GENERAL OPERATING (YEAR-TO-DATE: JANUARY-AUGUST 2026)

YEAR-END (YE)

	REVENUE			BUDGET	ACTUAL	NET	BUDGET	FORECAST	NET
1	TAXES	WARRANT	GENERAL	$3,122,350	$3,122,350	0	$4,683,525	$4,683,525	0
2	UNCOND. GRANT	CFEG	GENERAL	$18,993	$18,993	0	$28,489	$28,489	0
3	SERVICES TO GOVS	LOCAL/PROVINCIAL/FEDERAL	GENERAL	$105,065	$104,715	350	$104,348	$141,191	36,843
4	SALES OF SERVICES	GEN/PROT/TRANSP/ENV/REC&CUL	GENERAL	$41,167	$44,771	-3,605	$31,750	$52,919	21,169
5	OTHER -OWN SOURCE		GENERAL	$137,787	$138,980	-1,193	$107,230	$173,564	66,334
6	TRANSFERS	UNCOND./COND./OTHER	GENERAL	$323,093	$317,847	5,246	$353,593	$337,776	-15,817
			TOTAL	**$3,748,454**	**$3,747,656**	**$798**	**$5,308,935**	**$5,417,463**	**$108,528**

	EXPENSES			BUDGET	ACTUAL	NET	BUDGET	FORECAST	NET
7	GENERAL GOVERNMENT	LEGISLATIVE	MAYOR	$22,150	$19,444	$2,706	$33,225	$32,241	$984
8		LEGISLATIVE	COUNCIL	$48,119	$43,511	$4,608	$84,929	$79,617	$5,312
9		LEGISLATIVE	OTHER	$18,333	$18,993	-$660	$27,500	$26,488	$1,012
10		ADMINISTRATIVE SERVICES	GENERAL	$211,111	$214,896	-$3,786	$294,166	$325,176	-$31,010
11		ADMINISTRATIVE SERVICES	LEGAL	$19,805	$19,805	$0	$15,000	$20,505	-$5,505
12		ADMINISTRATIVE SERVICES	GRANTS	$28,450	$28,450	$0	$41,500	$34,970	$6,530
13		FINANCIAL MANAGEMENT	GENERAL	$83,340	$54,159	$29,181	$125,010	$100,151	$24,859
14		FINANCIAL MANAGEMENT	ACCOUNTING	$18,435	$6,162	$12,273	$27,653	$21,872	$5,781
15		FINANCIAL MANAGEMENT	AUDIT	$22,582	$22,582	$0	$18,000	$22,582	-$4,582
16		OTHER SERVICES	OTHER	$146,513	$140,786	$5,727	$180,770	$148,394	$32,376
17			**TOTAL**	**$618,840**	**$568,790**	**$50,050**	**$847,753**	**$811,997**	**$35,756**
18	PROTECTIVE SERVICES	POLICE PROTECTION	POLICE	$520,131	$520,131	$0	$1,040,262	$1,040,262	$0
19		FIRE PROTECTION	FIRE - RFD	$147,495	$120,767	$26,728	$219,442	$186,790	$32,652
20		FIRE PROTECTION	FIRE - BHFD	$209,717	$187,519	$22,198	$299,875	$274,826	$25,049
21		OTHER FIRE SERVICES	OTHER	$8,539	$14,921	-$6,382	$14,280	$18,610	-$4,330
22		OTHER PROTECTIVE SERVICES	OTHER	$36,893	$37,855	-$963	$42,139	$52,484	-$10,345
23			**TOTAL**	**$922,774**	**$881,193**	**$41,581**	**$1,615,998**	**$1,572,972**	**$43,026**
24	TRANSPORTATION SERVICES	COMMON SERVICES	GENERAL	$108,393	$114,189	-$5,796	$147,590	$138,446	$9,144
25		ROAD TRANSPORT	SUMMER MAINT.	$45,920	$45,920	$0	$55,000	$48,420	$6,580
26		ROAD TRANSPORT	SNOW & ICE REMOVAL	$205,153	$204,290	$862	$317,451	$319,296	-$1,845
27		OTHER TRANSPORTATION	OTHER	$69,845	$72,389	-$2,545	$149,767	$110,508	$39,259
28			**TOTAL**	**$429,311**	**$436,789**	**-$7,478**	**$669,808**	**$616,671**	**$53,137**
29	ENVIRONMENTAL HEALTH SERVICES	SOLID WASTE	COLLECTION	$189,631	$189,631	-$0	$284,447	$284,447	$0
30		SOLID WASTE	DISPOSAL	$56,740	$57,414	-$674	$85,110	$85,110	$0
31		OTHER ENVIR. HEALTH	OTHER	$3,208	$0	$3,208	$5,500	$5,500	$0
32			**TOTAL**	**$249,580**	**$247,045**	**$2,535**	**$375,057**	**$375,057**	**$0**
33	ENVIRONMENTAL DEV. SERVICES	PLANNING & ZONING	GENERAL	$97,135	$96,438	$697	$151,702	$145,481	$6,221
34		LAND DEVELOPMENT	GENERAL	$14,000	$4,563	$9,437	$21,000	$6,609	$14,391
35		OTHER SERVICES	OTHER	$37,279	$26,577	$10,702	$84,419	$56,184	$28,235
36			**TOTAL**	**$148,414**	**$127,578**	**$20,836**	**$257,121**	**$208,274**	**$48,847**
37	RECREATION & CULTURAL SERVICES	RECREATION	GENERAL	$238,833	$238,833	$0	$392,611	$372,086	$20,525
38		CULTURAL	GENERAL	$87,482	$75,634	$11,848	$150,723	$115,660	$35,063
39		OTHER REC & CUL SERVICES	OTHER	$7,075	$7,075	-$1	$10,612	$10,612	$0
40			**TOTAL**	**$333,389**	**$321,543**	**$11,847**	**$553,946**	**$498,358**	**$55,588**

