
Committee of the Whole Meeting

February 28 2023

236 Commercial Street, Council Chambers

6:30

AGENDA

- 1. Call to Order**
- 2. Approval of the Agenda**
- 3. Approval of Minutes**
 - (a) January 24, 2023
- 4. Department Reports:**
 - (a) BDVFD
 - (b) Planning
 - (c) Community Development
 - (d) Finance
 - (e) Public Works
 - (f) CAO
- 5. Committee Reports:**
 - (a) IMSA Interim Board
 - i. Valley Waste General Managers Report
 - ii. Kings Transit General Managers Report
 - (b) Valley REN
- 6. Ongoing Business:**
 - (a) Info Report: 2023/24 Operating Budget V2
 - (b) Info Report: 2023/24 Capital Investment Plan V2
- 7. New Business:**
 - (a) Info Report: FCI Scenarios
 - (b) March Meetings Discussion
- 8. Mayor's Report**
- 9. In-Camera**
 - (a) Contract Negotiations
 - (b) Personnel
- 10. Adjournment**

Berwick & District Vol. Fire Dept. CoTW Report for Feb. 2023

Ten alarms to report from Jan. 16– Feb. 14

Training: We have begun touring structures throughout the town again to be better prepared in the event of an emergency, during these tours we measure how much hose line is needed to reach all areas of the structure and to gain a better sense of the building layout. We have recently viewed the Berwick Baptist Church.

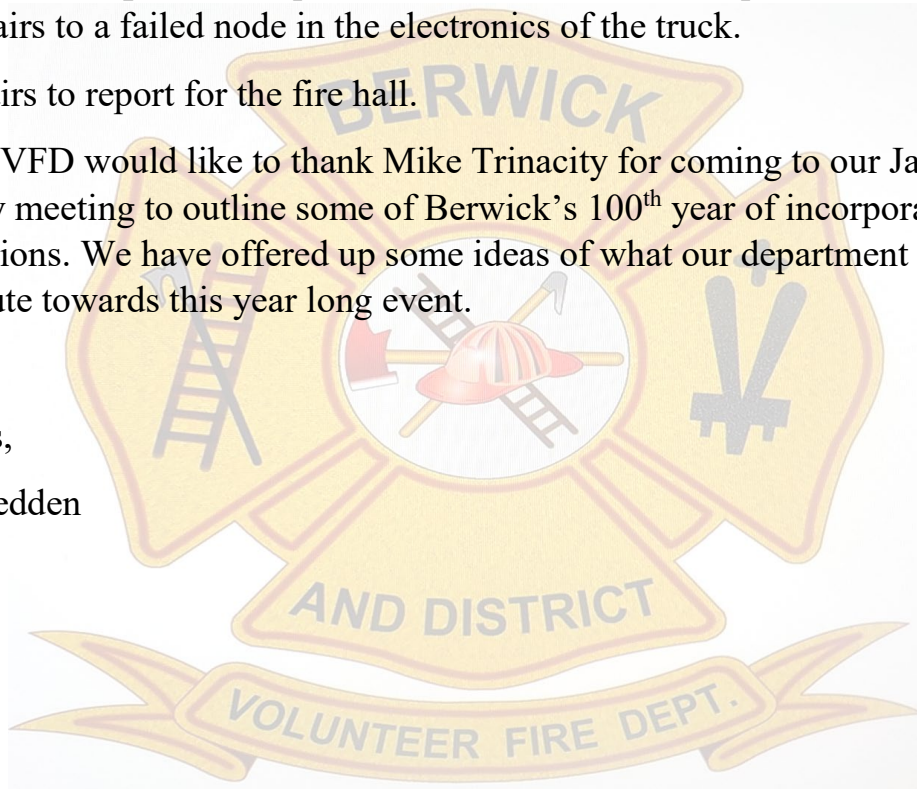
Equipment/ Repairs: Pumper 12 has had some valves repaired and Pumper 11 had repairs to a failed node in the electronics of the truck.

No repairs to report for the fire hall.

The BDVFD would like to thank Mike Trinacity for coming to our January monthly meeting to outline some of Berwick's 100th year of incorporation celebrations. We have offered up some ideas of what our department will contribute towards this year long event.

Regards,

Luke Redden





Municipality of the County of Kings

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Town of Berwick Activity Report - January 2023

	Last Fiscal Year		This Fiscal Year	
	Total For January 2022	Total For Year to Date	Total For January 2023	Total For Year to Date
<u>PERMIT COUNTS</u>				
Building Permits	0	32	1	38
Development Permits	0	0	0	0
Demolition Permits	0	2	0	1
Sign Permits	0	0	0	0
Total Permits	0	34	1	39
<hr/>				
TOTAL BUILDING VALUE	0	\$4,489,713	\$21,600	\$5,016,444
PERMIT VALUE	0	\$5,919	\$52	\$6,398
<hr/>				
<u>NUMBER OF UNITS</u>				
One Unit	0	12	0	12
Two Unit	0	8	0	8
Multi Unit	0	0	0	0
Townhouse	0	0	0	0
Farm Dwelling	0	0	0	0
Mobile Home	0	0	0	0
Farm Tenement	0	0	0	0
Total Residential	0	20	0	20
Recreational Cabins	0	0	0	0
<u>SUBDIVISIONS</u>				
Total Plans Approved	0	0	0	0
Total Lots Approved	0	0	0	0



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Land of Orchards, Vineyards and Tides

Report Date: 2/1/2023

Town of Berwick Building Permit Statistics - January 2023

Permits by Building Type

Building Type	Total
GARAGE	1
	1

Summary of Est. Value by Building Type

Building Type	Total Est. Value
GARAGE	\$21,600.00
	\$21,600.00

Dwelling Units Demolished

		Total
SINGLE-DETACHED	0	0
RECREATIONAL CABIN	0	0
SEMI-DETACHED	0	0
ROW	0	0
APARTMENT	0	0
	0	0

Town of Berwick

Building Permit Statistics - January 2023

<u>Work Type</u>		<u>Building Type</u>		<u>Building Type</u>		<u>Proposed Use</u>	
ADD	ADDITION	AB	ACCESSORY BUILDING	IN	INSTITUTIONAL	AG	AGRICULTURAL
CON	CONSTRUCTION	AG	AGRICULTURAL	MH	MOBILE HOME	CM	COMMERCIAL
LOC	LOCATION	AU	ACCESSORY USE	MU	MULTI UNIT	FI	FISHING
OTH	OTHER	BH	BOAT HOUSE	OU	ONE UNIT	FO	FORESTRY
RNO	RENOVATION	CM	COMMERCIAL	RC	RECREATIONAL CABIN	IN	INSTITUTIONAL
DMO	DEMOLITION	DK	DECK	RV	RECREATIONAL VEHICLE	MF	INDUSTRIAL
		FD	FARM DWELLING	SN	SIGN	NA	NOT APPLICABLE
		FI	FISHING	SP	SWIMMING POOL	RC	RECREATIONAL
		F0	FORESTRY	SO	SOLAR	RE	RESIDENTIAL
		FT	FARM TENEMENT	TH	TOWN HOUSE		
		GA	GARAGE	TU	TWO UNIT		
		ID	INDUSTRIAL				

Permit	Location	Work Type	Bldg Type	Prop Use	Est Value
221102	99 KATHLEEN CRT	CON	GA	RE	\$21,600.00
					\$21,600.00

Department: Community Development

Date: February 21, 2023

Key highlights

- The public introduction of BookKing occurred during the launch of March Break Camp registration. All feedback to this point has been very positive. The software has allowed us to streamline the registration process, making it much more efficient, and fair.
- Staff continue to focus on two Centennial Projects. Our self-guided tour will launch during the Centennial Celebration in May and downtown banners will be hung in the Spring.
- Fitness Centre membership is sitting at 451 as of February 15th. Supporting credit card payment has been very well received by members. Due to issues with fees and processing, the option to pay through auto withdraw has been eliminated. Members who utilized this payment option have already been notified and have had no issues or negative feedback.
- After brainstorming sessions and compiling information, the department created a list of priorities to guide work in the coming year. Priorities were selected based on reviewing information from; Town plans/strategies, community feedback from Active Living consultations, committee meetings, and overall community comments and trends.
- Although we received three quotes for the Boxcar deck we had to pause the project after receiving notification that an engineered deck plan was required in order to proceed. While the project still plans to move forward, we are currently waiting on the design before we get a revised quote.
- With key Department priorities and capital asks in place for the coming year we are researching and planning grant applications for the coming months.
- After revisiting the proposed budget from Beautification, it has been confirmed there is room to purchase one additional sign. Staff are looking at creating an Entryway Sign for Rainforth Park which would highlight all amenities and spaces available in the park.
- Summer planning is underway. Staff have been reviewing job descriptions for summer students with intentions of putting a call out for resumes in March.

Next Month Priorities:

- "Full Moon Fest" – a Thursday-Saturday Town Event that will celebrate Winter, the Full Moon and our community! A save the date has been circulated (March 9th-11th) via social media and a full layout of the day's events will be released soon.
- Wrap up of the ACOA Rediscover Main Streets funding, including the launch of the Outdoor Market during the Full Moon Fest.

Committee of the Whole Monthly Report



Department: Finance
Date: February 2023

Key Highlights

- Our Finance team continues to work with the BEC Superintendent and consultant in preparation for the BEC rate application.
- The Town and BEC are now accepting e-transfers for both utility bills and property taxes, thanks to the suggestion from our Finance Admin Coordinator.
- Capital budget Draft V1, tax rate information, and the financial forecast to end of fiscal year, were presented for Council consideration.
- Budget engagement session for the public was held on February 21st, 2023.
- Revisions to the draft budget were completed, known information was updated and draft V2 presented for Council's consideration on February 28th, 2023.
- Joint meeting was held on February 23, 2023 with the Fire Commission to review the Fire Services capital requests for the 2023/24 budget.
- Auditor was on site on February 21st and 22nd, 2023 for 2021/22 audit scope.
- IT components of HRIS My Way time entry and payroll are complete with the exception of one outstanding item we are waiting for IT to complete.

Next Month Priorities:

- Working toward completion of the 21/22 Audited Financial Statements.
- Complete any outstanding budget information requests.
- Present final draft budgets for Council's consideration.
- Present BEC rate information with Superintendent to joint Council and commission meeting on March 6th, 2023.
- GIS workshop to come in March from AIM Network, regarding updating of asset management information.
- Configuration meeting with HRIS My Way team.

Committee of the Whole Monthly Report



Department: Public Works Report.
Date: February 2023

Key highlights:

- The Team is filling potholes that are deep enough, then when we can add the cold pack asphalt without it coming back out.
- The new crosswalk flashing units are up on Commercial Street, this was a big job because all the posts are full of electrical wires, with the help of Berwick Electrical and our team we were able to use the old posts.
- I have been working on budget information with Jen and Lisa to utilize asset management parameters.
- Our oldest plow is still at the shop waiting for the computer to be tested and fixed, this had to be sent back to International Company Ohio USA.
- Public works shop is busy most days fixing machinery from lights to plow blades and everything in between.
- We have a major sewer pump teardown to do, to replace worn parts as soon as the weather gives our team a day to do this work.
- The Public Works building is all back together and safe to work in after the sewer flood into the office, hallway, locker room and washroom and shower room.

Next Month Priorities:

- We will be working on tree work with Berwick Electric.
- We have a few trails and streets that need brush trimmed back with chainsaws and the cutter on the excavator.
- Budget work finished up.
- Working with Jeff Borden on fixing and cleaning the wastewater buildings and other duties that need to be addressed.

