

Town of Berwick			
2019/20 MASTER BUDGET			
GENERAL OPERATING	MARCH 2019		
	Unaudited YTD Actual	Annual Budget 2018-2019	Approved Annual Budget 2019-2020
REVENUE			
TAXATION			
Residential	1,526,810	1,528,341	1,588,400
Commercial	924,620	913,062	894,400
Resource Property	12,048	11,801	12,000
Deed Transfer Tax	110,127	65,000	90,000
Education Contribution	524,234	523,976	524,517
Fire Protection Rate	172,060	172,044	178,535
Farm Acreage Property	1,376	1,376	1,357
Interim Taxes			
TOTAL TAXATION	3,271,275	3,215,600	\$ 3,289,209
GRANTS IN LIEU			
Aliant	13,368	13,368	13,368
Canada Post	6,558	6,835	6,231
TOTAL GRANTS IN LIEU	19,926	20,203	\$ 19,599
REVENUE FROM OWN SOURCES			
Recreation Program Revenue	43,620	47,757	57,112
Recreation Delivery	848	3,800	880
Economic Development	3,580	20,146	4,000
Administration Utility Fees	140,000	158,269	66,800
Administration Sewer Fees	26,000	26,000	26,000
Facility Rentals	1,970	5,147	3,290
Culvert		500	500
Planning	7,200	2,500	7,500
Tax Certificates	2,403	1,500	2,500
Fines - Policing	2,183	6,000	2,500
Animal Licenses	815	700	800
Return on Investments	5,205	7,000	5,000
Interest on Taxes	39,380	40,000	40,000
Interest on PACE Program	3,063	3,600	3,000
Clothing		0	-
Misc Revenue - Finance	40,381	16,576	30,000
Recreation Fitness Center	71,926	35,697	117,516
Miscellaneous Revenue	12,455	10,697	64,710
AREA Dividend	537,579	494,399	500,000
Gain on Sale of Property and Equip		0	-
AVRL Headquarters Rent	51,432	51,998	52,100
TOTAL REVENUE FROM OWN SOURCES	990,040	932,286	984,208
UNCONDITIONAL TRANSFERS			
Government of Canada	5,390	0	4,185
Province of NS - Equalization	221,479	221,479	221,479
HST Offset (NSPI)	42,765	20,000	20,000
Province of NS - Other	31,186	26,000	25,000
TOTAL UNCONDITIONAL TRANSFERS	300,820	267,479	270,664
CONDITIONAL TRANSFERS			
EMO- Civic Addressing Grant	1,000	1,000	1,000
CSJ - Grants	1,341	5,400	1,500
Recreation Operating Grant(Kings County Operating)	16,473	25,000	17,000
Kings County Grant		0	
Kings County Library Contribution	31,240	15,000	15,000
TOTAL CONDITIONAL TRANSFERS	50,054	46,400	34,500

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OTHER TRANSFERS			
VWRM - Prior Year Surplus		7,000	
Transfers from Reserves		43,046	327,147
Transfer from Dividend BEC	125,000	125,000	125,000
TOTAL OTHER TRANSFERS	125,000	175,046	452,147
TOTAL REVENUE	4,757,115	4,657,014	5,050,327
OPERATING EXPENDITURES			
GENERAL GOVERNMENT SERVICES			
LEGISLATIVE			
Employee Benefits	993	779	1,622
Honorarium	79,199	75,077	79,731
Travel	961	3,500	1,000
Training & Conferences	11,102	8,500	9,700
Membership Dues & Fees	477	3,500	3,750
Advertising	871	3,500	1,000
Operational Materials/Supplies	3,348	6,500	4,000
Meeting Expenses	1,237	900	1,500
Contracts	14,784		6,300
Special Events	10,335	5,500	5,000
Sponsorships			20,000
Art Initiatives			10,000
Election	0	0	-
TOTAL LEGISLATIVE	123,307	107,756	143,603
ADMINISTRATION			
Administration Wages & Salaries	126,706	74,683	\$ 148,753
Benefits	33,056	12,010	23,817
Travel	4,425	1,500	5,000
Training & Conferences	10,913	1,000	5,000
Membership Dues & Fees	2,897	1,000	1,000
Office Supplies	12,258	5,000	8,500
Communications	18,771	16,155	20,000
Advertising	1,921	2,000	2,000
Postage And Courier	17,485	15,000	18,000
Operational Materials/Supplies	8,818	4,000	6,500
Contracted Services	62,573	30,000	40,000
Other Professional Fees	11,399	16,000	12,000
Pace Program Expenses	1,484	500	1,500
Subscriptions/Donationa	1,436	1,000	1,500
Utility Costs	28,805	30,000	30,000
Repairs & Maintenance	13,285	20,000	15,000
Rent	0	0	
Area Expenses (AREA)	1,519	4,000	2,000
Finance Wages & Salaries	174,749	191,722	215,110
Benefits	21,117	33,073	44,257
Severance pay	19,024		-
Travel	137	1,000	500
Training & Conferences	1,501	1,000	2,000
Membership Dues & Fees	372	500	500
Office Equipment Rental	1,162	3,700	1,500
Tax Billing Costs		1,000	500

