Western New Brunswick Service Commission

2025 ANNUAL REPORT

Western New Brunswick

Service Commission

2025 ANNUAL REPORT

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Introduction

Western New Brunswick Region · 2025

The Western New Service Commission Annual Report provides an overview of the activities undertaken by the commission in 2025 as well as the Financial Statements. An electronic copy of the annual report is available by visiting www.westnb.ca.

Economic Development & Workforce

Western New Brunswick Region · 2025

In 2025, Economic Development efforts in the Western Valley region focused on strengthening collaboration, support to employers, workers, and priority sectors. Through strategic partnerships, targeted initiatives, and renewed planning, the region made meaningful progress toward a more resilient and future-ready workforce.

Key Milestones

Labour Market Partnership (LMP) Forum

A key milestone in 2025 was the successful launch of the Labour Market Partnership Forum, which brought together government partners, education and training institutions, sector representatives, and community organizations. The Forum established a collaborative platform for sharing labour market trends, identifying regional challenges, and aligning workforce initiatives on a quarterly basis. Participation and engagement exceeded expectations.

Regional Workforce Strategy

The region completed an updated Regional Workforce Strategy reflecting current labour market realities, demographic trends, and employer needs. The strategy sets clear priorities around talent attraction and retention, skills development, youth engagement, and support for critical sectors. Stakeholder consultation ensured the strategy is evidence-based and responsive to the unique needs of the Western Valley.

Job Fairs & Employer Engagement

RSC staff actively attended and supported regional and provincial job fairs, while also planning and executing local job fairs tailored to community and employer needs. These events improved connections between job seekers and employers and increased awareness of opportunities across sectors.

Employers, entrepreneurs, developers, and prospective business owners were supported through referrals to key partners including:

- CBDC, ACOA, Opportunities NB
- NBCC and WorkingNB
- SkillsNB and AgriNB

- Social Enterprise Organizations and ASD-W
- IRCC and Immigration New Brunswick (employer information sessions)
- Multicultural Association of Carleton County (Intercultural Competency Training)

Youth Engagement

Youth engagement persisted as a priority throughout 2025, with initiatives aimed at introducing high school students to local career pathways, supporting exploratory education streams, and encouraging long-term attachment to the region.

Healthcare Sector Support

Recognizing the critical importance of healthcare to regional well-being and economic stability, workforce initiatives also provided targeted support to the healthcare sector — including collaboration on recruitment, retention, and workforce planning, as well as participation in broader discussions on addressing staffing pressures in rural healthcare settings.

> 2025 was a year of foundational progress for the Western NB Service Commission in Economic and Workforce Development. Through strengthened partnerships, strategic planning, and practical action, the region is better positioned to respond to labour market challenges and support a strong, inclusive, and sustainable workforce.

Health Collaboration

Western New Brunswick Region · 2025

In 2025, the Western NB Service Commission implemented a Health Collaboration function to serve as a regional point of contact for initiatives involving Horizon Health Network, the Department of Health, MedavieNB, and other provincial stakeholders. This role focuses on strategic community engagement, workforce development, and collaboration with regional healthcare facilities.

Physician Recruitment

In partnership with Horizon Health Network, the RSC supported four physician recruitment initiatives in 2025, coordinating tailored community experiences for visiting physicians and their families. These included:

- Welcome packages and accommodations
- Regional tours and meetings with realtors
- School and daycare visits
- Networking opportunities
- Spousal employment support

4 Physician Recruitment Initiatives Supported	3 Physician Positions Accepted	4 Medical Scholarships Established (Annual)

Workforce Development & Training

Workforce development initiatives included:

- Participation in career fairs targeting physician resident students
- High school healthcare career panel discussions
- Sponsorship of hands-on learning opportunities
- Residency programming support at Upper River Valley Hospital, including Rural Medicine Week
- "Lunch and learn" sessions connecting medical learners with local professionals

Medical Education Partnership

The RSC signed an agreement with the New Brunswick Medical Education Foundation to establish scholarship opportunities supporting four medical students annually who intend to practice in the Western NB region.

Healthcare Advocacy

In alignment with Board direction, the RSC took an active role in advocating for improved healthcare services. This included ongoing engagement with Horizon Health Network and the Province of New Brunswick's Department of Health, leading to collaborative discussions focused on addressing regional challenges and identifying opportunities to strengthen healthcare delivery across the Western Valley.

Housing

Western New Brunswick Region · 2025

The Commission adopted a Regional Housing Strategy prepared by Stantec in January of 2025, the Board then directed staff to work toward implementing the recommendations of that strategy which included the designation of a staff member responsible for housing. This year represented foundational growth, and acquiring knowledge of organizations and programs available in support of housing development. Meaningful partnerships have been built across sectors to support innovative and sustainable housing solutions.

Strategic Progress & Key Activities

Housing Access & Affordability

- Developed a comprehensive knowledge of housing initiative in support of new developments

Community Partnerships & Collaboration

- Worked to establish community relationships with NBCC, Housing NB, and municipalities
- Engaged outreach organizations for community insight
- Initiated developer and municipal engagement

Awareness, Education & Communication

- Development of housing pamphlet and digital tools
- Created QR-linked live booklet for public distribution

Innovation & Capacity Building

- Attended Miramichi Region housing workshop
- Attended Atlantic On-Site Construction workshop
- Initiated planning for regional housing symposium

Next Steps & Priorities for 2026

- Launch housing pamphlet and digital tools
- Create vacant municipal land inventory
- Create municipal incentives database
- Continue to engage stakeholders and attend learning events
- Host Housing Forum (Affordable Housing as Economic Infrastructure) — early 2026
- Build awareness through enhanced website, events, and stakeholder relationship cultivation

After assuming this position in early 2025, a strong foundation has been built for future action. The division is now positioned to deliver measurable outcomes through collaboration with local developers and sustainable housing solutions.

West NB Tourism

Western New Brunswick Region · 2025

2025 marked a defining year for West NB Tourism, creating momentum for long-term growth and stronger regional alignment. It was a year defined by meaningful firsts — including the launch of the region's first official tourism website, participation in co-investment advertising campaigns, and the development of a forward-looking social media strategy.

Website Launch & Performance

Even though the website was launched 6 months into the year, it quickly became a central tool for visitor planning. In the 9 months to date, the site welcomed over 60,000 visitors, establishing strong digital engagement. Organic discovery already accounts for 9% of total visits — indicating growing interest in the region.

