

Town of Berwick Special Council Meeting

March 18, 2024

Town of Berwick Council Chambers

6:30 pm

AGENDA

- 1. Call to Order**
- 2. Approval of the Agenda**
- 3. New Business**
 - a. RFD010-2024: 2024/25 Operating Budget
 - b. RFD009-2024: 2024/25 5-Year Capital Investment Plan
- 4. Adjournment**

Request for Decision

RFD010-2024: 2024/25 Draft Operating Budget



To: Town Council
From: Director of Finance
Date: March 12th, 2024
Subject: 2024/25 Draft Operating Budget

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
- 2024/25 Budget Engagement Survey Results
- 2024/25 Draft Operating Budget V3
- 2024/25 Draft 5-Year Capital Budget V3
- 2024/25 Draft 2024-25 Budget V3 Presentation

Legislation

- MGA Section 65

Recommendation

That Council provide direction to achieve a balanced budget by:

- Reducing expenses by \$42,958 (tax rate decrease of 2 cent)
- Reducing expenses by \$20,158 (tax rate decrease of 1 cent)
- No change to the tax rate.

Alternatively, an increase in non-tax revenue may be directed to offset cutting expenses. Staff will be prepared to provide information regarding solar garden revenue expectations for year one of operations.

A resolution has been prepared and will be populated with the rates as directed by Council.

Background

On February 27, staff presented a balanced budget with no change to the tax rate for consideration, including additional adjustments to the budget based on new information.

Council discussion and direction to staff was to provide options for a one and two cent decrease to the tax rate. Version 3, attached, has a two-cent decrease to the tax rate, and a current shortfall of \$42,958. One cent on the tax rate is \$22,800.

Staff have prepared the following information:

Request for Decision

RFD010-2024: 2024/25 Draft Operating Budget



- Summary of changes since February 27, 2024
- Update on mandatory/fixed and proposed budget impacts
- Information regarding expense levels
- Updated Financial Condition Indicator projections for Debt and Reserves
- Information on proposed pre-payment of expenses
- Options for balancing the budget

Summary of changes since February 27, 2024

Revenue	Amount
Two cent decrease to tax rates	(45,598)

Expense	Amount
Benefits renewal	\$16,000
Kings Point to Point Transportation one-time increase request	\$3,800
Property Valuation Services actual invoice figures received	\$1,200
Utility increases to reflect BEC flow through	\$7,000
Maintain current Parks staff complement	(\$18,000)
Director of PW to 11 months	(\$10,000)

Update on mandatory/fixed and proposed budget impacts.

New revenue from taxation, with no change to the tax rate, for 2024/25 is \$327,903. With a two-cent decrease to the tax rate, new revenue from taxation is \$282,406. While this appears to be significant, it does not cover the increase in mandatory or fixed costs. The table below shows the change to mandatory or fixed expenses over the previous year. Except for salary and wages, these mandatory or fixed costs are ineligible for grant funding.

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Fixed Expenses					
Insurance	101,555	100,278	1%	1,277	94,358
Debt Repayment	400,868	381,746	5%	19,122	408,348
Education	641,677	583,099	10%	58,578	569,337
PVSC	32,360	31,138	4%	1,222	38,800
RCMP	858,369	805,980	7%	52,389	843,064
Election	15,000	0	100%	15,000	0
Utilities	333,539	339,815	-2%	(6,276)	267,048
Valley Waste	211,137	186,668	13%	24,469	223,507
Communications	56,014	47,224	19%	8,790	42,706
Net Salary*	2,003,027	1,788,385	12%	214,642	1,508,633
Total Fixed Expenses	4,653,546	4,264,333	9%	389,213	3,995,801

**Request for Decision
RFD010-2024: 2024/25 Draft
Operating Budget**



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Fixed Revenue					
Total Taxation	4,232,090	3,949,684	7%	282,406	3,508,525
Municipal Financial Capacity Grant**	254,937	221,479	15%	33,458	221,479
Total Fixed Revenue	4,487,027	4,171,163		315,864	3,730,004
AREA Dividend	0	162,000	-100%	(162,000)	(245,375)

**Net Salary includes all salary, wage, council remuneration and salary related expenses, minus the cost recovery from Berwick Electric and grants. This number could vary based on staffing levels.*

***The Municipal Financial Capacity Grant is a legislated unconditional operating grant. The grant was unfrozen in 2023 and the formula updated, resulting in an increase of \$33,458 for the Town of Berwick. This is a one-time increase and will be frozen for the next five years. The previous grant amount had been frozen for at least seven years. Part of this grant includes a \$50,000 Town Foundation Grant that will be eliminated in five years.*

As shown above, the total change in fixed expenses is greater than the increase in new revenue. In addition, the loss of the AREA Dividend further reduces the increase in revenue by almost half.

Proposed Budget Item Update

Below is an update on the proposed budget impacts shared at public engagement session.

Proposed Item	Amount	Comments
Customer Service & Communications Coordinator	62,500	Still included. Position is important to completing key tasks. Also see comments regarding FTEs. *
Human Resources Recruitment	20,000	Removed. No longer required.
Grants to Organizations	5,500	Removed because it is not assigned to any specific request.
Bylaw Enforcement Officer (Part-time)	28,000	Removed. Will continue to evaluate need in conjunction with Provincial Policing Review.
PW Training	10,000	Deferred heavy equipment operator training related to succession planning.
Tree Management	6,000	Still included. It is important to replant trees that are removed by the Town. Trees have not been replanted in several years.

**Request for Decision
RFD010-2024: 2024/25 Draft
Operating Budget**



Proposed Item	Amount	Comments
Stop Sign Sensors	4,000	Removed. Will re-evaluate need.
Camera & GPS of Sewer Lines	14,000	Still included. This task is important to maintaining an asset management plan for future capital projects. Staff are seeking grants to offset costs.
Sewer Connection Fee	(15,000)	Still included as revenue. Explanation below. **
Parks Coordinator Positions	53,000	Removed. Since this position was proposed, the hiring of a Director of Public Works is in the foreseeable future. Staff will continue to evaluate need.

**Full-Time Equivalent (FTEs)*

In V1, staff proposed 2.5 FTEs: Customer Services & Communications Coordinator, Parks Coordinator and Part-time Bylaw Enforcement Officer. This is a net change of 1.5 FTE over last year since the Executive Coordinator position is vacant. The Customer Service & Communication Coordinator is the rescoping of an existing position.

In V2, staff had removed the Bylaw Enforcement Officer based on Council and public feedback. Staff will continue to evaluate the need of the position in conjunction with the Provincial Policing Review and discussions with other municipalities. In V2, staff also proposed to reduce the Parks Coordinator position to eight months. Council appeared to still support the position but wanted to see it as a term position for year one, with the potential to become permanent in year two. Since February 27, the hiring of a Director of Public Works, which originally was expected to be an on-going lengthy process, should be in place sooner than anticipated.

Staff feel this information changes the immediate need for the Parks Coordinator position and recommend that we keep the existing structure of public works and parks status quo for 2024 which includes three summer parks positions. The current Manager of Public Works (which was reclassified from a director in 2023/24) can provide the oversight of a Parks Coordinator for the upcoming year. As part of succession planning the Manager has proposed retirement date of May 2025. The new director and management will evaluate the needs of the department pending the retirement of the manager.

