

## **Town of Berwick Council Meeting**

March 12, 2024

Town of Berwick Council Chambers

6:30 pm

### **AGENDA**

**1. Call to Order**

**2. Approval of the Agenda**

**3. Approval of the Minutes**

- a. February 13, 2024 Council Minutes

**4. Presentation**

- a. Kings West Community Health Board

**5. New Business**

- a. Basic Income Guarantee Request for Support
- b. RFD008-2024: Maritime MEU Alliance Memorandum of Understanding
- c. Information Report: 2024/25 Forecasted FCI Scenarios – Reserves and Debt Service
- d. Information Report: 2024/25 Operating Budget V3
- e. RFD009-2024: 2024/25 5-Year Capital Investment Plan

**6. Correspondence**

**7. Mayor's Report**

**8. In-Camera**

**9. Adjournment**



**Western  
KINGS**  
Community Health Board



**KINGSTON/  
GREENWOOD**  
Community Health Board



# Kings West Community Health Board

Berwick Town Council  
March 2024

# What are CHBs?





WESTERN ZONE COMMUNITY  
**HEALTH PLAN 2019**



# Opportunities for Connection & Inclusion in Supportive Community Environments

*We heard that people have challenges with availability and access to healthy living, recreation, and wellness programs in their communities.*



*“We have a lot of folks who do not feel included in our community and more needs to be done to welcome them and inform them of what’s services and groups are available and how they can access them.”*

**Evidence:** Community use of information resources such as [Valleyconnect.ca](http://Valleyconnect.ca) and [southshoreconnect.ca](http://southshoreconnect.ca); 211; and recreation subsidies such as JumpStart, KidSport and municipal equity funds. <sup>1,2</sup>

**Outcome:** Increased awareness of available opportunities and resources for overcoming barriers to access.

# Availability & Access to Healthy Living, Recreation & Wellness Programs



*We heard that people have challenges with availability and access to healthy living, recreation, and wellness programs in their communities.*

*“We need more recreational facilities which are affordable, or funded programs which allow those on low income to be active without breaking their pocket book.”*

**Evidence:** Active living through recreation is essential to the health of people and communities. Recreation provides a foundation for participation and play in many different activities throughout one’s life.<sup>1</sup>

**Outcome:** People are aware of available opportunities and resources for overcoming barriers to access. They can easily access outdoor community spaces for unstructured healthy living, recreation and wellness activities.

# Working together to improve Food Security

*We heard that people have difficulty accessing healthy food because of cost, availability, transportation, and lack of food skills/knowledge.*



*“If we had School Healthy Eating Policies in all schools ... and collaboration between local growers, school programs, parents, teachers and staff ... we could have free breakfast and affordable salad bar buffet that supports local farmers and school gardens.”*

**Evidence:** Studies show that:

- only one-third of students eat enough fruits and vegetables
- one-third of primary students and two-thirds of secondary students go to school without a nutritious breakfast
- one-quarter of calories consumed by children are from foods not recommended in Canada’s Food Guide <sup>1</sup>

**Outcome:** If Canada had a National School Food Program like many other countries, all students would have access to affordable or free healthy snacks or meals while they are at school. This would benefit all families, and more importantly, reduce the burden on families living with food insecurity.

# Working together on issues of safe, affordable appropriate Housing

*We heard that people experience a variety of issues finding or maintaining safe, affordable, appropriate Housing.*



*“With kids it’s hard. Some landlords won’t take kids. Very hard time getting a place. I looked at a place that had 3-4 bedrooms and they said no small kids.” (Housing Qualitative Summary - Nov. 2018)*

**Evidence:** Housing insecurity appears more common than many may have imagined. Housing unaffordability and limited availability have a negative affect on the health and well-being of our communities. <sup>1,2,3</sup>

**Outcome:** NSHA defines its role in addressing housing-related challenges and preventing homelessness.

WESTERN ZONE COMMUNITY  
**HEALTH PLAN 2019**



# What do CHBs do with the Health Plan?

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graph LR; A((Wellness Fund Grants)) <--> B((Advocacy)); B <--> C((Community Partnerships));
```

Wellness  
Fund  
Grants

Advocacy

Community  
Partnerships

**Since 2019, Kings West CHB has given  
over**

**\$48,000**

**in Wellness Funds to projects either in  
the Town of Berwick or accessible to  
Berwick residents**

# Developing the next Health Plan



**Community Health Boards**  
Western Zone

*Community Partnerships and a Voice for a Healthier Future*



**WE WANT TO HEAR FROM YOU**

# What's Next?

We hope to meet Berwick's new council and....

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graph LR; A((Present our new Health Plan)) <--> B((Hear how they plan to act on your community's priorities)); B <--> C((Collaborate to come back annually));
```

**Present our  
new Health  
Plan**

**Hear how  
they plan to  
act on your  
community's  
priorities**

**Collaborate  
to come  
back  
annually**

**Thank you**  
**Questions?**

**Contact us at: [WzCHBs@nshealth.ca](mailto:WzCHBs@nshealth.ca)**

# A Request for the Town of Berwick to Support a Basic Income Guarantee (BIG)

Presented by:

Becca Green-LaPierre, Kings County Community Food Council

&

Roger Tatlock, Basic Income Nova Scotia Society

February 13, 2024



BIG-NS



## Who We Are: KCCFC

A group dedicated to lead and collaborate on work in our communities to strengthen our food system.

**Vision:** Kings County will have a sustainable local food system, where everyone will have access to enough nutritious, safe, ecological and culturally appropriate food.



**BIG-NS**

## Who We Are: BIG-NS

We are Nova Scotians.

Together we advocate for a livable basic income guarantee through outreach, education and informed conversation.

# Our Asks to Council

1. That Mayor & Council write letters to the Prime Minister and Premier asking for federal and provincial/territorial governments to work together to create a national livable basic income guarantee.
2. That Mayor & Council write a letter to the Premier and all MLAs, with copies to the Prime Minister and NS MPs, requesting that the province establish an all-party committee of the legislature to research and design the implementation of a livable basic income guarantee for all Nova Scotians.

# What is a Basic Income Guarantee (BIG)?

A basic income guarantee is 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 Guiding Principles for BIG:

- universally accessible
- unconditional, subject to income & residency requirements
- sufficient - a liveable amount
- respectful of autonomy

# Targeted BIG Programs

Some say that Canada has targeted, basic income programs:

- Canada Child Benefit for families
- OAS/GIS for low-income seniors
- Canada Workers Benefit
- Canada Disability Benefit

**Isn't it time for a BIG for all?**

**Isn't it time that it's a liveable amount?**

# Why Should Municipalities Care about BIG?

Poverty impacts our communities and costs of poverty are downloaded onto municipalities.

