

**General Operating Fund Budget
2025**

**Municipal District of St. Stephen
General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Revenue			
Taxes	\$9,282,965	\$8,975,986	\$7,859,573
Services provided to other governments	371,257	335,131	305,628
Sale of services	522,900	548,700	516,493
Other revenue from own source	443,695	241,525	733,714
Unconditional Grants	1,557,673	1,678,739	1,809,339
Conditional Transfers	200	200	21,484
Other transfers	1,979,359	1,663,297	1,829,992
Total Revenue	14,158,049	13,443,578	13,076,223
Expenditures			
General government services	\$1,851,301	\$1,824,094	\$1,553,406
Protective services	3,969,031	3,856,440	3,669,318
Transportation services	2,437,700	2,795,834	2,158,612
Environmental health services	796,694	761,110	604,786
Environmental development services	480,134	417,420	574,011
Recreation and cultural services	3,061,341	3,029,191	2,689,620
Fiscal services	1,551,848	747,669	945,041
Other services	10,000	11,820	9,970
Total Expenditures	14,158,049	13,443,578	12,204,764
Surplus (Deficit)	\$0	\$0	\$871,459
WARRANT	9,282,965	8,975,986	7,859,673
TAX BASE	830,256,480	765,333,080	699,776,050

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Description	Budget 2025	Budget 2024	Actual 2023
Revenue			
Taxes			
Taxes	\$9,282,965	\$8,975,986	\$7,859,573
Services provided to other governments			
Fire Protection			
Rural Fire Service	57,770	57,788	43,584
Local Government Dispatch Services - HST	1,200	1,200	1,199
	<u>58,970</u>	<u>58,988</u>	<u>44,783</u>
Roads and Streets			
Designated Highways	84,166	66,427	66,427
Highway Markings	12,000	6,000	11,533
	<u>96,166</u>	<u>72,427</u>	<u>77,960</u>
Recreation & Cultural			
Regional Recreation Cost Sharing	216,121	203,716	182,885
	<u>216,121</u>	<u>203,716</u>	<u>182,885</u>
Total Services provided to other governments	<u>\$371,257</u>	<u>\$335,131</u>	<u>\$305,628</u>
Sale of Services			
Fire			
Fire Services-Extinguishers	3,100	3,900	4,027
Fire Services-Other	8,000	700	11,238
	<u>11,100</u>	<u>4,600</u>	<u>15,265</u>
Recreation-Outside			
Outside Pool Revenue-HST	3,500	3,700	4,148
Outside Pool Revenue-Non HST	5,000	5,300	5,076
Outside Recreation Programs-HST	2,000	105	139
Outside Recreation Programs-Non HST	3,500	105	0
Playing Field User Fees	1,000	1,100	944
Oak Bay Community Hall Rentals-HST	1,500	1,500	0
Market Revenue	3,500	0	0
	<u>20,000</u>	<u>11,810</u>	<u>10,307</u>

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General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Recreation-Civic Center			
Civic Center-Pool Revenue-HST	35,000	21,000	40,380
Civic Center-Pool Revenue-Non HST	16,000	6,825	15,311
Civic Center-Arena Revenue-HST	160,000	157,500	166,125
Civic Center-Memberships-HST	70,000	68,250	92,676
Civic Center-Meeting/Conference Room Revenue-HST	40,000	52,500	35,328
Civic Center-Lower Canteen Revenue-HST	48,000	47,250	52,006
Civic Center-Upper Canteen Revenue-HST	32,000	63,000	46,300
Civic Center-Other Facility Revenue-HST	4,200	4,200	3,579
Civic Center-Other Facility Revenue	100	160	0
Civic Center-Special Events-Non HST	1,000	105	0
Civic Center-Special Events-HST	50,000	80,000	3,250
Civic Center-Promotional-HST	35,000	31,500	35,966
CC-RECREATION PROGRAMS-HST	500	0	0
	491,800	532,290	490,921
Total Sale of Services	522,900	548,700	516,493
Other Revenue From Own Source			
Animal Licenses			
Animal License	300	100	470
Construction Permits			
Building Permits	30,000	15,000	39,598
Stamping Plans and Deeds	1,000	100	3,025
	31,000	15,100	42,623
Other Permits and Licenses			
Business Sign/ Permit	500	500	575
Taxi License	100	150	0
	600	650	575
Fines			
Municipal Fines	100	100	0
Building Rentals			
Land Rentals-HST	875	875	1,475
5 King St. Building Lease	36,000	36,000	36,000
RCMP Building Lease-HST	145,320	138,400	135,246
	182,195	175,275	172,721