41	FISCAL SERVICES	DEBT CHARGES	DEBT REPAYMENT	$169,238	$169,238	$0	$431,438	$415,346	$16,092
42		DEBT CHARGES	OTHER DEBT CHARGES	$3,242	$3,242	$0	$6,200	$3,521	$2,679
43		TRANSFERS	GEN. CAP. RSV - RFD	$0	$0	$0	$275,000	$275,000	$0
44		TRANSFERS	GEN. CAPITAL RSV	$0	$0	$0	$138,972	$138,972	$0
45		TRANSFERS	GEN. OPERATING RSV	$0	$0	$0	$12,742	$12,742	$0
46		TRANSFERS	GEN. CAPITAL FUND	$0	$0	$0	$65,000	$65,000	$0
47			**TOTAL**	**$172,480**	**$172,480**	**$0**	**$929,352**	**$910,581**	**$18,771**
48	OTHER SERVICES	OTHER	OTHER	$4,542	$4,542	$0	$59,900	$65,442	-$5,542
			TOTAL	**$2,879,330**	**$2,759,960**	**$119,370**	**$5,308,935**	**$5,059,351**	**$249,584**
			TOTAL (REVENUE - EXPENSE)	**$869,125**	**$987,696**	**$120,168**	**$0**	**$358,112**	**$358,112**

REVENUE:

JAN - Received 2025 CCBF 2nd quarter

FEB - Under transfers, no BLC grant (55k), recorded surplus and received Age Friendly Active Community (2,500).

MAR - 2025 forest fires (RFD & BHFD = 13k). Canada Day Grant (16k). Sports/Rec-Tourism Branch for Kent Curling Little Rock Grant (5k)

APR - 2025 forest fires (RFD & BHFD = 12k). Indian Island Agrmt (11k). Sold 2012 Ford F550 - old RFD truck (14k).