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.*

# Why Should Municipalities Care about BIG?

## ***BIG communities experience:***

- decreased strain on health care system
- decreased crime
- increased high school completion & employment training
- increased local spending
- increased entrepreneurship

## ***BIG recipients experience:***

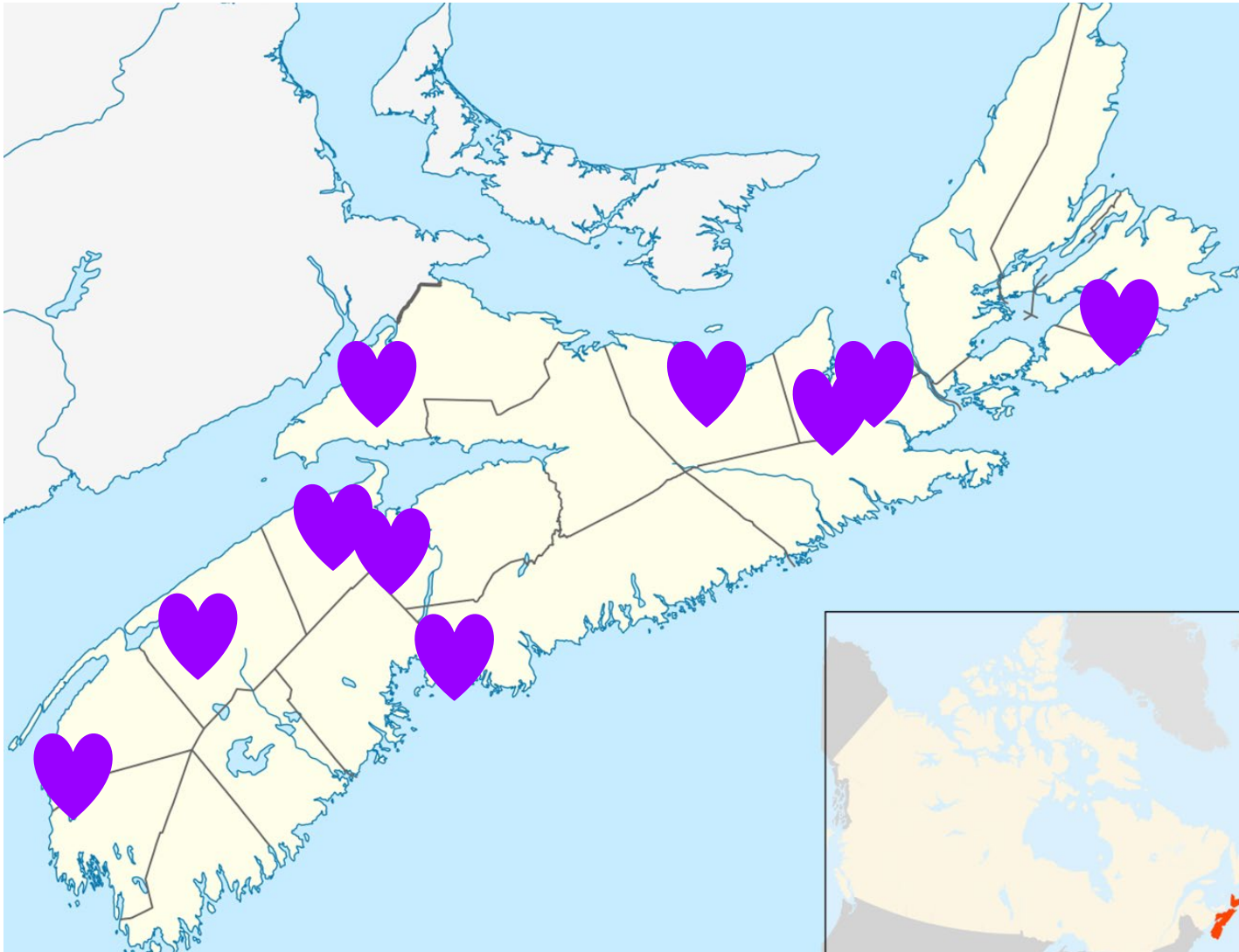
- improved mental & physical health
- better access to medication, nutritious food & transportation
- decreased poverty rates
- reduced homelessness
- improved financial security, including ability to shop locally and decrease personal debt.

# Why Should Municipalities Care about BIG?

Mayor Mike Savage of HRM clearly stated at the [2022 Atlantic Canada Basic Income Summit](#):

**“The feds have the money, the province has the jurisdiction, and the city has the problems.”**

# N.S. Municipalities that Have Passed Resolutions Supporting BIG



The Atlantic Mayors' Congress passed a motion in support of BIG in summer 2023.

As of Dec. 2023 the Municipal Representatives of *more than 60% the population of Nova Scotia* support BIG

# Our Asks to Council

1. That Mayor & Council write letters to the Prime Minister and Premier asking for federal and provincial/territorial governments to work together to create a national livable basic income guarantee.
2. That Mayor & Council write a letter to the Premier and all MLAs, with copies to the Prime Minister and NS MPs, requesting that the province establish an all-party committee of the legislature to research and design the implementation of a livable basic income guarantee for all Nova Scotians.

Thank you for your time and consideration.



**BIG-NS**

## New Business

### Maritime Municipal Electric Utility Alliance MOU

To: AREA Board of Directors  
Submitted by: Meg Hodges, Operations Officer  
Date: Friday, February 23<sup>rd</sup>, 2024  
**Subject: Maritime Municipal Electric Utility Alliance MOU**

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#### **Background:**

In July 2023, AREA hosted a “Recharge Retreat” in Saint John with the directors and staff of the Atlantic municipal electric utilities of Saint John Energy, Perth-Andover, Summerside, Edmundston Energy, the Town of Berwick, and the Town of Mahone Bay. The Town of Antigonish and the Riverport Electric Light Commission were unable to attend and sent regrets. The Town of Lunenburg was invited with no response.

Discussions during the two-day session included MEU modernization, shared challenges, renewable energy project updates, supply, demand, electrification, load smoothing, load sharing, AMI, and exploring potential partnerships. It was agreed that the MEUs in Atlantic Canada share many of the same challenges and that there are tangible benefits to formalizing collaboration efforts.

Following the “Recharge Retreat” Saint John Energy and AREA staff worked to create the Maritime Municipal Electric Utility Alliance MOU to solidify the collective desire to work together to ensure the long-term viability and sustainability of the Atlantic Canada municipal electric utilities.

The draft MOU is attached.