Committee of the Whole Monthly Report



Department: CAO
Date: February 2023

Key Highlights

- Met with planning consultants and applicants regarding current and proposed development applications.
- The Mayor, BEC Superintendent and CAO met with Eden Valley to discuss power and wastewater as well as other priority areas.
- Completed another round of interviews for the Planning & Bylaw Administrative Coordinator.
- Continue to work on the Valley Regional Enterprise Network Intermunicipal Service Agreement (IMSA) file and finalize an IMSA for approval by the Parties in March.
- Met with Acting Manager of Asset Management for the Province to discuss using our data to test compatibility with the provincial program/system and potential uses for us in the future.
- Met with NS Department of Public Works employees to discuss the bridge replacement scheduled for the upcoming construction season.
- Prepared for and completed Budget Engagement Session on February 22.
- BEC Superintendent, Finance Administration Coordinator and CAO will be attending an update meeting with LMMW regarding the Power Forward Challenge.
- Met with Fire Services Sub-Committee to discuss 2023-24 capital projects.

Next Month Priorities:

- Migrate to Office 365 and roll out implementation and training for Council and staff.
- Continue to work with Berwick Electric Commission (BEC) on the General Rate Application and options for the commissions consideration and approval. There will be a joint BEC and Council meeting on March 6.
- Continue to support the 2023/24 budget process and work with staff on developing an Operating Plan for 2023/24.

Valley Region Solid Waste-Resource Management Authority
Report to the Authority

Agenda Item No. 06

Subject: Valley Waste Management Authority – General Managers Report

From: Andrew Wort

Date: February 10, 2023

Health and Safety

Statistics for the month and year to date are attached. The reporting of near misses and incidents even most are minor allows management to review safety policies and practises and target programs to improve worker safety.

Month	Reports Filed	Reports Closed from Previous Year	Reports Closed	Injury to Person	Damage to Equipment (Property)	Damage to Material	Damage to Environment	First Aid Only	Medical Treatment	Lost Time	Critical Injury	Near Miss	Motor Vehicle Accident	Injury to person - no first aid or medical treatment	Fire	Incident at Scotia Recycling	Incident at Northside Farms	Theft	Sharps	Other Potentially dangerous item	Contracted Service Provider Injury	Complaint	Unwanted Site Visitor	SPILL	Site Visitor	Report to NS Labour	WCB Claim Filled	Violence in the Workplace
January-23	4	12	1	5	1	9	3	3	0	13	13	5	1	1	0	0	0	0	0	1	0	0	1	8	0	4	2	
Totals 2022 -23	56	6	53	16	10	5	1	9	3	3	0	13	13	5	1	1	0	0	0	1	0	0	1	8	0	4	2	

Incidents were:

- WMC loader contact beam of building.
- Commercial Customer – frozen load dangerous work practises.
- Commercial Customer – unsafe equipment maintenance lacking.

Route cause analysis and review by Joint EH&S committee resulted in operator reassigned to new duties and commercial customer contact with their Health and Safety division.

Waste Volumes

A drop in commercial recycling volume was noted and investigated. Materials are now going directly to Scotia, we are working with Scotia to determine appropriate procedures to monitor and ensure that revenue is collected.

Financial Report

Attached is a financial report to end of December with accompanying notes.

Construction and Demolition Waste Regulations

NSECC received extensive feed back on the proposed regulations. There is a meeting tentatively schedule in early March with the municipal solid waste groups to review the feed back and discuss the regulations.

Extended Producer Responsibility or EPR.

Extended Producer Responsibility is where the manufactures of goods provide for the aftermarket management of waste materials. There are two additions to EPR programs planned in Nova Scotia.

PPP – Paper and packaging: NSECC staff indicated that regulations were still under review, primarily with legal. These are regulations so they can be introduced by the government without going to the house.

The Producer organisation has hired a CAO to implement the program based on NB initiating their EPR program last year.

Batteries, Lighting and additional Electronics

The regulations to expand products covered under the Electronics program are pending.

Capital Projects

An RFP for new public drop containers is under development and is the key step to removing the roll off fleet from service. It is anticipated that this will be completed late fall.

Specifications for the compaction equipment and RFP are under development.

Scale Program Upgrade

Upgraded scale software a key financial management has been implemented. The scale house transactions are working very well. The financial reporting and billing functions are working; however, refinements are required. The remote scale at Scotia works very well and along with the Scotia expansion has significantly reduced residential truck wait time at the Scotia facility improving collection efficiencies.

Fundy Compost

Fundy Compost processes the organics from both the residential and commercial sectors that are delivered to the EMC and WMC. The contract is an 11-year contract – the contract is coming to the end of the first five years. A contract extension has been submitted for legal review.

Annapolis County

Discussions continue with Annapolis County regarding extension of their service agreement.

Communication and Education

The education department has one car that is used for educational and occasionally enforcement activities. Unit 5 was scheduled for replacement this year and an electric vehicle was budgeted for.

An RFP was issued and there were no responses. These vehicles are in short supply however staff were able to source a new Hyundai Kona Electric vehicle within the capital budget amount. The vehicle was received this week and will have the appropriate decals applied. The intent is to make this a show piece for the organization around Earth day activities later this year.

Curbside Collection

Curbside collection has gone well so far this winter with only a few days where weather has caused some roads to be unserviceable. In such cases, residents receive increased limits the following regular collection day. The contractor is however operating with a reduced workforce so collection often runs later into the day than usual.

Cost Accounting Management staff have met with MNP to discuss plans to track a variety of costs. A second meeting is scheduled for February 9. Staff have provided the consultants with spreadsheets currently used by the organization for budget preparation and provincial reporting.

Respectfully submitted,
Andrew Wort
General Manager
Valley Waste Management Authority.



Kings Transit Authority

General Manager's Report

As presented at the February 15, 2023 Board Meeting

Garage and Fuel Prices

Buses

We currently have one bus out of service due to an accident in the Clementsport area last week. There were no serious injuries and only the driver was on board at the time. We are waiting for the insurance company to complete their evaluation so we may decided next steps with the bus.

We continue to have operational issues with the buses and the plan is to maintain the current fleet for the next 24 months until the Phase 1 and 2 ICIP reports are completed.

Fuel

Our per unit cost for Diesel this week is \$1.6399 per litre. With a total YTD fuel consumption of \$591,905. for 2022-23 , we are \$202710 over in the fuel budget. This equates to a 51.3% overage in the complete fuel budget for KTA.

Ridership and Revenue

Ridership

Ridership numbers for 2023 in the month of January have seen a 99% increase across the entirety of the KTA system compared to 2022. In January 2022, KTA had ridership of 12,862 and in January 2023 ridership of 25,548.

Year-to-Date ridership for January 2022 was at 166,750 boardings. We currently are at 254,656 at the end of January 2023. Ridership numbers YTD 2023 have increased by 53%.

Currently there are 195 One-Year Passes in circulation provided to Ukrainian refugees by KTA after being settled by the "YReach" Program.

Revenue

Total fare revenue for the month of January 2022 was \$34,632, compared to the revenue for January 2023, which was \$61,573. This represents a 78% increase in fare revenue.

The year to date fare revenue for 2022 was \$427,505. The year to date for 2023 was \$601,896. This represents a 41% increase in fare revenue.

Human Resources

We are currently recruiting bus Operators, one full time and one part time part time operator have been hired and moving through the training program. We are investigating the option of hiring a full time spare driver who will be on call to fill vacancies when they occur and to assist with other roles such as cleaning and servicing ticket agents.

Kings Transit continues to recruit for a temporary mechanic. This is a difficult position to fill due to the term contract status and the very aggressive job market wen are currently in.

Monthly Activities

Those following is the list of actions and activities from the previous meeting up until the current one:

1. Worked with the West Hants Working Group to set a path forward for Transit through West Hants and a Connection to HRM
 2. Preparing information for Transit Study, and Feasibility Study;
 3. Continual review of the scope for study in order to expedite any transit study progression after Phase 1 approval
 4. Day to day operations of the business
-

Valley REN Activity Report - July to September 2022

#	Strategic Area	Objective	Actions and Progress since last report
1	Business Development	Supports for Business: connect businesses to resources	<ul style="list-style-type: none"> • <u>BusinessNOW Program</u>: In July, August and September, we worked with 17 businesses. Year to date is 35 businesses assisted through BusinessNOW. Planning and organizing several events during small business week (week of October 16 to 22). Details found on our social media.
		Investment Readiness: identify and promote opportunities	<ul style="list-style-type: none"> • <u>Land and Asset Database</u>: Planning a discovery session to learn from municipal partners what they want this tool to be. Learnings will be used to inform the RFP.
		Culture of Entrepreneurship: foster of culture of entrepreneurship in the Valley	<ul style="list-style-type: none"> • <u>NS MIT REAP</u>: The Valley Team was successful in securing Innovation Driven Entrepreneurship funding which will be used to hire a coordinator to begin implementation. Team summary documents have been shared with MIT to help promote their program globally. Planning events in partnership with Springboard Atlantic and attending the 2022 Nova Scotia Minister's Conference for Agriculture.
2	Workforce Development	Population Readiness: availability of foundational community components	<ul style="list-style-type: none"> • <u>Regional Workforce Development Strategy</u>: Inaugural Workforce Alliance meeting will take place before the end of the calendar year with the organizations identified in the Regional Workforce Development Strategy as implementers. Working to secure a Regional Workforce Development Coordinator to provide implementation support.
		Promote the Valley: raise the profile of the Valley	<ul style="list-style-type: none"> • <u>Marketing Campaign</u>: The regional marketing campaign launched July 5th across several social media platforms and mobile geotargeting around major healthcare facilities in Ontario. We had more than 3 million impressions, 12,700 link clicks, 238,000 video views and at least 10 inquiries.
		Welcoming Region: make the region welcoming to newcomers	<ul style="list-style-type: none"> • <u>Connector Program</u>: To date this fiscal year, we worked with 11 Connectees, 8 Connectors and 9 matches have been made. Taylor de Vries has moved on to another job opportunity and Kyle Walsh was hired and started on August 29th. Several events and presentations are taking place throughout October and November with regional and provincial partners.
		Workforce Diversification: target under-represented communities	<ul style="list-style-type: none"> • <u>Immigration Funding</u>: We are still working to secure a coordinator to increase awareness of Provincial immigration programs to employers and help employers navigate to programs to support their workforce challenges. • <u>Immigration Fair</u>: The Valley REN will be attending Destination Canada's immigration fairs in France and Morocco in November with the Attraction and Engagement team from the Province. We will work with employers to bring their job opportunities to the individuals attending the fairs. This is 100% funded by the Province.
3	Sector Development	Traditional and Emerging Sectors: strengthen traditional and emerging sectors	<ul style="list-style-type: none"> • <u>STAR Program</u>: Our consultant was back exploring the region from July 11th to July 15th. During this visit, he continued to connect with stakeholders and explore experiences such as beach tours in the WHRM, a bike ride on the Harvest Moon Trail, a visit with the Grand Pre National Historic Site and Landscape of Grand Pre, a visit with Glooscap First Nation, as well as a tour of Margaretsville. To supplement information gathered, we asked individuals to complete a short survey to share views and perspectives on tourism development in the Annapolis Valley. 150 responses were received. The consultant was back again in the region from September 13th to 16th. He completed 5 sessions throughout the region to present his preliminary findings and deliver capacity building around the use of TripAdvisor. He also facilitated a session with the Working Group to discuss strategy implementation. Planning for his final visit is underway.
5	Regional Development	Awareness: increase the awareness of the Valley REN	<ul style="list-style-type: none"> • <u>REN Conference</u>: The Valley REN is hosting the NS Regional Enterprise Networks Partners for Progress Conference on November 7 and 8. Partners and stakeholders of all RENs are invited to attend and learn more about what the RENs are working on throughout the Province. To register: https://www.eventbrite.ca/e/partners-for-progress-conference-tickets-425135761507. • <u>Monthly E-Newsletter</u>: The first monthly e-newsletter was released on September 7 and will be released the first week of every month.
		COVID-19 Recovery: lead the Regional Economic Recovery Taskforce	<ul style="list-style-type: none"> • <u>Taking Care of the Valley</u>: Design question has been determined and was submitted to the Ethics Review Board. Minor revisions are being made based on feedback. Prototyping of research design will begin in October. • <u>Recovery Taskforce</u>: 123 meetings to date with Regional Economic Recovery Taskforce and Response Teams.
		Board Governance: provide the board tools and training	<ul style="list-style-type: none"> • Draft version of the board's macro agenda created and reviewed. Emails are being circulated to all municipal councils to make them aware of upcoming board meetings (including agenda).

