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## **Committee of the Whole Meeting**

November 28, 2023

Berwick Town Hall Council Chambers

6:30pm

### **AGENDA**

- 1. Call to Order**
- 2. Approval of the Agenda**
- 3. Approval of the Minutes**
  - a. October 24, 2023
- 4. Department Reports**
  - a. BDVFD
  - b. Community Development
  - c. Public Works
  - d. Finance
  - e. CAO
- 5. Committee Reports**
  - a. Accessibility Advisory Committee
  - b. Community Development Committee
  - c. Intern IMSA Board
    - i. Kings Transit Authority
    - ii. Valley Waste
  - d. KMCC Governance Committee
  - e. Kings Point to Point
  - f. Planning Advisory Committee
  - g. Valley REN Liaison and Oversight Committee
- 6. New Business**
  - a. Information Report: 2023-24, 6 Month Financial Forecast
  - b. Information Report: Housing Assessment Report
  - c. Remuneration & Expenses of Council
  - d. NSFM Conference Discussion
- 7. Mayor's Report**
- 8. In-Camera**
- 9. Adjournment**

# Berwick & District Vol. Fire Dept. CoTW Report for Nov. 2023

## Ten alarms to report from October 16- November 12

**Training:** We continue to work on our preplans of different facilities throughout the town and our fire district.

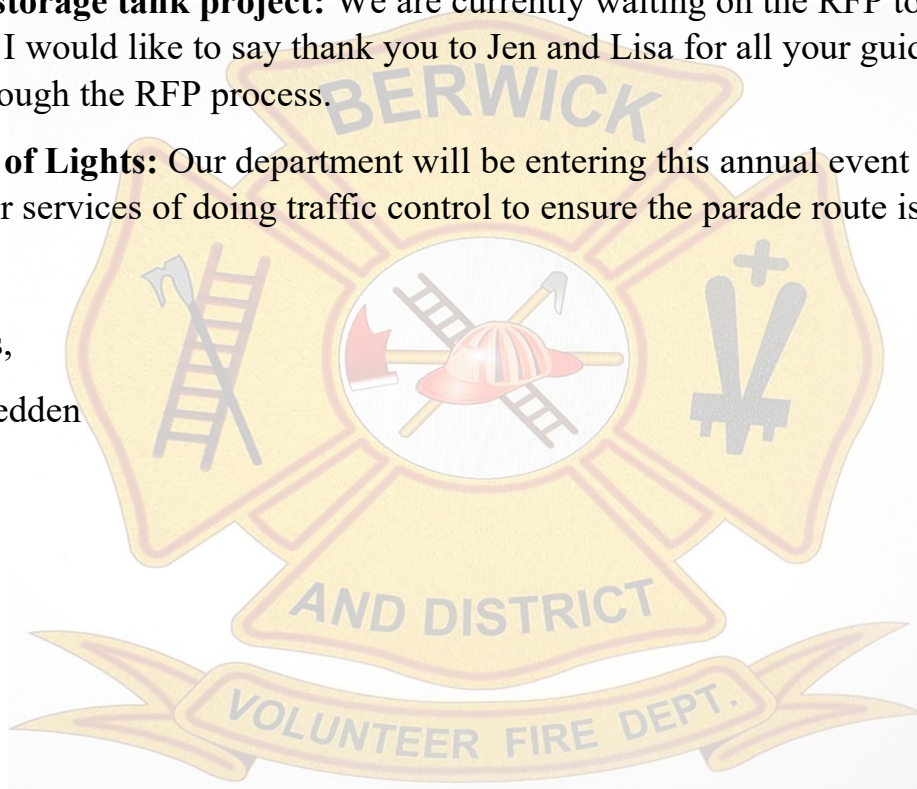
**Equipment/ Repairs:** Our new keyless entry system has been installed at the hall. No other major repairs to speak of on our facility or our fleet.

**Water storage tank project:** We are currently waiting on the RFP to close for this project. I would like to say thank you to Jen and Lisa for all your guidance and help through the RFP process.

**Parade of Lights:** Our department will be entering this annual event and we will offer our services of doing traffic control to ensure the parade route is kept safe.

Regards,

Luke Redden



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**Department: Community Development**  
**Date: November 22, 2023**

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**Key highlights**

- Fitness Centre revenue continues to increase monthly. Staff have created a standalone website dedicated solely to the Fitness Centre and are going to begin taking class bookings online using our booking system in the New Year.
- New Spicer Park natural playground equipment was successfully installed including a sandbox and climbing features.
- The outdoor courts, Carols Place bathrooms and ball field lights have been shut down for the winter months. All outdoor programs have now moved inside.
- We have confirmed an engagement session will take place the week of December 11<sup>th</sup> for the new design of Centennial Park. User groups, Staff, accessibility representatives and community stakeholders will be invited.
- The first round of feedback on the Active Living Strategy has been received. After revisiting key language and terminology, and updating graphics, the second draft will be submitted with plans to present to Council in January of 2024.
- Public Works have successfully installed a new culvert at the Trailhead to increase Accessibility. This work was supported through the Active Communities Fund. Upgrades to the Trailhead will continue in the new year.
- After a very high level of engagement on the Trailhead naming project, the winner as per community votes was "Heritage Station". A name unveiling will be planned in the coming calendar year once the signage is updated.
- The Community Development team is now responsible for staffing the front desk every Wednesday. We continue to learn how to support residents' requests with ongoing training opportunities.
- The Towns Holiday Events will run from November 30<sup>th</sup> to December 3<sup>rd</sup> and will include a Holiday Reception, Tree Lighting, Parade, Community Breakfast, Market, Wildcats game and more! This year's theme is "A Holly Jolly Jubilee: Celebrating a Century of Community Cheer!"
- We held a successful Lunch & Learn with the Valley REN and saw representation from six businesses. The feedback was wonderful, and we hope to carry this opportunity into the coming year.
- Summer Student grants have wrapped up in time for new applications to open. As a department we plan to sit down and assess the staff structure for the summer with plans to submit applications before the Holiday season.
- The Town of Berwick supported the signing of Recreation Nova Scotia's (RNS) Anti Racism Charter. This has since been publicly announced by RNS and working on the action plan will continue to be a priority in the coming year.

- The Department successfully hosted an Evening Market & Monster Mash in Centennial Park leading up to Halloween. We saw hundreds of visitors and received wonderful feedback.
- New post décor has been purchased for lamp posts on Commercial Street. As part of next year's downtown beautification, we will secure additional Holiday décor.
- In celebration of our Centennial year, we continue to work on exploring the installation of a Street clock. Final pricing has been received. This project is supported through the province's beautification funding. We hope to receive final design and information in early December.
- We continue to work through preliminary rounds of both the capital and operational budgets and have brainstormed and highlighted key priorities for our department for the coming year.

### **Next Month Priorities:**

- Holly Jolly Jubilee Celebrations
- Prepare parade Float and seasonal decorations
- Final review and preparations of Centennial Clock
- Engagement session for Centennial Park Design

# Committee of the Whole Monthly Report



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**Department: Public Works**  
**Date: November 17, 2023**

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## **Key Highlights:**

- Leaf pickup has been very busy, the team does pickups around town two or three times a week.
- The bin is being used every day and will be around until November 30, 2023.
- The pavers are finished for this 2023 season. Public Works have a few places to side dress with gravel beside the sidewalks that have been fixed.
- We have salt in the shed ready for the snow and ice.
- We will start next week to haul sand into Public Works to fill the shed.
- I have been working on the Public Works Budget with the management team.
- We have replaced a culvert with a longer one, across from the rail cars beside the trail.
- We will be hauling in gravel and leveling for the parking lot at the rail cars.
- Our team will haul a few loads of gravel to fix the main trail pot holes before it freezes.
- Christmas decorations going up on the poles on Commercial St, Christmas trees and Town Hall.
- The team is working on getting plows and salters ready to go and retooling our plows and forks to fit onto the new John Deere backhoe.
- I have a sewer cleaning vac truck booked for a few days to check out some of our trouble spots before the freeze up.

## **Next Month Priorities:**

- We will be fixing a few crosswalk lights that are not working as they should.
- The team will be working with Berwick Electric to trim a few dead trees around town.
- We had twenty-two stumps ground down this fall all over town and will finish up cleaning up the grindings.
- We have cleaning to do in and around all our buildings this will take a few days.
- Doing the winter works on our streets and sidewalks.

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**Department:** Finance  
**Date:** November 2023

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### **Key Highlights**

#### **BEC**

- The CRA has concluded their payroll audit for years 2020 to present and provided their findings. It appears as though 2020 BEC payroll remittances were made to the Town of Berwick and work continues with the CRA to make the necessary corrections.
- Factorydale Generator Insurance Claim: Submitted additional documentation for the insurance adjuster regarding labour costs and lost revenue calculations. I appreciate the support received from Aaron Long of AREA and Joey Foley of the BEC to prepare this final information. The final claim requested is \$420,000.
- BEC is experiencing cash flow constraints. This is primarily due to the working cash requirements to repair the Factorydale Generator, coupled with the delayed rate increases. We continue to monitor diligently and wait for approval of both the general rate application and insurance claim. Timely meter reads are important in maintaining a consistent billing cycle, which also assists with a healthy cash flow.
- Responded to a survey request from the external recruiters tasked with recruiting the new Director for the Municipal Electric Utilities.

#### **TOWN**

- Oct.24<sup>th</sup>- Met with the Berwick and District Volunteer Fire Department and the Fire Commission to discuss the status of the Water Storage Tank capital project. The tender was posted on November 18<sup>th</sup>, 2023 and closes on December 6<sup>th</sup>, 2023.
- Nov. 6<sup>th</sup>- Attended GIS Asset Management training provided by Matt Delorme of the AIM Network.
- We continue to make progress on our 22/23 financial audit preparation and are keeping regular and open communication with our external auditors.
- The increase for the Line of Credit for the solar has been received, providing much needed relief to the Town's cash flow constraints.
- Nov.14<sup>th</sup>- Met with the Fire Chief to review the Berwick and District Volunteer Fire Department's 24/25 Operating and Capital budgets.
- Nov.15<sup>th</sup>- Met with AREA to review Solar Garden project expenses incurred to date, ensuring all qualifying expenses are captured for claim reimbursement.
- Nov.16<sup>th</sup>- Management reviewed first draft 24/25 budget requests and discussed potential grant funding opportunities.
- Nov.16<sup>th</sup>- Finance staff attended the first in a series of webinars provided by the CRA regarding proper HST reporting in municipalities. Staff will be reviewing our existing practices to ensure compliance.

- Nov.21<sup>st</sup>- NSFM Benefits Administration Focus Group: Selected as one of six panel members from across the province to provide feedback regarding plan administration challenges, training and support and technology related needs.
- Nov.23<sup>rd</sup>: Finance staff attended in-house training regarding fund accounting.
- Nov.27<sup>th</sup>- Attended the Solar Garden Grand Opening event.

### **Next Month Priorities:**

- 22/23 Financial Audit preparation
- 22/23 Financial Information Return (template has yet to be released from the Province)
- Populate the 2024/25 Operating and Capital budgets with Council priorities.
- Attend AREA Board Meeting- date TBD
- Proposed 2024/25 Budget Schedule:
  - **December 6<sup>th</sup>, 2023** – 2024/25 Council Priority Setting session
  - **December 12<sup>th</sup>, 2023**-1<sup>st</sup> Draft Capital Budget
  - **January 9<sup>th</sup>, 2024**-1<sup>st</sup> Draft Operating Budget
  - **January 24<sup>th</sup>, 2024**- 2<sup>nd</sup> Draft Operating Budget/Capital budget and information responses/scenarios
  - **Week of January 29<sup>th</sup>, 2024** –Budget Public Information Session (BPIS)
  - **February 13<sup>th</sup>, 2024**- Responses to budget information requests and BPIS feedback
  - **February 27<sup>th</sup>, 2024** -Final Draft Operating and Capital Budget to COTW
  - **March 12<sup>th</sup>, 2024**- Approval of 2024/25 Operating & Capital Budgets

# Committee of the Whole Monthly Report



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**Department:** CAO  
**Date:** November 2023

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## **Key Highlights**

- Worked with the steering committee for the hiring of the Director of Electric Utilities by attending a kickoff meeting with the successful recruitment firm KBRS; reviewed position briefs, ads and job descriptions; and continue to work through reporting structure for the new Director.
- The IBEW (International Brotherhood of Electrical Workers) Collective Agreement (CA) has been finalized. BEC employees will receive 4% per year for the next three years, effective April 1, 2023. The wage part of the CA is the same as NSPI workers.
- Attended weekly AREA meetings and the monthly CAO meeting to work through current and upcoming challenges and opportunities for discussion at future Board meetings.
- AREA has issued a Request for Proposals to seek Operations, Maintenance and Asset Management Services ("OMAM") to support the community solar gardens. The intention is to see what the industry can offer and develop a plan for consideration by each Town.
- Staff have been busy planning the Community Solar Garden Grand Opening on November 27. The event will include speeches from government officials, a video and poster board displays, and bus tour of the solar garden.
- Berwick hosted a Joint Council Workshop with our AREA partners to discuss solar subscriptions. Staff led the development of messaging for the solar garden subscriptions with AREA and our partners. A FAQ has been shared with Council and Staff to assist with public inquiries.
- A Communications Survey has been created and distributed online, paper copies and through partners (AVRL, Schools Plus, local churches). The survey closes December 18, 2023 and will guide the communications plan.
- The website front page has been updated to move News and Calendar to the forefront. Until a new website is developed, staff continue to make changes to improve ease of use. Changes have been small and there is still lots of work to do!
- The Order for 109 Marsters Avenue to remove derelict vehicles has been posted on the property and sent registered mail to the property owner. The property owner has 45 days to comply.
- A Municipal Planning Strategy Review public participation session was held on November 21 and over 30 people attended. Since the meeting, the draft documents have been made available on the website through the front page and the planning

section. Based on feedback regarding the presentation of information, material is being prepared for the website to show the current and proposed land-use zoning and the proposed changes in a format that will be easier to digest. A timeline for this will be provided in the coming weeks.

- Berwick is currently supporting the Valley REN LOC, and a meeting was held on November 1. A new Chair and Vice Chair will be elected in the new year. Berwick will continue to support the LOC until a new Chair is elected.
- The CAO attended the annual Nova Scotia Federation of Municipalities (NSFM) conference Nov. 7 to 10. A pre-conference workshop on policing was held and the presentation and key findings will be prepared for Council and the Police Services Advisor Committee.
- AIM Network provided training for staff on the GIS open-source software for asset management. During the training, it was identified that some of Berwick's data was incomplete, and AIM will be reevaluating the data with staff for both the Town and BEC. The sessions were recorded for future reference and separate training sessions with the Fire Services and KMCC will be arranged in the near future.
- Staff met with project engineers with Dillon to review the scope of work for the Wastewater Treatment Plant upgrades. The timeline is to complete the design by the middle of March.
- Staff attended a virtual Municipal Capital Growth Program Information Session hosted by the municipal affairs infrastructure team. The program is a \$32 Million funding program that was launched in early November. Staff are working with Dillon to evaluate an application for the Wastewater Treatment Plant upgrades. The deadline is December 7.

**Next Month Priorities:**

- Solar Garden Grand Opening and OMAM planning.
- Prepare for priority setting session with Council on December 6.
- 2024/25 budget preparation.
- Directors of Electric Utilities and Public Works hiring.
- Grant writing and project management for 2024 capital projects design work.
- Asset management/GIS training and data transfer for KMCC and fire department/commission.

# IMSA Pilot Project

## Progress Report

November 1, 2023

### Agenda Item 5.1

#### Transit Studies and Project Management - KTA

- Phase 1 ICIP Project awarded to WSP Canada and progress has started with public engagement, route and schedule reviews and equipment and facility reviews
- Phase 2 ICIP Funding has been approved and in place for utilization upon finalization of Phase 1
- Rural Transit Fund and the Province of NS has provided a total of \$900,000 in funding for shelters and stops

#### Long Term Service Contracts - Valley Waste

- Compost Contract - contract reviewed and extended with the current service provider for 6 years

- Recycling Processing Contract - contracted reviewed and has 5 years remaining. Extended Producer Responsibility has been announced and will have an impact on this contract
- Collection Contract - staff is preparing options for continuation of services until December 2025 when EPR is implemented in the Province
- Landfill Contract - Liaison Committee is being renewed

#### Collaboration with General Managers and Reporting Aspects to the Interim IMSA Board

- working with the new General Manger at Valley Waste and acting as the General Manager at KTA in developing new reporting templates for financial reporting and operational updates
- developing team objectives and strategic direction for the organizations

#### Drafting of the new IMSA's

- gathering information from other jurisdictions, Pictou County, Lunenburg County and others, to understand their structures and operating guidelines and bring best practices to Valley Waste and KTA
- the Phase 1 Study at KTA will assist in the development of the new IMSA

## Mentorship of KTA General Manager

- currently acting as General Manager due to the departure of the GM in November 2022
- new organizational structure must be completed prior to the recruitment of the General Manager's position
- new staff at KTA are gaining experience and confidence in the day to day operations and longer term planning activities

## Analysis of Service Partner Options

- regarding Valley Waste, early discussions are underway
- KTA plan forward will greatly depend on the final results of the Phase 1 Mass Transit Study.

## Governance and Organizational Structure

- Valley Waste organizational structure is stable and works very well currently. Non financial policy review and updates are required to ensure governance is at current standards.

- KTA organizational structure needs improvements. These changes will be recommendations coming forth once the Phase 1 Mass Transit Study is complete
- a new role of Director of Finance and Corporate Services has been created and filled. This role is a shared service between Valley Waste and KTA. This role will improve governance as it moves forward.

#### Preparation of Strategic Plans

- Valley Waste has conducted a long term strategic review and update over the summer. Completion of this strategic plan will happen once Extended Producer Responsibility is better understood and we understand the impacts to Valley waste operations and mandates
- KTA strategic plan will be a sunset of the Phase 1 Mass Transit Study once completed

#### Development of Capital Investment Plan

- Valley Waste Capital Plan will be refined from its current status by including recommendations from the cost model analysis and the impacts of Extended Producer Responsibility being taken into account
- KTA Capital Plan will be completed once the Phase 1 Study is completed and we understand the recommendations around fleet renewal and useful life of the new assets purchased

### Cost Accounting of Valley Waste and Diversion Streams

- the model has been developed and data has been collected. We are currently populating the model with the data and testing the model for accuracy and the completeness of the desired outcomes.
- the model will be shared with the CAO's and Directors of Finance to collect their feedback and questions first and then be presented to the Board

### Analysis of the Net Municipal Cost Sharing Formulas

- this deliverable has not been started. Collecting models from other jurisdictions for comparative purposes

### Development/Refresh of Budgeting, Period Ending Variance and Year End Financial Statement Reporting

- we have created and filled the position of Director of Finance and Corporate Services. This is a shared role between Valley Waste and KTA. This role has commenced the process the of budget working papers and populating the budgets with staff
- internal financial statements have been modified and will continue to be refined until we are comfortable with the information that is being presented on a monthly/quarterly reporting cycle

- MNP assisted with the last year end cycle, the new Director will be assuming this role for the current year end cycle

#### Development of Five Year Business Plan

- Valley Waste will be expanding its current strategic plan to cover a five year period once the impacts of Extended Producer Responsibility are better understood. We have identified key strengths and weaknesses through a SWOT analysis and discussions about additional long term challenges and opportunities
- KTA will create a five year view once the Phase 1 Study is completed and the path forward is approved and supported by the Board

#### Financial Policies

- MNP are currently reviewing the financial policies that currently exist at Valley Waste. Once the review and recommendations are completed, these policies will be presented to the Board for approval
- KTA will adopt the same or similar policies once completed and agreed to at the Board level

#### Mentor Finance Personnel

- MNP and myself have initially worked with the finance staff to assist them and help them better understand the needs and processes required

- the new Director has become deeply involved in this mentorship and guidance role as we improve policies and work flows

## MNP Board Update on Deliverables

	<b>Deliverable</b>	<b>Expected end date</b>	<b>Comments</b>
<b>A</b>	Review of Policies <ul style="list-style-type: none"> <li>• Procurement</li> <li>• Reserves</li> <li>• Debt</li> <li>• Internal Controls</li> <li>• Surplus allocation</li> <li>• Expenses</li> <li>• Budgeting</li> </ul>	VW Draft package to board January 2024  Kings Transit package to board March 2024	<ol style="list-style-type: none"> <li>1. Existing policies being reviewed and amended as needed and added to for missing policies.</li> <li>2. Policy review and tracking process has been created for future use by management and board.</li> <li>3. All polices are being benchmarked to FRAM for consistency and appropriateness.</li> </ol>
<b>B</b>	Cost Accounting for Valley Waste	Draft model to Board December 2024	See separate update
<b>C</b>	Preparation of Year End Working Papers	May 2024	<ol style="list-style-type: none"> <li>1. Fiscal 2023 completed and prep package prepared by MNP.</li> <li>2. Package to be shared and reviewed with Director of Finance</li> <li>3. MNP to provide support for fiscal 2024</li> </ol>
<b>D</b>	Development of template for Reporting	March 2024	<ol style="list-style-type: none"> <li>1. Standard monthly reporting templates prepared for both KTA and VW to be consistent format.</li> <li>2. MNP reviewing with Director of Finance for modifications especially on VW to introduce non-financial data such as tonnage, etc.</li> </ol>
<b>E</b>	Analysis of Municipal Cost Sharing	January 2024	Not yet started, will begin following finalization of cost accounting model for Valley Waste

## MNP Board Update on Deliverables

	Other Areas	Expected end date	Comments
1	ARO with Chester	Ongoing	Numerous discussions held regarding the existing contract with Chester and in particular the ARO component and the business risk to Valley Waste with regards to ensuring the ARO liability is minimized.
2	Valley Waste Budgeting	Ongoing	Offering to assist Director of Finance on VW budgeting and reporting to incorporate a variable cost model to show effects of tonnage on reporting data
3	Accounting Software	Ongoing	Prior to arrival of Director of Finance some preliminary discussions were held around the usefulness of the existing accounting software. With the addition of the Director, we can now have more detailed conversations in an attempt to bring both entities under the same software platform.
4	Support for Dwight	Ongoing	<p>We will provide required support for Dwight on the various items in the contract including:</p> <ul style="list-style-type: none"> <li>a. Review of long term contracts</li> <li>b. Analysis of partner options</li> <li>c. Review of org and governance chart</li> <li>d. Preparation of Strategic Plans</li> <li>e. Development of 5 year business plan</li> </ul> <p>Standard monthly reporting templates prepared for both KTA and VW to be consistent format.</p> <p>3. MNP reviewing with Director of Finance for modifications especially on VW to introduce non-financial data such as tonnage, etc.</p>



Kings Transit Authority

# General Manager's Report

As presented at the October 18, 2023 Board Meeting

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Agenda 7.1

## [Garage and Fuel Prices](#)

### [Buses](#)

The bus availability continues to be an issue given the age and mileage of the units.