**Recommended Motion #1: That the AREA Board of Directors direct the General Manager to sign the Maritime Municipal Electric Utility Alliance MOU.**

**Recommended Motion #2: That members of the AREA Board of Directors recommend that their Town Councils sign the Maritime Municipal Electric Utility Alliance MOU.**

## MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (“**MOU**”) made as of October 19, 2023 (the “**Effective Date**”)  
AMONGST

**THE POWER COMMISSION OF THE CITY OF SAINT JOHN**  
operating under the name of **SAINT JOHN ENERGY**;

- and -

**THE CITY OF EDMUNDSTON**, a municipality under the laws of  
New Brunswick;

- and -

**THE VILLAGE OF PERTH ANDOVER**, a municipality under the  
laws of New Brunswick;

- and -

**THE TOWN OF ANTIGONISH**, a municipality under the laws of  
Nova Scotia;

- and -

**THE TOWN OF MAHONE BAY**, a municipality under the laws of  
Nova Scotia;

- and -

**THE TOWN OF BERWICK**, a municipality under the laws of Nova  
Scotia;

- and -

**THE CITY OF SUMMERSIDE**, a municipality under the laws of  
Prince Edward Island;

- and -

Riverport Electric Light Commission, a utility in the Province of  
Nova Scotia;

- and –

Alternative Resource Energy Authority, a municipally owned  
organization in the Province of Nova Scotia,

(each, a “Party” and referred to collectively as the “Parties”).

**WHEREAS** the Parties wish to form an Alliance to be referred to as the Maritime Municipal Electric Utility Alliance (the “Alliance”) the purposes of which are to explore opportunities for collaboration, cooperation and collaboration on emerging issues and opportunities as elaborated in this MOU;

**AND WHEREAS** the Parties wish to establish a collaborative relationship to drive efficiency, effectiveness, reliability, growth, sustainability and public awareness of the Alliance;

**AND WHEREAS** this MOU is intended to form the basis of ongoing engagement between the Parties in furtherance of the Alliance’s goals;

**THE PARTIES** enter this MOU on the following terms:

- 1. LEGAL STATUS OF MOU.** Except for s.7 and s.8, which the Parties agree is binding and enforceable, this MOU is intended by the Parties to be, and is, non-binding, and not legally binding or enforceable obligations between the Parties will be created until definitive agreements relating to the subject matter of the Alliance’s deliberations are executed and delivered by the Parties.
- 2. Good Faith Negotiations.** The Parties shall negotiate in good faith and use their commercially reasonable efforts to bring about definitive agreements with respect to the potential areas of collaboration set out in s. 6 at the earliest practicable time. Any definitive agreement amongst the Parties shall be subject to each Party’s due diligence, business planning, financing requirements and any other matter in each Party’s sole discretion. Each Party agrees to provide access to information and to such individuals as may be necessary in order to carry out negotiations and due diligence.
- 3. TERM.** This MOU will commence on the Effective Date and will remain in effect for 3 years.
- 4. TERMINATION.** Any Party may end its participation immediately by issuance of written notice of termination to each of the other Parties. A notice of termination only terminates the MOU for the Party issuing the notice.
- 5. GUIDING PRINCIPLES.**
  - a) The Parties will engage in good faith discussions and collaborative efforts through the Alliance and in so doing the Parties:
    - i. recognize that the future holds dramatic changes and opportunities for our sector and that many of these are time limited in nature;
    - ii. commit to climate change action ;
    - iii. agree that it is critically important that the Alliance be a leader in the electrical utility and in the municipally owned renewable energy sector ;
    - iv. explore revenue and collaboration opportunities; and,
    - v. initiate and reinforce joint undertakings involving the Parties’ joint examination of costs, revenue or third-party funding, in which the Parties shall require a definitive agreement.
  - b) The Parties understand and agree on the importance of owning the relationship with customers within their respective franchise territories in relation to energy products and services.

- c) The Parties agree that their respective franchise distribution territories will be respected; however, this will not mean that opportunities for collaboration or partnership with mutual benefit will be excluded from consideration based only on territory.

**6. AREAS OF POTENTIAL COOPERATION.** The Parties may:

- a) collaborate and share strategies, product and service opportunities, and roadmaps, with an intent to leverage learning, minimize resource requirements, reduce time to market and identify opportunities to align on future products and services;
- b) share industry best practices to optimize service delivery and operations;
- c) collaborate on research, development and implementation of innovative products and services to enhance utility performance;
- d) explore the development and promotion of renewable energy sources and sustainable practices;
- e) collaborate on the development of solutions and services that improve the overall customer experience and utility performance;
- f) share insights and strategies for long-term planning and growth;
- g) collaborate on policy recommendations and legislative reforms that advance the energy sector's goals;
- h) collaborate and develop strategies to address the challenges posed by climate change and promote sustainable energy solutions;
- i) share administrative practices to enhance operational efficiency;
- j) collaborate on procurement processes to optimize cost-effectiveness and quality;
- k) collaborate and coordinate efforts to effectively communicate initiatives and benefits to stakeholders;
- l) collaborate and share technical expertise to improve infrastructure, maintenance, and reliability;
- m) collaborate on strategies for promoting electrification of transportation, heating, and other sectors;
- n) collaborate and share information technology solutions, best practices and data management strategies for improved efficiency; or,
- o) collaborate on strategies to ensure stable and secure energy supply.

**7. CONFIDENTIALITY AND PUBLICITY**

- a) In this MOU "**Confidential Information**" means any information, including the existence and terms of this MOU, relating to or received as a result of the deliberations and interactions of the Alliance, in all verbal, digital and material forms and however stored or expressed, regardless of whether it has been marked as, or communicated as being, confidential.
- b) Each Party (the "**Recipient**") will hold and maintain the other Party's (the "**Disclosing Party**") Confidential Information in the strictest confidence for the sole and exclusive benefit of the Disclosing Party. The Recipient will protect the Confidential Information from any unauthorized access, misuse, misappropriation, copying or disclosure, except as specifically authorized by the Disclosing Party in writing. The Recipient will carefully restrict access to Confidential Information to its officers, employees and advisors on a 'need to know' basis and as approved by the Disclosing Party.
- c) Notwithstanding any other provision in this MOU, the Parties acknowledge and agree that where each of the Parties is a public utility, each Party is subject to their respective right to information legislation as may be amended from time to time.
- d) All public announcements and media releases with respect to any aspect of this MOU, including this MOU itself, require the unanimous written consent of all of the parties to this MOU.

**8. AMENDMENTS**

Any amendments to this MOU must be made in writing and agreed upon by both Parties.