**Municipal District of St. Stephen
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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Return on Investment			
Bank Interest	80,000	30,000	158,326
Bank Interest Rev - GCC	1,500	2,500	2,336
	<u>81,500</u>	<u>32,500</u>	<u>160,662</u>
Miscellaneous			
Sale of Materials-HST	100	100	0
Insurance Reimbursement	0	0	34,271
Sale of Equipment	100	100	0
Contributions-HST	100	100	463
Contributions-Non HST	40,000	14,300	321,167
Remedial Reimbursements	100,000	0	0
Community Events Revenue - HST	7,500	3,000	571
Contributions-Community Events	100	100	191
Miscellaneous Copies	100	100	0
	<u>148,000</u>	<u>17,800</u>	<u>356,663</u>
Total Other Revenue From Own Source	<u>443,695</u>	<u>241,525</u>	<u>733,714</u>
Unconditional Grants			
Community Funding and Equalization Grant	1,557,673	1,678,739	1,809,339
Total Unconditional Grants	<u>1,557,673</u>	<u>1,678,739</u>	<u>1,809,339</u>
Conditional Transfers			
Federal/Provincial Funding Outside Recreation Program	100	100	21,484
Federal/Provincial Funding Civic Center Programs	100	100	0
Total Conditional Transfers	<u>200</u>	<u>200</u>	<u>21,484</u>
Other Transfers			
Surplus of second previous year - Urban	871,459	574,175	831,878
	<u>871,459</u>	<u>574,175</u>	<u>831,878</u>
Operating Reserve Fund	0	0	0
Administrative Management			
Water and Sewerage Share - Administrative Wages	357,100	410,934	300,491
Water and Sewerage Share-Fuel	45,500	59,500	49,077
Water Share-Crew Wages	431,200	420,668	477,726
Sewerage Share-Crew Wages	203,000	198,020	170,820
Water and Sewerage Share - Shared Corporate Project	71,100	0	0
	<u>1,107,900</u>	<u>1,089,122</u>	<u>998,114</u>
Payment In Lieu of Tax	0	0	0

**Municipal District of St. Stephen
 General Operating Fund Budget
 2025**

Description	Budget 2025	Budget 2024	Actual 2023
Financial Assistance	0	0	0
Other Government Transfers	0	0	0
	0	0	0
Total Other Transfers	1,979,359	1,663,297	1,829,992
Total Revenue	14,158,049	13,443,578	13,076,223

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Description	Budget 2025	Budget 2024	Actual 2023
Expenditures			
General government services			
Legislative-Mayor			
Mayor Stipend	39,559	39,559	40,159
Mayor Travel	1,500	1,500	910
	41,059	41,059	41,069
Legislative-Councillors			
Councillor Stipend	149,879	149,879	149,458
Councillor Travel	6,000	8,000	5,664
Other Council	3,000	3,000	2,206
	158,879	160,879	157,328
Legislative-Other			
Other Memberships	13,000	12,000	9,366
Travel	5,000	10,000	0
Registration	3,000	6,000	2,000
	21,000	28,000	11,366
Administrative Staff			
Salary	707,589	905,923	790,729
Memberships	7,500	8,250	3,070
Conference Fees	5,000	5,000	2,172
Other Travel/Training	15,500	17,000	19,186
	735,589	936,173	815,157
Administrative Office Building			
Town Hall Property Taxes - GCC	9,750	9,550	9,072
Administrative-Solicitor			
Solicitor	20,000	20,000	46,129

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General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Administrative Other			
Advertising-Regulatory	500	1,000	479
Advertising-Promotion	4,000	1,500	1,146
Copier Rental and Supplies	8,000	8,000	6,921
Office Furniture and Supplies	13,000	12,000	12,634
Telephone (R)	25,000	25,000	22,898
Office Computer Purchase	10,000	30,000	6,116
Computer Goods	7,500	7,500	9,442
IT Support	14,165	8,645	13,039
Special Projects-General Government Services	30,000	50,000	15,891
Special Projects-Corporate Services	50,000	20,000	0
Water and Sewer Special Projects-Corporate Services	237,101	0	0
Travel/Training	5,000	10,000	1,084
Clothing Allowance - Corporate Services	0	2,000	1,785
General Software	89,040	53,425	24,320
	<u>493,306</u>	<u>229,070</u>	<u>115,755</u>
Audit	<u>25,000</u>	<u>20,000</u>	<u>25,000</u>
Common Services-Civic Relations			
Civic Relations	<u>5,000</u>	<u>5,000</u>	<u>5,109</u>
Common Services-Training and Development			
Training and Development-JHSC	<u>3,500</u>	<u>3,000</u>	<u>1,969</u>
Common Services-Cost of Assessment			
Cost of Assessment	<u>158,913</u>	<u>146,398</u>	<u>135,757</u>
Regional Planning Services			
Regional and Collaborative Services (RSC)	<u>4,305</u>	<u>965</u>	<u>9,026</u>
Common Services-Liability Insurance			
Liability Insurance	<u>125,000</u>	<u>174,000</u>	<u>136,802</u>
Common Services-Grants			
Community Grants Fund	<u>50,000</u>	<u>50,000</u>	<u>43,867</u>
Total general government services	<u><u>1,851,301</u></u>	<u><u>1,824,094</u></u>	<u><u>1,553,406</u></u>