JUN - Business Land Sale revenue (45k). Youth Community Mobilization Grant through KRSC (3k). SEED Student Program Grant (7k). Business Park land sale (45k). DTI deposited Jan-June DTI maintenance agreement (37k). SEED summer student funding (7k).

JUL - 3rd quarter for DTI Maintenance Agrmt (6k). KRSC permit reimbursement Jan-Jun 2026 (19k).

AUG - Working NB grant - 1st installment (6k). Business Park (front lot) sale revenue unlikely; water constraints.

EXPENSES:

FEB - Two trackless repairs = slightly below 10k.

MAR - Workers Compensation (8k above budget).

APR - New mini-split installation Council chamber (5k). Auditor (22k). Paid 2025 forest fire manhours to FD's (9k). Rec Centre gutter repair + lounge painting (2,500).

JUN - Cost of Assessment (100k). Paid new roof at BFD (26k). RFD purchased 4 bunker suits (19k). Gemtec engineering services for Asset Management (15k). Street patching (45k). Storm sewer flushing (11k). New ballfield storage shed (6k). BFD truck lease (57k). Interest on debentures (27k).

JUL - BFD fire truck storate rental (6k). Roots & Rivers Festival (11k).

AUG - Traffic Lane Marking (7k). Rec Centre - Service call; pump refrigerant (4k).

UTILITY OPERATING (YEAR-TO-DATE: JANUARY-AUGUST 2026)

YEAR-END (YE)

	REVENUE			BUDGET	ACTUAL	NET	BUDGET	FORECAST	NET
1	SALES OF SERVICES	WATER	GENERAL	$4,042	$6,949	$2,906	$4,255	$6,949	$2,694
2		WASTEWATER	GENERAL	$304,130	$316,556	$12,426	$320,137	$322,304	$2,167
3	OWN SOURCE		GENERAL	$27,382	$27,382	$0	$5,000	$40,882	$35,882
4	TRANSFERS		GENERAL	$20,865	$20,865	$0	$20,865	$20,865	$0
			TOTAL	**$356,419**	**$371,752**	**$15,332**	**$350,257**	**$390,999**	**$40,742**

	EXPENSES			BUDGET	ACTUAL	NET	BUDGET	FORECAST	NET
5	ENVIRONMENTAL HEALTH SERVICES	WATER SUPPLY	WATER PURCHASED	$6,000	$6,949	-$949	$6,000	$7,449	-$1,449
6		WASTEWATER DISPOSAL	GENERAL	$12,615	$14,783	-$2,168	$18,923	$17,315	$1,608
7		WASTEWATER DISPOSAL	COLLECTION	$35,482	$37,402	-$1,920	$71,223	$54,721	$16,502
8		WASTEWATER DISPOSAL	LIFT STATIONS	$16,206	$22,110	-$5,905	$19,523	$24,703	-$5,180
9		WASTEWATER DISPOSAL	TREATMENT & DISPOSAL	$15,587	$14,962	$625	$15,047	$19,850	-$4,803
10		WASTEWATER DISPOSAL	BILLING & COLLECTION	$8,489	$7,751	$737	$12,733	$12,096	$637
11			**TOTAL**	**$94,378**	**$103,958**	**-$9,579**	**$143,449**	**$136,134**	**$7,315**
12	FISCAL SERVICES	WASTEWATER DEBT CHARGES	GENERAL	$43,830	$44,226	-$395	$79,009	$80,695	-$1,686
13		TRANSFERS TO OWN RESERVES	CAP. WASTEWATER RSV	$0	$0	$0	$91,064	$91,064	$0
14		TRANSFERS TO OWN RESERVES	OP. WASTEWATER RSV	$0	$0	$0	$20,000	$20,000	$0
15		OTHER	OTHER	$11,157	$11,848	-$691	$16,735	$16,849	-$114
16			**TOTAL**	**$54,987**	**$56,074**	**-$1,087**	**$206,808**	**$208,608**	**-$1,800**
			TOTAL	**$149,365**	**$160,031**	**-$10,666**	**$350,257**	**$344,742**	**$5,515**
			TOTAL (REVENUE - EXPENSE)	**$207,054**	**$211,720**	**$4,666**	**$0**	**$46,257**	**$46,257**

NOTES

REVENUE: APR - Invoices were mailed - payments.