The dialogue at Council on February 27 was to make the customer service position a 12-month term with the potential to become permanent. Staff recommend Council reconsider this position as a permanent position to strengthen the pool of qualified, experienced candidates, allowing for future planning and minimizing the risk of possible turnover which strengthens the investment made in onboarding the successful candidate.

Direction sought on whether this position is permanent or term.

Request for Decision

RFD010-2024: 2024/25 Draft Operating Budget



***Sewer Connection Fee*

This proposed connection fee is not intended to add an extra expense or discourage development. Currently, when someone wants to connect to the Town's sewer where a lateral is not yet installed, they are responsible for all costs to connect the lateral to the main sewer line. In some cases, the main sewer line is located on the other side of the street and requires more asphalt removal and paving than others. To date, the Town has covered these costs for developers but not always for individuals. There is currently no official policy or procedure.

The intention of the connection fee is to first develop a policy or update a bylaw and procedure, and second to establish a fee to help offset the Town's cost of completing the work of installing the lateral to the property line. The fee would be less than covering the costs of the installation.

Information to address public questions regarding expense levels.

Review of expenses

There have been some questions that staff do not have a process in place to take a hard look at spending. The formal budget process begins in December with staff reviewing historical trends, upcoming requirements and identifying costs that are no longer required or can be eliminated as well as sourcing alternative solutions.

While the formal budget process begins in December, management informally identifies future operating and capital budget requirements throughout the year. This is done as a collaborative effort through staff engagement, Council directives, changes to legislated requirements, emergent circumstances, and proactive planning for future budgeting requirements. Each department diligently manages their respective budgets, to ensure the most cost-efficient, valuable services for residents. All expenses are reviewed by the appropriate staff member and all payables require the CAO (or Director of Finance) and Mayor (or Deputy Mayor) approval. The current staff complement of new and tenured staff has afforded a fresh perspective on operational efficiencies, which are expected to have positive impacts on future budgets.

Staff have identified several service contracts that will not be renewed upon conclusion as well as many which will be going to market (e.g., audit, insurance and cleaning). These contracts do require the capacity to prepare, advertise, evaluate and implement, assuming a change in service provider is recommended.

Salary and wages

Salary, wages, and associated costs represent approximately 27% of the Town's operations. This number includes all wages, both permanent and casual, and fire service honourariums.

In the past three to four years, there has been numerous staff turnover due to retirements, seeking other opportunities and other factors. Staff turnover has adversely

Request for Decision

RFD010-2024: 2024/25 Draft Operating Budget



impacted on the Town's ability to meet reporting deadlines, miss grant opportunities and undertake important cyclical reviews of contracts, agreements, policies and best practices. To ensure that Berwick can attract and retain quality candidates, during a labour market surplus for municipal jobs, it was important to complete an external compensation review for non-union salaries.

The review found that overall, the compensation structure was out of line with the market. Three positions had a current salary within 10% of the market midpoint (in line with the market), and the remaining ten roles were more than 10% below the market midpoint. The positions that were below market were recommended to be adjusted at or slightly below the market midpoint based on experience and education/knowledge of the position. Adjustments were made in 2023/24 based on the report's findings. Staff continue to monitor municipal compensation levels through job postings around the province. There is nothing to indicate that Berwick's compensation levels are out of scope for the municipality's size.

Information on proposed pre-payment of expenses

In the meeting on February 27th, Council inquired about the possibility of pre-paying expenses during the current fiscal year, to minimize the 2024/25 budget expense requirements. Staff reviewed the possibility of purchasing additional sand, salt and gravel, however due to storage constraints, this is not a viable option. While there is a forecasted surplus for 2023/24, which will transfer to operating reserves upon conclusion of the 2023/24 audit, Council may wish to consider drawing additional operating reserves as an option to provide relief for taxpayers during the 2024/25 fiscal year.

Options for balancing the budget

Below are options that Council may consider to balance the budget.

- Reduce the annual operating paving budget- amount of reduction directed by Council
- Eliminate the crossing guard services- potential savings of \$24,557
- Draw on additional operating reserves
- Direction provided by Council for alternate option(s)

Financial Implications

See above information and attachments.

**Request for Decision
RFD010-2024: 2024/25 Draft
Operating Budget**



Priority Alignment

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

Community Engagement/Communication

A public budget engagement session was held on February 20th, 2024. The budget feedback survey closed on February 25th, 2024 and results were provided to Council in the Committee of the Whole meeting held on February 27th, 2024.