INFORMATION REPORT

2023/24 Draft Operating Budget V2



To: Town Council
From: Director of Finance
Date: February 28th, 2023
Subject: 2023/24 Draft Operating Budget V2

References/Attachments

- 2023/24 Draft Operating Budget V1 Package
- 2023/24 Draft Operating Budget V1 Presentation
- 2023/24 Draft Operating Budget V2

Legislation

- MGA Section 65

Background

Version 1 of the draft 2023/24 operating budget was presented on January 24th, 2023 for Council's review and discussion. Version 2 of the draft 2023/24 operating budget has been revised based on receipt of additional budget related information, and is presented for discussion, and to seek clarification and direction as staff move toward presenting a final budget for approval on March 28, 2023.

There was a net increase in revenue of \$4,157 from V1 to V2 and a net increase in expenses of \$57,541 for a total V2 shortfall of \$18,293.

Key Changes Included in V2 of the Draft 2023/24 Operating Budget

Deed Transfer Tax: Reduction of \$40,000 to budgeted revenue. The proposed revenue now reflects historical revenue levels of deed transfer tax actually received, prior to the hot real estate market realized within the last two years.

Insurance: Our insurance renewal package for the upcoming year reflects an increase of \$20,000 over the previous year, which is a 17% increase. V1 included a 4% estimated increase. The increase is primarily due to an inflation to property and casualty insurance.

Education Increase: The Town has a mandatory annual education contribution. Staff received the updated annual contribution amount for 2023/24, which is 3.3%, bringing the annual contribution to \$583,099. This is a decrease of \$2,000 from V1.

Compensation: A preliminary examination of the min., mid and max compensation ranges compiled in the compensation review has been shared with the Town. While the final report will not be available until next Council meeting, non-union compensation adjustments have been included in version 2 of the draft budget, based on a review of current staff

INFORMATION REPORT

2023/24 Draft Operating Budget V2



qualifications and the assumption that the majority of staff fall within the mid. market level. This adjustment resulted in an increase of \$71,000 over version 1 draft operating budget, with \$24,000 allocated to BEC Admin Fee Revenue, and \$3,000 to AREA (revenue). Net impact to the Town is \$44,000.

Other adjustments to salaries and wages, include reducing the proposed Director of Public Works from a full year to 9 months, and reducing the proposed Communications and Executive Coordinator (or Recreation Coordinator) position to 85% to match the employee's pre-maternity leave hours, a combined reduction of \$36,000.

Staff also identified a grant to assist with the new Communication and Executive Coordinator role of \$25,000. This grant is available for new positions and would not continue if the position is made permanent/term extended.

The CPI rate applied to all employees and Council honorariums remains at 7.5%. While the union employees receive this rate of CPI, as prescribed within the CBA, the final compensation report will provide a range of COLA's other municipalities are considering. Non-union salaries in V2 include the 7.5% COLA to the adjusted mid. market level. Should Council have any strong feelings on the proposed CPI rate of 7.5% for non-union, please indicate preferred options and staff will make those adjustments for the next draft budget.

Sewer Revenue: Budgeted sewer revenues have been updated based on present information, resulting in an increase of \$13,000. A sewer rate review is prioritized within the 2023/24 operating plan.

Partner Contributions: A draft of the Valley Waste Resource Management budget has been received, resulting in an increase in draft V2 of \$21,000. Historical fire services calls have been received, resulting in a reduction of \$22,000 from the Municipality of Kings Operating grant for Fire Services. Kings Transit Authority budget has been received, resulting in an increase to expenses in draft budget V2 of \$18,035.

Miscellaneous Adjustments: \$2,000 has been added as a proposed grant for the senior safety society. Staff compared V1 budget, with the financial forecast and historical actuals and made a collective reduction to expenses of \$27,000. Planning revenue was increase by \$2,000 to reflect anticipated development activity. Stormwater management study included at \$10,000.

One-Time Projects: The following are one-time operating projects proposed within the draft budget:

Centennial Celebrations	\$12,500
Storm Water Management Study Update	\$10,000
MPS Review Year 2	\$25,000
Total:	\$47,500

INFORMATION REPORT

2023/24 Draft Operating Budget V2



Council may direct staff to utilize operating reserves to fund all or any one of the above one-time projects.

Staff welcomes questions and direction from Council to prepare for review in V3 of the draft 2023/24 Operating Budget.

Financial Implications

N/A

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
X	Environmental	
X	Social	
X	Cultural	

Community Engagement/Communication

A public budget engagement session was held on February 21st, 2023.

All budget information is posted on Berwick's website at: Berwick.ca/2023-24budget.

CAO Initials: JB



	2024	2023		
	BUDGET	BUDGET	%	\$
OPERATING SUMMARY				
Revenue				
Taxes & Grants in Lieu of Taxes	4,073,641	3,648,442	12%	425,199
Sewer Revenues	537,926	524,669	3%	13,257
Sale of Services	571,460	531,585	8%	39,875
Other Revenue	256,418	185,832	38%	70,586
Federal, Provincial & Other Grants	376,753	337,252	12%	39,501
Other Transfers	219,300	273,939	(20%)	(54,639)
Total Revenue	6,035,498	5,501,719	10%	533,779
Expenses				
General Government	1,984,365	1,791,612	11%	192,753
Protective Services	1,168,963	1,173,845	(0%)	(4,882)
Public Works	1,241,350	1,003,913	24%	237,437
Planning & Development	168,449	120,982	39%	47,467
Community Development	709,792	658,408	8%	51,384
Sewer/Environmental Health	781,502	752,959	4%	28,543
Total Expenses	6,054,421	5,501,719	10%	552,703
Net Surplus (Deficit)	(18,923)	0	0%	(18,924)

	2024 BUDGET	2023 BUDGET	%	\$
LEGISLATIVE SERVICES				
Revenue				
Total Revenue				
Expenses				
<u>Mayor Clarke</u>				
Honorarium	23,167	21,551	7%	1,616
Travel	1,500	1,500	0%	0
Training & Conferences	750	1,000	(25%)	(250)
Meals	250	500	(50%)	(250)
Communications	650	650	0%	0
<u>Total Expenses</u>	<u>26,317</u>	<u>25,201</u>	<u>4%</u>	<u>1,116</u>
<u>Councillor Trinacity</u>				
Honorarium	11,903	11,072	8%	831
Travel	750	1,000	(25%)	(250)
Training & Conferences	750	1,000	(25%)	(250)
Meals	150	250	(40%)	(100)
<u>Total Expenses</u>	<u>13,553</u>	<u>13,322</u>	<u>2%</u>	<u>231</u>
<u>Councillor Reeves</u>				
Honorarium	10,829	10,074	7%	755
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,529</u>	<u>11,174</u>	<u>3%</u>	<u>355</u>
<u>Councillor Walsh</u>				
Honorarium	10,829	10,074	7%	755
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,529</u>	<u>11,174</u>	<u>3%</u>	<u>355</u>
<u>Councillor Goddard</u>				
Honorarium	10,829	10,074	7%	755
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,529</u>	<u>11,174</u>	<u>3%</u>	<u>355</u>



	2024	2023	%	\$
	BUDGET	BUDGET		
<u>Councillor Jamieson</u>				
Honorarium	10,829	10,074	7%	755
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,529</u>	<u>11,174</u>	<u>3%</u>	<u>355</u>
<u>Councillor Lutz</u>				
Honorarium	10,829	10,074	7%	755
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,529</u>	<u>11,174</u>	<u>3%</u>	<u>355</u>
<u>General Expenses</u>				
CPP Expense	2,015	1,930	4%	85
WCB Expense	0	0		0
Previous Council Honorarium	0	0		0
Membership Fees & Dues	3,000	3,000	0%	0
Office Supplies	0	2,000	(100%)	(2,000)
Advertising	1,500	2,000	(25%)	(500)
Meeting Expenses	500	500	0%	0
Special Events	9,248	5,000	85%	4,248
Grants to Organizations	15,950	6,600	142%	9,350
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0%	0
Grant-Valley Wildcats	10,000	10,000	0%	0
<u>Total Expenses</u>	<u>52,213</u>	<u>41,030</u>	<u>27%</u>	<u>11,183</u>
Total Expenses	149,728	135,423	11%	14,306
Net Department Surplus (Deficit)	(149,728)	(135,423)	11%	(14,306)

	2024	2023	%	\$
	BUDGET	BUDGET		
ADMINISTRATION				
Revenue				
Administration fees- Berwick Electric	286,232	204,250	40%	81,982
Administration fees- Sewer	37,146	26,000	43%	11,146
Tax Certificates	2,500	2,500	0%	0
Miscellaneous Revenue	19,760	15,000	32%	4,760
Total Revenue	345,638	247,750	40%	97,888
Expenses				
<u>CAO Office</u>				
Regular wages	129,731	108,057	20%	21,674
Other	0	0		0
CPP	3,754	4,988	(25%)	(1,234)
EI	1,403	1,990	(29%)	(587)
WCB	1,669	2,607	(36%)	(938)
Group Medical & Life	3,018	3,357	(10%)	(339)
Pension	18,779	16,025	17%	2,754
Workplace Wellness Benefit	4,000	2,600	54%	1,400
<u>Total Salaries & Benefits</u>	<u>162,354</u>	<u>139,624</u>	<u>16%</u>	<u>22,731</u>
<u>General Expenses</u>				
Travel	2,550	2,000	28%	550
Training & Conferences	1,000	2,000	(50%)	(1,000)
Membership Fees & Dues	350	700	(50%)	(350)
Meals	100	500	(80%)	(400)
Office Supplies	0	0		0
Postage & Courier	0	0		0
Communications	600	500	20%	100
Advertising	500	2,000	(75%)	(1,500)
Meetings	300	500	(40%)	(200)
Subscriptions & Donations	500	500	0%	0
AREA Expenses	0	1,000	(100%)	(1,000)
<u>Total General Expenses</u>	<u>5,900</u>	<u>9,700</u>	<u>(39%)</u>	<u>(3,800)</u>
<u>Administration</u>				
Regular Wages	337,590	255,971	32%	81,619
CPP	16,291	11,584	41%	4,707
EI	6,611	4,859	36%	1,752
WCB	7,123	6,318	13%	805
Group Medical & Life	19,451	12,145	60%	7,306
Pension	27,384	13,593	101%	13,791
<u>Total Salaries & Benefits</u>	<u>414,450</u>	<u>304,470</u>	<u>36%</u>	<u>109,980</u>



