

Town of Berwick Council Meeting

February 13, 2024

Town of Berwick Council Chambers

6:30pm

AGENDA

1. Call to Order

2. Approval of the Agenda

3. Approval of the Minutes

- a. January 9, 2024 Council Minutes

4. Presentation

- a. Becca Green-LaPierre & Roger Tatlock – Basic Income Guarantee

5. New Business

- a. RFD002-2024 Virtual Meeting Policy
- b. RFD004-2024 Municipal Election
- c. RFD005-2024 TBR Refinance Debenture 29-A-1
- d. RFD006-2024 Kings Transit Draft 2024/25 Operating & Capital Budget
- e. RFD007-2024VWRM 2024-25 Operating and Capital Budget
- f. Information Report: Council Remuneration Review
- g. Information Report: Draft V2 2024/25 Operating and Capital Budgets

6. Correspondence

- a. Kings County Senior Safety Request
- b. The Great Big Crunch Request

7. Mayor's Report

8. In-Camera

- a. Personnel

9. Adjournment

Basic Income NOW, Atlantic Canada

Basic Income NOW, Atlantic Canada is a coalition of Atlantic Canadian organizations and individual advocates working in solidarity to call for the implementation of a basic income. We have reached consensus regarding the approach to a basic income program that we believe would greatly benefit the lives and well-being of Atlantic Canadians, as well as the social, economic, and cultural prosperity of the region. We present this consensus statement as a shared vision that allows us to strive together for a basic income guarantee as a poverty elimination strategy which is vital to future-proofing Atlantic Canada.

We believe that all people have the right to have their basic needs met and to live a dignified life. We know, however, that this is not the reality for millions of people in Canada. No one should be forced to live without access to safe housing, nutritious food, health care supports, or decent childcare. While an integrated, coordinated approach is needed to address these issues, without a guaranteed, regular, sufficient income, many if not all of these needs are out of reach. We believe a basic income guarantee will provide new possibilities for the well-being of everyone and help people to flourish.

What is the basic income guarantee (BIG) we want?

We join Coalition Canada Basic Income-revenu de base, Basic Income Canada Network, and Basic Income Canada Youth Network in advocating for a progressive BIG defined as ***a regular payment, made to people who need it, and distributed with minimal bureaucracy***. A BIG is an essential component of a just society but must not replace the social supports and services that currently exist, and which, in many cases, should be strengthened.

The following principles should guide the implementation of a BIG:

- ✓ **Universally accessible**. Everyone who needs it gets it.
- ✓ **Unconditional**. Subject only to income and residency requirements. Migrant workers and refugee claimants are eligible.
- ✓ **An essential component of a broad social safety net of universal supports and services**. A full, adequate BIG replaces income assistance but not other vital social programs. Housing, childcare, education, disability, addiction, mental health, and other supports should remain. BIG should coexist alongside efforts to strengthen social supports in other ways, such as implementing a livable minimum wage, pay equity, affordable housing options, corporate regulation, and universal pharmacare, dental care, and vision care.
- ✓ **Sufficient**. Set at a livable level, above the poverty line, enhanced for those with disabilities, and indexed to the cost of living.
- ✓ **Responsive to changing circumstances**. Simple to access. Delivered monthly or biweekly.
- ✓ **Respectful of autonomy**. Payable to individuals to be used at their sole discretion. No intrusive and degrading application or oversight processes.

- ✓ Respectful of Indigenous self-determination. Respecting autonomy and rights of Indigenous people to determine whether a basic income is delivered in their communities and, if so, what form it will take and how it will be implemented.

Why is a basic income necessary?

“The primary factors that shape the health of Canadians are not medical treatments or lifestyle choices but rather the living and working conditions they experience”, that is, social determinants of health ([Raphael et al., 2020](#), p. 11). Income is the single most impactful social determinant of health. When people do not have enough money to meet their basic needs, they are often also inadequately housed and food insecure, experience difficulty accessing health care, face barriers to education and employment, are more susceptible to chronic diseases and mental health problems and die prematurely. A [Statistics Canada study](#) estimated that, in Canada, over 40,000 preventable deaths per year result from income inequality. Recommendations for policy guidelines published in the *Canadian Medical Association Journal* ([Persaud and colleagues, 2021](#)) strongly recommend cash transfers to improve health outcomes and ensure all people have “a living income” and “can afford basic necessities such as food” (p. 7) as we transition out of the pandemic.

Rates of poverty and food insecurity are high and continue to climb. Poverty and food insecurity rates in Atlantic Canada are among the highest in Canada (e.g., [Frank, Fisher, & Saulnier, 2021](#); [Saulnier & Plante, 2021](#); [Health Accord NL Report, 2022](#)) and have only increased during the COVID pandemic. Colonial practices, systemic racism, ableism, sexism, and negative stereotypes are key factors influencing poverty rates and their health impacts. Hence, racialized people, persons with disabilities, single parents, recent immigrants, and adults aged 45-64 deemed able to work are particularly impacted.

Income assistance is inadequate and locks families in an intergenerational cycle of poverty. Our income assistance (welfare) system is broken and attempts to fix it have failed (e.g., see [Vince Calderhead’s analysis](#) of the Nova Scotia income assistance ‘transformation’ process). Across Canada income assistance rates are far below the poverty line, benefits are clawed back drastically with employment income, and rates have remained relatively stagnant since 1986. In Nova Scotia, for example, a single unemployed person currently receives only \$686 per month if they rent or own their home, an amount “enhanced” to \$950 per month if they have a disability. Further, income assistance systems are complex and difficult to navigate, and require recipients to submit to invasive and repeated scrutiny to ensure they qualify for the meager benefits they receive, which robs them of their dignity, but also their basic human rights to food, housing, and other necessities of life. Social assistance requires “employable” recipients to seek paid work, but not all work is paid work. Important work, such as child and elder care, is unpaid but should also be valued. Further, employment opportunities are very limited in some jurisdictions.

Poverty costs us all. Poverty is expensive. Higher health and crime costs, lost opportunities, forgone revenue, and intergenerational trauma due to poverty have been estimated to cost the Atlantic Provinces \$4.5 billion per year ([Saulnier & Plante, CCPA, 2021](#)). These costs could conceivably be reallocated if poverty were eliminated.

Targeted cash transfer programs confirm the benefits of BIG. We know a lot about the benefits of a BIG. Canada has implemented several forms of basic income already--for children and the elderly. These programs have reduced poverty and improved well-being in seniors and families with children (e.g.,

[Statistics Canada, 2012](#)). The proposed Canada Disability Benefit could do the same for those with disabilities, [if designed well](#), and should be expeditiously implemented with collaborative input from disabilities groups. These programs provide important supports to targeted groups but exclude many. A basic income would exclude no one.

[BIG will benefit local and regional economies and boost entrepreneurship](#). Studies of the Canada Child Benefit (CCB) show it [stimulated local economies](#). Indeed, “the economic activity generated by the CCB is almost twice the size of the CCB payments themselves” (CANCEA, 2019). Why? Because when people with low incomes receive support, they spend their money in the communities where they live, thus supporting local businesses. Increases in local spending lead to higher demand and, at times, job expansion for local businesses. A basic income also provides stability for those engaged in precarious paid work, such as entrepreneurs, artists, and those in low-paid jobs and serves as a [power equalizer for workers](#).

[BIG will return dignity and quality of life to all Atlantic Canadians](#). BIG pilot studies, including [reports](#) on the short-lived Ontario pilot, have shown that a basic income dramatically improves people’s life circumstances, reduces health care costs, increases the ability of people to make decisions for themselves, allows people to stay in school or pursue higher education, and has little effect on involvement in paid work (e.g., [Segal, Forget, & Banting, 2020](#)).

[The Canadian public supports BIG](#). There is considerable support for a basic income. A recent [poll](#) demonstrated that 3 in 5 Canadians support implementing a basic income. The final report of the Commission on Missing and Murdered Indigenous Women and Girls included two calls for a basic income. Open letters from [50 Senators](#), groups representing over [1 million Youth](#), 75,000 artists, United, Anglican, Evangelical Lutheran, and Presbyterian church leaders, [167 Health professionals](#), [120 CEOs](#), and others have called for a basic income.

Additional resources can be found on the [Coalition Canada](#), [Basic Income Canada Network](#), and [Basic Income Canada Youth Network](#) websites. The [FAQ document](#) developed by the Coalition Canada and the [Case for a Basic Income Series](#) are particularly useful.

Can We Afford It?

Affordable models for funding a BIG have been developed by the Basic Income Canada Network (BICN). These models show that it is possible to fund a BIG without increasing government expenditures by modifying federal and provincial tax credits to benefit those who really need them ([Pasma & Regehr, 2019](#)). These models also demonstrate that a BIG could be distributed through the tax system, similar to the administration of the Canada Emergency Response Benefit. To ensure success, barriers to filing income tax returns must be dismantled in any roll-out of a BIG.

The Atlantic Provinces are Leaders

Community-based advocacy efforts are on-going in all four Atlantic provinces. Recent reports from Newfoundland and Labrador identify a BIG as essential to a [just recovery from the pandemic](#) and [better health and well-being in the province](#). In PEI, an all-party [committee](#) of the Legislative Assembly recommended a fully-funded province-wide BIG be implemented. The [government of PEI](#) has requested that the federal government engage in discussions around its implementation. So far this has not happened. PEI could be the starting point for implementing a BIG across Canada, paving the way for

other provinces to follow; just as Saskatchewan was the starting point for universal health care. It is essential that the federal government engage with provincial, territorial, and Indigenous governments to develop a sustainable BIG.

We must take action to eliminate poverty, food insecurity, and other threats to the future prosperity of our region. COVID will not be the only global crisis we encounter. Transitioning to a green, sustainable economy will require huge economic and societal adjustments. Canada, in adopting the [United Nations' 2030 Agenda for Sustainable Development](#), has expressed a commitment to sustainable change. Implementing a basic income would support that commitment to "leave no one behind."

When we raise our voices together, there is an opportunity for real change to take place.

Signatories,

Organizations

A Roof Over Your Head (NS)	Annapolis Community Health Board (NS)
Ally Centre of Cape Breton (NS)	
Antigonish Coalition to End Poverty (NS)	Greater Fredericton Social Innovation (NB)
Antigonish Community Transit Society (NS)	Halifax Food Policy Alliance (NS)
Antigonish Women's Resource Centre & Sexual Assault Services Association (NS)	International Association for Premenstrual Disorders (NS)
Basic Income Nova Scotia (NS)	Kings County Community Food Council (NS)
Canadian Mental Health Association (CMHA) Halifax-Dartmouth (NS)	Latin American Mission Program of the Roman Catholic Diocese of Charlottetown (PE)
Cape Breton Coalition for Social Justice (NS)	Leeside Society (NS)
Charlotte Street Arts Centre (NB)	Les Religieuses Notre-Dame-du-Sacré-Coeur (NB)
Circle of Trust Canada (NS)	Martha Justice Ministry, Sisters of St. Martha, Antigonish (NS)
Coady Institute (NS)	Nova Scotia Action Coalition for Community Well-Being (NS)
Community Advocates Network (NS)	PEI Advisory Council on the Status of Women (PE)
Cooper Institute (PE)	PEI Working Group for a Livable Income (PE)
Conseil de santé de Clare / Clare Community Health Board (NS)	Pictou County Women's Resource and Sexual Assault Centre (NS)
Creative Action Digital Video (NS)	Religious Social Action Coalition NL (NL)
Digby and Area Community Health Board (NS)	Sisters of Charity of the Immaculate Conception (NB)
Eastern Shore Musquodoboit Community Health Board (NS)	
Facilitators for Social Change (NS)	

Sisters of St. Martha of Prince Edward Island Earth Justice Committee and Leadership Team (PE)

Social Justice Committee, St James United Church (NS)

Springhill Oxford Amherst and Area Community Health Board (NS)

Urban Jars Halifax (NS)

WA Action (NB)

Women Centres Connect (NS)

Women's Network PEI (PE)

Yarmouth County Community Health Board (NS)

YMCA of Western NL (NL)

Young Canadians Roundtable on Health

Individuals

Dr. AC Silver (NS)

Adam Baden-Clay (NS)

Adelia Rankin (NB)

Aisha Zaman (NS)

Alexander Matheson (PE)

Alisa Snyder (NS)

Alison H. Lee (NS)

Allison Campbell (NS)

Amanda Cook (NB)

Amanda Julien (NS)

Amy Brierley (NS)

Amy Moonshadow (NS)

Andrew Glencross (NS)

Andrew MacInnis (PE)

Ann Hennigar (NS)

Ann Wheatley (PE)

Anna Keenan (PE)

Annabelle Singleton (NS)

Anne Camozzi (NS)

Anne Gallant (PE)

Anne Putnam (PE)

Anuj Jain (NS)

April Surette (NS)

Ashley Todd (NS)

Barbara McDowell (PE)

Barry McClatchey (NS)

Beata Gesicka (NS)

Becky Evans (NS)

Ben Lemphers (NS)

Benjamin Fraser (NS)

Bettina Pelley (NS)

Betty O'Neil (NS)

Blair Cowan (PE)

Blythe Martin (PE)

Brad MacDougall (NB)

Brandon Hussey (NS)

Brandon Kelley (NB)

Braeden Way (NB)

Brenda Morrison (NS)

Brian Bell (NS)

Brian Sauntry (NS)

Brittany Orav-Lakaski (NS)

Bryan Price (NB)

Caley Chisholm (NS)

Candace DeLorey (NS)

Candy Wigmore (PE)

Carl Wigmore (PE)

Carole Betts (PE)

Carole MacLeod (NS)

Caroline Hemstock (NS)

Carolyn Clackdoyle (NS)

Cassie Matheson (PE)

Catherine Hart (NS)

Catherine Littler (NS)

Catherine Sweet (NS)

Cecelia d'Entremont (NS)

Celeste Gottel (NS)

Charles Rennison (NS)

Cheryl MacDonald (NS)

Chloe Walls (NS)

Chris Craig (NB)

Christie Ragan (NS)

Christina Holmes (NS)

Christine Briand (NS)

Christine Porter (NS)

Cindy Brown (NB)

Coady Marsh (NS)

Colleen Collins (NS)

Colleen Cameron (NS)

Cora Cole (NS)

Chrystal MacAulay (NS)

Dan Fougere (NS)

Darcy MacPhail (NS)

Darlene O’Leary (NS)	Ethan Paul (NS)	James Douglas Fanning (NS)	Joseph F. Venedam (NS)
Darlene Scott (NL)	Fern Bennett (NS)	James Tilley (NS)	Jovita MacPherson, CSM (NS)
Dave Connolly (PE)	Florence Larkin (PE)	Senator Jane Cordy (NS)	Judy Turpin (PE)
Debbie Baxter (NB)	Francis Morley (NS)	Jane Ledwell (PE)	Julie Frenette (NB)
Debra Schwartz (NS)	Franklyn Ferguson, CSM (NS)	Jane Rogers (NS)	Julie Shanks (NS)
Denise Belliveau (NB)	Georgia-Rae Connolly (PE)	Janet Hudgins (NS)	Kailey Rushton (NS)
Dmitry Myzdrikov (NB)	Georgina Chambers (NS)	Jayne MacCarthy (NS)	Kaitlyn Mills (NS)
Dominique Amit (NS)	Georgina Richards (NS)	Jean Harris, CSM (NS)	Kara Lackie (NS)
Donna Brady, CSM (NS)	Glenn Roil (NL)	Jean MacQueen (NS)	Karen Avery (NB)
Donna Maguire (NS)	Gord Cunningham (NS)	Jeanne Maki (PE)	Karen Avery (NS)
Donna Wigmore (PE)	Gordon Wigmore (PE)	Jeffrey Riley (NB)	Karen Fish (NS)
Dorothy Barnard (NS)	Greg Bradley (PE)	Jennifer Angelo (NS)	Karen Foster (NS)
Dorothy Bennett (NS)	Gwen O’Neil (NS)	Jennifer L Marshall (NS)	Karly Wurnig (NS)
Dorothy Bennett (NS)	Hallett Llewellyn (NS)	Jenny MacDonald (NS)	Kathleen Campbell (NS)
Douglas Malcolm (PE)	Hannah Steeves (NS)	Jessie Katrina Davenport (NS)	Kathleen Power (NS)
Edd Ywohig (NS)	Heather Blackburn (NS)	Jill Lightwood (PE)	Kayleen Cook (NB)
Edith Perry (PE)	Heather Wigmore (PE)	Jillian Kilfoil (PE)	Keagan Teasdale (NS)
Eileen Alma (NS)	Helen Leger (NS)	Jillian Ruhl (NS)	Keith Collier (NS)
Elizabeth Kay-Raining Bird (NS)	Hope Graham (NS)	Joan Diamond (PE)	Kendall Worth (NS)
Elizabeth Riopelle, CSM (NS)	Hugo Rousseaux-Bridle (PE)	Dr. Joanne Tompkins (NS)	Khol Schwartz (NS)
Ellen Martin (PE)	Irene Burge (PE)	Joanne Wells (NS)	Kimberly Smith (NS)
Emily Lerhe (NS)	Irene Doyle (PE)	Jo-Anne Redden (NS)	Kimberly Tilsley (NS)
Emily Van Toever (PE)	Irene Leger (NB)	Joe Trainor (PE)	Kira Daube (NS)
Erica Pretzlaw (NS)	Isaac Williams (PE)	Joel Garrod (NS)	Krista Cousins (PE)
Erin MacDonald (PE)	I Ross Bartlett (NS)	Jonas Pantera (NS)	Kristel Fleuren (NS)
	Ivy Wigmore (PE)	Joost Van Dorp (NS)	Kyle Bostelmann (NS)
			Laura Chapman (NS)
			Laura Diamond (PE)

Lauren Fawcett (NB)	Mathieu Henley (NS)	Nikki Jamieson (NS)	Samantha McLean (NS)
Laurie Michael (PE)	Maureen Kerr (PE)	Noreen Kamal (NS)	Samantha Radford (NS)
Leah Callfas (NL)	Maureen Langsford (NS)	Norman Findlayson (PE)	Sandi MacDonald (NS)
Linda Wigmore (PE)	Maudie Wigmore (PE)	Olga Gladkikh (NS)	Sandi MacKinnon (NB)
Lindsay Gloade-Raining Bird (NS)	Meghan Ross (NS)	Pablo Navarro (NL)	Sandra Tomsons (NS)
Liz Townsend (NS)	Melody Wolfe (NS)	Pam Johnston (NB)	Sara avMaat (NS)
Lore Ingersoll (NB)	Mia Hill (PE)	Pat Charlton (PE)	Sara Brushett (NS)
Louise Lalonde (PE)	Michael Smith (NS)	Pat Poole, SCIC (NB)	Sara Richey (NS)
Lucas Diamond (PE)	Michele MacPhee (NS)	Patricia Cartwright (NS)	Sarah Barnes (NS)
Lucille Harper (NS)	Michelle Ashby (NS)	Paul Harrell (NB)	Sarah Carter (NS)
Lynn O'Donnell (NS)	Michelle Ferris (NS)	Paul Mosher (NS)	Sarah E Howell (NS)
Madonna van Vonderen (NS)	Michelle Jay (PE)	Perry Williams (PE)	Sarah Saunders (PE)
Marc Boudreau (NS)	Myles Jeffrey Hunter (NS)	Peter Fajner (NS)	Sean Boyer (NB)
Marcie McKay (NS)	Morgan Sheridan (NS)	Philip Callaghan (PE)	Sean Casey, MP (PE)
Margie Giddings (PE)	Morgane Stocker (NS)	Pierre Stevens (NS)	Selvi Roy (PE)
Marie Burge (PE)	Nancy DeCourville (NB)	Rachel Matheson (PE)	Seth Avery (NB)
Marie Welton (NS)	Nancy MacPhail (NS)	Rebecca Knott (NB)	Shannon Stone (NS)
Marion Pardy (NL)	Nancy Nickerson (NS)	Rebecca Wilson (NS)	Shawn Brown (NS)
Marion Sheridan, CSM (NS)	Nancy Turniawan (NS)	Rob Fennell (NS)	Deputy Mayor Sheilagh O'Leary (NL)
Marisa DiCosta (NS)	Nathan Hatt (NB)	Robbie Moses (PE)	Sheldon Scott (NB)
Marney Simmons (NS)	Nicholas Hickens (NS)	Robert E. A. Fabelle (NS)	Shelley Curtis-Thompson (NS)
Mary Haley (NS)	Nicholas Laughler (NS)	Roberta Beaver (NS)	Shelley Sprague (NS)
Mary Snyder (NS)	Nicole Slaunwhite (NS)	Roger Greaves (PE)	Sheri Taylor (NS)
Mary Lynn MacLeod (NS)		Ronald Mclsaac (NB)	Sherry Eveleigh (NS)
Matthew Haughn (PE)		Rosalee Lavelle, CSM (NS)	Sherry Harvey (NS)
Matthew Patton (NB)		Roy Johnstone (PE)	Skylar Allard (NS)
		Sabrina Monika (NS)	

Stacie Smith (NB)	Susan- Lea Manning (PE)	Trudy MacDonald (PE)	Waye Mason (NS)
Stella Arsenault, (NB)	Tamara Jardine (NS)	Ursula Snyder (NS)	Wendy Venedam (NS)
Stephen MacNeil (NS)	Tammy Kelly (NS)	Valerie Beer (PE)	Wil Robertson (NB)
Sterling Diamond (PE)	Tanya Felix (NS)	Vanessa Allen (NS)	Wilfred Allen (NS)
Sterling McKay (NS)	Tanya Wilson (NB)	Vangie Babin (NS)	Wilfred Walsh (PE)
Susan Adams (NS)	Tasha Brubaker (NS)	Veronica Richards (NS)	William Graham (NS)
Susan Christensen (PE)	Teralee Sampson (NS)	Victor Bedoya (NS)	Wyanne Sandler (NS)
Susan Forsyth (NS)	Teresa Doyle (NS)	Victoria Rivers-Bowerman (NS)	Yanira Greener (PE)
Susan Hartley (PE)	Terry D. Stevenson (PE)	Victoria Van Dorp (NS)	Yarrow F Vallance (NB)
Susana Rutherford (PE)	Tiffany Manstan (NS)	Vitaly Fainitsky (NL)	Yogi Fell (PE)
Susanne White (NB)	Tony Dorrian (NS)	Wayne MacNaughton (NS)	
	Trisha Augustine (NB)		



Coalition Canada
basic income
revenu de base

BICYN
basic income canada youth network
réseau canadien des jeunes pour le revenu garanti

OBIN
ONTARIO BASIC INCOME NETWORK
RESEAU ONTARIEN DE REVENU DE BASE

The Case for Basic Income and Municipalities

2022

Bruce Knox

With input from: Dale Bass, Gian-Carlo Carra, Hilary Gough, Jesse Helmer, Alanna Jankov, Jeff Leiper, Mairin Loewen, Wayne Mason, Catherine McKenney, Shawn Menard, Wayne Potoroka, Keith Riel, Mike Savage, and Arjun Singh

**THE CASE
FOR BASIC
INCOME
SERIES**

Basic income and municipalities

Prepared by: Bruce Knox

With input from: Dale Bass, Gian-Carlo Carra, Hilary Gough, Jesse Helmer, Alanna Jankov, Jeff Leiper, Mairin Loewen, Waye Mason, Catherine McKenney, Shawn Menard, Wayne Potoroka, Keith Riel, Mike Savage, and Arjun Singh

SUMMARY

Municipalities are taking extraordinary measures to support their residents and address poverty and inequality (Association of Municipalities of Ontario [AMO], 2020). Poverty has a downstream effect on municipalities, and places additional pressures on the delivery of necessary public services (e.g., maintaining essential infrastructure, clean water, and waste diversion) and social programs (e.g., housing and income supports), which may vary across jurisdictions (Association of Municipalities of Ontario [AMO], 2020). Municipalities are frequently responsible for funding many public services and social programs, and must rely on their limited revenue streams to do so. This includes taxation (e.g., property taxes), service fees, and government funding (e.g., grants; AMO, 2022).

ABOUT BASIC INCOME

Basic income means different things to different people. The Case for Basic Income series defines basic income as an income-tested and targeted unconditional cash transfer from governments to individuals to enable everyone in Canada to meet their basic needs, participate in society, and live in dignity, regardless of work status.

Some Case project teams make more detailed recommendations about the principles to guide the design of a basic income program in Canada.

ABOUT THE CASE FOR BI SERIES

The Case for Basic Income series explores the impacts of a basic income program for various communities and policy areas across Canada. Each Case has been developed collaboratively by subject matter experts and basic income advocates to consider the distinct issues and concerns between the Case topic and income insecurity - and the difference that basic income might make.

Every Case is unique in both function and form and is guided by its authors and contributors.

Basic income and municipalities

Why Municipalities Support a Federally-Funded Basic Income

Municipalities are struggling to keep up with the downloaded responsibility of providing essential public and social support services.

Over the years, the responsibility for maintaining essential public and social support services has been increasingly downloaded onto municipalities from other levels of government (Ontario 360, 2020; Slack & Harchard, 2021). Combined with limited options for revenue streams and the inability to run deficits, municipalities are struggling to keep up with the rising costs of public and social support services (Federation of Canadian Municipalities [FCM], 2020). Meanwhile, they are seeking the means to provide residents with the flexibility to be able to afford necessary services – including electricity, heat, and water – regardless of their economic status, and without compromising their wellbeing (AMO, 2020).

The COVID-19 pandemic has exacerbated municipal constraints, leaving them to deal with the exposed flaws in our social safety net as well as growing economic, racial, health, and other inequities (FCM, 2020). Municipal governments and service providers are often on the front lines supporting residents' wellbeing: when people are struggling to meet their needs, it is at the community level where the impacts can be felt most strongly (FCM, 2017).

As we move toward a post-COVID recovery, municipal leaders are looking for ways to improve wellbeing and livability, all while balancing budgets and supporting a strong quality of life (FCM, 2020)

By supporting residents to be able to afford the necessary services provided by municipalities, the fiscal strain on local governments is reduced. A basic income could help municipal services remain sustainable and affordable for everyone.

Basic income can alleviate pressures on municipalities to address poverty.