All buses are operational other than routine maintenance and delays in repair parts.

Bus drivers are still difficult to hire and retain. We continue to advertise and recruit in all areas.

We have been successful in hiring three part time drivers and one full time driver.

### [Fuel](#)

Our per unit cost for Diesel this week is \$1.55 per litre. With a total YTD fuel consumption of \$259,418 for 2023-24 , we are \$121,008 under in the fuel budget. This is only the first quarter of the current year and fuel prices continue to be forecasted at higher prices for the year. Carbon tax impacts have now been reflected in our pricing.

## [Ridership and Revenue](#)

### [Ridership](#)

Ridership numbers for YTD 2023 have seen a 41% increase across the entirety of the KTA system compared to 2022.

### [Revenue](#)

Total fare revenue YTD 2023 was \$403,638 versus a budget YTD of \$397,237.5 Ridership numbers are reflected in the increased fare revenue that we are experiencing.

## [ICIP Project Update](#)

The ICIP Phase 1 Study is well underway. We have held public meetings, performed on-board ridership reviews, the on-line survey is active, meetings with drivers are completed, GIS overlays of routes and demographics has been completed.

## [Human Resources](#)

Kings Transit and Valley Waste has successfully recruited a Director of Finance and Corporate Services. Dan L'Abbe joined the organization on October 3, 2023 in this new role.

## [Monthly Activities](#)

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

1. The Phase 1 ICIP study is on-going requiring daily monitoring.
  2. The Phase 2 ICIP approval has been received and the public announcement happened on September 22, 2023.
  3. Working with new Director of Finance.
  4. Day to day operations of the business
-



**Ridership Data**  
**Six months ended September 30, 2023**

	Core	Annapolis	Digby	Total
Riders previous year	92,116	38,950	16,078	147,144
Riders current six months	118,102	42,929	22,355	183,386
Total operating Costs	1,137,519	362,719	189,367	1,689,605
Cost per Rider	\$ 9.63	\$ 8.45	\$ 8.47	\$ 9.21
Revenue offsets	420,674	73,976	38,764	533,413
Net Costs	716,845	288,743	150,603	1,156,192
Net Cost per Rider to Municipal Units	\$ 6.07	\$ 6.73	\$ 6.74	\$ 6.30

**Valley Region Solid Waste-Resource Management Authority  
Report to the Interim Intermunicipal Services Agreement Board of Directors**

**Agenda Item No. \_\_\_\_ 6.1 \_\_\_\_**

**Subject: Valley Waste-Resource Management – General Managers Report**

**From: Andrew Garrett**

**Date: November 15, 2023**

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### **IT & Financial Efficiencies**

- VWRM has moved to the cloud based financial software, QuickBooks online. This move will improve billing efficiencies and potentially align with the scale house software. Steps have also been taken to move the scale house software to a cloud-based solution as well.
- The organization has successfully implemented a migration to Microsoft 365 to improve security, productivity, and communications.

### **Budget Development**

Management is working through the first draft of the 2024-2025 operating and capital budget with the expectation that a copy be provided to members in early December in advance of a final presentation to the Interim IMSA Board on December 15, 2023.

### **Engineering Services - Request for Expression of Interest**

The Request for Expression of Interest for Engineering Services closed on October 25, 2023. There were two responses, however, only one response met the pre-qualification requirements. VWRM has notified the two companies that, because an insufficient number of responses were received, Valley Waste cannot carry out the stated purpose of the REI and that future projects will be tendered in accordance with our procurement practices.

### **Extended Producer Responsibility for Packaging and Printed Paper**

Divert NS has provided VWRM with the necessary documents to register for EPR on behalf of members. This includes region specific data and information that VWRM must provide by the end of December so that brand owners can accurately determine what is needed to meet their obligations.

### **Collection Contract**

The contractor has provided pricing to extend the current collection contracts for 9 months in 2025 to align with the start date for EPR. Management is considering all options and will make a recommendation to the Interim IMSA Board for consideration.

## Operations

- Halifax C&D is removing the grit on our stockpile of asphalt shingles at the Kentville site. The grit will be used as an aggregate substitute on the site.
- A contractor damaged one of the large doors and siding at the Kentville site; and will be paying the costs for repairs.
- The front gate at the Kentville site is being moved further up the road so that staff and customers of Scotia Recycling are no longer accessing VWRM operations after hours.
- There have been multiple break-ins at the Lawrencetown site and items have been stolen. Additional cameras are being installed to areas where theft is occurring, and equipment is being moved inside the main building overnight.
- New public drop off bins purchased as part of the capital budget have been arriving and put into use. Roll-off trucks and roll-off bins will be sold as surplus once the project is complete.



## Education

The 2024 Waste Management Calendar is almost complete and was designed using internal staff. Calendars will be available for pick-up only at municipal offices and major retailers in December.





Staff attended the annual Mobius Awards where Karen Jenner of Lakeville won the Hall of Fame award for her endless commitment to keeping the Bay of Fundy shores clean.

Respectfully submitted,  
Andrew Garrett, Interim General Manager  
Valley Waste-Resource Management Authority

# INFORMATION REPORT

## 2023/24 Financial Forecast & Update



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**To:** Council  
**From:** Director of Finance  
**Date:** November 28, 2023  
**Subject:** 2023/24 Financial Forecast & Update

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### References/Attachments

- 2023/24 Operating Forecast as of October 31, 2023
- 2023/24 Capital Progress Report as of October 31, 2023

### Legislation

- N/A

### Background

The financial update is prepared to provide Council and staff with an updated overview of the actual year-to-date financial results and provide a forecast of the year-end financial results in comparison with the budgeted expectations.

### Information

#### ***Town General Operations***

In reviewing the attached variance report, both revenues and expenditures are expected to end the fiscal year slightly over budget, with a current projected surplus of \$1,000. Staff will continue to be diligent with spending as we head into the latter half of the fiscal year.

Upon conclusion of this review, the following variances are highlighted, with the complete detailed review provided in the appendix:

#### **REVENUE HIGHLIGHTS**

<b>Item</b>	<b>Forecasted Amount Over (Short)</b>	<b>Explanation</b>
Rec Programming	(\$15,000)	Reduced day camp to reflect actual (\$6K); Reduce After School programming (\$9K)
Fitness Centre	(\$16,000)	Reduced expected membership revenue.
Safe Restart	\$41,000	Increased to fund expense of moving financial system to the Cloud; purchase of iPads and

**INFORMATION REPORT**  
**2023/24 Financial Forecast &**  
**Update**



		phones; and Office 365 first year costs.
Rec Admin	\$30,000	ACOA grants
Planning & Dev	\$1,000	Increased to reflect recovery of advertising.

**EXPENDITURE HIGHLIGHTS**

<b>Item</b>	<b>Forecasted Amount Over (Under)</b>	<b>Explanation</b>
Oth Gov.	\$50,000	\$10K HR consultant; \$4K HR legal; \$29K Finance consultant; \$4K insurance; \$3K tax exemptions
Fire Services	(\$2,000)	Facility insurance (\$2K)
Economic Development	\$3,000	Increase in marketing \$3K event advertisement.
Visitor Information Centre	(\$2,400)	Wages less than budgeted.
Planning & Dev	\$20,000	\$1K for advertising (recovered in revenue); Legal related to planning appeal \$17K; \$3K additional legal for subdivision application
Parks & Facilities	(\$8,000)	No expenses within tools & equipment and less park maintenance required than budgeted.
Fitness Centre	(\$2,000)	Removed cable tv (\$1K); Reduced operational supplies (\$1K)
Public Works	(\$33,000)	Reduced admin salary (\$40K) to reflect vacant Director of Public Works role; unbudgeted training and related expenses for heavy duty equipment operator \$5K; Utilities \$2K;
Environmental Services	(\$2,000)	Reduction in facility insurance (\$2K)

**INFORMATION REPORT  
2023/24 Financial Forecast &  
Update**



Administration	\$38,000	Cyber security related expenses, including \$20,000 for transition of financial system to the Cloud and \$14,000 for additional IT support. Offset by Safe Restart funds \$41K. \$4K for Equity, Diversity and Inclusion training.
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**Capital Budget Update**

As of October 31, 2023, seven capital projects have been fully completed, three capital projects will be deferred and reviewed during the 2024/25 Capital budgeting process, one capital project has been cancelled and thirteen projects are expected to be completed within budget within this fiscal year as scheduled. As a result, the capital budget is expected to be \$1.2M below budget. Please review detailed Capital Progress report provided within the attachment.

**Financial Implications**

Staff continue to review all accounts on an on-going basis, and utilize this information to determine impacts to the 2024/25 budget process.

**Priority Alignment**

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

**CAO Comments**

To date, operations have been able to adjust to unexpected expenses or reduced revenue. Staff will continue to be diligent in making necessary adjustments to offset any further variances and will be provide another financial update in February.

CAO Initials:  JB



For the Seven Months Ending Tuesday, October 31, 2023

	2024	2024	\$	%	TARGETED				
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	PROJECTED VARIANCE	COMMENTS
<b>OPERATING SUMMARY</b>									
<b>Revenue</b>									
Taxes & Grants in Lieu of Taxes	\$4,052,773	\$3,895,525	\$157,248	96%	58%	38%	4,051,815	(958)	
Sewer Revenues	537,926	379,542	158,384	71%	58%	12%	536,803	(1,123)	
Sale of Services	568,361	187,132	381,229	33%	58%	-25%	555,720	(12,641)	Reduced expected Programming Revenue
Other Revenue	256,143	290,853	(34,710)	114%	58%	55%	246,032	(10,111)	Reduced Fitness Centre forecasted revenue
Federal, Provincial & Other Grants	376,753	363,658	13,095	97%	58%	38%	414,335	37,582	
Other Transfers	200,950		200,950	0%	58%	-58%	241,950	41,000	Additional use of safe restart funds for unbudgeted, qualified expenses
<b>Total Revenue</b>	<b>5,992,906</b>	<b>5,116,710</b>	<b>876,196</b>	<b>85%</b>	<b>58%</b>	<b>27%</b>	<b>6,046,655</b>	53,749	
<b>Expenses</b>									
General Government	1,975,410	1,039,954	935,456	53%	58%	-6%	2,062,995	87,585	HR, IT & Finance Consulting Fees
Protective Services	1,168,058	618,488	549,570	53%	58%	-5%	1,165,930	(2,128)	
Public Works	1,220,029	565,438	654,591	46%	58%	-12%	1,186,950	(33,079)	Adusted for vacancy for Director of Public Works
Planning & Development	168,055	103,749	64,306	62%	58%	3%	187,855	19,800	Legal fees & Planner Fees
Community Development	704,544	416,768	287,776	59%	58%	1%	699,643	(4,901)	
Sewer/Environmental Health	756,810	378,719	378,091	50%	58%	-8%	742,098	(14,712)	Adusted for vacancy for Director of Public Works
<b>Total Expenses</b>	<b>5,992,906</b>	<b>3,123,116</b>	<b>2,869,790</b>	<b>52%</b>	<b>58%</b>	<b>-6%</b>	<b>6,045,471</b>	52,565	
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>1,993,594</b>	<b>(1,993,594)</b>				<b>1,183</b>		



For the Seven Months Ending Tuesday, October 31, 2023

**ENVIRONMENTAL HEALTH**

**Revenue**

Operating Revenue

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Sewer Residential	\$207,552	\$206,429	\$1,123	99%	58%	41%	206,429	
Sewer Industrial	290,368	158,412	131,956	55%	58%	-4%	290,368	
Sewer Institutional	40,006	14,701	25,305	37%	58%	-22%	40,006	
<b>Total Operating Revenue</b>	<b>537,926</b>	<b>379,542</b>	<b>158,384</b>	<b>71%</b>	<b>58%</b>	<b>12%</b>	<b>536,803</b>	

Grants

Provincial Government Grants

<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	<b>58%</b>	<b>42%</b>	<b>0</b>	
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**Total Revenue**

<b>537,926</b>	<b>379,542</b>	<b>158,384</b>	<b>71%</b>	<b>58%</b>	<b>12%</b>	<b>536,803</b>
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**Expenses**

**Sewer Administration**

Salaries & Benefits

Regular Wages	40,497	8,535	31,962	21%	58%	-37%	38,497	
CPP	1,877	494	1,383	26%	58%	-32%	1,877	
EI	702	196	506	28%	58%	-30%	702	
WCB	835	207	627	25%	58%	-33%	835	
Group Medical & Life	4,510	490	4,020	11%	58%	-47%	4,510	
Pension	3,240	705	2,535	22%	58%	-37%	3,240	
<b>Total Salaries &amp; Benefits</b>	<b>51,661</b>	<b>10,627</b>	<b>41,034</b>	<b>21%</b>	<b>58%</b>	<b>-38%</b>	<b>49,661</b>	

General Expenses

Travel	3,000	87	2,913	3%	58%	-55%	1,000	
Meals		66	(66)	100%	58%	42%	200	
Training & Conferences	1,800	1,355	445	75%	58%	17%	1,800	
Membership Fees & Dues	400		400	0%	58%	-58%	400	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Office Supplies	1,000		1,000	0%	58%	-58%	1,000	
Administration Fees	36,817		36,817	0%	58%	-58%	36,817	
Communications	2,524	1,970	554	78%	58%	20%	2,524	
<u>Total General Expenses</u>	<u>45,541</u>	<u>3,478</u>	<u>42,062</u>	<u>8%</u>	<u>58%</u>	<u>-51%</u>	<u>43,741</u>	
Contribution to Reserves								
<b>Total Sewer Administration Expenses</b>	<b>97,202</b>	<b>14,105</b>	<b>83,096</b>	<b>15%</b>	<b>58%</b>	<b>-44%</b>	<b>93,402</b>	
<b><u>Sewer Collection</u></b>								
<b><u>Salaries &amp; Benefits</u></b>								
Hourly Wages	7,627	3,432	4,195	45%	58%	-13%	7,627	
CPP	375	196	179	52%	58%	-6%	375	
EI	140	78	62	56%	58%	-3%	140	
WCB	167	83	84	50%	58%	-9%	167	
Group Medical & Life	426	338	88	79%	58%	21%	426	
Pension	610	412	199	67%	58%	9%	610	
<u>Total Salaries &amp; Benefits</u>	<u>9,345</u>	<u>4,539</u>	<u>4,807</u>	<u>49%</u>	<u>58%</u>	<u>-10%</u>	<u>9,345</u>	
<b><u>General Expenses</u></b>								
Facility Insurance	387	360	27	93%	58%	35%	360	
Utilities	39,283	14,833	24,450	38%	58%	-21%	39,283	
Repairs & Maintenance	29,500	20,770	8,730	70%	58%	12%	29,500	
<u>Total General Expenses</u>	<u>69,170</u>	<u>35,963</u>	<u>33,206</u>	<u>52%</u>	<u>58%</u>	<u>-6%</u>	<u>69,143</u>	
<b>Total Sewer Collection Expenses</b>	<b>78,515</b>	<b>40,502</b>	<b>38,013</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>78,488</b>	
<b><u>Sewer Treatment</u></b>								
<b><u>Salaries &amp; Benefits</u></b>								
Hourly Wages	61,015	25,416	35,599	42%	58%	-17%	61,015	
CPP	3,004	1,458	1,545	49%	58%	-10%	3,004	
EI	1,123	581	542	52%	58%	-7%	1,123	
WCB	1,335	614	721	46%	58%	-12%	1,335	
Group Medical & Life	3,412	2,597	815	76%	58%	18%	3,412	
Pension	4,881	3,145	1,736	64%	58%	6%	4,881	
<u>Total Salaries &amp; Benefits</u>	<u>74,770</u>	<u>33,811</u>	<u>40,958</u>	<u>45%</u>	<u>58%</u>	<u>-13%</u>	<u>74,770</u>	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<u>General Expenses</u>								
Facility Insurance	7,140	5,396	1,744	76%	58%	17%	5,396	
Utilities	121,421	61,841	59,580	51%	58%	-7%	121,421	
Repairs & Maintenance	77,898	25,677	52,221	33%	58%	-25%	77,898	
Tools & Equipment	1,000	1,786	(786)	179%	58%	120%	2,000	
Sewer Treatment Testing	20,000	11,419	8,581	57%	58%	-1%	20,000	
Clothing & Safety Equipment	800	803	(3)	100%	58%	42%	800	
<u>Total General Expenses</u>	<u>228,259</u>	<u>106,922</u>	<u>121,336</u>	<u>47%</u>	<u>58%</u>	<u>-11%</u>	<u>227,515</u>	
<b>Total Sewer Treatment Expenses</b>	<b>303,029</b>	<b>140,733</b>	<b>162,295</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>302,285</b>	
Other Solid Waste Charges	8,142	4,030	4,112	49%	58%	-9%	8,142	
<u>Long Term Debt</u>								
Debenture Principal	44,131	12,200	31,931	28%	58%	-31%	44,131	
Debenture Interest	4,830	2,461	2,369	51%	58%	-7%	4,830	
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>14,661</u>	<u>34,301</u>	<u>30%</u>	<u>58%</u>	<u>-28%</u>	<u>48,961</u>	
<b>Total Sewer Expenses</b>	<b>535,849</b>	<b>214,031</b>	<b>321,816</b>	<b>40%</b>	<b>58%</b>	<b>-18%</b>	<b>531,278</b>	
<b>Sewer Net Surplus (Deficit)</b>	<b>2,077</b>	<b>165,511</b>	<b>(163,432)</b>	<b>7966%</b>	<b>58%</b>	<b>7908%</b>	<b>5,525</b>	
<u>Partner Contributions</u>								
Valley Waste Resource Management	220,962	164,686	56,275	75%	58%	16%	220,962	
<b>Total Partner Contributions</b>	<b>220,962</b>	<b>164,686</b>	<b>56,275</b>	<b>75%</b>	<b>58%</b>	<b>16%</b>	<b>220,962</b>	
<b>Total Expenses</b>	<b>756,811</b>	<b>378,717</b>	<b>378,091</b>	<b>50%</b>	<b>58%</b>	<b>-8%</b>	<b>752,240</b>	
<b>Net Surplus (Deficit)</b>	<b>(218,885)</b>	<b>825</b>	<b>(219,707)</b>	<b>0%</b>	<b>58%</b>	<b>-59%</b>	<b>(215,437)</b>	