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

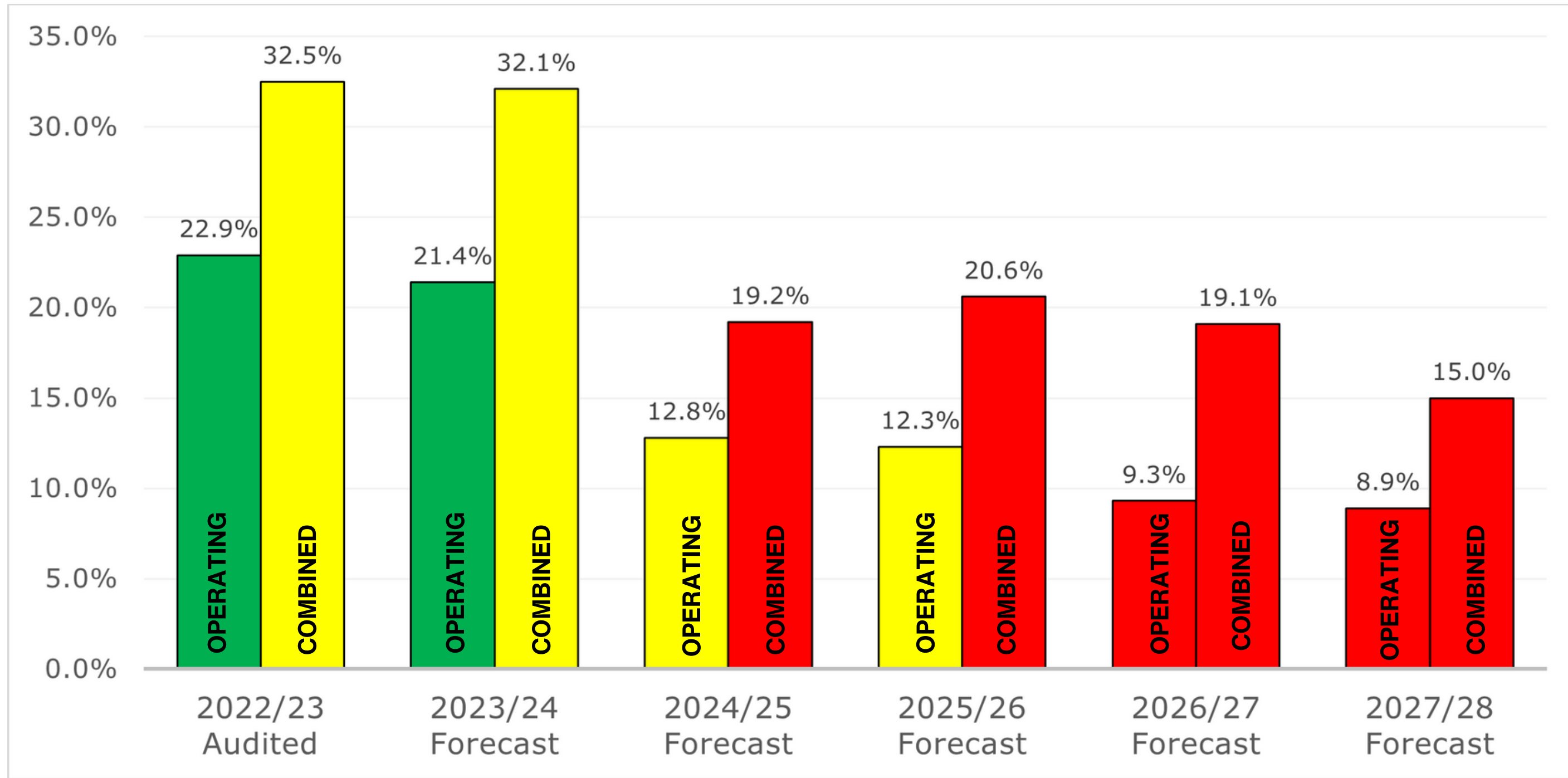
CAO Initials: JB



2024-25 OPERATING BUDGET V3

Town Council - March 12, 2024

OPERATING & COMBINED RESERVES



OPERATING RESERVES THRESHOLDS

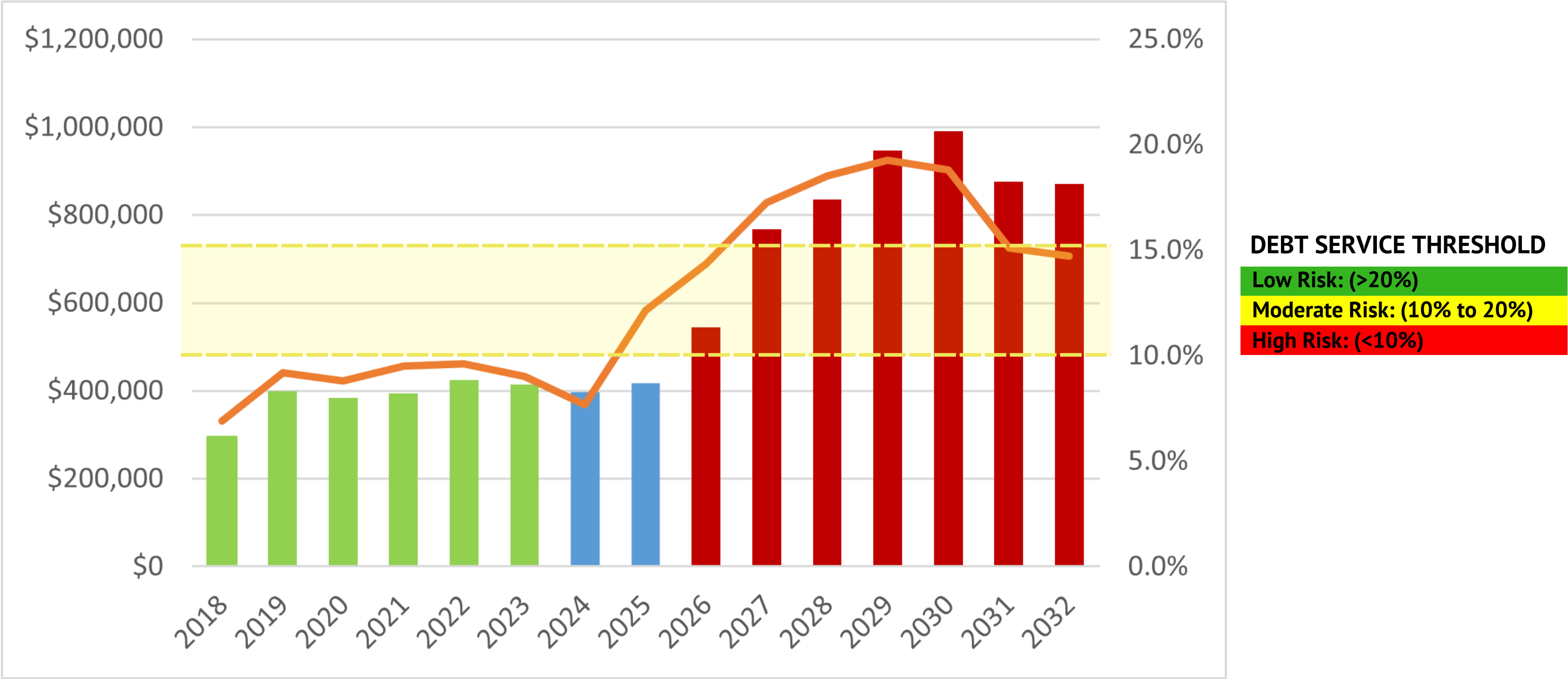
- Low Risk: (>20%)
- Moderate Risk: (10% to 20%)
- High Risk: (<10%)

COMBINED RESERVES THRESHOLDS

- Low Risk: (>40%)
- Moderate Risk: (30% to 40%)
- High Risk: (<30%)