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Tax Exemptions	135,767	120,000	112,000
Bank Charges	11,648	12,000	12,000
Audit Fees	9,686	8,500	9,500
Legal Fees	2,301	12,000	1,984
General Liability Insurance	17,997	15,700	18,500
Total Administrative Services	753,212	634,043	758,921
TOTAL GENERAL GOVERNMENT SERVICES	876,519	741,799	902,524
PROTECTIVE SERVICES			
POLICE PROTECTION			
Contracted Services	632,170	629,504	635,578
Traffic monitoring devices	4,192	0	1,000
TOTAL POLICE PROTECTION	636,362	629,504	636,578
FIRE PROTECTION			
Benefits	1,561	2,800	2,800
Honorarium	7,880	8,800	8,800
Travel	607	1,300	
Training & Conferences	12,505	10,000	11,500
Membership Dues & Fees	1,399	1,400	
Purchased Services			23,140
Office Supplies	1,145	11,000	5,000
Communications	22,966	27,800	26,500
Operational Materials/Supplies	1,814	9,500	6,500
Power	29,779	29,600	29,900
Repairs & Maintenance	56,323	35,000	44,560
Equipment Maintenance	6,653	10,500	8,250
Clothing / Safety Equipment	18,505	22,500	23,000
Vehicle Costs	29,966	35,000	31,200
Vehicle Insurance			8,800
Facility Insurance	6,271	4,200	4,300
Personal Injury Insurance	2,854	3,000	3,100
Generator Fuel		900	900
Fire Fighter Operatuonal Supplies	2,050	7,500	16,800
TOTAL FIRE PROTECTION	202,278	220,800	255,050
OTHER PROTECTIVE SERVICES			
Emergency Measures	4,023	8,046	5,000
By-Law Officer/Services		35,000	35,000
Animal Control	404	500	500
Building Inspection Services (Contracted Services)	25,047	18,640	20,000
TOTAL OTHER PROTECTIVE SERVICES	29,474	62,186	60,500
TOTAL PROTECTIVE SERVICES	868,114	912,490	952,128