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Description	Budget 2025	Budget 2024	Actual 2023
Protective services			
RCMP			
Police Contract	2,357,178	2,277,467	2,211,133
Building Maintenance	10,000	8,000	5,770
Building Cleaning Contract	15,000	15,000	13,862
Building Electricity	11,500	15,000	11,124
Property Taxes	6,350	6,200	5,896
Total Police Services	2,400,028	2,321,667	2,247,785
Fire			
Fire Fighting Force			
Salary, Wages, Payroll Expenses and Benefits	790,717	740,221	748,204
Travel	4,300	4,300	1,351
Medical and First Aid	4,000	4,000	1,521
Volunteer Fire Grant	15,425	15,425	10,610
Volunteer Fire Fighters Retirement Gifts and Awards	3,500	3,500	1,232
Special Events	3,000	3,000	2,917
Clothing	10,000	13,000	6,929
Dry Cleaning and Laundry	300	300	0
	831,242	783,746	772,764
Fire Administration			
Membership	1,500	1,500	595
Office Supplies	2,500	2,250	2,379
General Advertising	2,000	2,000	1,026
Computer Purchase and Supplies	2,000	2,000	99
Fire Prevention Supplies	3,500	4,000	1,510
	11,500	11,750	5,609
Fire Alarm System			
Telephones	12,800	10,000	14,363
Radio Maintenance	6,000	6,000	3,426
Radio Licenses	1,500	1,700	162
Equipment Replacement	5,000	5,500	139
	25,300	23,200	18,090
Fire Water Cost Transfer			
Water Cost Transfer	125,000	125,000	125,000

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Fire Training			
Training Materials & Expenses	10,000	12,000	4,458
Stipend for In House Training	11,000	12,000	8,140
	21,000	24,000	12,598
Fire Stations and Buildings			
Buildings Maintenance & Repair	17,500	17,500	15,973
Electricity	11,000	13,938	14,431
Heating Fuel	12,000	19,000	13,270
Supplies	6,000	6,000	4,383
Fire Extinguisher Supplies	3,000	3,500	2,000
	49,500	59,938	50,057
Fire Fighting Equipment			
Vehicle Insurance	16,000	25,000	20,500
Vehicle Repairs	18,000	19,000	33,124
Equipment Maintenance	18,000	27,000	12,983
Equipment Supplies/Purchase	40,000	50,000	41,037
	92,000	121,000	107,644
Other Fire Services			
SJPSAP Regional Fire Dispatch	55,508	55,508	41,409
Fire Cost Share - Rural District	59,026	70,923	79,204
	114,534	126,431	120,613
 Total Fire	 3,670,104	 3,596,732	 3,460,160

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Other Protection			
Bylaw Officer Services			
Fees	44,000	88,000	36,400
Supplies	1,000	1,000	83
	45,000	89,000	36,483
Building Inspector Services			
Fees	85,000	85,000	87,202
Supplies	1,500	1,500	11
Dangerous and Unsightly expenses	100,000	10,000	24,581
	186,500	96,500	111,794
Animal and Pest Control			
Animal Control Fees	27,000	0	8,096
Travel	0	0	9,490
Kennel Fees	0	0	0
Licenses	0	0	0
SPCA Contracted Animal Control	689	34,396	8,652
	27,689	34,396	26,238
Crosswalk Guards			
Wages	36,625	36,625	31,733
Clothing	1,000	1,000	99
	37,625	37,625	31,832
RSC Public Safety Committee	2,113	2,187	2,811
Total Other Protection	298,927	259,708	209,158
Total protective services	3,969,031	3,856,440	3,669,318
Transportation services			
Common Services-Administration			
Salary, Wages, Payroll Expenses and Benefits	1,431,443	1,626,282	1,323,289
Training	1,200	1,000	0
Clothing	5,000	4,000	5,279
Vehicle Telematics System	18,164	18,000	15,569
	1,455,807	1,649,282	1,344,137