For the Seven Months Ending Tuesday, October 31, 2023

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>TOWN HALL</b>								
<b>Revenue</b>								
AVRL Rent	\$56,286	\$33,165	\$23,121	59%	58%	1%	56,286	
Kings County Library Contribution	15,620		15,620	0%	58%	-58%	15,620	
<b>Total Revenue</b>	<b>71,906</b>	<b>33,165</b>	<b>38,741</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>71,906</b>	
<b>Expenses</b>								
<u>General Expenses</u>								
Communications	3,000	8,418	(5,418)	281%	58%	222%	3,000	JE to move \$4,830 account error
Facility Insurance	3,571	3,455	116	97%	58%	38%	3,455	
Utilities	48,200	25,380	22,820	53%	58%	-6%	48,200	
Repairs & Maintenance	45,436	27,739	17,697	61%	58%	3%	45,436	JE to move \$4,830 account error
<u>Total Expenses</u>	<u>100,207</u>	<u>64,992</u>	<u>35,216</u>	<u>65%</u>	<u>58%</u>	<u>7%</u>	<u>100,091</u>	
<u>Long Term Debt</u>								
Debenture Principal	125,133	125,133		100%	58%	42%	125,133	
Debenture Interest	51,489	26,375	25,115	51%	58%	-7%	51,489	
<u>Total Debenture Expense</u>	<u>176,622</u>	<u>151,508</u>	<u>25,115</u>	<u>86%</u>	<u>58%</u>	<u>27%</u>	<u>176,622</u>	
<b>Total Expenses</b>	<b>276,829</b>	<b>216,500</b>	<b>60,331</b>	<b>78%</b>	<b>58%</b>	<b>20%</b>	<b>276,713</b>	
<b>Net Surplus (Deficit)</b>	<b>(204,923)</b>	<b>(183,335)</b>	<b>(21,590)</b>	<b>89%</b>	<b>58%</b>	<b>31%</b>	<b>(204,807)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024	2024	\$	%	TARGETED VAR.		
LEGISLATIVE SERVICES	BUDGET	YEAR TO DATE VAR.	TO BUDGET VAR.	TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST COMMENTS
<b>Revenue</b>							
<b>Total Revenue</b>							
<b>Expenses</b>							
<u>Mayor Clarke</u>							
Honorarium	\$22,844	\$9,615	\$13,229	42%	58%	-16%	22,844
Travel	1,500	237	1,263	16%	58%	-43%	1,000
Training & Conferences	750	526	224	70%	58%	12%	750
Meals	250	434	(184)	174%	58%	115%	600
Communications	650	125	525	19%	58%	-39%	650
<u>Total Expenses</u>	<u>25,994</u>	<u>10,937</u>	<u>15,058</u>	<u>42%</u>	<u>58%</u>	<u>-16%</u>	<u>25,844</u>
<u>Councillor Trinacity</u>							
Honorarium	11,736	4,940	6,797	42%	58%	-16%	11,736
Travel	750	430	320	57%	58%	-1%	750
Training & Conferences	750	526	224	70%	58%	12%	750
Meals	150	108	42	72%	58%	14%	150
<u>Total Expenses</u>	<u>13,386</u>	<u>6,004</u>	<u>7,383</u>	<u>45%</u>	<u>58%</u>	<u>-13%</u>	<u>13,386</u>
<u>Councillor Reeves</u>							
Honorarium	10,678	4,494	6,184	42%	58%	-16%	10,678
Travel	300		300	0%	58%	-58%	0
Training & Conferences	300		300	0%	58%	-58%	0
Meals	100		100	0%	58%	-58%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>4,494</u>	<u>6,884</u>	<u>40%</u>	<u>58%</u>	<u>-19%</u>	<u>10,678</u>
<u>Councillor Walsh</u>							
Honorarium	10,678	4,494	6,184	42%	58%	-16%	10,678
Travel	300		300	0%	58%	-58%	300
Training & Conferences	300		300	0%	58%	-58%	300
Meals	100		100	0%	58%	-58%	100
<u>Total Expenses</u>	<u>11,378</u>	<u>4,494</u>	<u>6,884</u>	<u>40%</u>	<u>58%</u>	<u>-19%</u>	<u>11,378</u>
<u>Councillor Goddard</u>							
Honorarium	10,678	4,494	6,184	42%	58%	-16%	10,678
Travel	300		300	0%	58%	-58%	300
Training & Conferences	300		300	0%	58%	-58%	300
Meals	100		100	0%	58%	-58%	100
<u>Total Expenses</u>	<u>11,378</u>	<u>4,494</u>	<u>6,884</u>	<u>40%</u>	<u>58%</u>	<u>-19%</u>	<u>11,378</u>



	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD	VAR. FORECAST	COMMENTS
<u>Councillor Jamieson</u>								
Honorarium	10,678	4,494	6,184	42%	58%	-16%	10,678	
Travel	300		300	0%	58%	-58%	300	
Training & Conferences	300		300	0%	58%	-58%	300	
Meals	100		100	0%	58%	-58%	100	
<u>Total Expenses</u>	<u>11,378</u>	<u>4,494</u>	<u>6,884</u>	<u>40%</u>	<u>58%</u>	<u>-19%</u>	<u>11,378</u>	
<u>Councillor Lutz</u>								
Honorarium	10,678	4,494	6,184	42%	58%	-16%	10,678	
Travel	300		300	0%	58%	-58%	300	
Training & Conferences	300		300	0%	58%	-58%	300	
Meals	100		100	0%	58%	-58%	100	
<u>Total Expenses</u>	<u>11,378</u>	<u>4,494</u>	<u>6,884</u>	<u>40%</u>	<u>58%</u>	<u>-19%</u>	<u>11,378</u>	
<u>General Expenses</u>								
CPP Expense	2,198	744	1,455	34%	58%	-24%	2,198	
Membership Fees & Dues	3,000		3,000	0%	58%	-58%	3,000	
Advertising	1,500	973	527	65%	58%	7%	1,500	
Meeting Expenses	500	69	431	14%	58%	-44%	500	
Special Events	9,248	149	9,099	2%	58%	-57%	9,248	Holiday events upcoming
Grants to Organizations	15,950	11,903	4,047	75%	58%	16%	15,950	
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000		100%	58%	42%	10,000	
Grant-Valley Wildcats	10,000		10,000	0%	58%	-58%	10,000	
Elections							0	
<u>Total Expenses</u>	<u>52,396</u>	<u>23,838</u>	<u>28,558</u>	<u>45%</u>	<u>58%</u>	<u>-13%</u>	<u>52,396</u>	
<b>Total Expenses</b>	<b>148,666</b>	<b>63,249</b>	<b>85,417</b>	<b>43%</b>	<b>58%</b>	<b>-16%</b>	<b>147,816</b>	
<b>Net Department Surplus (Deficit)</b>	<b>(148,666)</b>	<b>(63,249)</b>	<b>(85,417)</b>	<b>43%</b>	<b>58%</b>	<b>-16%</b>	<b>(147,816)</b>	



For the Seven Months Ending Tuesday, October 31, 2023

	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD	VAR.	FORECAST COMMENTS
<b>POLICE SERVICES</b>								
<b>Revenue</b>								
Policing Fines								
Protective Fines	500	209	291	42%	58%	-17%	500	
<b>Total Revenue</b>	<b>500</b>	<b>209</b>	<b>291</b>	<b>42%</b>	<b>58%</b>	<b>-17%</b>	<b>500</b>	
<b>Expenses</b>								
RCMP/DNA Contracted Services	779,063	402,990	376,073	52%	58%	-7%	779,063	
<b>Total Expenses</b>	<b>779,063</b>	<b>402,990</b>	<b>376,073</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>779,063</b>	
<b>Net Surplus (Deficit)</b>	<b>(778,563)</b>	<b>(402,781)</b>	<b>(375,781)</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>(778,563)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



**OTHER GOVERNMENT**

**Revenue**

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Taxation-Residential	\$2,858,091	\$2,856,430	\$1,661	100%	58%	42%	2,856,430	
Taxation-Commercial	1,072,219	941,713	130,507	88%	58%	29%	1,073,523	JE to move exemptions to be prepared
Taxation-Resource	19,374	19,252	122	99%	58%	41%	19,252	
Deed Transfer Tax	85,000	67,384	17,616	79%	58%	21%	85,000	
Bell Aliant- GIL	11,225	10,746	479	96%	58%	37%	10,746	
Canada Post- GIL	6,864		6,864	0%	58%	-58%	6,864	
Return on Investments	2,000	4,551	(2,551)	228%	58%	169%	5,000	
Interest on Taxes	14,000	14,896	(896)	106%	58%	48%	15,000	
Interest on PACE Program	5,000	(1,105)	6,105	-22%	58%	-80%	5,000	
HST Offset	15,000	27,442	(12,442)	183%	58%	125%	27,442	
Financial Capacity Grant (Equalization)	221,479	221,479		100%	58%	42%	221,479	
Farm Acreage Grant	1,460	1,462	(2)	100%	58%	42%	1,462	
Other Provincial Grants- Unconditional							0	
AREA Dividend	162,000		162,000	0%	58%	-58%	162,000	
Operating Reserve Transfer	17,150		17,150	0%	58%	-58%	17,150	
Safe Restart	21,800		21,800	0%	58%	-58%	62,800	Unbudgeted migration of financial system to Cloud- \$21K; cell phone/iPad purchases \$5K, office 365 \$9K, computer purchases \$6K
<b>Total Revenue</b>	<b>4,512,662</b>	<b>4,164,250</b>	<b>331,262</b>	<b>93%</b>	<b>58%</b>	<b>34%</b>	<b>4,569,148</b>	

**Expenses**

General Expenses

Bank Charges	14,000	4,661	9,339	33%	58%	-25%	14,000	
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	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD		PERIOD VAR.	FORECAST	COMMENTS
Audit Fees	8,000	24,144	(16,144)	302%	58%	243%	37,000		Includes financial consultant fees (One time) \$10K for HR
Legal Fees	5,000	6,296	(1,296)	126%	58%	68%	20,000		Consultant (one time expense); \$4K HR
General Liability Insurance	21,420	25,869	(4,449)	121%	58%	62%	25,869		
Tax Exemptions Election	135,000	6,216	128,784	5%	58%	-54%	138,026		JE to move exemptions to be prepared
Tax Sales	1,000		1,000	0%	58%	-58%	0		No tax sales proceeding this fiscal
Bad Debt Expense	10,000		10,000	0%	58%	-58%	10,000		
Other Debt Charges							0		
<u>Total Expenses</u>	<u>194,420</u>	<u>67,186</u>	<u>127,234</u>	<u>35%</u>	<u>58%</u>	<u>-24%</u>	<u>244,895</u>		
<u>Long Term Debt</u>									
Debenture Principal	9,033		9,033	0%	58%	-58%	9,033		
Debenture Interest	1,421	711	711	50%	58%	-8%	1,421		
<u>Total Debenture Expense</u>	<u>10,454</u>	<u>711</u>	<u>9,744</u>	<u>7%</u>	<u>58%</u>	<u>-52%</u>	<u>10,454</u>		
<u>Partner Contributions</u>									
Annapolis Valley Regional Centre for Education	583,099	340,746	295,341	58%	58%	0%	583,099		
Properly Valuation Services Corp	31,138	15,569	15,569	50%	58%	-8%	31,138		
Correctional Services	29,000	14,426	14,574	50%	58%	-9%	29,000		
<u>Total Partner Contributions</u>	<u>643,237</u>	<u>370,741</u>	<u>272,496</u>	<u>58%</u>	<u>58%</u>	<u>-1%</u>	<u>643,237</u>		
<b>Total Expenses</b>	<b>848,111</b>	<b>438,638</b>	<b>409,474</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>898,586</b>		
<b>Net Surplus (Deficit)</b>	<b>3,664,551</b>	<b>3,725,612</b>	<b>(78,212)</b>	<b>102%</b>	<b>58%</b>	<b>44%</b>	<b>3,670,562</b>		

For the Seven Months Ending Tuesday, October 31, 2023



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>PARKS &amp; FACILITIES</b>								
<b>Revenue</b>								
Facility Rentals	\$4,660	\$5,035	(\$375)	108%	58%	50%	6,000	
<u>Grants</u>								
Federal Government Grants	5,720		5,720	0%	58%	-58%	4,040	Canada Summer Jobs
Provincial Government Grants	13,224	5,500	7,724	42%	58%	-17%	13,224	Summer Skills Grants Grants posted in error; je to move will be processed
Local Government Grants		50,938	(50,938)	100%	58%	42%	938	
<u>Total Grants</u>	<u>18,944</u>	<u>56,438</u>	<u>(37,494)</u>	<u>298%</u>	<u>58%</u>	<u>240%</u>	<u>18,202</u>	
<b>Total Revenue</b>	<b>23,604</b>	<b>61,473</b>	<b>(37,868)</b>	<b>260%</b>	<b>58%</b>	<b>202%</b>	<b>24,202</b>	
<b>Expenses</b>								
<u>Salaries &amp; Benefits</u>								
Hourly Wages	25,169	24,850	319	99%	58%	40%	25,169	
CPP	1,755	771	984	44%	58%	-14%	1,755	
EI	913	404	508	44%	58%	-14%	913	
WCB	956	556	400	58%	58%	0%	956	
<u>Total Salaries &amp; Benefits</u>	<u>28,793</u>	<u>26,581</u>	<u>2,211</u>	<u>92%</u>	<u>58%</u>	<u>34%</u>	<u>28,793</u>	
<u>General Expenses</u>								
Travel	333	305	29	91%	58%	33%	305	
Communications	250		250	0%	58%	-58%	0	Used PW phone
Facility Insurance	5,511	5,585	(74)	101%	58%	43%	5,585	
Utilities	1,456	3,549	(2,093)	244%	58%	185%	5,000	Utilizing Carol's place year-round
Tools & Equipment	6,000		6,000	0%	58%	-58%	0	No purchases
Safety Supplies	600	91	509	15%	58%	-43%	91	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<u>Total General Expenses</u>	<u>14,150</u>	<u>9,530</u>	<u>4,620</u>	<u>67%</u>	<u>58%</u>	<u>9%</u>	<u>10,981</u>	
<u>Repairs &amp; Maintenance</u>								
General Repairs & Maintenance	5,000	2,857	2,143	57%	58%	-1%	3,500	
Ballfields Maintenance	6,200	6,741	(541)	109%	58%	50%	6,741	
Tennis Courts Maintenance	300	417	(117)	139%	58%	81%	417	
Splash Pad Maintenance	2,000	830	1,170	41%	58%	-17%	830	
Rainforth Park Maintenance	2,000	374	1,626	19%	58%	-40%	2,000	Boulder entry post to be fixed at Carol's Place; gaga ball pit Outlet on gazebo to be fixed
Centennial Park Maintenance	4,000	447	3,553	11%	58%	-47%	1,000	
Spicer Park Maintenance							0	
Chute Park Maintenance	1,000	133	867	13%	58%	-45%	600	Ramp to be fixed Payment to AVIC & loads of gravel for repair
Trails Maintenance	3,500	181	3,319	5%	58%	-53%	3,500	
Carol's Place Maintenance	9,800	5,704	4,096	58%	58%	0%	9,800	
<u>Total Repairs &amp; Maintenance</u>	<u>33,800</u>	<u>17,684</u>	<u>16,116</u>	<u>52%</u>	<u>58%</u>	<u>-6%</u>	<u>28,388</u>	
<u>Vehicle Expenses</u>								
Vehicle Insurance	2,524	2,609	(85)	103%	58%	45%	2,609	
Fuel	3,500	2,276	1,224	65%	58%	7%	2,276	
Vehicle Maintenance	800		800	0%	58%	-58%	2,903	
2019 GMC Sierra V-18		66	(66)	100%	58%	42%		
2017 Kubota 0-Turn Mower V-35								
2018 HMD Utility Trailer V-25 (Water Tank)								
2019 Kubota Zero Turn V-35		751	(751)	100%	58%	42%		
Kubota Zero Turn V-37		1,864	(1,864)	100%	58%	42%		
2018 Kubota Tractor V-24								
1996 Float Trailer V-40		222	(222)	100%	58%	42%		
<u>Total Vehicle Expenses</u>	<u>6,824</u>	<u>7,788</u>	<u>(964)</u>	<u>114%</u>	<u>58%</u>	<u>56%</u>	<u>7,788</u>	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<u>Long Term Debt</u>								
Principal	18,150	18,150		100%	58%	42%	18,150	
Interest	8,327	4,260	4,067	51%	58%	-7%	8,327	
<u>Total Long Term Debt</u>	<u>26,477</u>	<u>22,410</u>	<u>4,067</u>	<u>85%</u>	<u>58%</u>	<u>26%</u>	<u>26,477</u>	
<u>Partner Contributions</u>								
Annapolis Valley Regional Library	17,400	13,050	4,350	75%	58%	17%	17,400	
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>13,050</u>	<u>4,350</u>	<u>75%</u>	<u>58%</u>	<u>17%</u>	<u>17,400</u>	
<b>Total Expenses</b>	<b>127,444</b>	<b>97,043</b>	<b>30,401</b>	<b>76%</b>	<b>58%</b>	<b>18%</b>	<b>119,827</b>	
<b>Net Surplus (Deficit)</b>	<b>(103,840)</b>	<b>(35,570)</b>	<b>(68,269)</b>	<b>34%</b>	<b>58%</b>	<b>-24%</b>	<b>(95,626)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>FITNESS CENTRE</b>								
<b>Revenue</b>								
Membership Sales	\$131,712	\$51,505	\$80,207	39%	58%	-19%	115,000	Wildcats Annual Payment (\$7000) outstanding; typical boost of membership in new year
Personal Training	8,000	4,615	3,385	58%	58%	-1%	8,000	
Common BDCA	4,000	2,437	1,563	61%	58%	3%	4,000	
Fitness Classes		261	(261)	100%	58%	42%	261	
<b>Total Revenue</b>	<b>143,712</b>	<b>58,818</b>	<b>84,894</b>	<b>41%</b>	<b>58%</b>	<b>-17%</b>	<b>127,261</b>	
<b>Expenses</b>								
<u>Salaries &amp; Benefits</u>								
Regular Wages	93,763	44,395	49,369	47%	58%	-11%	93,763	
CPP	4,954	2,271	2,683	46%	58%	-12%	4,954	
EI	2,140	994	1,146	46%	58%	-12%	2,140	
WCB	2,241	1,008	1,233	45%	58%	-13%	2,241	
Group Medical & Life	7,828	5,744	2,084	73%	58%	15%	7,828	
Pension	6,499	4,485	2,014	69%	58%	11%	6,499	
<u>Total Salaries &amp; Benefits</u>	<u>117,425</u>	<u>58,897</u>	<u>58,529</u>	<u>50%</u>	<u>58%</u>	<u>-8%</u>	<u>117,425</u>	
<u>General Expenses</u>								
Communications	2,100	661	1,439	31%	58%	-27%	1,000	No longer have cable, only phone
Advertising	250		250	0%	58%	-58%	200	Birthday Celebration/Promo materials
Insurance	750	693	57	92%	58%	34%	693	
Personal Trainers	9,800	5,824	3,976	59%	58%	1%	9,800	
Utilities	10,713	2,552	8,161	24%	58%	-35%	10,713	
Shared Expenses	9,000	5,380	3,620	60%	58%	1%	9,000	
Operational Supplies	5,900	3,219	2,681	55%	58%	-4%	5,000	
Repairs & Maintenance	2,500	853	1,648	34%	58%	-24%	2,500	
<u>Total General Expenses</u>	<u>41,013</u>	<u>19,182</u>	<u>21,831</u>	<u>47%</u>	<u>58%</u>	<u>-12%</u>	<u>38,906</u>	
<b>Total Expenses</b>	<b>158,438</b>	<b>78,079</b>	<b>80,360</b>	<b>49%</b>	<b>58%</b>	<b>-9%</b>	<b>156,331</b>	
<b>Net Surplus (Deficit)</b>	<b>(14,726)</b>	<b>(19,261)</b>	<b>4,535</b>	<b>131%</b>	<b>58%</b>	<b>72%</b>	<b>(29,070)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>REC ADMIN</b>								
<b>Revenue</b>								
<u>Grants</u>								
Federal Government Grants		\$29,062	(\$29,062)	100%	58%	42%	29,062	ACOA Grant for Rediscover Main Streets. (Self-guided Tour and Evening Market from previous fiscal) 1st half of MPAL received; CWP MPAL - HS (WKHS)
Provincial Government Grants	50,000	20,000	30,000	40%	58%	-18%	50,000	
Local Government Grants	12,500		12,500	0%	58%	-58%	12,500	
<u>Total Grants</u>	<u>62,500</u>	<u>49,062</u>	<u>13,438</u>	<u>78%</u>	<u>58%</u>	<u>20%</u>	<u>91,562</u>	
<b>Total Revenue</b>	<b>62,500</b>	<b>49,062</b>	<b>13,438</b>	<b>78%</b>	<b>58%</b>	<b>20%</b>	<b>91,562</b>	
<b>Expenses</b>								
<u>Salaries &amp; Benefits</u>								
Regular wages	111,814	49,109	62,705	44%	58%	-14%	111,814	
CPP	5,805	2,862	2,943	49%	58%	-9%	5,805	
EI	2,316	1,164	1,152	50%	58%	-8%	2,316	
WCB	2,104	1,230	875	58%	58%	0%	2,104	
Group Medical & Life	1,499	4,167	(2,668)	278%	58%	220%	1,499	
Pension	8,945	3,406	5,539	38%	58%	-20%	8,945	
<u>Total Salaries &amp; Benefits</u>	<u>132,483</u>	<u>61,938</u>	<u>70,547</u>	<u>47%</u>	<u>58%</u>	<u>-12%</u>	<u>132,483</u>	
<u>General Expenses</u>								
Travel	3,200	767	2,433	24%	58%	-34%	3,200	
Training & Conferences	2,600	1,757	843	68%	58%	9%	2,600	
Membership Fees & Dues	1,400	272	1,128	19%	58%	-39%	1,400	