	2024	2023		
	BUDGET	BUDGET	%	\$
<u>General Expenses</u>				
Travel	2,600	2,500	4%	100
Training & Conferences	2,500	4,000	(38%)	(1,500)
Membership Fees & Dues	1,550	2,000	(23%)	(450)
Office Supplies	11,450	7,000	64%	4,450
Equipment Rental	7,100	6,000	18%	1,100
Postage, Courier, & Equipment Rental	15,000	15,000	0%	0
Communications	2,580	2,000	29%	580
Advertising	0	0		0
<u>Total General Expenses</u>	<u>42,780</u>	<u>38,500</u>	<u>11%</u>	<u>4,280</u>
<u>Information Technology</u>				
Training & Conferences	0	500	(100%)	(500)
Contracted Services	15,000	23,000	(35%)	(8,000)
Hardware	22,150	3,000	638%	19,150
Software	44,200	7,500	489%	36,700
<u>Total Expenses</u>	<u>81,350</u>	<u>34,000</u>	<u>139%</u>	<u>47,350</u>
Total Expenses	706,834	526,294	34%	180,540
Net Surplus (Deficit)	(361,196)	(278,544)	30%	(82,652)

	2024	2023	%	\$
	BUDGET	BUDGET		
OTHER GOVERNMENT				
Revenue				
Taxation-Residential	2,876,203	2,486,117	16%	390,086
Taxation-Commercial	1,074,976	999,667	8%	75,309
Taxation-Resource	19,374	18,808	3%	566
Deed Transfer Tax	85,000	125,000	(32%)	(40,000)
Bell Aliant- GIL	11,225	12,000	(6%)	(775)
Canada Post- GIL	6,864	6,850	0%	14
Return on Investments	2,000	2,000	0%	0
Interest on Taxes	14,000	15,000	(7%)	(1,000)
Interest on PACE Program	5,000	8,700	(43%)	(3,700)
HST Offset	15,000	20,000	(25%)	(5,000)
Financial Capacity Grant (Equalization)	221,479	221,479	0%	0
Farm Acreage Grant	1,460	1,460	0%	0
Other Provincial Grants- Unconditional	0	0		0
AREA Dividend	200,000	225,000	(11%)	(25,000)
Safe Restart	19,300	0	0%	19,300
Total Revenue	4,551,881	4,142,081	10%	409,799
Expenses				
<u>General Expenses</u>				
Bank Charges	14,000	15,000	(7%)	(1,000)
Audit Fees	8,000	8,500	(6%)	(500)
Legal Fees	5,000	10,000	(50%)	(5,000)
General Liability Insurance	21,420	20,000	7%	1,420
Tax Exemptions	135,000	130,000	4%	5,000
Grants to Organizations	0	2,500	(100%)	(2,500)
Election	0	0		0
Tax Sales	1,000	1,000	0%	0
Bad Debt Expense	10,000	10,000	0%	0
Other Debt Charges	0	0		0
<u>Total Expenses</u>	<u>194,420</u>	<u>197,000</u>	<u>(1%)</u>	<u>(2,580)</u>
<u>Long Term Debt</u>				
Debenture Principal	9,033	9,033	0%	0
Debenture Interest	1,421	1,762	(19%)	(341)
<u>Total Debenture Expense</u>	<u>10,454</u>	<u>10,795</u>	<u>(3%)</u>	<u>(341)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Centre for Education	583,099	573,477	2%	9,622
Properly Valuation Services Corp	33,000	31,015	6%	1,985
Correctional Services	29,000	28,549	2%	451
<u>Total Partner Contributions</u>	<u>645,099</u>	<u>633,041</u>	<u>2%</u>	<u>12,058</u>
Total Expenses	849,973	840,836	1%	9,137
Net Surplus (Deficit)	3,701,908	3,301,245	12%	400,662



	2024	2023		
	BUDGET	BUDGET	%	\$
TOWN HALL				
Revenue				
AVRL Rent	56,286	51,432	9%	4,854
Kings County Library Contribution	15,620	15,620	0%	0
Total Revenue	71,906	67,052	7%	4,854
Expenses				
<u>General Expenses</u>				
Communications	3,000	3,000	0%	0
Operational Supplies	0	5,000	(100%)	(5,000)
Facility Insurance	3,570	3,000	19%	570
Contracted Services	0	40,000	(100%)	(40,000)
Utilities	48,200	45,000	7%	3,200
Repairs & Maintenance	46,436	8,000	480%	38,436
COVID 19	0	1,000	(100%)	(1,000)
<u>Total Expenses</u>	<u>101,206</u>	<u>105,000</u>	<u>(4%)</u>	<u>(3,794)</u>
<u>Long Term Debt</u>				
Debenture Principal	125,133	125,133	0%	0
Debenture Interest	51,489	53,887	(4%)	(2,398)
<u>Total Debenture Expense</u>	<u>176,622</u>	<u>179,020</u>	<u>(1%)</u>	<u>(2,398)</u>
Total Expenses	277,828	284,020	(2%)	(6,192)
Net Surplus (Deficit)	(205,922)	(216,968)	(5%)	11,046



	2024	2023		
	BUDGET	BUDGET	%	\$
POLICE SERVICES				
Revenue				
Policing Fines	0	0		0
Protective Fines	500	500	0%	0
Total Revenue	500	500	0%	0
Expenses				
RCMP/DNA Contracted Services	779,063	760,061	3%	19,002
Total Expenses	779,063	760,061	3%	19,002
Net Surplus (Deficit)	(778,563)	(759,561)	3%	(19,002)

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	2024 BUDGET	2023 BUDGET	%	\$
FIRE SERVICES				
Grants				
NS-Civic Addressing Grant	1,000	1,000	0%	0
Municipality of Kings Operating Grant	152,541	190,435	(20%)	(37,894)
Total Grant Revenue	153,541	191,435	(20%)	(37,894)
Expenses				
<u>Fire Administration</u>				
WCB	2,500	2,400	4%	100
EAP/Life Insurance	5,108	4,500	14%	608
Honorarium	12,000	12,000	0%	0
Meetings, Meals, & Travel	3,700	2,500	48%	1,200
Training & Conferences	7,070	10,000	(29%)	(2,930)
Membership Dues & Fees	1,000	1,000	0%	0
Office Supplies	2,000	2,000	0%	0
Communication	7,160	1,500	377%	5,660
<u>Total Administration Expenses</u>	<u>40,538</u>	<u>35,900</u>	<u>13%</u>	<u>4,638</u>
<u>Fire Hall</u>				
Communications	0	3,600	(100%)	(3,600)
Operational Supplies	0	5,000	(100%)	(5,000)
Facility Insurance	10,413	9,500	10%	913
Contracted Services	0	24,150	(100%)	(24,150)
Utilities	42,175	33,500	26%	8,675
Repairs & Maintenance	33,950	30,000	13%	3,950
<u>Total Fire Hall Expenses</u>	<u>86,538</u>	<u>105,750</u>	<u>(18%)</u>	<u>(19,213)</u>
<u>Fire Operations</u>				
Communications	19,000	21,400	(11%)	(2,400)
Tools & Equipment	17,400	10,000	74%	7,400
Operational Supplies & Equipment	0	15,000	(100%)	(15,000)
Clothing & Safety Equipment	29,560	30,000	(1%)	(440)
Vehicle Insurance	16,549	14,000	18%	2,549
Vehicle Fuel	14,000	10,000	40%	4,000
Vehicle Maintenance	30,650	30,000	2%	650
<u>Total Fire Operations Expenses</u>	<u>127,159</u>	<u>130,400</u>	<u>(2%)</u>	<u>(3,241)</u>
<u>Long Term Debt</u>				
Debenture Principal	71,917	71,917	0%	0
Debenture Interest	24,369	27,667	(12%)	(3,298)
<u>Total Debenture Expenses</u>	<u>96,286</u>	<u>99,584</u>	<u>(3%)</u>	<u>(3,298)</u>
Total Expenses	350,521	371,634	(6%)	(21,113)
Net Surplus (Deficit)	(196,980)	(180,199)	9%	(16,781)



	2024 BUDGET	2023 BUDGET	%	\$
BYLAW SERVICES				
Revenue				
Taxi Licenses	0	0		0
Animal Licenses	0	700	(100%)	(700)
Total Revenue	0	700	(100%)	(700)
Expenses				
<u>Salaries & Wages</u>				
Hourly Wages	24,837	0	0%	24,837
CPP	1,270	0	0%	1,270
EI	567	0	0%	567
WCB	594	0	0%	594
Group Medical & Life	1,975	0	0%	1,975
Pension	1,987	0	0%	1,987
Total Salaries & Wages	31,230	0	0%	31,229
<u>General Expenses</u>				
Travel	100	0	0%	100
Membership Dues & Fees	0	100	(100%)	(100)
Communications	0	0		0
Contracted Services	0	0		0
Operational Supplies	0	500	(100%)	(500)
Building & Fire Inspection Services	0	33,500	(100%)	(33,500)
<u>Total General Expenses</u>	<u>100</u>	<u>34,100</u>	<u>(100%)</u>	<u>(34,000)</u>
<u>Partner Contributions</u>				
Kings' REMO	8,050	8,050	0%	0
<u>Total Partner Contributions</u>	<u>8,050</u>	<u>8,050</u>	<u>0%</u>	<u>0</u>
Total Expenses	39,380	42,150	(7%)	(2,771)
Net Surplus (Deficit)	(39,380)	(41,450)	(5%)	2,071