**[signature page follows]**

**THE PARTIES** acknowledge and agree this MOU as of the Effective Date.

**THE POWER COMMISSION of the CITY OF SAINT JOHN carrying on business under the name and style of SAINT JOHN ENERGY**

By: \_\_\_\_\_  
Name: Ryan Mitchell  
Title: President & CEO

**THE CITY OF EDMUNDSTON**, a municipality under the laws of New Brunswick

By: \_\_\_\_\_  
Name:  
Title:

**THE VILLAGE OF PERTH ANDOVER**, a municipality under the laws of New Brunswick

By: \_\_\_\_\_  
Name:  
Title:

**THE TOWN OF ANTIGONISH** , a municipality under the laws of Nova Scotia

By: \_\_\_\_\_  
Name:  
Title:

**THE TOWN OF MAHONE BAY**, a municipality under the laws of Nova Scotia

By: \_\_\_\_\_  
Name:  
Title:

**THE TOWN OF BERWICK IN NOVA SCOTIA**, a municipality under the laws of Nova Scotia

By: \_\_\_\_\_  
Name:  
Title:

**THE CITY OF SUMMERSIDE**, a municipality under the laws of  
Prince Edward Island

By: \_\_\_\_\_  
Name:  
Title:

Riverport Electric Light Commission

By: \_\_\_\_\_  
Name:  
Title:

Alternative Resource Energy Authority

By: \_\_\_\_\_  
Name:  
Title:

**REQUEST FOR DECISION  
RFD008-2024: Maritime MEU  
Alliance MOU**



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**To: Town Council**  
**From: Director of Finance**  
**Date: March 12, 2024**  
**Subject: Maritime Municipal Electric Utilities Alliance Memorandum of Understanding**

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**References/Attachments**

- Maritime Municipal Electric Utility Alliance MOU, AREA Board Memo, February 23, 2024
- Maritime Municipal Electric Utility Alliance Memorandum of Understanding

**Legislation**

- N/A

**Recommendation**

That Council sign as a party to the Maritime Municipal Electric Utility Alliance Memorandum of Understanding, as presented.

**Background**

The Maritime Municipal Electric Utility (MEU) Alliance (the "Alliance") emerged from a Recharge Retreat hosted by Saint John Energy. The Alliance includes AREA, Saint John Energy, Perth-Andover, Summerside, Edmundston Energy, the Town of Antigonish, the Town of Berwick, the Town of Mahone Bay, and the Riverport Electric Light Commission.

Except for Confidentiality, Publicity and Amendments, the MOU is a non-binding agreement to establish a collaborative relationship to drive efficiency, effectiveness, reliability, growth, sustainability and public awareness of the Alliance.

As a small MEU, Berwick will greatly benefit from collaboration and share experiences with the other parties to the MOU.

By March 13, 2024 all parties to the MOU will have agreed to enter into the MOU.

**Financial Implications**

Meeting expenses for attendance of any in-person meetings would be required and may be shared or fully covered by the Berwick Electric Utility.

**REQUEST FOR DECISION  
RFD008-2024: Maritime MEU  
Alliance MOU**



**Priority Alignment**

<b>Check Applicable</b>	<b>Strategic Priority Area</b>	<b>Comments</b>
X	Economic	
X	Environmental	
X	Social	
X	Cultural	

**Community Engagement/Communication**

A website and press release are being prepared to announce the partnership.

**CAO Comments**

I support the signing of the MOU.

CAO Initials: JB

Targeted Decision Date: March 12, 2024

# INFORMATION REPORT

## 2024/25 Forecasted FCI Scenarios- Reserves and Debt Service



**To:** Town Council  
**From:** Director of Finance  
**Date:** March 12, 2024  
**Subject:** 2024/25 Forecasted FCI Scenarios- Reserves and Debt Service

### References/Attachments

- Financial Condition Indicators

### Legislation

- N/A

### Background

Following Council’s discussion on February 20<sup>th</sup>, management has prepared the following information to assist Council in making more informed decisions as we work toward approval of the 2024/25 operating and capital budgets. Council’s discussion focused on the state of the Operating Reserves, Combined Reserves and Debt Service.

### Operating Reserves

The table below provides current reserve forecast, assuming no additional contributions from 2024/25 onward. An assumption of 2.5% has been applied to annual operating expenses. The 2024/25 forecast includes the changes identified in the draft 2024/25 operating and capital budget information report dated February 27, 2024.

FINANCIAL INDICATORS - OPERATING RESERVES	LOW RISK (> 20%)					
	MODERATE RISK (10% - 20%)					
	HIGH RISK (< 10%)					
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	UNAUDITED	FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*	*FORECAST*
TOTAL OPERATING RESERVE BALANCE	1,119,566	1,134,208	744,153	732,153	570,153	558,153
TOTAL OPERATING EXPENSES	4,883,825	5,289,364	5,812,357	5,957,666	6,106,608	6,259,273
<b>OPERATING RESERVE</b>	<b>22.9%</b>	<b>21.4%</b>	<b>12.8%</b>	<b>12.3%</b>	<b>9.3%</b>	<b>8.9%</b>

Traditionally, the Town has relied on an operating surplus to build its operating reserves, which are currently at low risk. This approach worked well when the AREA Dividend was more than \$400,000 annually, the province provided a one-time doubling of the municipal financial capacity grant and the federal government provide a one-time transfer of Safe Restart Funding of more than \$500,000 due to Covid-19.

Unfortunately, things are changing. As reported previously to Council, the AREA Dividend has shrunk to zero and not projected to return soon, the unaudited 2022/23 financial statements estimate a surplus of \$50,000, and the 2023/24 surplus is projected to be \$177,000, of which \$115,000 is related to the vacant Director of Public Works position. Therefore, when the Town is

# INFORMATION REPORT

## 2024/25 Forecasted FCI Scenarios- Reserves and Debt Service



operating at full capacity and expenses continue to be diligently managed a large surplus should not be anticipated.

### Combined Reserves

The below tables provide current reserve forecast for Combined Reserves, which are currently at moderate risk. An assumption of 2.5% has been applied to annual operating expenses and amortization.

FINANCIAL INDICATORS - COMBINED RESERVES	LOW RISK (> 40%)					
	MODERATE RISK (30% - 40%)					
	HIGH RISK (< 30%)					
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
	UNAUDITED	*FORECAST*	FORECAST*	*FORECAST*	*FORECAST*	FORECAST*
TOTAL RESERVES	1,818,372	1,931,686	1,255,183	1,386,235	1,312,287	1,178,339
TOTAL OPERATING EXPENSES & AMORTIZATION	5,586,903	6,010,019	6,551,028	6,714,804	6,882,674	7,835,339
<b>COMBINED RESERVES</b>	<b>32.5%</b>	<b>32.1%</b>	<b>19.2%</b>	<b>20.6%</b>	<b>19.1%</b>	<b>15.0%</b>

The FCI's are a tool to help municipalities and should be considered as part of the larger picture and long-term forecast.