	2024	2024	\$	%	TARGETED VAR.				
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS	
Meals	150	170	(20)	113%	58%	55%	200		
Meetings	100		100	0%	58%	-58%	100		
Advertising		32	(32)	100%	58%	42%	0		
Communications	540	(689)	1,229	-128%	58%	-186%	726	JE to be prepared	
<u>Total General Expenses</u>	<u>7,990</u>	<u>2,309</u>	<u>5,681</u>	<u>29%</u>	<u>58%</u>	<u>-29%</u>	<u>8,226</u>		
<u>Community Events &amp; Festivals</u>									
General Events & Festivals	26,620	24,492	2,128	92%	58%	34%	30,000		
<u>Total Community Events</u>	<u>26,620</u>	<u>24,492</u>	<u>2,128</u>	<u>92%</u>	<u>58%</u>	<u>34%</u>	<u>30,000</u>		
<b>Total Expenses</b>	<b>167,093</b>	<b>88,739</b>	<b>78,356</b>	<b>53%</b>	<b>58%</b>	<b>-5%</b>	<b>170,709</b>		
<b>Net Surplus (Deficit)</b>	<b>(104,593)</b>	<b>(39,677)</b>	<b>(64,918)</b>	<b>38%</b>	<b>58%</b>	<b>-20%</b>	<b>(79,147)</b>		



For the Seven Months Ending Tuesday, October 31, 2023

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>PLANNING AND DEVELOPMENT</b>								
<b>Revenue</b>								
Planning	\$8,000	\$4,519	\$3,481	56%	58%	-2%	9,000	
<b>Total Revenue</b>	<b>8,000</b>	<b>4,519</b>	<b>3,481</b>	<b>56%</b>	<b>58%</b>	<b>-2%</b>	<b>9,000</b>	
<b>Expenses</b>								
<u>Salaries &amp; Benefits</u>								
Regular Wages	30,206	8,042	22,164	27%	58%	-32%	30,206	
CPP	1,381	555	826	40%	58%	-18%	1,381	
EI	689	231	458	34%	58%	-25%	689	
WCB	722	244	478	34%	58%	-25%	722	
Group Medical & Life	1,998	484	1,514	24%	58%	-34%	1,998	
Pension	1,959	1,334	625	68%	58%	10%	1,959	
<u>Total Salaries &amp; Benefits</u>	<u>36,955</u>	<u>10,890</u>	<u>26,066</u>	<u>29%</u>	<u>58%</u>	<u>-29%</u>	<u>36,955</u>	
<u>General Expenses</u>								
Travel	500	128	372	26%	58%	-33%	300	
Office Supplies	1,000		1,000	0%	58%	-58%	0	Included in Admin Office Expenses More applications require more advertising - off set by revenue
Advertising	3,000	3,885	(885)	129%	58%	71%	4,000	
Postage & Courier	100		100	0%	58%	-58%	100	
Legal	10,000	24,122	(14,122)	241%	58%	183%	30,000	Legal related to Planning Appeal approx. \$17K
Other Professional Fees	116,500	64,725	51,775	56%	58%	-3%	116,500	
<u>Total General Expenses</u>	<u>131,100</u>	<u>92,860</u>	<u>38,240</u>	<u>71%</u>	<u>58%</u>	<u>12%</u>	<u>150,900</u>	
<b>Total Expenses</b>	<b>168,055</b>	<b>103,750</b>	<b>64,306</b>	<b>62%</b>	<b>58%</b>	<b>3%</b>	<b>187,855</b>	
<b>Net Surplus (Deficit)</b>	<b>(160,055)</b>	<b>(99,231)</b>	<b>(60,825)</b>	<b>62%</b>	<b>58%</b>	<b>4%</b>	<b>(178,855)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>FIRE SERVICES</b>								
<b>Grants</b>								
NS-Civic Addressing Grant	\$1,000		\$1,000	0%	58%	-58%	1,000	
Municipality of Kings Operating Grant	152,235	1,037	151,198	1%	58%	-58%	152,235	
<b>Total Grant Revenue</b>	<b>153,235</b>	<b>1,037</b>	<b>152,198</b>	<b>1%</b>	<b>58%</b>	<b>-58%</b>	<b>153,235</b>	
<b>Expenses</b>								
<u>Fire Administration</u>								
WCB	2,500	659	1,841	26%	58%	-32%	2,500	
EAP/Life Insurance	5,108	498	4,610	10%	58%	-49%	5,108	
Honorarium	12,000		12,000	0%	58%	-58%	12,000	
Meetings, Meals, & Travel	3,700	22	3,678	1%	58%	-58%	3,700	
Training & Conferences	7,070	5,878	1,192	83%	58%	25%	7,070	
Membership Dues & Fees	1,000	244	756	24%	58%	-34%	1,000	
Office Supplies	2,000	1,558	442	78%	58%	20%	2,000	
Communication	7,160	6,511	649	91%	58%	33%	7,160	
<u>Total Administration Expenses</u>	<u>40,538</u>	<u>15,370</u>	<u>25,169</u>	<u>38%</u>	<u>58%</u>	<u>-20%</u>	<u>40,538</u>	
<u>Fire Hall</u>								
Facility Insurance	10,413	8,722	1,691	84%	58%	25%	8,722	
Utilities	41,664	15,205	26,459	36%	58%	-22%	41,664	
Repairs & Maintenance	33,950	21,956	11,994	65%	58%	6%	33,950	
<u>Total Fire Hall Expenses</u>	<u>86,027</u>	<u>45,883</u>	<u>40,144</u>	<u>53%</u>	<u>58%</u>	<u>-5%</u>	<u>84,336</u>	
<u>Fire Operations</u>								
Communications	19,000	3,163	15,837	17%	58%	-42%	19,000	
Tools & Equipment	17,400	6,449	10,951	37%	58%	-21%	17,400	
Clothing & Safety Equipment	29,560	5,514	24,046	19%	58%	-40%	29,560	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Vehicle Insurance	16,549	16,011	538	97%	58%	38%	16,011	
Vehicle Fuel	14,000	2,585	11,415	18%	58%	-40%	14,000	
Vehicle Maintenance	30,650	1,385	29,265	5%	58%	-54%	30,650	
2007 Pierce Contender Pumper (F-11)		6,976	(6,976)	100%	58%	42%		
1996 Pierce Saber Pumper (F-12)								
2019 Typhoon Pumper (F-13)		2,605	(2,605)	100%	58%	42%		
2001 Mack Tanker (F-21)		2,384	(2,384)	100%	58%	42%		
2014 Frieghtliner M2 (F-22)		1,777	(1,777)	100%	58%	42%		
2004 Fire Rescue Unit (F-31)		944	(944)	100%	58%	42%		
1994 Chev 400 GMT (F-51)		467	(467)	100%	58%	42%		
2010 Ford Super Duty (F-52)		1,341	(1,341)	100%	58%	42%		
<u>Total Fire Operations Expenses</u>	<u>127,159</u>	<u>51,601</u>	<u>75,559</u>	<u>41%</u>	<u>58%</u>	<u>-18%</u>	<u>126,621</u>	
<u>Long Term Debt</u>								
Debenture Principal	71,917	71,917		100%	58%	42%	71,917	
Debenture Interest	24,369	13,023	11,346	53%	58%	-5%	24,369	
<u>Total Debenture Expenses</u>	<u>96,286</u>	<u>84,940</u>	<u>11,346</u>	<u>88%</u>	<u>58%</u>	<u>30%</u>	<u>96,286</u>	
<b>Total Expenses</b>	<b>350,010</b>	<b>197,794</b>	<b>152,216</b>	<b>57%</b>	<b>58%</b>	<b>-2%</b>	<b>347,781</b>	
<b>Net Surplus (Deficit)</b>	<b>(196,775)</b>	<b>(196,757)</b>	<b>(18)</b>	<b>100%</b>	<b>58%</b>	<b>42%</b>	<b>(194,546)</b>	



For the Seven Months Ending Tuesday, October 31, 2023

**ENVIRONMENTAL HEALTH**

**Revenue**

Operating Revenue

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Sewer Residential	\$207,552	\$206,429	\$1,123	99%	58%	41%	206,429	
Sewer Industrial	290,368	158,412	131,956	55%	58%	-4%	290,368	
Sewer Institutional	40,006	14,701	25,305	37%	58%	-22%	40,006	
<b>Total Operating Revenue</b>	<b>537,926</b>	<b>379,542</b>	<b>158,384</b>	<b>71%</b>	<b>58%</b>	<b>12%</b>	<b>536,803</b>	

Grants

Provincial Government Grants

<b>Total Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	<b>58%</b>	<b>42%</b>	<b>0</b>	
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**Total Revenue**

<b>537,926</b>	<b>379,542</b>	<b>158,384</b>	<b>71%</b>	<b>58%</b>	<b>12%</b>	<b>536,803</b>	
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**Expenses**

**Sewer Administration**

Salaries & Benefits

Regular Wages	40,497	8,535	31,962	21%	58%	-37%	38,497	
CPP	1,877	494	1,383	26%	58%	-32%	1,877	
EI	702	196	506	28%	58%	-30%	702	
WCB	835	207	627	25%	58%	-33%	835	
Group Medical & Life	4,510	490	4,020	11%	58%	-47%	4,510	
Pension	3,240	705	2,535	22%	58%	-37%	3,240	
<b>Total Salaries &amp; Benefits</b>	<b>51,661</b>	<b>10,627</b>	<b>41,034</b>	<b>21%</b>	<b>58%</b>	<b>-38%</b>	<b>49,661</b>	

General Expenses

Travel	3,000	87	2,913	3%	58%	-55%	1,000	
Meals		66	(66)	100%	58%	42%	200	
Training & Conferences	1,800	1,355	445	75%	58%	17%	1,800	
Membership Fees & Dues	400		400	0%	58%	-58%	400	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Office Supplies	1,000		1,000	0%	58%	-58%	1,000	
Administration Fees	36,817		36,817	0%	58%	-58%	36,817	
Communications	2,524	1,970	554	78%	58%	20%	2,524	
<u>Total General Expenses</u>	<u>45,541</u>	<u>3,478</u>	<u>42,062</u>	<u>8%</u>	<u>58%</u>	<u>-51%</u>	<u>43,741</u>	
Contribution to Reserves								
<b>Total Sewer Administration Expenses</b>	<b>97,202</b>	<b>14,105</b>	<b>83,096</b>	<b>15%</b>	<b>58%</b>	<b>-44%</b>	<b>93,402</b>	
<b><u>Sewer Collection</u></b>								
<b><u>Salaries &amp; Benefits</u></b>								
Hourly Wages	7,627	3,432	4,195	45%	58%	-13%	7,627	
CPP	375	196	179	52%	58%	-6%	375	
EI	140	78	62	56%	58%	-3%	140	
WCB	167	83	84	50%	58%	-9%	167	
Group Medical & Life	426	338	88	79%	58%	21%	426	
Pension	610	412	199	67%	58%	9%	610	
<u>Total Salaries &amp; Benefits</u>	<u>9,345</u>	<u>4,539</u>	<u>4,807</u>	<u>49%</u>	<u>58%</u>	<u>-10%</u>	<u>9,345</u>	
<b><u>General Expenses</u></b>								
Facility Insurance	387	360	27	93%	58%	35%	360	
Utilities	39,283	14,833	24,450	38%	58%	-21%	39,283	
Repairs & Maintenance	29,500	20,770	8,730	70%	58%	12%	29,500	
<u>Total General Expenses</u>	<u>69,170</u>	<u>35,963</u>	<u>33,206</u>	<u>52%</u>	<u>58%</u>	<u>-6%</u>	<u>69,143</u>	
<b>Total Sewer Collection Expenses</b>	<b>78,515</b>	<b>40,502</b>	<b>38,013</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>78,488</b>	
<b><u>Sewer Treatment</u></b>								
<b><u>Salaries &amp; Benefits</u></b>								
Hourly Wages	61,015	25,416	35,599	42%	58%	-17%	61,015	
CPP	3,004	1,458	1,545	49%	58%	-10%	3,004	
EI	1,123	581	542	52%	58%	-7%	1,123	
WCB	1,335	614	721	46%	58%	-12%	1,335	
Group Medical & Life	3,412	2,597	815	76%	58%	18%	3,412	
Pension	4,881	3,145	1,736	64%	58%	6%	4,881	
<u>Total Salaries &amp; Benefits</u>	<u>74,770</u>	<u>33,811</u>	<u>40,958</u>	<u>45%</u>	<u>58%</u>	<u>-13%</u>	<u>74,770</u>	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<u>General Expenses</u>								
Facility Insurance	7,140	5,396	1,744	76%	58%	17%	5,396	
Utilities	121,421	61,841	59,580	51%	58%	-7%	121,421	
Repairs & Maintenance	77,898	25,677	52,221	33%	58%	-25%	77,898	
Tools & Equipment	1,000	1,786	(786)	179%	58%	120%		
Sewer Treatment Testing	20,000	11,419	8,581	57%	58%	-1%	20,000	
Clothing & Safety Equipment	800	803	(3)	100%	58%	42%	800	
<u>Total General Expenses</u>	<u>228,259</u>	<u>106,922</u>	<u>121,336</u>	<u>47%</u>	<u>58%</u>	<u>-11%</u>	<u>225,515</u>	
<b>Total Sewer Treatment Expenses</b>	<b>303,029</b>	<b>140,733</b>	<b>162,295</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>300,285</b>	
Other Solid Waste Charges	8,142	4,030	4,112	49%	58%	-9%	8,142	
<u>Long Term Debt</u>								
Debenture Principal	44,131	12,200	31,931	28%	58%	-31%	44,131	
Debenture Interest	4,830	2,461	2,369	51%	58%	-7%	4,830	
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>14,661</u>	<u>34,301</u>	<u>30%</u>	<u>58%</u>	<u>-28%</u>	<u>48,961</u>	
<b>Total Sewer Expenses</b>	<b>535,849</b>	<b>214,031</b>	<b>321,816</b>	<b>40%</b>	<b>58%</b>	<b>-18%</b>	<b>521,136</b>	
<b>Sewer Net Surplus (Deficit)</b>	<b>2,077</b>	<b>165,511</b>	<b>(163,432)</b>	<b>7966%</b>	<b>58%</b>	<b>7908%</b>	<b>15,667</b>	
<u>Partner Contributions</u>								
Valley Waste Resource Management	220,962	164,686	56,275	75%	58%	16%	220,962	
<b>Total Partner Contributions</b>	<b>220,962</b>	<b>164,686</b>	<b>56,275</b>	<b>75%</b>	<b>58%</b>	<b>16%</b>	<b>220,962</b>	
<b>Total Expenses</b>	<b>756,811</b>	<b>378,717</b>	<b>378,091</b>	<b>50%</b>	<b>58%</b>	<b>-8%</b>	<b>742,098</b>	
<b>Net Surplus (Deficit)</b>	<b>(218,885)</b>	<b>825</b>	<b>(219,707)</b>	<b>0%</b>	<b>58%</b>	<b>-59%</b>	<b>(205,295)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



**PUBLIC WORKS**

**Total Revenue**

**Expenses**

**Public Works Administration**

Salaries & Benefits

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Regular Salaries	\$123,779	\$10,599	\$113,180	9%	58%	-50%	83,779	Actively recruiting for vacant Director of Public Works role; reduced for time vacant
CPP	5,768	5,165	602	90%	58%	31%	5,768	
EI	2,157	2,115	42	98%	58%	40%	2,157	
WCB	2,558	2,192	366	86%	58%	27%	2,558	
Group & Medical	3,831	2,947	884	77%	58%	19%	3,831	JE to correct duplicate expense to be made
Pension	9,719	7,563	2,156	78%	58%	19%	9,719	
<u>Total Salaries &amp; Benefits</u>	<u>147,812</u>	<u>30,581</u>	<u>117,231</u>	<u>21%</u>	<u>58%</u>	<u>-38%</u>	<u>107,812</u>	

General Expenses

Travel	2,583	2,456	127	95%	58%	37%	3,000	Backhoe Operating course for new Heavy Equipment Operator; unbudgeted
Meals	500	1,383	(883)	277%	58%	218%	1,500	Backhoe Operating course for new Heavy Equipment Operator; unbudgeted
Training & Conference	2,945	5,000	(2,055)	170%	58%	111%	5,000	Backhoe Operating course for new Heavy Equipment Operator; unbudgeted
Membership Fees & Dues	500	55	445	11%	58%	-47%	500	
Communications	6,570	2,950	3,620	45%	58%	-13%	6,570	
Advertising	500	500	500	0%	58%	-58%	0	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Engineering/Surveyor Services	2,500	2,230	270	89%	58%	31%	2,500	
Total General Expenses	16,098	14,074	2,023	87%	58%	29%	19,070	
<b>Total Public Works Administration Expenses</b>	<b>163,910</b>	<b>44,655</b>	<b>119,254</b>	<b>27%</b>	<b>58%</b>	<b>-31%</b>	<b>126,882</b>	
<b>Public Works Facility</b>								
Insurance	8,330	11,217	(2,887)	135%	58%	76%	11,217	Increased for winter months
Utilities	7,142	6,016	1,126	84%	58%	26%	9,000	
Repairs & Maintenance	10,480	989	9,491	9%	58%	-49%	10,000	
<b>Total Public Works Facility</b>	<b>25,952</b>	<b>18,222</b>	<b>7,730</b>	<b>70%</b>	<b>58%</b>	<b>12%</b>	<b>30,217</b>	
<b>Streets &amp; Roads</b>								
<u>Salary &amp; Wages</u>								
Regular Salaries	325,216	132,569	192,647	41%	58%	-18%	325,216	
CPP	17,822	2,961	14,861	17%	58%	-42%	17,822	
EI	7,126	967	6,159	14%	58%	-45%	7,126	
WCB	7,754	965	6,789	12%	58%	-46%	7,754	
Group & Medical	16,834	7,140	9,694	42%	58%	-16%	16,834	
Pension	25,325	9,514	15,811	38%	58%	-21%	25,325	
<b>Total Salaries &amp; Benefits</b>	<b>400,077</b>	<b>154,116</b>	<b>245,960</b>	<b>39%</b>	<b>58%</b>	<b>-20%</b>	<b>400,077</b>	
<u>General Expenses</u>								
Insurance- Public Works Accidents	3,000	2,622	378	87%	58%	29%	3,000	
Paving	200,000	141,892	58,108	71%	58%	13%	200,000	
Tools & Equipment	5,000	20,510	(15,510)	410%	58%	352%	5,000	
Repairs & Maintenance		156	(156)	100%	58%	42%	0	
Equipment Rental	12,000	9,597	2,403	80%	58%	22%	12,000	
Operational Supplies	17,000	12,691	4,309	75%	58%	16%	17,000	
Winter Supplies	40,000	721	39,279	2%	58%	-57%	40,000	
Safety Supplies	4,500	2,074	2,426	46%	58%	-12%	4,500	
<b>Total General Expenses</b>	<b>281,500</b>	<b>190,263</b>	<b>91,237</b>	<b>68%</b>	<b>58%</b>	<b>9%</b>	<b>281,500</b>	
<u>Fleet Expenses</u>								
Vehicle Insurance	12,540	12,075	465	96%	58%	38%	12,075	
Fuel	25,600	6,614	18,986	26%	58%	-32%	25,600	
Vehicles Maintenance	44,895	1,223	43,672	3%	58%	-56%	44,895	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
2008 Intn'l Dump Truck V-1				100%	58%	42%		
2005 Intn'l Dump Truck V-2		8,099	(8,099)	100%	58%	42%		
2009 GMC Sierra V-4		2,286	(2,286)	100%	58%	42%		
2008 Chev Silverado V-5 (Sewer Truck)								
2012 JBC 200 Backhoe Loader V-6								
2008 JD 5525 N Tractor V-8								
1991 Badger/Chipper V-10								
2010 Durat Utility Trailer V-14		65	(65)	100%	58%	42%		
JD Zero Turn Mower V-19				100%	58%	42%		
1999 JD Small Tractor V-20								
2017 F550 V-22		965	(965)	100%	58%	42%		
2018 Kubota Rubber Track Excavator V-23								
2015 TRKSW Tractor V-36		20	(20)	100%	58%	42%		
MT Trackless V-39		1,310	(1,310)	100%	58%	42%		
Trailer for Excavator V-39		246	(246)	100%	58%	42%		
2017 Ford 550 V-22		1,015	(1,015)	100%	58%	42%		
2021 Waker Artic Loader V-36		2,271	(2,271)	100%	58%	42%		
2022 GMC Sierra 2500 V-5		1,983	(1,983)	100%	58%	42%		
<u>Total Fleet Expenses</u>	<u>83,035</u>	<u>38,172</u>	<u>44,862</u>	<u>46%</u>	<u>58%</u>	<u>-12%</u>	<u>82,570</u>	
<b><u>Total Streets &amp; Roads Expenses</u></b>	<b><u>764,612</u></b>	<b><u>382,551</u></b>	<b><u>382,060</u></b>	<b><u>50%</u></b>	<b><u>58%</u></b>	<b><u>-8%</u></b>	<b><u>764,147</u></b>	
<b><u>Street Lighting</u></b>								
Power	69,043	30,279	38,765	44%	58%	-14%	69,043	
Repairs & Maintenance	800	1,083	(283)	135%	58%	77%	1,200	
<b><u>Total Street Lighting</u></b>	<b><u>69,843</u></b>	<b><u>31,362</u></b>	<b><u>38,482</u></b>	<b><u>45%</u></b>	<b><u>58%</u></b>	<b><u>-13%</u></b>	<b><u>70,243</u></b>	
<b><u>Traffic Services</u></b>								
Operational Supplies & Equipment		1,188	(1,188)	100%	58%	42%	0	JE to move to repairs & maintenance
Traffic Services	22,500	8,724	13,776	39%	58%	-20%	22,500	
Repairs & Maintenance	2,700		2,700	0%	58%	-58%	2,700	
<b><u>Total Traffic Services</u></b>	<b><u>25,200</u></b>	<b><u>9,912</u></b>	<b><u>15,288</u></b>	<b><u>39%</u></b>	<b><u>58%</u></b>	<b><u>-19%</u></b>	<b><u>25,200</u></b>	
<b><u>Crossing Guards</u></b>								
<b><u>Salaries &amp; Wages</u></b>								
Hourly Wages	20,112	4,974	15,138	25%	58%	-34%	20,112	