	2024 BUDGET	2023 BUDGET	%	\$
PUBLIC WORKS				
Revenue				
Total Revenue				
Expenses				
<u>Public Works Administration</u>				
<u>Salaries & Benefits</u>				
Regular Salaries	125,521	77,701	62%	47,820
CPP	5,768	3,413	69%	2,355
EI	2,157	1,302	66%	855
WCB	2,558	1,964	30%	594
Group & Medical	4,124	1,519	171%	2,605
Pension	9,859	6,216	59%	3,643
<u>Total Salaries & Benefits</u>	<u>149,987</u>	<u>92,115</u>	<u>63%</u>	<u>57,872</u>
<u>General Expenses</u>				
Travel	2,700	5,500	(51%)	(2,800)
Meals	500	2,000	(75%)	(1,500)
Meetings	0	400	(100%)	(400)
Training & Conference	2,945	4,000	(26%)	(1,055)
Membership Fees & Dues	500	0	0%	500
Communications	6,570	6,000	10%	570
Advertising	500	2,000	(75%)	(1,500)
Engineering/Surveyor Services	2,500	0	0%	2,500
Licenses & Permits	0	650	(100%)	(650)
<u>Total General Expenses</u>	<u>16,215</u>	<u>20,550</u>	<u>(21%)</u>	<u>(4,335)</u>
<u>Total Public Works Administration Expenses</u>	<u>166,202</u>	<u>112,665</u>	<u>48%</u>	<u>53,537</u>
<u>Public Works Facility</u>				
Insurance	8,330	9,500	(12%)	(1,170)
Utilities	7,230	12,000	(40%)	(4,770)
Repairs & Maintenance	13,480	3,000	349%	10,480
Operational Supplies	0	1,000	(100%)	(1,000)
<u>Total Public Works Facility</u>	<u>29,040</u>	<u>25,500</u>	<u>14%</u>	<u>3,540</u>
<u>Streets & Roads</u>				
<u>Salary & Wages</u>				
Regular Salaries	335,965	246,700	36%	89,265
CPP	18,461	13,025	42%	5,436
EI	7,303	5,351	36%	1,952
WCB	8,011	7,032	14%	979
Group & Medical	17,017	12,639	35%	4,378
Pension	26,185	19,337	35%	6,848
<u>Total Salaries & Benefits</u>	<u>412,942</u>	<u>304,084</u>	<u>36%</u>	<u>108,859</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>General Expenses</u>				
Insurance- Public Works Accidents	3,000	3,000	0%	0
Paving	200,000	200,000	0%	0
Tools & Equipment	5,000	0	0%	5,000
Repairs & Maintenance	0	31,000	(100%)	(31,000)
Equipment Rental	12,000	0	0%	12,000
Operational Supplies	17,000	20,000	(15%)	(3,000)
Winter Supplies	40,000	20,000	100%	20,000
Safety Supplies	4,500	4,000	13%	500
Total General Expenses	<u>281,500</u>	<u>278,000</u>	<u>1%</u>	<u>3,500</u>
<u>Fleet Expenses</u>				
Vehicle Insurance	12,540	10,000	25%	2,540
Fuel	25,600	25,000	2%	600
Vehicles Maintenance	52,974	50,000	6%	2,974
Total Fleet Expenses	<u>91,114</u>	<u>85,000</u>	<u>7%</u>	<u>6,114</u>
Total Streets & Roads Expenses	<u>785,556</u>	<u>667,084</u>	<u>18%</u>	<u>118,473</u>
<u>Street Lighting</u>				
Power	69,890	56,000	25%	13,890
Repairs & Maintenance	800	1,000	(20%)	(200)
Total Street Lighting	<u>70,690</u>	<u>57,000</u>	<u>24%</u>	<u>13,690</u>
<u>Traffic Services</u>				
Operational Supplies & Equipment	2,700	5,000	(46%)	(2,300)
Traffic Services	22,500	0	0%	22,500
Repairs & Maintenance	0	5,000	(100%)	(5,000)
Total Traffic Services	<u>25,200</u>	<u>10,000</u>	<u>152%</u>	<u>15,200</u>
<u>Crossing Guards</u>				
<u>Salaries & Wages</u>				
Hourly Wages	20,112	18,743	7%	1,369
CPP	780	335	133%	445
EI	459	415	11%	44
WCB	481	536	(10%)	(55)
Total Salaries & Benefits	<u>21,832</u>	<u>20,029</u>	<u>9%</u>	<u>1,802</u>
<u>General Expenses</u>				
Communication	150	200	(25%)	(50)
Safety Supplies	500	500	0%	0
Total General Expenses	<u>650</u>	<u>700</u>	<u>(7%)</u>	<u>(50)</u>
Total Crossing Guards Expenses	<u>22,482</u>	<u>20,729</u>	<u>8%</u>	<u>1,752</u>
<u>Storm Sewer</u>				
Repairs & Maintenance	25,500	0	0%	25,500
Total Storm Sewer	<u>25,500</u>	<u>0</u>	<u>0%</u>	<u>25,500</u>
<u>Long Term Debt</u>				
Debenture Principal	17,727	29,127	(39%)	(11,400)
Debenture Interest	5,218	6,008	(13%)	(790)
Total Debenture Expenses	<u>22,945</u>	<u>35,135</u>	<u>(35%)</u>	<u>(12,190)</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>Partner Contributions</u>				
Kings Transit Authority	88,335	70,300	26%	18,035
Kings Point to Point Transit	5,400	5,039	7%	361
<u>Total Partner Contributions</u>	<u>93,735</u>	<u>75,339</u>	<u>24%</u>	<u>18,396</u>
Total Expenses	1,241,350	1,003,452	24%	237,898
Net Surplus (Deficit)	(1,241,350)	(1,003,452)	24%	(237,898)

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	2024	2023	%	\$
	BUDGET	BUDGET		
SEWER SERVICES				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	207,552	203,200	2%	4,352
Sewer Industrial	290,368	288,203	1%	2,165
Sewer Institutional	40,006	33,266	20%	6,740
<u>Total Operating Revenue</u>	<u>537,926</u>	<u>524,669</u>	<u>3%</u>	<u>13,257</u>
<u>Grants</u>				
Provincial Government Grants	0	4,800	(100%)	(4,800)
<u>Total Grants</u>	<u>0</u>	<u>4,800</u>	<u>(100%)</u>	<u>(4,800)</u>
Total Revenue	537,926	529,469	2%	8,457
Expenses				
<u>Sewer Administration</u>				
<u>Salaries & Benefits</u>				
Regular Wages	41,078	25,899	59%	15,179
CPP	1,877	1,138	65%	739
EI	702	434	62%	268
WCB	835	655	27%	180
Group Medical & Life	4,665	506	822%	4,159
Pension	3,286	2,072	59%	1,214
<u>Total Salaries & Benefits</u>	<u>52,443</u>	<u>30,704</u>	<u>71%</u>	<u>21,739</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0%	0
Meals	0	0		0
Training & Conferences	1,800	2,000	(10%)	(200)
Membership Fees & Dues	400	500	(20%)	(100)
Office Supplies	1,000	1,000	0%	0
Meetings	0	0		0
Administration Fees	37,146	26,000	43%	11,146
Communications	2,524	3,500	(28%)	(976)
<u>Total General Expenses</u>	<u>45,870</u>	<u>36,000</u>	<u>27%</u>	<u>9,870</u>
<u>Contribution to Reserves</u>	<u>0</u>	<u>46,592</u>	<u>(100%)</u>	<u>(46,592)</u>
Total Sewer Administration Expenses	98,313	113,296	(13%)	(14,983)



	2024 BUDGET	2023 BUDGET	%	\$
<u>Sewer Collection</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	7,627	8,097	(6%)	(470)
CPP	375	393	(4%)	(18)
EI	140	158	(11%)	(18)
WCB	167	208	(20%)	(41)
Group Medical & Life	431	402	7%	29
Pension	610	560	9%	50
<u>Total Salaries & Benefits</u>	<u>9,350</u>	<u>9,818</u>	<u>(5%)</u>	<u>(467)</u>
<u>General Expenses</u>				
Facility Insurance	387	300	29%	87
Contracted Services	0	0		0
Utilities	39,765	35,000	14%	4,765
Repairs & Maintenance	29,500	25,000	18%	4,500
Operational Supplies	0	5,000	(100%)	(5,000)
Tools & Equipment	0	0		0
<u>Total General Expenses</u>	<u>69,652</u>	<u>65,300</u>	<u>7%</u>	<u>4,352</u>
Total Sewer Collection Expenses	79,002	75,118	5%	3,884
<u>Sewer Treatment</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	61,015	64,779	(6%)	(3,764)
CPP	3,004	3,141	(4%)	(137)
EI	1,123	1,262	(11%)	(139)
WCB	1,335	1,660	(20%)	(325)
Group Medical & Life	3,448	3,213	7%	235
Pension	4,881	4,479	9%	402
<u>Total Salaries & Benefits</u>	<u>74,806</u>	<u>78,534</u>	<u>(5%)</u>	<u>(3,729)</u>
<u>General Expenses</u>				
Facility Insurance	7,140	7,500	(5%)	(360)
Contracted Services	0	0		0
Utilities	122,910	102,000	21%	20,910
Repairs & Maintenance	79,500	50,000	59%	29,500
Operational Supplies	0	17,500	(100%)	(17,500)
Tools & Equipment	1,000	1,000	0%	0
Sewer Treatment Testing	20,000	18,000	11%	2,000
Clothing & Safety Equipment	800	2,000	(60%)	(1,200)
<u>Total General Expenses</u>	<u>231,350</u>	<u>198,000</u>	<u>17%</u>	<u>33,350</u>
Total Sewer Treatment Expenses	306,156	276,534	11%	29,621
Other Solid Waste Charges	4,800	2,500	92%	2,300



	2024 BUDGET	2023 BUDGET	%	\$
<u>Long Term Debt</u>				
Debt Principal	44,131	55,531	(21%)	(11,400)
Debt Interest	4,830	6,490	(26%)	(1,660)
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>62,021</u>	<u>(21%)</u>	<u>(13,060)</u>
<u>Total Sewer Expenses</u>	<u>537,232</u>	<u>529,469</u>	<u>1%</u>	<u>7,763</u>
<u>Sewer Net Surplus (Deficit)</u>	<u>694</u>	<u>0</u>	<u>0%</u>	<u>694</u>
<u>Partner Contributions</u>				
Valley Waste Resource Management	244,270	223,490	9%	20,780
<u>Total Partner Contributions</u>	<u>244,270</u>	<u>223,490</u>	<u>9%</u>	<u>20,780</u>
Total Expenses	781,502	752,959	4%	28,543
Net Surplus (Deficit)	(243,576)	(223,490)	9%	(20,087)

	2024	2023	%	\$
	BUDGET	BUDGET		
SEWER SERVICES				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	207,552	203,200	2%	4,352
Sewer Industrial	290,368	288,203	1%	2,165
Sewer Institutional	40,006	33,266	20%	6,740
<u>Total Operating Revenue</u>	<u>537,926</u>	<u>524,669</u>	<u>3%</u>	<u>13,257</u>
<u>Grants</u>				
Provincial Government Grants	0	4,800	(100%)	(4,800)
<u>Total Grants</u>	<u>0</u>	<u>4,800</u>	<u>(100%)</u>	<u>(4,800)</u>
Total Revenue	537,926	529,469	2%	8,457
Expenses				
<u>Sewer Administration</u>				
<u>Salaries & Benefits</u>				
Regular Wages	41,078	25,899	59%	15,179
CPP	1,877	1,138	65%	739
EI	702	434	62%	268
WCB	835	655	27%	180
Group Medical & Life	4,665	506	822%	4,159
Pension	3,286	2,072	59%	1,214
<u>Total Salaries & Benefits</u>	<u>52,443</u>	<u>30,704</u>	<u>71%</u>	<u>21,739</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0%	0
Meals	0	0		0
Training & Conferences	1,800	2,000	(10%)	(200)
Membership Fees & Dues	400	500	(20%)	(100)
Office Supplies	1,000	1,000	0%	0
Meetings	0	0		0
Administration Fees	37,146	26,000	43%	11,146
Communications	2,524	3,500	(28%)	(976)
<u>Total General Expenses</u>	<u>45,870</u>	<u>36,000</u>	<u>27%</u>	<u>9,870</u>
<u>Contribution to Reserves</u>	<u>0</u>	<u>46,592</u>	<u>(100%)</u>	<u>(46,592)</u>
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<u>General Expenses</u>				
Facility Insurance	387	300	29%	87
Contracted Services	0	0		0
Utilities	39,765	35,000	14%	4,765
Repairs & Maintenance	29,500	25,000	18%	4,500
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Tools & Equipment	0	0		0
<u>Total General Expenses</u>	<u>69,652</u>	<u>65,300</u>	<u>7%</u>	<u>4,352</u>
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<u>General Expenses</u>				
Facility Insurance	7,140	7,500	(5%)	(360)
Contracted Services	0	0		0
Utilities	122,910	102,000	21%	20,910
Repairs & Maintenance	79,500	50,000	59%	29,500
Operational Supplies	0	17,500	(100%)	(17,500)
Tools & Equipment	1,000	1,000	0%	0
Sewer Treatment Testing	20,000	18,000	11%	2,000
Clothing & Safety Equipment	800	2,000	(60%)	(1,200)
<u>Total General Expenses</u>	<u>231,350</u>	<u>198,000</u>	<u>17%</u>	<u>33,350</u>
Total Sewer Treatment Expenses	306,156	276,534	11%	29,621
Other Solid Waste Charges	4,800	2,500	92%	2,300



	2024	2023		
	BUDGET	BUDGET	%	\$
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Debtore Principal	44,131	55,531	(21%)	(11,400)
Debtore Interest	4,830	6,490	(26%)	(1,660)
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>62,021</u>	<u>(21%)</u>	<u>(13,060)</u>
Total Expenses	537,232	529,469	1%	7,763
Net Surplus (Deficit)	694	0	0%	694