DEBT REPAYMENTS & DEBT SERVICE FCI

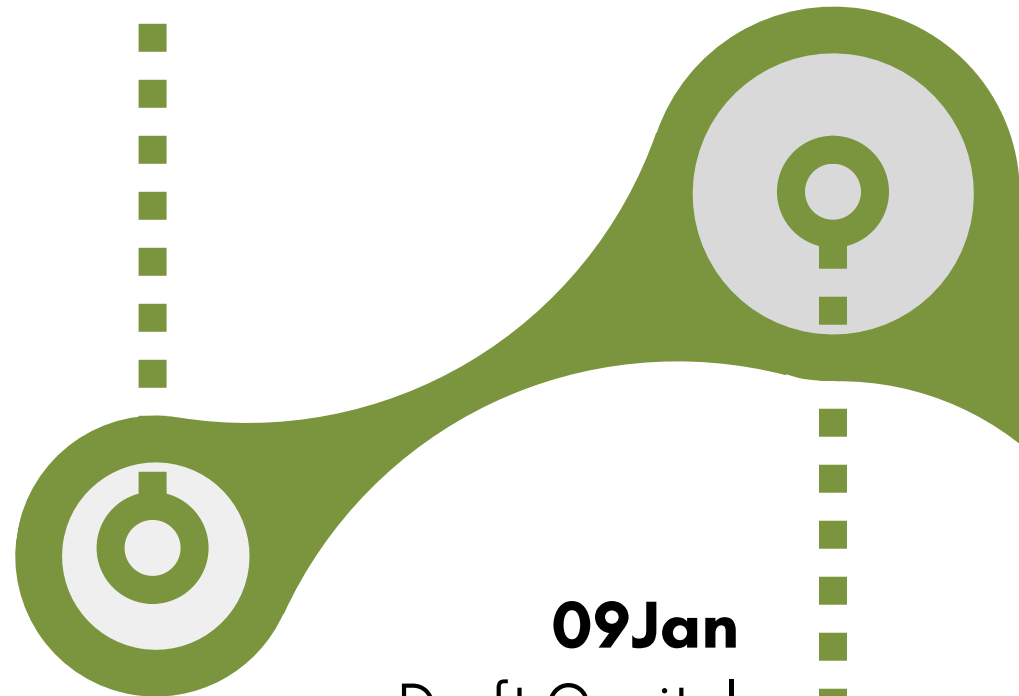


■ TOTAL DEBT REPAYMENT ACTUAL
 — DEBT SERVICE FCI
 ■ TOTAL DEBT REPAYMENT BUDGETED
 ■ TOTAL DEBT REPAYMENT FORECASTED

BUDGET PROCESS & TIMELINE

December 2023

Review and populate capital and operating budget templates



09 Jan

Draft Capital Budget V1

23 Jan

Draft Operating Budget V1

January 2024



February 2024

13 Feb

Present Public Feedback
Draft Operating & Capital Budgets V2

20 Feb

Public Engagement Session

27 Feb

Operating and Capital Budgets Options



12 Mar

Approval of Operating & Capital Budgets

18 Mar

Optional Meeting
Approval of Operating & Capital Budgets



March 2024



HOW WE GOT HERE

Dec 2023	Budget Preparation	<ul style="list-style-type: none"> Review trends, consider changes to legislation, Council direction/strategic priorities, emergent circumstances, expiring contracts, etc. 	
Jan. 23	2024/25 Operating Budget V1	<ul style="list-style-type: none"> \$306K shortfall No transfer from reserves AREA Dividend significant reduced No change to the tax rate 	<ul style="list-style-type: none"> Education increase \$30K RCMP increase \$75K Rescope vacant FTE Add 0.5 FTE Bylaw Officer Add 1 FTE Parks Coordinator
Feb. 13	2024/25 Operating Budget V2	<ul style="list-style-type: none"> \$191K shortfall \$21K from Safe Restart Reserve AREA Dividend increased by \$35K No change to the tax rate 	<ul style="list-style-type: none"> Education increase another \$30K Rescope vacant FTE Add 0.5 FTE Bylaw Officer Add 1 FTE Parks Coordinator
Feb. 27	2024/25 Operating Budget	<ul style="list-style-type: none"> Balanced budget \$130K from Operating Reserve \$21 Safe Restart No AREA Dividend No change to the tax rate 	<ul style="list-style-type: none"> Rescope vacant FTE Remove 0.5 FTE Bylaw Officer Reduce 1 FTE Parks Coordinator to 0.66 FTE AREA Deficit projected (\$63K)





COUNCIL DIRECTION

- Provide options for 1 and 2 cent tax rate decrease
- Consider pre-paying expenses
- Make Parks Coordinator 8 month term
- Make Customer Service & Communication Coordinator term for year one

CHANGES SINCE FEBRUARY 27

V3 Shortfall \$42,958

REVENUE	
Two cent decrease to tax rate	(\$45,598)
EXPENDITRES	
Benefits renewal	\$16,000
Kings Point to Point one-time increase request	\$3,800
PVSC actual invoice figures received	\$1,200
Utility increase to reflect BEC flow through	\$7,000
Maintain Public Works and Parks compliments	(\$18,000)
Director of Public Works to 11 months	(\$10,000)
Miscellaneous changes	(\$2,640)



MANDATORY/FIXED COSTS

Change in Revenue	
Total Taxation	\$282,406
Municipal Financial Capacity Grant	33,458
Total	\$315,864
AREA Dividend	(162,000)
Total	\$153,864

Change in Mandatory/Fixed Costs Year over Year	
Debt Repayment	19,122
Education	58,578
RCMP	52,389
Election	15,000
Valley Waste	24,469
Utilities, Communication, Insurance PVSC	5,013
Net Salary* Grants have been removed.	\$214,642
Total Change in Mandatory/Fixed Costs	\$389,213



PROPOSED BUDGET ITEMS

Proposed Item	Amount	Comments
Customer Service & Communications Coordinator	62,500	Still included. Position is important to completing key tasks. Rescope of vacant FTE.
Human Resources Recruitment	20,000	Removed. No longer required.
Grants to Organizations	5,500	Removed because it is not assigned to any specific request.
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Stop Sign Sensors	4,000	Removed. Will re-evaluate need.
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Sewer Connection Fee	(15,000)	Still included as revenue. Explanation below.
Parks Coordinator Positions	53,000 Savings of *18,000	Removed. Since this position was proposed, the hiring of a Director of Public Works is in the foreseeable future. Staff will continue to evaluate need.



BUDGET DIRECTION

- Reduce annual operating paving budget
- Reduce service - crossing guards (\$24,557)
- Draw on additional reserves
- Other direction from Council

V3 Shortfall with 2 cent reduction \$42,958

V3 Shortfall with 1 cent reduction \$20,158



APPROVAL OPTIONS

Option 1

Approve the 2024/25 Operating Budget on March 12, 2024.

Staff have prepared a resolution to approve a balanced budget with a decrease of one or two cents to the tax rates, pending Council direction for covering the shortfall.

Option 2

Set a Special Council meeting for March 18, 2024, to approve the 2024/25 Operating Budget.

If Council requires any new information that has not been provided to aid in their decision, staff recommend holding a Special Council meeting on March 18, 2024



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
OPERATING SUMMARY					
Revenue					
Taxes & Grants in Lieu of Taxes	4,350,936	4,052,773	7.36%	298,163	3,710,951
Sewer Revenues	538,768	537,926	0.16%	843	557,566
Sale of Services	595,032	568,361	4.69%	26,670	451,106
Other Revenue	268,392	256,143	4.78%	12,249	288,954
Federal, Provincial & Other Grants	403,493	376,753	7.10%	26,740	372,929
Other Transfers	262,613	200,950	30.69%	61,663	204,074
Total Revenue	6,419,234	5,992,906	7.11%	426,328	5,585,580
Expenses					
General Government	2,239,336	1,975,410	13.36%	263,926	1,856,867
Protective Services	1,256,942	1,168,058	7.61%	88,884	1,102,797
Public Works	1,310,773	1,220,029	7.44%	90,744	1,007,023
Planning & Development	150,664	168,055	(10.35%)	(17,391)	185,295
Community Development	698,942	704,544	(0.80%)	(5,602)	662,202
Solar Garden	32,488	0	0.00%	32,488	0
Sewer/Environmental Health	773,047	756,810	2.15%	16,237	714,979
Total Expenses	6,462,192	5,992,906	7.83%	469,287	5,529,163
Net Surplus (Deficit)	(42,958)	0		(42,959)	56,417



