

## REPORT TO THE COMMITTEE OF THE WHOLE

**From:** Karen Peckford, Director of Finance  
**Date:** March 18, 2021  
**Subject:** 2021/22 Operating Budget

### Discussion

Council and Town of Berwick staff met on February 3, 2021 to discuss the first draft of the 2021/22 Operating Budget. The first draft was a balanced budget; however, after that meeting it was determined that the Berwick Electric Commission would not be issuing the Town of Berwick the annual \$100,000 dividend in 2021/22. As a result, staff were required to find additional savings in an already lean budget in which there were no contributions to reserves. Staff reviewed their budgets for additional savings, and the following were identified:

- Cancel Co-Op student program at a cost of approximately \$12K (grants for 3 students had been applied for).
- Reduce paving expenses \$30K, which would result in deferring paving sections of Orchard Street for an additional year.
- Other nominal savings such as reduced travel, repairs, etc. These cuts amounted to approximately \$15K.
- Safe Restart Funding of \$30K could be used to offset increased expenses for King's Transit Authority and the Regional Housing Authority resulting from COVID-19.

The budget, as currently presented, is in a deficit of (\$18,424).

### Revenue

Total budgeted revenue for 2021/22 is \$4.56 million, an increase of \$87K from F2021.

#### **Taxation**

- Residential taxation is up \$45K based on increased assessment values.
- Commercial taxation is down \$28K based on reduced assessment values.

#### **Services provided to other governments**

- King's County fire operating grant is down \$12K based on a reduced spending (grant is approximately 70% of fire department's operating expenses).

#### **Revenue from own sources**

- Recreation revenue is up \$31K based on planned F2022 programming (summer day camp and after school program).
- Fitness Centre revenue is up \$15K based on full year operations and rate increases.
- The Berwick Electric dividend is down \$100K based on the financial inability for the utility to pay the dividend in F2022.

### **Government transfers**

- Federal grant revenue is up \$25K based on anticipated Canada Summer Jobs grants for parks and day camp staff.
- Transfers from operating reserves are up \$35K due to the funding of a one-year economic development officer position.
- Transfers from the Safe Restart Funds reserve are up \$94K due to the following:
  - \$55K fitness centre loss due to decreased memberships and personal training revenue resulting from COVID-19;
  - \$7.5K budget for COVID-19 PPE expenses in F2022;
  - \$16.5K increase in King's Transit contribution, directly attributed to increased costs resulting from COVID-19;
  - \$15K increase in Regional Housing Authority contribution, due to increased costs resulting from COVID-19.

### **Expenses**

Total budgeted expenses for 2021/22 are \$4.58 million, an increase of \$106K from F2021.

#### **General Government Services**

- Planning expenses are up \$11K due to increased residential development in the Town.
- Administration expenses are up \$21K due to:
  - Return of a staff member currently on leave; this position was not filled while the individual was on leave. The increased cost is offset by reduced hours for another staff member.
  - Increase in postage; it was anticipated the Town would enable e-send in F2021 but that has been deferred to F2022.
- Tax exemptions are up \$11K due to the F2021 tax increase.

#### **Protective Services**

- Policing expenses are up \$10K. This is currently an estimate based on the increase between F2020 and F2021.
- Fire protection is down \$20K due to decreased expenses for vehicles and repairs and maintenance, based on actual results in previous years.
- By-Law services are up \$7K due to the reinstatement of the part-time by-law officer on a seasonal basis (May through October).

#### **Public Works**

- Vehicle expenses are down \$7K based on actual results in previous years.
- Paving expenses are down \$20K. The proposed paving upgrades to sections of Orchard Street have been deferred to balance the budget.
- Winter supplies are down \$20K based on actual results in previous years.
- Crossing guards' expenses are up \$6K due to school being in session for the full year.

#### **Community Development & Recreation**

- Economic development expenses are up \$8K due to the addition of a one-year economic development officer position.
- Tourist Bureau expenses are up \$11K due to the anticipated opening of the Visitor Information Centre for the 2021 summer.
- Recreation administration expenses are up \$9K due to the allocation of salary expenses previously included in recreation programming.

**Community Development & Recreation (continued)**

- Recreation programming expenses are up \$30K due to the anticipated summer day camp programming for the 2021 summer.

**Partner Contributions**

- AVRCE expense is down \$4K due to lower student enrollment numbers.
- King's Transit expense is up \$15K due to COVID-19 related expenses.
- Regional Housing Authority expense is up \$15K due to COVID-19 related expenses.

**Fiscal Services**

- Debt issuance costs are down \$15K due Short-term debt expense is down \$5.5K due to better cash management and no requirement for short-term financing on capital projects.
- Long-term debt expense is up \$30K due to the addition of \$488K in long-term debt financing in F2021.

**Recommendation**

The 2021/22 budget, as presented, has a deficit of (\$18,424). A residential and commercial tax rate increase of \$0.015 would provide a modest surplus of \$6,881.