60,000+	9%	14,000
Website Visitors (9 months)	Organic Traffic Share	Projected Organic Visitors by End of 2026

Key wins:

- Expanded reach beyond the immediate region and New Brunswick
- Established a strong baseline for performance tracking
- Positioned to reach approximately 14,000 organic visitors by end of 2026

Strategic Marketing Investment

Co-operative marketing campaigns with provincial partners reached travelers actively considering New Brunswick. Both campaigns met original benchmark goals, drove partner engagement through link click-outs, and reinforced the destination as an easy-to-navigate, multi-day destination.

Media Coverage & Earned Exposure

The region saw a steady rise in media attention, with opportunities emerging through provincial partnerships. Media mentions — spanning television features, news coverage, travel writing, blogs, and magazines — remained consistent year over year with strong potential for growth.

Notably, 2025 maintained performance comparable to 2024, which was heavily influenced by the solar eclipse. This demonstrates that 2025 performance was achieved on its own merit.

Looking Ahead — 2026 Priorities

- Visitor experience development
- Launch new social media strategy following completion of the asset library project
- Strengthen brand presence at high-value events and trade shows
- Target 15% organic traffic
- Collaborate on television productions across three regional experiences
- Explore ways to deepen storytelling and encourage extended stays

Community Development & Transportation

Western New Brunswick Region · 2025

Urban/Rural Rides Transportation Service

Urban/Rural Rides operated throughout the region in 2025, with significant growth in ridership as awareness of the service grew.

277	892	24
Active Clients (up from 171 in 2024)	Total Rides Provided	Volunteer Drivers (year end)

Volunteer drivers were distributed across communities:

- 3 in Tobique Valley
- 3 in Southern Victoria
- 9 in Carleton North
- 2 in Hartland
- 5 in Woodstock
- 2 in Lakeland Ridges

The service primarily supported seniors (55+) with medical transportation, while also accommodating essential errands — groceries, food bank visits, pharmacy needs, and banking — when arranged in advance. In late November, a driver training session and appreciation lunch were held at the Florenceville Kin Club.

A three-year transportation grant application was submitted to ESIC in fall 2025, streamlining the funding process for future years.

Community Development — OPT4 Priorities

A major shift for the Economic and Social Inclusion Corporation (ESIC) was the renewal of the Overcoming Poverty Together document (OPT4) in February, establishing a roadmap of poverty-reduction priorities for 2025–2030. RSC Community Development Coordinators are responsible for six priority measures:

- Increasing food security
- Increasing access to affordable and available transportation
- Increasing access to federal and provincial benefits to enhance income security
- Improving financial literacy
- Supporting non-profits and social enterprise at the regional level
- Coordinating training opportunities that reduce the risk of stigmatizing or further traumatizing individuals

A Regional Community Development Plan was completed and submitted to ESIC, covering a two-year period and based on the new OPT4 priority actions and additional RSC community development initiatives.

Community Grants

The Community Development division secured grant funding for local groups through ESIC's Community Action program, supporting initiatives across the Western Valley region.

Sport & Recreation Development

Western New Brunswick Region · 2025

This was a foundational year for sport and recreation in Western NB. Although the region has historically had a strong Recreation Association, the group lack staff able to execute regional priorities. This was a a year of meaningful community engagement, strategic planning, and impactful partnerships building a more active and connected region.

Key Achievement — Physical Activity Action Plan

Working closely with regional consultants, the Action Plan was developed through extensive community and cross-sector collaboration and successfully approved for funding by the Government of New Brunswick.

How it was built:

- Summit Event held in Fall 2025 to establish a formal Partners Table
- Partners Table includes 8 members representing Public Health, Schools, Recreation, and Public Sport
- 3 Partners Table Meetings held (virtually and in-person)
- Public Survey designed and distributed to gather community feedback
- Action Plan developed and submitted with full progress report
- $40,000 grant received by the Western Valley Recreation Association from GNB to fund the Action Plan.

Events & Engagements

- WV Regional Games 2025 — Assisted in organizing and running
- WV PRO Kids Golf Fundraiser — Raised over $10,000 for PRO Kids (September 2025)
- Western Valley Seniors Clubs — Presentations across the region (September 2025)
- Provincial Gathering on Right to Play, Physical Activity & Active Transportation — Grand Falls (February 2026)

Boards & Committees

- WVRA Board Membership — Joined August 2025, attended all meetings
- WVRA 2026 Planning Session — Attended January 2026
- Western Valley Wellness Network — Member since January 2026

Planning & Strategy

- Regional Planning for Physical Activity — Participated in regional workshops and online meetings (July 2025–Present)
- Regional Trail Strategy — Successfully established for the Western Valley (December 2025)

Upcoming Priorities — 2026

- Training of Summer Staff — Recreation NB's Essential Playbook Training
- Try-A-Sport Days — Accessible, welcoming opportunities for children to explore new sports
- WV Regional Games 2026 — Continued organizing and delivery support
- Physical Activity Action Plan — Implementation of approved initiatives with ongoing Partners Table oversight

Solid Waste Management

Western New Brunswick Region · 2025

Solid staff continued to work closely with waste and recycling partners, including the EPR programs, Recycling NB, waste collection contractors and our municipal partners to standardize programming, improve access to recycling opportunities, to increase participation diversion programs.

As part of these collaborative relationships, it was brought to the attention of the Board of Directors that Circular Materials would like to implement by-weekly recycling collection in the region in an effort in increase diversion/recycling volumes. In 2025 the consultation with the municipal partners and contractors was undertaken to lay the groundwork for changes to come in 2026.

Recycling Programs

Staff have been assisting in the promotion of the Circular Materials recycling program and have worked to increase the registration of multi residential buildings and school facilities.

11/17 Schools in School Recycling Program	**104** Apartment Buildings Enrolled	**636** Apartment Units Enrolled
1,603 Curbside Recycling 2025 (MT)	**1,176** Curbside Recycling 2024 (MT)	**+36%** Year-over-Year Increase

Key recycling program updates:

- Battery EPR program expanded — now accepts most household rechargeable, single use, and embedded batteries
- Electronics EPR program expanded to take most small household electronics
- All EPR programs regularly promoted via Facebook, RSC website, and radio
- 2025 calendars produced and delivered via Canada Post

Waste Disposal

- Household Waste 2025: 10,618 MT
- MSW Recycling Rate: 7.56%
- 2026 will review residential recycling and residential + ICI recycling as two separate metrics

Household Hazardous Waste (HHW)

494	12.24	+55 cars
Cars Served (4 Sites)	HHW Collected (MT)	Increase from Previous Year

Paint, oil, glycol, batteries, and lamp disposal costs are now directed to respective RecycleNB contractors to pay, with GFL zeroing out the RSC's invoice for these items.