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TRANSPORTATION SERVICES			
PW- ADMINISTRATION			
Wages & Salaries	52,637	52,293	52,496
Employee Benefits	7,321	7,179	7,709
Travel	1,366	100	1,100
Training & Conferences	2,670	500	3,000
Office Supplies	1,779	700	1,600
Communications	3,103	5,000	3,000
Advertising	1,225	800	1,200
Postage And Courier	219	250	250
Contracted Services/ Purchased Services	7,107	4,000	5,000
Licenses/Permits	474	150	150
PW Building - Materials & Supplies	797	4,000	4,000
Facility Insurance	5,093	5,100	5,200
Power Utility Cost	19,550	10,000	12,000
Fuel account 53350 Heat		0	
Building Repairs & Maintenance	1,659	2,000	2,000
PW Building - Property Taxes	495	600	600
TOTAL PW- ADMINISTRATION	105,495	92,672	99,305
PW -GENERAL OPERATIONS			
Wages & Salaries	233,974	210,520	232,423
Employee Benefits	47,130	39,615	45,477
Travel	4,010	4,000	4,000
Training & Development	2,478	3,000	3,000
Crossing Guard Salaries	15,972	15,552	15,032
Employee Benefits	932	866	968
Communications	2,130	2,500	2,500
Operational Materials/Supplies	45,667	65,000	40,000
Operational Materials/Supplies - winter	36,824		40,000
Clothing / Safety Equipment	3,321	3,000	3,500
Contracted Services/ Purchased Services - paving	128,848	78,352	120,000
Contracted Services/ Purchased Services- general	13,190	0	7,000
Vehicle Costs	76,353	90,000	75,000
Meals	3,372	1,000	3,000
Tools and Equipment	5,868	2,000	6,000
Street Lights	46,451	49,000	45,000
Equipment Rentals	595	500	500
Miscellaneous		500	500
TOTAL PW-GENERAL OPERATIONS	667,115	565,405	643,900
TOTAL TRANSPORTATION SERVICES	772,610	658,077	743,205

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RECREATIONAL & CULTURE SERVICES			
PLANNING & DEVELOPMENT			
Office Supplies	174	200	200
Advertising	878	2,500	1,000
Contracted Services	22,281	30,000	25,000
Other Professional Fees	0	500	500
TOTAL PLANNING & DEVELOPMENT	23,333	33,200	26,700
ECONOMIC DEVELOPMENT			
Wages & Salaries	46,410	46,410	50,000
Employee Benefits	7,670	8,568	10,000
Travel	490	1,000	600
Training & Conferences	385	1,000	500
Membership Dues & Fees		500	500
Office Supplies	2,751	1,000	1,000
Communications	207	5,000	5,000
Advertising	3,862	3,500	3,500
Operational Materials/Supplies	5,213	1,000	5,000
Marketing Promotion and Community Development			30,000
Program Expenditures	26,726	52,584	40,000
Contracted Services	3,924	19,000	10,000
TOTAL ECONOMIC DEVELOPMENT	97,638	139,562	156,100
TOURIST BUREAU			
Wages & Salaries	10,532	10,253	10,500
Employee Benefits	861	900	900
Travel		0	
Training & Conferences		500	
Office Supplies		0	
Communications	1,256	1,300	1,300
Advertising		1,000	200
Operational Materials/Supplies	8	500	500
Power	519	1,000	600
TOTAL TOURIST BUREAU	13,176	15,453	14,000
RECREATION ADMINISTRATION			
Wages & Salaries	90,367	103,971	105,000
Employee Benefits	12,074	17,003	19,000
Travel	426	1,500	1,500
Training & Conferences	724	1,600	1,600
Membership Dues & Fees	1,238	1,600	1,600
Office Supplies	576	2,000	1,000
Communications	274	1,500	500
Advertising	5,323	3,000	5,000
Postage And Courier		500	-
Operational Materials/Supplies	1,910	7,000	2,500
Meeting Expenses	111	200	200
Community Events And Festivals	32,791	15,000	32,000
TOTAL RECREATION ADMINISTRATION	145,814	154,874	169,900
RECREATION FACILITIES			
Wages & Salaries	43,979	34,578	40,000
Employee Benefits	3,978	2,346	4,000