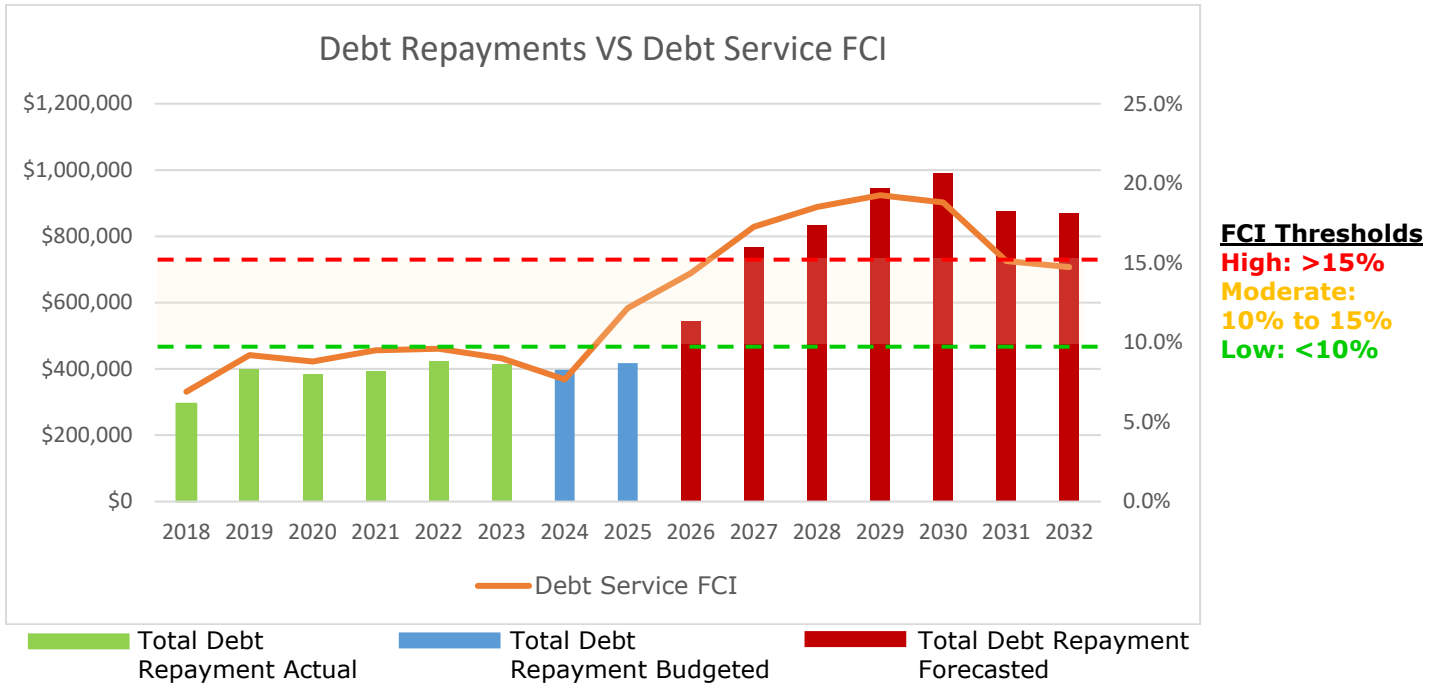
As we look to the future, we expect several large developments to come online within Berwick and recommendations at that time should be considered to replenish reserves. This will ensure Berwick's FCI's return to more favorable levels and represents a healthy, sustainable fiscal position for Berwick.

### Debt Service

The bar chart below depicts the actual, budgeted and forecasted debt repayments based on the Town's 5-Year Capital Investment Plan. The Town is relying heavily on debt to fund its capital program; however, the debt service FCI line indicates that in 2026, the Town's ability to borrow becomes constrained and limits the ability for future borrowing. When a municipalities Debt Service FCI is greater than 15% (high risk), it becomes near to impossible to be approved for borrowing by the province. As Berwick is committed to the improvements within the Wastewater Treatment service area, we will experience a very aggressive debt repayment schedule due to the larger principal payments.

# INFORMATION REPORT

## 2024/25 Forecasted FCI Scenarios- Reserves and Debt Service



### Financial Implications

Appropriate reserve levels and debt repayment requirements should be considered by Council when balancing the needs of the residents and the community.

### 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 Budget V3



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**To:** Town Council  
**From:** Director of Finance  
**Date:** March 12<sup>th</sup>, 2024  
**Subject:** 2024/25 Draft Operating Budget V3

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### **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

### **Approval Options**

#### **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.

#### **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.

### **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:

- Summary of changes since February 27, 2024
- Update on mandatory/fixed and proposed budget impacts

# INFORMATION REPORT

## 2024/25 Draft Operating Budget V3



- 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
<b>Fixed Expenses</b>					
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
<b>Total Fixed Expenses</b>	<b>4,653,546</b>	<b>4,264,333</b>	<b>9%</b>	<b>389,213</b>	<b>3,995,801</b>

# INFORMATION REPORT

## 2024/25 Draft Operating Budget V3



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b>Fixed Revenue</b>					
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
<b>Total Fixed Revenue</b>	<b>4,487,027</b>	<b>4,171,163</b>		<b>315,864</b>	<b>3,730,004</b>
<b>AREA Dividend</b>	<b>0</b>	<b>162,000</b>	<b>-100%</b>	<b>(162,000)</b>	<b>(245,375)</b>

\*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	<del>20,000</del>	Removed. No longer required.
Grants to Organizations	<del>5,500</del>	Removed because it is not assigned to any specific request.
Bylaw Enforcement Officer (Part-time)	<del>28,000</del>	Removed. Will continue to evaluate need in conjunction with Provincial Policing Review.
PW Training	<del>10,000</del>	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.

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<b>Proposed Item</b>	<b>Amount</b>	<b>Comments</b>
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	<del>53,000</del>	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.**

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### **\*\*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

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retirements, seeking other opportunities and other factors. Staff turnover has adversely 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 27<sup>th</sup>, 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.

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### **Priority Alignment**

<b>Check Applicable</b>	<b>Strategic Priority Area</b>	<b>Comments</b>
X	Economic	
X	Environmental	
X	Social	
X	Cultural	

### **Community Engagement/Communication**

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

All budget information is posted on Berwick's website at: [Berwick.ca/2024-25budget](http://Berwick.ca/2024-25budget).