Environmental Trust Fund (ETF) Applications

- Advertising: $50,000 — Funded in full
- HHW Program: $50,000 — Funded in full
- School Program: $25,000 — Funded in full

The school program supplied waste diversion, composting, and food production supplies to nearly all schools within the region.

Organics — Legislative Update

- Act amendment consultation: July–September 2025
- Submission: November 2025
- Bill and government process: Autumn 2026
- Bill enactment: 2027
- Rollout (landfill ban — residential, commercial, industrial): 2028

Consultation with all RSC waste managers confirmed that organics collection as a separate service would be expensive with minimal impact on diversion from landfill. Public consultation closed December 19th.

RSCs are also lobbying the province to address Lithium-ion batteries entering waste and recycling streams following a flagged near miss at the Woodstock transfer station.

Public Safety

Western New Brunswick Region · 2025

Public Safety Committee

The Public Safety Committee ahs been very active and meet regularly to increase regional collaboration and communication. The members of the committee are active and engaged which has resulted in moving forward on several key projects.

FireSmart Program

FireSmart funding was applied for and awarded to provide 8 Fire Resiliency Reports — one for each of the 6 municipalities in the region, 1 for the Rural District, and 1 for Neqotkuk First Nation. **W**otstak First Nation was included in the plan for the Municipality of Woodstock as it is located within the municipality. Research and report writing were completed over Winter 2025, with finished reports recently presented to each municipality. Recommendations from these reports will form the bulk of the Public Safety Committee's work for 2026.

Voyent Alert System

The Voyent Alert System has been adopted by all municipalities, with each municipality having two trained administrators. The system will go live in January 2026.

All Municipalities with Voyent Alert		**Jan 2026** System Launch

Emergency Preparedness

- Mandatory ISO100 course discussed for key municipal staff to build a core of trained Emergency Operations Centre personnel
- 4 Public Safety Committee meetings held in 2025, including a wildfire table-top exercise
- Public Safety Guidance booklet published and uploaded to RSC website as a permanent resource; 200 hard copies printed and distributed to municipalities

The Public Safety division made significant strides in 2025, establishing foundational emergency preparedness infrastructure across all municipalities in the Western Valley region.

Regional Service Support Fund

Western New Brunswick Region · 2025

The funding for the Commission to operate comes from several different sources, including the member municipalities and rural district, Grants from The Economic and Social Inclusion Corporation, Working NB, the Department of Health, Department of Tourism Heritage and Culture, and most notably The Regional Service Support Fund (RSSF) administered by the Department of Local Government. The table included as Appendix A highlights the RSSF funding received in 2025.

2025 Audited Financial Statements

Western New Brunswick Region · 2025

Lenehan McCain & Associates prepared and presented the 2025 Audited Financial Statements for the Commission for the 2025 Financial Year. Those statements as attached as Appendix B to this report.

WESTERN VALLEY REGIONAL SERVICE COMMISSION

FINANCIAL STATEMENTS

DECEMBER 31, 2025

WESTERN VALLEY REGIONAL SERVICE COMMISSION

FINANCIAL STATEMENTS

DECEMBER 31, 2025

LENEHAN
MCCAIN
& Associates
CHARTERED PROFESSIONAL ACCOUNTANTS

Independent Auditor's Report

To the Members of
Western Valley Regional Service Commission

Opinion
We have audited the financial statements of Western Valley Regional Service Commission, which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, change in net financial assets, cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Commission's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lenehan McCain + Associates

Chartered Professional Accountants

Woodstock, New Brunswick
May 1, 2026

WESTERN VALLEY REGIONAL SERVICE COMMISSION

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2025

	2025	2024
Financial Assets		
Cash	$ **1,960,852**	$ 833,479
Funds held in trust, Wolastoq Valley Trail	-	28,781
Accounts receivable (Note 5)	**88,379**	368,903
Term deposits (Notes 6 and 14)	**22,687**	756,490
	2,071,918	1,987,653
Liabilities		
Accounts payable and accrued liabilities (Note 7)	**217,515**	263,725
Funds held in trust, Wolastoq Valley Trail	**28,781**	28,781
Deferred revenue	**4,500**	-
	250,796	292,506
Net financial assets	**1,821,122**	1,695,147
Non-financial Assets		
Tangible capital assets (Note 11)	**50,952**	55,961
Prepaid expenses (Note 8)	**253,161**	1,556
Inventory (Note 4)	**186**	186
	304,299	57,703
Accumulated Surplus	$ **2,125,421**	$ 1,752,850

Approved on behalf of the Western Valley Regional Service Commission

, Chair of the Board of Directors

, Secretary

The accompanying notes are an integral part of the financial statements

WESTERN VALLEY REGIONAL SERVICE COMMISSION

STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Surplus	**$ 372,571**	$ 798,219
Acquisition of tangible capital assets	**(13,700)**	(51,751)
Amortization of tangible capital assets	**18,709**	15,970
	5,009	(35,780)
Acquisition of prepaid asset	**(251,605)**	100
Increase in net financial assets	**125,975**	762,539
Net financial assets at beginning of year	**1,695,147**	932,608
Net financial assets at end of year	**$ 1,821,122**	$ 1,695,147