- 1) Committee of the Whole recommends to Council the approval of discontinuing the practice of separating the education levy from the general tax rate.
- 2) Committee of the Whole recommends to Council the following 2021/22 tax rates:
  - Residential tax rate of \$1.563 per \$100 of assessed value on residential and resource properties.
  - Commercial tax rate of \$3.855 per \$100 of assessed value on commercial properties.
- 3) Committee of the Whole recommends to Council the approval of the 2021/22 Operating Budget of the following amounts:
  - Total expenditures of \$4,587,811
  - Non-taxation revenue of \$1,261,110
  - Taxation revenue of \$3,326,701



**F2022 OPERATING BUDGET  
REVENUE & EXPENSE SUMMARY**

	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>REVENUES</b>				
<b>TAXES</b>				
Residential	\$ 1,738,755	\$ 1,693,740	1,693,447	1,589,256
Commercial	888,241	915,907	916,402	902,745
Resource property	12,952	12,827	12,798	12,419
Education contribution	551,000	555,866	556,729	539,887
Farm acreage property	1,387	1,387	1,387	1,357
			-	-
Deed transfer tax	75,000	75,000	66,861	81,783
Bell Aliant	12,830	12,830	12,749	12,830
HST Offset	15,000	20,350	20,350	15,580
	<b>3,295,165</b>	<b>3,287,907</b>	<b>3,280,723</b>	<b>3,155,857</b>
<b>GRANTS IN LIEU</b>				
Canada Post	6,231	6,231	6,231	6,231
	<b>6,231</b>	<b>6,231</b>	<b>6,231</b>	<b>6,231</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
Fire operating grant - King's County	169,943	182,350	174,348	174,945
	<b>169,943</b>	<b>182,350</b>	<b>174,348</b>	<b>174,945</b>
<b>SALES OF SERVICES</b>				
Administration fees - Berwick Electric	204,250	204,250	204,250	204,250
Administration fees - Sewer	26,000	26,000	26,000	26,000
Recreational services	-	-	450	20
Economic development	-	-	-	251
Recreation programming	-	-	-	2,682
Summer day camp	14,850	-	-	14,157
After school program	28,500	12,064	14,180	13,101
March break camp	-	-	-	(93)
Senior fitness	-	-	-	2,514
Youth programs	-	-	-	-
Adult programs	-	-	835	1,737
Recreation delivery	-	-	20	52
Garden plots	500	-	600	-
	<b>274,100</b>	<b>242,314</b>	<b>246,335</b>	<b>264,670</b>

<b>F2022 OPERATING BUDGET REVENUE &amp; EXPENSE SUMMARY</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>REVENUE FROM OWN SOURCES</b>				
Facility rentals	3,000	-	1,640	5,130
AVRL headquarters rent	51,432	51,432	47,146	51,432
Planning	5,000	4,000	7,197	4,190
Tax Certificates	2,000	2,000	1,998	1,971
Taxi licenses	-	-	-	30
Animal licenses	700	700	320	680
Fines - protective	500	800	113	829
Return on investments	2,000	2,000	1,783	1,995
Interest on taxes	25,000	30,000	20,275	33,529
PACE program	10,000	14,000	6,890	16,092
Miscellaneous revenue - finance	500	1,000	40	1,023
Miscellaneous revenue	17,000	16,000	600	(2,942)
Fitness centre	60,000	45,000	36,495	101,217
BEC Dividend	-	100,000	-	100,000
AREA dividend	200,000	204,499	214,851	496,821
VWRM - prior year surplus	-	-	-	34,101
Gain - sales of assets	-	-	-	-
	<b>377,132</b>	<b>471,431</b>	<b>339,347</b>	<b>846,098</b>
<b>UNCONDITIONAL GOVERNMENT TRANSFERS</b>				
Federal government	-	-	-	1,100
Provincial government - NS Equalization	221,479	221,479	166,110	221,479
Provincial government	-	-	465,402	-
	<b>221,479</b>	<b>221,479</b>	<b>631,512</b>	<b>222,579</b>
<b>CONDITIONAL GOVERNMENT TRANSFERS</b>				
Federal government	25,956	-	-	10,366
Federal agencies	-	-	13,589	-
Provincial government	26,000	26,000	55,224	79,323
Provincial agencies	-	-	12,500	2,650
Local government	25,000	25,000	-	39,058
Local agencies	12,500	12,500	-	-
	<b>89,456</b>	<b>63,500</b>	<b>81,313</b>	<b>131,397</b>
<b>TRANSFERS FROM OWN RESERVES</b>				
Other reserves	35,000	-	-	(61,839)
Operating reserve	94,000	-	-	-
	<b>129,000</b>	<b>-</b>	<b>-</b>	<b>(61,839)</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,562,506</b>	<b>\$ 4,475,212</b>	<b>\$ 4,759,811</b>	<b>\$ 4,739,937</b>