**Municipal District of St. Stephen
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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Common Services-General Equipment			
Licenses	500	500	437
Radios	7,000	6,000	7,397
Vehicle Insurance	8,500	13,000	10,671
Repairs	150,500	150,500	142,827
Fuel	130,000	170,000	140,221
Equipment Purchase	12,000	20,000	5,684
Hired Equipment	40,000	25,000	25,769
Street Sweeper	6,000	7,500	4,993
	354,500	392,500	337,999
Common Services-Workshop			
Travel	3,600	3,600	3,600
Telephone	3,700	2,500	2,539
Building Repairs	6,000	6,000	9,747
Electricity	9,000	9,794	9,735
Heating Fuel	11,500	11,479	10,769
Supplies	65,000	75,000	79,215
Property Taxes	12,100	11,850	11,249
	110,900	120,223	126,854
Roads and Streets-Roadway Services			
Sand & Gravel	18,000	18,000	14,956
Asphalt	50,000	30,000	18,137
Concrete	5,000	5,000	4,515
Cold Patch	7,000	7,000	5,534
Line Painting	30,000	28,500	27,220
Sidewalk Renewal	0	66,000	0
Road Surface Renewal	0	134,000	0
	110,000	288,500	70,362
Roads and Streets-Storm Sewers			
Storm Sewer Pipes	10,000	10,000	7,919
Roads and Streets-Snow and Ice Removal			
Salt	115,000	115,000	88,266
Street Lighting			
Electricity	160,000	135,000	140,125
Repairs Decorative Street Lights	10,000	5,000	3,824
	170,000	140,000	143,949

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Traffic Services-Street Signs Street Signs, Poles, etc.	4,000	4,000	4,631
Traffic Services-Traffic Signals Electricity	2,000	2,200	1,728
Repairs	6,000	6,000	1,112
	<u>8,000</u>	<u>8,200</u>	<u>2,840</u>
Airport Attendant Honorarium	6,532	6,168	5,824
Telephone	2,000	2,000	2,011
Property Maintenance	50,000	10,000	8,742
Equipment Repair and Replacement	5,000	2,000	0
Electricity	5,000	3,300	3,229
Supplies	400	600	0
License	100	31,000	55
Insurance	5,000	8,000	6,365
Vehicle Maintenance	1,500	1,500	178
Property Tax	3,200	2,800	2,583
	<u>78,732</u>	<u>67,368</u>	<u>28,987</u>
Public Transportation Regional Transportation	20,761	761	2,668
Total transportation services	<u><u>2,437,700</u></u>	<u><u>2,795,834</u></u>	<u><u>2,158,612</u></u>
Environmental health services Dumps and Landfill Property Tax	1,350	1,300	1,163
Regional Landfill Regional Landfill Contracts	247,000	211,600	98,389
Waste Collection	548,344	548,210	505,234
	<u>795,344</u>	<u>759,810</u>	<u>603,623</u>
Total environmental health services	<u><u>796,694</u></u>	<u><u>761,110</u></u>	<u><u>604,786</u></u>

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 2025**

Description	Budget 2025	Budget 2024	Actual 2023
Environmental development services			
Environmental Planning & Zoning			
Land Management	0	0	0
Regionalization Services	98,935	98,042	104,001
Total Environmental Planning & Zoning	<u>98,935</u>	<u>98,042</u>	<u>104,001</u>
Community Development			
Business Park Property Taxes	<u>1,950</u>	<u>1,800</u>	<u>1,498</u>
Urban Land Property Taxes	<u>19,650</u>	<u>19,750</u>	<u>17,922</u>
RSC Economic Development	<u>11,648</u>	<u>22,049</u>	<u>35,296</u>
Industrial Development Grant	0	10,000	0
Public Services and Development Grant	50,000	50,000	49,590
Future St. Stephen Grant	0	113,000	113,000
Economic Development Agency Support	150,000	0	0
Development Incentive Grant	30,000	20,000	0
	<u>230,000</u>	<u>193,000</u>	<u>162,590</u>
RSC Community Development	<u>15,163</u>	<u>7,084</u>	<u>9,810</u>
Total Community Development	<u>278,411</u>	<u>243,683</u>	<u>227,116</u>
Housing			
Housing Unit Development Grant	0	0	12,355
Total Housing	<u>0</u>	<u>0</u>	<u>12,355</u>