The accompanying notes are an integral part of the financial statements

WESTERN VALLEY REGIONAL SERVICE COMMISSION

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2025

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Member charges	$ 2,001,332	$ 2,107,370	$ 2,216,994
Sale of services	1,597,506	2,002,361	1,751,346
Government grants	1,104,917	1,197,449	1,466,945
Operating fees	151,954	151,955	73,500
Other funding	-	361,163	-
Interest	-	43,605	44,942
	4,855,709	5,863,903	5,553,727
Expenditures			
Solid Waste Services	3,219,160	3,552,478	2,817,419
Local Planning Services	702,649	801,842	885,697
Community Development Services	185,541	197,014	238,149
Regional Tourism Services	325,444	242,588	245,093
Regional Economic Development Services	700,398	326,166	329,275
Regional Transportation Services	62,150	59,435	64,311
Regional Public Safety Services	80,076	99,945	77,273
Regional Sport, Recreation and Culture	53,773	208,107	46,002
Community Health Recruitment & Retention Services	-	3,757	22,653
Corporate Services	494,774	-	29,635
	5,823,965	5,491,332	4,755,507
Surplus (deficit)	(968,256)	372,571	798,219
Accumulated surplus at beginning of year	-	1,752,850	954,631
Accumulated surplus at end of year	$ (968,256)	$ 2,125,421	$ 1,752,850

The accompanying notes are an integral part of the financial statements

WESTERN VALLEY REGIONAL SERVICE COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2025

		2025		2024
Cash flows from				
Operating activities				
Surplus	$	**372,572**	$	798,219
Items not affecting cash				
Amortization		**18,709**		15,970
		391,281		814,189
Change in non-cash operating working capital				
Accounts receivable		**280,524**		(272,690)
Prepaid expenses		**(251,605)**		100
Term deposits (Notes 6 and 14)		**733,803**		(309,013)
Accounts payable		**(46,211)**		55,581
Deferred revenue		**4,500**		-
		1,112,292		288,167
Capital activities				
Acquisition of tangible capital assets		**(13,700)**		(51,751)
Increase in cash and cash equivalents		**1,098,592**		236,416
Cash and cash equivalents, beginning of year		**862,260**		625,844
Cash and cash equivalents, end of year	$	**1,960,852**	$	**862,260**
Represented by				
Cash	$	**1,960,852**	$	833,479
Funds held in trust		**-**		28,781
	$	**1,960,852**	$	**862,260**

The accompanying notes are an integral part of the financial statements

1. Description of the organization

On January 1st, 2013, Regional Service Commission 12 was established as a body corporate, pursuant to the provisions of the Regional Service Delivery Act, Statutes of New Brunswick 2012, Chapter 37, and the Regulations made there under. The Commission is mandated to provide or facilitate the services of regional planning and solid waste to all its members, and a land use planning service to its members that are local service districts. It is also mandated to provide a forum in order to initiate cooperative action amongst its members.

2. Basis of Presentation and Significant Accounting Policies

These financial statements are prepared in accordance with Canadian public sector accounting standards for governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

(a) Inventory

Inventories of supplies and goods available for resale are recorded at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the normal course of business.

(b) Deferred revenue

Funding is recorded as deferred revenue if it has been restricted by the government for a stated purpose, such as a specific program or the purchase of tangible capital assets. Deferred revenue is recognized in revenue over time as the recognition criteria are met.

(c) Net assets

The Commission's financial statements are presented so as to highlight net assets as the measurement of financial position. The net assets of the Commission are determined by its financial assets less its liabilities. Net assets are comprised of two components, non-financial assets and accumulated surplus.

(d) Reporting entity

The financial statements reflect the assets, liabilities, revenues, expenditures and net assets and cash flows of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Commission and which are owned or controlled by the Commission.

(e) Budget

The budget figures contained in these financial statements were certified and adopted by the Commission's Board of Directors on December 13, 2024.

(f) Revenue recognition

Operating and recycling fees are recorded when the waste is delivered to either the landfill facility and/or to the transfer station and when collection is reasonably assured.

Landfill fees are recorded as revenue and offset by a corresponding expenditure to reflect the overall cost to the Commission for waste.

Government transfers (both operating and capital) received under the terms of contribution agreements with the federal and provincial governments are recognized as revenue once eligibility criteria have been met. Funding is recorded as deferred revenue if it has been restricted by the government for a stated purpose, such as a specific program or the purchase of tangible capital assets. Deferred revenue is recognized in revenue over time as the recognition criteria is met.

Other revenue is recorded when it is earned, and collection is reasonably assured.

(g) Expenditure recognition

Expenditures are recorded on an accrual basis. Outstanding commitments for goods and services relating to the current year are accrued at the statement of financial position date.

(h) Financial instruments

The Commission's financial instruments consist of cash, accounts receivable, term deposits, accounts payable and accrued liabilities and long-term debt. Unless otherwise noted, it is the Board's opinion that the Commission is not exposed to any significant interest or credit risk arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

(i) Use of estimates

The preparation of the financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(j) Reserve funds

Certain amounts, as approved by Commission Board, are set aside in reserve funds for future operating and capital purposes. Transfers to and from reserve funds are recorded as an adjustment within accumulated surplus. A schedule of reserves is included as supplementary information to show the reserve fund balances.

(k) Cash

Cash includes cash on hand and balances with banks.

(l) Term deposits

Term deposits are recorded at cost plus accrued interest.

(m) Tangible capital assets

Tangible capital assets (TCAs) are items that can be physically touched, will be useful for a period greater than one year and will be used by the Commission on a regular basis.

Effective January 1, 2013, the Commission adopted the provisions of PSA Section 3150 Tangible Capital Assets. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Capital assets in excess of the capitalization threshold of $2,000 are recorded as tangible capital assets while expenditures below the threshold amount are expensed in the year acquired. Amortization begins in the year of acquisition.

Amortization is provided on the straight-line basis over the estimated useful life of the asset as follows:

Recycling equipment	5-10 years Straight line
Office equipment	5-20 years Straight line

(n) Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services, may be consumed in normal operations and are not intended for sale in the ordinary course of operations. Non-financial assets typically include tangible capital assets, prepaid expenses and inventories of supplies.

3. Segmented information

The Commission provides a wide range of services to its members. For management reporting purposes, the Commission's operations and activities are organized and reported by function. This presentation was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Commission services are provided by departments as follows:

Solid Waste Services
The Commission provides solid waste management services including education and promotion of recycling and composting programs to its members.

Local Planning Services
This department of the Commission prepares, administers and enforces rural plans and zoning, subdivision approvals, and building and development inspections for its members.

Community Development Services
The Commission guides community development to ensure a coherent regional approach to areas including affordable housing, newcomer settlement and diversity, social including, healthy communities and the integration of the Community Inclusion Network activities through a memorandum of Understanding with the Economic and Social Inclusion Corporation (ESIC).

Regional Tourism Services
Through the establishment of a Regional Destination Marketing Organization, the Commission leads and ensures the delivery of coordinated regional tourism promotion for the region.