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	2024 BUDGET	2023 BUDGET	%	\$
PLANNING AND DEVELOPMENT				
Revenue				
Planning	8,000	6,000	33%	2,000
Total Revenue	8,000	6,000	33%	2,000
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	30,557	25,253	21%	5,304
Vacation	0	0		0
CPP	1,402	1,240	13%	162
EI	697	559	25%	138
WCB	730	722	1%	8
Group Medical & Life	1,975	1,588	24%	387
Pension	1,987	2,020	(2%)	(33)
<u>Total Salaries & Benefits</u>	<u>37,348</u>	<u>31,382</u>	<u>19%</u>	<u>5,967</u>
<u>General Expenses</u>				
Travel	500	1,500	(67%)	(1,000)
Office Supplies	1,000	2,000	(50%)	(1,000)
Advertising	3,000	3,000	0%	0
Postage & Courier	100	100	0%	0
Legal	10,000	17,500	(43%)	(7,500)
Other Professional Fees	116,500	65,500	78%	51,000
<u>Total General Expenses</u>	<u>131,100</u>	<u>89,600</u>	<u>46%</u>	<u>41,500</u>
Total Expenses	168,448	120,982	39%	47,467
Net Surplus (Deficit)	(160,448)	(114,982)	40%	(45,467)

	2024 BUDGET	2023 BUDGET	%	\$
ECONOMIC DEVELOPMENT				
Revenue				
Federal Government Grants	0	0		0
Provincial Government Grants	0	0		0
Local Government Grants	0	0		0
Total Revenue	0	0	0%	0
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	31,921	27,194	17%	4,727
CPP	1,502	1,351	11%	151
EI	561	602	(7%)	(41)
WCB	668	778	(14%)	(110)
Group Medical & Life	1,743	1,662	5%	81
Pension	2,554	2,176	17%	378
<u>Total Salaries & Benefits</u>	<u>38,949</u>	<u>33,763</u>	<u>15%</u>	<u>5,185</u>
<u>General Expenses</u>				
Travel	1,080	200	440%	880
Training & Conferences	300	0	0%	300
Membership Fees & Dues	350	0	0%	350
Communication	1,020	0	0%	1,020
Marketing Promo & Community Dev.	9,800	5,000	96%	4,800
Advertising	0	1,000	(100%)	(1,000)
Meetings	0	0		0
Program Expenditures	0	0		0
Contracted Services	0	0		0
Operational Materials/Supplies	0	0		0
<u>Total General Expenses</u>	<u>12,550</u>	<u>6,200</u>	<u>102%</u>	<u>6,350</u>
<u>Partner Contributions</u>				
Valley Regional Enterprise Network	14,100	14,865	(5%)	(765)
Valley Community Fibre Network	3,200	3,200	0%	0
Nova Scotia Housing Authority	40,000	40,000	0%	0
<u>Total Partner Contributions</u>	<u>57,300</u>	<u>58,065</u>	<u>(1%)</u>	<u>(765)</u>
Total Expenses	108,799	98,028	11%	10,770
Net Surplus (Deficit)	(108,799)	(98,028)	11%	(10,770)

	2024 BUDGET	2023 BUDGET	%	\$
REC ADMIN				
Revenue				
<u>Grants</u>				
Federal Government Grants	0	0		0
Provincial Government Grants	50,000	25,000	100%	25,000
Local Government Grants	12,500	12,500	0%	0
<u>Total Grants</u>	<u>62,500</u>	<u>37,500</u>	<u>67%</u>	<u>25,000</u>
Total Revenue	62,500	37,500	67%	25,000
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	113,417	98,063	16%	15,354
CPP	5,861	4,145	41%	1,716
EI	2,338	1,949	20%	389
WCB	2,120	2,520	(16%)	(400)
Group Medical & Life	1,785	12,888	(86%)	(11,103)
Pension	9,073	3,921	131%	5,152
<u>Total Salaries & Benefits</u>	<u>134,594</u>	<u>123,486</u>	<u>9%</u>	<u>11,108</u>
<u>General Expenses</u>				
Travel	3,200	600	433%	2,600
Training & Conferences	2,600	1,500	73%	1,100
Membership Fees & Dues	1,400	2,500	(44%)	(1,100)
Meals	150	0	0%	150
Meetings	100	150	(33%)	(50)
Advertising	0	500	(100%)	(500)
Communications	540	250	116%	290
<u>Total General Expenses</u>	<u>7,990</u>	<u>5,500</u>	<u>45%</u>	<u>2,490</u>
<u>Community Events & Festivals</u>				
General Events & Festivals	26,620	0	0%	26,620
Apple Blossom	0	600	(100%)	(600)
Christmas	0	1,500	(100%)	(1,500)
Canada Day	0	150	(100%)	(150)
Halloween	0	500	(100%)	(500)
Yard Sale	0	100	(100%)	(100)
Easter	0	500	(100%)	(500)
Volunteer Week	0	1,000	(100%)	(1,000)
Gala Days	0	10,000	(100%)	(10,000)
Bike Rodeo	0	0		0
Winter Carnival	0	500	(100%)	(500)
Garden Plots	0	500	(100%)	(500)
Concert Series	0	3,400	(100%)	(3,400)
Box Cars	0	2,000	(100%)	(2,000)
<u>Total Community Events</u>	<u>26,620</u>	<u>20,750</u>	<u>28%</u>	<u>5,870</u>
Total Expenses	169,204	149,736	13%	19,468
Net Surplus (Deficit)	(106,704)	(112,236)	(5%)	5,532

	2024	2023	%	\$
	BUDGET	BUDGET		
REC PROGRAMMING				
Revenue				
Misc Recreation Program Revenue	1,280	16,200	(92%)	(14,920)
Summer Day Camp	30,000	33,750	(11%)	(3,750)
After School Program	61,500	60,750	1%	750
Adult Programs	960	0	0%	960
Pickleball	1,800	0	0%	1,800
<u>Total Revenue</u>	<u>95,540</u>	<u>110,700</u>	<u>(14%)</u>	<u>(15,160)</u>
<u>Grants</u>				
Federal Government Grants	16,000	10,080	59%	5,920
Provincial Government Grants	3,750	0	0%	3,750
Local Government Grants	11,000	11,000	0%	0
<u>Total Grants</u>	<u>30,750</u>	<u>21,080</u>	<u>46%</u>	<u>9,670</u>
Total Revenue	126,290	131,780	(4%)	(5,490)
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	28,087	24,861	13%	3,226
After School Program Wages	49,765	34,100	46%	15,665
Summer Camp Wages	30,106	23,330	29%	6,776
CPP	4,841	2,654	82%	2,187
EI	2,464	1,649	49%	815
WCB	2,580	2,133	21%	447
Group Medical & Life	3,007	2,209	36%	798
Pension	2,247	994	126%	1,253
<u>Total Salaries & Benefits</u>	<u>123,097</u>	<u>91,930</u>	<u>34%</u>	<u>31,167</u>
<u>General Expenses</u>				
Communication	1,080	100	980%	980
<u>Total General Expenses</u>	<u>1,080</u>	<u>100</u>	<u>980%</u>	<u>980</u>
<u>Program Expenditures</u>				
General Program Expenditures	2,750	10,000	(73%)	(7,250)
Summer Day Camp	1,800	0	0%	1,800
After School Program	1,500	0	0%	1,500
Adult Program	2,700	0	0%	2,700
Pickleball	0	0		0
<u>Total Program Expenditures</u>	<u>8,750</u>	<u>10,000</u>	<u>(13%)</u>	<u>(1,250)</u>
Total Expenses	132,927	102,030	30%	30,897
Net Surplus (Deficit)	(6,637)	29,750	(122%)	(36,387)

	2024	2023	
	BUDGET	BUDGET	%
PARKS & FACILITIES			
Revenue			
<u>Facility Rentals</u>	<u>4,660</u>	<u>4,000</u>	<u>17%</u>
<u>Grants</u>			
Federal Government Grants	5,720	14,313	(60%)
Provincial Government Grants	13,224	0	0%
Local Government Grants	0	0	
<u>Total Grants</u>	<u>18,944</u>	<u>14,313</u>	<u>32%</u>
Total Revenue	23,604	18,313	29%
Expenses			
<u>Salaries & Benefits</u>			
Hourly Wages	25,169	38,994	(35%)
CPP	1,755	1,425	23%
EI	913	863	6%
WCB	956	1,115	(14%)
Group Medical & Life	0	0	
Pension	0	0	
<u>Total Salaries & Benefits</u>	<u>28,793</u>	<u>42,397</u>	<u>(32%)</u>
<u>General Expenses</u>			
Travel	333	100	233%
Communications	250	250	0%
Facility Insurance	5,511	4,200	31%
Utilities	1,474	5,000	(71%)
Tools & Equipment	6,000	3,000	100%
Safety Supplies	600	1,000	(40%)
<u>Total General Expenses</u>	<u>14,168</u>	<u>13,550</u>	<u>5%</u>
<u>Repairs & Maintenance</u>			
General Repairs & Maintenance	5,000	2,000	150%
Ballfields Maintenance	6,200	2,200	182%
Tennis Courts Maintenance	300	300	0%
Splash Pad Maintenance	2,000	1,000	100%
Rainforth Park Maintenance	2,000	1,500	33%
Centennial Park Maintenance	4,000	2,000	100%
Spicer Park Maintenance	0	1,000	(100%)
Chute Park Maintenance	1,000	2,000	(50%)
Trails Maintenance	3,500	1,500	133%
Carol's Place Maintenance	9,800	1,500	553%
<u>Total Repairs & Maintenance</u>	<u>33,800</u>	<u>15,000</u>	<u>125%</u>

\$

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18,800

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	2024	2023	
	BUDGET	BUDGET	%
<u>Vehicle Expenses</u>			
Vehicle Insurance	2,524	2,000	26%
Fuel	3,500	3,500	0%
Vehicle Maintenance	800	8,500	(91%)
2019 GMC Sierra V-18	0	0	
2017 Kubota 0-Turn Mower V-35	0	0	
2018 HMD Utility Trailer V-25 (Water Tank)	0	0	
2019 Kubota Zero Turn V-35	0	0	
Kubota Zero Turn V-37	0	0	
2018 Kubota Tractor V-24	0	0	
1996 Float Trailer V-40	0	0	
<u>Total Vehicle Expenses</u>	<u>6,824</u>	<u>14,000</u>	<u>(51%)</u>
<u>Long Term Debt</u>			
Principal	18,150	18,150	0%
Interest	8,327	8,706	(4%)
<u>Total Long Term Debt</u>	<u>26,477</u>	<u>26,856</u>	<u>(1%)</u>
<u>Partner Contributions</u>			
Annapolis Valley Regional Library	17,400	17,400	0%
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0%</u>
Total Expenses	127,462	129,203	(1%)
Net Surplus (Deficit)	(103,858)	(110,890)	(6%)

\$

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(7,700)
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7,032

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	2024 BUDGET	2023 BUDGET	%	\$
VISITOR INFORMATION CENTRE				
Revenue				
Federal Government Grants	4,000	0	0%	4,000
Provincial Government Grants	4,000	0	0%	4,000
Local Government Grants	2,000	0	0%	2,000
Total Revenue	10,000	0	0%	10,000
Expenses				
<u>Salaries & Benefits</u>				
Hourly Wages	9,863	9,038	9%	825
CPP	379	316	20%	63
EI	225	200	13%	25
WCB	236	259	(9%)	(23)
Group Medical & Life	0	0		0
Pension	0	0		0
<u>Total Salaries & Benefits</u>	<u>10,703</u>	<u>9,813</u>	<u>9%</u>	<u>889</u>
<u>General Expenses</u>				
Communications	0	1,000	(100%)	(1,000)
Utilities	904	750	21%	154
Operational Materials/Supplies	0	0		0
<u>Total General Expenses</u>	<u>904</u>	<u>1,750</u>	<u>(48%)</u>	<u>(846)</u>
Total Expenses	11,607	11,563	0%	43
Net Surplus (Deficit)	(1,607)	(11,563)	(86%)	9,957