When people have a sufficient income, municipalities are better equipped to ensure that everyone has access to the public and social services they need, from affordable utilities to subsidies for programs and services. Importantly, many of the services and supports provided by municipalities have direct implications for the social determinants of health: the social and economic factors that determine individual and population health (Canadian Public Health Association, n.d.). Due to jurisdictional differences, municipalities have varying degrees of influence on the range of social determinants that can shape health outcomes. That said, a basic income could meaningfully affect several determinants, with positive knock-on effects for municipalities. For instance, income represents perhaps the most

important social determinant of health (Mikkonen & Raphael, 2013; Living Wages for Families Campaign, n.d.). Evidence from basic income pilots shows that providing people with a sufficient and secure income results in improved mental and physical health, decreased poverty rates, and greater access to medication and supplements, nutritious food, and transportation (Ferdosi et al., 2020; Forget, 2011; Forget, 2013).

Another core social determinant with clear relevance for municipalities is housing (Bula, 2021; Canadian Union of Public Employees, 2019). Research from the Ontario Basic Income Pilot found that access to a guaranteed income supported participants to find and secure more affordable, suitable, and safe housing (Ferdosi et al., 2020). By helping people to become and remain housed, a basic income could alleviate the downloaded pressure on municipalities to meet their residents' housing needs, as well as prevent homelessness.

While a basic income would ideally replace provincial, territorial, and municipal income assistance programs, it should complement other services and supports that disproportionately support low-income individuals. That said, providing people with sufficient income could conceivably reduce the demand for supportive programs and services. In addition to offering greater dignity and autonomy, providing a basic income at a livable level might help address what is often a major driver of demand for housing, food security, mental health, and other programs: a lack of income (Food Banks Canada, 2020; Tarasuk et al., 2018). As such, a basic income could help

alleviate the pressures municipalities face in providing these crucial social supports. This is not to say these supports would no longer be needed: however, implementing a basic income could support municipalities' capacity to provide more effective, affordable, and high-quality services that work in tandem with those under provincial, territorial, and federal jurisdiction (FCM, 2017).

As an income security program, basic income would work in concert with necessary social services to better support low-income individuals – while helping municipalities to do the same.

Basic income builds communities.

A permanent basic income could stimulate economies, boost consumer spending, and encourage individuals to shop locally (Nikiforos et al., 2017; Surrey Board of Trade, 2021). Improved financial stability makes it easier for residents to participate, contribute, and invest in their local economies and communities. In this way, basic income represents an exciting opportunity for municipalities to harness the sense of security and belonging that it might offer. Rather than responding to crises, municipalities might be better placed to explore and support innovative and forward-looking solutions that enhance livability and wellbeing: for instance, developing culturally-appropriate services, building sustainable and environmentally-friendly infrastructure, and pursuing more inclusive and accessible urban planning solutions. When residents can participate, contribute, and invest in their local communities, everyone is better equipped to help build a strong and just social fabric.

In addition to supporting people to live their lives with dignity, a basic income can help remove barriers to active community engagement, enabling individuals to participate more meaningfully in society.

Conclusion

Evidence suggests that a federally-funded basic income is not only feasible in Canada, but could bring significant benefits at the municipal level.

Basic income is not new to Canada: similar cash transfer programs already exist for seniors (e.g., Guaranteed Income Supplement) and children (e.g., Canada Child Benefit), with evidence demonstrating their widespread positive impacts (Brown & Tarasuk, 2019; McIntyre et al., 2016). Research supports the financial feasibility of a basic income in Canada, along with its capacity to foster diverse social, health, and economic benefits (Ferdosi et al., 2020; Pasma & Regehr, 2020; Forget, 2020). Evidence from basic income pilots in both Manitoba and Ontario clearly demonstrates that a basic income benefits both municipalities and their residents (Ferdosi et al., 2020; Forget, 2011).

Municipalities represent an important voice in social policy discussions at all levels: they are often on the front lines, working to ensure that residents and communities lead happy, healthy, sustainable, and productive lives. A federally-funded basic income, complemented by other social support services, is well-positioned to support municipalities in achieving this.

References

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Key Messages

1. Income is one of the most important determinants of healthy people and communities.
2. Some groups face greater barriers in accessing economic opportunities and resources.
3. An illness, injury, life event or change in employment can cause a sudden loss or reduction of income for anyone.
4. Income support programs and employment conditions can be designed to enable everyone to live a healthy and dignified life.
5. Change is possible through policy action that guarantees a secure and adequate income for all.

Definitions

Income: the sum of all economic resources, including employment wages, salaries, public income supports and/or other benefits.

Income-Health Gradient: the variation in health outcomes among individuals and groups due to income.

Living Wage: the minimum hourly pay necessary for a worker to meet their basic needs.

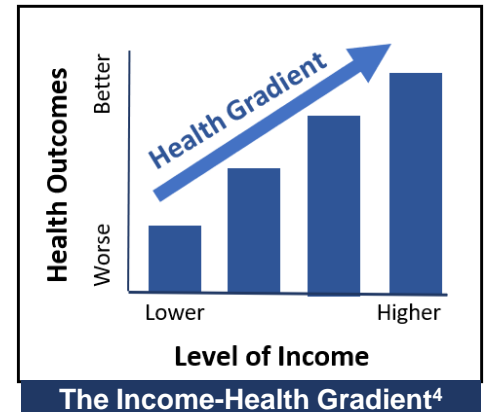
Low-Income Line: an income value below which a person or family is considered as living in low income. Two commonly used low-income lines are the LIM-AT and the MBM.*

Income and Health

Income is one of the most important determinants of health. Income shapes living conditions and impacts people's access to the necessities, opportunities, resources and care they need to prevent and manage health conditions and promote health across the life course. It also influences experiences with other determinants of health, such as social connection, housing, food insecurity, education and early child development.¹

The distribution of income across communities also tells us about the different health outcomes of the people that live there. As level of income decreases, the risk and prevalence of poor health outcomes increases. This is true for many health conditions, including certain types of cancer, type II diabetes, oral health, and mental illness.^{2,3}

The **income-health gradient** describes the way that differences in income predictably result in differences in health outcomes. People and communities with higher income generally have better health, whereas those with lower income tend to have poorer health. These differences in health outcomes are inequitable - meaning they are avoidable, unfair, and unjust.^{4,5}



Healthy communities are those where systems and policies are designed to ensure that everyone has an income that enables them to meet their basic needs and live a healthy and dignified life.

INDICATOR: PREVALENCE OF LOW INCOME

Prevalence of low income (LIM-AT), Western Zone Counties, NS, and Canada, 2021 Census^{6**}

Annapolis	n = 4,555	21.8%
Digby	n = 3,660	21.8%
Queens	n = 2,160	20.9%
Shelburne	n = 2,495	18.5%
Yarmouth	n = 4,480	18.3%
Lunenburg	n = 7,755	16.2%
Kings	n = 9,815	15.9%
NS	n = 142,180	14.9%
CAN	n = 4,016,065	11.1%

According to the 2021 Census, **142,180** people in Nova Scotia (**14.9%**) were living in low-income, based on the LIM-AT low-income line.^{6*}

Prevalence of low-income varies by household size and composition in Nova Scotia. These differences are partially due to number of income earners and dependents, and eligibility for public income supports:

- 36.4% of one-person households (no children)
- 28.5% of one-parent households
- 9.8% of couple households with no children
- 7.3% of couple households with children⁷

People living in low income have a range of lived experiences. There are gaps in the ability to meet basic needs below a low-income line. How far a person or household is below a low-income line is referred to as **depth of poverty**. In Atlantic Canada, people living in deep poverty*** are more likely to be single, living alone, middle-aged, and receiving income assistance.⁸

A Closer Look at Income Adequacy

Two of the main ways people receive income are through public income support programs and paid employment. **Public income supports** are financial resources provided through provincial and federal governments to supplement low income or provide income in cases where people do not have the opportunity or ability to participate in paid work.⁹ **Employment income** is the total compensation received for work performed. This can include wages, salaries, and other benefits (such as paid leave).⁹

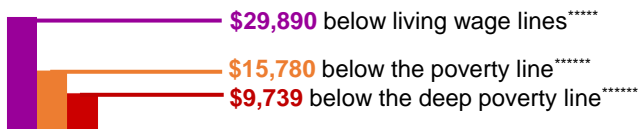
All people are deserving of an **adequate income** that enables them to meet their basic needs and live a healthy life, no matter their income source. The adequacy of income is relative to the overall costs of living (such as the cost of food, childcare, and housing). Costs of living continue to increase across the province, up **7%** in Southern Nova Scotia from 2021 to 2022.¹⁰

Below is a closer look at a few examples of the adequacy of different (and often overlapping) types of income.

Public Income Supports				Employment Income		
Benefits & Tax Credits	Public Pensions	Income Assistance	Employment Insurance	Contracts, Wages & Salaries	Employment Benefits	Self-Employment Earnings

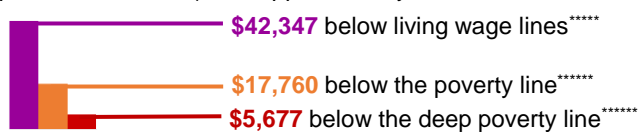
In Nova Scotia, there are **42,778** people receiving Income Assistance¹¹

The yearly income of a single, unattached person receiving the **maximum amount** of provincial income assistance (plus other benefits)^{****} is approximately^{12,13}:



48% of NS public income recipients are unattached singles.¹¹

The yearly income of a two-adult, two-child family receiving the **maximum amount** of provincial income assistance (plus other benefits)^{****} is approximately^{12,13}:



13% of public income recipients are couples with children.¹¹

Public income support programs can be designed to provide people with adequate income.

In 2020-21, federal and provincial governments provided several *temporary* crisis income supports to help those who had lost employment income due to the COVID-19 pandemic.¹⁴

Total income supports provided in 2020 (including COVID benefits) were shown to **reduce child poverty rates** in Nova Scotia

by **55.3%**, lifting **26,810** children aged 0-17 years out of low income.¹⁵

Employment and working conditions impact the stability and adequacy of income.^{10,16}

Some factors that impact employment income (and related data for Nova Scotia⁶) include:



Whether workers are **employees (88.4%)** or **self-employed (11.6%)**.



Whether employment is on a **permanent (80.1%)** or **temporary basis (19.9%)**.



Whether employment is on a **full-year, full-time (53.3%)** or **part-year and/or part-time basis (46.7%)**.⁹

Nearly **50%** of workers in Nova Scotia do not earn a living wage.¹⁷

The minimum legislated hourly wage in Nova Scotia is **\$14.50** and will increase to **\$15.00** in October/23.¹⁸

7% of workers in Nova Scotia were paid minimum wage in 2021-2022. They worked primarily in retail trade and food and accommodation industries.¹⁸

A living hourly wage is much higher. In Southern Nova Scotia it is **\$22.55**.¹⁰

Stability of work impacts access to paid sick leave. In Nova Scotia, these workers have no access to paid sick leave¹⁹:

- **67%** of part-time employees (< 30 hrs/week)
- **69%** of people earning < \$25,000/year
- **72%** of non-permanent (seasonal, term, casual, on-call) employees

54% of workers in Nova Scotia do not have access to paid sick leave.¹⁹

5.6% of working Canadians live in *working poverty* and account for over **40%** of the population living in low income.²⁰

This means they have an after-tax annual employment income between \$3,000 and the LIM-AT, are not a student, and live independently.²⁰

Understanding Inequities

Not everyone has the same opportunity or ability to access employment and adequate income.

Income levels differ across social, gender, cultural and racial identities and groups.^{15,21} These differences are the result of a long history of policies and practices that have limited some groups from accessing or accumulating economic or social resources. This leads to unfair disadvantages and establishes generational barriers to education, employment, and ultimately, financial security for many people and communities.

The same systems and policies that create unfair differences in income also create unfair differences in health. This makes income and employment important areas of focus for improving community health outcomes and reducing health inequities.

Areas for Consideration

Communities, organizations, governments, and businesses have a role to play in ensuring all individuals and families have access to a secure and adequate income that protects and supports their health and well-being. **While policies and practices that impact income are complex, groups can work together to:**

Improve the **accessibility and adequacy** of income support programs – indexing amounts to low-income measures and inflation.

Offer **living wages, paid leave, and other benefits**, with attention to addressing adequacy for the lowest earners and reducing income inequities.

Strengthen and enforce employment standards laws and regulations for **all workers** to reduce precarious employment and ensure **decent work**.²²

Lower the costs of living with a focus on the affordability of food, housing, childcare, transportation energy and access to essential health care (such as counselling, dental care, medications).

Raise awareness and support for healthy public policies that create **vibrant economies** and ensure access to a **basic income** that covers necessities, allows for social connection and participation, and enables everyone to live a full, healthy life with dignity, autonomy and security.²³

THE MAIN TAKEAWAY

Ensuring that all people have access to an adequate income that meets their needs is one of the most important determinants of health.

Technical Notes

*Low-income conditions can be quantified in several ways. This profile focuses on two: the Low-Income Measure After Tax (LIM-AT) method, and the Market Basket Measure (MBM) method. Both measures have strengths and weaknesses, and both are important to consider when describing low-income conditions. The 2021 Census reports the prevalence of low income in Nova Scotia as 14.9% based on the LIM-AT, and the poverty rate as 9.8% based on the MBM.

LIM-AT: The Low-Income Measure After Tax (LIM-AT) considers anyone whose household income is less than 50% of the median-adjusted after-tax income of all private households to be living in low income. The line is "adjusted" for increasing needs of increasing household sizes. Prevalence data is broken down to small geographies (such as county) in the 2021 Statistics Canada Census Profiles; however, the LIM-AT cut-offs do not vary by size of area of residence.

MBM: MBM is based on the cost of a specific set of basket goods required to achieve a basic standard of living. When an individual or family is unable to afford this 'basket' of items in the community in which they live, they will be considered as living in low income. The basket was last updated in 2018, and cut-offs are adjusted for size of area of residence. The MBM is Canada's official poverty line.^{25,26}

**To ensure confidentiality in Census data, the values, including totals, are randomly rounded either up or down to a multiple of '5' or '10.' Each individual value is rounded (totals and sub-totals), so when data are summed or grouped, the total value may not match the individual values. Similarly, percentages, which are calculated on rounded data, may not necessarily add up to 100%.

***Deep poverty is a measure of severe deprivation and is measured differently in different analyses. Two definitions are used in data referenced in this profile. In Dutton & Emery (2019)⁷, deep poverty is measured as having an income at 50% or less of the Low-Income Measure (LIM) each year. In Maytree (2021)¹², the deep income poverty threshold is equivalent to 75 % of the Official Poverty Line (MBM).

****Maximum annual amount of public income supports refers to the sum of all supports (e.g., social assistance, federal and provincial child benefits, and federal and provincial tax credits/benefits) received.

*****A living wage determines the household income required to meet basic needs and enjoy a decent quality of life. The living wage used in this profile incorporates 10 expense categories (i.e., Food, Clothing and Footwear, Shelter (includes utilities and internet), Transportation, Child Care, Health Care, Contingency/Emergency, Parent Education, Household Expenses, Social Inclusion). Living wages are calculated based on cost estimates from specific regions of the province. Southern Nova Scotia is used as the reference line in this profile.

*****The poverty line is defined by the MBM explained in (*). The deep poverty line, explained in (***), indicates households that have a disposable income of less than 75% of the MBM poverty line.



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REQUEST FOR DECISION

RFD003-2024: Virtual Conferencing Policy



To: Town Council
From: Administration
Date: 1/16/2024
Subject: Council & Committee Videoconferencing Policy

References/Attachments

- Draft Virtual Conferencing Policy

Legislation

Chapter 18, 19A (2021) of the *Municipal Government Act*

Recommendation

That Council approve the Virtual Conferencing Policy as presented

Background

Amendments were made to the *Municipal Government Act* in 2021 to allow virtual and hybrid virtual meetings to occur when a procedural policy of council exists allowing the same. This policy has been drafted to allow Council, and Committees of Council, to meet virtually when necessary.

This policy also will allow for members of Council and Committees to attend regular meetings virtually.

Financial Implications

Investments have already been made to facilitate virtual meetings. Any additional requirements to improve council chambers for such meetings can be covered by Safe Restart funds.

Priority Alignment

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

REQUEST FOR DECISION
RFD003-2024: Virtual Conferencing
Policy



X	Cultural	
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Alternatives

Council may propose amendments to the policy as presented.

Community Engagement/Communication

Virtual meetings will be communicated per our current and proposed methods that will be informed by the communications feedback and plan.

CAO Comments

For clarity, only Council/Committee of the Whole meetings, when fully virtual or hybrid virtual will be available to members of the public to join virtually. Meetings will not be live streamed on Facebook or YouTube unless otherwise directed by Council.

CAO Initials: JB

Target Decision Date: February 13, 2024

Council & Committee Videoconferencing Policy

Department: Administration
Adopted:

Policy No:
Revision Dates

1.0 Purpose

This policy allows the Town to offer virtual, or hybrid virtual, options for Council and Committee meeting attendance.

The procedural requirements in this policy are intended to complement and supplement, not replace, the requirements contained in the *Municipal Government Act*.

2.0 Scope

This policy applies to all members of council, members of committees of council (including citizen representatives), members of the public and staff

3.0 References

Municipal Government Act; Chapter 19A (2021)

4.0 Definitions

4.1 "Town" means the Town of Berwick

4.2 "Council" means the Council of the Town of Berwick

4.2 "Council member(s)" includes the Mayor of the Town of Berwick

4.3 "meeting" means a regular, or special meeting, of Council

5.0 Policy

5.1 Public Notice

A council, or committee of council, meeting may be conducted virtually if notice is given to the public respecting the way in which the meeting is to be conducted at least two days prior to the meeting.

The notice to the public will be given by advertising:

- i. on the Town's publicly accessible website (www.berwick.ca); and
- ii. on the Town's social media platforms; or
- iii. other such method permitted by regulation

Notwithstanding section 5.1, where the Mayor determines that there is an emergency, a meeting may be conducted virtually without notice or with such notice as is possible in the circumstances

5.2 Virtual Attendance at Meetings

Council, staff and committee members may request to attend a meeting virtually.

An all-virtual meeting may be held should the number of participants requesting to attend virtually cause a challenge to hold an effective hybrid meeting.

Notwithstanding emergency meetings determined by the Mayor and all-virtual meetings, Council members may attend no more than three Council or Committee of the Whole meetings virtually per year, unless otherwise approved by Council.

5.2.1 Request to Attend Virtual Members of Council

A council member wishing to attend a meeting virtually shall:

- i. request to do so via the Mayor and/or CAO
- ii. use equipment that allows all participants and viewing members of the public to see and hear them

Members of Staff

A member of staff wishing to attend a meeting virtually shall:

- i. request to do so through the CAO
- ii. use equipment that allows all participants and viewing members of the public to see and hear them if they are presenting at the meeting

Citizen Committee Members

A citizen committee member wishing to attend a meeting virtually shall:

- i. request to do so through the Committee Chair and recording secretary

All requests to attend virtually must be given, and approved, with four (4) days' notice prior to the meeting to allow sufficient public notice to take place.

5.3 Audience Members

Any virtual or hybrid virtual meeting must be made available to the public to attend virtually.

5.3.1 Upon request, a link to enable members of the public to participate and/or observe meetings being conducted virtually will be available by contacting the Town office. Contact information will be listed on the municipal website.

5.3.2 Audience members must keep cameras and microphones off unless registered to speak for a public hearing or presentation item. Registered speakers shall only turn on their camera or microphone when invited to speak by the Mayor/Chair.

5.3.3 All rules pertaining to in-person Council and committee meetings, and those related to in-camera meetings apply to virtually attended meetings.

5.4 Attendance and Voting

5.4.1 Attendance

Any member participating virtually in a meeting shall be deemed to be:

- i. Present at those parts of the meeting in which a Council member is permitted to participate by videoconference under this Policy;
- ii. Absent for any parts of the meeting in which a Council member is not permitted to participate by videoconference under this Policy

5.4.2 Voting

A Council member cannot participate in videoconference, in any of the following:

- i. any part of a meeting during which the issue under discussion will be decided by a vote held by secret ballot
- ii. vote held by secret ballot

5.4.3 In-Camera

For in-camera meetings, virtual participants must:

- i. be alone, unless with another participant of the meeting who has permission to attend
- ii. ensure that discussions are kept confidential and only heard by those attending, or invited to, the meeting

5.4.4 Technical Problems

If a council member is prevented from participating in a meeting due to technological problems, the Council member shall be marked as absent from the meeting.

If a council member becomes disconnected from the meeting, the minutes shall reflect that the Council member left the meeting at the time of the disconnection and returned at the time of reconnection

6.0 Review

6.1 This policy will be reviewed every two years.

CAO

Date

REQUEST FOR DECISION

RFD004-2024 Municipal Election



To: Council
From: Jen Boyd, CAO
Date: February 8, 2024
Subject: 2024 Municipal Election

References/Attachments

Legislation

Municipal Election Act

Recommendations

- That Council delegates its powers of the appointment of a Returning Officer and Assistant Returning Officer to the Chief Administrative Officer under section 4 (1C) *Municipal Elections Act*.
- That Council delegates to the Chief Administrative Officer its authority to make, revise, and amend the tariff of fees and expenses and provide for a method of rendering and verifying accounts for payment relating to the Municipal Election 2024 as per section 139 (1A) *Municipal Elections Act*.
- That Council approves the use of the permanent register of electors established and maintained by Elections Nova Scotia as the basis for the list of electors for the Town of Berwick (section 30 (2) (c) *Municipal Elections Act*).
- That Council set the other advance poll day for the 2024 Municipal Election as Thursday, October 10, 2024, per section 114 (4) (b) *Municipal Elections Act*.
- That Council agree to a full electronic method (internet and phone) for the 2024 Municipal Election.

Background

Municipal elections are held every four years on the third Saturday of October. The date of the next municipal election is Saturday, October 19, 2024, with nomination day set for Tuesday, September 10, 2024. Council must make several decisions early in the year to support a fair and transparent municipal election.

The *Municipal Elections Act* allows for some of the decisions to be delegated to the Chief Administrative Officer such as the Appointment of Returning Officer and Assistant Returning Officer and Tariff of Fees and Expenses which is recommended.

REQUEST FOR DECISION

RFD004-2024 Municipal Election



Council must also approve the method for creating the preliminary list of electors. There are two methods: complete a renumeration or use the permanent list of registered electors established and maintained by Elections Nova Scotia. It is recommended that the permanent list of registered electors established and maintained by Elections Nova Scotia be used as the preliminary list of electors for municipal units.

Per section 114(4) (b) of the Municipal Elections Act, an advance poll day is required to be set. It is recommended that Thursday, October 10, 2024, be set for the advance poll day as it is consistent with neighbouring municipal units, and will provide consistency and clarity to voters.

Per section 38 (1) *Municipal Elections Act*, staff recommend that Council set Friday, September 6, 2024, as the date by which the amended list of electors is to be provided to the Returning Officer. The proposed date allows the Returning Officer to provide the amended list to candidates for campaigning purposes by Nomination Day, Tuesday, September 10, 2024 (the second Tuesday in September per s. 44 (2) of the Act).

Across the Province, the number of municipalities conducting paperless municipal elections has increased significantly from 4 in 2008 to 39 in 2020. Voter turnout increased by more than 10% during that period, electronic voting is the most cost-effective and efficient system of voting. Adding paper balloting significantly increases the cost and the amount of preparation and is not expected to have a substantial impact on voter turnout. Another advantage of electronic voting is that results are available immediately. Staff recommends that the 2024 Municipal Election be conducted via Internet and telephone voting with no paper balloting.

Financial Implications

The 2024/2025 budget reflects an election expenditure of \$15,000.

Priority Alignment

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

REQUEST FOR DECISION
RFD004-2024 Municipal Election



X	Other	Statutory requirements and preparations for 2024 Municipal Election
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Alternatives

Where authority is delegated to the CAO, Council may choose to perform these functions.

Community Engagement/Communication

The Returning Officer and Communications Coordinator will be doing public education on the upcoming election and offer information session(s) for potential candidates.

CAO Comments

See recommendations.

CAO Initials: JB

Target Decision Date: February 13, 2024

**REQUEST FOR DECISION
RFD005-2024:
Temporary Borrowing Resolution-
Refinance Debenture 29-A-1**



To: Town Council
From: Director of Finance
Date: February 13, 2024
**Subject: Temporary Borrowing Resolution- Refinance Debenture 29-A-1:
Fire Hall & BEC Dam Remediation**

References/Attachments

Notice of Balloon Payment Due in Fiscal 2024-2025

Legislation

Pursuant to the Municipal Government Act, Section 88

Recommendation

That Council approve the Town of Berwick's temporary borrowing resolution to refinance the amounts of \$95,000 for the BEC Dam Remediation and \$291,250 for the Fire Hall.

Background

In 2009, Council approved the borrowing of \$ 1,965,000 for the financing of the Fire Hall and \$380,000 BEC Dam Remediation, with a financing term of 15 years. At the end of the 15 years, in 2024, Berwick would have the option of making a balloon payment or refinancing the balance for an additional 5-year term. As neither the Town nor the BEC are in a financial position to make the required balloon payments, these amounts must be refinanced.

Management is requesting that Council approve the refinancing of debenture 29-A-1 in the amounts as detailed above. The Town intends to participate in the Spring debenture intake with Municipal Finance and the approval of the temporary borrowing resolution is required, to submit for Ministerial approval. Once Berwick receives the approved ministerial certificate, management will bring back a pre-approval resolution for Council's approval.

Financial Implications

Debt repayments are expected to be slightly higher than the existing repayment amounts due to the rise in interest rates. These rates are confirmed during the Spring Debenture intake with Municipal Finance.

**REQUEST FOR DECISION
RFD005-2024:
Temporary Borrowing Resolution-
Refinance Debenture 29-A-1**



Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

I support the staff recommendation.

CAO Initials: JB

Target Decision Date: February 13, 2024

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$ _____

Refinance Debenture: _____

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the _____ subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute; and,

WHEREAS clause 66 (4)(b) of the Municipal Government Act authorizes the Municipality to expend funds for the purpose of paying or retiring debentures;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the _____ borrow a sum or sums not exceeding _____ Dollars (\$ _____) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the _____ to such an amount as the Council deems necessary;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the ____ day of _____, 2024.