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
LEGISLATIVE SERVICES					
Revenue					
Total Revenue					
Expenses					
<u>Mayor Clarke</u>					
Honorarium	23,758	22,844	4.00%	914	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>26,908</u>	<u>25,994</u>	<u>3.51%</u>	<u>914</u>	<u>25,843</u>
<u>Councillor Trinacity</u>					
Honorarium	12,206	11,736	4.00%	469	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>13,856</u>	<u>13,386</u>	<u>3.51%</u>	<u>469</u>	<u>12,926</u>
<u>Councillor Reeves</u>					
Honorarium	11,105	10,678	4.00%	427	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>11,805</u>	<u>11,378</u>	<u>3.75%</u>	<u>427</u>	<u>10,062</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Councillor Walsh</u>					
Honorarium	11,105	10,678	4.00%	427	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>11,805</u>	<u>11,378</u>	<u>3.75%</u>	<u>427</u>	<u>11,373</u>
<u>Councillor Goddard</u>					
Honorarium	11,105	10,678	4.00%	427	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>11,805</u>	<u>11,378</u>	<u>3.75%</u>	<u>427</u>	<u>10,062</u>
<u>Councillor Jamieson</u>					
Honorarium	11,105	10,678	4.00%	427	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>11,805</u>	<u>11,378</u>	<u>3.75%</u>	<u>427</u>	<u>11,851</u>
<u>Councillor Lutz</u>					
Honorarium	11,105	10,678	4.00%	427	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>11,805</u>	<u>11,378</u>	<u>3.75%</u>	<u>427</u>	<u>10,062</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>General Expenses</u>					
CPP Expense	2,328	2,198	5.90%	130	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	16,350	15,950	2.51%	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>67,926</u>	<u>52,396</u>	<u>29.64%</u>	<u>15,530</u>	<u>39,756</u>
Total Expenses	167,715	148,666	12.81%	19,049	131,935
Net Department Surplus (Deficit)	(167,715)	(148,666)	12.81%	(19,049)	(131,935)



	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	34,941	36,817	(5.10%)	(1,876)	0
Tax Certificates	2,500	2,500	0.00%	0	2,295
Miscellaneous Revenue	20,501	19,485	5.22%	1,017	1,789
Grants	0	0	0.00%	0	44,809
Total Revenue	310,200	342,572	(9.45%)	(32,371)	253,143
Expenses					
<u>CAO Office</u>					
Regular wages	134,676	127,897	5.30%	6,779	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	3,011	2,708	11.18%	303	2,485
Pension	19,174	18,632	2.91%	542	19,187
Workplace Wellness Benefit	4,000	4,000	0.00%	0	3,763
<u>Total Salaries & Benefits</u>	<u>168,007</u>	<u>160,063</u>	<u>4.96%</u>	<u>7,943</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	199
Subscriptions & Donations	500	500	0.00%	0	1,235
<u>Total General Expenses</u>	<u>7,400</u>	<u>5,900</u>	<u>25.42%</u>	<u>1,500</u>	<u>11,502</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Administration</u>					
Regular Wages	434,170	332,818	30.45%	101,353	273,893
CPP	19,303	16,099	19.90%	3,204	14,075
EI	7,599	6,537	16.24%	1,062	5,769
WCB	9,195	7,046	30.50%	2,149	7,202
Group Medical & Life	22,998	19,675	16.89%	3,324	13,357
Pension	32,877	27,033	21.62%	5,844	17,403
Total Salaries & Benefits	<u>526,142</u>	<u>409,208</u>	<u>28.58%</u>	<u>116,935</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	8,712	11,450	(23.91%)	(2,738)	13,209
Postage, Courier, & Equipment Rental	22,100	22,100	0.00%	0	26,112
Communications	540	2,580	(79.07%)	(2,040)	2,931
Total General Expenses	<u>41,432</u>	<u>42,780</u>	<u>(3.15%)</u>	<u>(1,348)</u>	<u>47,908</u>
<u>Information Technology</u>					
Contracted Services	11,700	15,000	(22.00%)	(3,300)	18,203
Hardware	17,739	24,650	(28.04%)	(6,911)	23,023
Software	55,761	44,200	26.16%	11,561	18,032
Total Expenses	<u>85,200</u>	<u>83,850</u>	<u>1.61%</u>	<u>1,350</u>	<u>59,258</u>
Total Expenses	828,181	701,801	18.01%	126,380	604,278
Net Surplus (Deficit)	(517,981)	(359,229)	44.19%	(158,751)	(351,135)



	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	3,766	3,571	5.45%	195	5,239
Contracted Services	0	0	0.00%	0	40,670
Utilities	41,080	48,200	(14.77%)	(7,120)	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>92,382</u>	<u>100,207</u>	<u>(7.81%)</u>	<u>(7,825)</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	266,373	276,829	(3.78%)	(10,457)	289,953
Net Surplus (Deficit)	(190,323)	(204,923)	(7.13%)	14,601	(211,904)



OTHER GOVERNMENT

Revenue

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
Taxation-Residential	3,061,282	2,858,091	7.11%	203,191	2,488,091
Taxation-Commercial	1,151,275	1,072,219	7.37%	79,056	1,001,618
Taxation-Resource	19,533	19,374	0.82%	159	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	211,479
Farm Acreage Grant	1,460	1,460	0.00%	0	1,460
Other Provincial Grants- Unconditional	0	0	0.00%	0	0
AREA Dividend	0	162,000	(100.00%)	(162,000)	245,375
Operating Reserve Transfer	225,874	17,150	1217.05%	208,724	0
Safe Restart	36,739	21,800	68.53%	14,939	(50,023)
Total Revenue	4,905,946	4,512,662	8.72%	393,284	4,198,074

Expenses

General Expenses

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	25,276	21,420	18.00%	3,856	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>229,920</u>	<u>194,420</u>	<u>18.26%</u>	<u>35,499</u>	<u>183,213</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Long Term Debt</u>					
Debenture Principal	9,033	9,033	0.00%	0	9,033
Debenture Interest	1,076	1,421	(24.31%)	(346)	1,642
<u>Total Debenture Expense</u>	<u>10,109</u>	<u>10,454</u>	<u>(3.31%)</u>	<u>(346)</u>	<u>10,675</u>
<u>Partner Contributions</u>					
Annapolis Valley Regional Centre for Education	641,677	583,099	10.05%	58,578	569,337
Properly Valuation Services Corp	32,360	31,138	3.92%	1,222	38,800
Correctional Services	0	29,000	(100.00%)	(29,000)	28,549
<u>Total Partner Contributions</u>	<u>674,037</u>	<u>643,237</u>	<u>4.79%</u>	<u>30,800</u>	<u>636,686</u>
<u>AREA Deficit</u>	<u>63,000</u>	<u>0</u>	<u>0.00%</u>	<u>63,000</u>	<u>0</u>
Total Expenses	977,066	848,111	15.20%	128,954	830,574
Net Surplus (Deficit)	3,934,880	3,664,551	7.38%	270,330	3,367,500



	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)