**F2022 OPERATING BUDGET  
REVENUE & EXPENSE SUMMARY**

**F2022  
Budget**

**F2021  
Budget**

**Jan 2021  
Actual**

**F2020  
Actual**

**EXPENDITURES**

**GENERAL GOVERNMENT SERVICES**

Legislative	\$ 121,108	\$ 120,900	\$ 102,629	\$ 131,868
CAO Office	141,009	140,115	124,064	215,669
Planning	43,600	32,500	35,199	27,234
Administration	400,705	379,450	312,810	313,342
Taxation	132,000	120,500	126,394	121,128
Information Technology	34,000	34,000	30,092	49,442
Town Hall	100,250	101,150	72,521	98,077
Other General Government Services	73,000	74,000	65,185	65,879
	<b>1,045,673</b>	<b>1,002,615</b>	<b>868,893</b>	<b>1,022,639</b>

**PROTECTIVE SERVICES**

Police	663,810	654,000	490,556	637,218
Fire Protection	242,775	263,289	132,044	244,319
By-Law	19,070	11,725	11,494	30,417
Inspections	33,500	33,000	31,465	27,662
	<b>959,155</b>	<b>962,014</b>	<b>665,559</b>	<b>939,616</b>

**PUBLIC WORKS**

Administration	76,889	75,205	60,992	71,426
Facility	28,500	25,950	18,779	23,583
General Operations	390,076	392,650	276,027	359,510
Vehicles	90,000	97,000	63,990	89,196
Paving	50,000	70,000	81,088	151,112
Winter Supplies	20,000	40,000	10,453	16,100
Street Lighting	56,000	55,000	43,077	51,216
Crossing Guards	20,520	14,150	9,830	18,398
	<b>731,986</b>	<b>769,955</b>	<b>564,236</b>	<b>780,542</b>

**COMMUNITY DEVELOPMENT & RECREATION**

Economic Development	66,295	58,500	50,811	88,926
Tourist Bureau	12,710	1,500	1,367	15,973
Recreation Administration	108,364	99,000	100,913	176,716
Recreation Facilities	113,040	110,423	82,273	145,179
Recreation Programming	72,088	41,500	17,317	80,059
Fitness Centre	115,112	117,300	85,077	171,282
	<b>487,608</b>	<b>428,223</b>	<b>337,758</b>	<b>678,135</b>

<b>F2022 OPERATING BUDGET REVENUE &amp; EXPENSE SUMMARY</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>PARTNER CONTRIBUTIONS</b>				
Annapolis Valley Regional Centre for Education	551,000	555,866	463,750	521,316
Property Valuation Services Corp	31,266	31,465	31,464	31,294
Department of Justice - Correctional Services	28,587	28,587	21,441	28,588
Kings Point to Point Transit	6,040	6,040	6,040	5,820
King's REMO	8,050	7,000	6,035	6,979
Kings Transit	67,580	52,585	54,904	50,773
Valley Waste Resource Management	219,560	216,397	216,397	231,634
Regional Housing Authority	40,000	25,769	-	14,493
Valley Regional Enterprise Network	14,865	14,865	14,865	13,702
Valley Community Fibre Network	2,000	1,700	2,159	-
Annapolis Valley Regional Library	17,400	17,400	17,400	15,400
	<b>986,348</b>	<b>957,674</b>	<b>834,454</b>	<b>920,000</b>
<b>FISCAL SERVICES</b>				
Debt issuance costs	-	15,000	-	3,063
Short term debt	2,000	7,500	3,958	8,791
Long term debt	358,160	329,173	293,831	320,948
Bad debt expense	10,000	3,058	-	66,202
	<b>370,160</b>	<b>354,731</b>	<b>297,789</b>	<b>399,004</b>
<b>TRANSFERS</b>				
Capital out of revenue	-	-	-	-
Transfer to operating reserve	-	-	-	-
Transfer to fire reserve	-	-	-	-
Transfer to capital reserve	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,580,930</b>	<b>\$ 4,475,212</b>	<b>\$ 3,568,690</b>	<b>\$ 4,739,936</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-\$ 18,424</b>	<b>\$ -</b>	<b>\$ 1,191,121</b>	<b>\$ 0</b>