	2024	2023		
	BUDGET	BUDGET	%	\$
FITNESS CENTRE				
Revenue				
Membership Sales	131,712	80,000	65%	51,712
Personal Training	8,000	0	0%	8,000
Common BDCA	4,000	0	0%	4,000
Fitness Classes	0	0		0
Total Revenue	143,712	80,000	80%	63,712
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	94,928	95,446	(1%)	(518)
CPP	5,023	4,842	4%	181
EI	2,166	2,111	3%	55
WCB	2,269	2,730	(17%)	(461)
Group Medical & Life	7,673	7,417	3%	256
Pension	6,592	5,431	21%	1,161
<u>Total Salaries & Benefits</u>	<u>118,651</u>	<u>117,977</u>	<u>1%</u>	<u>674</u>
<u>General Expenses</u>				
Travel	0	0		0
Training & Conferences	0	650	(100%)	(650)
Communications & Cable	2,100	2,800	(25%)	(700)
Advertising	250	600	(58%)	(350)
Insurance	750	600	25%	150
Contracted Services	0	10,000	(100%)	(10,000)
Personal Trainers	9,800	3,000	227%	6,800
Utilities	10,845	9,000	21%	1,845
Shared Expenses	9,000	8,000	13%	1,000
Operational Supplies	5,900	5,000	18%	900
Repairs & Maintenance	2,500	2,000	25%	500
<u>Total General Expenses</u>	<u>41,145</u>	<u>41,650</u>	<u>(1%)</u>	<u>(505)</u>
Total Expenses	159,796	159,627	0%	169
Net Surplus (Deficit)	(16,084)	(79,627)	(80%)	63,543

INFORMATION REPORT

Draft 2023/24 5 Year Capital Investment Plan V2



To: Town Council
From: Director of Finance
Date: February 28, 2023
Subject: Draft 2023/24 5 Year Capital Investment Plan V2

References/Attachments

- Draft 2023/24 5 Year Capital Investment Plan V1
- Draft 2023/24 5 Year Capital Investment Plan V2

Legislation

- MGA Section 65

Background

Version 2 (V2) of Berwick's draft 5 Year Capital Investment Plan (CIP) has been prepared to include proposed funding sources and revised based on funding availability and discussions pertaining to V1.

The Fire Services portion of the plan has been included based on the discussions from the joint meeting held on February 23rd, 2023 between the Fire Commission, Berwick and District Volunteer Fire Department and the Town of Berwick. Proposed 2023/24 projects include:

\$400,000	Portable Pumper Truck
\$ 64,000	Rescue Tools
\$350,000	Water Storage Tank
\$814,000	Total

Council's approval of these projects is a commitment for fire capital of 196,333 for year 1 (2023/24) and \$155,000 in year 3.

Draft funding sources include the use of reserves, grants and borrowing. Reserve balance estimates include distribution of a projected 2022/23 operating surplus of \$150,000. This has been allocated by asset class to capital reserves based on the total 5-year replacement costs identified within the asset management plan. The distribution is:

- 52% Transportation,
- 28% Waste Water (Sewer)
- 9% Equipment
- 10% Fire Equipment

Staff have included a proposed \$50,000 annual contribution to sewer capital reserves and would recommend this contribution be considered when completing the sewer rate review. CCBF annual grant funding contributions have also been included.

INFORMATION REPORT

Draft 2023/24 5 Year Capital Investment Plan V2



At present, there are no other dedicated annual reserve transfers nor plans to fund capital out of revenue. Both are viable options to consider in the future.

Staff is seeking Council's direction and feedback to incorporate into Draft V3 of the 5 Year Capital Investment Plan.

Financial Implications

5 Year Capital Investment Plan will assist Berwick with preparing for future capital needs.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Community Engagement/Communication

A public budget engagement session was held on February 21st, 2023.

All budget information is posted on Berwick's website at: Berwick.ca/2023-24budget.

CAO Initials: JB

Project Name	Project Description	Estimated Total Project Cost	Exp Segment	2023/24 Project Cost	Mun Source Amt	Mun Source Code	Prov Grant Amt	Prov Code	Fed Grant Amt	Fed Code	Oth Sources Amt	Oth Source Code	Long Term Borrow Amt	Long Term Code	Cum. Project Cost to Date	Comments
WWTP	Design for WWTP filter and blower	150,000	Environmental Health	150,000	75,000	04-Sewer Operating Reserve	75,000	11-DMA-PCAP								Dependent on successful grant application-Will apply, but impact to take all out of capital revenue
Cell #1	New sleeves on diffusers	75,000	Environmental Health	75,000			37,500	11-DMA-PCAP	37,500	21-CCBF						Dependent on successful grant application
Effluent Pump	Replace Pump	12,000	Environmental Health	12,000					12,000	21-CCBF						
Free Board WWTP	Gravel to build up free board- build section across middle of ponds	10,000	Environmental Health	10,000	10,000	04-Sewer Operating Reserve										
Naturalized Stormwater Ponds	Design for system	15,000	Environmental Health	15,000	5,000	10-General Capital Reserve					10,000	37-Other**				Ducks Unlimited 2/3 funding
Solar Garden	Solar Garden	10,634,000	General Government	2,000,000					7,762,820	24-Green Fund			2,871,180	icipal Finance Corp-	8,634,000	Enabling Accessibility Funds
Accessibility/Front Counter	Renovate front area in Town Hall to ensure a more accessible	100,000	General Government	100,000	50,000	10-General Capital Reserve			50,000	25-Other**						
Parks	Commercial New O-Turn Mower	13,000	Recreation and Culture	13,000	13,000	10-Equipment Capital Reserve										
Sunshade Splash Pad	Sunshade at splash pad	5,000	Recreation and Culture	5,000							5,000	35-Public-Private Partnership				CDN Dermatology Association 100%
Mill St. Trailhead	Gravel Parking lot, drainage, box car interior finishing, landscaping	55,000	Recreation and Culture	55,000	15,750	10-General Capital Reserve	11,250	16-DMA-Other**	28,000	25-Other**						ACO A \$28K box cars (Carry forward); ACF \$11K
Centennial Park	Review site plan and building location/design with a focus on accessibility	10,000	Recreation and Culture	10,000	5,000	04-Operating Fund Reserve	5,000	16-DMA-Other**								Planning Assistant Grant
Spicer Park Natural Playground	Natural Playground	16,500	Recreation and Culture	16,500							16,500	37-Other**				Westfor Grant funding 100%
Town Signage	Art installation for Centennial	20,000	Recreation and Culture	20,000	10,000	04-Operating Fund Reserve	10,000	17-Other**								50% Beautification
New Plow Truck	Directional Signage	15,000	Recreation and Culture	15,000	7,500	04-Operating Fund Reserve	7,500	17-Other**								50% Beautification
Crosswalk Flashing Lights	2x cross walk lights flashing unit Commercial St. (Town Hall)/ Foster St.; include curb cut to move Commercial St. crosswalk under light	15,510	Transportation	15,510					15,510	21-CCBF			200,000	icipal Finance Corp- General		
Maple Avenue Sidewalk	Replace 470 meters of sidewalk, storm drainage and install new curb, connecting point from trails to PW (Cottage St to South St.) incl. storm drains	260,000	Transportation	260,000					260,000	21-CCBF						
Public Works Shop	Heat Pump/Building SSFC Grant (Equilibrium)	100,000	Transportation	100,000	20,000	10-General Capital Reserve	80,000	16-DMA-Other**								Sustainable Communities Challenge Fund
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation	25,000					25,000	21-CCBF						
Portable Pumper Truck	Replace 1994 Portable pumper truck	400,000	Protective Services	90,000							90,000	37-Other**				BBD VFD paying for the chassis, truck will take likely 2 years to build
Fire Rescue Tools	Fire rescue tools i.e. jaws of life etc.	64,000	Protective Services	64,000	21,333	10-Fire Equipment Capital Reserve					42,667	37-Other**				BBDVFD & Commission
Water Storage	Water storage shed for fire department	350,000	Protective Services	350,000									175,000	icipal Finance Corp- General		Commission & Town 50/50
TOTAL		12,545,010		3,601,010	232,583		226,250		8,194,880		164,167		3,246,180			8,634,000



Project Name	Project Description	Estimated Total Project Cost	Exp Segment	2024/25 Project Cost	Mun Source Amt	Mun Source Code	Prov Grant Amt	Prov Code	Fed Grant Amt	Fed Code	Oth Sources Amt	Oth Source Code	Long Term Borrow Amt	Long Term Code	Cum. Project Cost to Date	Comments
Free Board WWTP	Gravel to build up free board- build section across north side middle	10,000	Environmental Health	10,000	10,000	10-Sewer Capital Reserve										
WWTP	Dillon to provide info - New Sand Filter/Blowers Phase 1	1,500,000	Environmental Health	1,500,000			495,000	13-DMA-New BCF	600,000	23-New BCF			405,000	icipal Finance Corp- General		ICIP- funding dependent
Centennial Park	New building and washrooms with additional rec. equipment storage; Accessible 5 ft. paved walk-way from Union St. to gazebo (crusher dust is \$11K); accessible gazebo; trail	209,500	Recreation and Culture	209,500			69,135	17-Other**					140,365	icipal Finance Corp- General		1/3 Recreation Facility Development Grant up to \$150K
Downtown Streetscape	Develop plan	80,000	Recreation and Culture	80,000	40,000	04-Operating Fund Reserve			40,000	25-Other**						50% ACOA Only move forward if significant amount of funding becomes available; limited user group/usage
Brown St. Baseball Field Lights	Install lighting at Brown St. ball fields	100,000	Recreation and Culture	100,000							100,000	37-Other**				
Storm Water Upgrades	Storm Water Upgrades per plan tbd	50,000	Transportation	50,000					50,000	21-CCBF						
Transportation Plan	Review Town	50,000	Transportation	50,000	15,000	04-Operating Fund Reserve			35,000	25-Other**						Active Transportation Grant 70%
Backhoe	2013 Backhoe replacement	180,000	Transportation	180,000									180,000	icipal Finance Corp- General		
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation	25,000					25,000	21-CCBF						
TOTAL		2,204,500		2,204,500	65,000		564,135		750,000		100,000		725,365			-

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Project Name	Project Description	Estimated Total Project Cost	Exp Segment	2023/24 Project Cost	Mun Source Amt	Mun Source Code	Prov Grant Amt	Prov Code	Fed Grant Amt	Fed Code	Oth Sources Amt	Oth Source Code	Long Term Borrow Amt	Long Term Code	Cum. Project Cost to Date	Comments	
Free Board WWTP Cell #2	Gravel to build up free board- build section TBD	10,000	Environmental Health	10,000	10,000	10-Sewer Capital Reserve											
Portable Pumper Truck	Aeration	368,000	Environmental Health	368,000													
	Replace 1994 Portable pumper truck	400,000	Protective Services	310,000	30,000	10-Fire Equipment Capital Reserve					155,000	37-Other**	368,000	Icipal Finance Corp- General		Fire Commission	
Jijuktu'kwejk Trail	Trail from Fire Hall to Natural Stormwater Ponds	50,000	Recreation and Culture	50,000	25,000	10-Open Space Capital Reserve					25,000	37-Other**				Grant	
	Spicer Park Trail	10,000	Recreation and Culture	10,000	6,700		3,300	17-Other**									Trails Grant
Downtown Streetscape	Implementation of Phase 1	250,000	Recreation and Culture	250,000					125,000	25-Other**							50% Grant Funding (ACOA/Federal up to 66% total)
			Recreation and Culture						125,000	21-CCBF							
Bus Shelters	Kings Mutual, GVM, Main St. Video	45,000	Transportation	15,000					15,000	21-CCBF							
	Sidewalk Replacement	25,000	Transportation	25,000					25,000	21-CCBF							
TOTAL		1,158,000		1,038,000	196,700		3,300		290,000		180,000		368,000			-	