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General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Other Environmental Development Services			
5 Kings Lease Building Repairs	20,000	20,000	4,656
5 Kings Property Taxes	8,150	8,500	5,566
6 King Property Taxes	0	4,000	3,576
6 King Building Repairs	0	100	3,368
6 King Building Electricity	0	100	3,685
6 King Project Management	0	0	156,509
128 Milltown Blvd Reparis	0	100	0
6 King Insurance expense	0	0	3,840
Oak Bay Community Hall Electricity	4,500	1,500	0
Oak Bay Community Hall Telephone	1,200	1,200	0
Oak Bay Community Hall Repairs/Maintenance	15,000	1,000	0
Oak Bay Community Hall Taxes	1,050	1,000	0
	49,900	37,500	181,200
Wharf Maintenance	7,000	5,000	4,276
Christmas Lighting & Decorations Electricity	5,000	5,000	10,287
RSC Tourism Promotion	40,888	28,195	34,776
Total Other Environmental Development Services	102,788	75,695	230,539
Total environmental development services	480,134	417,420	574,011

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Recreation and cultural services			
Outside Recreation			
Administrative-Other-Parks and Recreation Director			
Telephone	5,000	4,000	4,085
Membership	1,000	1,000	462
Advertising	5,000	5,000	5,591
	11,000	10,000	10,138
Parks and Playgrounds			
Wages & Payroll Expenses & Benefits	294,196	299,618	184,775
Vehicle Insurance	4,000	6,000	4,964
Vehicle Maintenance	5,000	6,000	6,085
Training	500	1,500	0
Uniforms	3,000	3,000	1,837
Electricity	3,750	3,500	3,883
Supplies	2,500	2,500	2,182
Horticulturist Supplies	30,000	30,000	25,958
Property Taxes	4,450	4,400	3,523
Parks Maintenance	25,000	25,000	57,760
Program Initiatives	1,500	1,500	748
	373,896	383,018	291,715
Pool			
Wages and Payroll Expenses	53,054	47,090	69,050
Telephone	1,800	1,800	1,866
Repairs	20,000	25,000	21,751
Electricity	7,500	11,000	9,825
Cleaning Supplies	1,500	1,500	1,957
Chemicals	6,000	7,500	9,998
Property Taxes	2,650	2,550	2,428
Equipment	3,500	3,500	2,766
Lifeguard Uniforms	1,500	1,500	1,739
Security	2,000	2,000	1,057
	99,504	103,440	122,437
Other Outside Recreation			
Wages and Payroll Expenses	0	175,344	171,231
Events Development Coordinator Memberships	0	600	325
Events Development Coordinator Travel/Training	0	1,500	1,316
Events Development Staff clothing	0	3,000	0
MDSS Promotional items	0	1,500	0
	0	181,944	172,872

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Community Events Expenses	40,000	40,000	49,870
	<u>40,000</u>	<u>40,000</u>	<u>49,870</u>
Total Other Outside Recreation	<u>40,000</u>	221,944	222,742
Total Outside Recreation	<u>524,400</u>	718,402	647,032
Recreational Facilities			
Border Area Arena			
Arena Repairs	500	500	0
Arena Electricity	5,248	4,000	3,945
Total Border Area Arena	<u>5,748</u>	4,500	3,945
Garcelon Civic Center			
Administrative			
Staff Salary, Wages, Payroll Expenses and Benefits	443,563	242,009	231,314
Professional Development/Training	4,500	4,500	4,120
Advertising, Marketing and Promotion	1,000	1,000	1,498
Rink Board/Arena Signage	12,000	10,000	12,552
Computer Servicing/IT Support	8,600	5,000	2,330
Cash Over/Under	1	1	257
	<u>469,664</u>	262,510	252,071