CAO Initials: JB



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>OPERATING SUMMARY</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>6,419,234</b>	<b>5,992,906</b>	<b>7.11%</b>	<b>426,328</b>	<b>5,585,580</b>
<b>Expenses</b>					
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
<b>Total Expenses</b>	<b>6,462,192</b>	<b>5,992,906</b>	<b>7.83%</b>	<b>469,287</b>	<b>5,529,163</b>
<b>Net Surplus (Deficit)</b>	<b>(42,958)</b>	<b>0</b>		<b>(42,959)</b>	<b>56,417</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>LEGISLATIVE SERVICES</b>					
<b>Revenue</b>					
<b>Total Revenue</b>					
<b>Expenses</b>					
<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>



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



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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>
<b>Total Expenses</b>	<b>167,715</b>	<b>148,666</b>	<b>12.81%</b>	<b>19,049</b>	<b>131,935</b>
<b>Net Department Surplus (Deficit)</b>	<b>(167,715)</b>	<b>(148,666)</b>	<b>12.81%</b>	<b>(19,049)</b>	<b>(131,935)</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>ADMINISTRATION</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>310,200</b>	<b>342,572</b>	<b>(9.45%)</b>	<b>(32,371)</b>	<b>253,143</b>
<b>Expenses</b>					
<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 &amp; 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>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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
<u>Total Salaries &amp; Benefits</u>	<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
<u>Total General Expenses</u>	<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
<u>Total Expenses</u>	<u>85,200</u>	<u>83,850</u>	<u>1.61%</u>	<u>1,350</u>	<u>59,258</u>
<b>Total Expenses</b>	<b>828,181</b>	<b>701,801</b>	<b>18.01%</b>	<b>126,380</b>	<b>604,278</b>
<b>Net Surplus (Deficit)</b>	<b>(517,981)</b>	<b>(359,229)</b>	<b>44.19%</b>	<b>(158,751)</b>	<b>(351,135)</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>TOWN HALL</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>76,050</b>	<b>71,906</b>	<b>5.76%</b>	<b>4,144</b>	<b>78,049</b>
<b>Expenses</b>					
<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>
<b>Total Expenses</b>	<b>266,373</b>	<b>276,829</b>	<b>(3.78%)</b>	<b>(10,457)</b>	<b>289,953</b>
<b>Net Surplus (Deficit)</b>	<b>(190,323)</b>	<b>(204,923)</b>	<b>(7.13%)</b>	<b>14,601</b>	<b>(211,904)</b>



**OTHER GOVERNMENT**

**Revenue**

	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
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)
<b>Total Revenue</b>	<b>4,905,946</b>	<b>4,512,662</b>	<b>8.72%</b>	<b>393,284</b>	<b>4,198,074</b>

**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>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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>
<b>Total Expenses</b>	<b>977,066</b>	<b>848,111</b>	<b>15.20%</b>	<b>128,954</b>	<b>830,574</b>
<b>Net Surplus (Deficit)</b>	<b>3,934,880</b>	<b>3,664,551</b>	<b>7.38%</b>	<b>270,330</b>	<b>3,367,500</b>



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

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	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>BYLAW SERVICES</b>					
<b>Revenue</b>					
Bylaw Fines	0	0	0.00%	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Expenses</b>	<b>16,284</b>	<b>38,986</b>	<b>(58.23%)</b>	<b>(22,701)</b>	<b>7,522</b>
<b>Net Surplus (Deficit)</b>	<b>(16,284)</b>	<b>(38,986)</b>	<b>(58.23%)</b>	<b>22,701</b>	<b>(7,522)</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>FIRE SERVICES</b>					
<b>Grants</b>					
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
<b>Total Grant Revenue</b>	<b>166,045</b>	<b>153,235</b>	<b>8.36%</b>	<b>12,810</b>	<b>153,800</b>
<b>Expenses</b>					
<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>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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>
<b>Total Expenses</b>	<b>382,288</b>	<b>350,010</b>	<b>9.22%</b>	<b>32,279</b>	<b>315,627</b>
<b>Net Surplus (Deficit)</b>	<b>(216,243)</b>	<b>(196,775)</b>	<b>9.89%</b>	<b>(19,469)</b>	<b>(161,827)</b>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b>PUBLIC WORKS</b>					
<b>Total Revenue</b>					
<b>Expenses</b>					
<b><u>Public Works Administration</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
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
<b>Total Salaries &amp; Benefits</b>	<b><u>172,389</u></b>	<b><u>147,812</u></b>	<b><u>16.63%</u></b>	<b><u>24,576</u></b>	<b><u>70,194</u></b>
<b><u>General Expenses</u></b>					
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
<b>Total General Expenses</b>	<b><u>24,108</u></b>	<b><u>16,098</u></b>	<b><u>49.76%</u></b>	<b><u>8,010</u></b>	<b><u>19,848</u></b>
<b>Total Public Works Administration Expenses</b>	<b><u>196,497</u></b>	<b><u>163,910</u></b>	<b><u>19.88%</u></b>	<b><u>32,586</u></b>	<b><u>90,042</u></b>
<b><u>Public Works Facility</u></b>					
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
<b>Total Public Works Facility</b>	<b><u>36,112</u></b>	<b><u>25,952</u></b>	<b><u>39.15%</u></b>	<b><u>10,159</u></b>	<b><u>39,048</u></b>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b><u>Streets &amp; Roads</u></b>					
<b><u>Salary &amp; Wages</u></b>					
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
<b>Total Salaries &amp; Benefits</b>	<b>406,199</b>	<b>400,077</b>	<b>1.53%</b>	<b>6,120</b>	<b>334,097</b>
<b><u>General Expenses</u></b>					
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
<b>Total General Expenses</b>	<b>285,250</b>	<b>281,500</b>	<b>1.33%</b>	<b>3,750</b>	<b>257,340</b>
<b><u>Fleet Expenses</u></b>					
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>
<b>Total Streets &amp; Roads Expenses</b>	<b><u>766,223</u></b>	<b><u>764,612</u></b>	<b><u>0.21%</u></b>	<b><u>1,609</u></b>	<b><u>696,390</u></b>
<b>Street Lighting</b>					
Power	70,906	69,043	2.70%	1,863	48,161
Repairs & Maintenance	1,605	800	100.63%	805	128
<b>Total Street Lighting</b>	<b><u>72,511</u></b>	<b><u>69,843</u></b>	<b><u>3.82%</u></b>	<b><u>2,668</u></b>	<b><u>48,289</u></b>
<b>Traffic Services</b>					
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
<b>Total Traffic Services</b>	<b><u>25,700</u></b>	<b><u>25,200</u></b>	<b><u>1.98%</u></b>	<b><u>500</u></b>	<b><u>8,130</u></b>
<b>Crossing Guards</b>					
<b>Salaries &amp; Wages</b>					
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
<b>Total Salaries &amp; Benefits</b>	<b><u>23,907</u></b>	<b><u>21,832</u></b>	<b><u>9.51%</u></b>	<b><u>2,076</u></b>	<b><u>7,760</u></b>