Draft



	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	5,916	24,486	(75.84%)	(18,570)	0
CPP	401	1,249	(67.90%)	(848)	0
EI	147	559	(73.71%)	(412)	0
WCB	160	585	(72.61%)	(425)	0
Group Medical & Life	699	1,998	(64.99%)	(1,299)	0
Pension	473	1,959	(75.84%)	(1,486)	0
<u>Total Salaries & Wages</u>	<u>7,796</u>	<u>30,836</u>	<u>(74.72%)</u>	<u>(23,039)</u>	<u>0</u>
<u>General Expenses</u>					
Travel	100	100	0.00%	0	0
Operational Supplies	0	0	0.00%	0	211
<u>Total General Expenses</u>	<u>100</u>	<u>100</u>	<u>0.00%</u>	<u>0</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	16,284	38,986	(58.23%)	(22,701)	7,522
Net Surplus (Deficit)	(16,284)	(38,986)	(58.23%)	22,701	(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	2,224
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>32,202</u>
<u>Fire Hall</u>					
Facility Insurance	12,685	10,413	21.83%	2,273	10,789
Utilities	42,789	41,664	2.70%	1,125	28,515
Repairs & Maintenance	33,950	33,950	0.00%	0	50,798
<u>Total Fire Hall Expenses</u>	<u>89,424</u>	<u>86,027</u>	<u>3.95%</u>	<u>3,398</u>	<u>90,102</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	17,595	16,549	6.32%	1,045	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>141,405</u>	<u>127,159</u>	<u>11.20%</u>	<u>14,245</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	382,288	350,010	9.22%	32,279	315,627
Net Surplus (Deficit)	(216,243)	(196,775)	9.89%	(19,469)	(161,827)



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
PUBLIC WORKS					
Total Revenue					
Expenses					
<u>Public Works Administration</u>					
<u>Salaries & Benefits</u>					
Regular Salaries	145,736	123,779	17.74%	21,957	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	4,445	3,831	16.01%	614	502
Pension	11,201	9,719	15.25%	1,482	4,679
Total Salaries & Benefits	<u>172,389</u>	<u>147,812</u>	<u>16.63%</u>	<u>24,576</u>	<u>70,194</u>
<u>General Expenses</u>					
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	10,240	6,570	55.86%	3,670	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	<u>24,108</u>	<u>16,098</u>	<u>49.76%</u>	<u>8,010</u>	<u>19,848</u>
Total Public Works Administration Expenses	<u>196,497</u>	<u>163,910</u>	<u>19.88%</u>	<u>32,586</u>	<u>90,042</u>
<u>Public Works Facility</u>					
Insurance	12,227	8,330	46.78%	3,897	7,409
Utilities	15,405	7,142	115.68%	8,263	16,024
Repairs & Maintenance	8,480	10,480	(19.08%)	(2,000)	15,615
Total Public Works Facility	<u>36,112</u>	<u>25,952</u>	<u>39.15%</u>	<u>10,159</u>	<u>39,048</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Streets & Roads</u>					
<u>Salary & Wages</u>					
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	21,514	16,834	27.80%	4,680	11,844
Pension	25,275	25,325	(0.20%)	(50)	20,248
Total Salaries & Benefits	406,199	400,077	1.53%	6,120	334,097
<u>General Expenses</u>					
Insurance- Public Works Accidents	0	3,000	(100.00%)	(3,000)	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	285,250	281,500	1.33%	3,750	257,340
<u>Fleet Expenses</u>					
Vehicle Insurance	13,479	12,540	7.49%	939	10,608
Fuel	20,600	25,600	(19.53%)	(5,000)	21,337
Vehicles Maintenance	40,695	44,895	(9.36%)	(4,200)	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
2008 JD 5525 N Tractor V-8	0	0	0.00%	0	0
1991 Badger/Chipper V-10	0	0	0.00%	0	46



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
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
Total Fleet Expenses	<u>74,774</u>	<u>83,035</u>	<u>(9.95%)</u>	<u>(8,261)</u>	<u>104,953</u>
Total Streets & Roads Expenses	<u>766,223</u>	<u>764,612</u>	<u>0.21%</u>	<u>1,609</u>	<u>696,390</u>
Street Lighting					
Power	70,906	69,043	2.70%	1,863	48,161
Repairs & Maintenance	1,605	800	100.63%	805	128
Total Street Lighting	<u>72,511</u>	<u>69,843</u>	<u>3.82%</u>	<u>2,668</u>	<u>48,289</u>
Traffic Services					
Operational Supplies & Equipment	0	0	0.00%	0	8,130
Traffic Services	23,000	22,500	2.22%	500	0
Repairs & Maintenance	2,700	2,700	0.00%	0	0
Total Traffic Services	<u>25,700</u>	<u>25,200</u>	<u>1.98%</u>	<u>500</u>	<u>8,130</u>
Crossing Guards					
Salaries & Wages					
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
Total Salaries & Benefits	<u>23,907</u>	<u>21,832</u>	<u>9.51%</u>	<u>2,076</u>	<u>7,760</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	9,872	5,400	82.81%	4,472	5,039
<u>Total Partner Contributions</u>	<u>113,309</u>	<u>109,584</u>	<u>3.40%</u>	<u>3,725</u>	<u>80,978</u>
Total Expenses	1,310,776	1,220,028	7.44%	90,744	1,007,027
Net Surplus (Deficit)	(1,310,776)	(1,220,028)	7.44%	(90,744)	(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	46,672	40,497	15.25%	6,175	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	1,482	4,510	(67.15%)	(3,028)	528
Pension	3,734	3,240	15.25%	494	1,560
<u>Total Salaries & Benefits</u>	<u>55,461</u>	<u>51,661</u>	<u>7.36%</u>	<u>3,800</u>	<u>22,148</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	34,941	36,817	(5.10%)	(1,876)	0
Communications	2,524	2,524	0.00%	0	2,064
<u>Total General Expenses</u>	<u>43,665</u>	<u>45,541</u>	<u>(4.12%)</u>	<u>(1,876)</u>	<u>6,437</u>
<u>Contribution to Reserves</u>	<u>52,951</u>	<u>0</u>	<u>0.00%</u>	<u>52,951</u>	<u>0</u>
Total Sewer Administration Expenses	152,077	97,202	56.46%	54,875	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	484	426	13.57%	58	323
Pension	609	610	(0.20%)	(1)	131
<u>Total Salaries & Benefits</u>	<u>9,419</u>	<u>9,345</u>	<u>0.78%</u>	<u>73</u>	<u>7,750</u>
<u>General Expenses</u>					
Facility Insurance	392	387	1.46%	6	305
Utilities	31,015	39,283	(21.05%)	(8,268)	23,841
Repairs & Maintenance	43,400	29,500	47.12%	13,900	70,485
<u>Total General Expenses</u>	<u>74,807</u>	<u>69,170</u>	<u>8.15%</u>	<u>5,638</u>	<u>94,631</u>
Total Sewer Collection Expenses	84,226	78,515	7.27%	5,711	102,381



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Sewer Treatment</u>					
<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	3,875	3,412	13.57%	463	2,786
Pension	4,871	4,881	(0.20%)	(10)	1,073
<u>Total Salaries & Benefits</u>	<u>75,352</u>	<u>74,770</u>	<u>0.78%</u>	<u>583</u>	<u>70,630</u>
<u>General Expenses</u>					
Facility Insurance	5,882	7,140	(17.62%)	(1,258)	9,581
Utilities	115,332	121,421	(5.01%)	(6,089)	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>220,412</u>	<u>228,259</u>	<u>(3.44%)</u>	<u>(7,847)</u>	<u>221,694</u>
Total Sewer Treatment Expenses	295,764	303,029	(2.40%)	(7,264)	292,324
<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>
<u>Total Sewer Expenses</u>	<u>553,768</u>	<u>527,707</u>	<u>4.94%</u>	<u>26,062</u>	<u>482,749</u>
<u>Sewer Net Surplus (Deficit)</u>	<u>0</u>	<u>10,219</u>	<u>(100.00%)</u>	<u>(10,219)</u>	<u>80,505</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Partner Contributions</u>					
Other Solid Waste Charges	8,142	8,142	0.00%	0	8,723
Valley Waste Resource Management	211,137	220,962	(4.45%)	(9,825)	223,507
<u>Total Partner Contributions</u>	<u>219,279</u>	<u>229,104</u>	<u>(4.29%)</u>	<u>(9,825)</u>	<u>232,230</u>
Total Expenses	773,047	756,811	2.15%	16,237	714,979
Net Surplus (Deficit)	(219,279)	(218,885)	0.18%	(395)	(151,725)