EXPENSES:
APR - Audit (9k). New boat for lagoon testing (5k).
MAY - Sewer line repairs in business park area (9k). New boat for lagoon testing (5k).
JUN - Principal + Interest on debenture (42k).
AUG - Lagoon Engineering Services (3k)

FUND SUMMARY

BUDGET	FUND	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
General	Operating Fund	$357,187	$443,349	$715,053	$735,074	$735,074	$573,977	$688,461	$847,758				
General	Operating Reserve Fund	$118,234	$118,304	$118,372	$118,447	$118,520	$118,596	$118,669	$118,745				
General	Capital Fund	$175,572	$175,578	$175,659	$175,771	$175,879	$175,991	$176,100	$176,212				
General	Capital Reserve Fund	$203,915	$203,929	$203,929	$203,946	$203,954	$195,098	$195,106	$195,115				
Utility	Operating Fund	$190,538	$191,001	$202,094	$321,708	$404,841	$381,506	$375,342	$382,812				
Utility	Operating Reserve Fund	$5,856	$5,856	$5,856	$5,856	$5,856	$6,017	$6,017	$6,017				
Utility	Capital Fund	$1,654	$1,644	$1,637	$1,630	$1,623	$1,616	$1,609	$1,602				
Utility	Capital Reserve Fund	$41,608	$45,529	$45,556	$45,588	$45,613	$45,642	$45,670	$45,699				
Other	CCBF	$341,952	$341,966	$342,123	$342,341	$342,552	$342,770	$342,981	$343,200				

NOTES RE: ACTIVITY

GEN OPER. FUND

MAR - Warrant + grant adj.+ backpay for Jan-Feb. 1st Capital Renewal Funding -CRF (38k+). DNR funding for 2025 forest fires assistance (25k+). Regional Grant Program - Kent Curling (5k)

APR - Received Canada Day Grant (16K) + 1st KRSC curling cost-sharing (4K). Sale former RFD truck (14k).

JUN - Expense: Cost of Assessment (100k). Paid new roof at BFD (26k). RFD purchased 4 bunker suits (19k). Gemtec engineering services for Asset Management (15k). Street patching (45k). Storm sewer flushing (11k). New ballfield storage shed (6k). BFD truck lease (57k). Interest on debentures (27k). Revenue: Business Land Sale revenue (45k). Youth Community Mobilization Grant through KRSC (3k). SEED Student Program Grant (7k). DTI deposited Jan-June DTI maintenance agreement (37k).

JUL - Expense: BFD truck lease (57k). BLC minisplit (9k). New ballfield storage shed (6k). Roots & Rivers Festival (7k). Elsipogtog Powwow Grant (3k). Revenue: 1st CCBF payment (87K). Transfer Utility to General (17k). 2nd CRF payment (74k). 2nd KRSC curling cost-sharing (4k).

AUG - Expense: Hwy Exit Signs (11k+). BHFD Fire truck storage - July to December and March until the bridge opens in 2027(6k). Change valve on pump at Sunset Street (4k). Serenity House Grant (5k). Line painting (3k).