	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>
<b><u>Total Crossing Guards Expenses</u></b>	<b><u>24,557</u></b>	<b><u>22,482</u></b>	<b><u>9.23%</u></b>	<b><u>2,076</u></b>	<b><u>7,914</u></b>
<b><u>Storm Sewer</u></b>					
Repairs & Maintenance	16,000	15,500	3.23%	500	1,689
<b><u>Total Storm Sewer</u></b>	<b><u>16,000</u></b>	<b><u>15,500</u></b>	<b><u>3.23%</u></b>	<b><u>500</u></b>	<b><u>1,689</u></b>
<b><u>Long Term Debt</u></b>					
Debenture Principal	42,452	17,727	139.48%	24,725	29,127
Debenture Interest	17,415	5,218	233.74%	12,197	5,420
<b><u>Total Debenture Expenses</u></b>	<b><u>59,867</u></b>	<b><u>22,945</u></b>	<b><u>160.91%</u></b>	<b><u>36,922</u></b>	<b><u>34,547</u></b>
<b><u>Partner Contributions</u></b>					
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
<b><u>Total Partner Contributions</u></b>	<b><u>113,309</u></b>	<b><u>109,584</u></b>	<b><u>3.40%</u></b>	<b><u>3,725</u></b>	<b><u>80,978</u></b>
<b>Total Expenses</b>	<b>1,310,776</b>	<b>1,220,028</b>	<b>7.44%</b>	<b>90,744</b>	<b>1,007,027</b>
<b>Net Surplus (Deficit)</b>	<b>(1,310,776)</b>	<b>(1,220,028)</b>	<b>7.44%</b>	<b>(90,744)</b>	<b>(1,007,027)</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>ENVIRONMENTAL HEALTH</b>					
<b>Revenue</b>					
<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>
<b>Total Revenue</b>	<b>553,768</b>	<b>537,926</b>	<b>2.95%</b>	<b>15,843</b>	<b>563,254</b>
<b>Expenses</b>					
<b><u>Sewer Administration</u></b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Sewer Administration Expenses</b>	<b>152,077</b>	<b>97,202</b>	<b>56.46%</b>	<b>54,875</b>	<b>28,585</b>
<u>Sewer Collection</u>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Sewer Collection Expenses</b>	<b>84,226</b>	<b>78,515</b>	<b>7.27%</b>	<b>5,711</b>	<b>102,381</b>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b><u>Sewer Treatment</u></b>					
<b><u>Salaries &amp; Benefits</u></b>					
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
<b><u>Total Salaries &amp; Benefits</u></b>	<b><u>75,352</u></b>	<b><u>74,770</u></b>	<b><u>0.78%</u></b>	<b><u>583</u></b>	<b><u>70,630</u></b>
<b><u>General Expenses</u></b>					
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
<b><u>Total General Expenses</u></b>	<b><u>220,412</u></b>	<b><u>228,259</u></b>	<b><u>(3.44%)</u></b>	<b><u>(7,847)</u></b>	<b><u>221,694</u></b>
<b>Total Sewer Treatment Expenses</b>	<b>295,764</b>	<b>303,029</b>	<b>(2.40%)</b>	<b>(7,264)</b>	<b>292,324</b>
<b><u>Long Term Debt</u></b>					
Debenture Principal	18,231	44,131	(58.69%)	(25,900)	55,531
Debenture Interest	3,470	4,830	(28.16%)	(1,360)	3,928
<b><u>Total Long Term Debt</u></b>	<b><u>21,701</u></b>	<b><u>48,961</u></b>	<b><u>(55.68%)</u></b>	<b><u>(27,260)</u></b>	<b><u>59,459</u></b>
<b><u>Total Sewer Expenses</u></b>	<b><u>553,768</u></b>	<b><u>527,707</u></b>	<b><u>4.94%</u></b>	<b><u>26,062</u></b>	<b><u>482,749</u></b>
<b><u>Sewer Net Surplus (Deficit)</u></b>	<b><u>0</u></b>	<b><u>10,219</u></b>	<b><u>(100.00%)</u></b>	<b><u>(10,219)</u></b>	<b><u>80,505</u></b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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
<b><u>Total Partner Contributions</u></b>	<b><u>219,279</u></b>	<b><u>229,104</u></b>	<b><u>(4.29%)</u></b>	<b><u>(9,825)</u></b>	<b><u>232,230</u></b>
<b>Total Expenses</b>	<b>773,047</b>	<b>756,811</b>	<b>2.15%</b>	<b>16,237</b>	<b>714,979</b>
<b>Net Surplus (Deficit)</b>	<b>(219,279)</b>	<b>(218,885)</b>	<b>0.18%</b>	<b>(395)</b>	<b>(151,725)</b>

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



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b><u>Long Term Debt</u></b>					
Debenture Principal	0	0	0.00%	0	0
Debenture Interest	0	0	0.00%	0	0
<b><u>Total Debenture Expenses</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.00%</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Total Expenses</b>	<b>32,488</b>	<b>0</b>	<b>0.00%</b>	<b>32,488</b>	<b>0</b>
<b>Net Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>

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	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>PLANNING AND DEVELOPMENT</b>					
<b>Revenue</b>					
Planning	10,000	8,000	25.00%	2,000	11,139
<b>Total Revenue</b>	<b>10,000</b>	<b>8,000</b>	<b>25.00%</b>	<b>2,000</b>	<b>11,139</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Expenses</b>	<b>150,664</b>	<b>168,055</b>	<b>(10.35%)</b>	<b>(17,391)</b>	<b>185,295</b>
<b>Net Surplus (Deficit)</b>	<b>(140,664)</b>	<b>(160,055)</b>	<b>(12.12%)</b>	<b>19,391</b>	<b>(174,156)</b>



	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b>ECONOMIC DEVELOPMENT</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>850</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Expenses</b>	<b>70,294</b>	<b>108,284</b>	<b>(35.08%)</b>	<b>(37,991)</b>	<b>145,568</b>
<b>Net Surplus (Deficit)</b>	<b>(70,294)</b>	<b>(108,284)</b>	<b>(35.08%)</b>	<b>37,991</b>	<b>(144,718)</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>VISITOR INFORMATION CENTRE</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>	<b>0</b>	<b>15,215</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Expenses</b>	<b>12,053</b>	<b>11,440</b>	<b>5.35%</b>	<b>612</b>	<b>5,342</b>
<b>Net Surplus (Deficit)</b>	<b>(2,053)</b>	<b>(1,440)</b>	<b>42.51%</b>	<b>(612)</b>	<b>9,873</b>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>REC ADMIN</b>					
<b>Revenue</b>					
<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>
<b>Total Revenue</b>	<b>50,000</b>	<b>62,500</b>	<b>(20.00%)</b>	<b>(12,500)</b>	<b>36,900</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<u>Community Events &amp; 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>
<b>Total Expenses</b>	<b>177,749</b>	<b>167,093</b>	<b>6.38%</b>	<b>10,655</b>	<b>129,476</b>
<b>Net Surplus (Deficit)</b>	<b>(127,749)</b>	<b>(104,593)</b>	<b>22.14%</b>	<b>(23,155)</b>	<b>(92,576)</b>