Regional Economic Development Services
The Commission delivers a coordinated regional approach to economic development by bring together stakeholders and community leaders by identifying primary economic development sectors for growth, creating investment ready communities, developing labour market partnership forums and a workforce development strategy, including newcomer retention.

Regional Transportation Services
The Service Commission in collaboration with stakeholders, local governments, and ESIC works to develop and implement strategies related to regional transportation to better serve residents of the region.

Regional Public Safety Services
Police, fire protection and emergency measures planning services most often cover multiple local entities. As such, the regional service commissions has a mandate to establish a Public Safety committee to enhance regional communication, build relationships, and exchange information.

Regional Sport, Recreation and Culture Services
The Service Commission partners with entities to identify regional and sub-regional infrastructure and develop cost sharing agreements where appropriate.

Community Health Recruitment and Retention Services
Guided by the terms of a Memorandum of Understanding with the Department of Health, and in partnership with the Department staff, Horizon Health, and other stakeholders, the Commission generates plans and tools which may be leveraged for the recruitment and retention of health case practitioners to the region.

Corporate Services
This department is responsible for the management and administration of the Commission.

4. Inventory

		2025		2024
Green cone systems	$	**186**	$	186

5. Accounts receivable

		2025		2024
Trade receivables	$	**49,955**	$	330,479
HST receivable		**38,424**		38,424
	$	**88,379**	$	368,903

6. Term deposits

Term deposits consist of a guaranteed investment certificate held with the Bank of Nova Scotia and has maturity of October 1, 2026 and interest rate of 2.70%.

7. Accounts payable and accrued liabilities

		2025		2024
Trade payables and accrued liabilities	$	**85,594**	$	150,688
Receiver General - payroll liabilities		**-**		16,193
Accrued sick time liability		**131,921**		96,844
	$	**217,515**	$	263,725

8. Prepaid expenses

		2025		2024
Registration fees	$	-	$	1,556
Insurance		**18,206**		-
Rent		**6,162**		-
Other		**228,793**		-
	$	**253,161**	$	1,556

9. Accrued sick time

The Commission provides sick leave that accumulates at 1.25 days per calendar month for full-time, permanent employees. These employees can accumulate a maximum of 150 sick days.

The sick leave is an unfunded benefit. As such, there are no applicable assets. Benefits are paid out of general revenue as they come due.

The unfunded liability was approximately $131,921 at year end.

10. Commitments

1. As a result of a Ministerial Order dated March 13, 2014, the Commission acquired a contract with J.S. Bellis Ltd., whereby J.S. Bellis Ltd. will provide solid waste management services, including the disposal of solid waste originating in the Commission, and to enter into written agreements related to solid waste. The current contract expires in January, 2028.

2. A solid waste disposal agreement between Southwest Regional Service Commission, Northwest Regional Service Commission and Western Valley Regional Service Commission expires December 31, 2027. This agreement includes a provision for the delivery of waste to be split on a 50/50 basis plus or minus 5% between the landfills operated by Southwest Regional Service Commission and Northwest Regional Service Commission.

3. The Commission has entered into agreements to provide local planning services to various communities with varying expiration dates.

4. The Commission rents office space under an operating lease agreement covering the period October 1, 2016 to September 30, 2026. The lease commitment in aggregate is $470,330. The minimum annual lease payments are as follows:

2026	$35,275

11. Schedule of Tangible Capital Assets

	Office equipment	Miscellaneous equipment	2025	2024
Cost				
Balance, beginning of year	$ 105,242	$ 7,326	$ 112,568	$ 60,817
Additions and transfers during the year	13,700	-	13,700	51,751
Disposals and write-downs	-	(7,326)	(7,326)	-
Balance, end of year	$ 118,942	$ -	$ 118,942	$ 112,568
Accumulated amortization				
Balance, beginning of year	$ 49,281	$ 7,326	$ 56,607	$ 40,637
Amortization	18,709	-	18,709	15,970
Disposals and write-downs	-	(7,326)	(7,326)	-
Balance, end of year	$ 67,990	$ -	$ 67,990	$ 56,607
Net book value of tangible capital assets	**$ 50,952**	**$ -**	**$ 50,952**	**$ 55,961**

WESTERN VALLEY REGIONAL SERVICE COMMISSION

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12. Schedule of Segmented Disclosure

	Solid Waste Services	Local Planning Services	Community Development Services	Regional Tourism Services	Regional Economic Development Services	Regional Transportation Services	Regional Public Safety Services	Regional Sport, Recreation and Culture	Community Health Recruitment and Retention Services	Corporate Services	2025	2024
Revenue												
Member charges	$ 1,446,606	$ 427,827	$ 30,180	$ 132,454	$ -	$ 2,088	$ 42,808	$ 25,407	$ -	$ -	$ 2,107,370	$ 2,216,994
Sale of services	1,780,082	222,279	-	-	-	-	-	-	-	-	2,002,361	1,751,346
Government grants	527,256	151,955	167,949	169,076	437,777	60,000	63,189	74,738	-	-	1,651,940	1,510,810
Interest	19,337	4,475	891	2,437	4,282	4,253	1,373	2,975	3,581	-	43,604	44,942
Other	-	-	6,435	-	2,193	-	-	50,000	-	-	58,628	-
	3,773,281	806,536	205,455	303,967	444,252	66,341	107,370	153,120	3,581	-	5,863,903	5,524,092
Expenditures												
Salaries and benefits	79,892	440,328	87,544	71,423	131,531	-	18,999	26,450	-	-	856,167	650,997
Operating expenses	3,466,944	357,615	108,288	167,634	193,272	59,435	80,200	179,311	3,757	-	4,616,456	4,058,907
Amortization	5,642	3,899	1,182	3,531	1,363	-	746	2,346	-	-	18,709	15,969
	3,552,478	801,842	197,014	242,588	326,166	59,435	99,945	208,107	3,757	-	5,491,332	4,725,873
Surplus (deficit)	$ 220,803	$ 4,694	$ 8,441	$ 61,379	$ 118,086	$ 6,906	$ 7,425	$ (54,987)	$ (176)	$ -	$ 372,571	$ 798,219

WESTERN VALLEY REGIONAL SERVICE COMMISSION

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13. Schedule of annual surplus reconciliation