GIVEN under the hands of the Clerk and under the seal of the Council of the _____ this ____ day of _____, 2024.

Clerk

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$ _____

Refinance Debenture: _____

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the _____ subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute; and,

WHEREAS clause 66 (4)(b) of the Municipal Government Act authorizes the Municipality to expend funds for the purpose of paying or retiring debentures;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the _____ borrow a sum or sums not exceeding _____ Dollars (\$ _____) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the _____ to such an amount as the Council deems necessary;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the ____ day of _____, 2024.

GIVEN under the hands of the Clerk and under the seal of the Council of the _____ this ____ day of _____, 2024.

Clerk

REQUEST FOR DECISION

RFD006-2024: 2024/25 Kings Transit Authority Budget



To: Town Council
From: CAO
Date: February 13, 2024
Subject: Approval of the 2024/25 Kings Transit Authority Operating and Capital Budgets

References/Attachments

- 2024/25 KTA Draft Operating and Capital Budgets
- 2024/25 KTA Draft Budget Presentation

Legislation

- Section 60 of the *Municipal Government Act*.
- Interim IMSA
- Kings Transit Authority IMSA

Recommendation

That Council approve the 2024/25 Kings Transit Authority Operating and Capital Budgets as presented.

Background

The Interim IMSA Board approved the 2024/25 Kings Transit Operating and Capital Budgets on January 17, 2024, pending party approvals.

The Core Operations budget has an overall increase of 7.6% and a Combined Operations increase of 11.1%. The Core Municipal Shares have increased 6.4% over the previous year's budget.

A presentation highlighting key budget changes is attached.

Financial Implications

The Town's draft 2024/25 Operating Budget Version 1 includes the municipal contribution identified in the attached Kings Transit budget of \$90,455. This is an increase of 5,171 over the previous year.

Kings Transit is projecting a 2023/24 surplus of \$85,406, which will be distributed to the core municipal partners per ownership percentage.

REQUEST FOR DECISION
RFD006-2024: 2024/25 Kings
Transit Authority Budget



Priority Alignment

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

Alternatives

Council may decide not to approve the budgets; although, per the Kings Transit IMSA, the Town’s municipal contribution would still be required for 2024/25 if a majority of the parties of Kings Transit approve the budgets.

Community Engagement/Communication

N/A

CAO Comments

That Council approve the 2024/25 Kings Transit budgets as presented.

CAO Initials: JB

Target Decision Date: February 13, 2024

Kings Transit Authority
Proposed Budget 2024/25
Core Operations

	Proposed Budget 2024/25	Forecast 2023/24	Budget 2023/24	Actual 2022/23	Budget Change (\$)	(%)
Revenue						
Fares	653,714	606,488	564,502	522,345	89,212	15.8%
Operating grants, municipal units	1,729,103	1,625,676	1,625,676	1,241,847	103,427	6.4%
Operating grant, Province			22,000	216,351	(22,000)	-100.0%
Advertising	9,000	7,134	10,000	13,567	(1,000)	-10.0%
Interest and other		(100)	300	5,166	(300)	-100.0%
Total Revenue	2,391,816	2,239,197	2,222,478	1,999,276	169,338	7.6%
Expenditures						
Advertising	3,979	9,308	25,000	3,413	(21,021)	-84.1%
Management fees	(360,767)	(296,140)	(226,062)	(189,294)	(134,705)	59.6%
Commission	4,060	3,980	4,000	3,397	60	1.5%
Employee benefits - administration	116,195	85,478	37,600	46,696	78,595	209.0%
Employee benefits - operations	87,691	105,015	181,440	139,556	(93,749)	-51.7%
Insurance	134,529	120,521	100,000	104,384	34,529	34.5%
Interest and bank charges	10,596	10,388	10,000	13,303	596	6.0%
License and permits	4,205	4,122	16,000	4,491	(11,795)	-73.7%
Miscellaneous	34,237	53,995	12,000	4,119	22,237	185.3%
Printing	11,296	11,075	9,000	9,281	2,296	25.5%
Professional fees	47,468	60,515	51,000	23,860	(3,532)	-6.9%
Rent and building maintenance	91,950	95,419	57,500	80,483	34,450	59.9%
Salaries and wages - administration	559,449	403,862	397,000	204,986	162,449	40.9%
Salaries and wages - operations	979,349	886,371	842,000	858,513	137,349	16.3%
Supplies	25,679	25,175	13,000	21,845	12,679	97.5%
Telephone and radios	36,894	36,171	23,000	51,787	13,894	60.4%
Training and professional development	15,384	9,770	15,000	7,335	384	2.6%
Travel and meetings	10,000	1,713	11,000	3,097	(1,000)	-9.1%
Uniforms	3,706	3,634	7,500	4,541	(3,794)	-50.6%
Vehicle fuel	389,760	348,956	441,000	380,890	(51,240)	-11.6%
Vehicle repairs and maintenance	186,156	174,463	195,500	222,593	(9,344)	-4.8%
Total Expenditure	2,391,816	2,153,791	2,222,478	1,999,276	169,338	7.6%
Surplus (Deficit)	(0)	85,406	-	-	(0)	#DIV/0!
Non-operating Revenue						
Capital grant, municipal units	80,000	80,000	80,000	80,000	-	0.0%
Capital grant, Province	375,000	375,000	375,000	375,000	-	0.0%
Capital interest	85,981	69,494	not budgeted	29,394		
Total Non-operating Revenue	540,981	524,494	455,000	484,394		
Non-operating Expenses						
Amortization	339,367	339,367	not budgeted	339,367		
Capital grant, service partners	131,250	131,250	not budgeted	131,250		
Total Non-operating Expenses	470,617	470,617	-	470,617		
Net Non-operating	70,364	53,877	455,000	13,777		

Kings Transit Authority
Proposed Budget 2024/25
Core Municipal Shares

Proposed Budget 2024/25					Budget 2023/24		
		Operating	Capital	Total	Operating	Capital	Total
Berwick	5%	86,455	4,000	90,455	81,284	4,000	85,284
Kentville	20%	345,821	16,000	361,821	325,135	16,000	341,135
Wolfville	15%	259,365	12,000	271,365	243,851	12,000	255,851
Kings	60%	1,037,462	48,000	1,085,462	975,406	48,000	1,023,406
		1,729,103	80,000	1,809,103	1,625,676	80,000	1,705,676

Proposed Budget Increase				
		Operating	Capital	Total
Berwick	5%	5,171	-	5,171
Kentville	20%	20,686	-	20,686
Wolfville	15%	15,514	-	15,514
Kings	60%	62,056	-	62,056
Increase \$		103,427	-	103,427
Increase %		6.4%	0.0%	6.1%

Kings Transit Authority
Proposed Budget 2024/25
Combined Operations

	Proposed Budget 2024/25	Forecast 2023/24	Budget 2023/24	Actual 2022/23	Budget Change (\$)	Budget Change (%)
Revenue						
Fares	898,815	836,922	794,518	729,241	104,297	13.1%
Operating grants, municipal units	2,929,133	2,682,844	2,622,012	2,063,843	375,611	11.7%
Operating grant, Province	-	-	22,000	342,660	(22,000)	-100.0%
Advertising	9,000	7,134	15,000	13,567	(6,000)	-40.0%
Interest and other	-	(100)	300	23,338	(300)	-100.0%
Total Revenue	3,836,948	3,526,799	3,453,830	3,172,649	383,118	11.1%
Expenditures						
Advertising	3,979	9,308	25,000	3,413	(21,021)	-84.1%
Commission	5,668	5,557	5,700	4,935	(32)	-0.6%
Employee benefits - administration	116,195	85,478	63,520	46,696	52,675	82.9%
Employee benefits - operations	141,552	166,822	214,560	197,994	(73,008)	-34.0%
Insurance	213,539	191,304	180,000	177,106	33,539	18.6%
Interest and bank charges	10,596	10,388	10,000	12,921	596	6.0%
License and permits	6,833	6,699	28,000	7,244	(21,167)	-75.6%
Miscellaneous	34,237	53,995	13,750	27,715	20,487	149.0%
Printing	11,296	11,075	9,000	-	2,296	25.5%
Professional fees	47,468	60,515	51,000	24,763	(3,532)	-6.9%
Rent and building maintenance	101,613	104,936	66,000	88,583	35,613	54.0%
Salaries and wages - administration	559,449	403,862	397,000	204,986	162,449	40.9%
Salaries and wages - operations	1,368,836	1,254,663	1,170,000	1,199,016	198,836	17.0%
Supplies	25,679	25,175	13,000	17,612	12,679	97.5%
Telephone and radios	48,771	47,814	26,000	58,215	22,771	87.6%
Training and professional development	18,268	12,597	17,000	9,658	1,268	7.5%
Travel and meetings	10,000	1,713	11,000	3,369	(1,000)	-9.1%
Uniforms	4,114	4,034	11,000	8,763	(6,886)	-62.6%
Vehicle fuel	713,047	642,131	760,800	697,729	(47,753)	-6.3%
Vehicle repairs and maintenance	395,808	343,328	381,500	381,931	14,308	3.8%
Total Expenditure	3,836,948	3,441,393	3,453,830	3,172,649	383,118	11.1%
Surplus (Deficit)	-	85,406	-	(0)	-	
Non-operating Revenue						
Capital grant, municipal units	80,000	80,000	80,000	80,000	-	0.0%
Capital grant, Province	375,000	375,000	375,000	375,000	-	0.0%
Capital interest	85,981	69,494	not budgeted	29,394		
Total Non-operating Revenue	540,981	524,494		484,394		
Non-operating Expenses						
Amortization	339,367	339,367	not budgeted	339,367		
Capital grant, service partners	131,250	131,250	not budgeted	131,250		
Total Non-operating Expenses	470,617	470,617	-	470,617		
Net Non-operating	70,364	53,877	-	13,777		

Kings Transit Authority
Proposed Budget 2024/25
Combined Capital

Project Name	Budget	Forecast	Proposed Budget	Budget Forecast		2024/25 Project Financing					3-Year Project Financing				
	2023/24	2023/24	2024/25	2025/26	2026/27	Capital Reserve	Project Grant	ICIP	Debt	Total	Capital Reserve	Project Grant	ICIP	Debt	Total
ICIP Phase 1 - Transit Study	200,000	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Rural Transit Fund	1,000,000	50,000	500,000	450,000	-	-	500,000	-	-	500,000	-	950,000	-	-	950,000
Project Management	50,000	-	30,000	20,000	-	30,000	-	-	-	30,000	50,000	-	-	-	50,000
Electronic Vehicle Infrastructure	5,000,000	-	5,000,000	5,000,000	1,957,807	-	-	5,000,000	-	5,000,000	-	-	11,957,807	-	11,957,807
Equipment	25,000	35,000	50,000	50,000	50,000	50,000	-	-	-	50,000	150,000	-	-	-	150,000
Building, Office Equipment	80,000	-	50,000	50,000	50,000	50,000	-	-	-	50,000	150,000	-	-	-	150,000
	6,355,000	285,000	5,630,000	5,570,000	2,057,807	130,000	500,000	5,000,000	-	5,630,000	350,000	950,000	11,957,807	-	13,257,807

Capital Reserve Continuity

Opening Balance	1,390,294
2023/24	
Municipal Contributions	80,000
Other Contributions	131,250
Utilization (Forecast)	(35,000)
Closing Balance	1,566,544
2024/25	
Municipal Contributions	80,000
Other Contributions	131,250
Utilization (Budget)	(130,000)
Closing Balance	1,647,794
2025/26	
Municipal Contributions	80,000
Other Contributions	131,250
Utilization (Budget Forecast)	(120,000)
Closing Balance	1,739,044
2026/27	
Municipal Contributions	80,000
Other Contributions	131,250
Utilization (Budget Forecast)	(100,000)
Closing Balance	1,850,294



Budget Presentation

2024-2025 Budget
2023-2024 Forecast
Operating and Capital



Kings Transit
Authority

OPERATIONS FUNDING OVERVIEW

Kings Transit Authority

Municipal Contributions

Operating Grants

2023-2024 Forecast

2024-2025

Budgeted
Funding

(Surplus) /
Deficit

Total Forecasted
Funding

Budgeted
Funding

Core Partners

Municipality of Kings	60%	975,406	(51,243)	924,162	1,037,462
Town of Kentville	20%	325,135	(17,081)	308,054	345,821
Town of Wolfville	15%	243,851	(12,811)	231,041	259,365
Town of Berwick	5%	81,284	(4,270)	77,014	86,455

100% 1,625,676 (85,406) 1,540,270 1,729,103

Service Partners

Annapolis County	Actual	656,003	49,824	705,827	814,534
Digby County	Costs	340,333	11,008	351,341	385,496

996,336 60,832 1,057,168 1,200,030

2025 budget represents an overall increase of 6.4% to Core, 24.2% to Annapolis and 13.3% to Digby vs 2024 budget.

PROPOSED CONTRIBUTION SCHEDULE

Kings Transit Authority

Municipal Contributions

Proposed Operating Grant Schedule

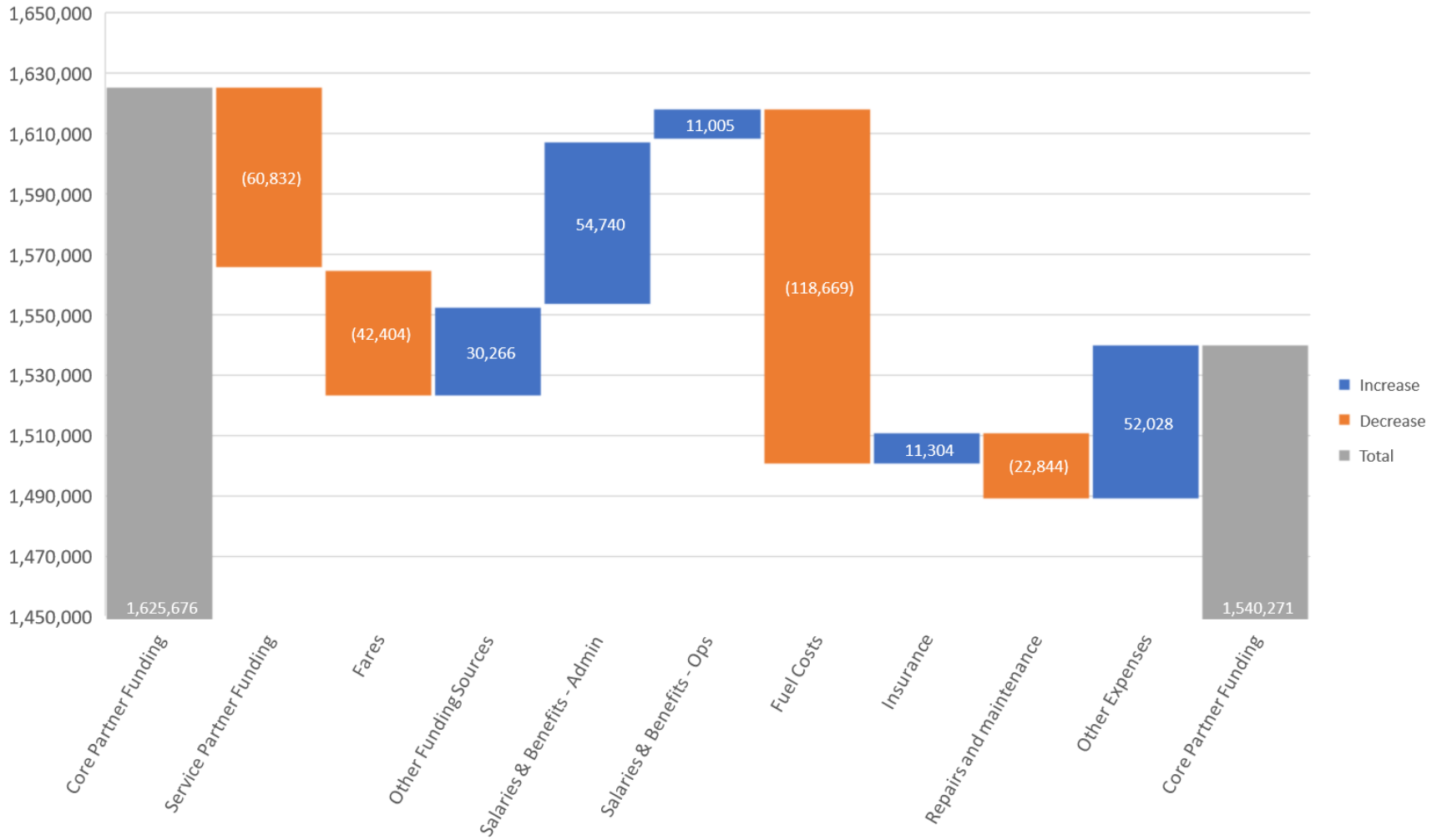
		Q1	Q2	Q3	Q4	Total
Core Partners	60% Municipality of Kings	414,985	311,238	155,619	155,619	1,037,462
	20% Town of Kentville	138,328	103,746	51,873	51,873	345,821
	15% Town of Wolfville	103,746	77,810	38,905	38,905	259,365
	5% Town of Berwick	34,582	25,937	12,968	12,968	86,455
		691,641	518,731	259,365	259,365	1,729,103
Service Partners	Annapolis County	each month	67,878			814,534
	Digby County	each month	32,125			385,496

Municipal Contributions

Proposed Operating Grant Worksheet

		Q1	Q2	Q3	Q4	Total
Core Partners	External Funded Revenue	532,709	548,856	551,109	555,171	2,187,845
	Expenses	991,610	890,695	996,569	958,074	3,836,948
	Net Surplus (Deficit)	(458,901)	(341,839)	(445,460)	(402,903)	(1,649,103)
	Estimated Loss Ratios	27.8%	20.7%	27.0%	24.4%	100.0%
	Suggested Ratios to Use	40.0%	30.0%	15.0%	15.0%	100.0%

Change in Municipal Operations Partner Funding - Budget 2024 to Forecast 2024



F24 TO B24 VARIANCES

Net Surplus of \$85,405 forecasted - 5.3% of 2024 budget

- Fuel 119K - price not volume driven
- Service partner funding 61K - Annapolis 50K / Digby 11K
- Fare revenues 42K - ridership higher than expected
- Other expenses (63K) - insurance 11K / IT 28K / travel 8K / professional services 14K
- Employee compensation (28K)

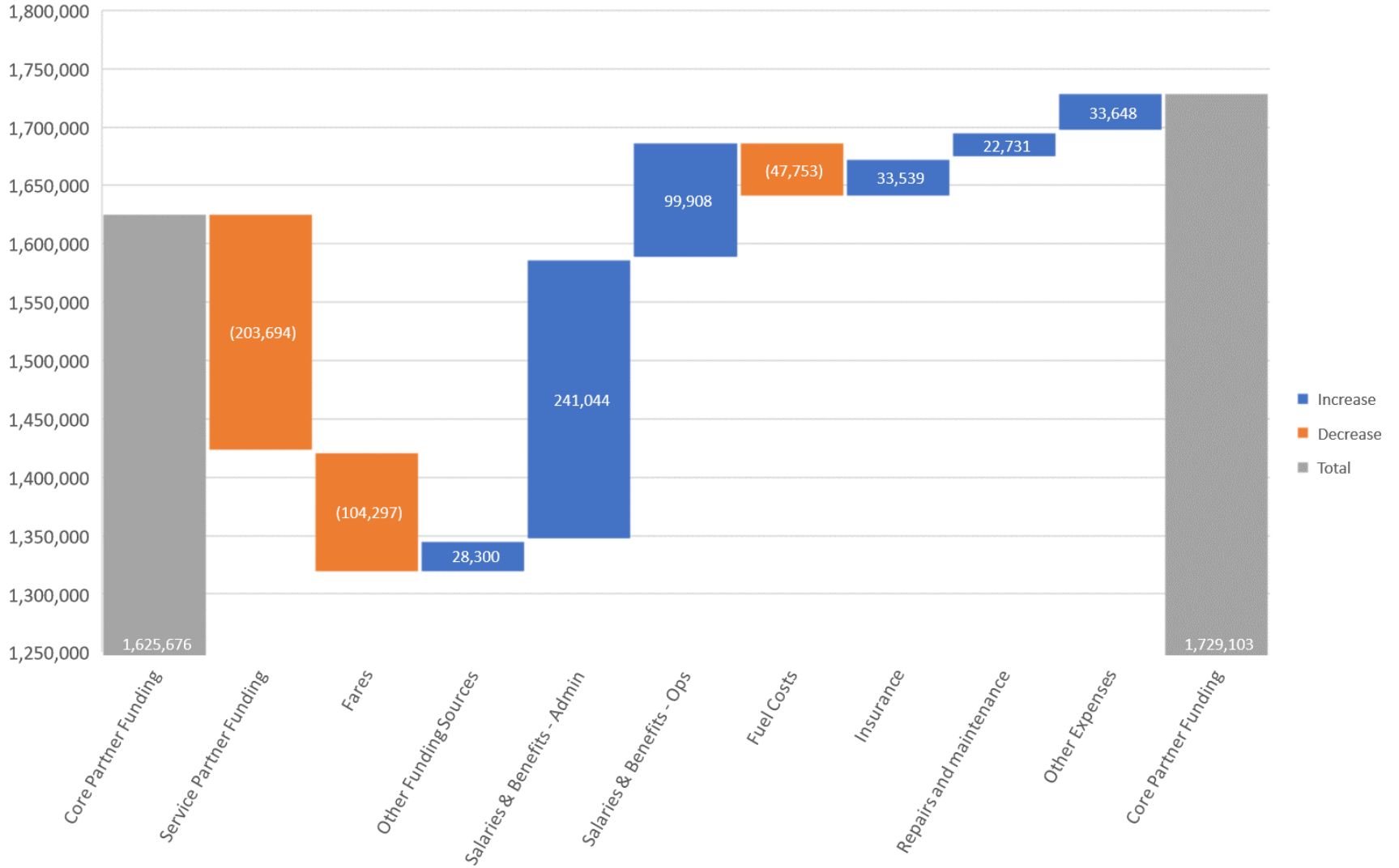
Training Manager missed in last year's budget

Additional mechanic hired in Q3

Annapolis / Digby mechanic labour not accounted for properly in 2024 budget

Full time GM not hired; Dwight part time / Director of Finance hired in Q3

Change in Municipal Operations Partner Funding - Budget 2024 to Budget 2025



B25 TO B24 VARIANCES

Requesting 6.4% increase to funding from Core

- Fuel 48K – anticipating average price of \$1.65 net of HST rebate
- Service partner funding 204K – Annapolis 159K / Digby 45K
- Other funding sources (28K) – advertising & PNS grant
- Fare revenues 104K – ridership increase continues
- Bus repairs and maintenance (23K) – older buses require more repairs, scarcity of parts increasing prices more than cost of living
- Other expenses (67K) - insurance costs +10% / IT – M365 / professional services 26K (recruiting, legal & audit)
- Employee compensation (341K)

GM & Dir. of Finance offer increases +45K (market driven)

Cost of living increase 5.3%

+2.5 FTEs – Training Manager, additional Mechanic and part time Operations Supervisor