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2025**

Description	Budget 2025	Budget 2024	Actual 2023
Physical Operations/Maintenance			
Staff Salary, Wages, Payroll Expenses and Benefits	578,993	558,878	557,735
Clothing Allowance	5,000	5,000	6,067
Operations/Maintenance Training and Professional Dev	10,000	7,000	4,754
Arena Equipment Maintenance and Repair	35,000	35,000	48,743
Cleaning Supplies and Equipment	17,000	17,000	18,460
General Building Maintenance and Repair	40,000	30,000	40,122
GCC Building Security	3,000	6,000	6,730
Cleaning Contract	1,500	1,500	1,847
Floor Mats	6,500	6,500	7,304
Licenses, Inspections, Permits and Contracts	17,500	15,000	15,162
Signage	1,500	1,500	582
Zamboni Maintenance	6,000	8,000	5,470
Safety/First Aid	4,500	4,000	4,807
Electricity	249,500	249,500	212,146
Electricity (R)	37,800	37,800	32,991
Natural Gas	43,000	43,000	36,761
Natural Gas (R)	6,400	6,400	5,650
Pest Control	1,300	1,300	1,004
	1,064,493	1,033,378	1,006,335
Pool			
Staff Salary, Wages, Payroll Expenses and Benefits	476,001	465,665	293,403
Programming Supplies and Equipment	7,000	7,000	19,515
Maintenance and Repair	30,000	30,000	40,755
Chemicals	13,000	15,000	13,884
Aquatic Training and Professional Development	10,000	8,500	8,821
Uniforms	2,500	2,500	2,631
	538,501	528,665	379,009
Walking Track			
General Maintenance and Repair	1,100	1,100	1,145
	1,100	1,100	1,145

**Municipal District of St. Stephen
General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Meeting and Conference Areas			
General Maintenance & Repairs	3,500	3,500	4,071
Events Equipment and Supplies	7,500	8,000	7,087
Linens and Drycleaning	1,333	1,300	1,287
	12,333	12,800	12,445
 Fitness Area			
Supplies, Equipment and Maintenance	25,000	5,000	8,247
Service Contract	0	0	1,045
	25,000	5,000	9,292
 Food and Beverage Services			
Student Event Staff Wages, Payroll Expenses and Ben	62,000	67,519	83,508
Canteen Merchandise	25,000	48,125	43,753
Lower Canteen Cash Over/Under	1	1	0
Upper Canteen Cash Over/Under	1	1	0
	87,002	115,646	127,261
 Kitchen			
Small Equipment & General Supplies	2,500	2,500	8,105
Licenses	1,700	1,700	1,153
	4,200	4,200	9,258
 Special Events			
Special events	50,000	70,000	4,702
Special Events Staff	2,700	6,775	0
Market Events	3,500	0	0
	56,200	76,775	4,702
 Grounds and Parking Lot			
Property Taxes	4,750	4,200	4,325
Parking Lot-Line Painting	1,000	100	0
	5,750	4,300	4,325
 Total Garcelon Civic Center	2,264,243	2,044,374	1,805,843
 Total Recreational Facilities	2,269,991	2,048,874	1,809,788

**Municipal District of St. Stephen
General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Library			
Repairs/Maintenance			
Repairs, cleaning contract & Maintenance	10,000	10,000	8,264
Electricity	20,000	20,000	14,274
Grant	41,897	40,917	38,647
Total Library	<u>71,897</u>	<u>70,917</u>	<u>61,185</u>
Other Recreation & Cultural Services			
RSC -Regional Recreation Cost Share	195,053	190,998	171,615
Total recreation and cultural services	<u>3,061,341</u>	<u>3,029,191</u>	<u>2,689,620</u>

**Municipal District of St. Stephen
General Operating Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Fiscal services			
Debt Charges-Interest on Temporary Borrowing			
Short Term Interest & Bank Charges - Operating	10,000	10,000	7,581
GCC Bank Fees	15,000	15,000	12,764
Short Term Interest & Bank Charges - Capital	88,456	83,000	93,160
	<u>113,456</u>	<u>108,000</u>	<u>113,505</u>
Debt Charges-Interest on Long Term Debt			
Long Term Interest-Current Debentures	163,502	129,719	138,095
Long Term Interest-Future Debentures	0	0	0
	<u>163,502</u>	<u>129,719</u>	<u>138,095</u>
Debt Charges-Principal Repayments			
Principal Payments-Current Debentures	367,000	353,000	346,000
Capital Leasing Arrangements	0	45,769	0
Transfer to General Capital Reserve	65,281	86,181	200,000
Transfer to General Operating Reserve	0	25,000	0
Transfer to General Capital Fund	842,609	0	147,441
Payment In Lieu of Tax	0	0	0
Funding Liability-Vested Future Employee Benefits	0	0	0
Total fiscal services	<u>1,551,848</u>	<u>747,669</u>	<u>945,041</u>
Other services	<u>10,000</u>	<u>11,820</u>	<u>9,970</u>
Total Expenditures	<u>14,158,049</u>	<u>13,443,578</u>	<u>12,204,764</u>

