.00
Wastewater - Residential	179,683.00		0.00		179,683.00
Wastewater - Commercial	21,413.00		0.00		21,413.00
Wastewater - Industrial	931.00		0.00		931.00
Wastewater - Institutional	69,139.00		0.00		69,139.00
Wastewater - Other (Richibucto)	33,982.00		0.00		33,982.00
Wastewater - Other (Vacant)	14,989.00		0.00		14,989.00
TOTAL SALE OF SEWERAGE SERVICES		320,137.00		0.00	320,137.00
TOTAL SALE OF SERVICES		324,392.00		0.00	324,392.00
OTHER REVENUE FROM OWN SOURCES					
Revenue from Interest		5,000.00		17.85	4,982.15
TOTAL OTHER REVENUE - OWN SOURCES		5,000.00		17.85	4,982.15
OTHER TRANSFERS					
Surplus from Second Previous Year		20,865.00		20,865.00	0.00
TOTAL OTHER TRANSFERS		20,865.00		20,865.00	0.00
TOTAL REVENUE		350,257.00		20,882.85	329,374.15
EXPENSE					
SEWERAGE COLLECTION AND DISPOSAL					
Wastewater Admin - Wages	7,523.00		1,066.62		6,456.38
Admin - Audit	10,000.00		0.00		10,000.00
Admin - Postages/Cheques	700.00		0.00		700.00
SNB fees & legal/collect. payments	700.00		0.00		700.00
TOTAL WASTEWATER ADMIN		18,923.00		1,066.62	17,856.38
WW Collection - Wages & Benefits	7,523.00		1,066.62		6,456.38
Collection - Heat, Lights, Electric	24,000.00		5,118.77		18,881.23
Collection - Repair & Maintenance	16,000.00		258.50		15,741.50
Collection - Supplies & Materials	2,500.00		0.00		2,500.00
Collection - Telecom & Internet	4,000.00		642.14		3,357.86
Collection - Training	500.00		0.00		500.00
Collection - Testing & Permits	1,700.00		0.00		1,700.00
Collection - Generator	3,000.00		0.00		3,000.00
Collection - Flushing	12,000.00		0.00		12,000.00
TOTAL WASTEWATER COLLECTION		71,223.00		7,086.03	64,136.97

Lift Stations - Wages & Benefits	7,523.00		1,066.62		6,456.38
Lift Stations - Insurance	6,000.00		0.00		6,000.00
Lift Stations - Taxes	2,500.00		0.00		2,500.00
Lift Stations - Supp. & Materials	500.00		0.00		500.00
Lift Stations - Repair & Maint.	3,000.00		171.95		2,828.05
TOTAL WASTEWATER LIFT STATIONS		19,523.00		1,238.57	18,284.43
Treatment & Disposal - Wgs & Bnfts	15,047.00		2,133.26		12,913.74
Treatment & Disposal - Other	0.00		149.80		-149.80
Billing & Collection - Wgs & Bnfts	12,733.00		1,823.88		10,909.12
TOTAL STORM SEWERS		27,780.00		4,106.94	23,673.06
TOTAL WASTEWATER DISPOSAL		137,449.00		13,498.16	123,950.84
WATER					
Water Purchased	6,000.00		3,255.00		2,745.00
Total Water & Meters		6,000.00		3,255.00	2,745.00
TOTAL WATER		6,000.00		3,255.00	2,745.00
FISCAL SERVICES					
Interest on Long-Term Debt	33,709.00		0.00		33,709.00
Principal Installments	45,000.00		0.00		45,000.00
Wastewater Other Debt Charges	300.00		290.54		9.46
TOTAL WASTEWATER DEBT CHG'S		79,009.00		290.54	78,718.46
Transfer to Cap. Wastewater Rsv	91,064.00		0.00		91,064.00
Transfer to Ope. Wastewater Rsv	20,000.00		0.00		20,000.00
TOTAL TRANSF. TO OWN FUNDS AND RSVS		111,064.00		0.00	111,064.00
Discounts	5,000.00		0.00		5,000.00
Provision for Loss on A/R	5,000.00		0.00		5,000.00
Deficit from Previous Year	6,735.00		6,735.00		0.00
TOTAL OTHER FISCAL SERVICES		16,735.00		6,735.00	10,000.00
TOTAL FISCAL SERVICES		206,808.00		7,025.54	199,782.46
TOTAL EXPENSE		350,257.00		23,778.70	326,478.30
NET INCOME		0.00		-2,895.85	2,895.85

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