Annapolis / Digby mechanic labour not accounted for properly in 2024 budget

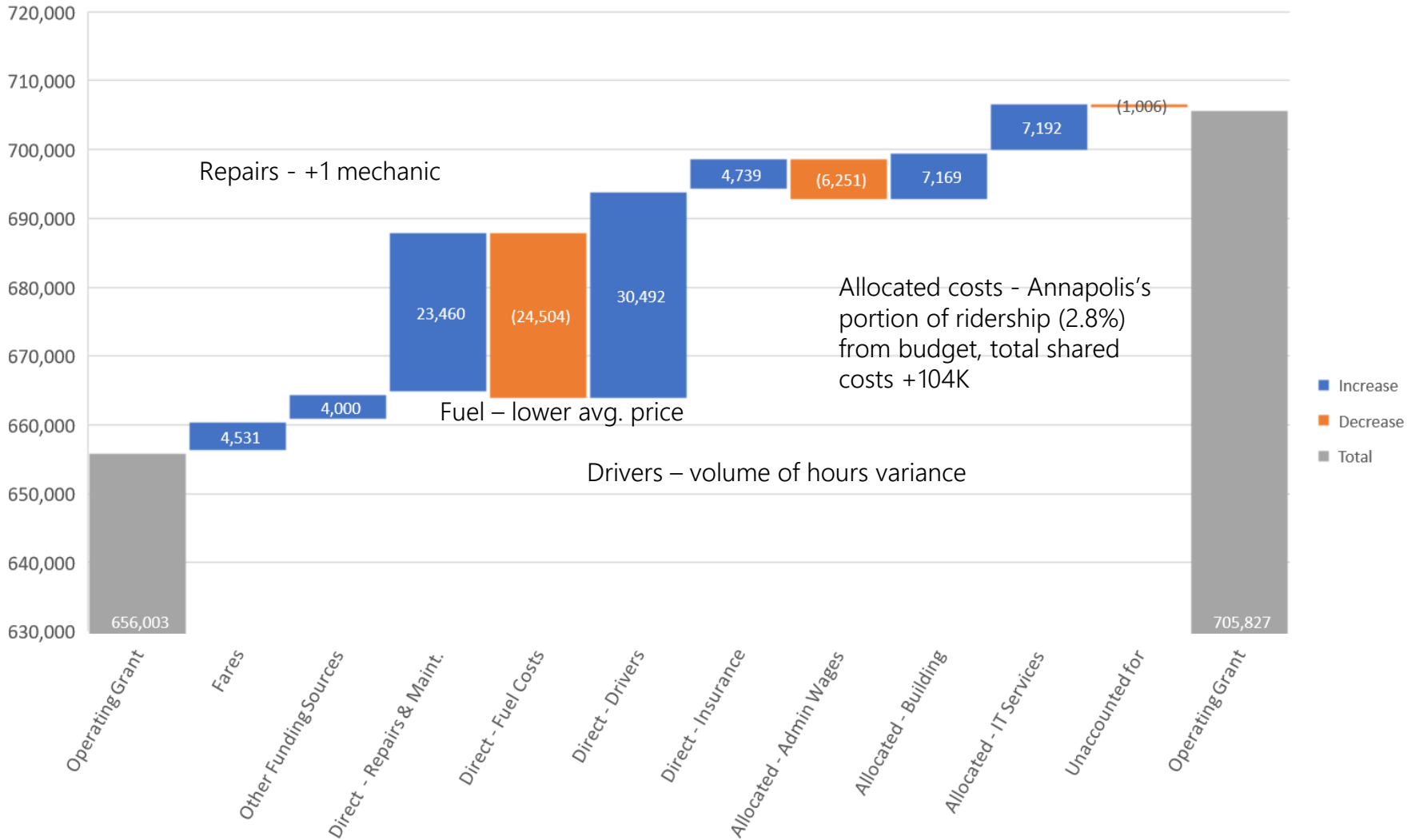
Kings Transit Authority

Statement of Revenues and Expenditures

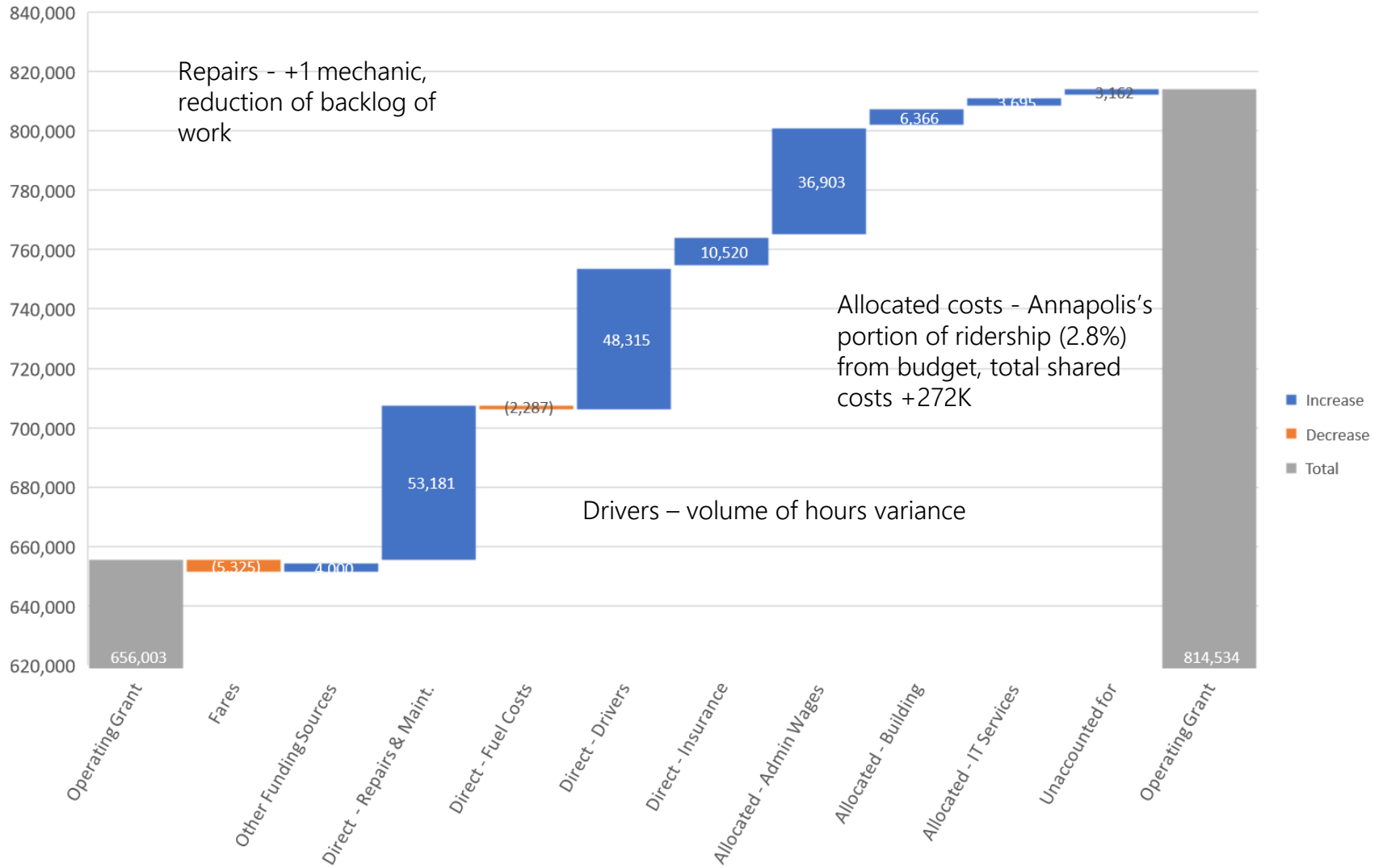
Operating Budget

	2024-2025 Budget	2023-2024 Forecast	2023-2024 Budget	2022-2023 YE Actuals	
Revenues	Fares	898,815	836,922	794,518	729,242
	Advertising income	9,000	7,134	15,000	13,567
	Operating grants PNS	-	-	22,000	342,660
	Operating grants core members	1,729,103	1,625,676	1,625,676	1,241,847
	Operating grants service partners	1,200,030	1,057,168	996,336	821,995
	Gain/loss from sale of capital assets	-	8,572		14,666
	Other revenues	-	(8,672)	300	8,672
	3,836,948	3,526,799	3,453,830	3,172,649	
Expenses	Salaries - administration	675,644	489,340	434,600	251,682
	Salaries - operations	1,510,388	1,421,485	1,410,480	1,397,000
	Fuel	713,047	642,131	760,800	697,729
	Insurance	213,539	191,304	180,000	177,106
	Repairs and maintenance	347,731	302,156	325,000	337,091
	Allocated shared costs	360,767	296,140	226,062	189,294
	Cost recovery - Annapolis	(238,733)	(195,966)	(166,593)	(133,399)
	Cost recovery - Digby	(122,034)	(100,173)	(59,469)	(55,885)
	Administrative	376,598	394,978	342,950	312,031
	3,836,948	3,441,393	3,453,830	3,172,649	
Net Surplus	-	85,405	-	-	

Change in Annapolis Service Partner Funding - Budget 2024 to Forecast 2024



Change in Annapolis Service Partner Funding - Budget 2024 to Budget 2025



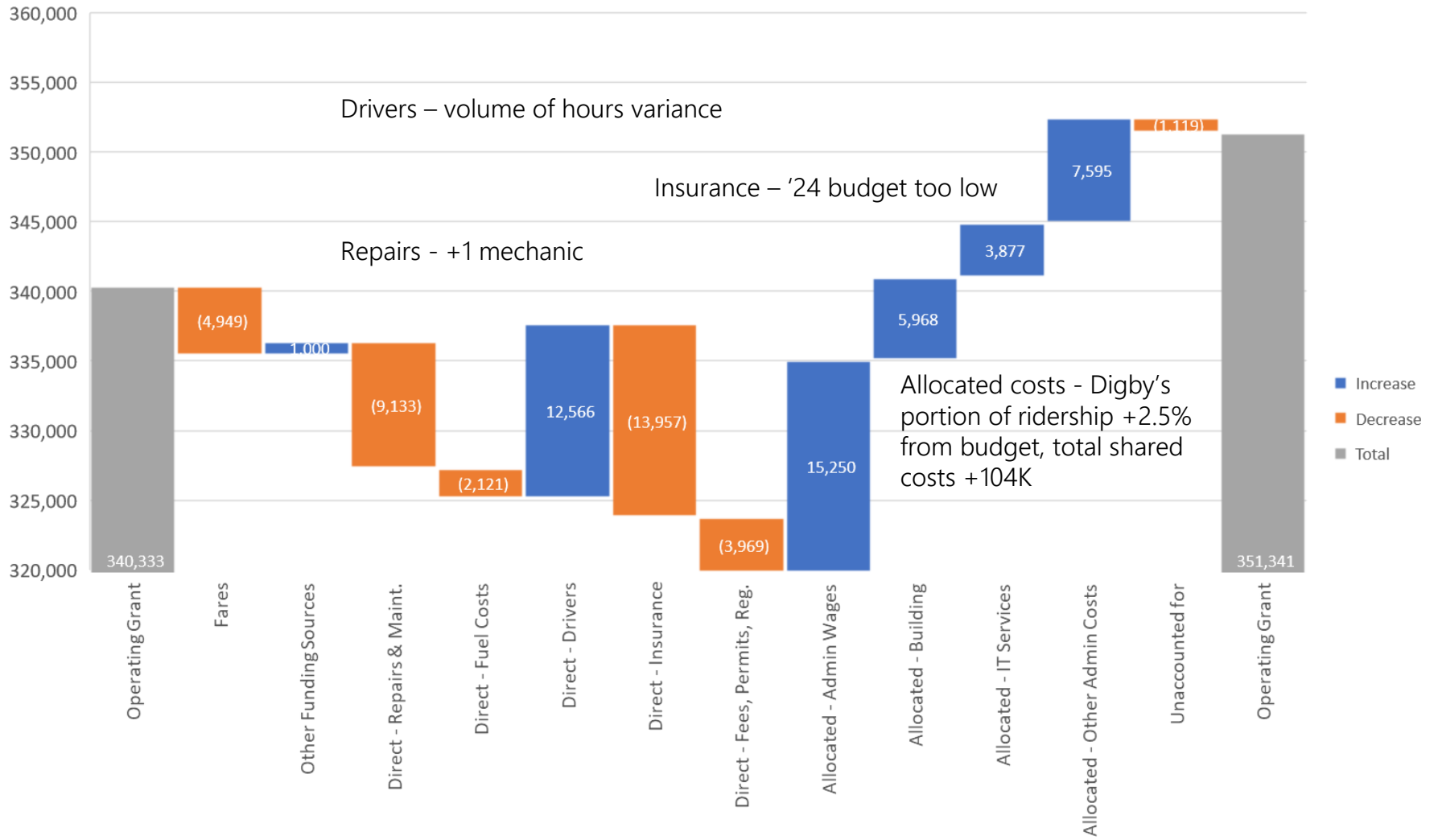
Kings Transit Authority

Statement of Revenues and Expenditures

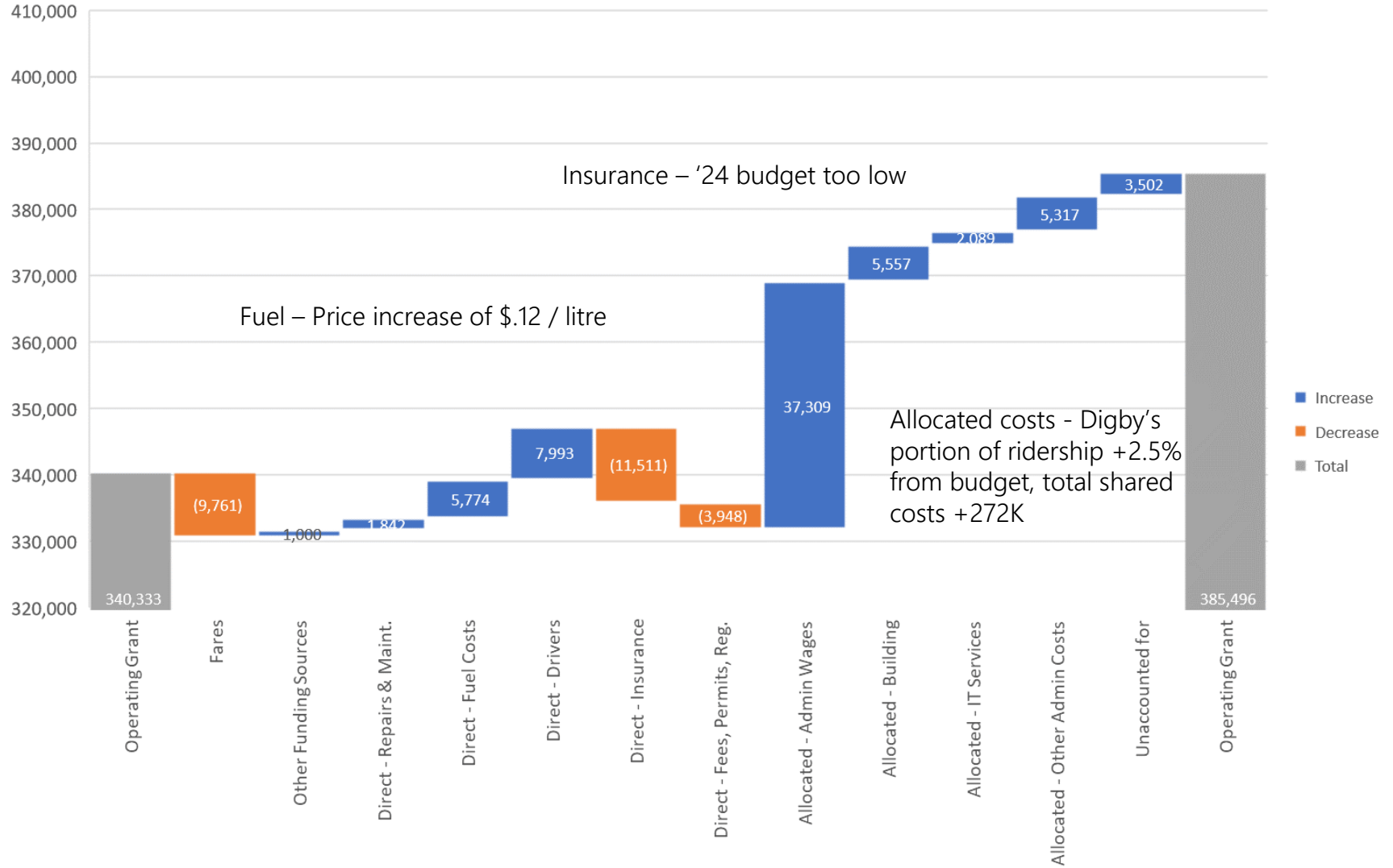
Budget - Annapolis

	2024-2025 Budget	2023-2024 Projection	2023-2024 Budget	
Revenue	Fares	161,595	151,739	156,270
	Advertising income	-	-	4,000
	Operating grants PNS			
	Operating grants core members			
	Operating grants service partners	814,534	705,827	656,003
	Other revenues			
		976,128	857,566	816,273
Expenses	Salaries - administration			
	Salaries - operations	303,195	285,372	254,880
	Fuel	212,513	190,296	214,800
	Insurance	55,520	49,739	45,000
	Repairs and maintenance	153,181	123,460	100,000
	<i>Allocated shared costs</i>	<i>238,733</i>	<i>195,966</i>	<i>166,593</i>
	<i>Cost recovery - Annapolis</i>			
	<i>Cost recovery - Digby</i>			
	Other expenses	12,986	12,731	35,000
	976,128	857,566	816,273	
Net Surplus	-	-	-	

Change in Digby Service Partner Funding - Budget 2024 to Forecast 2024



Change in Digby Service Partner Funding - Budget 2024 to Budget 2025



Kings Transit Authority

Statement of Revenues and Expenditures

Budget - Digby

	2024-2025 Budget	2023-2024 Projection	2023-2024 Budget	
Revenue	Fares	83,507	78,695	73,746
	Advertising income			1,000
	Operating grants PNS			
	Operating grants core members			
	Operating grants service partners	385,496	351,341	340,333
	Other revenues			
		469,003	430,036	415,079
Expenses	Salaries - administration			
	Salaries - operations	140,153	144,726	132,160
	Fuel	110,774	102,879	105,000
	Insurance	23,489	21,043	35,000
	Repairs and maintenance	51,842	40,867	50,000
	<i>Allocated shared costs</i>	<i>122,034</i>	<i>100,173</i>	<i>59,469</i>
	<i>Cost recovery - Annapolis</i>			
	<i>Cost recovery - Digby</i>			
	Other expenses	20,710	20,347	33,450
	469,003	430,036	415,079	
Net Surplus	-	-	-	

CAPITAL BUDGET

Kings Transit Authority

Multi-year Capital Budget

Capital	2023-2024	2023-2024	2024-2025	2025-2026	2026-2027
	Budget	Projection	Budget	Budget	Budget
ICIP phase 1 - transit study	200,000	200,000	-	-	-
Rural Transit Fund	1,000,000	50,000	500,000	450,000	-
Project management	50,000	-	30,000	20,000	-
Electronic vehicle infrastructure	5,000,000	-	5,000,000	5,000,000	1,957,807
Equipment	25,000	35,000	50,000	50,000	50,000
Building, office equipment	80,000	-	50,000	50,000	50,000
	6,355,000	285,000	5,630,000	5,570,000	2,057,807

Kings Transit Authority

Capital Funding Source

Capital	2024-2025	Replacement	Government of	ICIP
	Budget	Reserve	Canada	
ICIP phase 1 - transit study	-	-		
Rural Transit Fund	500,000		500,000	
Project management	30,000	30,000		
Electronic vehicle infrastructure	5,000,000			5,000,000
Equipment	50,000	50,000		
Building, office equipment	50,000	50,000		
	5,630,000	130,000	500,000	5,000,000

CAPITAL BUDGET

Capital Replacement Reserve

- Current value \$1,837,339

Kings Transit Authority

Municipal Contributions

2023-2024 Projection

2024-2025

Capital Grants

Quarterly
Funding

Predicted Year
End True-up

Annual Total

Annual Total

Core Partners

Municipality of Kings	60%	12,000	-	48,000	48,000
Town of Kentville	20%	4,000	-	16,000	16,000
Town of Wolfville	15%	3,000	-	12,000	12,000
Town of Berwick	5%	1,000	-	4,000	4,000
	100%	20,000	-	80,000	80,000

Service
Partners

Annapolis County		n/a			n/a
Digby County		n/a			n/a

-

-

-

-

**REQUEST FOR DECISION
RFD007-2024: 2024/25 Valley
Waste Budget**



To: Town Council
From: CAO
Date: February 13, 2024
Subject: Approval of the 2024/25 Valley Waste Operating and Capital Budgets

References/Attachments

- 2024/25 VWRM Draft Operating and Capital Budgets
- 2024/25 VWRM Draft Budget Presentation

Legislation

- Section 60 of the *Municipal Government Act*.
- Interim IMSA
- Valley Waste IMSA

Recommendation

That Council approve the 2024/25 Valley Regional Solid Waste-Resource Management Authority Operating and Capital Budgets as presented.

Background

The Interim IMSA Board approved the 2024/25 Valley Waste Operating and Capital Budgets on January 17, 2024, pending party approval.

The proposed budget includes an overall increase of 3.6%

A presentation highlighting key budget changes is attached.

Financial Implications

The Town's draft 2024/25 Operating Budget Version 1 includes the municipal contribution identified in the attached Valley Waste budget of \$211,137. This is an increase of 7,325 over the previous year.

Valley Waste is projecting a 2023/24 surplus of \$1.385 million, which will be distributed to the core municipal partners per ownership percentage.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
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/

REQUEST FOR DECISION
RFD007-2024: 2024/25 Valley
Waste Budget



x	Economic	
x	Environmental	
x	Social	
	Cultural	

Alternatives

Council may decide not to approve the budgets; although, per the Valley Waste IMSA, the Town’s municipal contribution would still be required for 2024/25 if a majority of the parties of Valley Waste, including the County of Kings, approve the budgets.

Community Engagement/Communication

N/A

CAO Comments

That Council approve the 2024/25 Valley Waste budgets as presented.

CAO Initials: JB

Target Decision Date: April 11, 2023

Valley Region Solid Waste-Resource Management Authority
Proposed Budget 2024/25

	Proposed Budget 2024/25	Forecast 2023/24	Budget 2023/24	Actual 2022/23	Budget Change	
					(\$)	(%)
Revenue						
Municipal contributions	6,859,565	6,621,586	6,621,586	6,143,978	237,979	3.6%
West management centre	451,768	440,481	523,786	500,974	(72,018)	-13.7%
East management centre	2,630,485	2,811,351	2,601,781	2,584,985	28,704	1.1%
Investment income	48,000	71,635	20,000	69,947	28,000	140.0%
Administration	565,700	601,283	455,600	466,971	110,100	24.2%
Communications and enforcement	267,984	271,101	255,490	219,612	12,494	4.9%
RRFB approved programs	67,000	67,300	70,000	67,104	(3,000)	-4.3%
Wind Turbine	42,998	29,835	43,000	40,506	(2)	0.0%
Municipal service agreement	1,033,000	956,781	1,015,200	954,047	17,800	1.8%
Total Revenue	11,966,500	11,871,352	11,606,443	11,048,124	360,057	3.1%
Expenditures						
General administration	796,786	777,308	792,742	654,460	4,044	0.5%
Financial services	114,347	107,668	183,323	98,992	(68,976)	-37.6%
West management centre	644,226	623,413	708,619	632,093	(64,393)	-9.1%
East management centre	1,495,709	1,273,325	1,277,250	1,192,569	218,459	17.1%
Residential collection	2,922,891	2,823,496	2,821,022	2,747,116	101,869	3.6%
Construction and demolition debris processing	182,947	84,968	153,930	131,538	29,017	18.9%
Recyclable processing and transportation	816,225	745,251	798,321	688,823	17,904	2.2%
Organics processing and transportation	1,075,837	1,040,024	1,083,400	931,829	(7,563)	-0.7%
Residual transportation and disposal	2,448,562	1,501,741	2,268,262	2,658,282	180,300	7.9%
Communications and enforcement	585,897	567,393	597,441	485,819	(11,544)	-1.9%
Wind turbine	23,179	21,701	19,700	17,098	3,479	17.7%
Information technology	55,779	66,637	53,030	58,830	2,749	5.2%
Household hazardous waste	214,632	199,853	196,090	193,433	18,542	9.5%
Transfer to capital reserve fund	589,483	653,312	653,312	557,242	(63,829)	-9.8%
Total Expenditures	11,966,500	10,486,090	11,606,442	11,048,124	360,058	3.1%

Valley Region Solid Waste-Resource Management Authority
Proposed Budget 2024/25
Combined Capital

Project Name	Budget	Forecast	Proposed Budget	Budget Forecast		2024/25 Project Financing				3-Year Project Financing			
	2023/24	2023/24	2024/25	2025/26	2026/27	Capital Reserve	Infrastructure Reserve	Debt	Total	Capital Reserve	Infrastructure Reserve	Debt	Total
Trucks	53,000	63,000			220,000				-	-	-	220,000	220,000
Wheel Loaders			375,000	375,000				375,000	375,000	-	-	750,000	750,000
ATV/RTVs				21,000	22,000				-	-	-	43,000	43,000
1 Ton Diesel Pickup 4x4			95,000			95,000			95,000	95,000	-	-	95,000
Forklift HHW & Baler			55,000			55,000			55,000	55,000	-	-	55,000
Compaction Equipment	700,000									-	-	-	-
Cardboard Balers			110,000					110,000		-	-	110,000	110,000
Containers for Drop Off Trailers	330,000	269,972								-	-	-	-
Morbark Shredder			600,000					600,000		-	-	600,000	600,000
Cat 313 Excavator			300,000					300,000		-	-	300,000	300,000
EMC Radios - DLR1060 (20)			10,000			10,000			10,000	10,000	-	-	10,000
Tipping Floor Recap-EMC			200,000					200,000		-	-	200,000	200,000
Replacement Doors			120,000					120,000		-	-	120,000	120,000
Replace Outgoing Scale	150,000	-								-	-	-	-
Sorting Building and transfer building-EMC			200,000	2,600,000				200,000		-	2,800,000		2,800,000
HHW / Stewardship Center - Drop off	150,000	-	350,000					350,000		-	-	350,000	350,000
Purchase Adjacent Land for Future Expansion (EMC)	238,000	-								-	-	-	-
Heating Ventilation upgrade	115,000	39,188								-	-	-	-
EMC / WMC C&D site monitoring wells	55,000	146,846								-	-	-	-
Roadway Expansion (2 Lane Hill)			55,000			55,000				55,000	-	-	55,000
Concrete Pad for C&D Sorting			20,000			20,000				20,000	-	-	20,000
C&D Pad & Metal Pad Expansion/Relocation			50,000	450,000					50,000	-	500,000		500,000
	<u>2,531,000</u>	<u>519,006</u>	<u>2,540,000</u>	<u>3,446,000</u>	<u>242,000</u>	<u>235,000</u>	<u>250,000</u>	<u>2,055,000</u>	<u>575,000</u>	<u>235,000</u>	<u>3,300,000</u>	<u>2,693,000</u>	<u>6,228,000</u>

Capital Reserve Continuity

Opening Balance	2,388,101
2023/24	
Municipal Contributions	285,307
Other Contributions	(27,265)
Utilization (Forecast)	-
Closing Balance	<u>2,646,143</u>
2024/25	
Municipal Contributions	313,838
Other Contributions	
Utilization (Budget)	(250,000)
Closing Balance	<u>2,709,981</u>
2025/26	
Municipal Contributions	345,222
Other Contributions	
Utilization (Budget Forecast)	(3,050,000)
Closing Balance	<u>5,203</u>
2026/27	
Municipal Contributions	379,744
Other Contributions	
Utilization (Budget Forecast)	
Closing Balance	<u>384,947</u>

Valley Region Solid Waste-Resource Management Authority
Proposed Budget 2024/25
Partner Municipal Shares

	Proposed Budget 2024/25				Budget 2023/24		
		Operating	Capital	Total	Operating	Capital	Total
Kings	73.4%	4,804,789	230,368	5,035,156	4,651,047	209,425	4,860,472
Kentville	10.3%	676,031	32,413	708,444	654,400	29,466	683,866
Wolfville	9.9%	644,884	30,919	675,804	624,250	28,108	652,358
Berwick	3.1%	201,477	9,660	211,137	195,030	8,782	203,812
Middleton	2.0%	133,010	6,377	139,387	128,754	5,797	134,551
Annapolis Royal	1.3%	85,537	4,101	89,638	82,800	3,728	86,528
		6,545,728	313,838	6,859,565	6,336,280	285,307	6,621,587

Proposed Budget Increase				
		Operating	Capital	Total
Kings	73.4%	153,742	20,943	174,684
Kentville	10.3%	21,631	2,947	24,578
Wolfville	9.9%	20,635	2,811	23,446
Berwick	3.1%	6,447	878	7,325
Middleton	2.0%	4,256	580	4,836
Annapolis Royal	1.3%	2,737	373	3,110
Increase \$		209,448	28,531	237,978
Increase %		3.3%	10.0%	3.6%