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
SOLAR GARDEN					
Revenue					
Solar Garden Revenue	32,488	0	0.00%	32,488	0
Total Revenue	32,488	0	0.00%	32,488	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	32,488	0	0.00%	32,488	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>32,488</u>	<u>0</u>	<u>0.00%</u>	<u>32,488</u>	<u>0</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	32,488	0	0.00%	32,488	0
Net Surplus (Deficit)	0	0	0.00%	0	0

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	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	35,299	30,206	16.86%	5,093	22,444
CPP	2,136	1,381	54.70%	755	1,386
EI	867	689	25.83%	178	580
WCB	957	722	32.51%	235	721
Group Medical & Life	2,339	1,998	17.04%	341	0
Pension	2,366	1,959	20.80%	407	178
<u>Total Salaries & Benefits</u>	<u>43,964</u>	<u>36,955</u>	<u>18.97%</u>	<u>7,009</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	150,664	168,055	(10.35%)	(17,391)	185,295
Net Surplus (Deficit)	(140,664)	(160,055)	(12.12%)	19,391	(174,156)



	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	36,178	31,470	14.96%	4,708	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	1,994	1,715	16.22%	278	3,933
Pension	2,894	2,518	14.96%	377	5,120
<u>Total Salaries & Benefits</u>	<u>43,824</u>	<u>38,434</u>	<u>14.02%</u>	<u>5,389</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	70,294	108,284	(35.08%)	(37,991)	145,568
Net Surplus (Deficit)	(70,294)	(108,284)	(35.08%)	37,991	(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	626	893	(29.83%)	(266)	655
Operational Materials/Supplies	0	0	0.00%	0	0
<u>Total General Expenses</u>	<u>626</u>	<u>893</u>	<u>(29.83%)</u>	<u>(266)</u>	<u>2,001</u>
Total Expenses	12,053	11,440	5.35%	612	5,342
Net Surplus (Deficit)	(2,053)	(1,440)	42.51%	(612)	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	37,500	50,000	(25.00%)	(12,500)	36,500
Local Government Grants	12,500	12,500	0.00%	0	400
<u>Total Grants</u>	<u>50,000</u>	<u>62,500</u>	<u>(20.00%)</u>	<u>(12,500)</u>	<u>36,900</u>
Total Revenue	50,000	62,500	(20.00%)	(12,500)	36,900
Expenses					
<u>Salaries & Benefits</u>					
Regular wages	120,899	111,814	8.12%	9,085	83,854
CPP	5,839	5,805	0.58%	34	8,733
EI	2,430	2,316	4.89%	113	1,735
WCB	2,807	2,104	33.39%	703	2,133
Group Medical & Life	10,792	1,499	620.16%	9,294	6,376
Pension	9,672	8,945	8.12%	727	3,179
<u>Total Salaries & Benefits</u>	<u>152,439</u>	<u>132,483</u>	<u>15.06%</u>	<u>19,955</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)	3,297
Meals	150	150	0.00%	0	0
Meetings	100	100	0.00%	0	70
Advertising	0	0	0.00%	0	702
Office Supplies	0	0	0.00%	0	113
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>7,596</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	177,749	167,093	6.38%	10,655	129,476
Net Surplus (Deficit)	(127,749)	(104,593)	22.14%	(23,155)	(92,576)

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	2025 BUDGET	2024 BUDGET	%	\$	2023 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	30,865	27,690	11.47%	3,175	25,748
After School Program Wages	38,047	49,340	(22.89%)	(11,293)	33,599
Summer Camp Wages	39,509	29,908	32.10%	9,601	23,227
CPP	4,946	4,780	3.47%	166	2,723
EI	2,520	2,440	3.25%	79	1,778
WCB	2,938	2,556	14.96%	382	1,964
Group Medical & Life	2,761	3,085	(10.50%)	(324)	1,087
Pension	2,469	2,215	11.47%	254	0
<u>Total Salaries & Benefits</u>	<u>124,055</u>	<u>122,014</u>	<u>1.67%</u>	<u>2,040</u>	<u>90,126</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	7,931
Summer Day Camp	1,800	1,800	0.00%	0	1,910
After School Program	1,500	1,500	0.00%	0	1,229
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>12,470</u>
Total Expenses	131,185	131,844	(0.50%)	(660)	102,859
Net Surplus (Deficit)	4,615	(5,554)	(183.09%)	10,170	1,197

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	2025 BUDGET	2024 BUDGET	%	\$	2023 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	99,358	93,763	5.97%	5,594	95,658
CPP	5,287	4,954	6.72%	333	4,718
EI	2,309	2,140	7.92%	169	2,132
WCB	2,693	2,241	20.15%	452	2,529
Group Medical & Life	9,034	7,828	15.41%	1,206	6,802
Pension	6,843	6,499	5.30%	344	4,934
<u>Total Salaries & Benefits</u>	<u>125,524</u>	<u>117,425</u>	<u>6.90%</u>	<u>8,099</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	885	750	18.05%	135	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	2,515
Repairs & Maintenance	2,500	2,500	0.00%	0	1,786
<u>Total General Expenses</u>	<u>40,035</u>	<u>41,013</u>	<u>(2.38%)</u>	<u>(978)</u>	<u>32,454</u>
Total Expenses	165,559	158,438	4.49%	7,121	149,227
Net Surplus (Deficit)	(16,759)	(14,726)	13.80%	(2,033)	(50,719)



PARKS & FACILITIES

Revenue

	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<u>Facility Rentals</u>	<u>4,660</u>	<u>4,660</u>	<u>0.00%</u>	<u>0</u>	<u>8,390</u>
<u>Grants</u>					
Federal Government Grants	9,152	5,720	60.00%	3,432	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>14,976</u>	<u>18,944</u>	<u>(20.95%)</u>	<u>(3,968)</u>	<u>56,897</u>
Total Revenue	19,636	23,604	(16.81%)	(3,968)	65,287

Expenses

Salaries & Benefits

Hourly Wages	31,273	25,169	24.25%	6,105	31,610
CPP	1,444	1,755	(17.70%)	(311)	1,728
EI	727	913	(20.37%)	(186)	999
WCB	848	956	(11.34%)	(108)	1,193
Group Medical & Life	0	0	0.00%	0	0
Pension	0	0	0.00%	0	0
<u>Total Salaries & Benefits</u>	<u>34,292</u>	<u>28,793</u>	<u>19.10%</u>	<u>5,500</u>	<u>35,530</u>

General Expenses

Travel	274	333	(17.70%)	(59)	0
Communications	790	250	216.00%	540	407
Facility Insurance	6,503	5,511	18.00%	992	4,631
Meals	100	0	0.00%	100	0
Utilities	5,135	1,456	252.71%	3,679	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>18,402</u>	<u>14,150</u>	<u>30.05%</u>	<u>4,252</u>	<u>12,396</u>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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>
<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>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<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	142,104	127,444	11.50%	14,661	128,945
Net Surplus (Deficit)	(122,468)	(103,840)	17.94%	(18,629)	(63,658)

Draft

REQUEST FOR DECISION

RFD009-2024: 2024/25 5-Year Capital Investment Plan



To: Town Council
From: Director of Finance
Date: March 12, 2024
Subject: 2024/25 5-Year Capital Investment Plan

References/Attachments

- Draft 2024/25 5-Year Capital Investment Plan V1
- Draft 2024/25 5-Year Capital Investment Plan V2
- Draft 2024/25 5-Year Capital Investment Plan V3

Legislation

- MGA Section 65
- Municipal Funding Agreement for the Transfer of Canada Community Building Funds.