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	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b>REC PROGRAMMING</b>					
<b>Revenue</b>					
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>
<b>Grants</b>					
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>
<b>Total Revenue</b>	<b>135,800</b>	<b>126,290</b>	<b>7.53%</b>	<b>9,510</b>	<b>104,056</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; Benefits</u>	<u>124,055</u>	<u>122,014</u>	<u>1.67%</u>	<u>2,040</u>	<u>90,126</u>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<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>
<b>Total Expenses</b>	<b>131,185</b>	<b>131,844</b>	<b>(0.50%)</b>	<b>(660)</b>	<b>102,859</b>
<b>Net Surplus (Deficit)</b>	<b>4,615</b>	<b>(5,554)</b>	<b>(183.09%)</b>	<b>10,170</b>	<b>1,197</b>

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	2025 BUDGET	2024 BUDGET	%	\$	2023 UNAUDITED ACTUAL
<b>FITNESS CENTRE</b>					
<b>Revenue</b>					
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
<b>Total Revenue</b>	<b>148,800</b>	<b>143,712</b>	<b>3.54%</b>	<b>5,088</b>	<b>98,508</b>
<b>Expenses</b>					
<u>Salaries &amp; 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 &amp; 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>
<b>Total Expenses</b>	<b>165,559</b>	<b>158,438</b>	<b>4.49%</b>	<b>7,121</b>	<b>149,227</b>
<b>Net Surplus (Deficit)</b>	<b>(16,759)</b>	<b>(14,726)</b>	<b>13.80%</b>	<b>(2,033)</b>	<b>(50,719)</b>



## 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>
<b>Total Revenue</b>	<b>19,636</b>	<b>23,604</b>	<b>(16.81%)</b>	<b>(3,968)</b>	<b>65,287</b>

### 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 &amp; 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>



	<b>2025 BUDGET</b>	<b>2024 BUDGET</b>	<b>%</b>	<b>\$</b>	<b>2023 UNAUDITED ACTUAL</b>
<b><u>Repairs &amp; Maintenance</u></b>					
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
<b><u>Total Repairs &amp; Maintenance</u></b>	<b><u>38,100</u></b>	<b><u>33,800</u></b>	<b><u>12.72%</u></b>	<b><u>4,300</u></b>	<b><u>29,706</u></b>
<b><u>Vehicle Expenses</u></b>					
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
<b><u>Total Vehicle Expenses</u></b>	<b><u>7,827</u></b>	<b><u>6,824</u></b>	<b><u>14.70%</u></b>	<b><u>1,003</u></b>	<b><u>7,201</u></b>
<b><u>Long Term Debt</u></b>					
Principal	18,150	18,150	0.00%	0	18,150
Interest	7,933	8,327	(4.74%)	(395)	8,562
<b><u>Total Long Term Debt</u></b>	<b><u>26,083</u></b>	<b><u>26,477</u></b>	<b><u>(1.49%)</u></b>	<b><u>(395)</u></b>	<b><u>26,712</u></b>



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

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# REQUEST FOR DECISION

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



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

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### **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 13<sup>th</sup>. 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 20<sup>th</sup>, 2024 and a budget feedback survey was completed, with the results shared on February 27<sup>th</sup>, 2024.

All budget information is posted on Berwick’s website at: [Berwick.ca/2024-25 budget](http://Berwick.ca/2024-25 budget).

**CAO Comments**

CAO Initials: \_\_\_\_\_

Targeted Decision Date: March 12, 2024

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

<b>Project Name</b>	<b>Project Description</b>	<b>Estimated Total Project Cost</b>
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
Crosswalk Flashing Lights	2 X Crosswalk Flashing Light Unit: Commercial and Main St. & Cottage St./Main St.	20,000
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	17,000
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
Fitness Centre Access Controls	Upgrade access controls at Fitness Centre	6,500
Christmas Lights	Updating Christmas lights on decorative poles on Commercial St.	50,000
<b>Total Investment</b>		<b>3,938,743</b>
<b>Carry Forward 23/24</b>		
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
<b>Total Carry Forward Approved 23/24</b>		<b>489,465</b>

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

<b>Project Name</b>	<b>Project Description</b>	<b>Estimated Total Project Cost</b>
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 1  
2026/27**

<b>Project Name</b>	<b>Project Description</b>	<b>Estimated Total Project Cost</b>
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
Traffic Light Control Panel	Update panel and sensors at traffic lights on Comme	50,000
<b>Total Investment</b>		<b>2,628,300</b>

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

<b>Project Name</b>	<b>Project Description</b>	<b>Estimated Total Project Cost</b>
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
<b>Total Investment</b>		<b>2,237,000</b>

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

<b>Project Name</b>	<b>Project Description</b>	<b>Estimated Total Project Cost</b>
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
<b>Total Investment</b>		<b>2,537,000</b>

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5 YEAR CAPITAL INVESTMENT PLAN-  
FUNDING SOURCES

<b>Year</b>	<b>Capital Reserves</b>	<b>Operating Reserves</b>	<b>Prov Grant</b>	<b>Fed Grant</b>	<b>Other Contributions</b>	<b>Debt</b>	<b>Total</b>
<b>2024/25</b>	439,500	183,452	1,528,752	25,000	189,693	1,572,347	<b>3,938,743</b>
<b>2025/26</b>	25,000	12,000	1,980,000	2,400,000	-	1,870,000	<b>6,287,000</b>
<b>2026/27</b>	115,000	162,000	1,129,764	510,320	30,000	681,216	<b>2,628,300</b>
<b>2027/28</b>	325,000	12,000	-	-	950,000	950,000	<b>2,237,000</b>
<b>2028/29</b>	275,000	12,000	825,000	1,000,000	-	425,000	<b>2,537,000</b>
<b>Total</b>	<b>\$1,179,500</b>	<b>\$ 381,452</b>	<b>\$ 5,463,516</b>	<b>\$ 3,935,320</b>	<b>\$ 1,169,693</b>	<b>\$ 5,498,563</b>	<b>\$ 17,628,043</b>
<b>Forecasted Reserve Balance</b>	<b><u>\$398,238</u></b>	<b><u>\$535,225</u></b>					

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