Budget Presentation

FY 2024-2025

Operating and Capital Budget

BUDGET OVERVIEW

Valley Region Solid Waste-Resource Management Authority

Total Contributions from Municipal Parties

	2024-2025 Budget	2023-2024 Forecast Before True-Up	2023-2024 Projected True-Up ¹	2023-2024 Budget	2022-2023 Actuals
73.40% Municipality of Kings	5,035,156	4,860,472	(1,016,828)	4,860,472	4,637,558
10.33% Town of Kentville	708,444	683,866	(143,067)	683,866	625,101
9.85% Town of Wolfville	675,804	652,358	(136,476)	652,358	516,871
3.08% Town of Berwick	211,137	203,812	(42,638)	203,812	219,561
2.03% Town of Middleton	139,387	134,551	(28,149)	134,551	155,499
1.31% Town of Annapolis Royal	89,638	86,528	(18,102)	86,528	65,310
	6,859,565	6,621,586	(1,385,259)	6,621,587	6,219,900

¹ this does not include the impact of year end audit entries and Chester landfill adjustments

Budget represents an overall increase of \$238,978 or 3.59% to municipal parties compared to this year's budget

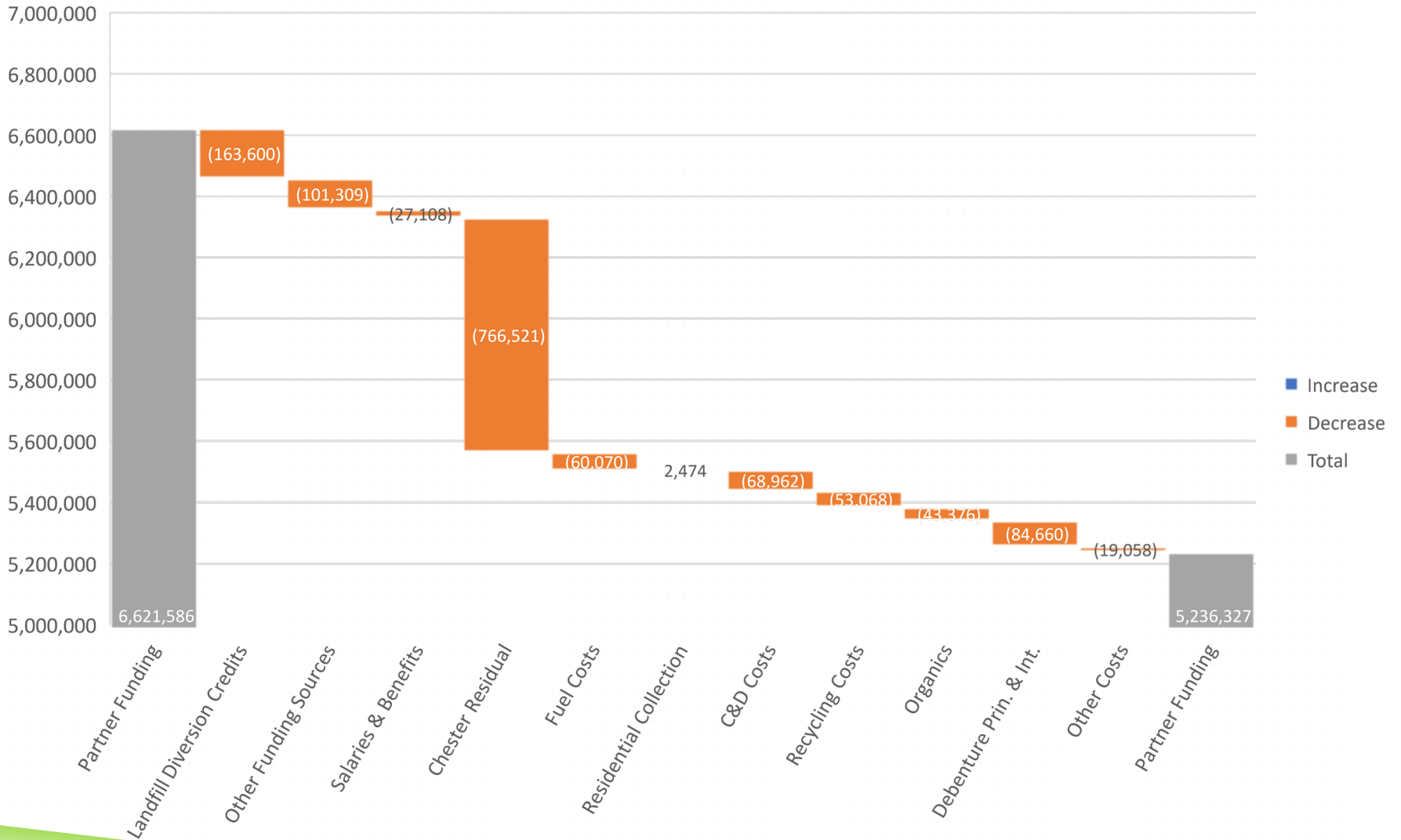
CONTRIBUTION SCHEDULE

Municipal Contributions by Quarter

2024-2025

	Q1	Q2	Q3	Q4	Total
73.40% Municipality of Kings	1,510,547	1,510,547	1,007,031	1,007,031	5,035,156
10.33% Town of Kentville	212,533	212,533	141,689	141,689	708,444
9.85% Town of Wolfville	202,741	202,741	135,161	135,161	675,804
3.08% Town of Berwick	63,341	63,341	42,227	42,227	211,137
2.03% Town of Middleton	41,816	41,816	27,877	27,877	139,387
1.31% Town of Annapolis Royal	26,891	26,891	17,928	17,928	89,638
	2,057,870	2,057,870	1,371,913	1,371,913	6,859,565

Change in Municipal Operations Partner Funding - Budget 2024 to Forecast 2024

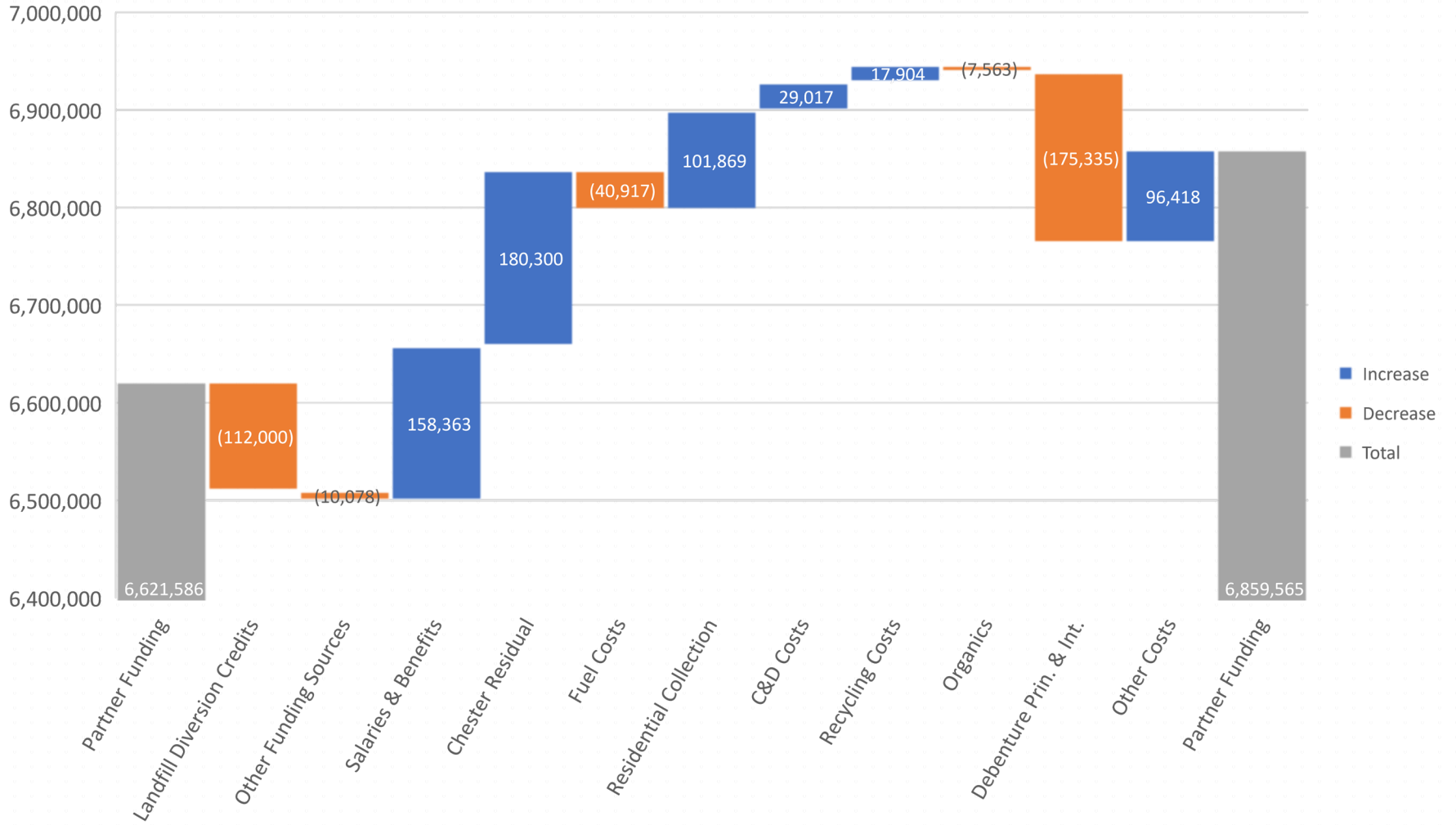


KEY FORECAST INFLUENCES


- \$766,000 – savings due to adjusted disposal fee, subject to change
- \$100,000 – higher than budgeted tipping fee revenue
- \$160,000 – in additional diversion credit funding
- \$120,000 - lower than budgeted fuel costs, both our fleet and on major contracts
- \$65,000 - reduced operating cost of Western Management Centre
- \$44,000 - reduced construction and demolition debris processing
- \$50,000 - lower than budgeted recycling processing



Change in Municipal Operations Partner Funding - Budget 2024 to Budget 2025



KEY BUDGET INFLUENCES


- ▶ Overall increase of 3.6%
 - ▶ Overall FTE staff decrease of 0.1 positions.
 - ▶ Employee Compensation \$158,000
 - ▶ 5.3 % Cost of living increase based on 12-month average NS CPI (Oct 22 – Sept 23)
 - ▶ Includes potential step increases
 - ▶ Majority of staff (64%) have worked fewer than 5 years
- 

MAJOR CONTRACTS


- ▶ Major contracts ~ \$339,000 increase
 - ▶ Landfill Disposal \$180,000, reduced tonnage, higher contract price
 - ▶ Residential Collection \$101,000 - annual increase and est. 500 new dwelling units
 - ▶ Recycling Processing \$18,000 - reduced tonnage, estimated 5% contract increase
 - ▶ Organics Processing - \$8,000 – reduced tonnage, annual contract increase
 - ▶ C&D Debris Processing \$29,000 - more diversion
 - ▶ Hazardous Waste Processing \$19,000 - increased volume

CAPITAL BUDGET


▶ Three elements:

- ▶ Rolling Stock - regular replacement capital for equipment.
 - ▶ Safety and Efficiency – improved performance.
 - ▶ Building and Infrastructure - site capacity upgrades.
- 

ROLLING STOCK

- ▶ Wheel loader \$375,000
 - ▶ Replaces 2013 loader
 - ▶ One tonne diesel pick-up \$95,000
 - ▶ Needed to haul gooseneck trailer – transport recycling from EMC, litter cleanups, dumps etc.
 - ▶ Forklift for WMC \$55,000
 - ▶ To load hazardous waste drums, electronics
- 


SAFETY & EFFICIENCY

- ▶ Cardboard baler (2) @ \$110,000
 - ▶ To process & sell commercially generated cardboard
 - ▶ Estimated payback of 2-3 years
 - ▶ Wood Shredder \$600,000
 - ▶ To process lumber, yard waste, shingles for processing and potential sale
 - ▶ Increases volume permitted on site as per regulations
 - ▶ Excavator \$300,000
 - ▶ Needed to load wood shredder
 - ▶ Radios \$10,000
 - Improved communication, reduced operating costs
- 


BUILDINGS & INFRASTRUCTURE

- ▶ *Tipping floor replacement EMC \$200,000*
 - ▶ *Trying to complete this fiscal year with operating funds*

 - ▶ *Replacement doors EMC \$120,000*
 - ▶ *Trying to complete this fiscal year with operating funds*

 - ▶ **HHW / Stewardship Center - Drop off EMC \$350,000**
 - ▶ **Current depot needs replacing & expansion**
- 

BUILDINGS & INFRASTRUCTURE

- ▶ Engineering and design of EMC building \$200,000
 - ▶ For potential expansion in F2026
 - ▶ Roadway expansion EMC \$55,000
 - ▶ To improve traffic flow, separate small vehicles from commercial vehicles
 - ▶ Concrete pad for C&D yard EMC \$20,000
 - ▶ To improve C&D sorting
 - ▶ Expansion of yard to include metal storage EMC \$350,000
 - ▶ To allow for potential expansion of EMC tipping floor
- 

▶ Existing Capital Replacement Reserve

- ▶ Current value: \$2,646,142
- ▶ Budget includes a contribution of \$313,838 as per approved policy

▶ Existing Sale of Surplus Equipment Reserve

- ▶ Current value: \$317,323

INFORMATION REPORT

Council Remuneration Review Process



To: Town Council
From: Administration
Date: February 9, 2024
Subject: Council Remuneration Review Process: Survey Results

References/Attachments

Survey results
2022 AMANS Municipal Salary Survey

Legislation

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

Background

The current Remuneration and Expenses of Council, Committees, Boards and Agencies Policy for the Town of Berwick was last revised in 2012, albeit not fully. To update the policy, a survey was conducted of several comparable municipalities for Council's consideration. In addition to the survey conducted by Town of Berwick staff, a 2022 Survey conducted by AMANS was consulted which provides data from all municipalities in the province.

Council agreed on the comparator municipal units in November 2023. At this time, there is not enough data on the commission honoraria. The survey results are below, filtered by population size.

Town	Mayor	Deputy Mayor	Councillor	Commission Honoraria	Population
Town of Middleton	\$16,864	\$12,121	\$9,486		1,873
Town of Digby	\$28,641	\$21,186	\$19,536		2,060
Town of Lunenburg*	\$31,658	\$24,324	\$15,710	None	2,263
Town of Berwick*	\$21,551	\$11,072	\$10,074		2,455
Town of Trenton*	\$16,167	\$12,000	\$9,999	None	2,474
Town of Pictou*	\$20,483	\$12,932	\$12,207		3,186
Town of Port Hawkesbury	\$35,135	\$21,314	\$19,007		3,214
Town of Wolfville	\$35,288	\$23,614	\$21,115		4,195
Town of Antigonish*	\$40,056	\$31,392	\$26,724	None	4,656
Town of Kentville*	\$51,700	\$30,700	\$28,050		6,271

* indicates current as of December 2023

INFORMATION REPORT

Council Remuneration Review Process



The table below shows Council's remuneration in 2012, the adjustment due to changes to CRA taxable benefit rules in 2019, and current. Since 2019, Council's remuneration has increased by 6%, compared to the cost of living increase during that time of 11.8%.

Town of Berwick	2012	2019	2023
Mayor	14,554	17,608	21,551
Deputy Mayor	6,549	9,684	11,072
Councillor	5,822	8,804	10,074

In 2012, the Deputy Mayor and Councillor remuneration was 55% and 50% of the Mayor's remuneration, respectively. The current ratio is 51% and 47%. The average ratio of the comparable municipal units was 68% and 58% respectively.

From AMANS survey, of all Nova Scotian municipalities, the following benefit information was gathered:

Employee benefits offered to elected officials?

Yes: 41%

No: 59%

Pension plan offered to elected officials?

Yes: 20%

No: 80%

Staff is seeking the following direction from Council:

1. What, if any, changes should be made to Council's remuneration to become effective following the 2024 municipal election.
2. Should benefits be offered to members of Council?
3. Any additional information required to set the remuneration amounts for 2024?

Staff are still gathering information on commission remuneration, parental leave policies and childcare policies to present at Committee of the Whole with an updated policy document.

Financial Implications

Financial implications will be identified in version 3 of the 2024/25 Operating Budget following Council's direction.

INFORMATION REPORT
Council Renumeration Review Process



Priority Alignment

Check Applicable	Strategic Priority Area	Comments
x	Economic	
	Environmental	
	Social	
	Cultural	

Community Engagement/Communication

N/A

CAO Initials: JB

INFORMATION REPORT

2024/25 Draft Operating & Capital Budgets V2



To: Town Council
From: Director of Finance
Date: February 13th, 2024
Subject: 2024/25 Draft Operating & Capital Budgets V2

References/Attachments

- 2024/25 Draft Operating Budget V1 Package
- 2024/25 Draft Operating Budget V1 Presentation
- 2024/25 Draft 5-Year Capital Budget V1
- 2024/25 Draft Operating Budget V2
- 2024/25 Draft 5-Year Capital Budget V2
- 2024-25 Draft 2024-25 Budget V2 Presentation

Legislation

- MGA Section 65

Background

Version 1 of the draft 2024/25 operating and capital budgets were presented during the month of January 2024 for Council's review and discussion. Version 2 of the draft 2024/25 operating and capital budgets have been revised based on receipt of additional budget-related information and feedback from Council.

There is no change to the tax rate proposed within this draft of the operating budget.
1 cent on the tax rates equal \$22,800.

Council may wish to direct staff to include changes to the tax rate to be presented in version 3 of the 2024/25 Draft Operating Budget in the Committee of the Whole meeting on February 27th, 2024.

Version 2 of the draft 2024/25 operating and capital budgets are presented this evening for discussion, and staff is seeking direction from Council as we move toward presenting a final budget for approval on March 12th, 2024.

Key Changes included in V2 of the Draft 2024/25 Operating Budget

REVENUE

Deed Transfer Tax: Added \$15,000 to budgeted revenue. The proposed revenue has been conservatively adjusted to reflect year to date activity in fiscal 2023/24.

INFORMATION REPORT
2024/25 Draft Operating & Capital
Budgets V2



AREA Dividend: The budgeted dividend has been increased by \$35,000. Staff and Council are expecting to have direction regarding the expected dividend upon conclusion of the strategic planning session with AREA at the end of February.

Bylaw Revenue: The expected revenue has been reduced by \$5,000 to 0, as the proposed bylaw officer position will focus on community education, rather than fines during the 2024/25 fiscal year.

Sewer Administration Fees: Reduced by \$20,000, which is off set by the reduction in expenses (see below). This is a net 0 impact on the budget.

Safe Restart: Staff are proposing to fund the following, qualifying items, from the safe restart funds:

Project	Amount
Cell Phone Purchases	\$2,400
Two-way Radios for Public Works	\$4,000
Elections (Offered 100% Virtually)	\$15,000
Town Video Cameras System Upgrade (<i>Capital</i>)	\$15,000
MESH Upgrade (<i>Capital</i>)	\$15,000
Total	\$51,400
<i>Safe Restart Est. Balance</i>	<i>\$150,000</i>

EXPENSES

Education Increase: The Town has a mandatory annual education contribution. Staff confirmed the annual contribution amount for 2024 /25, which is a 10% increase, bringing the annual contribution to \$641,677. This is an increase of \$29,500 from draft V1.

Salaries: The new positions of Customer Service Representative, Bylaw Officer and Parks Coordinator have been adjusted to reduce the start date by one month, resulting in collective savings of \$10,000.

Sewer Rate Study: Staff have removed the external consultant fee of \$20,000 and plan to update in-house as a 2024/25 operational priority. Staff are confident this can be successfully executed with the resources as proposed in V2 of the budget.

Human Resources: The consultant fee for the recruitment of the Director of Public Works role has been removed, resulting in savings of \$20,000.

Public Works:

- Two-way radios for equipment have been added with an expense of \$4,000.

INFORMATION REPORT

2024/25 Draft Operating & Capital Budgets V2



- The \$4,000 expense of the traffic sensor has been removed as the need for a capital project has been identified.
- The heavy equipment training for a skilled labourer has been deferred, resulting in a saving of \$5,300 from draft V1. This will be put forth for consideration in a future years' budget.

Key Changes included in V2 of the Draft 2024/25 5-Year Capital Budget

Based on feedback from Council and sub-committees of Council, the following projects have been removed from the V2 of the draft 2024/25 5-Year Capital Budget:

Project Removed	Cost
Box Cars Interior Finishing	\$25,000
Trail Head Land Purchase	\$10,000
Rainforth Park Study	\$10,000
Basketball Court Fence	\$40,000
Downtown Streetscape Design	\$80,000
Downtown Streetscape Phase 1	\$250,000

Departments have proposed the following additions to Draft 2024/25 Capital Plan V2:

Project Added	Cost
Traffic Light Control Panel	\$50,000
Public Works Shop Heaters	\$7,200
Town Video Camera Security System Upgrade	\$15,000
MESH Upgrade	\$15,000
Fire Department Phase 2 Water Storage Building	\$72,500

Carry-forward projects from the 2023/24 5-year Capital Budget, as approved by Council, are:

- Fire Department Water Storage Tank: \$389,500 (Berwick's portion of \$194,732 funded by debt)
- Renovation of Town Hall customer service area to provide accessible service: \$100,000 funded 50% by grants.

Outstanding Budget Items:

- 2024/25 Insurance Renewal Figures
- Sewer Revenue- awaiting updated data from the WWTP Operator, which is used to inform the revenue.
- Council Remuneration review.
- Information Technology Budgets- currently an estimate has been included in both draft operating and capital budgets and will be finalized for draft V3.

INFORMATION REPORT

2024/25 Draft Operating & Capital Budgets V2



Financial Implications

Currently, draft 2024/25 Operating Budget V2 is presenting a shortfall of **\$191,000**, compared to the shortfall presented in draft 2024/25 Operating Budget V1 of \$306,000.

In accordance with the MGA, Berwick must present a balanced budget. Staff welcomes questions, feedback and direction from Council to prepare for review in V3 of the draft 2024/25 Operating Budget.

Options for direction may include proposed increase(s) to tax rates, reduction to specific expenses, utilization of operating reserves for one-time expenses or any combination thereof or additional directives Council elects to provide.

Priority Alignment

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

Community Engagement/Communication

The original public budget engagement session to be held on January 29th, 2024, was postponed due to poor weather conditions. The public engagement session will be held on February 20th, 2024, in Council Chambers at Town Hall.

A budget survey was launched on February 7th, 2024, to solicit feedback from residents to help inform the budget process. This survey may be completed online, or residents may pick-up and submit a paper copy at Town Hall.

Feedback from both the public engagement session and the survey will be compiled and presented for Council's review at the Committee of the Whole meeting on February 27th, 2024.

All budget information is posted on Berwick's website at: Berwick.ca/2024/25-budget.