	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
CPP	780	198	582	25%	58%	-33%	780	
EI	459	(74)	533	-16%	58%	-74%	459	
WCB	481	119	362	25%	58%	-34%	481	
<b>Total Salaries &amp; Benefits</b>	<b>21,832</b>	<b>5,217</b>	<b>16,614</b>	<b>24%</b>	<b>58%</b>	<b>-34%</b>	<b>21,832</b>	
<b>General Expenses</b>								
Communication	150	739	(589)	493%	58%	435%	150	JE to move to Public Works
Safety Supplies	500	192	308	38%	58%	-20%	250	
<b>Total General Expenses</b>	<b>650</b>	<b>931</b>	<b>(281)</b>	<b>143%</b>	<b>58%</b>	<b>85%</b>	<b>400</b>	
<b>Total Crossing Guards Expenses</b>	<b>22,482</b>	<b>6,148</b>	<b>16,333</b>	<b>27%</b>	<b>58%</b>	<b>-31%</b>	<b>22,232</b>	
<b>Storm Sewer</b>								
Repairs & Maintenance	15,500	4,924	10,576	32%	58%	-27%	15,500	
<b>Total Storm Sewer</b>	<b>15,500</b>	<b>4,924</b>	<b>10,576</b>	<b>32%</b>	<b>58%</b>	<b>-27%</b>	<b>15,500</b>	
<b>Long Term Debt</b>								
Debenture Principal	17,727	8,333	9,394	47%	58%	-11%	17,727	
Debenture Interest	5,218	2,629	2,589	50%	58%	-8%	5,218	
<b>Total Debenture Expenses</b>	<b>22,945</b>	<b>10,962</b>	<b>11,983</b>	<b>48%</b>	<b>58%</b>	<b>-11%</b>	<b>22,945</b>	
<b>Partner Contributions</b>								
Kings Transit Authority	104,184	51,585	52,599	50%	58%	-9%	104,184	
Kings Point to Point Transit	5,400	4,394	1,006	81%	58%	23%	5,400	
<b>Total Partner Contributions</b>	<b>109,584</b>	<b>55,979</b>	<b>53,605</b>	<b>51%</b>	<b>58%</b>	<b>-7%</b>	<b>109,584</b>	
<b>Total Expenses</b>	<b>1,220,028</b>	<b>564,715</b>	<b>655,310</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>1,186,950</b>	
<b>Net Surplus (Deficit)</b>	<b>(1,220,028)</b>	<b>(564,715)</b>	<b>(655,310)</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>(1,186,950)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024	2024	\$	%	TARGETED VAR.			
ECONOMIC DEVELOPMENT	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>Revenue</b>								
Federal Government Grants							0	
Provincial Government Grants							0	
Local Government Grants							0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	<b>58%</b>	<b>42%</b>	<b>0</b>	
<b>Expenses</b>								
<u>Salaries &amp; Benefits</u>								
Regular wages	31,470	16,542	14,928	53%	58%	-6%	31,470	
CPP	1,502	820	681	55%	58%	-4%	1,502	
EI	561	379	182	68%	58%	9%	561	
WCB	668	400	267	60%	58%	2%	668	
Group Medical & Life Pension	1,715	1,279	436	75%	58%	16%	1,715	JE to be completed to correct duplicate expense
	2,518	2,399	118	95%	58%	37%	2,518	
<u>Total Salaries &amp; Benefits</u>	<u>38,434</u>	<u>21,819</u>	<u>16,613</u>	<u>57%</u>	<u>58%</u>	<u>-2%</u>	<u>38,434</u>	
<u>General Expenses</u>								
Travel	1,080	106	974	10%	58%	-49%	1,080	
Training & Conferences	300	175	125	58%	58%	-	300	
Membership Fees & Dues	350	584	(234)	167%	58%	109%	584	
Communication	1,020	813	207	80%	58%	21%	1,020	
Marketing Promo & Community Dev.	9,800	20,617	(10,817)	210%	58%	152%	13,000	Holiday radio ads to start; JE to move \$8,223 to capital signage project- expensed in error
<u>Total General Expenses</u>	<u>12,550</u>	<u>22,295</u>	<u>(9,745)</u>	<u>178%</u>	<u>58%</u>	<u>119%</u>	<u>15,984</u>	
<u>Partner Contributions</u>								
Valley Regional Enterprise Network	14,100	10,142	3,958	72%	58%	14%	14,100	
Valley Community Fibre Network	3,200	261	2,939	8%	58%	-50%	3,200	
Nova Scotia Housing Authority	40,000	18,441	21,559	46%	58%	-12%	40,000	
<u>Total Partner Contributions</u>	<u>57,300</u>	<u>28,844</u>	<u>28,456</u>	<u>50%</u>	<u>58%</u>	<u>-8%</u>	<u>57,300</u>	
<b>Total Expenses</b>	<b>108,284</b>	<b>72,958</b>	<b>35,325</b>	<b>67%</b>	<b>58%</b>	<b>9%</b>	<b>111,718</b>	
<b>Net Surplus (Deficit)</b>	<b>(108,284)</b>	<b>(72,958)</b>	<b>(35,325)</b>	<b>67%</b>	<b>58%</b>	<b>9%</b>	<b>(111,718)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



	2024	2024	\$	%	TARGETED VAR.				
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD	VAR.	FORECAST	COMMENTS
<b>REC PROGRAMMING</b>									
<b>Revenue</b>									
Misc Recreation Program Revenue	\$1,280	\$2,285	(\$1,005)	179%	58%	120%	2,285		
Summer Day Camp	30,000	24,413	5,588	81%	58%	23%	24,413		
After School Program	61,500	21,260	40,240	35%	58%	-24%	52,000		
Adult Programs	960	2,043	(1,083)	213%	58%	155%	1,200		
Pickleball	1,800	3,260	(1,460)	181%	58%	123%	3,000		
<u>Total Revenue</u>	<u>95,540</u>	<u>53,261</u>	<u>42,279</u>	<u>56%</u>	<u>58%</u>	<u>-3%</u>	<u>82,898</u>		
<u>Grants</u>									
Federal Government Grants	16,000		16,000	0%	58%	-58%	12,500	Student Grants	
Provincial Government Grants	3,750	600	3,150	16%	58%	-42%	3,750		
Local Government Grants	11,000	2,000	9,000	18%	58%	-40%	11,000		
<u>Total Grants</u>	<u>30,750</u>	<u>2,600</u>	<u>28,150</u>	<u>8%</u>	<u>58%</u>	<u>-50%</u>	<u>27,250</u>		
<b>Total Revenue</b>	<b>126,290</b>	<b>55,861</b>	<b>70,429</b>	<b>44%</b>	<b>58%</b>	<b>-14%</b>	<b>110,148</b>		
<b>Expenses</b>									
<u>Salaries &amp; Benefits</u>									
Regular Wages	27,690	10,018	17,672	36%	58%	-22%	27,690		
After School Program Wages	49,340	44,617	4,723	90%	58%	32%	79,248		
Summer Camp Wages	29,908		29,908	0%	58%	-58%	0	Included in ASP wage GL	
CPP	4,780	2,082	2,698	44%	58%	-15%	4,780		
EI	2,440	1,272	1,168	52%	58%	-6%	2,440		
WCB	2,556	1,282	1,274	50%	58%	-8%	2,556		
Group Medical & Life	3,085	832	2,253	27%	58%	-31%	3,085		
Pension	2,215	2,463	(248)	111%	58%	53%	2,215		
<u>Total Salaries &amp; Benefits</u>	<u>122,014</u>	<u>62,566</u>	<u>59,449</u>	<u>51%</u>	<u>58%</u>	<u>-7%</u>	<u>122,014</u>		
<u>General Expenses</u>									
Communication	1,080	149	931	14%	58%	-45%	771		
<u>Total General Expenses</u>	<u>1,080</u>	<u>149</u>	<u>931</u>	<u>14%</u>	<u>58%</u>	<u>-45%</u>	<u>771</u>		



	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<u>Program Expenditures</u>								
General Program Expenditures	2,750	519	2,231	19%	58%	-39%	2,750	
Summer Day Camp	1,800	1,638	162	91%	58%	33%	1,638	
After School Program	1,500	536	964	36%	58%	-23%	1,500	
Adult Program	2,700	2,830	(130)	105%	58%	46%	3,300	
<u>Total Program Expenditures</u>	<u>8,750</u>	<u>5,523</u>	<u>3,227</u>	<u>63%</u>	<u>58%</u>	<u>5%</u>	<u>9,188</u>	
<b>Total Expenses</b>	<b>131,844</b>	<b>68,238</b>	<b>63,607</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>131,973</b>	
<b>Net Surplus (Deficit)</b>	<b>(5,554)</b>	<b>(12,377)</b>	<b>6,822</b>	<b>223%</b>	<b>58%</b>	<b>164%</b>	<b>(21,825)</b>	



For the Seven Months Ending Tuesday, October 31, 2023

	2024	2024	\$	%	TARGETED VAR.				COMMENTS
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD	VAR.	FORECAST	
<b>VISITOR INFORMATION CENTRE</b>									
<b>Revenue</b>									
Federal Government Grants	\$4,000		\$4,000	0%	58%	-58%	4,633		Student Grant - Mus. Coord
Provincial Government Grants	4,000	5,175	(1,175)	129%	58%	71%	5,685		*TIANS \$2500, Student Grant \$3185
Local Government Grants	2,000		2,000	0%	58%	-58%	0		
<b>Total Revenue</b>	<b>10,000</b>	<b>5,175</b>	<b>4,825</b>	<b>52%</b>	<b>58%</b>	<b>-7%</b>	<b>10,318</b>		
<b>Expenses</b>									
<u>Salaries &amp; Benefits</u>									
Hourly Wages	9,723	7,324	2,399	75%	58%	17%	7,324		
CPP	370	204	166	55%	58%	-3%	204		
EI	222	91	131	41%	58%	-17%	91		
WCB	232	175	57	75%	58%	17%	175		
<u>Total Salaries &amp; Benefits</u>	<u>10,547</u>	<u>7,794</u>	<u>2,754</u>	<u>74%</u>	<u>58%</u>	<u>16%</u>	<u>7,794</u>		
<u>General Expenses</u>									
Communications		131	(131)	100%	58%	42%	131		
Utilities	893	304	589	34%	58%	-24%	893		
Operational Materials/Supplies		267	(267)	100%	58%	42%	267		
<u>Total General Expenses</u>	<u>893</u>	<u>702</u>	<u>191</u>	<u>79%</u>	<u>58%</u>	<u>20%</u>	<u>1,291</u>		
<b>Total Expenses</b>	<b>11,440</b>	<b>8,496</b>	<b>2,945</b>	<b>74%</b>	<b>58%</b>	<b>16%</b>	<b>9,085</b>		
<b>Net Surplus (Deficit)</b>	<b>(1,440)</b>	<b>(3,321)</b>	<b>1,880</b>	<b>231%</b>	<b>58%</b>	<b>172%</b>	<b>1,233</b>		



For the Seven Months Ending Tuesday, October 31, 2023

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>BYLAW SERVICES</b>								
<b>Revenue</b>								
Taxi Licenses								
Animal Licenses								
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>	<b>58%</b>	<b>42%</b>	<b>0</b>	
<b>Expenses</b>								
<u>Salaries &amp; Wages</u>								
Hourly Wages	24,486	7,399	17,087	30%	58%	-28%	24,486	
CPP	1,249	508	741	41%	58%	-18%	1,249	
EI	559	210	349	38%	58%	-21%	559	
WCB	585	222	364	38%	58%	-20%	585	
Group Medical & Life	1,998	1,475	523	74%	58%	15%	1,998	
Pension	1,959	1,349	610	69%	58%	11%	1,959	
<b>Total Salaries &amp; Wages</b>	<b><u>30,836</u></b>	<b><u>11,163</u></b>	<b><u>19,674</u></b>	<b><u>36%</u></b>	<b><u>58%</u></b>	<b><u>-22%</u></b>	<b><u>30,836</u></b>	
<u>General Expenses</u>								
Travel	100	97	3	97%	58%	38%	200	
<b>Total General Expenses</b>	<b><u>100</u></b>	<b><u>97</u></b>	<b><u>3</u></b>	<b><u>97%</u></b>	<b><u>58%</u></b>	<b><u>38%</u></b>	<b><u>200</u></b>	
<u>Partner Contributions</u>								
Kings' REMO	8,050	4,023	4,027	50%	58%	-8%	8,050	
<b>Total Partner Contributions</b>	<b><u>8,050</u></b>	<b><u>4,023</u></b>	<b><u>4,027</u></b>	<b><u>50%</u></b>	<b><u>58%</u></b>	<b><u>-8%</u></b>	<b><u>8,050</u></b>	
<b>Total Expenses</b>	<b>38,986</b>	<b>15,283</b>	<b>23,704</b>	<b>39%</b>	<b>58%</b>	<b>-19%</b>	<b>39,086</b>	
<b>Net Surplus (Deficit)</b>	<b>(38,986)</b>	<b>(15,283)</b>	<b>(23,704)</b>	<b>39%</b>	<b>58%</b>	<b>-19%</b>	<b>(39,086)</b>	

For the Seven Months Ending Tuesday, October 31, 2023



ADMINISTRATION

Revenue

	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
Administration fees- Berwick Electric	\$283,770	\$132,835	\$150,935	47%	58%	-12%	283,770	
Administration fees- Sewer	36,817		36,817	0%	58%	-58%	36,817	JE yet to be completed
Tax Certificates	2,500	1,674	826	67%	58%	9%	2,500	
Miscellaneous Revenue	19,485	69,081	(49,597)	355%	58%	296%	19,485	JE to be made to correct entries reducing by \$67,950; AREA portion of CAO salary yet to be billed
Grants							0	
<b>Total Revenue</b>	<b>342,572</b>	<b>203,590</b>	<b>138,982</b>	<b>59%</b>	<b>58%</b>	<b>1%</b>	<b>342,572</b>	

Expenses

<u>CAO Office</u>								
Regular wages	127,897	43,282	84,615	34%	58%	-24%	127,897	
CPP	3,754	2,014	1,740	54%	58%	-5%	3,754	
EI	1,403	724	680	52%	58%	-7%	1,403	
WCB	1,669	947	722	57%	58%	-2%	1,669	
Group Medical & Life	2,708	1,791	918	66%	58%	8%	2,708	
Pension	18,632	10,628	8,003	57%	58%	-1%	18,632	
Workplace Wellness Benefit	4,000	1,891	2,109	47%	58%	-11%	4,000	
<u>Total Salaries &amp; Benefits</u>	<u>160,063</u>	<u>61,277</u>	<u>98,788</u>	<u>38%</u>	<u>58%</u>	<u>-20%</u>	<u>160,063</u>	Potential for increase to be advanced
<u>General Expenses</u>								
Travel	2,550	441	2,109	17%	58%	-41%	2,550	
Training & Conferences	1,000	1,392	(392)	139%	58%	81%	1,392	AIM Conference; offset by grant
Membership Fees & Dues	350	506	(156)	145%	58%	86%	506	
Meals	100		100	0%	58%	-58%	100	
Communications	600	464	136	77%	58%	19%	600	JE to move \$125 to leg.services
Advertising	500	1,527	(1,027)	305%	58%	247%	1,700	Advertising for various vacancies: DPW, WWTP, Finance
Meetings	300		300	0%	58%	-58%	300	
Subscriptions & Donations	500		500	0%	58%	-58%	500	



	2024	2024	\$	%	TARGETED VAR.			
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	BY PERIOD	PERIOD	VAR. FORECAST	COMMENTS
<u>Total General Expenses</u>	<u>5,900</u>	<u>4,330</u>	<u>1,570</u>	<u>73%</u>	<u>58%</u>	<u>15%</u>	<u>7,648</u>	
<u>Administration</u>								
Regular Wages	332,818	142,775	190,042	43%	58%	-15%	332,818	
CPP	16,099	8,375	7,725	52%	58%	-6%	16,099	
EI	6,537	3,340	3,197	51%	58%	-7%	6,537	
WCB	7,046	3,634	3,412	52%	58%	-7%	7,046	
Group Medical & Life	19,675	16,726	2,949	85%	58%	27%	19,675	
Pension	27,033	17,333	9,700	64%	58%	6%	27,033	
<u>Total Salaries &amp; Benefits</u>	<u>409,208</u>	<u>192,183</u>	<u>217,025</u>	<u>47%</u>	<u>58%</u>	<u>-11%</u>	<u>409,208</u>	
<u>General Expenses</u>								
Travel	2,600	394	2,206	15%	58%	-43%	2,600	
Training & Conferences	2,500	5,007	(2,507)	200%	58%	142%	5,007	Includes \$4,125 for EDI training for organization
Membership Fees & Dues	1,550	1,554	(4)	100%	58%	42%	1,554	
Office Supplies	11,450	6,714	4,736	59%	58%	0%	11,450	
Equipment Rental	7,100	2,849	4,251	40%	58%	-18%	7,100	
Postage, Courier, & Equipment Rental	15,000	3,323	11,677	22%	58%	-36%	15,000	
Communications	2,580	1,767	813	68%	58%	10%	3,000	Added phone for Communications Coordinator- unbudgeted
<u>Total General Expenses</u>	<u>42,780</u>	<u>21,608</u>	<u>21,173</u>	<u>51%</u>	<u>58%</u>	<u>-8%</u>	<u>45,711</u>	
<u>Information Technology</u>								
Contracted Services	15,000	15,247	(247)	102%	58%	43%	28,000	Unexpected costs due to cyber security incident
Hardware	24,650	13,182	11,468	53%	58%	-5%	24,650	
Software	44,200	17,718	26,482	40%	58%	-18%	64,600	Unexpected transition of the financial system to the Cloud
<u>Total Expenses</u>	<u>83,850</u>	<u>46,147</u>	<u>37,702</u>	<u>55%</u>	<u>58%</u>	<u>-3%</u>	<u>117,250</u>	
<b>Total Expenses</b>	<b>701,801</b>	<b>325,545</b>	<b>376,258</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>739,880</b>	
<b>Net Surplus (Deficit)</b>	<b>(359,229)</b>	<b>(121,955)</b>	<b>(237,277)</b>	<b>34%</b>	<b>58%</b>	<b>-24%</b>	<b>(397,308)</b>	