<b>F2022 OPERATING BUDGET GENERAL REVENUES</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Taxation</b>				
Residential	1,738,755	1,693,740	1,693,447	1,589,256
Commercial	888,241	915,907	916,402	902,745
Resource property	12,952	12,827	12,798	12,419
Education contribution	551,000	555,866	556,729	539,887
Farm acreage property	1,387	1,387	1,387	1,357
	<b>3,192,335</b>	<b>3,179,727</b>	<b>3,180,764</b>	<b>3,045,664</b>
<b>Grants in Lieu of Taxes</b>				
Bell Aliant	12,830	12,830	12,749	12,830
Canada Post	6,231	6,231	6,231	6,231
	<b>19,061</b>	<b>19,061</b>	<b>18,980</b>	<b>19,061</b>
<b>Other Taxes</b>				
Deed transfer tax	75,000	75,000	66,861	81,783
	<b>75,000</b>	<b>75,000</b>	<b>66,861</b>	<b>81,783</b>
<b>Sale of Services</b>				
Administration fees - Berwick Electric	204,250	204,250	204,250	204,250
Administration fees - Sewer	26,000	26,000	26,000	26,000
	<b>230,250</b>	<b>230,250</b>	<b>230,250</b>	<b>230,250</b>
<b>Own Source Revenue</b>				
Facility rentals	3,000	-	1,640	5,130
AVRL rent	51,432	51,432	47,146	51,432
Planning	5,000	4,000	7,197	4,190
Tax Certificates	2,000	2,000	1,998	1,971
Fines - policing/protective	500	800	113	829
Licenses	700	700	320	710
Return on investments	2,000	2,000	1,783	1,995
Interest on taxes	25,000	30,000	20,275	33,529
Interest on PACE program	10,000	14,000	6,890	16,092
Miscellaneous revenue - finance	500	1,000	40	1,023
Miscellaneous revenue	17,000	16,000	600	(2,942)
BEC Dividend	-	100,000	-	100,000
AREA dividend	200,000	204,499	214,851	496,821
VWRM - prior year surplus	-	-	-	34,101
	<b>317,132</b>	<b>426,431</b>	<b>302,853</b>	<b>744,881</b>
<b>Unconditional Government Transfers</b>				
Federal Government	-	-	-	1,100
Provincial Government - NS Equalization	221,479	221,479	166,110	221,479
Provincial Government - Safe Restart	-	-	465,402	-
HST Offset	15,000	20,350	20,350	15,580
	<b>236,479</b>	<b>241,829</b>	<b>651,862</b>	<b>238,159</b>
<b>Conditional Government Transfers</b>				
Provincial grants	1,000	1,000	20,800	1,000
Local grants	15,000	15,000	-	15,620
	<b>16,000</b>	<b>16,000</b>	<b>20,800</b>	<b>16,620</b>
<b>Other Transfers</b>				
Transfers from reserves - operating fund	35,000	-	-	(61,837)
Transfers from reserves - SRA Funds	94,000	-	-	-
	<b>129,000</b>	<b>-</b>	<b>-</b>	<b>(61,837)</b>
<b>TOTAL GENERAL REVENUES</b>	<b>4,215,257</b>	<b>4,188,298</b>	<b>4,472,369</b>	<b>4,314,580</b>

<b>F2022 OPERATING BUDGET FISCAL SERVICES</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Partner Contributions</b>				
Annapolis Valley Regional Centre for Education	551,000	555,866	463,750	521,316
Property Valuation Services Corp	31,266	31,465	31,464	31,294
Department of Justice - Correctional Services	28,587	28,587	21,441	28,588
Kings Point to Point Transit	6,040	6,040	6,040	5,820
King's REMO	8,050	7,000	6,035	6,979
Kings Transit	67,580	52,585	54,904	50,773
Valley Waste Resource Management	219,560	216,397	216,397	231,634
Regional Housing Authority	40,000	25,769	-	14,493
Valley Regional Enterprise Network	14,865	14,865	14,865	13,702
Valley Community Fibre Network	2,000	1,700	2,159	-
Annapolis Valley Regional Library	17,400	17,400	17,400	15,400
	<b>986,348</b>	<b>957,674</b>	<b>834,454</b>	<b>920,000</b>
<b>Debt Services</b>				
Bad debt expense	10,000	15,000	-	66,202
Debt issuance costs	-	3,058	-	3,063
Interest on short term borrowings	2,000	7,500	3,958	8,791
General Administration debenture principal	9,033	9,033	9,033	9,033
General Administration debenture interest	2,091	2,405	1,458	2,598
Town Hall debenture principal	125,133	120,000	120,000	120,000
Town Hall debenture interest	56,036	57,310	34,658	58,069
Fire Department debenture principal	71,917	58,250	58,250	58,250
Fire Department debenture interest	30,850	32,250	21,549	32,626
Public Works debenture principal	29,127	17,450	20,794	24,704
Public Works debenture interest	6,756	4,900	4,294	7,088
Parks Facilities debenture principal	18,150	18,150	18,150	-
Parks Facilities debenture interest	9,068	9,425	5,646	8,581
	<b>370,160</b>	<b>354,731</b>	<b>297,789</b>	<b>399,004</b>
<b>Transfer to Own Funds</b>				
Capital out of revenue	-	-	-	-
Transfer to operating reserve	-	-	-	-
Transfer to fire reserve	-	-	-	-
Transfer to capital reserve	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FISCAL SERVICES</b>	<b>1,356,508</b>	<b>1,312,405</b>	<b>1,132,243</b>	<b>1,319,004</b>