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Fitness Center Staffing			
Travel	56	100	500
Communications		500	1,500
Operational Materials/Supplies	20,250	20,000	20,000
Facility Insurance	1,383	1,800	1,500
Contracted Services	20,465	4,000	15,000
Vehicle Costs	8,499	10,000	10,000
Power	2,533	3,500	3,000
Repairs & Maintenance	12,026	10,000	15,000
TOTAL RECREATION FACILITIES	113,169	86,824	110,500
RECREATION PROGRAMMING			
Wages & Salaries	45,232	50,355	50,000
Hourly Wages - Fitness Centre	50,616	23,797	50,616
Fitness Center Non Payroll Expenses	32,086	11,900	55,000
Employee Benefits	6,770	3,709	16,900
Travel	231	1,000	500
Courses and Conferences	904	2,000	1,000
Communications	9	500	200
Advertising	265	1,500	1,000
Operational Materials/Supplies	1,560	5,000	2,000
Program Expenditures	14,600	25,000	15,000
ATB Recreation Program	500	3,200	
Contracted Services	7,163	10,000	10,000
TOTAL RECREATION PROGRAMS	159,936	137,961	202,216
LIBRARY			
Office Supplies		0	
Communications		0	
Repairs & Maintenance		0	
Rent		0	
TOTAL LIBRARY	0	0	
TOTAL RECREATION & CULTURAL SERVICES	553,066	567,874	679,416
FISCAL EXPENSES			
DEBT SERVICES			
Debt Issuance Costs			\$ 2,725
Bad Debt Expense		20,000	23,000
Interest on Short Term Borrowings	9,743	15,000	15,000
Fire Department Debenture Principal Payments	68,084	68,084	58,250
Fire Department Debenture Interest Payments	35,418	36,500	33,476
General Administration Debenture Principal Payments	9,033	9,033	9,033
General Administration Debenture Interest Payments	2,851	2,968	6,437
PW- Debenture Principal Payments	39,083	39,083	24,705
PW- Debenture Interest Payments	5,542	7,219	6,121
Town Hall Building	120,000	120,000	120,000
Town Hall Building	59,096	59,914	58,384
TOTAL DEBT SERVICES	348,850	377,801	357,131
TRANSFERS TO OTHER AGENCIES			
Grants To Organizations	20,500	15,000	10,000
Property Valuation Service Corp	22,718	30,691	31,294
Annapolis Valley Reg. School Board	505,812	523,976	513,330
Correctional Services DEPT OF JUSTICE	28,570	28,570	28,588
Kings Transit	47,587	41,590	48,540

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Valley Waste Resource Mgt	217,159	208,280	231,632
Valley REN former Kings RDA	13,954	14,000	13,072
AV Regional Library	15,767	15,767	15,767
Regional Housing Authority	20,610	20,880	16,000
Kings Point to Point	5,820	5,820	6,000
Valley Fibre Network	1,683	0	1,700
TOTAL TRANSFERS TO OTHER AGENCIES	900,180	904,574	915,923
TRANSFERS TO OWN FUNDS			
Transfers to Own Funds	537,579	494,399	500,000
TOTAL TRANSFERS TO OWN FUNDS	537,579	494,399	500,000
TOTAL FISCAL EXPENSES	1,786,609	1,776,774	1,773,054
TOTAL EXPENDITURES	4,856,918	4,657,014	5,050,327
SURPLUS/ (DEFICIT)	(99,803)	0	-