For the Seven Months Ending Tuesday, October 31, 2023

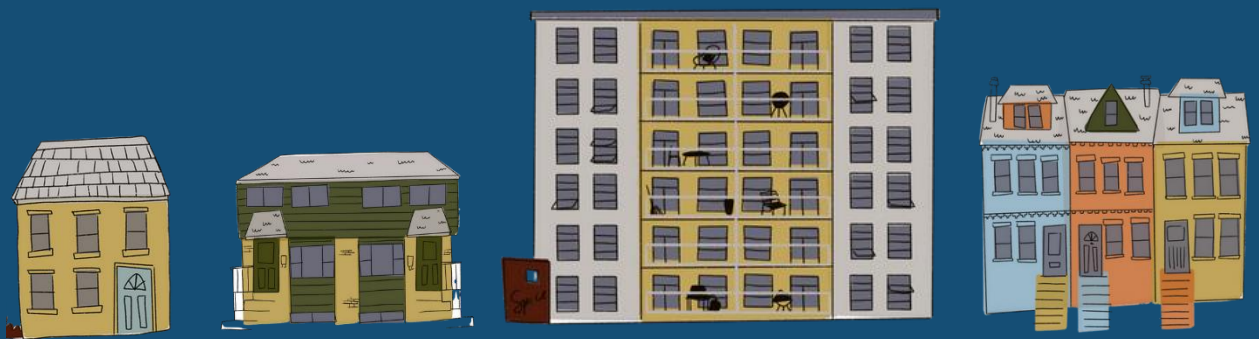
	2024 BUDGET	2024 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	TARGETED VAR. BY PERIOD	PERIOD VAR.	FORECAST	COMMENTS
<b>TOWN HALL</b>								
<b>Revenue</b>								
AVRL Rent	\$56,286	\$33,165	\$23,121	59%	58%	1%	56,286	
Kings County Library Contribution	15,620		15,620	0%	58%	-58%	15,620	
<b>Total Revenue</b>	<b>71,906</b>	<b>33,165</b>	<b>38,741</b>	<b>46%</b>	<b>58%</b>	<b>-12%</b>	<b>71,906</b>	
<b>Expenses</b>								
<u>General Expenses</u>								
Communications	3,000	8,418	(5,418)	281%	58%	222%	3,000	JE to move \$4,830 account error
Facility Insurance	3,571	3,455	116	97%	58%	38%	3,455	
Utilities	48,200	25,380	22,820	53%	58%	-6%	48,200	
Repairs & Maintenance	45,436	27,739	17,697	61%	58%	3%	45,436	JE to move \$4,830 account error
<u>Total Expenses</u>	<u>100,207</u>	<u>64,992</u>	<u>35,216</u>	<u>65%</u>	<u>58%</u>	<u>7%</u>	<u>100,091</u>	
<u>Long Term Debt</u>								
Debenture Principal	125,133	125,133		100%	58%	42%	125,133	
Debenture Interest	51,489	26,375	25,115	51%	58%	-7%	51,489	
<u>Total Debenture Expense</u>	<u>176,622</u>	<u>151,508</u>	<u>25,115</u>	<u>86%</u>	<u>58%</u>	<u>27%</u>	<u>176,622</u>	
<b>Total Expenses</b>	<b>276,829</b>	<b>216,500</b>	<b>60,331</b>	<b>78%</b>	<b>58%</b>	<b>20%</b>	<b>276,713</b>	
<b>Net Surplus (Deficit)</b>	<b>(204,923)</b>	<b>(183,335)</b>	<b>(21,590)</b>	<b>89%</b>	<b>58%</b>	<b>31%</b>	<b>(204,807)</b>	

Project Name	Project Description	Exp Segment	Status	2023/24 Project Cost	Total Costs Incurred as of Oct.31/23	Comments
WWTP	Design for WWTP filter and blower	Environmental Health	In progress	216,000	-	SSGF \$141,000 funding (No PCAP);
Cell #1	New sleeves on diffusers	Environmental Health	Complete	75,000	113,594	SSGF \$84,475 funding (No PCAP)
Effluent Pump	Replace Pump	Environmental Health	Complete	12,000	13,057	
Free Board WWTP	Gravel to build up free board- build section across middle of ponds	Environmental Health	Complete	10,000	10,423	
Naturalized Stormwater Ponds	Design for system	Environmental Health	Deferred	15,000	-	Connect Kentfields with Ducks Unlimited
Solar Garden	Solar Garden	General Government	In progress	2,000,000	10,680,302	
Accessibility/Front Counter	Renovate front area in Town Hall to ensure it is accessible	General Government	In progress	100,000	-	Preparing tender
Portable Pumper Truck	Replace 1994 Portable pumper truck	Protective Services	In progress	90,000	117,600	Chasis is on-site. BDVFD paid 100%
Fire Rescue Tools	Fire rescue tools i.e. jaws of life etc.	Protective Services	Complete	64,000	41,045	
Water Storage	Water storage shed for fire department	Protective Services	In progress	350,000	-	Working on design and scope; plan to RFP in Fall
Parks	Commercial New O-Turn Mower	Recreation and Culture	Complete	13,000	12,640	
Sunshade Splash Pad	Sunshade at splash pad	Recreation and Culture	Cancelled	5,000	-	Grant funding has not been available for 3 consecutive years
Mill St. Trailhead	Gravel Parking lot, drainage, box car interior finishing, landscaping	Recreation and Culture	In progress	55,000	2,265	Jordan is working with Rick Jacques
Centennial Park	Review site plan and building location/design with a focus on accessibility	Recreation and Culture	In progress	10,000	-	
Spicer Park Natural Playground	Natural Playground	Recreation and Culture	In progress	16,500	1,043	Scheduled for September
Art Installation	Art installation for Centennial	Recreation and Culture	In progress	20,000	-	
Town Signage	Directional Signage	Recreation and Culture	In progress	15,000	9,203	
New Backhoe	New Backhoe	Transportation	Complete	200,000	223,197	Purchase of backhoe is complete and backhoe is in service
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	Transportation	Complete	15,510	13,521	
Public Works Shop	Heat Pump/Building SSFC Grant (Equilibrium)	Transportation	Deferred	100,000	-	Second stream for grant funding not yet available
Sidewalk Replacement	TBD per sidewalk replacement plan	Transportation	In progress	25,000	-	Section on South St./ Section on Union St. Engineer has recommended deferring updated study and focus on areas currently having issues;
Stormwater Management	Stormwater Management Study Update	Transportation	Deferred	50,000	-	Bezanson- culvert requires engineer's design- \$10K; complete design for Maple Ave. Sidewalk which includes storm drains-\$40K; Jen check quote with CBCL for scope and tender package for Manle Ave.
Bezanson Culvert	Bezanson culvert engineer's design	Transportation	In progress	10,000	-	
Maple Ave Sidewalk	Design for Maple Ave. sidewalk, including storm drains	Transportation	In progress	40,000	-	
<b>TOTAL</b>				<b>3,507,010</b>	<b>11,237,890</b>	

# Town of Berwick

## Municipal Housing Needs Report

2023



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# 1 Introduction

The purpose of a housing needs assessment is to understand the current and anticipated housing conditions across a given geography, in the case of this and accompanying reports, the conditions across the province of Nova Scotia and its municipalities. Generally, this work strengthens the ability of local stakeholders and governments to:

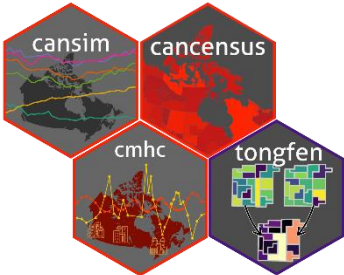
- Identify current and future housing needs and
- Identify existing and projected gaps in housing supply

Empowering municipalities and the province to become effective partners in housing provision requires reliable data to identify the stock necessary to meet current and future needs and how to drive related policy and investment. The insights generated by a needs assessment can help to inform ongoing land use and social planning initiatives at the local level, as well as provide hard evidence in support of advocacy to more senior levels of government.

The goal of this municipal report is to share appropriate, available, and accurate data to municipal governments so that they further understand their current housing situation and what they might anticipate. It is important to note that the same data methodologies and calculations are applied across each municipality, based on available data. This means that reports cannot consider all the nuanced conditions of individual communities that would be known best by municipal staff, stakeholders, and residents.

The report should be considered a form of base knowledge, intended for local review and discussion. Municipalities should use local information to provide additional context and information for discussion and decision-making as they see fit. For more details about methodologies, provincial trends, and definitions, please refer to the **Provincial Report**.

Note that all data references the municipality unless noted otherwise. There were fewer than 20 public survey respondents from the Town of Berwick and cannot be included. Data for all municipalities with fewer than 20 respondents is not reported publicly, to ensure the confidentiality of individual identities as well as to avoid statistically unreliable results.



## 2 Key Findings

### **Housing shortage**

As of the end of 2022, there was no estimated housing unit shortage for the Town of Berwick, with an anticipated surplus over the next decade if trends follow recent permitting activity. The surplus is projected despite the population forecast indicating that there could be a slight increase in population over the next five years. The current pace of new construction is expected to exceed the demand for housing over the next decade.

However, local dwelling prices and rents have increased since the onset of the pandemic, suggesting that there is an impact from rises in demand for nearby communities that are more heavily influenced by positive in-migration trends. Affordability has been impacted with a 95% increase in the median home price from 2019 to 2022.

### **Population**

Between 2016 and 2021, the total population of Berwick decreased by 2%, compared to the provincial growth rate of 5%. The municipality grew across only seniors aged 65-84-years old between 2016 and 2021 and maintained consistency in 25-to-44-year-olds cohort.

Finance and Treasury Board (FTB) estimates suggest that the 2022 total population was 2,505 (2.0% increase from 2021), with a projected increase of 7% between 2022 and 2027. Senior populations should increase during that time, with decreases mostly occurring among non-senior populations. Even so, the 25- to 44-year-olds cohort may expand 8% over the next five years.

### **Households**

Between 2016 and 2021, families in Berwick are also getting smaller with a 9% increase in 1-person households. Other family types (i.e., one-census-families with additional persons or multi-family households) have seen the largest increase, with 14% since 2016.

Estimates suggest that total households reached 1,060 in 2022, with a potential increase of 8% from 2022 to 2027 (85 total). Household losses should predominantly occur among young adult households (led by 15- to 24-year-olds) and older working professional led households (45- to 64-year-olds). The greatest rate of growth should be among senior-led households.

### **Non-market housing**

As of January 2023, the Town of Berwick had a public-housing inventory of 25 units, all of which were for seniors.

### **Short-term rentals (STRs)**

Estimates suggest none of the municipality's housing inventory may have been used as a short-term commercial rental in 2021 (the last full year of data).

### **Shelter costs**

Average rents reported by the Property Valuation Services Corporation (PVSC) increased 1% from 2020 to 2021, following a 7% increase between 2019 and 2020. According to PVSC, the local vacancy rate has increased to 5.5% from 2018 to 2021, falling above the healthy vacancy range of 3% to 5%.

*"It took us 1.5 years to find housing for two immigrant families. One of 3 people and another one with 5 people. There's a severe lack of rental properties."*

Median municipality home prices increased 95% from 2019 to 2022, compared to 13% between 2016 and 2019. The rapid rise in prices is a combination of influence of trends in nearby communities and low interest rates (until recently).

### **Affordability**

In the municipality, affordability has fallen since 2016. Just shy 68% of all couples, 92% of all lone-parent households, and 97% of all single person households earned below the estimated income required to afford the 2022 median sale price of a local dwelling. For rentals, at least 14% of **renting** couples, 29% of **renting** lone-parents, and 68% of **renting** single persons earned below the estimated income required to afford the 2021 average local rents.

### **Housing need**

When a household lives in a dwelling that requires more than 30% of its before-tax household income, is overcrowded, and needs major repairs - and no alternative exists - it is in Core Housing Need. In 2021, about 11% of the Municipality's households (110 total) lived in Core Housing Need. Need is particularly prevalent among:

- 25% of renter households (100);
- 24% of lone-parent households (20); and
- 21% of single persons / roommate households (85)

Generally, the number of people in and rates of Core Housing Need across segments has decreased since 2016. However, comparing 2021 to 2016 rates (particularly for affordability) is difficult given the influence of the Canada Emergency Response Benefit (CERB) on incomes. Overall, the municipality reported a higher rate of core housing need than that of Nova Scotia (10%).

## 3 Housing Supply

### 3.1 Market Housing

As of the 2021 Census, there were 1,080 private dwellings across Berwick, 97% of which were occupied by usual residents (those who live in the Berwick permanently). The rest of the inventory may either be occupied solely by foreign residents and/or by temporarily present persons or be unoccupied dwellings. For those dwellings occupied by usual residents, Table 3-1 summarizes the totals and distribution by structure type for Berwick. The greatest share of the current supply is currently held by single-detached homes at 62%

Table 3-1: Total & Share of Dwellings Occupied by a Usual Resident by Structure Type

Total	Single-detached	Semi-detached	Row house	Duplex apt	Apt (< 5 storeys)	Apt (5+ storeys)	Movable	Other
1,045	645	130	55	15	150	0	40	5
100%	62%	12%	5%	1%	14%	0%	4%	0%

Source: 2021 Census

#### 3.1.1 Construction Activity

The pace of construction is represented by the annual total units permitted, units started, and units completed - these are separate but related phases of the same unit construction process.

A permit signifies the anticipated future housing to be built, a start reflects how many permits led to a shovel in the ground, and a completion represents how many units were actually added to the occupiable supply. Construction takes time and its pace varies depending on building type. Consequently, the number of units permitted in one year cannot be directly linked to starts or completions in another. The **Provincial Report** offers a detailed explanation of each element.

Table 3-2: Permit Activity by Dwelling Type

Units permitted							
	2010	2017	2018	2019	2020	2021	2022*
Total	30	8	10	8	10	19	29
Single	-3	2	5	4	5	11	13
Semi	0	4	2	0	4	6	13
Row	0	0	0	0	0	0	0
Apartment	35	0	2	3	0	2	3
Other	-2	2	1	1	1	0	0

\* 2022 data extrapolated from September 2022 data to end of year 2022.

Source: Statistics Canada Custom CSD Tables 34-10-0001, 34-10-0066

Permit activity refers to the total units permitted by a municipality. Table 3-2 shows the number units permitted in the municipality between 2010 to 2022 (note that 2022 data reflects an extrapolated September 2022 total, negative numbers reflect more demolitions in a year than new builds, and no data exists for starts or completions). Recent construction data show an increase in activity - i.e., a possible 29 units permitted in 2022 (based on extrapolated data), up from 19 in 2021 and 10 in 2020.

Table 3-3 summarizes the change in unit size and tenure between the 2016 and 2021 Censuses. The distribution of new units shows what sizes are most occupied by renter or owner households. These Census results indicate that the total occupied supply of units occupied by a usual resident has not changed, but its distribution has. Between census periods, there were an added 20 3+ bedroom units constructed for ownership purposes and 10 2-bedroom units for rental purposes. Note that totals for owned dwellings may not equate the exact total due to Statistics Canada’s random rounding.

Table 3-3: Change in Units by Size & Tenure between Census Periods

	Total	Studio / 1-bedroom	2-bedroom	3+ bedroom
<b>Owned dwellings</b>				
Owned (2016) - 62% of total HHs	650	0	110	520
Owned (2021) - 62% of total HHs	650	0	105	540
Change in units	0	0	-5	20
Share of change	100%	0%	20%	80%
<b>Rented dwellings</b>				
Rented (2016) - 38% of total HHs	395	120	175	95
Rented (2021) - 38% of total HHs	395	120	185	85
Change in units	0	0	10	-10
Share of change	100%	0%	50%	50%

Source: Statistics Canada Tables 98-400-X2016220 & 98-10-0240

Not all additional units in the table necessarily reflect a new unit, and some may represent conversions from rental to ownership or vice versa. Between 2016 and 2021, total dwellings (not only occupied by a usual resident) increased from 1,071 to 1,080 - a 9-unit increase. This suggests a lower share of the existing inventory transitioned to long-term permanent tenancy compared what was added to the inventory.

Table 3-4: Change in Total Dwellings versus Dwellings Occupied by Usual Residents

Dwellings	2016	2021	% change
Total dwellings (a)	1,071	1,080	1%
Dwelling occupied by a usual resident (b)	1,045	1,045	0%
Share (b / a)	98%	97%	

Source: Statistics Canada 2016 & 2021 Census

### 3.1.2 Housing Accelerator Fund Considerations

The Housing Accelerator Fund (HAF) is a program introduced by the Canada Mortgage & Housing Corporation (CMHC) with the objective to bolster the housing supply at an accelerated pace. Local governments within Canada - including First Nations, Métis and Inuit governments who have delegated authority over land use planning and development approvals - are eligible to apply to the HAF. Interested municipalities can find the HAF's pre-application reference material [here](#). Note that a Housing Needs Assessment (such as this one) is required as part of a complete application (though not needed immediately for the initial submission).

An applicant is required to provide two projections to CMHC. The applicant must calculate their own projections based on reasonable assumptions and data sources, including Statistics Canada and/or its own administrative data. There is no prescribed formula; however, projections should be based on a three-year period ending September 1, 2026. The two projections are:

- The total permitted housing units projected without program funding.
- The total number of permitted housing units projected with program funding. This second projection is known as the "housing supply growth target."

The data shared in this overall section can be used to inform local decisions related to projected permits by September 2026. For additional guidance, Table 3-5 summarizes the growth by unit type (more closely defined by the HAF application requirements) and tenure between 2016 and 2021.

CMHC does not prescribe a formula for projections, leaving this decision up to the municipality who would know best about on the ground construction activity (not only by the numbers but also through discussions with local builders/developers).

Table 3-5: Unit Change by Estimated HAF Dwelling Type & Tenure, 2016 & 2021 Census

	Total	Single <sup>a</sup>	Missing middle <sup>b</sup>	Multi-unit <sup>c</sup>
<b>Total dwellings</b>				
Total (2016)	1,045	650	390	0
Total (2021)	1,045	645	395	0
Change in units	0	-5	5	0
Share of change	100%	50%	50%	0%
<b>Owned dwellings</b>				
Owned (2016)	650	570	75	0
Owned (2021)	650	565	85	0
Change in units	0	-5	10	0
Share of change	100%	33%	67%	0%
<b>Rented dwellings</b>				
Rented (2016)	395	80	315	0
Rented (2021)	395	80	310	0
Change in units	0	0	-5	0
Share of change	100%	0%	100%	0%

*a Single means single-detached homes, which are buildings containing 1 dwelling unit, which is completely separated on all sides from any other dwelling or structure.*

*b Missing middle refers to ground-oriented housing types that exist between single-detached and mid-rise apartments. This includes garden suites, secondary suites, duplexes, triplexes, fourplexes, row houses, courtyard housing, low-rise apartments (less than 4 storeys). Note that this definition for low-rise does not match the Statistics Canada cut off less than 5 storeys.*

*c Multi-unit refers to apartments that are 4-or-more storeys. The HAF further defines these by whether they are in close proximity to rapid transit or not, which is not possible to summarize based on the data available.*

Source: Statistics Canada Tables 98-400-X2016220 & 98-10-0240

A simple example includes using most recent permitting data (the average of 2017 to 2021 units permitted), applying the historical shares of new construction between 2016 and 2021, and comparing the potential units permitted to the estimated total demand over the three years (based on Housing Shortage data – Section 4). The results, shown in Table 3-6, are for discussion purposes and not a prescribed logic – the municipality can form its own approach based on other data provided and internal resources.

Since historical trends suggest that there would be limited permit activity over the near-term, coupled with no anticipated shortages (see Section 4), there may not be a need for HAF. Note that this is based on one calculation example. The municipality may wish to pursue a different approach.

Table 3-6: Example of Simple HAF Permit Projection

	Historical share of new housing	Possible annual units permitted	Estimated 3-year units permitted <sup>a</sup>
Total	100%	10	30 (A)
Single	50%	5	15
Missing middle	50%	5	15
Multi-unit	0%	0	0

Relationship between units permitted and HAF requirements (rounded up to nearest 5)	
B: Estimated September 2023 housing stock: <sup>b</sup>	1,110
C: Projected annual units permitted (based on '16-'21 average - see Table 3-2)	10
Required units permitted over 3 years to meet minimum 1.1% average annual growth rate <sup>c</sup> (B x 1.1% x 3 years)	40
Required additional units permitted over 3 years to meet minimum 10% increase <sup>d</sup> over historical average (C x 10% x 3 years)	5

<sup>a</sup> Units permitted between September 2023 and September 2026; 3-year unit demand includes 2022 shortage

<sup>b</sup> 2021 Census (Statistics Canada) + 2021 permits + 2021 permits x 2/3 (September 2023 estimate)

<sup>c</sup> Average annual units permitted (min. 1.1%) = Total number of units permitted with HAF support / 3 years / Total dwelling stock (results rounded up to nearest 5)

<sup>d</sup> Increase in units permitted (min. 10%) = (Projected average housing supply growth rate with HAF) / Projected average housing supply growth rate without HAF - 1 (results rounded up to nearest 5)

## 3.2 Non-Market Housing

### 3.2.1 Public Housing

Of the 11,200 total inventory of publicly owned dwelling units (as administered by the Nova Scotia Provincial Housing Authority), 25 are located in the Town of Berwick. All units are reserved for seniors' housing. Further, all public housing units are 1-bedroom row houses.