**F2022 OPERATING BUDGET  
GENERAL GOVERNMENT SERVICES**

	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Legislative</b>				
Honorarium	\$ 81,458	\$ 82,450	\$ 69,889	\$ 82,641
Travel	3,000	1,000	-	4,841
Training & conferences	3,500	1,000	2,952	4,483
Membership fees & dues	3,000	2,700	707	2,107
Communications	650	650	550	650
Advertising	1,000	1,000	313	1,243
Office supplies/operational supplies	2,000	6,000	5,427	522
Meeting expenses	500	1,000	-	1,109
Meals	1,000	100	-	441
Special events	5,000	5,000	2,791	5,776
Sponsorships	20,000	20,000	20,000	28,055
	<b>121,108</b>	<b>120,900</b>	<b>102,629</b>	<b>131,868</b>
<b>CAO OFFICE</b>				
Salaries	128,509	118,650	115,800	179,163
Travel	1,500	1,500	994	5,854
Training & conferences	2,000	3,000	2,433	6,187
Membership fees & dues	700	1,515	344	910
Office supplies	-	500	324	433
Communications	600	1,500	1,274	1,333
Advertising	2,500	2,500	658	2,934
Postage & courier	-	-	203	189
Operational supplies	-	1,000	(23)	1,702
Meeting expenses	500	500	-	849
Contracted services	-	-	-	313
Other professional fees	-	5,000	300	10,207
Workplace wellness financial incentive	3,400	3,400	722	2,790
Pace program expense	-	-	-	862
Meals	500	250	484	687
Donations	500	500	534	850
AREA expenses	300	300	17	405
	<b>141,009</b>	<b>140,115</b>	<b>124,064</b>	<b>215,669</b>
<b>Planning</b>				
Office supplies	2,000	2,000	13	220
Advertising	1,500	500	1,825	441
Postage & courier	100	-	62	118
Other professional fees	40,000	30,000	33,299	26,455
	<b>43,600</b>	<b>32,500</b>	<b>35,199</b>	<b>27,234</b>



F2022 OPERATING BUDGET GENERAL GOVERNMENT SERVICES	F2022 Budget	F2021 Budget	Jan 2021 Actual	F2020 Actual
<b>Administration</b>				
Salaries	364,605	348,700	282,568	276,744
Travel	2,000	1,000	715	2,378
Training & conferences	3,000	2,750	2,365	3,179
Membership fees & dues	1,800	1,800	1,762	928
Office supplies	7,000	7,000	4,793	7,060
Office equipment & rentals	6,500	6,500	5,120	6,316
Communication	1,800	1,700	1,090	1,808
Advertising	-	-	-	1,676
Postage & courier	14,000	10,000	14,397	13,252
	<b>400,705</b>	<b>379,450</b>	<b>312,810</b>	<b>313,342</b>
<b>Taxation</b>				
Tax billing costs	-	500	-	-
Tax exemptions	132,000	120,000	126,394	121,128
	<b>132,000</b>	<b>120,500</b>	<b>126,394</b>	<b>121,128</b>
<b>Information Technology</b>				
Training & conferences	500	2,000	563	626
Communication	500	2,500	1,944	6,784
Contracted services	25,000	21,000	21,019	27,573
Hardware	3,000	3,500	2,806	8,432
Software	5,000	5,000	3,761	6,027
	<b>34,000</b>	<b>34,000</b>	<b>30,092</b>	<b>49,442</b>
<b>Town Hall Buildings</b>				
Communications	2,750	3,500	2,009	3,963
Operational supplies	5,000	5,000	3,116	5,003
Facility insurance	3,000	2,650	2,325	2,311
Contracted Services	40,000	40,000	26,350	40,553
Power	34,000	35,000	22,084	32,335
Repairs & maintenance	8,000	13,000	8,942	13,333
COVID 19	7,500	2,000	7,695	578
	<b>100,250</b>	<b>101,150</b>	<b>72,521</b>	<b>98,077</b>
<b>Other General Government</b>				
Bank charges	13,500	17,500	11,975	20,664
Audit fees	8,500	8,500	(0)	8,336
Legal fees	25,000	20,000	20,706	19,921
General liability insurance	22,500	14,500	19,887	14,000
Grants to organizations	2,500	1,000	-	3,360
Election	-	12,500	12,618	286
Tax sales	1,000	-	-	(688)
	<b>73,000</b>	<b>74,000</b>	<b>65,185</b>	<b>65,879</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 1,045,673</b>	<b>\$ 1,002,615</b>	<b>\$ 868,893</b>	<b>\$ 1,022,639</b>