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Project Name	Project Description	Estimated Total Project Cost	Exp Segment	2023/24 Project Cost	Mun Source Amt	Mun Source Code	Prov Grant Amt	Prov Code	Fed Grant Amt	Fed Code	Oth Sources Amt	Oth Source Code	Long Term Borrow Amt	Long Term Code	Cum. Project Cost to Date	Comments
Free Board WWTP	Gravel to build up free board- build section TBD	10,000	Environmental Health	10,000	10,000	10-Sewer Capital Reserve										
Cottage Street Sewer Upgrades	Corner of Commercial St. to Veteran's Dr.	383,600	Environmental Health	383,600	151,000	10-Sewer Capital Reserve	191,800	11-DMA-PCAP								
Cottage Street Sewer Upgrades	Corner of Commercial St. to Veteran's Dr.	383,600	Environmental Health		40,800	10-General Capital Reserve										
Rainforth Park	Parking Lot	200,000	Recreation and Culture	200,000							200,000	37-Other**				Grant Dependent
Cottage Street Road	Corner of Commercial St. to Veteran's Dr.	373,500	Transportation	373,500					373,500	21-CCBF						
Fleet	1993 Low Bed Trailer (Haul machinery)	10,000	Transportation	10,000	10,000	10-Equipment Capital Reserve										
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation	25,000					25,000	21-CCBF						
TOTAL		1,385,700		1,002,100	211,800		191,800		398,500		200,000		-		-	

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Project Name	Project Description	Estimated Total Project Cost	Exp Segment	2027/28 Project Cost	Mun Source Amt	Mun Source Code	Prov Grant Amt	Prov Code	Fed Grant Amt	Fed Code	Oth Sources Amt	Oth Source Code	Long Term Borrow Amt	Long Term Code	Cum. Project Cost to Date	Comments
Free Board WWTP	Gravel to build up free board- build section TBD	10,000	Environmental Health	10,000	10,000	10-Sewer Capital Reserve										
Foster Street Sewer Upgrades	Main St. to Mill St.	1,150,800	Environmental Health	1,150,800			379,764	13-DMA-New BCF	460,320	23-New BCF						
Rainforth Basketball Court	Expand current court to full-size court	100,000	Recreation and Culture	100,000									100,000	icipal Finance Corp- General		ICIP- funding dependent
Fleet	1996 Float Trailer (Parade Float)	10,000	Transportation	10,000	10,000	10-Equipment Capital Reserve										
Foster Street Road	Main St. to Mill St.	1,120,500	Transportation	1,120,500									1,431,216	45-Other**		
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation	25,000					25,000	21-CCBF						
TOTAL		4,529,300		2,416,300	20,000		379,764		485,320		-		1,531,216		-	
Year 6																
Commercial Street Road	Hwy #1 to South St.	1,120,500	Transportation	1,120,500												
Commercial Street Sewer Upg	Hwy #1 to South St.	1,150,800	Environmental Health	1,150,800												\$ 1,120,500

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5 YEAR CAPITAL INVESTMENT PLAN-
FUNDING SOURCES

Year	General Capital	Open Space	Equipment	Fire Equipment	CCBF (Gas Tax)	Sewer Operating	Sewer Capital	Operating Reserves	Capital Out of General Operating	Prov Grant	Fed Grant	Other	Debt	Total
2023/24	90,750	-	13,000	21,333	354,060	85,000	-	22,500	-	226,250	7,840,820	164,167	3,246,180	12,064,060
2024/25	-	-	-	-	75,000	-	10,000	55,000	-	564,135	675,000	100,000	725,365	2,204,500
2025/26	125,000	25,000	-	30,000	165,000	-	10,000	-	-	3,300	125,000	180,000	368,000	1,031,300
2026/27	40,800	-	10,000	-	398,500	-	161,000	-	-	191,800	-	200,000	-	1,002,100
2027/28	-	-	10,000	-	25,000	-	10,000	-	-	379,764	460,320	-	1,531,216	2,416,300
Total	\$ 256,550	\$ 25,000	\$ 33,000	\$ 51,333	\$ 1,017,560	\$ 85,000	\$ 191,000	\$ 77,500	\$ -	\$ 1,365,249	\$ 9,101,140	\$ 644,167	\$ 5,870,761	\$ 18,718,260

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RESERVE BALANCE FORECAST

	2021/22 Final Unaudited	2022/23 End. Unaudited	Addition	Utilized	2023/24 End Forecast	Addition	Utilized	2024/25 End Forecast
CAPITAL RESERVE FUNDS								
General Capital	337,269	155,596		90,750	64,846	101,530	-	166,376
Open Space	-	15,400		-	15,400		-	15,400
Equipment	70,175	70,175		13,000	57,175	5,005	-	62,180
Fire Equipment	87,000	61,237		21,333	39,904	5,005	-	44,909
CCBF (Gas Tax)	518,769	624,354	158,791	354,060	429,085	158,791	75,000	512,876
Sewer Capital	68,285	-		-	-	81,460	10,000	71,460
CAPITAL RESERVE BALANCE	1,081,498	926,762	158,791	479,143	606,410	351,791	85,000	873,201
OPERATING RESERVE FUNDS								
Operating Reserves	830,067	830,067		22,500	807,567			807,567
Sewer Operating	138,689	92,462		85,000	7,462	7,000	-	14,462
OPERATING RESERVE BALANCE	968,756	922,529	-	107,500	815,029	7,000	-	822,029
TOWN GENERAL	2,050,254	1,849,291	158,791	586,643	1,421,439	358,791	85,000	1,695,230
SAFE RESTART RESERVE BALANCE								
Safe Restart	380,386	311,024		19,300	291,724			291,724
SAFE RESTART RESERVE BALANCE	380,386	380,386	-	19,300	291,724	-	-	291,724

RESERVE BALANCE FORECAST

	Addition	Utilized	2025/26 End Forecast	Addition	Utilized	2026/27 End Forecast	Addition	Utilized	2027/28 End Forecast	Addition	Utilized	2028/29 End Forecast
CAPITAL RESERVE FUNDS												
General Capital		125,000	41,376		40,800	576		-	576			576
Open Space	10,000	25,000	400	10,000	-	10,400		-	10,400			10,400
Equipment		-	62,180		10,000	52,180		10,000	42,180		10,000	42,180
Fire Equipment		30,000	14,909		-	14,909		-	14,909			14,909
CCBF (Gas Tax)	158,791	165,000	506,667	158,791	398,500	266,958	158,791	25,000	400,749	158,791		559,540
Sewer Capital	50,000	10,000	111,460	50,000	161,000	460	50,000	10,000	40,460	50,000		90,460
CAPITAL RESERVE BALANCE	218,791	355,000	736,992	218,791	610,300	345,483	208,791	45,000	509,274	208,791	-	718,065
OPERATING RESERVE FUNDS												
Operating Reserves			807,567			807,567			807,567			807,567
Sewer Operating		-	14,462		-	14,462		-	14,462		-	14,462
OPERATING RESERVE BALANCE	-	-	822,029	-	-	822,029	-	-	822,029	-	-	822,029
TOWN GENERAL	218,791	355,000	1,559,021	218,791	610,300	1,167,512	208,791	45,000	1,331,303	208,791	-	1,540,094
SAFE RESTART RESERVE BALANCE												
Safe Restart			291,724			291,724			291,724			291,724
SAFE RESTART RESERVE BALANCE	-	-	291,724	-	-	291,724	-	-	291,724	-	-	291,724

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INFORMATION REPORT

2023/24 FCI Scenarios



Combined Reserves

The below tables provide options of annual contributions to work toward a future state of a low risk rating of FCI for Combined Reserves. An assumption of 3% has been applied to annual operating expenses and amortization.

FINANCIAL INDICATORS - COMBINED RESERVES			LOW RISK (> 40%)			
			MODERATE RISK (30% - 40%)			
			HIGH RISK (< 30%)			
			Contributions			200000
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	FORECAST	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*
TOTAL RESERVES	2,050,254	2,089,291	1,856,439	\$2,025,230	2,015,021	1,754,512
TOTAL OPERATING EXPENSES & AMORTIZATION	5,134,204	5,478,571	6,094,819	6,277,663	6,465,993	6,659,973
COMBINED RESERVES	39.9%	38.1%	30.5%	32.3%	31.2%	26.3%

	Contributions		110,000	120,000	130,000	140,000	150,000	160,000
	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33		
	FORECAST	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*
TOTAL RESERVES	2,061,303	2,420,094	2,788,885	3,167,676	3,556,467	3,958,258		
TOTAL OPERATING EXPENSES & AMORTIZATION	6,859,772	7,065,565	7,277,532	7,495,858	7,720,734	7,952,356		
COMBINED RESERVES	30.0%	34.3%	38.3%	42.3%	46.1%	49.8%		

Council may also provide direction regarding their acceptable level of risk and staff could provide options for consideration at a future meeting which reflect this direction. For example, Council may determine 15% is an acceptable level of risk to maintain for operating reserves and 35% for Combined Reserves.

As Berwick experiences growth in assessments related to development, one strategy to consider is to allocate this growth to fund capital reserves.

INFORMATION REPORT

2023/24 FCI Scenarios



Debt Service Cost

FINANCIAL INDICATORS - Debt Service Cost			LOW RISK (< 10%)			
			MODERATE RISK (10% - 15%)			
			HIGH RISK (> 15%)			
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
	FORECAST	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*
TOTAL DEBT REPAYMENTS	379,576	413,410	381,746	379,919	479,569	544,234
TOTAL OWN SOURCE REVENUE	4,464,977	4,623,318	4,997,653	5,122,594	5,250,659	5,381,926
DEBT SERVICE COST	8.5%	8.9%	7.6%	7.4%	9.1%	10.1%

	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	FORECAST	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*
TOTAL DEBT REPAYMENTS	540,107	733,902	729,396	685,089	648,579	520,582	513,365	493,402
TOTAL OWN SOURCE REVENUE	5,516,474	5,654,386	5,795,745	5,940,639	6,089,155	6,241,384	6,397,418	6,557,354
DEBT SERVICE COST	9.8%	13.0%	12.6%	11.5%	10.7%	8.3%	8.0%	7.5%

Within the debt repayments, proposed borrowing from the 5 Year Capital Investment Plan has been included. There are several current debentures which are coming up for refinancing and these debt repayments have been included as well. An assumption of 2.5% increase has been applied to Total Own Source Revenue. The interest rates assumed were based on MFC Fall Debenture rates, which average 4.15%. The impact of borrowing will have a significant impact to the operating budget as the repayments will be much higher than current levels.

The FCI's are a tool to help municipalities, but should be considered as part of the larger picture and not in isolation.

Financial Implications

Appropriate reserve levels should be considered when balancing the needs of the residents and the community.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

INFORMATION REPORT

2023/24 FCI Scenarios



Community Engagement/Communication

Budget Engagement Session will be held for the public on February 21, 2023 at 6:30pm in the Berwick Town Hall Gym.

CAO Initials: JB