**Water and Sewerage Operating Fund Budget
2025**

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Revenue			
Sale of service	\$2,539,000	\$2,541,000	\$2,431,513
Other revenue from own source	176,100	216,100	665,024
Other transfers	119,221	117,274	61,902
Total Revenue	<u>\$2,834,321</u>	<u>\$2,874,374</u>	<u>\$3,158,439</u>
Expenditure			
Water supply	1,322,080	\$1,267,569	\$1,174,369
Sewerage collection and disposal	923,907	902,845	1,022,414
Fiscal services	588,335	703,960	947,561
Total Expenditure	<u>\$2,834,321</u>	<u>\$2,874,374</u>	<u>\$3,144,344</u>
Surplus (Deficit)	<u>\$0</u>	<u>\$0</u>	<u>\$14,095</u>

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Revenue			
Sale of service			
Water			
Water Residential	\$588,000	\$588,000	552,211
Water Industrial	378,000	378,000	383,068
	<u>966,000</u>	<u>966,000</u>	<u>935,279</u>
Sewer			
Sewer Residential	1,050,000	1,050,000	988,925
Sewer Industrial	410,000	410,000	392,937
	<u>1,460,000</u>	<u>1,460,000</u>	<u>1,381,862</u>
Wastewater Treatment Agreements	106,000	106,000	106,016
Connection and Service Charges	7,000	9,000	8,356
Total Sale of Service	<u><u>\$2,539,000</u></u>	<u><u>\$2,541,000</u></u>	<u><u>\$2,431,513</u></u>
Other Revenue From Own Source			
Hydrant & Sprinkler Rentals	\$1,000	\$1,000	940
Water Cost Transfer	125,000	125,000	125,000
Miscellaneous			
Insurance Recovery - Damages	0	0	400,064
Bank Interest	5,000	5,000	6,110
Interest on Overdue Accounts	45,000	85,000	132,910
Grants/Contributions	100	100	0
	<u>50,100</u>	<u>90,100</u>	<u>539,084</u>
Total Other Revenue From Own Source	<u><u>\$176,100</u></u>	<u><u>\$216,100</u></u>	<u><u>\$665,024</u></u>
Other Transfers			
Surplus	\$119,221	\$117,274	61,902
Operating Reserve Fund	0	0	
Total Other Transfers	<u><u>119,221</u></u>	<u><u>117,274</u></u>	<u><u>61,902</u></u>
Total Revenue	<u><u>\$2,834,321</u></u>	<u><u>\$2,874,374</u></u>	<u><u>\$3,158,439</u></u>

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Expenditure			
Water Supply			
Administration			
Water Share-Administrative Wages	\$178,550	\$205,467	\$150,245
Water Share-Corporate Services Special Projects	35,550	0	0
Office Supplies	3,000	3,000	2,490
Office Equip Maintenance	2,000	2,000	1,050
Office Computer Service	34,881	25,858	22,818
Audit Fees	2,500	2,500	1,919
Legal Fees & Claims	100	100	4,426
	256,581	238,925	182,948
Purification and Treatment			
Purification & Treat Building Maintenance	5,500	5,500	2,475
Purification & Treat Chlorine	65,000	53,000	63,533
Purification & Treat Sampling	36,000	35,000	34,590
	106,500	93,500	100,598
Transmission and Distribution			
Water Share-Transmission & Distribution Wages	281,585	270,006	299,155
Trans & Dist. Training	7,000	7,000	1,879
Trans & Dist. Liability Insurance	5,565	9,326	7,772
Trans & Dist. Telephone	2,400	2,400	2,295
Trans & Dist. Supplies	134,000	134,000	51,458
Trans & Dist. Vehicle License	560	560	114
Trans & Dist. Equipment Repair	45,000	42,000	54,358
Trans & Dist. Clothing	4,000	5,000	2,454
Trans & Dist. Equipment Purchase	3,000	3,000	0
Trans & Dist. Engineering	1,000	1,000	16,068
Trans & Dist. Cold Patch	16,000	16,000	22,845
Water Share Fuel	22,750	29,750	24,539
Trans & Dist. Asphalt	60,000	60,000	42,034
Trans & Dist. Gravel	19,000	19,000	11,861
Water Meter Purchase	25,000	25,000	38,565
Cross Connection Control Program	1,000	1,000	
	627,860	625,042	575,397