<b>F2022 OPERATING BUDGET PROTECTIVE SERVICES</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Police</b>				
Contracted services	663,810	654,000	490,556	637,218
	<b>663,810</b>	<b>654,000</b>	<b>490,556</b>	<b>637,218</b>
<b>Fire Protection</b>				
<b>Grants</b>				
King's County operating grant	169,943	182,350	174,348	174,945
	<b>169,943</b>	<b>182,350</b>	<b>174,348</b>	<b>174,945</b>
<b>Fire Administration</b>				
WCB & EAP	8,500	3,860	5,644	2,829
Honorarium	11,625	9,000	8,140	8,565
Travel	2,500	2,500	41	2,689
Training & Conferences	10,000	10,000	97	8,747
Membership Dues & Fees	1,400	1,400	730	1,319
Office Supplies	4,000	2,500	331	4,205
Communications	26,500	25,000	22,619	23,914
Operational supplies	6,500	6,500	2,763	7,270
Vehicle Costs	30,000	44,129	381	934
Fuel for small equipment	-	-	159	65
2007 Pierce Contender Pumper F-11	-	-	(692)	12,144
1996 Pierce Saber Pumper F-12	-	-	1,505	3,130
2019 E-1 Typhoon Pumper F-13	-	-	2,437	998
2001 Mack Tanker F-21	-	-	4,179	9,551
2014 Freightliner M2 F-22	-	-	4,628	6,484
2004 Fire Rescue Unit F-31	-	-	2,469	2,688
1994 Chev 4x4 GMT 400 F-51	-	-	1,273	1,606
2010 Ford SRW Super Duty F-52	-	-	1,499	2,124
	<b>101,025</b>	<b>104,889</b>	<b>58,203</b>	<b>99,262</b>
<b>Fire Station</b>				
Facility insurance	9,750	8,000	7,505	6,661
Heat	500	-	-	75
Power	33,000	33,000	21,792	31,150
Repairs & maintenance	55,000	64,900	30,678	62,693
COVID Supplies	1,000	-	-	-
	<b>99,250</b>	<b>105,900</b>	<b>59,975</b>	<b>100,579</b>
<b>Other Fire Fighting</b>				
Operational supplies	12,000	15,000	6,721	11,587
Clothing & safety equipment	23,000	23,000	1,306	25,151
Personal injury insurance	-	4,500	(0)	714
Tools & equipment	7,500	10,000	5,839	7,027
	<b>42,500</b>	<b>52,500</b>	<b>13,866</b>	<b>44,478</b>
	<b>72,833</b>	<b>80,939</b>	<b>(42,304)</b>	<b>69,374</b>



F2022 OPERATING BUDGET PROTECTIVE SERVICES	F2022 Budget	F2021 Budget	Jan 2021 Actual	F2020 Actual
<b>By-law Services</b>				
Salaries	18,270	9,000	10,936	27,621
By-law services	-	1,250	308	1,353
Travel	150	350	126	319
Communications	150	375	125	291
Operational supplies	500	750	-	834
	<b>19,070</b>	<b>11,725</b>	<b>11,494</b>	<b>30,417</b>
<b>Inspections</b>				
Building & fire inspection services	33,500	33,000	31,465	27,662
	<b>33,500</b>	<b>33,000</b>	<b>31,465</b>	<b>27,662</b>
<b>TOTAL PROTECTIVE SERVICES</b>	<b>789,213</b>	<b>779,664</b>	<b>491,211</b>	<b>764,671</b>



**F2022 OPERATING BUDGET  
PUBLIC WORKS**

	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Administration</b>				
Salaries	65,639	63,155	53,349	61,537
Travel	3,000	2,000	3,362	1,987
Training & conferences	1,000	2,000	-	200
Office Supplies	1,000	1,600	702	697
Communication	3,500	4,500	3,545	4,126
Advertising	2,000	1,200	-	838
Meeting expenses	250	250	-	57
Contracted services	-	-	-	1,620
Licenses & permits	500	500	33	366
	<b>76,889</b>	<b>75,205</b>	<b>60,992</b>	<b>71,426</b>
<b>Facility</b>				
Operational supplies	1,500	3,000	42	1,717
Facility insurance	10,000	5,250	7,858	7,063
Contracted services	5,000	3,700	2,782	3,577
Heat	3,500	3,500	2,553	3,617
Power	6,500	7,500	4,629	6,027
Repairs & maintenance	2,000	3,000	915	1,582
Property taxes	-	-	-	-
	<b>28,500</b>	<b>25,950</b>	<b>18,779</b>	<b>23,583</b>
<b>General Operations</b>				
Salaries	319,576	303,150	241,230	284,645
Travel	2,500	3,000	2,602	2,430
Training & conferences	3,500	3,000	946	1,460
Communications	3,000	2,000	1,257	1,732
Operational supplies	23,000	25,000	16,088	23,196
Clothing & safety	4,500	4,500	2,020	4,716
Contracted services	23,000	40,000	7,958	31,562
Meals	3,000	3,000	1,288	2,636
Tools & equipment	7,000	7,000	2,319	7,133
Equipment rental	1,000	2,000	320	-
	<b>390,076</b>	<b>392,650</b>	<b>276,027</b>	<b>359,510</b>