About 59% of Berwick's public housing tenants have been tenants for more than 5 years, the majority of which have been tenants for more than 10.

Table 3-7: Public Housing Inventory, January 2023

		Total	Family	Senior
Total unit inventory		25	0	25
Inventory by unit size	Studio	0	0	0
	1-bedroom	25	0	25
	2-bedroom	0	0	0
	3+ bedroom	0	0	0
	Not reported	0	0	0
Inventory by dwelling type	Single family	0	0	0
	Row	25	0	25
	Apartment	0	0	0
	Not reported	0	0	0
Length of tenure in public housing	Less than 1 year	4%	-	4%
	1 to 5 years	38%	-	38%
	5 to 10 years	17%	-	17%
	10+ years	42%	-	42%
Household income	Median income (mth)	\$1,765	\$0	\$1,765
	Median income (ann)	\$21,180	\$0	\$21,180

Source: Derived from Ministry of Municipal Affairs & Housing data

### 3.2.2 Rent Supplements

As of March 2023, 374 households across the Kings Census Division (no data is specifically available for the Town of Berwick) were receiving rent supplement support, equivalent to 602 total people. About 25% were families, 47% were seniors, and 28% were classified as non-elderly households. Table 3-8 further details the percentage share of rent supplements that served a specific vulnerable population.

Table 3-8: Rent Supplement Demographics, Kings Census Division, March 2023

	Total	Family	Senior	Non-elderly
Total rent supplements	374	93	175	106
People benefiting	602	289	192	121
Average HH size	1.6	3.1	1.1	1.1
Average dependents	0.5	1.9	0.0	0.0
Share of supplements serving a vulnerable group:				
Indigenous person(s)	3%	6%	3%	2%
Person(s) w/ a disability	20%	13%	15%	35%
At risk of homelessness	14%	11%	8%	26%
Homeless	2%	1%	1%	3%
Newcomer(s)	1%	4%	0%	0%
Mental health / addictions	13%	14%	6%	25%
Racialized person(s)	3%	9%	1%	3%
Veteran(s)	0%	0%	0%	0%
Fleeing domestic violence	3%	9%	1%	2%
Young adults	6%	12%	1%	8%

Source: Derived from Ministry of Municipal Affairs & Housing data

### 3.2.3 Non-Profit & Co-operative Housing and Shelters

Formal datasets related to third-party affordable housing organizations and their unit inventories are limited. The **Provincial Report** offers some discussion about what shelters exist provincially, with some detail by Economic Region.

*"I'd like to see more shelter spaces for homeless folks, especially when it's -20 outside."*

According to a community support and service-based count of homelessness in 2022 – performed by researchers at Acadia University<sup>1</sup> – 231 individuals were known to be experiencing homelessness between West Hants and Digby, Nova Scotia.<sup>2</sup> Among them, there are an additional 124 known children. Furthermore:

<sup>1</sup> Town of Kentville. (2023, March 13). Town of Kentville Council Advisory Committee March 13 2023 Agenda. <https://kentville.ca/sites/default/files/town-files/2023-03/00%20Meeting%20Documents%202023-03-13.pdf>

<sup>2</sup> Results were mostly presented at a regional level; thus, this section will be similar across municipal reports within the Kings Census Division, with some variation where possible.

- Individuals experiencing homelessness were on average 28 years old
- 192 clients could not find a place of their own because rents are too high
- 173 clients could not find a place because options that existed were in poor condition
- 112 clients mostly accessed supports in the Town of Kentville
- 116 clients lived across the Kings Census Division

The above demonstrates that homelessness is not solely an issue within large municipalities but is a challenge across Nova Scotia - particularly related to hidden homelessness which is incredibly difficult to identify or quantify. Note that a service-based count estimates homelessness by collecting information from knowledgeable service providers and key community informants.

### 3.3 Short-Term Rentals (STRs)

Between 2018 and 2022, total unique dwellings used as a STR remained consistent. In 2022, 60% were entire homes or apartments, of which none were potentially<sup>3</sup> “commercial” units - meaning they were available/reserved more than 50% of the year.

Table 3-9: Short-Term Rental Activity & Inventory

	Data by year				Percent change		
	2018	2020	2021	2022	'18-'20	'20-'22	18-'22**
Total unique STRs	6	8	6	5	+33%	-38%	-17%
Entire home/apt	3	6	4	3	+100%	-50%	0%
Hotel room	0	0	0	0	n.a.	n.a.	n.a.
Private room	3	2	2	2	-33%	0%	-33%
Shared room	0	0	0	0	n.a.	n.a.	n.a.
Avg annual revenue	\$3,535	\$4,056	\$611	\$1,192	+15%	-71%	-66%
Total market ('000s)	\$21	\$32	\$4	\$6	+53%	-82%	-72%
Commercial STRs*	3	4	0	0	+33%	-100%	-100%

\* A commercial STR is one that was listed as available and/or has been reserved more than 50% of the days in a calendar year.

\*\* 2022 data reflects as of September 2022. Commercial STRs use 9 months for their calculations versus a full year.

Source: derived from AirDNA data

<sup>3</sup>Noted as “potentially” since 2022 data is only up to September.

## 4 Housing Shortage

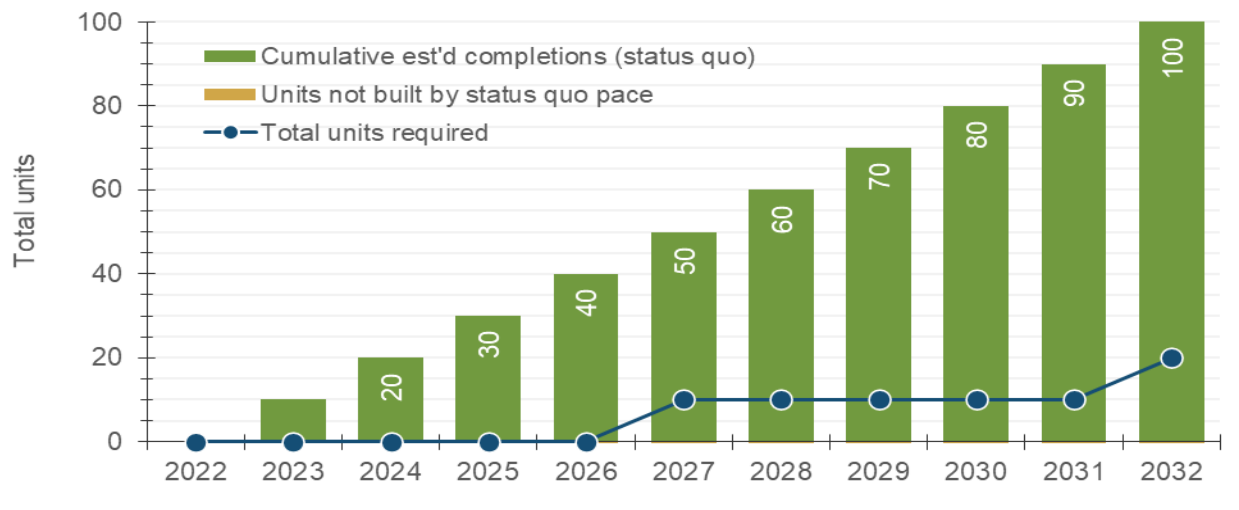
Based on demographic modeling results (see **Provincial Report** for details), the municipality is not currently experiencing a housing shortage (as of the end of 2022).<sup>4</sup>

Figure 4.1 offers a summary of the trajectory of the housing surplus over the next decade under a base population growth scenario provided by Nova Scotia's Department of Finance and Treasury Board.

In five years, the municipality may have a total dwelling demand (existing shortfall plus anticipated demand) of about 10 units, which could grow to 20 by 2032.

If the recent pace of construction (10 units annually) continues, supply is anticipated to continue without an increase in demand, resulting in a possible surplus of 40 units by 2027 and 80 units by 2032. Note that status quo construction follows the method used in the provincial report, being average historical permits adjusted by 5% to account for permit withdrawals or cancellations. Results are rounded to the nearest 5.<sup>5</sup>

Figure 4.1: Anticipated Unit Gap based on Total Units Required and Estimated Completions, Demographic Model Results



<sup>4</sup> The allocation of unit shortages is based on results for the Census Division, apportioned to its respective municipalities based on their share of local household change between 2016 and 2021.

<sup>5</sup> All municipalities use the same approach for consistency. However, for smaller municipalities, the combination of fewer units permitted and rounding practices can under or over represent anticipated construction activity. As such, greater attention should be directed to the projected demand, instead of anticipated supply, which can be later cross-reference with internal municipal data.

# 5 Housing Affordability

## 5.1 Homeownership

Housing is becoming more expensive. This is not simply a claim for observing the appreciation of property as a commodity but also as an increase relative to other periods, levels of income, and availability.

### 5.1.1 Market Activity

Median sale prices across Nova Scotia have seen increases since 2016, with significant increases since 2019. Berwick’s median sale price has increased from \$155,000 to \$341,000 between 2016 and 2022. This represents a 120% change in sale price.

Table 5-1: Median Sale Prices by Dwelling Type & Select Years

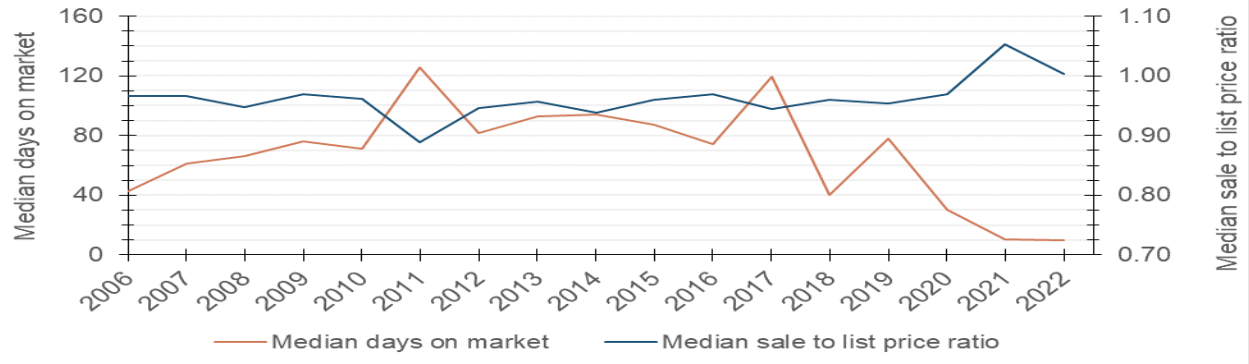
	Price				Percent Change		
	2010	2016	2019	2022	'10-'16	'16-'19	'19-'22
Total	\$151,500	\$155,000	\$175,000	\$341,000	+2%	+13%	+95%
Single	\$148,000	\$155,000	\$177,500	\$340,000	+5%	+15%	+92%
Semi	\$185,900	\$225,000	\$248,000	\$412,500	+21%	+10%	+66%

Source: NSAR MLS®

The increase in price can, at least in part, be attributed to an increase in demand. Figure 5.1 illustrates the sale-to-list-price ratio compared to the median days a dwelling was on the market. The number of days on market is a general indicator of market demand (fewer days means more interest and more days means less interest). As the number of days on market decreases, there is generally a rise in sale prices (and sale to list price ratios).

As of 2021, the median sale price about equalled its listing price, diverging from the historical trend of homes normally being sold for slightly less than what they were asking. The number of days a dwelling was on the market dropped to below 20 days, but the real sale price was almost even with the list price from 2021 to 2022.

Figure 5.1: Historical Median Days on Market vs. Median Sales-List Price Ratio



Source: NSAR MLS®

### 5.1.2 Homeownership Affordability

Table 5-2 details the percentage share of households, separated by household types, that could afford a home based on their respective income levels versus the median sale prices from 2022. The affordability threshold is the same used by Statistics Canada and CMHC – 30% of before-tax household income spent on shelter costs. Shelter cost calculations include the direct and indirect costs related to shelter. More detail is provided in the **Provincial Report**. Note that income bracket distributions are based on Census Division data.<sup>6</sup>

Table 5-2: Estimate of Sales Affordability by Income Level (All Households)

		2022 median sale price:			\$340,000	\$412,500
		% of HHs below income level			Single Detached Dwelling	Semi Detached
Income level	Attainable sales price	Couples	Lone parents	Single persons		
\$80,000	\$239,000	41%	74%	92%	no	no
\$85,000	\$254,000	46%	78%	93%	no	no
\$90,000	\$269,000	50%	81%	95%	no	no
\$95,000	\$284,000	54%	84%	96%	no	no
\$100,000	\$299,000	57%	87%	96%	no	no
\$105,000	\$314,000	61%	89%	97%	no	no
\$110,000	\$329,000	64%	90%	97%	no	no
\$115,000	\$344,000	68%	92%	97%	yes	no
\$120,000	\$359,000	71%	93%	98%	yes	no
\$125,000	\$373,500	73%	94%	98%	yes	no
\$130,000	\$388,500	76%	95%	98%	yes	no
\$135,000	\$403,500	78%	96%	98%	yes	no
\$140,000	\$418,500	80%	96%	98%	yes	yes

Homeownership	Total Dwelling	Single Detached Dwelling	Semi Detached
Est'd income needed to buy median home	\$114,100	\$113,700	\$138,000
<b>% of total households below income</b>	<b>77%</b>	<b>77%</b>	<b>86%</b>

Source: Derived from Statistics Canada tables (see Provincial Report), Bank of Canada, NSAR MLS®

<sup>6</sup> Since Census Division data is used, readers will notice estimate similarities between municipalities belonging to the same Census Division.

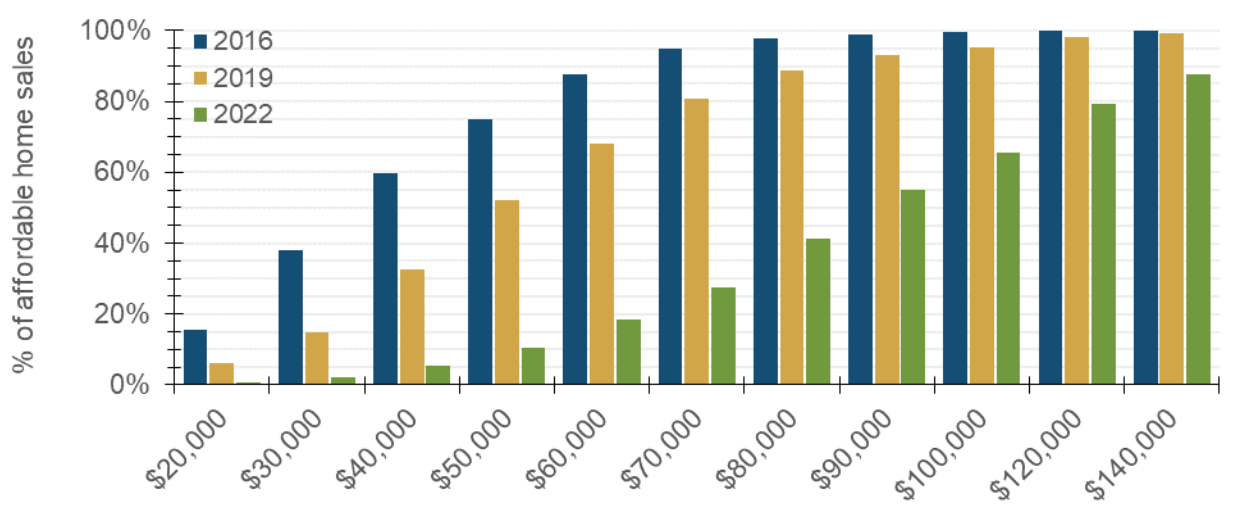
Lone parents and single persons are least likely to have income levels necessary to afford to own a home. Single-detached homes are the most attainable types of dwellings based on value, but 90% of lone-parent households and 97% of single-person households fall below the income levels necessary to afford a single-detached house.

About 77% of all local households earned an income below what would be needed (around \$114,100) to purchase the median home in 2022. This highlights the importance of housing interventions to address the shortage identified above to reduce typical housing prices to reasonably affordable levels.

Figure 5.2 presents the levels of affordability for respective household income levels for 2016, 2019, and 2022 for Kings Census Division (no data is specifically available for the Town of Berwick). It illustrates the percentage of home sales in each year that would be affordable (30% of household income) at a given income level.

While there were already signs of decreasing affordability from 2016 to 2019, the municipality suffered a significant shock from 2019 to 2022. For instance, a \$70,000 income could afford 81% of home sales in 2019. In 2022, this fell to 27%.

Figure 5.2: Estimated % of Households that Can / Cannot Afford Typical Sale Prices, Kings Census Division



Source: Derived from Statistics Canada Custom Census 2021 Tables, Bank of Canada, NSAR MLS®

## 5.2 Rental Market

### 5.2.1 Market Activity

Table 4-3 reports the rental data for Berwick (based on PVSC's data for the combination of Middleton and Berwick). The overall average rent in 2021, per PVSC data, was \$672. This is an increase of 9% from 2018. There has been a 6% increase in studio units, a 9%

increase in 1-bedroom units, a 11% increase in 2-bedroom units, and a 10% increase in 3-bedroom units.

Table 5-3: Overall Rental Vacancy and Average Rents by Unit Size and Select Years

	Price				Percent Change		
	2018	2019	2020	2021	'18-'19	19-'20	20-'21
Total	\$618	\$618	\$663	\$672	+0%	+7%	+1%
Studio	\$554	\$554	\$561	\$585	0%	+1%	+4%
1-bed	\$610	\$610	\$646	\$663	0%	+6%	+3%
2-bed	\$661	\$661	\$730	\$731	0%	+10%	+0%
3-bed	\$718	\$718	\$786	\$787	0%	+10%	+0%
Vacancy	4.9%	4.9%	4.8%	5.5%			

Source: PVSC Custom Tables

Berwick's vacancy rate increased from 4.9% to 5.5% between 2018 and 2021, falling within the healthy vacancy range of 3% to 5% reported by PVSC across Nova Scotia. This municipal trend runs contrary to the trend of diminishing vacancies seen across the province and other nearby communities. Other data suggests that the rental market may be experiencing worse conditions that reported by PVSC's methodology.

### 5.2.2 Rental Affordability

Table 5-4 details the percentage share of **renter** households, divided by household type and income levels, that can afford 2021 average rent for various unit types. As with ownership, lone-parent and single person households face the highest income barrier to affordability. About 16% of lone-parent households and 50% of single person households fall below the income level required to afford the average rent for a studio apartment in 2021.

It should be noted that the affordability is reported based on the ability to afford the rent for the entire unit, not split between tenants. Furthermore, the affordability threshold is the same used by Statistics Canada and CMHC - 30% of before-tax household income spent on shelter costs. Shelter cost calculations include the direct and indirect costs related to shelter. More detail is provided in the **Provincial Report**.

Approximately 41% of local renter households earned an income below what would be needed (about \$40,100) to afford the average rental unit. Readers will notice that the financial barriers to own appear to be significantly higher than to rent. While this may be the case, it is important to recognize the data source impacts to this discussion.

Sales data for homeownership only considers asking prices, not the existing mortgages held by homeowners at the same time. Rental data includes both asking and occupied

rents, meaning that the rents reported underrepresent what households would pay changing units.

Table 5-4: Estimated Rent Affordability by Income Level (Renter Households)

		2021 average rent:			\$585	\$663	\$731	\$787
		% of HHs below income level			Studio	1-bed	2-bed	3+ bed
Income level	Attainable rent	Couples	Lone parents	Single persons				
\$20,000	\$330	1%	4%	19%	no	no	no	no
\$25,000	\$420	2%	8%	39%	no	no	no	no
\$30,000	\$500	4%	16%	50%	no	no	no	no
\$35,000	\$590	9%	23%	60%	yes	no	no	no
\$40,000	\$670	14%	29%	68%	yes	yes	no	no
\$45,000	\$750	19%	41%	75%	yes	yes	yes	no
\$50,000	\$840	23%	50%	80%	yes	yes	yes	yes
\$55,000	\$920	28%	62%	83%	yes	yes	yes	yes
\$60,000	\$1,000	35%	69%	87%	yes	yes	yes	yes
\$65,000	\$1,090	43%	74%	89%	yes	yes	yes	yes
\$70,000	\$1,170	49%	80%	91%	yes	yes	yes	yes
\$75,000	\$1,260	54%	84%	94%	yes	yes	yes	yes
\$80,000	\$1,340	59%	86%	96%	yes	yes	yes	yes

Renting	Average	Studio	1-bed	2-bed	3+ bed
Est'd income needed to rent average unit	\$40,100	\$34,900	\$39,600	\$43,600	\$47,000
<b>% of renter households below income</b>	<b>41%</b>	<b>27%</b>	<b>34%</b>	<b>41%</b>	<b>48%</b>

Source: Derived from Statistics Canada Custom Census 2021 tables, PVSC

## 6 Housing Need

Three housing indicators are used to evaluate housing need: adequacy (housing condition), suitability (enough space), and affordability. Core housing need is a specific condition of housing where a household falls under one of the aforementioned indicators and cannot find reasonable housing without spending 30% or more of their before-tax income.