	Solid Waste Services	Local Planning Services	Community Development Services	Regional Tourism Services	Regional Economic Development Services	Regional Transportation Services	Regional Public Safety Services	Regional Sport, Recreation and Culture	Community Health Recruitment and Retention Services	Corporate Services	2025	2024
2025 annual surplus (deficit) per PSAB	$ 220,803	$ 4,694	$ 8,441	$ 61,379	$ 118,086	$ 6,906	$ 7,425	$ (54,987)	$ (176)	$ -	$ 372,571	$ 798,219
Adjustments to annual surplus for funding requirements												
Second previous year's surplus												
As previously stated	169,486	118,970	26,195	10,333	125,111	61	3,334	1,283	-	-	454,773	109,613
As restated	169,486	118,970	26,195	10,333	125,111	61	3,334	1,283	-	-	454,773	109,613
Transfers between funds												
Transfer from (to) operating reserve funds	(302,535)	(93,000)	(30,000)	(83,000)	(268,000)	-	(13,000)	67,971	-	-	(721,564)	(296,227)
Transfer of reserve interest	(3,910)	(495)	(780)	(1,287)	(3,095)	(3,670)	(1,125)	(917)	(3,581)	-	(18,860)	(12,785)
Amortization expense	5,642	3,899	1,182	3,531	1,363	-	746	2,346	-	-	18,709	15,969
Disposal of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of tangiblecapital assets	(2,408)	(3,818)	-	(3,332)	-	-	-	(4,142)	-	-	(13,700)	(39,838)
Purchase of tangible capital assets - 2024 adjustment	(12,765)	(3,191)	(3,191)	(3,191)	(3,191)		(3,191)	(3,191)	-	-	(31,911)	-
Long-term debt principal repayment	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds of long-term debt	-	-	-	-	-	-	-	-	-	-	-	-
Provision for sick leave accrual	1,174	11,697	3,848	5,094	7,594	-	1,825	3,844	-	-	35,076	9,333
Provision for sick leave accrual - 2024 adjustment	4,040	1,010	1,010	1,010	1,010	-	1,010	1,010	-	-	10,100	-
Total adjustments toannual surplus (deficit)	(141,276)	35,072	(1,736)	(70,842)	(139,208)	(3,609)	(10,401)	68,204	(3,581)	-	(267,377)	(193,935)
2025 annual fund surplus (deficit)	$ 79,527	$ 39,766	$ 6,705	$ (9,463)	$ (21,122)	$ 3,297	$ (2,976)	$ 13,217	$ (3,757)	$ -	$ 105,194	$ 604,284

WESTERN VALLEY REGIONAL SERVICE COMMISSION

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14. Statement of reserves

	Solid Waste Reserve Fund	Planning Reserve Fund	Community Health Reserve Fund	Regional Tourism Reserve Fund	Regional Public Safety Reserve Fund	Regional Transportation Reserve Fund	Regional Economic Development Reserve Fund	Regional Sport, Recreation & Culture Reserve Fund	Regional Community Development Reserve Fund	2025	2024
Assets											
Scotiabank -savings account	$ 400,177	$ 117,068	$ 132,255	$ 141,659	$ 61,577	$ 137,423	$ 371,138	$ 58,000	$ 54,929	$ 1,474,225	$ -
Term deposits	22,687	-	-	-	-	-	-	-	-	22,687	756,490
Due from General Operating Fund	-	-	-		-	-				-	-
Accumulated reserve	$ 422,864	$ 117,068	$ 132,255	$ 141,659	$ 61,577	$ 137,423	$ 371,138	$ 58,000	$ 54,929	$ 1,496,912	$ 756,490
Revenue											
Interest earned in current year	$ 3,910	$ 495	$ 3,581	$ 1,287	$ 1,123	$ 3,670	$ 3,095	$ 917	$ 780	$ 18,858	$ 15,672
Transfers from Operating Funds	302,535	93,000	-	83,000	13,000	-	268,000	58,000	30,000	847,535	512,183
	306,445	93,495	3,581	84,287	14,123	3,670	271,095	58,917	30,780	866,393	527,855
Expenditures											
Transfers to Operating Funds	-	-	-	-	-	-	-	125,971	-	125,971	218,842
Transfers to Capital Funds	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	125,971	-	125,971	218,842
Annual Reserve	$ 306,445	$ 93,495	$ 3,581	$ 84,287	$ 14,123	$ 3,670	$ 271,095	$ (67,054)	$ 30,780	$ 740,422	$ 309,013

Name of Investment	Principal Amount	Interest Rate	Date of Maturity
BNS Short Term Non-Redeemable	$ 22,535	2.70%	01/10/2026

15. Statement of reserve transfers

The following motions were moved and seconded by various Board members to:

- Allocate $22,535 to the Solid Waste Reserve Fund
- Allocate $93,000 to the Local Planning Reserve Fund
- Allocate $280,000 to the Solid Waste Reserve Fund
- Allocate $58,000 to the Regional Sport, Recreation and Culture Reserve Fund
- Allocate $13,000 to the Regional Public Safety Reserve Fund
- Allocate $268,000 to the Regional Economic Development Reserve Fund
- Allocate $30,000 to the Regional Community Development Reserve Fund
- Allocate $83,000 to the Regional Tourism Reserve Fund

I hereby certify the above statement is true.

Katelyn McGrath
Chief Executive Officer
Western Valley Regional Service Commission