CAO Initials: JB



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
OPERATING SUMMARY					
Revenue					
Taxes & Grants in Lieu of Taxes	4,396,434	4,052,773	8.48%	343,661	3,710,951
Sewer Revenues	538,768	537,926	0.16%	843	557,566
Sale of Services	592,578	568,361	4.26%	24,216	451,106
Other Revenue	268,398	256,143	4.78%	12,255	288,954
Federal, Provincial & Other Grants	413,705	376,753	9.81%	36,952	316,999
Other Transfers	81,400	179,150	(69.30%)	(124,150)	254,097
Total Revenue	6,291,283	5,992,906	4.92%	293,777	5,579,673
Expenses					
General Government	2,176,205	1,975,410	10.16%	200,795	1,856,979
Protective Services	1,291,840	1,168,058	10.60%	123,781	1,102,797
Public Works	1,323,256	1,220,029	8.46%	103,227	1,009,210
Planning & Development	149,174	168,055	(11.24%)	(18,881)	185,295
Community Development	737,757	704,544	4.71%	33,213	664,210
Solar Garden	28,000	0	0.00%	28,000	0
Sewer/Environmental Health	775,774	756,810	2.51%	18,964	714,979
Total Expenses	6,482,006	5,992,906	8.16%	489,099	5,533,470
Net Surplus (Deficit)	(190,723)	0	895.98%	(195,322)	46,203

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
LEGISLATIVE SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Mayor Clarke</u>					
Honorarium	23,765	22,844	4.03%	921	21,525
Travel	1,500	1,500	0.00%	0	1,466
Training & Conferences	750	750	0.00%	0	1,933
Meals	250	250	0.00%	0	269
Communications	650	650	0.00%	0	650
<u>Total Expenses</u>	<u>26,915</u>	<u>25,994</u>	<u>3.54%</u>	<u>921</u>	<u>25,843</u>
<u>Councillor Trinacity</u>					
Honorarium	12,210	11,736	4.03%	473	11,059
Travel	750	750	0.00%	0	613
Training & Conferences	750	750	0.00%	0	1,105
Meals	150	150	0.00%	0	149
<u>Total Expenses</u>	<u>13,860</u>	<u>13,386</u>	<u>3.53%</u>	<u>473</u>	<u>12,926</u>
<u>Councillor Reeves</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>Councillor Walsh</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	1,311
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>11,373</u>
<u>Councillor Goddard</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>Councillor Jamieson</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	177
Training & Conferences	300	300	0.00%	0	1,612
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>11,851</u>
<u>Councillor Lutz</u>					
Honorarium	11,109	10,678	4.03%	431	10,062
Travel	300	300	0.00%	0	0
Training & Conferences	300	300	0.00%	0	0



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Meals	100	100	0.00%	0	0
<u>Total Expenses</u>	<u>11,809</u>	<u>11,378</u>	<u>3.78%</u>	<u>431</u>	<u>10,062</u>
<u>General Expenses</u>					
CPP Expense	2,329	2,198	5.94%	131	1,569
Membership Fees & Dues	3,000	3,000	0.00%	0	4,469
Advertising	1,500	1,500	0.00%	0	704
Meeting Expenses	500	500	0.00%	0	0
Special Events	9,248	9,248	0.00%	0	7,081
Grants to Organizations	21,350	15,950	33.86%	5,400	5,933
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0	10,000
Grant-Valley Wildcats	10,000	10,000	0.00%	0	10,000
Elections	15,000	0	0.00%	15,000	0
<u>Total Expenses</u>	<u>72,927</u>	<u>52,396</u>	<u>39.18%</u>	<u>20,531</u>	<u>39,756</u>
Total Expenses	172,747	148,666	16.20%	24,077	131,935
Net Department Surplus (Deficit)	(172,747)	(148,666)	16.20%	(24,077)	(131,935)

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ADMINISTRATION					
Revenue					
Administration fees- Berwick Electric	252,258	283,770	(11.10%)	(31,512)	204,250
Administration fees- Sewer	36,975	36,817	0.43%	158	0
Tax Certificates	2,500	2,500	0.00%	0	2,295
Miscellaneous Revenue	20,507	19,485	5.25%	1,023	1,789
Grants	0	0	0.00%	0	44,809
Total Revenue	312,240	342,572	(8.85%)	(30,331)	253,143
Expenses					
<u>CAO Office</u>					
Regular wages	134,716	127,897	5.33%	6,819	115,805
CPP	4,008	3,754	6.75%	254	6,693
EI	1,469	1,403	4.66%	65	2,646
WCB	1,669	1,669	0.00%	0	3,332
Group Medical & Life	2,834	2,708	4.62%	125	2,485
Pension	19,177	18,632	2.93%	546	19,187
Workplace Wellness Benefit	4,000	4,000	0.00%	0	3,763
<u>Total Salaries & Benefits</u>	<u>167,873</u>	<u>160,063</u>	<u>4.88%</u>	<u>7,808</u>	<u>153,911</u>
<u>General Expenses</u>					
Travel	3,550	2,550	39.22%	1,000	1,061
Training & Conferences	1,500	1,000	50.00%	500	2,182
Membership Fees & Dues	350	350	0.00%	0	344
Meals	100	100	0.00%	0	453
Communications	600	600	0.00%	0	634
Advertising	500	500	0.00%	0	5,394
Meetings	300	300	0.00%	0	295
Subscriptions & Donations	500	500	0.00%	0	1,235
Debt Repayment	10,109	10,454	(3.31%)	(346)	10,675
<u>Total General Expenses</u>	<u>17,509</u>	<u>16,354</u>	<u>7.06%</u>	<u>1,154</u>	<u>22,273</u>
<u>Administration</u>					
Regular Wages	432,773	332,818	30.03%	99,956	273,893
CPP	19,706	16,099	22.40%	3,607	14,075
EI	7,747	6,537	18.50%	1,209	5,769
WCB	9,165	7,046	30.07%	2,119	7,202
Group Medical & Life	19,977	19,675	1.53%	302	13,357
Pension	32,885	27,033	21.65%	5,852	17,403
<u>Total Salaries & Benefits</u>	<u>522,253</u>	<u>409,208</u>	<u>27.63%</u>	<u>113,045</u>	<u>331,699</u>
<u>General Expenses</u>					
Travel	2,850	2,600	9.62%	250	1,771
Training & Conferences	4,720	2,500	88.80%	2,220	2,589
Meals	480	0	0.00%	480	107
Membership Fees & Dues	2,030	1,550	30.97%	480	1,189
Office Supplies	10,250	11,450	(10.48%)	(1,200)	13,209
Equipment Rental	7,100	7,100	0.00%	0	9,260
Postage, Courier, & Equipment Rental	15,000	15,000	0.00%	0	16,852
Communications	540	2,580	(79.07%)	(2,040)	2,931
<u>Total General Expenses</u>	<u>42,970</u>	<u>42,780</u>	<u>0.44%</u>	<u>190</u>	<u>47,908</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Information Technology</u>					
Contracted Services	15,000	15,000	0.00%	0	18,203
Hardware	12,400	24,650	(49.70%)	(12,250)	23,023
Software	54,731	44,200	23.83%	10,532	18,032
<u>Total Expenses</u>	<u>82,131</u>	<u>83,850</u>	<u>(2.05%)</u>	<u>(1,718)</u>	<u>59,258</u>
Total Expenses	832,736	712,255	16.92%	120,479	615,049
Net Surplus (Deficit)	(520,496)	(369,683)	40.79%	(150,810)	(361,906)

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	2025	2024			2023
	BUDGET	BUDGET	%	\$	UNAUDITED ACTUAL
OTHER GOVERNMENT					
Revenue					
Taxation-Residential	3,100,579	2,858,091	8.48%	242,488	2,488,091
Taxation-Commercial	1,157,225	1,072,219	7.93%	85,005	1,001,618
Taxation-Resource	19,783	19,374	2.12%	410	18,816
Deed Transfer Tax	100,000	85,000	17.65%	15,000	184,313
Bell Aliant- GIL	12,000	11,225	6.90%	775	11,226
Canada Post- GIL	6,846	6,864	(0.26%)	(18)	6,887
Return on Investments	2,000	2,000	0.00%	0	39,179
Interest on Taxes	14,000	14,000	0.00%	0	20,834
Interest on PACE Program	5,000	5,000	0.00%	0	4,089
HST Offset	15,000	15,000	0.00%	0	14,730
Financial Capacity Grant (Equalization)	254,937	221,479	15.11%	33,458	110,740
Farm Acreage Grant	1,460	1,460	0.00%	0	1,460
Other Provincial Grants- Unconditional	0	0	0.00%	0	0
AREA Dividend	55,000	162,000	(66.05%)	(107,000)	245,375
Operating Reserve Transfer	0	17,150	(100.00%)	(17,150)	0
Safe Restart	26,400	21,800	21.10%	4,600	(50,023)
Total Revenue	4,770,230	4,512,662	5.71%	257,569	4,097,335
Expenses					
<u>General Expenses</u>					
Bank Charges	14,000	14,000	0.00%	0	37,691
Audit Fees	25,000	8,000	212.50%	17,000	(7,822)
Legal Fees	5,000	5,000	0.00%	0	2,073
General Liability Insurance	25,490	21,420	19.00%	4,070	23,770
Tax Exemptions	149,644	135,000	10.85%	14,644	127,501
Tax Sales	1,000	1,000	0.00%	0	0
Bad Debt Expense	10,000	10,000	0.00%	0	0
Other Debt Charges	0	0	0.00%	0	0
<u>Total Expenses</u>	<u>230,134</u>	<u>194,420</u>	<u>18.37%</u>	<u>35,713</u>	<u>183,213</u>
<u>Long Term Debt</u>					
Debenture Principal					
Debenture Interest					
<u>Total Debenture Expense</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Centre for Education	641,677	583,099	10.05%	58,578	569,337
Property Valuation Services Corp	31,138	31,138	0.00%	0	38,800
Correctional Services	0	29,000	(100.00%)	(29,000)	28,549
<u>Total Partner Contributions</u>	<u>672,815</u>	<u>643,237</u>	<u>4.60%</u>	<u>29,578</u>	<u>636,686</u>
Total Expenses	902,949	837,657	7.79%	65,291	819,899
Net Surplus (Deficit)	3,867,281	3,675,005	5.23%	192,277	3,277,436



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
TOWN HALL					
Revenue					
AVRL Rent	60,430	56,286	7.36%	4,144	62,429
Kings County Library Contribution	15,620	15,620	0.00%	0	15,620
Total Revenue	76,050	71,906	5.76%	4,144	78,049
Expenses					
<u>General Expenses</u>					
Communications	3,000	3,000	0.00%	0	2,732
Facility Insurance	4,249	3,571	18.99%	678	5,239
Contracted Services	0	0	0.00%	0	40,670
Utilities	42,000	48,200	(12.86%)	(6,200)	44,710
Repairs & Maintenance	44,536	45,436	(1.98%)	(900)	15,376
Operational Supplies	0	0	0.00%	0	2,658
<u>Total Expenses</u>	<u>93,785</u>	<u>100,207</u>	<u>(6.41%)</u>	<u>(6,422)</u>	<u>111,385</u>
<u>Long Term Debt</u>					
Debenture Principal	125,133	125,133	0.00%	0	125,133
Debenture Interest	48,858	51,489	(5.11%)	(2,631)	53,435
<u>Total Debenture Expense</u>	<u>173,991</u>	<u>176,622</u>	<u>(1.49%)</u>	<u>(2,631)</u>	<u>178,568</u>
Total Expenses	267,776	276,829	(3.27%)	(9,053)	289,953
Net Surplus (Deficit)	(191,726)	(204,923)	(6.44%)	13,197	(211,904)

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
POLICE SERVICES					
Revenue					
Policing Fines	500	500	0.00%	0	389
Total Revenue	500	500	0.00%	0	389
Expenses					
RCMP/DNA Contracted Services	858,369	779,063	10.18%	79,306	761,792
Total Expenses	858,369	779,063	10.18%	79,306	761,792
Net Surplus (Deficit)	(857,869)	(778,563)	10.19%	(79,306)	(761,403)

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
BYLAW SERVICES					
Revenue					
Bylaw Fines	0	0	0.00%	0	0
Total Revenue	0	0	0.00%	0	0
Expenses					
<u>Salaries & Wages</u>					
Hourly Wages	30,918	24,486	26.27%	6,432	0
CPP	2,201	1,249	76.30%	953	0
EI	945	559	69.15%	386	0
WCB	781	585	33.52%	196	0
Group Medical & Life	2,119	1,998	6.03%	120	0
Pension	2,367	1,959	20.83%	408	0
<u>Total Salaries & Wages</u>	<u>39,331</u>	<u>30,836</u>	<u>27.55%</u>	<u>8,495</u>	<u>0</u>
<u>General Expenses</u>					
Travel	0	100	(100.00%)	(100)	0
Operational Supplies	0	0	0.00%	0	211
<u>Total General Expenses</u>	<u>0</u>	<u>100</u>	<u>(100.00%)</u>	<u>(100)</u>	<u>211</u>
<u>Partner Contributions</u>					
Kings' REMO	8,388	8,050	4.20%	338	7,311
<u>Total Partner Contributions</u>	<u>8,388</u>	<u>8,050</u>	<u>4.20%</u>	<u>338</u>	<u>7,311</u>
Total Expenses	47,719	38,986	22.40%	8,734	7,522
Net Surplus (Deficit)	(47,719)	(38,986)	22.40%	(8,734)	(7,522)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
FIRE SERVICES					
Grants					
NS-Civic Addressing Grant	1,000	1,000	0.00%	0	2,000
Municipality of Kings Operating Grant	165,045	152,235	8.41%	12,810	151,800
Total Grant Revenue	166,045	153,235	8.36%	12,810	153,800
Expenses					
<u>Fire Administration</u>					
WCB	2,500	2,500	0.00%	0	2,847
EAP/Life Insurance	5,312	5,108	3.99%	204	4,411
Honorarium	12,000	12,000	0.00%	0	10,150
Meetings, Meals, & Travel	3,700	3,700	0.00%	0	342
Training & Conferences	7,070	7,070	0.00%	0	8,071
Membership Dues & Fees	1,000	1,000	0.00%	0	655
Office Supplies	3,600	2,000	80.00%	1,600	1,225
Communication	7,160	7,160	0.00%	0	6,688
<u>Total Administration Expenses</u>	<u>42,342</u>	<u>40,538</u>	<u>4.45%</u>	<u>1,804</u>	<u>34,389</u>
<u>Fire Hall</u>					
Facility Insurance	12,391	10,413	19.01%	1,979	10,789
Utilities	43,747	41,664	5.00%	2,083	28,515
Repairs & Maintenance	33,950	33,950	0.00%	0	50,798
<u>Total Fire Hall Expenses</u>	<u>90,088</u>	<u>86,027</u>	<u>4.72%</u>	<u>4,062</u>	<u>90,102</u>
<u>Fire Operations</u>					
Communications	25,500	19,000	34.21%	6,500	9,005
Tools & Equipment	18,300	17,400	5.17%	900	15,535
Clothing & Safety Equipment	35,360	29,560	19.62%	5,800	19,485
Vehicle Insurance	19,693	16,549	19.00%	3,144	14,517
Vehicle Fuel	14,000	14,000	0.00%	0	211
Vehicle Maintenance	30,650	30,650	0.00%	0	3,941
2007 Pierce Contender Pumper (F-11)	0	0	0.00%	0	6,756
1996 Pierce Saber Pumper (F-12)	0	0	0.00%	0	0
2019 Typhoon Pumper (F-13)	0	0	0.00%	0	7,355
2001 Mack Tanker (F-21)	0	0	0.00%	0	7,876
2014 Frieghtliner M2 (F-22)	0	0	0.00%	0	5,427
2004 Fire Rescue Unit (F-31)	0	0	0.00%	0	2,194
1994 Chev 400 GMT (F-51)	0	0	0.00%	0	524
2010 Ford Super Duty (F-52)	0	0	0.00%	0	2,109
<u>Total Fire Operations Expenses</u>	<u>143,503</u>	<u>127,159</u>	<u>12.85%</u>	<u>16,344</u>	<u>94,935</u>
<u>Long Term Debt</u>					
Debenture Principal	71,917	71,917	0.00%	0	71,917
Debenture Interest	37,200	24,369	52.66%	12,832	26,471
<u>Total Debenture Expenses</u>	<u>109,117</u>	<u>96,286</u>	<u>13.33%</u>	<u>12,832</u>	<u>98,388</u>
Total Expenses	385,050	350,010	10.01%	35,042	317,814
Net Surplus (Deficit)	(219,005)	(196,775)	11.30%	(22,232)	(164,014)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
PLANNING AND DEVELOPMENT					
Revenue					
Planning	10,000	8,000	25.00%	2,000	11,139
Total Revenue	10,000	8,000	25.00%	2,000	11,139
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	35,308	30,206	16.89%	5,102	22,444
CPP	1,178	1,381	(14.67%)	(203)	1,386
EI	546	689	(20.86%)	(144)	580
WCB	957	722	32.54%	235	721
Group Medical & Life	2,119	1,998	6.03%	120	0
Pension	2,367	1,959	20.83%	408	178
<u>Total Salaries & Benefits</u>	<u>42,475</u>	<u>36,955</u>	<u>14.93%</u>	<u>5,519</u>	<u>25,309</u>
<u>General Expenses</u>					
Travel	500	500	0.00%	0	434
Office Supplies	1,000	1,000	0.00%	0	0
Communication	600	0	0.00%	600	0
Advertising	3,000	3,000	0.00%	0	4,799
Postage & Courier	100	100	0.00%	0	31
Legal	10,000	10,000	0.00%	0	8,725
Other Professional Fees	91,500	116,500	(21.46%)	(25,000)	145,997
<u>Total General Expenses</u>	<u>106,700</u>	<u>131,100</u>	<u>(18.61%)</u>	<u>(24,400)</u>	<u>159,986</u>
Total Expenses	149,175	168,055	(11.24%)	(18,881)	185,295
Net Surplus (Deficit)	(139,175)	(160,055)	(13.05%)	20,881	(174,156)



	2025	2024			2023
	BUDGET	BUDGET	%	\$	UNAUDITED ACTUAL
SOLAR GARDEN					
Revenue					
Solar Garden Revenue	28,000	0	0.00%	28,000	0
Total Revenue	28,000	0	0.00%	28,000	0
Expenses					
<u>Salaries & Benefits</u>					
Regular Salaries	0	0	0.00%	0	0
CPP	0	0	0.00%	0	0
EI	0	0	0.00%	0	0
WCB	0	0	0.00%	0	0
Group & Medical	0	0	0.00%	0	0
Pension	0	0	0.00%	0	0
<u>Total Salaries & Benefits</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
<u>General Expenses</u>					
Travel	0	0	0.00%	0	0
Meals	0	0	0.00%	0	0
Training & Conference	0	0	0.00%	0	0
Membership Fees & Dues	0	0	0.00%	0	0
Communications	0	0	0.00%	0	0
Insurance	28,000	0	0.00%	28,000	0
Administration Fees	0	0	0.00%	0	0
Repairs & Maintenance	0	0	0.00%	0	0
Tools & Equipment	0	0	0.00%	0	0
Safety Supplies	0	0	0.00%	0	0
Utilities	0	0	0.00%	0	0
<u>Total General Expenses</u>	<u>28,000</u>	<u>0</u>	<u>0.00%</u>	<u>28,000</u>	<u>0</u>
<u>Long Term Debt</u>					
Debenture Principal	0	0	0.00%	0	0
Debenture Interest	0	0	0.00%	0	0
<u>Total Debenture Expenses</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>
Total Expenses	28,000	0	0.00%	28,000	0
Net Surplus (Deficit)	0	0	0.00%	0	0

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ECONOMIC DEVELOPMENT					
Revenue					
Federal Government Grants	0	0	0.00%	0	0
Provincial Government Grants	0	0	0.00%	0	850
Local Government Grants	0	0	0.00%	0	0
Total Revenue	0	0	0.00%	0	850
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	36,189	31,470	15.00%	4,719	34,917
CPP	1,502	1,502	0.00%	0	1,928
EI	588	561	4.66%	26	754
WCB	668	668	0.00%	0	986
Group Medical & Life	1,818	1,715	5.99%	103	3,933
Pension	2,895	2,518	15.00%	378	5,120
<u>Total Salaries & Benefits</u>	<u>43,660</u>	<u>38,434</u>	<u>13.60%</u>	<u>5,226</u>	<u>47,638</u>
<u>General Expenses</u>					
Travel	1,180	1,080	9.26%	100	548
Training & Conferences	300	300	0.00%	0	1,517
Membership Fees & Dues	350	350	0.00%	0	360
Communication	540	1,020	(47.06%)	(480)	1,665
Marketing Promo & Community Dev.	6,800	9,800	(30.61%)	(3,000)	24,012
<u>Total General Expenses</u>	<u>9,170</u>	<u>12,550</u>	<u>(26.93%)</u>	<u>(3,380)</u>	<u>28,102</u>
<u>Partner Contributions</u>					
Valley Regional Enterprise Network	14,100	14,100	0.00%	0	14,865
Valley Community Fibre Network	3,200	3,200	0.00%	0	3,204
Nova Scotia Housing Authority	0	40,000	(100.00%)	(40,000)	51,759
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>57,300</u>	<u>(69.81%)</u>	<u>(40,000)</u>	<u>69,828</u>
Total Expenses	70,130	108,284	(35.24%)	(38,154)	145,568
Net Surplus (Deficit)	(70,130)	(108,284)	(35.24%)	38,154	(144,718)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
VISITOR INFORMATION CENTRE					
Revenue					
Federal Government Grants	4,000	4,000	0.00%	0	8,256
Provincial Government Grants	4,000	4,000	0.00%	0	6,959
Local Government Grants	2,000	2,000	0.00%	0	0
Total Revenue	10,000	10,000	0.00%	0	15,215
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	10,483	9,723	7.82%	760	2,953
CPP	416	370	12.21%	45	191
EI	244	222	9.80%	22	114
WCB	284	232	22.25%	52	83
<u>Total Salaries & Benefits</u>	<u>11,427</u>	<u>10,547</u>	<u>8.33%</u>	<u>879</u>	<u>3,341</u>
<u>General Expenses</u>					
Communications	0	0	0.00%	0	1,346
Utilities	938	893	5.02%	45	655
Operational Materials/Supplies	0	0	0.00%	0	0
<u>Total General Expenses</u>	<u>938</u>	<u>893</u>	<u>5.02%</u>	<u>45</u>	<u>2,001</u>
Total Expenses	12,365	11,440	8.07%	924	5,342
Net Surplus (Deficit)	(2,365)	(1,440)	64.11%	(924)	9,873

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
REC ADMIN					
Revenue					
<u>Grants</u>					
Federal Government Grants	0	0	0.00%	0	0
Provincial Government Grants	50,000	50,000	0.00%	0	36,500
Local Government Grants	12,500	12,500	0.00%	0	400
<u>Total Grants</u>	<u>62,500</u>	<u>62,500</u>	<u>0.00%</u>	<u>0</u>	<u>36,900</u>
Total Revenue	62,500	62,500	0.00%	0	36,900
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	118,940	111,814	6.37%	7,126	83,854
CPP	5,721	5,805	(1.45%)	(84)	8,733
EI	2,384	2,316	2.91%	67	1,735
WCB	2,754	2,104	30.85%	649	2,133
Group Medical & Life	7,579	1,499	405.76%	6,081	6,376
Pension	9,515	8,945	6.37%	570	3,179
<u>Total Salaries & Benefits</u>	<u>146,893</u>	<u>132,483</u>	<u>10.88%</u>	<u>14,409</u>	<u>106,010</u>
<u>General Expenses</u>					
Travel	3,650	3,200	14.06%	450	842
Training & Conferences	2,600	2,600	0.00%	0	931
Membership Fees & Dues	900	1,400	(35.71%)	(500)	3,549
Meals	150	150	0.00%	0	0
Meetings	100	100	0.00%	0	70
Advertising	0	0	0.00%	0	797
Office Supplies	0	0	0.00%	0	174
Communications	540	540	0.00%	0	1,641
<u>Total General Expenses</u>	<u>7,940</u>	<u>7,990</u>	<u>(0.63%)</u>	<u>(50)</u>	<u>8,004</u>
<u>Community Events & Festivals</u>					
General Events & Festivals	17,370	26,620	(34.75%)	(9,250)	15,870
<u>Total Community Events</u>	<u>17,370</u>	<u>26,620</u>	<u>(34.75%)</u>	<u>(9,250)</u>	<u>15,870</u>
Total Expenses	172,203	167,093	3.06%	5,109	129,884
Net Surplus (Deficit)	(109,703)	(104,593)	4.88%	(5,109)	(92,984)

	2025	2024	%	\$	2023
	BUDGET	BUDGET			UNAUDITED ACTUAL
REC PROGRAMMING					
Revenue					
Misc Recreation Program Revenue	2,000	1,280	56.25%	720	3,587
Summer Day Camp	30,000	30,000	0.00%	0	29,600
After School Program	61,500	61,500	0.00%	0	54,470
Adult Programs	0	960	(100.00%)	(960)	4,309
Pickleball	1,800	1,800	0.00%	0	0
<u>Total Revenue</u>	<u>95,300</u>	<u>95,540</u>	<u>(0.25%)</u>	<u>(240)</u>	<u>91,966</u>
Grants					
Federal Government Grants	16,000	16,000	0.00%	0	10,852
Provincial Government Grants	13,500	3,750	260.00%	9,750	1,238
Local Government Grants	11,000	11,000	0.00%	0	0
<u>Total Grants</u>	<u>40,500</u>	<u>30,750</u>	<u>31.71%</u>	<u>9,750</u>	<u>12,090</u>
Total Revenue	135,800	126,290	7.53%	9,510	104,056
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	30,874	27,690	11.50%	3,184	25,748
After School Program Wages	38,056	49,340	(22.87%)	(11,284)	33,599
Summer Camp Wages	39,509	29,908	32.10%	9,601	23,227
CPP	4,947	4,780	3.49%	167	2,723
EI	2,520	2,440	3.27%	80	1,778
WCB	2,939	2,556	14.98%	383	1,964
Group Medical & Life	2,497	3,085	(19.07%)	(588)	1,087
Pension	2,470	2,215	11.50%	255	0
<u>Total Salaries & Benefits</u>	<u>123,812</u>	<u>122,014</u>	<u>1.47%</u>	<u>1,797</u>	<u>90,126</u>
<u>General Expenses</u>					
Communication	1,080	1,080	0.00%	0	263
<u>Total General Expenses</u>	<u>1,080</u>	<u>1,080</u>	<u>0.00%</u>	<u>0</u>	<u>263</u>
<u>Program Expenditures</u>					
General Program Expenditures	2,750	2,750	0.00%	0	8,858
Summer Day Camp	1,800	1,800	0.00%	0	2,168
After School Program	1,500	1,500	0.00%	0	1,260
Adult Program	0	2,700	(100.00%)	(2,700)	1,400
<u>Total Program Expenditures</u>	<u>6,050</u>	<u>8,750</u>	<u>(30.86%)</u>	<u>(2,700)</u>	<u>13,686</u>
Total Expenses	130,942	131,844	(0.69%)	(903)	104,075
Net Surplus (Deficit)	4,858	(5,554)	(187.47%)	10,413	(19)