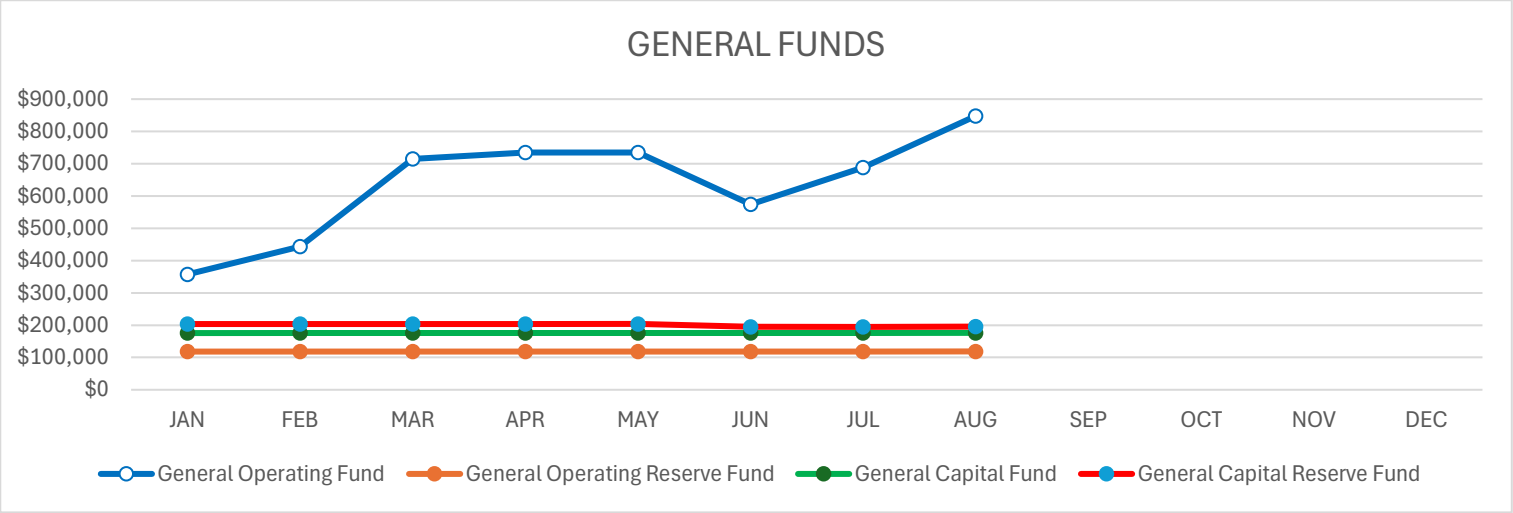
GEN. CAP. RSV

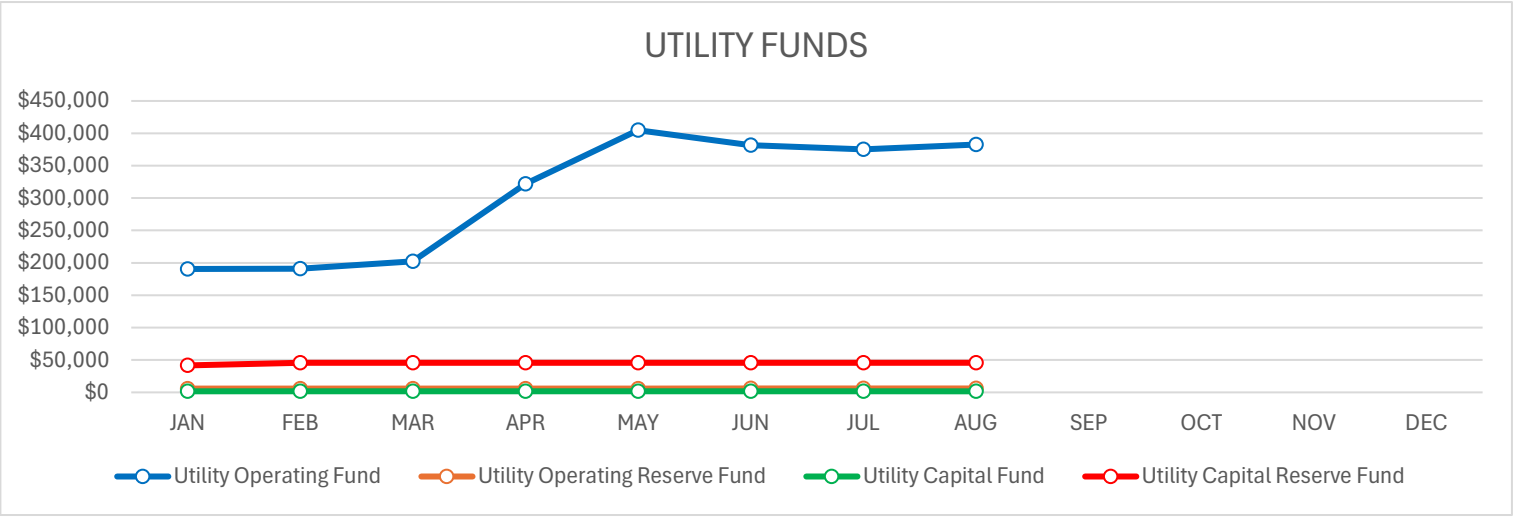
JUN - Expense: Transfer to General Operating Account to pay modification to new RFD Truck (24k). Revenue: Transfer from General Operating Account the sale of former RFD Truck (16k).