Dec. 19, 2025
Date

16. Schedule of operating budget to PSA budget

	Solid Waste Services	Local Planning Services	Community Development Services	Regional Tourism Services	Regional Economic Development Services	Regional Transportation Services	Regional Public Safety Services	Regional Sport, Recreation and Culture	Corporate Services	Amortization TCA	Transfers	2025	2024
Revenue													
Member charges	1,340,570	427,827	30,179	132,454	-	2,089	42,807	25,406	-	-	-	$ 2,001,332	$ 2,196,755
Transfers from own and other funds	-	-	-	-	-	-	-	-	494,774	-	(494,774)	-	-
Sale of services	1,597,506	-	-	-	-	-	-	-	-	-	-	1,597,506	1,492,185
Government transfers	-	151,954	61,301	149,126	573,924	10,000	33,189	24,738	-	-	-	1,004,232	839,117
Other transfers	-	-	66,684	30,000	-	-	-	-	-	-	-	96,684	390,569
Surplus of second previous year	169,486	118,970	26,195	10,333	125,111	61	3,334	1,283	-	-	(454,773)	-	-
Other revenue	105,955	-	-	-	-	50,000	-	-	-	-	-	155,955	106,250
	3,213,517	698,751	184,359	321,913	699,035	62,150	79,330	51,427	494,774	-	(949,547)	4,855,709	5,024,876
Expenditures													
Governance	-	-	-	-	-	-	-	-	30,655	-	-	30,655	26,655
Administration	299,891	103,518	184,359	321,913	699,035	62,150	69,330	51,427	462,119	-	-	2,253,742	2,358,702
Fiscal services	-	-	-	-	-	-	-	-	-	-	-	-	-
Operations - Solid Waste Service	2,913,626	-	-	-	-	-	-	-	-	5,642	-	2,919,268	2,619,953
Planning and building inspection services	-	-	-	-	-	-	-	-	-	3,899	-	3,899	4,054
Regional services	-	595,233	-	-	-	-	10,000	-	-	1,182	-	606,415	572,097
Other services provided to all members	-	-	-	-	-	-	-	-	-	-	-	-	40,000
Financial services	-	-	-	-	-	-	-	-	2,000	-	-	2,000	1,000
Regional sport, recreation & culture infrastructure planning & cost sharing	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Development Services	-	-	-	-	-	-	-	-	-	-	-	-	1,182
Regional Tourism Services	-	-	-	-	-	-	-	-	-	3,531	-	3,531	2,865
Economic Development Services	-	-	-	-	-	-	-	-	-	1,363	-	1,363	1,363
Regional Transportation Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Regional Sport, Recreation and Culture Services	-	-	-	-	-	-	-	-	-	2,346	-	2,346	1,517
Regional Public Safety Services	-	-	-	-	-	-	-	-	-	746	-	746	746
Second previous year deficit	-	-	-	-	-	-	-	-	-	-	-	-	-
	3,213,517	698,751	184,359	321,913	699,035	62,150	79,330	51,427	494,774	18,709	-	5,823,965	5,630,134
Surplus (deficit)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (18,709)	$ (949,547)	$ (968,256)	$ (605,258)

17. Revenue and expense support - Solid Waste Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Landfill fees (tipping fees from other sources) and recycling fees	$ 1,597,506	$ 1,780,082	$ 1,498,160
Landfill fees (member tipping fees)	1,340,570	1,446,606	1,348,586
Other revenue	-	302,535	-
Government grants	105,955	224,721	137,964
Interest	-	19,337	25,842
	3,044,031	3,773,281	3,010,552
Expenditures			
Landfill costs	2,794,126	3,089,155	2,310,769
Share of corporate service expenses	197,910	215,506	169,939
Wages and benefits	75,822	79,892	78,022
Recycling - collection and processing	37,000	65,743	125,337
Household hazardous waste program	77,500	65,174	55,709
Miscellaneous diversion programs	5,000	12,764	51,056
Amortization	5,642	5,642	4,242
Advertising and marketing	6,000	5,362	6,510
Rent	4,560	3,878	4,265
Office and miscellaneous	4,000	3,795	2,794
Travel, training and development	5,500	2,770	4,681
Insurance	1,950	1,918	1,835
Telephone	1,150	778	829
Solid waste advisory committee	2,000	101	153
Professional fees	1,000	-	1,278
	3,219,160	3,552,478	2,817,419
Surplus (Deficit)	$ (175,129)	$ 220,803	$ 193,133

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18. Revenue and expense support - Local Planning Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Local planning and inspection fees	$ 427,827	$ 427,827	$ 600,018
Building permit fees	-	222,279	253,186
ELG funding	151,954	151,955	73,500
Interest	-	4,475	11,684
	579,781	806,536	938,388
Expenditures			
Wages and benefits	440,872	440,328	407,505
Building permit fees	-	222,279	253,186
Share of corporate services	49,477	53,875	42,485
Professional fees	122,000	18,213	35,707
Travel and meetings	20,000	16,213	15,505
Rent and building expenses	18,241	15,510	17,061
Office expenses	10,115	9,423	74,315
Training	12,100	6,933	4,319
Telephone	6,100	4,274	4,810
Amortization	3,899	3,899	4,054
GIS and SNB services	4,100	3,697	3,443
Memberships	3,795	2,268	1,586
Insurance	1,950	1,918	1,835
Planning Review and Advisory Committee	5,000	1,918	1,052
Website development	5,000	659	18,378
Advertising	-	435	456
	702,649	801,842	885,697
Surplus (Deficit)	$ (122,868)	$ 4,694	$ 52,691

19. Revenue and expense support - Community Development Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 127,985	$ 167,949	$ 183,796
Member charges	30,179	30,180	63,534
Other revenue	-	6,435	-
Interest income	-	891	1,097
	158,164	205,455	248,427
Expenditures			
Wages and benefits	86,747	87,544	82,580
Corporate allocation	49,477	53,875	42,485
ESIC programs	-	22,104	22,009
Workshops and symposiums	3,000	18,308	6,399
Office and building expenses	7,685	9,112	6,703
Insurance	1,950	1,918	1,835
Travel	3,000	1,593	2,216
Amortization	1,182	1,182	1,182
Training and development	500	815	-
Advertising	2,000	563	219
Housing assessments	30,000	-	72,521
	185,541	197,014	238,149
Surplus	$ (27,377)	$ 8,441	$ 10,278

20. Revenue and expense support - Regional Tourism Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 179,126	$ 169,076	$ 276,584
Member charges	132,454	132,454	96,843
Interest income	-	2,437	355
	311,580	303,967	373,782
Expenditures			
Wages and benefits	188,676	71,423	82,891
Corporate allocation	49,477	53,875	42,485
Advertising and public relations	60,000	42,268	23,585
Festival and events grants	-	33,000	-
Branding and marketing	-	25,220	79,603
Office supplies and equipment	3,000	4,565	3,615
Office building expenses	4,560	3,878	4,265
Amortization	3,531	3,531	2,865
Insurance	1,950	1,918	1,835
Travel	4,000	1,053	1,866
Memberships	-	933	933
Advertising	4,650	603	987
Training and development	2,000	321	163
Tourism committee expenses	3,600	-	-
	325,444	242,588	245,093
Surplus	$ (13,864)	$ 61,379	$ 128,689