	2025	2024			2023
	BUDGET	BUDGET	%	\$	UNAUDITED ACTUAL
FITNESS CENTRE					
Revenue					
Membership Sales	138,800	131,712	5.38%	7,088	86,202
Personal Training	6,000	8,000	(25.00%)	(2,000)	7,466
Common BDCA	4,000	4,000	0.00%	0	4,840
Fitness Classes	0	0	0.00%	0	0
Total Revenue	148,800	143,712	3.54%	5,088	98,508
Expenses					
<u>Salaries & Benefits</u>					
Regular Wages	99,383	93,763	5.99%	5,620	95,658
CPP	5,289	4,954	6.75%	334	4,718
EI	2,310	2,140	7.94%	170	2,132
WCB	2,693	2,241	20.19%	452	2,529
Group Medical & Life	8,152	7,828	4.14%	324	6,802
Pension	6,846	6,499	5.33%	346	4,934
<u>Total Salaries & Benefits</u>	<u>124,673</u>	<u>117,425</u>	<u>6.17%</u>	<u>7,247</u>	<u>116,773</u>
<u>General Expenses</u>					
Travel	0	0	0.00%	0	0
Training & Conferences	0	0	0.00%	0	0
Communications & Cable	2,100	2,100	0.00%	0	1,564
Advertising	300	250	20.00%	50	364
Insurance	893	750	19.05%	143	630
Contracted Services	0	0	0.00%	0	2,786
Personal Trainers	8,100	9,800	(17.35%)	(1,700)	7,757
Utilities	11,250	10,713	5.01%	537	11,857
Shared Expenses	9,000	9,000	0.00%	0	3,195
Operational Supplies	5,900	5,900	0.00%	0	2,744
Repairs & Maintenance	2,500	2,500	0.00%	0	1,786
<u>Total General Expenses</u>	<u>40,043</u>	<u>41,013</u>	<u>(2.37%)</u>	<u>(971)</u>	<u>32,683</u>
Total Expenses	164,716	158,438	3.96%	6,276	149,456
Net Surplus (Deficit)	(15,916)	(14,726)	8.07%	(1,188)	(50,948)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
PARKS & FACILITIES					
Revenue					
Facility Rentals	4,660	4,660	0.00%	0	8,390
<u>Grants</u>					
Federal Government Grants	6,864	5,720	20.00%	1,144	6,611
Provincial Government Grants	5,824	13,224	(55.96%)	(7,400)	20,261
Local Government Grants	0	0	0.00%	0	30,025
<u>Total Grants</u>	<u>12,688</u>	<u>18,944</u>	<u>(33.02%)</u>	<u>(6,256)</u>	<u>56,897</u>
Total Revenue	17,348	23,604	(26.50%)	(6,256)	65,287
Expenses					
<u>Salaries & Benefits</u>					
Hourly Wages	67,526	25,169	168.29%	42,357	31,610
CPP	3,393	1,755	93.34%	1,638	1,728
EI	1,569	913	71.94%	657	999
WCB	1,711	956	78.98%	755	1,193
Group Medical & Life	1,874	0	0.00%	1,874	0
Pension	2,979	0	0.00%	2,979	0
<u>Total Salaries & Benefits</u>	<u>79,052</u>	<u>28,793</u>	<u>174.56%</u>	<u>50,260</u>	<u>35,530</u>
<u>General Expenses</u>					
Travel	645	333	93.34%	311	0
Communications	790	250	216.00%	540	407
Facility Insurance	6,558	5,511	19.00%	1,047	4,631
Meals	100	0	0.00%	100	0
Utilities	5,250	1,456	260.61%	3,794	4,756
Tools & Equipment	4,700	6,000	(21.67%)	(1,300)	1,486
Safety Supplies	900	600	50.00%	300	1,116
<u>Total General Expenses</u>	<u>18,943</u>	<u>14,150</u>	<u>33.87%</u>	<u>4,793</u>	<u>12,396</u>
<u>Repairs & Maintenance</u>					
General Repairs & Maintenance	5,000	5,000	0.00%	0	6,562
Ballfields Maintenance	6,000	6,200	(3.23%)	(200)	3,962
Tennis Courts Maintenance	500	300	66.67%	200	63
Splash Pad Maintenance	2,000	2,000	0.00%	0	1,077
Rainforth Park Maintenance	16,000	2,000	700.00%	14,000	2,138
Centennial Park Maintenance	0	4,000	(100.00%)	(4,000)	894
Spicer Park Maintenance	0	0	0.00%	0	193
Chute Park Maintenance	0	1,000	(100.00%)	(1,000)	3,341
Trails Maintenance	0	3,500	(100.00%)	(3,500)	2,918
Carol's Place Maintenance	8,600	9,800	(12.24%)	(1,200)	8,558
<u>Total Repairs & Maintenance</u>	<u>38,100</u>	<u>33,800</u>	<u>12.72%</u>	<u>4,300</u>	<u>29,706</u>
<u>Vehicle Expenses</u>					
Vehicle Insurance	2,877	2,524	14.00%	353	2,214
Fuel	3,500	3,500	0.00%	0	1,261
Vehicle Maintenance	1,450	800	81.25%	650	52
2019 GMC Sierra V-18	0	0	0.00%	0	761
2017 Kubota 0-Turn Mower V-35	0	0	0.00%	0	117
2018 HMD Utility Trailer V-25 (Water Tank)	0	0	0.00%	0	46
2019 Kubota Zero Turn V-35	0	0	0.00%	0	1,718
Kubota Zero Turn V-37	0	0	0.00%	0	986
1996 Float Trailer V-40	0	0	0.00%	0	46
<u>Total Vehicle Expenses</u>	<u>7,827</u>	<u>6,824</u>	<u>14.70%</u>	<u>1,003</u>	<u>7,201</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Long Term Debt</u>					
Principal	18,150	18,150	0.00%	0	18,150
Interest	7,933	8,327	(4.74%)	(395)	8,562
<u>Total Long Term Debt</u>	<u>26,083</u>	<u>26,477</u>	<u>(1.49%)</u>	<u>(395)</u>	<u>26,712</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Library	17,400	17,400	0.00%	0	17,400
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0.00%</u>	<u>0</u>	<u>17,400</u>
Total Expenses	187,405	127,444	47.05%	59,961	128,945
Net Surplus (Deficit)	(170,057)	(103,840)	63.77%	(66,217)	(63,658)

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PUBLIC WORKS

Total Revenue

Expenses

Public Works Administration

Salaries & Benefits

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Regular Salaries	152,758	123,779	23.41%	28,978	59,836
CPP	6,012	5,768	4.23%	244	2,628
EI	2,336	2,157	8.28%	179	1,107
WCB	2,659	2,558	3.92%	100	1,442
Group & Medical	4,188	3,831	9.31%	357	502
Pension	11,763	9,719	21.03%	2,044	4,679
Total Salaries & Benefits	179,716	147,812	21.58%	31,902	70,194

General Expenses

Travel	1,183	2,583	(54.20%)	(1,400)	6,220
Meals	500	500	0.00%	0	3,660
Training & Conference	8,965	2,945	204.41%	6,020	1,545
Membership Fees & Dues	500	500	0.00%	0	215
Communications	10,570	6,570	60.88%	4,000	5,138
Advertising	500	500	0.00%	0	1,057
Engineering/Surveyor Services	2,220	2,500	(11.20%)	(280)	2,013
Total General Expenses	24,438	16,098	51.81%	8,340	19,848
Total Public Works Administration Expenses	204,154	163,910	24.55%	40,242	90,042

Public Works Facility

Insurance	9,913	8,330	19.00%	1,583	7,409
Utilities	7,499	7,142	4.99%	357	16,024
Repairs & Maintenance	10,480	10,480	0.00%	0	15,615
Total Public Works Facility	27,892	25,952	7.47%	1,939	39,048

Streets & Roads

Salary & Wages

Regular Salaries	325,476	325,216	0.08%	260	274,627
CPP	18,023	17,822	1.13%	201	14,264
EI	7,353	7,126	3.18%	227	5,703
WCB	8,558	7,754	10.36%	804	7,411
Group & Medical	19,527	16,834	16.00%	2,693	11,844
Pension	25,275	25,325	(0.20%)	(50)	20,248
Total Salaries & Benefits	404,212	400,077	1.03%	4,133	334,097

General Expenses

Insurance- Public Works Accidents	3,000	3,000	0.00%	0	4,666
Paving	200,000	200,000	0.00%	0	157,781
Tools & Equipment	5,000	5,000	0.00%	0	2,417
Repairs & Maintenance	0	0	0.00%	0	10,993
Equipment Rental	12,000	12,000	0.00%	0	3,435
Operational Supplies	23,000	17,000	35.29%	6,000	34,972
Winter Supplies	40,000	40,000	0.00%	0	40,050
Safety Supplies	5,250	4,500	16.67%	750	3,026
Total General Expenses	288,250	281,500	2.40%	6,750	257,340

Fleet Expenses

Vehicle Insurance	14,296	12,540	14.00%	1,756	10,608
Fuel	25,600	25,600	0.00%	0	21,337
Vehicles Maintenance	45,695	44,895	1.78%	800	1,976
2008 Intn'l Dump Truck V-1	0	0	0.00%	0	5,321
2005 Intn'l Dump Truck V-2	0	0	0.00%	0	26,664
2009 GMC Sierra V-4	0	0	0.00%	0	3,863
2008 Chev Silverado V-5 (Sewer Truck)	0	0	0.00%	0	1,577
2012 JBC 200 Backhoe Loader V-6	0	0	0.00%	0	9,788
20					
2008 JD 5525 N Tractor V-8	0	0	0.00%	0	0

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
1991 Badger/Chipper V-10	0	0	0.00%	0	46
2010 Durat Utility Trailer V-14	0	0	0.00%	0	188
JD Zero Turn Mower V-19	0	0	0.00%	0	515
1999 JD Small Tractor V-20	0	0	0.00%	0	1,647
2017 F550 V-22	0	0	0.00%	0	0
2018 Kubota Rubber Track Excavator V-23	0	0	0.00%	0	1,769
2015 TRKSW Tractor V-36	0	0	0.00%	0	0
MT Trackless V-39	0	0	0.00%	0	7,633
Trailer for Excavator V-39	0	0	0.00%	0	1,599
2017 Ford 550 V-22	0	0	0.00%	0	6,053
2021 Waker Artic Loader V-36	0	0	0.00%	0	1,013
2022 GMC Sierra 2500 V-5	0	0	0.00%	0	3,356
<u>Total Fleet Expenses</u>	<u>85,591</u>	<u>83,035</u>	<u>3.08%</u>	<u>2,556</u>	<u>104,953</u>
<u>Total Streets & Roads Expenses</u>	<u>778,053</u>	<u>764,612</u>	<u>1.76%</u>	<u>13,439</u>	<u>696,390</u>
<u>Street Lighting</u>					
Power	72,494	69,043	5.00%	3,451	48,161
Repairs & Maintenance	1,605	800	100.63%	805	128
<u>Total Street Lighting</u>	<u>74,099</u>	<u>69,843</u>	<u>6.09%</u>	<u>4,256</u>	<u>48,289</u>
<u>Traffic Services</u>					
Operational Supplies & Equipment	0	0	0.00%	0	8,130
Traffic Services	26,500	22,500	17.78%	4,000	0
Repairs & Maintenance	2,700	2,700	0.00%	0	0
<u>Total Traffic Services</u>	<u>29,200</u>	<u>25,200</u>	<u>15.87%</u>	<u>4,000</u>	<u>8,130</u>
<u>Crossing Guards</u>					
<u>Salaries & Wages</u>					
Hourly Wages	21,916	20,112	8.97%	1,805	7,204
CPP	888	780	13.76%	107	185
EI	509	459	10.98%	50	177
WCB	594	481	23.56%	113	194
<u>Total Salaries & Benefits</u>	<u>23,907</u>	<u>21,832</u>	<u>9.51%</u>	<u>2,076</u>	<u>7,760</u>
<u>General Expenses</u>					
Communication	150	150	0.00%	0	154
Safety Supplies	500	500	0.00%	0	0
<u>Total General Expenses</u>	<u>650</u>	<u>650</u>	<u>0.00%</u>	<u>0</u>	<u>154</u>
<u>Total Crossing Guards Expenses</u>	<u>24,557</u>	<u>22,482</u>	<u>9.23%</u>	<u>2,076</u>	<u>7,914</u>
<u>Storm Sewer</u>					
Repairs & Maintenance	16,000	15,500	3.23%	500	1,689
<u>Total Storm Sewer</u>	<u>16,000</u>	<u>15,500</u>	<u>3.23%</u>	<u>500</u>	<u>1,689</u>
<u>Long Term Debt</u>					
Debenture Principal	42,452	17,727	139.48%	24,725	29,127
Debenture Interest	17,415	5,218	233.74%	12,197	5,420
<u>Total Debenture Expenses</u>	<u>59,867</u>	<u>22,945</u>	<u>160.91%</u>	<u>36,922</u>	<u>34,547</u>
<u>Partner Contributions</u>					
Kings Transit Authority	103,437	104,184	(0.72%)	(747)	75,939
Kings Point to Point Transit	6,000	5,400	11.11%	600	5,039
<u>Total Partner Contributions</u>	<u>109,437</u>	<u>109,584</u>	<u>(0.13%)</u>	<u>(147)</u>	<u>80,978</u>
Total Expenses	1,323,259	1,220,028	8.46%	103,227	1,007,027
Net Surplus (Deficit)	(1,323,259)	(1,220,028)	8.46%	(103,227)	(1,007,027)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
ENVIRONMENTAL HEALTH					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	208,394	207,552	0.41%	843	204,501
Sewer Industrial	290,368	290,368	0.00%	0	316,824
Sewer Institutional	40,006	40,006	0.00%	0	36,241
Sewer Connection Fees	15,000	0	0.00%	15,000	0
<u>Total Operating Revenue</u>	<u>553,768</u>	<u>537,926</u>	<u>2.95%</u>	<u>15,843</u>	<u>557,566</u>
<u>Grants</u>					
Provincial Government Grants	0	0	0.00%	0	5,688
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>5,688</u>
Total Revenue	553,768	537,926	2.95%	15,843	563,254
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Regular Wages	49,013	40,497	21.03%	8,515	18,398
CPP	2,004	1,877	6.75%	127	865
EI	734	702	4.66%	33	336
WCB	835	835	0.00%	0	461
Group Medical & Life	1,396	4,510	(69.04%)	(3,114)	528
Pension	3,921	3,240	21.03%	681	1,560
<u>Total Salaries & Benefits</u>	<u>57,903</u>	<u>51,661</u>	<u>12.08%</u>	<u>6,242</u>	<u>22,148</u>
<u>General Expenses</u>					
Travel	3,000	3,000	0.00%	0	206
Meals	0	0	0.00%	0	0
Training & Conferences	1,800	1,800	0.00%	0	3,481
Membership Fees & Dues	400	400	0.00%	0	431
Office Supplies	1,000	1,000	0.00%	0	255
Administration Fees	36,975	36,817	0.43%	158	0
Communications	2,524	2,524	0.00%	0	2,064
<u>Total General Expenses</u>	<u>45,699</u>	<u>45,541</u>	<u>0.35%</u>	<u>158</u>	<u>6,437</u>
<u>Contribution to Reserves</u>	<u>26,522</u>	<u>0</u>	<u>0.00%</u>	<u>26,522</u>	<u>0</u>
Total Sewer Administration Expenses	130,124	97,202	33.87%	32,923	28,585
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Hourly Wages	7,611	7,627	(0.20%)	(16)	6,706
CPP	401	375	6.75%	25	315
EI	147	140	4.66%	7	120
WCB	167	167	0.00%	0	155
Group Medical & Life	440	426	3.26%	14	323
Pension	609	610	(0.20%)	(1)	131
<u>Total Salaries & Benefits</u>	<u>9,375</u>	<u>9,345</u>	<u>0.31%</u>	<u>29</u>	<u>7,750</u>
<u>General Expenses</u>					
Facility Insurance	461	387	19.08%	74	305
Utilities	41,247	39,283	5.00%	1,964	23,841
Repairs & Maintenance	43,400	29,500	47.12%	13,900	70,485
<u>Total General Expenses</u>	<u>85,108</u>	<u>69,170</u>	<u>23.04%</u>	<u>15,938</u>	<u>94,631</u>
Total Sewer Collection Expenses	94,483	78,515	20.34%	15,967	102,381



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Sewer Treatment					
<u>Salaries & Benefits</u>					
Hourly Wages	60,890	61,015	(0.20%)	(125)	61,202
CPP	3,206	3,004	6.75%	203	2,913
EI	1,175	1,123	4.66%	52	1,190
WCB	1,335	1,335	0.00%	0	1,466
Group Medical & Life	3,523	3,412	3.26%	111	2,786
Pension	4,871	4,881	(0.20%)	(10)	1,073
<u>Total Salaries & Benefits</u>	<u>75,000</u>	<u>74,770</u>	<u>0.31%</u>	<u>231</u>	<u>70,630</u>
<u>General Expenses</u>					
Facility Insurance	8,497	7,140	19.00%	1,357	9,581
Utilities	127,492	121,421	5.00%	6,071	95,742
Repairs & Maintenance	77,398	77,898	(0.64%)	(500)	90,755
Tools & Equipment	1,000	1,000	0.00%	0	1,747
Sewer Treatment Testing	20,000	20,000	0.00%	0	21,977
Clothing & Safety Equipment	800	800	0.00%	0	1,892
<u>Total General Expenses</u>	<u>235,187</u>	<u>228,259</u>	<u>3.04%</u>	<u>6,928</u>	<u>221,694</u>
Total Sewer Treatment Expenses	310,187	303,029	2.36%	7,159	292,324
Other Solid Waste Charges	8,142	8,142	0.00%	0	8,723
<u>Long Term Debt</u>					
Debenture Principal	18,231	44,131	(58.69%)	(25,900)	55,531
Debenture Interest	3,470	4,830	(28.16%)	(1,360)	3,928
<u>Total Long Term Debt</u>	<u>21,701</u>	<u>48,961</u>	<u>(55.68%)</u>	<u>(27,260)</u>	<u>59,459</u>
Total Sewer Expenses	564,637	535,849	5.37%	28,788	491,472
Sewer Net Surplus (Deficit)	(10,869)	2,077	(623.11%)	(12,946)	71,782
<u>Partner Contributions</u>					
Valley Waste Resource Management	211,137	220,962	(4.45%)	(9,825)	223,507
<u>Total Partner Contributions</u>	<u>211,137</u>	<u>220,962</u>	<u>(4.45%)</u>	<u>(9,825)</u>	<u>223,507</u>
Total Expenses	775,774	756,811	2.51%	18,964	714,979
Net Surplus (Deficit)	(222,006)	(218,885)	1.43%	(3,121)	(151,725)

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
SEWER SERVICES					
Revenue					
<u>Operating Revenue</u>					
Sewer Residential	208,394	207,552	0.41%	843	204,501
Sewer Industrial	290,368	290,368	0.00%	0	316,824
Sewer Institutional	40,006	40,006	0.00%	0	36,241
Sewer Connection Fees	15,000	0	0.00%	15,000	0
<u>Total Operating Revenue</u>	<u>538,768</u>	<u>537,926</u>	<u>0.16%</u>	<u>843</u>	<u>557,566</u>
<u>Grants</u>					
Provincial Government Grants	0	0	0.00%	0	5,688
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>5,688</u>
Total Revenue	538,768	537,926	0.16%	843	563,254
Expenses					
<u>Sewer Administration</u>					
<u>Salaries & Benefits</u>					
Regular Wages	49,013	40,497	21.03%	8,515	18,398
CPP	2,004	1,877	6.75%	127	865
EI	734	702	4.66%	33	336
WCB	835	835	0.00%	0	461
Group Medical & Life	1,396	4,510	(69.04%)	(3,114)	528
Pension	3,921	3,240	21.03%	681	1,560
<u>Total Salaries & Benefits</u>	<u>57,903</u>	<u>51,661</u>	<u>12.08%</u>	<u>6,242</u>	<u>22,148</u>
<u>General Expenses</u>					
Travel	3,000	3,000	0.00%	0	206
Meals	0	0	0.00%	0	0
Training & Conferences	1,800	1,800	0.00%	0	3,481
Membership Fees & Dues	400	400	0.00%	0	431
Office Supplies	1,000	1,000	0.00%	0	255
Meetings	0	0	0.00%	0	0
Administration Fees	36,975	36,817	0.43%	158	0
Communications	2,524	2,524	0.00%	0	2,064
<u>Total General Expenses</u>	<u>45,699</u>	<u>45,541</u>	<u>0.35%</u>	<u>158</u>	<u>6,437</u>
<u>Contribution to Reserves</u>	<u>26,522</u>	<u>0</u>	<u>0.00%</u>	<u>26,522</u>	<u>0</u>
Total Sewer Administration Expenses	130,124	97,202	33.87%	32,923	28,585
<u>Sewer Collection</u>					
<u>Salaries & Benefits</u>					
Hourly Wages	7,611	7,627	(0.20%)	(16)	6,706
CPP	401	375	6.75%	25	315
EI	147	140	4.66%	7	120
WCB	167	167	0.00%	0	155
Group Medical & Life	440	426	3.26%	14	323
Pension	609	610	(0.20%)	(1)	131
<u>Total Salaries & Benefits</u>	<u>9,375</u>	<u>9,345</u>	<u>0.31%</u>	<u>29</u>	<u>7,750</u>
<u>General Expenses</u>					
Facility Insurance	461	387	19.08%	74	305
Contracted Services	0	0	0.00%	0	0
Utilities	41,247	39,283	5.00%	1,964	23,841
Repairs & Maintenance	43,400	29,500	47.12%	13,900	70,485
Operational Supplies	0	0	0.00%	0	4,608
Tools & Equipment	0	0	0.00%	0	0

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Total General Expenses	85,108	69,170	23.04%	15,938	99,239
Total Sewer Collection Expenses	94,483	78,515	20.34%	15,967	106,989
Sewer Treatment					
<u>Salaries & Benefits</u>					
Hourly Wages	60,890	61,015	(0.20%)	(125)	61,202
CPP	3,206	3,004	6.75%	203	2,913
EI	1,175	1,123	4.66%	52	1,190
WCB	1,335	1,335	0.00%	0	1,466
Group Medical & Life	3,523	3,412	3.26%	111	2,786
Pension	4,871	4,881	(0.20%)	(10)	1,073
<u>Total Salaries & Benefits</u>	<u>75,000</u>	<u>74,770</u>	<u>0.31%</u>	<u>231</u>	<u>70,630</u>
<u>General Expenses</u>					
Facility Insurance	8,497	7,140	19.00%	1,357	9,581
Contracted Services	0	0	0.00%	0	9,139
Utilities	127,492	121,421	5.00%	6,071	95,742
Repairs & Maintenance	77,398	77,898	(0.64%)	(500)	60,020
Operational Supplies	0	0	0.00%	0	16,988
Tools & Equipment	1,000	1,000	0.00%	0	1,747
Sewer Treatment Testing	20,000	20,000	0.00%	0	21,977
Clothing & Safety Equipment	800	800	0.00%	0	1,892
<u>Total General Expenses</u>	<u>235,187</u>	<u>228,259</u>	<u>3.04%</u>	<u>6,928</u>	<u>217,086</u>
Total Sewer Treatment Expenses	310,187	303,029	2.36%	7,159	287,716
<u>Long Term Debt</u>					
Debenture Principal	18,231	44,131	(58.69%)	(25,900)	55,531
Debenture Interest	3,470	4,830	(28.16%)	(1,360)	3,928
<u>Total Long Term Debt</u>	<u>21,701</u>	<u>48,961</u>	<u>(55.68%)</u>	<u>(27,260)</u>	<u>59,459</u>
Total Expenses	556,495	527,707	5.46%	28,788	482,749
Net Surplus (Deficit)	(17,727)	10,219	(273.45%)	(27,946)	80,505

**CAPITAL INVESTMENT PLAN- YEAR 1
2024/25**

Project Name	Project Description	Estimated Total Project Cost
Free Board WWTP	Gravel to build up free board- build section across north side middle	12,000
WWTP	Aeration of Lagoon 2; blowers; Pilot two options for WWTP: 1- Disc Filter 2- Sand Filter	2,518,000
Sewer Lateral Connection	Kent Field Estates install lateral from sanitary sewer main to property line	10,000
Portable Pumper Truck	Replace 1994 Portable pumper truck	305,540
Centennial Park	New building and washrooms with additional rec. equipment storage; Accessible 5 ft. paved walk-way from Union St. to gazebo (crusher dust is \$11K); accessible gazebo; trail; Ball field fence repair (\$30K) Green Building	290,000
Carol's Place	Carol's Place Flooring- Poly Floor Classic Mystic	15,000
Storm Water Management Plan	Storm Water Management Plan	50,000
Storm Water Upgrades	Storm Water Upgrades Bezanson St. Culvert & Ditching 354 Meters	75,000
Transportation Plan	Town Transportation Plan- identify what development is doing to traffic and how we are transporting goods	50,000
Public Works Vehicle	New or Used Half Ton Truck for Public Works to replace 2009 GMC Sierra 1500 half ton (WWTP truck) ELECTRIC VEHICLE or HYBRID	100,000
Sidewalk Replacement	Finish Union St.; West Main St./Commercial to Foster (Main St. Sidewalk)	25,000
Maple Avenue Sidewalk	Replace 470 meteres of sidewalk, storm drainage and install new curb, connecting point from trails to PW (Cottage St to South St.) incl. storm drains	300,000
Public Works Shop	Heat Pump/Building SSFC Grant	100,000
Crosswalk Flashing Lights	2 X Crosswalk Flashing Light Unit: Commercial and Main St. & Cottage St./Main St.	20,000
Traffic Light Control Panel	Update panel and sensors at traffic lights on Commercial/Union St.	50,000
Heaters for Public Works	Install 10KW 3 phase heater in generator room & 2KW unit heater in generator building	7,200
Town Video Cameras	Replace and refresh town security surveillance system	15,000
Upgrade MESH	Adding 4 additional public wifi access points;	15,000
Phase 2 Water Storage	Water Storage Structure on top of tank (building)	72,503
Total Investment		4,030,243
Carry Forward 23/24		
Water Storage Tank	Design and Build Water Storage Tank at Fire Hall	389,465
Accessible Customer Service TH	Renovate Town Hall customer service area to ensure accessible	100,000

**CAPITAL INVESTMENT PLAN- YEAR 2
2025/26**

Project Name	Project Description	Estimated Total Project Cost
WWTP	Install of tertiary treatment system (filter)	6,000,000
Free Board WWTP	Gravel to build up free board- build section TBD	12,000
Sidewalk Replacement	Foster St. to Eden Valley (Main st. sidewalk)	25,000
New Plow Truck	Plow Truck (Replace 2005)	250,000
	Total Investment	6,287,000

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**CAPITAL INVESTMENT PLAN- YEAR 3
2026/27**

Project Name	Project Description	Estimated Total Project Cost
Free Board WWTP	Gravel to build up free board- build section TBD	12,000
Foster Street Sewer Upgrades	Main St. to Mill St.	1,150,800
Centennial Park	Phase 2 Centennial Park- Pavillion etc.	100,000
Foster Street Road	Main St. to Mill St.	1,120,500
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000
Bus Shelters	Kings Mutual, GVM, Main St. Video	45,000
Main St. Rehabilitation	Design for Main St. Rehabilitation (216 Main St. to Eden Valley)	100,000
Orchard St. Sidewalk	Design for Orchard St. Sidewalk	25,000
	Total Investment	2,578,300

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**CAPITAL INVESTMENT PLAN- YEAR 4
2027/28**

Project Name	Project Description	Estimated Total Project Cost
Free Board WWTP	Gravel to build up free board- build section TBD	12,000
Fire Pumper Tanker	Front line Pumper Tanker to replace Mack Tanker Unit #21	1,900,000
Sidewalk Replacement Orchard St. Sidewalk	TBD per sidewalk replacement plan Install proper sidewalk on Orchard St.	25,000 300,000
Total Investment		2,237,000

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**CAPITAL INVESTMENT PLAN- YEAR 5
2028/29**

Project Name	Project Description	Estimated Total Project Cost
Free Board WWTP	Gravel to build up free board- build section TBD	12,000
Main St. Refurbishment	Main St- Eden Valley to 216 Commercial St.- replacing sewer lines, adding storm, 1.32 KM- 1320 meters	1,250,000
Main St. Refurbishment	Main St- Eden Valley to 216 Commercial St.- replacing sewer lines, adding storm, 1.32 KM- 1320 meters	
Main St. Refurbishment	Main St- Eden Valley to 216 Commercial St.- road, sidewalk- 1.32 KM- 1320 meters	1,250,000
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000
Total Investment		2,537,000

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5 YEAR CAPITAL INVESTMENT PLAN-
FUNDING SOURCES

Year	General Capital	Open Space	CCBF (Gas Tax)	Sewer Capital	Operating Reserves	Prov Grant	Fed Grant	Other	Debt	Total
2024/25	75,943	10,000	398,273	5,284	178,451	1,575,252	25,000	189,693	1,572,347	4,030,243
2025/26	-	-	25,000	-	12,000	1,980,000	2,400,000	-	1,870,000	6,287,000
2026/27	-	-	65,000	-	162,000	1,129,764	510,320	30,000	681,216	2,578,300
2027/28	-	-	325,000	-	12,000	-	-	950,000	950,000	2,237,000
2028/29	-	-	275,000	-	12,000	825,000	1,000,000	-	425,000	2,537,000
Total	\$ 75,943	\$ 10,000	\$ 1,088,273	\$ 5,284	\$ 376,451	\$ 5,510,016	\$ 3,935,320	\$ 1,169,693	\$ 5,498,563	\$ 17,669,543

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Kings County Seniors' Safety Society

Website: www.kingsseniorssafety.com Email: info@kingsseniorssafety.com

Mayor Don Clarke
Berwick Town Hall, 236 Commercial Street
PO Box 130, Berwick, NS
B0P 1E0

Dear Mayor Clarke,

The Kings Seniors Safety Society (KCSSS) has had a very busy year in meeting the needs of seniors in a post pandemic world. We want to thank the Town of Berwick for its past support of our program in service to the seniors of the Town of Berwick and the donation made of \$2000 in 2023. This was appreciated in our efforts to serve seniors.