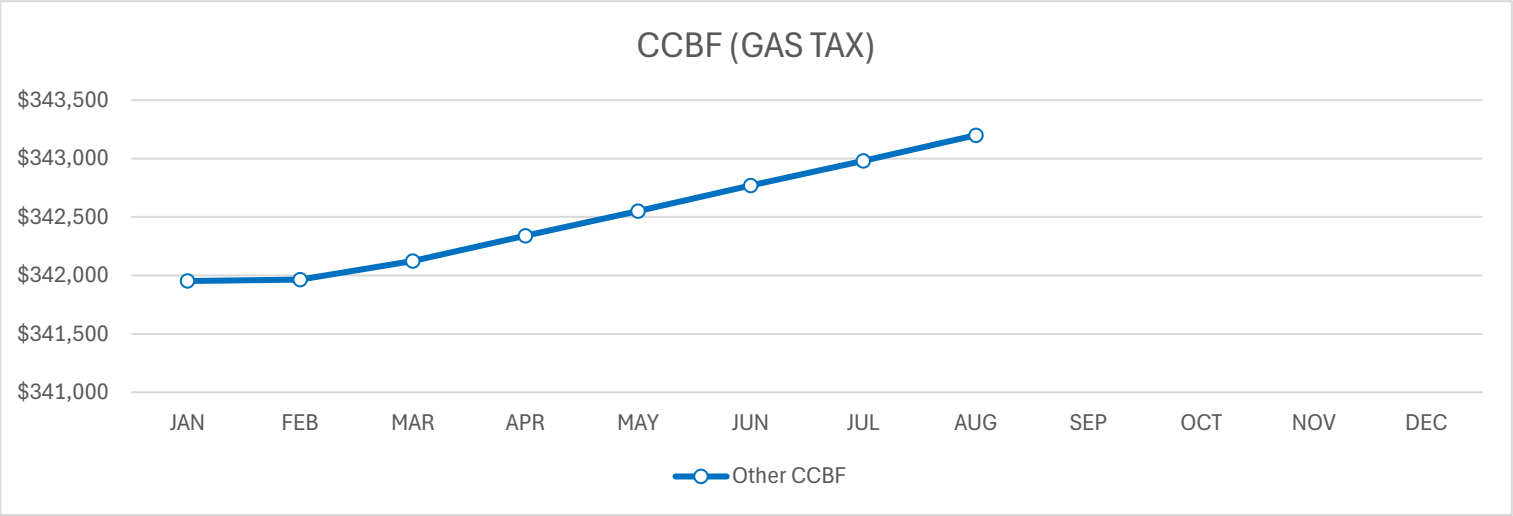
UTI. OPER. FUND

APR - 2026 sewer payments.

JUN - Principal + Interest on debenture (42k).




UTILITY FUNDS
$450,000
$400,000
$350,000
$300,000
$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)
$343,500
$343,000
$342,500
$342,000
$341,500
$341,000
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
Other CCBF