Recommendation

That Council approve the 2025/25 5 Year Capital Investment Plan as presented.

Background

Version 1 of Berwick's draft 5-Year Capital Investment Plan (CIP) was presented to Council during the month of January. This plan included a list of capital projects and staff sought feedback from Council to incorporate their direction and priorities into the draft version 2 (V2) of the CIP.

Staff presented V2, with revisions, to Council on February 13th. Since that time, management has included an additional project for key fobs at the Fitness Centre, valued at \$6,500 to be funded from safe restart funds, and confirmed the Berwick and District Volunteer Fire Department wishes to contribute \$20,000 toward phase 2 of the water storage tank building.

Staff is pleased to present this funded CIP for Council's consideration and approval. The proposed year 1 of the CIP includes a total investment of \$3,938,743 and a draft 5-Year collective investment of \$17,628,043.

Financial Implications

The 5-Year Capital Investment Plan assists Berwick with planning current and future capital needs.

Priority Alignment

REQUEST FOR DECISION
RFD009-2024: 2024/25 5-Year
Capital Investment Plan



Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Community Engagement/Communication

A public budget engagement session was held on February 20th, 2024 and a budget feedback survey was completed, with the results shared on February 27th, 2024.

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

CAO Comments

CAO Initials: _____

Targeted Decision Date: March 12, 2024

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



Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to Town
Free Board WWTP	Gravel to build up free board- build section across north side middle	12,000	12,000
WWTP Aeration, Filter Pilot	Aeration of Lagoon 2; blowers; Pilot two options for WWTP: 1- Disc Filter 2- Sand Filter	2,518,000	1,259,000
Sewer Lateral Connection	Kent Field Estates install lateral from sanitary sewer main to property line	10,000	10,000
Portable Pumper Truck	Replace 1994 Portable pumper truck	305,540	140,847
Centennial Park Building	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	182,500
Carol's Place Flooring	Carol's Place Flooring- Poly Floor Classic Mystic	15,000	-
Storm Water Management Plan	Storm Water Management Plan	50,000	25,000
Storm Water Upgrades Bezanson	Storm Water Upgrades Bezanson St. Culvert & Ditching 354 Meters	75,000	37,500
Transportation Plan	Town Transportation Plan- identify what development is doing to traffic and how we are transporting goods	50,000	25,000
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	100,000
Sidewalk Replacement Union & Ma	Finish Union St.; West Main St./Commercial to Foster (Main St. Sidewalk)	25,000	25,000
Maple Avenue Sidewalk	Replace 470 meters of sidewalk, storm drainage and install new curb, connecting point from trails to PW (Cottage St to South St.) incl. storm drains	300,000	300,000
Crosswalk Flashing Lights X 2	2 X Crosswalk Flashing Light Unit: Commercial and Main St. & Cottage St./Main St.	20,000	20,000
Heaters for Public Works Buildings	Install 10KW 3 phase heater in generator room & 2KW unit heater in generator building	7,200	7,200
Town Video Cameras	Replace and refresh town security surveillance system	17,000	17,000
Upgrade MESH	Adding 4 additional public wifi access points;	15,000	15,000
Phase 2 Water Storage Building	Water Storage Structure on top of tank (building)	72,503	26,252
Fitness Centre Access Controls	Upgrade access controls at Fitness Centre	6,500	6,500
Christmas Lights	Updating Christmas lights on decorative poles on Commercial St.	50,000	25,000
		Total Investment	3,938,743
Carry Forward 23/24			1,847,026
Water Storage Tank	Design and Build Water Storage Tank at Fire Hall	389,465	194,733
Accessible Customer Service Town	Renovate Town Hall customer service area to ensure accessible	100,000	50,000
		Total Carry Forward Approved 23/24	489,465
			244,733

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



Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to Town
WWTP	Install of tertiary treatment system (filter)	6,000,000	1,620,000
Free Board WWTP	Gravel to build up free board- build section TBD	12,000	12,000
Sidewalk Replacement	Foster St. to Eden Valley (Main st. sidewalk)	25,000	25,000
New Plow Truck	Plow Truck (Replace 2005)	250,000	250,000
Total Investment		6,287,000	1,907,000

Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
Free Board WWTP	Gravel to build up free board- build section TBD	12,000	12,000
Foster Street Sewer Upgrades	Main St. to Mill St.	1,150,800	310,716
Centennial Park	Phase 2 Centennial Park- Pavillion etc.	100,000	50,000
Foster Street Road	Main St. to Mill St.	1,120,500	370,500
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	25,000
Bus Shelters	Kings Mutual, GVM, Main St. Video	45,000	15,000
Main St. Rehabilitation	Design for Main St. Rehabilitation (216 Main St. to Eden Valley)	100,000	100,000
Orchard St. Sidewalk	Design for Orchard St. Sidewalk	25,000	25,000
Traffic Light Control Panel	Update panel and sensors at traffic lights on Commercial/Union St.	50,000	50,000
Total Investment		2,628,300	958,216

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



Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
Free Board WWTP	Gravel to build up free board- build section TBD	12,000	12,000
Fire Pumper Tanker	Front line Pumper Tanker to replace Mack Tanker Unit #21	1,900,000	950,000
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	25,000
Orchard St. Sidewalk	Install proper sidewalk on Orchard St.	300,000	300,000
Total Investment		2,237,000	1,287,000

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



Project Name	Project Description	Estimated Total Project Cost	Net Project Cost to the Town
Free Board WWTP	Gravel to build up free board- build section TBD	12,000	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	337,500
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	337,500
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	25,000
Total Investment		2,537,000	712,000

Year	Capital Reserves	Operating Reserves	Prov Grant	Fed Grant	Other Contributions	Debt	Total
2024/25	439,500	183,452	1,528,752	25,000	189,693	1,572,347	3,938,743
2025/26	25,000	12,000	1,980,000	2,400,000	-	1,870,000	6,287,000
2026/27	115,000	162,000	1,129,764	510,320	30,000	681,216	2,628,300
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	\$1,179,500	\$ 381,452	\$ 5,463,516	\$ 3,935,320	\$ 1,169,693	\$ 5,498,563	\$ 17,628,043

**Forecasted
Reserve
Balance**

\$398,238

\$535,225