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Source of Supply			
Water Share- Water Share - Source of Supply Wages	181,528	150,662	178,571
Source Training	2,500	2,500	0
Source Telephone	6,860	12,000	6,691
Source Liability Insurance	5,565	9,326	7,772
Source Building Maintenance	24,000	24,000	37,630
Source Electricity	60,186	58,164	55,404
Source Generator Fuel	1,000	1,000	3,889
Source Supplies	10,000	13,000	7,607
Source Clothing	1,250	1,200	1,214
Source Property Taxes	5,750	5,750	5,314
SCADA Maintenance	20,000	20,000	5,877
Water Quality Protection Plan	8,000	8,000	1,592
	326,639	305,602	311,561
 Billing and Collection			
General Office Postage	4,500	4,500	3,865
	4,500	4,500	3,865
 Total Water Supply	\$1,322,080	\$1,267,569	\$1,174,369
 Sewerage Collection and Disposal			
Administration			
Sewerage Share Administrative Wages	\$178,550	\$205,467	\$150,246
Water Share-Corporate Services Special Projects	35,550	0	0
Office Supplies	3,000	3,000	2,285
Office Equip Maintenance	2,000	2,000	1,049
Office Computer Service	34,555	25,858	19,973
Audit Fees	2,500	2,500	1,919
Legal Fees and Claims	100	100	8,239
	256,255	238,925	183,711
 Sewerage Collection System			
Sewerage Share-Live Sewer Wages	3,000	4,200	1,223
Supplies	2,000	2,000	1,435
Maintenance	16,451	15,000	11,534
Contracted Services	100	100	0
Sewer Pipe	10,000	10,000	6,065
Asphalt	7,000	7,000	5,441
Gravel	9,500	9,500	8,313
	48,051	47,800	34,011

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Sewerage Lift Station			
Electricity	62,795	67,900	70,176
Maintenance	60,000	50,000	104,424
SCADA Maintenance	20,000	20,000	4,224
Supplies	4,000	4,000	1,870
	146,795	141,900	180,694
Sewerage Treatment and Disposal			
Sewerage Share-Treatment Plant Wages	186,589	193,820	169,597
Treat & Disp Training	2,500	2,500	0
Treat & Disp Clothing	2,800	3,000	1,659
Treat & Disp Telephone	7,000	10,000	5,568
Treat & Disp Electricity	133,772	119,975	1,894
Treat & Disp Supplies	8,000	8,000	5,671
Treat & Disp License	100	100	19
Treat & Disp Chlorine	22,980	23,000	17,170
Treat & Disp Liability Ins.	5,565	9,325	7,771
Treat & Disp Equipment Repair & Maintenance	50,000	45,000	36,243
Treat & Disp Property Taxes	7,250	6,250	3,656
Treat & Disp Engineering	1,000	1,000	38,935
Treat & Disp Treatment Plant Lab Tests	18,000	18,000	23,379
Fire Damage Costs			284,032
Sewerage Share-Fuel	22,750	29,750	24,539
	468,306	469,720	620,133
Billing and Collection			
General Office Postage	4,500	4,500	3,865
	4,500	4,500	3,865
Total Sewerage Collection and Disposal	\$923,907	\$902,845	\$1,022,414

**Municipal District of St. Stephen
Water and Sewerage Fund Budget
2025**

Description	Budget 2025	Budget 2024	Actual 2023
Fiscal Services			
Water-Interest on Temporary Borrowing Water Bank Interest & Bank Charges	\$75,000	\$75,000	30,356
Water-Interest on Long Term Debt Long Term Interest-Current Debentures	28,545	31,359	35,186
Long Term Interest-Future Debentures	0	0	
	<u>28,545</u>	<u>31,359</u>	<u>35,186</u>
Water-Principal Repayments Principal Payments-Current Debentures	151,690	172,020	169,800
Sewer-Interest on Temporary Borrowing Sewer Bank Interest & Bank Charges	75,000	75,000	30,356
Sewer-Interest on Long Term Debt Long Term Interest-Current Debentures	9,412	11,698	17,066
	<u>9,412</u>	<u>11,698</u>	<u>17,066</u>
Sewer-Principal Repayments Principal Payments-Current Debentures	58,310	172,980	182,200
Transfers			
Transfer to Utility Capital Fund	0	0	138,538
Transfer to Utility Capital Reserve	166,255	47,256	68,029
Transfer to Utility Operating Reserve	0	64,000	
Deficit	19,123	53,647	53,648
Provision Doubtful Accounts	5,000	1,000	222,382
Fund Liability-Vested Future Emp Benefits-Water	0	0	
Fund Liability-Vested Future Emp Benefits-Sewer	0	0	
	<u>190,378</u>	<u>165,903</u>	<u>482,597</u>
Total Fiscal Services	<u>\$588,335</u>	<u>\$703,960</u>	<u>\$947,561</u>
Total Expenditure	<u>\$2,834,321</u>	<u>\$2,874,374</u>	<u>\$3,144,344</u>