Deep unaffordability (also known as “severe” unaffordability) is when a household is spending 50% or more of their before-tax income on housing.

Generally, housing indicators and Core Housing Need data demonstrate the number and share of households particularly impacted by precarious living conditions. These are the households that increased supply or non-market interventions would positively impact most, as many might not have the means or supports to escape these conditions without intervention.

### 6.1 Housing Need by Tenure & Indigenous Identity

Table 6-1 shows the share of households currently living in conditions that meet the three housing criteria, separated by tenure and Indigenous identity.<sup>7</sup>

Table 6-1: Housing Need Criteria by Tenure & Indigenous Identity, 2021

		Total	Owner	Renter	Indigenous
Total Households:		1,040	650	395	60
Households living in <b>inadequate</b> conditions	Total households	55	35	20	-
	<i>Change since 2016</i>	-42%	-46%	-43%	-
	Share of households	5%	5%	5%	-
Households living in <b>unsuitable</b> conditions	Total households	35	15	20	-
	<i>Change since 2016</i>	+40%	0%	-	-
	Share of households	3%	2%	5%	-
Households living in <b>unaffordable</b> conditions	Total households	240	60	180	20
	<i>Change since 2016</i>	+2%	0%	+6%	-
	Share of households	23%	9%	46%	33%

Source: Statistics Canada Custom Census 2016 & 2021 Tables

<sup>7</sup> Note that numbers expressed in the housing need tables may differ from those reported by Statistics Canada on individual community Census Profiles. This is because the custom data table applies a different universe than the Census Profile. More information can be found in the Provincial Report.

In Berwick, overall households living in unaffordable dwellings increased by 2%, those living in unsuitable dwellings increased by 40%, and those living in inadequate dwellings decreased by 42% between 2016 and 2021. In addition to a 6% increase between census periods, 46% of all renters lived in unaffordable dwellings as of 2021. Further, 33% of Indigenous households lived in unaffordable dwellings with no change between census periods.

Table 6-2 shows the municipality’s households currently meeting the conditions of Core Housing Need and those in deep unaffordability, as well as the changes in those categories between 2016 and 2021. Since 2016, there has been a 33% decrease in overall Core Housing Need, with decreases across the tenure. Notwithstanding, 11% of all households faced core need in 2021.

Since 2016 there has been an overall decrease of 18% to households living in deep unaffordability, but 15% of all renters remain in these conditions.

Table 6-2: Core Housing Need & Deep Unaffordability by Tenure & Indigenous Identity, 2021

		Total	Owner	Renter	Indigenous
Total Households:		1,040	650	395	60
Households living in <b>Core Housing Need</b>	Total households	110	-	100	-
	<i>Change since 2016</i>	-33%	-	-31%	-
	Share of households	11%	-	25%	-
Households living in <b>deep unaffordability</b>	Total households	70	-	60	-
	<i>Change since 2016</i>	-18%	-	-14%	-
	Share of households	7%	-	15%	-

Source: Statistics Canada Custom Census 2016 & 2021 Tables

### 6.2 Housing Need by Household Type

Table 6-3 and Table 6-4 present information related to housing indicators and Core Housing Need, respectively, by household type.

Generally, renter and single person / roommate households experience parallel issues when it comes to housing. About 38% of these households faced financial challenges related to shelter in 2021.

Lone parents also faced considerable housing challenges, reporting the second highest rate of unaffordability (29%) with a 67% increase between censuses.

Table 6-3: Housing Need Criteria by Household Type, 2021

		Couple w/o child(ren)	Couple w/ child(ren)	Lone parent	Single / roommates
Total Households:		330	180	85	400
Households living in <b>inadequate</b> conditions	Total households	-	20	-	20
	<i>Change since 2016</i>	-	-56%	-	-33%
	Share of households	-	11%	-	5%
Households living in <b>unsuitable</b> conditions	Total households	-	-	-	-
	<i>Change since 2016</i>	-	-	-	-
	Share of households	-	-	-	-
Households living in <b>unaffordable</b> conditions	Total households	40	20	25	150
	<i>Change since 2016</i>	0%	-	+67%	-14%
	Share of households	12%	11%	29%	38%

Source: Statistics Canada Custom Census 2016 & 2021 Tables

Since 2016, single persons / roommate households living in Core Housing Need decreased 29%, reaching a 21% share of all related households in 2021. Lone parents reported the most prevalent core need (24%), with a 33% increase between census periods. Further, 16% of single persons lived in deeply unaffordable conditions as of 2021, despite a 7% decrease.

Table 6-4: Core Housing Need & Deep Unaffordability by Household Type, 2021

		Couple w/o child(ren)	Couple w/ child(ren)	Lone parent	Single / roommates
Total Households:		330	180	85	400
Households living in <b>Core Housing Need</b>	Total households	-	-	20	85
	<i>Change since 2016</i>	-	-	+33%	-29%
	Share of households	-	-	24%	21%
Households living in <b>deep unaffordability</b>	Total households	-	-	-	65
	<i>Change since 2016</i>	-	-	-	-7%
	Share of households	-	-	-	16%

Source: Statistics Canada Custom Census 2016 & 2021 Tables

# 7 Demographic Profile

## 7.1 Population

### 7.1.1 Current Population

Between 2016 and 2021, the population of Berwick decreased by 2%, compared to the provincial growth rate of 5%. Table 7-1 below illustrates the municipality’s population change compared to provincial changes. Overall, the municipality grew across only total seniors aged 65-84-years old between 2016 and 2021 and maintained consistency in 25-to-44-year-olds.

Table 7-1: Total Population by Age Cohort (2021) & Five-Year Percentage Change

		0 to 14	15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
Nova Scotia	Total	136,710	106,185	234,180	276,990	192,285	23,035	969,380
	Share	14%	11%	24%	29%	20%	2%	100%
	5yr %Δ	+2%	-1%	+9%	-2%	+19%	+6%	+5%

		0 to 14	15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
Town of Berwick	Total	285	205	430	650	690	190	2,455
	Share	12%	8%	18%	26%	28%	8%	100%
	5yr %Δ	-3%	-15%	0%	-7%	+9%	-10%	-2%

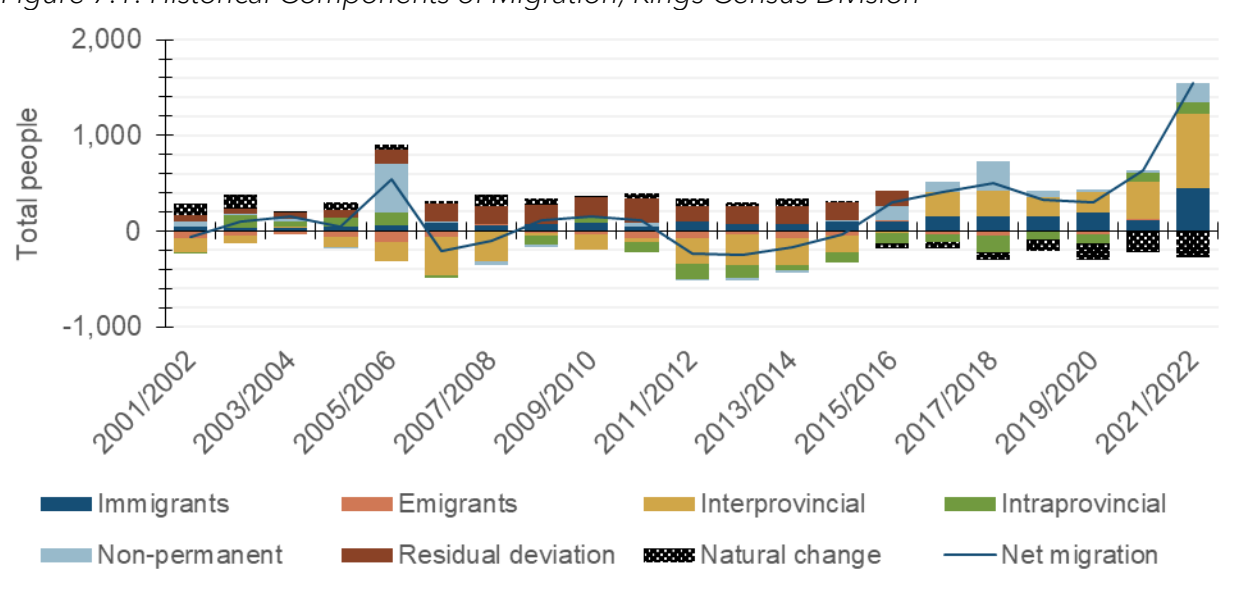
Source: Statistics Canada Census 2016 and 2021

### 7.1.2 Migration

Shown in Figure 7.1 is the net-migration for the **entire** Kings Census Division (data is not available at the municipal level - the entire Census Division includes all related urban and rural municipalities) between 2001/02 and 2021/22, inclusive of totals for intra-provincial and international migration, as well as emigration.

Between 2016 and 2021, the Census Division’s net-migration steadily increased to a two-decade high in 2021/2022 with a total of 1,541 newcomers. Not all newcomers will move to one place and could distribute across the region.

Figure 7.1: Historical Components of Migration, Kings Census Division



Source: Statistics Canada Table 17-10-0140

### 7.1.3 Anticipated Population

The municipality's anticipated population is derived from applying the historical share of local total populations by age cohort to the regional projections by age cohort produced by the Department of Finance & Treasury Board (FTB) in February 2023. In other words, results assume that the municipality will represent the same share of the region's population over the projection horizon.<sup>8</sup> This does not consider nuanced population changes by community.

Table 7-2: Anticipated Total Population by Age Cohort and Five-Year Percent Change

		0 to 14	15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
2027	Total	295	195	480	620	825	255	2,670
	Share	11%	7%	18%	23%	31%	10%	100%
	5yr %Δ	+2%	-9%	+8%	-4%	+15%	+31%	+7%

		0 to 14	15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
2032	Total	305	200	490	630	910	355	2,890
	Share	11%	7%	17%	22%	31%	12%	100%
	5yr %Δ	+3%	+3%	+2%	+2%	+10%	+39%	+8%

Source: derived from Department of Finance & Treasury Board February 2023

<sup>8</sup> Since a municipality represents the same share of its region (i.e., Census Division) over time for projections (population and households), similar rates of growth will exist for each of the municipalities within the region. Therefore, readers reviewing multiple reports may notice a likeness between them.

Estimates suggest that the 2022 total population was 2,505, with a projected increase of 7% between 2022 and 2027. Senior populations should increase during that time, with decreases mostly occurring among non-senior populations. Even so, the 25- to 44-year-olds cohort may expand 8% over the next five years.

Growth from 2027 to 2032 may be of a slightly greater magnitude (8%) compared to the five years prior, with growth largely coming from senior populations. The 25- to 44-year-old cohort could continue to expand, though much slower than prior, with a corresponding minor bump in youth (0 to 14). Senior cohorts should continue to be the main contributor to growth. This demonstrates a short-term need to house families, but a long-term need to meet the needs of an expanding senior age group.

*"We're living in a time where our population is becoming more and more diverse, we need a diversity of housing stock to reflect that."*

## 7.2 Households

### 7.2.1 Current Households

Table 7-3 illustrates the various characteristics of households in Berwick. The tables show tenure splits for maintainer by age cohort, household types, and household sizes respectively, as well as the 5-year percent change in those populations. The primary household maintainer is the person within a household who pays the rent, mortgage, taxes, or other major expenses for the dwelling. For households in which multiple incomes are present, the first name listed on a census questionnaire is taken to be the primary maintainer.

Between 2016 and 2021, there was a marginal increase in households, with tenures split between 62% owners and 38% renters.

Other family types (i.e., one-census-families with additional persons or multi-family households) have seen the largest increase, with 14% since 2016. Families in Berwick are also getting smaller with a 9% increase in 1-person households between census periods.

Note that the percent change of households can increase faster than population (or even if there is population decline). As residents age, their likelihood of forming or leading a household increases. For instance, a child growing up and moving out of their family home turns one household into two. This can also occur if there is notable growth among smaller household sizes.

Table 7-3: Households by Tenure & Characteristics (2021) & Five-Year Percentage Change

		15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
Household Maintainer Age	Total	15	220	365	365	75	1,045
	Owner	0%	61%	71%	60%	43%	62%
	Renter	100%	39%	29%	40%	57%	38%
	5yr %Δ	-25%	+2%	-11%	+4%	+50%	+0%

		Couple w/o Child	Couple w/ Child	Lone Parent	Non-census*	Other**	Total
Household Type	Total	335	185	85	400	40	1,045
	Owner	67%	89%	50%	46%	100%	62%
	Renter	33%	11%	50%	54%	0%	38%
	5yr %Δ	+2%	-10%	0%	+5%	+14%	+0%

		1-person	2-person	3-person	4-person	5+ person	Total
Household Size	Total	375	420	105	100	40	1,045
	Owner	45%	65%	76%	85%	100%	62%
	Renter	55%	35%	24%	15%	0%	38%
	5yr %Δ	+9%	0%	-19%	-5%	0%	+0%

\* Non-census means single persons or persons living with a roommate

\*\* Other households are one-census-family households with additional persons or multiple-family households

Source: Statistics Canada Custom Census 2016 & 2021 Tables

### 7.2.2 Anticipated Households

A similar apportionment as for the anticipated population is performed for anticipated households. Note that anticipated households are a major input to housing demand calculations, but do not equate exactly to demand. Housing demand projections incorporated adjustments to reflect total dwellings (not only those occupied by a usual resident which projections would solely consider).

Estimates suggest that total households reached 1,060 in 2022, with a potential increase of 8% from 2022 to 2027 (85 total). Household losses should predominantly occur among young adult households (led by 15- to 24-year-olds) and older working professional led households (45- to 64-year-olds). The greatest rate of growth should be among senior-led households.

Table 7-4: Anticipated Households by Maintainer Age and Five-Year Percent Change

		15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
2027	Total	15	245	350	430	105	1,145
	Share	1%	21%	31%	38%	9%	100%
	5yr %Δ	+0%	+7%	-3%	+13%	+40%	+8%

		15 to 24	25 to 44	45 to 64	65 to 84	85+	Total
2032	Total	15	255	350	460	150	1,230
	Share	1%	21%	28%	37%	12%	100%
	5yr %Δ	+0%	+4%	+0%	+7%	+43%	+7%

Source: derived from Statistics Canada 2016 Census, Department of Finance & Treasury Board February 2023

Similar magnitudes of growth may continue from 2027 to 2032. Senior-led households (particularly those with a maintainer aged 85+) should remain the cohort with greatest relative growth. From 2022 to 2032, about 170 new senior-led households might choose to live in the municipality, again reinforcing the need for senior appropriate or generally accessible housing over the foreseeable future.

## 8 Conclusion

The above information provides context for Berwick's housing conditions. There exists no estimated unit shortage within the municipality, with an anticipated surplus over the next decade if trends follow recent permitting activity.

Notwithstanding, local dwelling prices and rents have increased since the onset of the pandemic, suggesting that there is an impact from rises in demand in nearby communities that are more heavily influenced by positive in-migration trends. However, current population forecasting methods indicate that there could be an increase in population along with a demand for housing which may not yet be represented in the data. This increase can only be verified through measurements being completed in real time.

While the relationship between supply and demand in the Town of Berwick may indicate housing surpluses over the foreseeable future (based on historical permit activity), market conditions among other nearby municipalities and Nova Scotia overall may continue to have an impact on local house prices. Furthermore, while historical trends suggest growth of senior-led households is not anticipated to be as intense as elsewhere, there is a regional shift in demand from seniors, which may lead to the municipality needing to meet the needs of this expanding demographic.

# INFORMATION REPORT

## Council Remuneration Review Process



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**To:** Town Council  
**From:** CAO  
**Date:** November 28, 2023  
**Subject:** Council Remuneration Review Process

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### References/Attachments

- Remuneration and Expenses of Council, Committees, Boards and Agencies Policy

### Legislation

- Section 23 (1) (d) of the *Municipal Government Act*.

### Background

The current Remuneration and Expenses of Council, Committees, Board and Agencies Policy for the Town of Berwick was last revised in 2012. The Policy set the annual salary of the Mayor, Deputy Mayor and Councillors.

The Policy stated that the salaries would be increased by the CPI of Nova Scotia for the preceding calendar year, with the rate of increase not to exceed 5% in any given year. There has been at least one year that the Council has not adjusted the annual salary due to budget constraints. The Policy also states that a review should be conducted every four years.

It is recommended that a survey of at least eight similar sized municipalities be conducted by staff and presented to the Council for consideration at the regular Town Council meeting in January. The Policy will also be updated to address any housekeeping issues and include a review of the Berwick Electric Commission honorarium.

Per the Boundary Review, the following ten municipalities were used to compare the number of elected councillors per population.

<b>Town of</b>	<b>2021 Population</b>
Port Hawkesbury	2,998
Pictou	2,643
Berwick	2,500
Trenton	2,474
Lunenburg	2,405
Digby	2,001
Middleton	1,765
Shelburne	1,743
Oxford	1,190
Mahone Bay	1,036

# INFORMATION REPORT

## Council Remuneration Review Process



The employee compensation review used the Towns of Lunenburg, Middleton and Wolfville.

The following comparator municipalities are recommended based on size and location to Berwick.

### Size

1. Town of Port Hawkesbury
2. Town of Pictou
3. Town of Trenton
4. Town of Lunenburg
5. Town of Antigonish (electric utility)
6. Town of Mahone Bay (electric utility)

### Location

1. Town of Wolfville
2. Town of Kentville
3. Town of Middleton
4. Town of Digby

Staff is seeking direction on whether the recommended comparators are adequate or are their other municipalities that Council would like to include.

The survey will also seek whether the municipality has any established commissions (water, wastewater, police) and whether there is an annual remuneration for members of the public.

Is there any additional information that the Council would like to see included in the review. For example, does the municipality provide benefits to elected officials.

### **Financial Implications**

The financial implications will be presented in January.

### **Priority Alignment**

Check Applicable	Strategic Priority Area	Comments
	Economic	
	Environmental	
	Social	
	Cultural	

**INFORMATION REPORT**  
**Council Remuneration Review**  
**Process**



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**Community Engagement/Communication**

N/A

**CAO Comments**

No comments at this time.

CAO Initials:   JB



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## Remuneration and Expenses of Council, Committees, Boards and Agencies

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Department: **Council**

Policy No: **X.XX**

Adopted: **April 13, 1999**

1. The Mayor and Deputy Mayor shall be paid a salary of \$13,185 and 5,938 respectively per year, in addition to all other sums payable under this Policy. As of November 1, 2004, Councillors remuneration will be set at \$5,278 to be increased by the rate reflected in the CPI for Nova Scotia for the preceding calendar year, with the rate of increase not to exceed 5% in any given year.
2. One-third of the sums paid to the Councillors, Mayor and Deputy Mayor pursuant to Sections 1,2, and 3 of this policy shall be deemed to be an allowance for expenses incident to the discharge of the duties of the Mayor, Deputy Mayor, and Councillors as elected officials of the Town of Berwick. **Council shall annually pass a motion stating that 1/3 of the remuneration specified in Section 1 be deemed a non-taxable allowance for expenses.**
3. The Clerk Treasurer shall pay from the funds provided for the purpose, salaries to the Mayor, Deputy Mayor and Councillors in twenty-six (26) installments, each such installment to consist of one-twenty-sixth (1/26) of the respective annual salary.
4. Councillors, or the Mayor, or the Deputy Mayor who are appointed as Council representatives to Boards, Commissions, or Agencies, and who are entitled to remuneration from those committees, boards or commissions, shall be entitled to keep that remuneration as payment for serving as Council representative.
5. Members of Town Council and persons who are not members of Town Council who are appointed by Town Council to serve as members of The Berwick Electric Commission shall be entitled to an honorarium of \$600 per year, payable in one installment.
6. Councilors, Mayor, and Deputy Mayor shall be reimbursed by the Town for all reasonable and appropriate expenses for travel, meals and accommodation incurred in the course of carrying out their duties and responsibilities including attendance at courses, seminars and conferences with prior approval of Town Council in accordance with the Town Travel Policy. The amount claimable for use of a personal vehicle on approved Town business shall be the rate paid by the Province of Nova Scotia.

7. Council will conduct a review of Council Remuneration Policy every four years to be completed by May 2008. This review process shall include an opportunity for the public input on the policy prior to final adoption by Town Council.

<b>Revision Dates:</b>	April 13, 1999 September 12, 2000 July 13, 2004 February 8, 2005 May 1, 2012
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