<b>F2022 OPERATING BUDGET PUBLIC WORKS</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Vehicles</b>				
Fuel	15,000	22,000	8,025	18,696
General vehicle costs	75,000	75,000	3,856	1,334
2008 Int'l Dump Truck V-1	-	-	6,953	8,717
2005 Int'l Dump Truck V-2	-	-	8,338	19,046
2009 GMC Sierra V-4	-	-	2,065	5,499
2008 Chev Silverado V-5 (Sewer truck)	-	-	4,707	5,285
2012 JBC 200 Backhoe Loader V-6	-	-	5,488	7,266
2006 TexRex 760B Backhoe V-7	-	-	265	238
2008 JD 5525N Tractor V-8	-	-	5,794	3,975
1991 Badger/Chipper V-10	-	-	885	173
2010 Durat Utility Trailer V-14	-	-	381	356
JD Zero Turn Mower V-19	-	-	22	2,254
1999 JD Small Tractor V-20	-	-	2,225	490
2017 F550 V-22	-	-	7,762	4,655
2018 Kubota Rubber Track Excavator V-23	-	-	46	46
2015 TRKSW Tractor V-36	-	-	311	756
Kubota Zero Turn V-37	-	-	48	645
MT Trackless V-38	-	-	5,318	2,605
Trailer for Excavator V-39	-	-	1,500	7,159
	<b>90,000</b>	<b>97,000</b>	<b>63,990</b>	<b>89,196</b>
<b>Paving</b>	<b>50,000</b>	<b>70,000</b>	<b>81,088</b>	<b>151,112</b>
<b>Winter supplies</b>	<b>20,000</b>	<b>40,000</b>	<b>10,453</b>	<b>16,100</b>
<b>Street lights</b>	<b>56,000</b>	<b>55,000</b>	<b>43,077</b>	<b>51,216</b>
<b>Crossing Guards</b>				
Salaries	19,820	13,450	9,258	17,428
Communication	200	200	161	168
Clothing & safety equipment	500	500	412	802
	<b>20,520</b>	<b>14,150</b>	<b>9,830</b>	<b>18,398</b>
<b>TOTAL PUBLIC WORKS</b>	<b>731,986</b>	<b>769,955</b>	<b>564,236</b>	<b>780,542</b>

F2022 OPERATING BUDGET COMMUNITY DEVELOPMENT & RECREATION	F2022 Budget	F2021 Budget	Jan 2021 Actual	F2020 Actual
<b>Economic Development</b>				
<b>Grants</b>				
Grants	-	-	-	5,337
	-	-	-	5,337
<b>Expenses</b>				
Salaries	54,295	47,200	45,394	72,355
Travel	-	-	-	786
Training & Conferences	-	-	-	2,025
Membership Dues & Fees	-	-	-	300
Office Supplies	-	300	-	163
Advertising	2,000	500	-	169
Operational Materials/Supplies	-	500	31	112
Marketing Promotion and Community Development	10,000	10,000	4,040	13,016
Program Expenditures	-	-	945	-
Contracted Services	-	-	400	-
	66,295	58,500	50,811	88,926
	<b>66,295</b>	<b>58,500</b>	<b>50,811</b>	<b>83,589</b>
<b>Tourist Bureau</b>				
<b>Grants</b>				
Federal grants	4,200	-	-	-
Provincial grants	-	-	-	5,237
Local grants	-	-	-	-
	4,200	-	-	5,237
<b>Expenses</b>				
Salaries	10,460	-	-	13,986
Communications	1,000	750	945	1,353
Operational Materials/Supplies	500	-	14	-
Power	750	750	409	633
	12,710	1,500	1,367	15,973
	<b>8,510</b>	<b>1,500</b>	<b>1,367</b>	<b>10,736</b>

F2022 OPERATING BUDGET COMMUNITY DEVELOPMENT & RECREATION	F2022 Budget	F2021 Budget	Jan 2021 Actual	F2020 Actual
<b>Recreation Administration</b>				
<b>Grants &amp; Revenue</b>				
Federal grants	3,108	-	1,000	-
Provincial grants	25,000	37,500	44,174	25,000
Local grants	12,500	-	-	-
Revenue	500	-	600	-
	41,108	37,500	45,774	25,000
<b>Expenses</b>				
Salaries	95,364	87,800	91,513	138,920
Travel	1,500	500	-	1,598
Training & Conferences	600	-	219	1,039
Membership Dues & Fees	3,200	2,500	2,900	3,944
Office Supplies	-	-	108	1,211
Communications	500	200	52	-
Advertising	-	-	269	1,698
Operational Materials/Supplies	-	-	-	191
Meeting Expenses	100	-	73	43
Community Events And Festivals	-	8,000	1,550	3,242
Apple Blossom	-	-	-	4,931
Christmas	2,500	-	1,616	11,005
Canada Day	500	-	172	3,202
Halloween	1,000	-	1,164	275
Yard sale	-	-	-	493
Easter	100	-	-	76
Gala Days	2,000	-	-	4,371
Winter Carnival	500	-	-	478
Garden Plots	500	-	1,276	-
	108,364	99,000	100,913	176,716
	67,256	61,500	55,139	151,716