21. Revenue and expense support - Regional Economic Development Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 573,924	$ 437,777	$ 497,991
Interest income	-	4,282	43
Other revenue	-	2,193	-
Member charges	-	-	43,316
	573,924	444,252	541,350
Expenditures			
Wages and benefits	-	131,531	-
Contracted services	609,761	81,873	242,385
Corporate allocation	49,477	53,875	42,485
Building expenses	35,847	35,164	38,796
Housing mandate expenses	-	13,644	-
Meeting and travel expenses	-	4,573	-
Office expenses	-	1,924	132
Insurance	1,950	1,918	1,835
Amortization	1,363	1,363	1,363
Committee expense	2,000	200	-
Advertising	-	101	1,235
Legal	-	-	1,044
	700,398	326,166	329,275
Surplus	$ (126,474)	$ 118,086	$ 212,075

22. Revenue and expense support - Regional Transportation Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 60,000	$ 60,000	$ 77,500
Interest income	-	4,253	3,689
Member charges	2,089	2,088	5,389
	62,089	66,341	86,578
Expenditures			
Urban rural rides	50,000	55,000	60,594
Advertising and public relations	10,000	2,517	1,882
Insurance	1,950	1,918	1,835
Travel	200	-	-
	62,150	59,435	64,311
Surplus	$ (61)	$ 6,906	$ 22,267

23. Revenue and expense support - Regional Public Safety Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 33,189	$ 63,189	$ 66,241
Member charges	42,807	42,808	31,184
Interest income	-	1,373	1,077
	75,996	107,370	98,502
Expenditures			
Corporate allocation	49,477	53,875	42,485
Advertising	-	19,239	15,461
Wages and benefits	16,903	18,999	16,039
Regional policing collaboration	-	4,767	151
Insurance	1,950	1,918	1,835
Amortization	746	746	746
Committee expenses	11,000	364	-
Office supplies	-	37	556
	80,076	99,945	77,273
Surplus	$ (4,080)	$ 7,425	$ 21,229

24. Revenue and expense support - Regional Sport, Recreation and Culture

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ 24,738	$ 74,738	$ 147,234
THC funding	-	50,000	-
Member charges	25,406	25,407	28,124
Interest income	-	2,975	54
	50,144	153,120	175,412
Expenditures			
Regional trails strategy	-	101,732	-
Corporate allocation	49,477	53,875	42,485
Wages and benefits	-	46,450	-
Amortization	2,346	2,346	1,517
Insurance	1,950	1,918	1,835
Office expenses	-	1,786	165
	53,773	208,107	46,002
Surplus (deficit)	$ (3,629)	$ (54,987)	$ 129,410

25. Revenue and expense support - Community Recruitment and Retention Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Government grants	$ -	$ -	$ 50,000
Interest income	-	3,581	1,101
	-	3,581	51,101
Expenditures			
Recruitment	-	3,050	-
Website development	-	707	22,653
	-	3,757	22,653
Surplus (deficit)	$ -	$ (176)	$ 28,448

26. Revenue and expense support - Corporate Services

	2025 Budget	2025 Actual	2024 Actual
Revenue			
Implementation funding	$ -	$ -	$ 29,635
Expenditures			
Wages and benefits	**380,538**	**401,018**	370,860
Office expenses	**40,700**	**69,217**	54,067
Rent	**13,681**	**15,297**	17,159
Governance expenses	**20,000**	**25,524**	15,822
Professional fees	**15,000**	**14,128**	12,425
Telephone	**5,150**	**5,860**	6,514
Travel and meetings	**4,000**	**3,158**	4,209
Insurance	**3,105**	**1,918**	1,835
Interest and bank charges	**2,000**	**2,043**	698
Memberships	**600**	**593**	527
Branding development	**10,000**	-	-
Transfer to Regional Public Safety Services	-	**(53,875)**	(45,448)
Transfer to Community Development Services	-	**(53,875)**	(45,448)
Transfer to Regional Sport, Recreation and Culture	-	**(53,875)**	(45,448)
Transfer to Economic Development Services	-	**(53,875)**	(45,448)
Transfer to Regional Tourism Services	-	**(53,875)**	(45,448)
Transfer to Local Planning Services	-	**(53,875)**	(45,448)
Transfer to Solid Waste Services	-	**(215,506)**	(181,793)
	494,774	-	29,635
Surplus	$ **(494,774)**	$ -	$ -

Western New Brunswick Service Commission

ACTIVITY NAME/ NOM DE L'ACTIVITÉ	RELATED MANDATE/ MANDAT CONNEXE	RSC Contribution - Sources of Funding/ Contribution de la CSR – Sources de financement			Total RSC Contribution/ Contribution totale de la CSR	Total RSSF Request/ Valeur totale de la demande au FASR		
		Member Contributions/ Contributions des membres	Partner Department Funding/ Financement d'un ministère ou organisme partenaire	Name of Funding Source/ Nom de la source de financement			RSSF fund Expenditures	Surplus
Regional Housing Implementation	Community Development	$15,000			$15,000	$15,000	$33,644	
Regional Symposium	Community development	$1,500			$1,500	$1,500	$1,900	
Staffing Support	Community Development		$66,684	ESIC	$66,684	$20,063	$85,288	
Promotion & Volunteer Recruitment	Transportation		$50,000	ESIC	$50,000	$10,000	$59,485	
Staffing Support	Tourism Promotion	$94,338			$94,338	$94,338	$86,124	$8,214
Tourism Promotion - Marketing	Tourism Promotion		$50,000	Dept. of Tourism	$50,000	$50,000	$50,000	
By-Law and Municipal Plan Development: Staffing and consultants	Local Planning	$127,217			$127,217	$127,217	$267,128	
EMO Training & Public Education Sessions	Public Safety	$10,000			$10,000	$10,000	$24,370	
Wellbeing planning - consultant/staffing	Public Safety	$28,451			$28,451	$28,451	$35,229	
Corporate Allocation support	Cooperative & regional	$247,372			$247,372	$247,372	$484,879	
Economic Development	Economic Development	$39,797	$274,593	PETL	$314,390	$274,593	$263,332	
Regional Sport and Recreation Coordinator	Regional Recreation		$50,000	THC	$50,000	$50,000	$50,254	
					$0			
					$0			
					$0			
					$0			
		$563,675	$491,277		**$1,054,952**	**$928,534**	**$1,441,633**	**$8,214**