The current societal situation of many citizens has caused pressure on the social services programs in our area. We hear daily of the high cost of living with expensive food, gas, oil and other items necessary for survival and we have a severe lack of available housing leading to a crisis with people being unable to find appropriate shelter. We have an overstretched health care system with many not being able to find a family doctor or access health care in a timely manner. All of the above inflationary and societal pressures have had a great impact on our vulnerable seniors living with physical and mental health challenges, those in vulnerable housing situations and those who are isolated.

The services of the KCSSS continue to be focused on keeping seniors living safely in the community and we find that our services are now in greater demand than ever. We need to grow our program in order to meet the new reality of an aging population combined with the above challenges provided by the pandemic recovery and other such pressures.

The Town of Berwick continues to have a significant senior population. As such, the KCSSS provides important services to many of the Berwick residents, ensuring that seniors are supported in living safely in Berwick and this enhances the well being and vibrancy of the community as a whole, and ensures that Berwick remains an exceptional community for seniors. Our Program Coordinator made many home visits in the Berwick area and put on several presentations to Berwick area groups, such as the Frauds and Scams program. She has provided assistance to many Berwick area seniors in a variety of capacities.

As we face ongoing challenges caused by inflation, pandemic recovery and an aging population and recognizing the need to grow our program, we are asking that the Town of Berwick again recognize the impact and importance of the KCSSS to the well being of the Town of Berwick and provide funding to match the funding from other towns in Kings County to an annual grant of \$5,000. With this continuing support we would be able to grow our services, employ more providers and greatly enhance our ability to provide services to the seniors of both Berwick and Kings County.

To discuss this request and provide more in depth information we would be happy to meet with the Town of Berwick decision makers. Again, thanking you for the support you gave us last year. We look forward to hearing from you.

Sincerely,
Alison Lannan
Chair of Fundraising Committee, KCSS
Cc. Jen Boyd, Chief Administrative Officer, Town of Berwick

Kings County Seniors' Safety Society

KCSSS

Proposed Budget

2024 2025

	cash	In-kind	status
Revenue			
N.S. Department of Seniors	\$25,250.00		approved
N.S. Law Foundation	\$21,000.00		approved
SMH Foundation	\$10,000.00		
WKM Foundation	\$10,000.00		
VRH Foundation	\$10,000.00		approved
Kings County Municipality	\$25,500.00		approved
Town of Kentville	\$5,000.00		
Town of Wolfville	\$5,000.00		approved
Town of Berwick	\$5,000.00		
Misc. Community Groups	\$0.00	\$3,000.00	
Other	\$2,000.00		
Policing		\$8,000.00	
Nova Scotia Health		\$3,000.00	
	\$0.00		
Sub total	\$118,750.00	\$14,000.00	
Total		\$132,750.00	
Expenses			
Salary	\$86,750.00		
Mercs	\$14,000.00		
Insurance - Board	\$1,600.00		
Insurance - Vehicle	\$1,000.00		
Vehicle Maintenance	\$1,000.00		
Vehicle Tires	\$1,000.00		
Cell Phone	\$1,800.00		
Contract Position	\$2,000.00		
Office Equipment - Capital	\$1,000.00		
Office Supplies	\$500.00		
Photocopying/Printing/Advertis	\$2,000.00		
Professional Development	\$500.00		
Program Initiative/Meetings/Fu	\$3,500.00	\$3,000.00	
Bank Charges	\$150.00		
Miscellaneous`	\$150.00		
Business License & Registrations	\$300.00		
Vehicle Fuel	\$1,500.00		
Operational/Asset Reserve			
Administrative support		\$3,000.00	
Workspace		\$8,000.00	
Sub total	\$118,750.00	\$14,000.00	
Total		\$132,750.00	
<i>Approved</i>			<i>January 9,2024</i>



Annual Report

April 1, 2022 – March 31, 2023

Report from the Kings County Seniors' Safety Society Board of Directors

This year there were many changes at Kings County Seniors Safety Society (KCSSS). We returned to the format of a mix of client visits for direct services, special events and in-person presentations. There were changes in staff and the retirement of key board members. A New Horizons for Seniors Grant supported an exciting project "*Seniors Rural Connections*". This report will cover the highlights.

On December 31st, our long-time Program Coordinator, Michelle Parker, took a one year leave of absence. Her valuable knowledge, skills and expertise should serve Open Arms well. We wish Michelle and Open Arms all the best as they address the growing homelessness challenge in our communities. Thank you, Michelle, for all that you have done with KCSSP. You will be missed.

On January 2, 2023, Trishe Colman joined the Kings County Seniors Safety Program (KCSSP) as Program Coordinator. Trishe brings her experience as the Seniors Safety Coordinator in Cumberland County, along with a varied background in law, recreation and community service. She stepped seamlessly into our Coordinator role moving forward with client visits, liaising with police services, and developing a network with the other agencies and groups working closely with seniors. She brings fresh ideas regarding events and presentations, as well as continuing with our valued projects such as; Community Shredding, Driver Training, Education on Frauds and Scams, Elder Abuse events and our core program of one-on-one client visits. The Coordinator's Report will cover the specifics of this past year's activities.

KCSSS has several contracted support staff. Robin Foster continued the "Seniors Connection Line", established during the early days of the pandemic to connect with isolated Seniors. This service has been transitioned to the Red Cross Friendly Calls Program. Wendalynn Jones manages our website and our Facebook presence and provides some administrative support for the Board. Bonnah Carey has lead the "Seniors Rural Connections Project". Thank you for the support, Robin, Wendalynn and Bonnah. We would not have accomplished these important activities without you.

Edward (Ned) Chase and Neil Fisher both stepped back from the Board. Ned joined the Board in 2014 and served the Board as Vice President and, most recently, Interim President. Neil Fisher also joined the Board in 2014 and served as our recording secretary for many years. Thank you Ned and Neil for your many years of support and service. In January, Sara Brushett took a years leave of absence. Her work on special grants in 2021/22 resulted in the "New Horizons for Seniors Grant" which will be covered in the Annual Report.

We welcomed Rodney Hanks and Alison Lannan to the Board. Rodney has brought incredible knowledge of technology to KCSSS. His contributions have helped us as we advance our use of technology to reach seniors and provide services. Alison Lannan as Chair of the Fund Raising Committee has been very successful in raising the needed funds to keep our program sustainable and secure.

The current Board; Alison Lannan, Allan Russell, Goldie Fagan, Johanna Kwakernaak, Peter Kerr, Rodney Hanks, and Trinda Ernst continue to work together to administer an ever growing program. The KCSSS Executive Team of Peter Kerr, Goldie Fagan and Johanna Kwakernaak work collaboratively to ensure that the program mandate is met effectively and within budget. The Role of Treasurer and Corporate Secretary are currently assigned to Johanna Kwakernaak. The Board is truly a working Board and has accomplished much this past year.

KSSSP would not exist without our funders. Our In-Kind partners are; Nova Scotia Health (management of payroll) -liaison Scott McCulloch, Kings Detachment RCMP – liaison Cst. Jeff Wilson and Kentville Police Services – liaison Sgt. Ken Reade. From April to December, the RCMP provided office space and administrative support for our Coordinator Michele Parker. Currently our Program Coordinator, Trishe Colman is located at the Kentville Police Service. Policing is a valued source of referrals and, when needed, they participate in client visits.

KCSSS is dependent on annual funders to support the program and we thank each of them. The Financial Statement outlines the level of support from each of our funders. Stability of funding makes it possible to make plans for future growth.

We recognize and thank our 2022/23 Funders and in-kind supporters:

Nova Scotia Department of Seniors and Long Term Care

The Law Foundation of Nova Scotia

The Municipality of the County of Kings

The Town of Wolfville

The Town of Kentville

Valley Regional Hospital Foundation

Soldiers Memorial Hospital Foundation

Western Kings Memorial Health Society

Nova Scotia Health

Kings Detachment of the RCMP

Kentville Police Service



We also thank the New Minas Rotary Club for their support of the May 18th Community Shredding Event.

Finally, the 2017 Mud Creek Rotary donation of our vehicle has maintained a positive impact on our bottom line and we continue to benefit from the donation.

The increasing demographic and the expanding needs of our seniors will continue to define the demand for KCSSP services. The Board remains mindful of the inherent and explicit value of the services provided. With the support of our partners we will continue to expand and strengthen the overall well-being of the Kings County senior population.

Peter Kerr, Goldie Fagan, Johanna Kwakernaak

Executive Committee

PROGRAM COORDINATOR ANNUAL REPORT 2022-2023

2022-2023 has been a transition year for our Seniors' Safety Program, with Michele Parker beginning a year's leave of absence in January.

During my short time in this position, unsurprisingly, our services have been sought in the areas of poverty, housing, frauds and scams, mental health issues, social isolation, and elder abuse. Generally, we continue to fill gaps where there are no services and answer the needs of the most vulnerable.

During the first quarter of the year I was able to speak to a number of groups about our program as well as Frauds and Scams. Planning has begun on public events and education sessions.

Participating in the video project has been a wonderful experience for me and I know that the great work of the Project Coordinator and her team has created a valuable resource for seniors and those who serve them.

The challenge for me has been to meet the community partners and learn all the resources of Kings County. Everyone has been extremely welcoming and helpful. The officers and staff at Kentville Police Service have made me feel very much at home in their building.

I am most grateful to the KCSSS Board of Directors for their support and for putting their trust in me as I stepped into this role. The work is challenging but very rewarding. I appreciate the privilege of being in Seniors' homes and playing a small part in their lives.

Trishe Colman
Program Coordinator



Program Annual Statistics:

Month	Client Visits	Phone Consults With Clients	Phone Contacts on Behalf of Clients	Seniors Connection Calls
Year to Date	239	267	453	375

Client Visits By Municipal Unit

Month	County	Wolfville	Kentville	Berwick	Total
Year to date	124	55	36	24	239

Seniors Connections Line Calls:

(This was a COVID project funded by NS special funding 2020, a Wellness Fund Grant 2021 and gradually phased out and transitioned to the Red Cross Connection Line and a community partner in 2022.)

Month	County	Wolfville	Kentville	Berwick	Total
Total number					375

Other 2022 2023 Activities:

Social Media Activities:

To communicate with seniors and their supporters, KCSSP has a website www.kingsseniorsafety.org and a Facebook page [Kings Seniors Safety Society](#). Between April 2022 and March 2023, our social media presence was focused on Facebook. We have grown to 174 “likes” and 228 people are following us. The focus of the sites are to provide information specific to our mandate and to keep seniors informed on events, activities and notices that will enhance their safety and security.

The page visits are averaging at around 170 per month. 84% of those reading our posts are women, with 16% being men. 26.1% are between 55-64, 19.8% are between 45-54, while 19.3% are 65 and older. 95% of our readers are right here in Kings County.

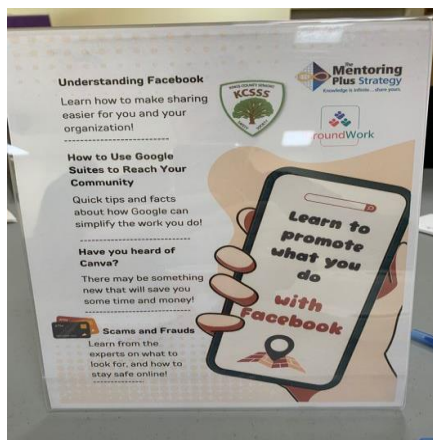
During this time period we also maintained our website and added to the ever growing online Resource Centre.

Wendalynn Jones

Community Champion Project:

Kings Senior Safety Society applied for \$25,000.00 funding from “New Horizons” to implement a project that would provide information for isolated seniors who have limited access to resources. A project coordinator, Bonnah Carey, was hired at month four to achieve the project’s objectives. The first objective was to secure organizations to become champions in their communities and house resource kits containing information about Active Living, Caregiver & Support, Alzheimer, Stroke, Health and Wellness, Employment and Entrepreneurship, Finances, Emergency Preparedness, Safety & Security, and Transportation. The second objective was to provide video presentations which offer information from service providers. The focus in the first months for the Project Coordinator was to become familiar with the rural communities within Kings County and find organizations interested in being a part of the project. After visiting community centres, attending lunch and learns, and doing presentations for association boards, a total of 7 centres agreed to become champions for their communities. After connecting with other community organizations, 2 churches, 1 firehall, and 1 legion also agreed to be part of the project. A partnership was also formed with the libraries where kits will be housed in all 11 locations across the Annapolis Valley.

There were several visits between the Community Champions and the Project Coordinator in order to provide updates on the progress of the resource kits and other activities of the project. To facilitate networking opportunities for the Community Champions and senior organizations a training event was held on March 25th called “Understanding Facebook”. The event was to help the senior champions to better utilize Facebook, in order to promote their centres and activities in their communities. During the event they participated in hands on learning for Facebook, Canva and Google. They had time to network, enjoy lunch and conversation, and meet new people. There were 25 present for the event.



Work to recruit presenters for the video presentations began in November with taping beginning the end of January. By the end of March, a total of 12 videos were taped on topics such as: volunteering for Mentoring Plus; active living opportunities in Kings County; entrepreneurship; emergency preparedness; caregiving and support; legal information; transportation; falls; healthy eating; services to support moving when seniors aren’t able to live in their homes; and services provided by Nova Scotia Health.

This Project will be completed by June 30, 2023.

Bonnah Carey Project Coordinator

KINGS COUNTY SENIORS' SAFETY SOCIETY
BERWICK, NOVA SCOTIA
* * * * *

Financial Statements
March 31, 2023

NOTICE TO READERS

The accounts of the Kings County Seniors' Safety Society as presented by the Treasurer, Johanna Kwakernaak for the year ended March 31, 2023. This statement is based on a careful review of the books and records of Kings County Seniors' Safety Society and the information and explanations supplied by the Society. This review was done to verify the revenue and expenses presented throughout the year and consisted primarily of inquiry, comparison and discussion of such information.

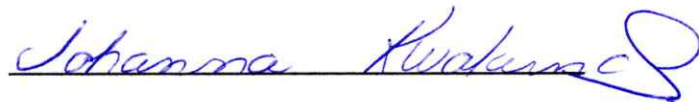
However, in accordance with the terms of this internal examination, we have not performed a certified audit.



Scott Leier
Reviewer

Port Williams, Nova Scotia

Date: May 19 2023



Johanna Kwakernaak
Kings County Seniors Safety Society Treasurer

Berwick, Nova Scotia

Date: May 19, 2023

Kings County Seniors' Safety Society
(A Not-for-profit Community Organization)

Balance Sheet as at March 31, 2023

Current	2023	2022
Bank	78,404.52	\$74,002.04
Accounts Receivable	<u>5,000.00</u>	<u>0.00</u>
	<u>\$83,404.52</u>	<u>\$ 74,002.04</u>
 Liabilities:		
Back wages <i>January 2 to March 31, 2023</i>	\$17,349.45	\$ 6,484.44
Unpaid invoice Gardening Project Included in Bank Balance:		98.01
New Horizons Grant Project <i>to be completed by March 31, 2023.</i>		25,000.00
<i>Remaining funds for extension to June 30, 2023</i>	\$10,117.20	
NSDOS Grant for 2022/23 Operations	<u>\$25,250.00</u>	<u>\$25,000.00</u>
Total Liabilities	<u>\$52,716.65</u>	<u>\$56,582.45</u>
 Assets:		
Reserve funds ¹		
Credit Reserve	\$2,500.00	
Staff Severance Reserve	\$7,996.96	\$7,996.96
Capital Reserve	\$20,224.46	\$ 20,224.46
Operational Reserve	<u>\$45,642.92</u>	<u>\$ 48,142.92</u>
Total Reserve Funds	<u>\$76,364.34</u>	<u>\$76,364.34</u>
Fixed Assets:		
Automobile – 2016 Honda CRV	\$8,000.00	\$ 10,000.00
 Fund Balance (Current Account Minus Liabilities Plus Reserve Funds):	 <u>\$107,052.21</u>	 <u>\$ 93,783.93</u>
 <u>Total value of Current Account, Reserve Funds and Fixed Assets:</u>	 <u>\$ 115,052.21</u>	 <u>\$ 103,783.93</u>

Notes:1. The Reserve Funds are held in 4Cashable GIC's.

Kings County Seniors' Safety Society
(A Not-for-profit Community Organization)
Statement of Revenues & Expenses
For the period April 1, 2022 to March 31, 2023

Revenue	2023-03-31	In Kind	2022-03-31	In Kind
Funding -Law Foundation of Nova Scotia	\$16,000.00		\$16,000.00	
Funding – NS Dept of Seniors and Long Term Care	\$25,000.00		\$25,000.00	
Soldiers Memorial Hospital Foundation	\$10,000.00		\$10,000.00	
Western Kings Memorial Society	\$5,000.00		\$5,000.00	
Valley Regional Hospital Foundation	\$10,000.00		\$10,000.00	
Municipality of the County of Kings	\$18,600.00		\$18,400.00	
Town of Kentville	\$5,000.00		\$5,000.00	
Town of Wolfville	\$5,000.00		\$5,000.00	
Town of Berwick	\$0.00		\$1,500.00	
Dept of Seniors Elder Abuse Grant	\$250.00			
Nova Scotia Health		\$3,000.00		\$3,000.00
RCMP and KPS		\$8,000.00		\$8,000.00
Wellness Fund			\$300.00	
Other ¹	\$1,025.05		\$8,586.00	
Operations Income	\$95,875.05	\$11,000.00	\$104,786.00	\$11,000.00
New Horizons for Seniors Grant 2022/23 portion ²	<u>\$14,882.45</u>			
Total Income	\$121,757.50		\$115,786.00	
Expenses				
Banking Fees	\$106.90		\$89.00	
Business Supplies (incl. Office equipment)	\$588.38		\$674.01	
Printing/Reproduction/Advertising ⁴	\$279.73		\$827.94	
Cell Phone	\$1,962.40		\$2,496.66	
Business License & Registration	\$31.15		\$208.05	
Wages & Benefits, Contract Costs ⁵	\$74,614.38		\$89,849.47	
Insurance (Board & Vehicle)	\$2,481.00		\$2,461.00	
Professional Development	\$0.00		\$290.00	
Meetings & Functions ⁶	\$5,880.21		\$6,190.31	
Vehicle Expenses	\$82.63		\$450.11	
Vehicle Fuel (includes Mileage)	\$889.61		\$976.46	
Misc	\$488.67		\$0.00	
Nova Scotia Health		\$3,000.00		\$3,000.00
RCMP and KPS ⁷		\$8,000.00		\$8,000.00
Wellness Fund			\$300.00	
Operations Expenses	\$87,405.06		\$104,813.01	
New Horizons Project²	\$14,882.45			
Surplus(Deficit)⁸	\$8,469.99		-\$27.01	

Notes re Statement of Revenues and Expenses:

1. "Other" includes Donations from service clubs, for presentations, and at Community Shred Events
2. The New Horizons Project for Seniors was a challenge to staff and therefore the project started in August. An Extension of the Project was granted with the project completion on June 30, 2023. Therefore only the costs of the project from August to March 31 are reflected in both Income and Expenses.
3. KCSSS supplies include promotional supplies, and electronic equipment.
4. The costs of stationary supplies, printed materials for presentations and education, and annual web hosting fees.
5. This includes all costs related to both salaried and contract staff. This combination of staff allows KCSSS to effectively serve more Kings County Seniors.
6. Meetings and Functions/ includes incidental costs re services and costs associated with special events and presentations. In 2022/23 we returned to hosting a number of Events and presentations. Including the Wellness Day which had been planned in 2021 2022.
7. The RCMP has provided office space and administrative support up to December 2022. With a change of staff and the time required for security clearance, currently the Coordinator is provided these benefits through the Kentville Police Service. We continue to work very closely with both the RCMP and KPS and benefit from support from both organizations.
8. We were able to realize a small surplus this year due to changes in staffing and a decrease in contract hours. According to Financial Policy this small surplus will be added to our Operational Reserve.

Kings County Seniors' Safety Society
 (A Not-for-profit Community Organization)
 Notes to the Financial Statement
 For the period April 1, 2021 to March 31, 2022

1	Guaranteed Investment Certificates (GIC) The Society, in accordance with its financial Policy maintains a Staff Reserve a Capital Reserve and an Operational Reserve. The Reserves are held in one year cashable GICs. A fourth GIC was created this year to enable the Society to increase the small credit limit on our credit card. This reflects the rising cost of supplies and fuel.	
2	Accounts Payable: Wages which were invoiced for fiscal year paid in April and May	\$17,349.45
3	Grants for 2020 2021 operations from: Nova Scotia Dept of Seniors Law Foundation of Nova Scotia	\$25,000.00 \$16,000.00
	Grants from Municipal Units Municipality County of Kings Town of Kentville Town of Wolfville	\$ 18,600.00 \$5,000.00 \$5,000.00
4	Grants from local Health Care Foundations: Soldiers Memorial Health Foundation Valley Regional Hospital Foundation Western Kings Memorial Health Centre Society	\$10,000.00 \$10,000.00 \$5,000.00
5.	Project Specific funding Nova Scotia Dept of Seniors Elder Abuse Initiatives Support of New Minas Rotary for a Shedding Event	\$250.00 \$345.00
6.	Donations at events	\$680.05
	7. New Horizons For Seniors Funding included in 22/23 Budget.	\$14,882.80

Kings County Seniors Safety Society would not be able to operate without the funds provided by these funding partners; the Financial support of; the Nova Scotia Department of Seniors, the Law Foundation of Nova Scotia, the Municipality County of Kings, the Town of Kentville, the Town of Wolfville, the Valley Regional Hospital Foundation, the Soldiers Memorial Hospital Foundation, the Western Kings Memorial Hospital Society, the Kings County Community Health Boards, and the In-Kind support of the Kings County Detachment of the RCMP and the Nova Scotia Health Authority. The society and our clients deeply appreciate your ongoing commitment to the Program.

We also thank the New Minas Rotary Club for both the funding of the costs associated with a Community Shredding Event in New Minas and the support managing the event.

Finally in 2022/23 we were able to extend our reach into the community with the support for **Seniors Rural Connections Project**. Thank you to the Government of Canada through the New Horizons for Seniors Program for supporting this unique project.



Feb 7, 2024

To the Honourable Mayor Clarke and Town of Berwick Councillors,

We would like to invite you to join the Berwick and District School and the [Kings County Community Food Council](#) in a national event called [The Great Big Crunch](#). The Great Big Crunch raises awareness of the importance of healthy food at school. It is an annual moment of *anti-silence*, inviting all those passionate about seeing healthy, local food in schools to crunch into apples and make a noise (*crunch!*) for healthy school food.

The Berwick and District School plans to 'crunch' on the morning of March 7th, 2024 (this date is flexible and could be changed based on the availability of the council). We would love it if the council could join us to make noise about the importance of school food.

The Great Big Crunch is hosted nationally by the [Coalition for Healthy School Food](#). We know school food is important to you as well, and are thankful the Town of Berwick signed on as an Endorser of the Coalition for Healthy School Food

As an Endorser, you're in good company with over 240 member organizations from every province and territory collectively letting our federal government know school food is an important issue. We were encouraged by the Federal Liberal government's commitments to healthy school food in the 2021 Liberal campaign platform and the 2022 federal budget. We continue to ask the government to keep these promises by committing funds to a National School Nutritious Meal Program in Budget 2024.

This issue is also so important to us and to the community, because Berwick and District and School provides a pay-what-you-can school lunch program. This means that all students can access a meal in a barrier and shame free way. This program is unique to Nova Scotia, being the only school that offers this type of lunch program in the province. Increased funding in school food could mean more sustainability for the Berwick program and opportunities for other schools to start something similar.

Please reach out to Sarah Mullen (sarah.mullen@nshealth.ca) if you would like to participate in our crunch!

Sincerely,

Sarah Mullen, Public Health Nutritionist and BDS parent/volunteer for
Kings County Community Food Council

Krista Parrish, Principal for
Berwick and District School