**F2022 OPERATING BUDGET  
COMMUNITY DEVELOPMENT & RECREATION**

**F2022  
Budget**

**F2021  
Budget**

**Jan 2021  
Actual**

**F2020  
Actual**

**Recreation Facilities**

**Grants**

Federal grants	6,216	-	1,000	6,320
Provincial grants	-	-	-	39,650
Local grants	7,500	-	-	-
	13,716	-	1,000	45,970

**Expenses**

Salaries	61,540	35,550	45,721	58,971
Travel	250	250	11	173
Communications	250	1,000	195	-
Operational Materials/Supplies	10,000	10,000	7,518	12,241
Facility Insurance	5,000	3,873	3,873	2,565
Contracted Services	6,000	5,000	7,368	7,775
Clothing/safety equipment	1,000	1,000	505	452
Fuel	2,500	-	1,655	348
Vehicle costs	7,500	10,000	1,096	1,440
2002 GMC Pickup V-18	-	-	2,210	4,150
John Deere Turn Mower V-19	-	-	-	148
2017 Kubota Tractor V-24	-	-	293	300
2018 HMD Utility Trailer (Water Tank)	-	-	46	46
2019 Kubota 0-Turn Mower V-35	-	-	344	1,135
Kubota Zero Turn V-37	-	-	1,311	730
1996 Float Trailer V-40	-	-	46	46
Power	4,000	3,750	3,479	3,516
Repairs & Maintenance	4,000	40,000	4,080	8,772
Ballfields maintenance	2,500	-	-	6,888
Splash pad maintenance	1,000	-	-	1,025
Rainforth Park maintenance	2,000	-	1,349	34,460
Centennial Park maintenance	500	-	50	-
Spicer Park maintenance	500	-	-	-
Chute Park maintenance	500	-	-	-
Trails maintenance	1,500	-	-	-
Tools & equipment	2,500	-	1,125	-
	113,040	110,423	82,273	145,179
	<b>99,324</b>	<b>110,423</b>	<b>81,273</b>	<b>99,210</b>



**F2022 OPERATING BUDGET  
COMMUNITY DEVELOPMENT & RECREATION**

**F2022  
Budget**

**F2021  
Budget**

**Jan 2021  
Actual**

**F2020  
Actual**

**Recreation Programming**

**Grants & Revenue**

Federal grants	12,432	-	11,589	4,046
Provincial grants	-	-	2,750	5,750
Local grants	2,500	10,000	-	23,438
Revenue	43,350	12,064	15,485	34,420
	<b>58,282</b>	<b>22,064</b>	<b>29,824</b>	<b>67,654</b>

**Expenses**

Salaries	67,538	38,800	14,656	53,329
Communications	200	200	100	27
Operational Materials/Supplies	-	1,000	1,201	2,673
Program Expenditures	-	1,500	0	8,745
Summer Day Camp	2,000	-	278	8,216
After School Program	500	-	942	1,426
March Break	-	-	(200)	200
Seniors Fitness Program	750	-	100	1,383
Adult Program	1,000	-	240	1,710
Moms & Tots Program	100	-	-	47
Multi-sport Program	-	-	-	2,304
	<b>72,088</b>	<b>41,500</b>	<b>17,317</b>	<b>80,059</b>

	<b>13,806</b>	<b>19,436</b>	<b>(12,507)</b>	<b>12,406</b>
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<b>F2022 OPERATING BUDGET COMMUNITY DEVELOPMENT &amp; RECREATION</b>	<b>F2022 Budget</b>	<b>F2021 Budget</b>	<b>Jan 2021 Actual</b>	<b>F2020 Actual</b>
<b>Berwick Fitness Centre</b>				
<b>Revenue</b>				
Membership sales	60,000	45,000	36,495	101,217
Personal Training	-	-	-	-
Classes	-	-	-	-
	<b>60,000</b>	<b>45,000</b>	<b>36,495</b>	<b>101,217</b>
<b>Expenses</b>				
Wages & Salaries	76,362	79,100	66,857	122,669
Travel	100	100	(11)	275
Training and Conferences	100	100	-	-
Communications & Cable	2,800	2,800	2,309	1,882
Advertising & Promotion	-	-	-	2,203
Operational Supplies	5,000	5,000	2,804	5,213
Insurance	750	500	551	486
Contracted Services	10,000	5,500	5,319	4,192
Personal Trainers	-	5,000	476	19,644
Power	9,000	8,200	4,787	8,026
Equipment Repairs & Maintenance	1,000	1,000	653	3,143
Shared building expenses	10,000	10,000	1,332	3,550
	<b>115,112</b>	<b>117,300</b>	<b>85,077</b>	<b>171,282</b>
	<b>55,112</b>	<b>72,300</b>	<b>48,582</b>	<b>70,065</b>
<b>TOTAL COMMUNITY DEVELOPMENT &amp; RECREATION</b>	<b>310,302</b>	<b>323,659</b>	<b>224,665</b>	<b>427,722</b>