Town of Berwick			
2019/20 MASTER BUDGET			
SEWER SERVICES	MARCH 2019		
	Unaudited YTD Actual	Annual Budget 2018-2019	Approved Annual Budget 2019-2020
SEWER OPERATIONS			
REVENUE			
Sewer Rate	207,683	186,935	210,000
Sewer - Industrial	222,423	220,545	225,472
Sewer - Institutional	36,959	36,959	37,125
Transfer in from capital reserve		45,750	
TOTAL SEWER REVENUE	467,065	490,189	472,597
SEWER EXPENDITURES			
SEWER ADMINISTRATION			
Wages & Salaries	17,546	17,431	17,499
Employee Benefits	2,442	2,393	2,570
Travel	294	750	1,000
Training & Conferences	3,481	2,100	3,000
Membership Fees & Dues	122	150	150
Communications	2,190	1,000	1,700
Operational Materials/Supplies	124	1,000	500
Administration Fees	26,000	26,000	26,000
TOTAL SEWER ADMINISTRATION	52,199	50,824	52,419
SEWER COLLECTION			
Wages & Salaries	13,969	15,871	16,782
Employee Benefits	2,673	3,000	3,226
Operational Materials/Supplies	30,207	14,000	30,000
Facility Insurance	3,753	3,800	3,850
Contracted Services	15,630	9,530	15,000
Vehicle Costs	2,759	5,000	5,000
Power	24,574	25,000	25,000
TOTAL SEWER COLLECTION	93,565	76,201	98,858
SEWER TREATMENT			
Wages & Salaries	47,160	54,970	57,868
Employee Benefits	9,470	10,178	11,537
Operational Materials/Supplies	45,112	60,000	60,000
Clothing / Safety Equipment	1,446	500	1,500
Contracted Services	7,173	12,000	8,000
Sewer Treatment - Testing	15,501	16,000	16,000
Power	84,281	100,000	80,000
TOTAL SEWER TREATMENT	210,143	253,648	234,905
SOLID WASTE			
Other Solid Waste Charges	6,137	2,800	4,000
TOTAL SOLID WASTE	6,137	2,800	4,000
FISCAL SERVICES			
DEBT SERVICES			
Sewer TX Principal Payments	31,930	31,930	31,930
Sewer TX Interest Payments	6,855	7,998	7,180
Sewer Collection Principal	11,400	11,400	11,400
Sewer Collection Int	1,381	1,606	1,327
Sewer Tx Areation Imp Principal Payment	6,000	6,000	6,000

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SEWER SERVICES	MARCH 2019		
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Sewer TX Areation Imp Interest Payment	1,748	2,032	1,956
TOTAL DEBT SERVICES	59,314	60,966	59,793
TRANSFERS TO OWN FUNDS			
Transfer to Operating Reserve			22,622
Capital from Operating		45,750	-
TOTAL TRANSFERS TO OWN FUNDS		45,750	22,622
TOTAL EXPENDITURES	421,358	490,189	472,597
SURPLUS / (DEFICIT)	45,707	0	\$ -

APPROVED CAPITAL PROJECTS 2019/20

<u>REF</u>	<u>PROJECT NAME</u>	<u>DEPARTMENT/SERVICE</u>	<u>REASON</u>	<u>ESTIMATED AMOUNT</u>	<u>FUNDING</u>	<u>FUNDING SOURCE</u>
#1	Office rearrangement	ADMINISTRATION	IMPROVE EFFICIENCY AND ACCESSIBILITY TO THE	\$ 11,500.00	\$ 11,500.00	OPERATING RESERVE
COUNCIL PRIORITY PROJECTS						
#2	COMMUNITY LAND TRUST	ADMINISTRATION	ESTABLISH TRUST FOR FUTURE LAND ACQUISITION	\$ 10,000.00	10,000.00	GENERAL CAPITAL RESERVE
PUBLIC WORKS						
#3	Electrical panel	MORSE POND PUMP STATION	VERY OLD AND HIGH MAINTENANCE	\$ 55,000.00	\$ 55,000.00	SEWER DEBT
#4	Replace heater for shop	PUBLIC WORKS - BUILDING	OLD AND UNSAFE	\$ 4,000.00	\$ 4,000.00	SEWER CAPITAL RESERVE
#5	New roof	PUBLIC WORKS - BUILDINGS	NEEDS REPLACEMENT	\$ 13,000.00	\$ 13,000.00	SEWER CAPITAL RESERVE
#6	Recycling bins	PUBLIC WORKS - GENERAL	NEEDS REPLACEMENT	\$ 5,000.00	\$ 5,000.00	GENERAL OPERATING RESERVE
COUNCIL PRIORITY PROJECTS						
#7	SEWER LIFT STATION	RON SMITH DRIVE	REPAIRS AND UPGRADES	\$ 40,000.00	\$ 40,000.00	LTD SEWER
#8	SEWER POND	SHORE UP BANKS	ROCK AND SUPPORT TO AVOID WASHING OUT	\$ 10,000.00	\$ 10,000.00	LTD SEWER
#9	SIDEWALKS	BASED ON PRIORITIES	POTENTIAL SAFETY ISSUES AND MAINTENANCE COTTAGE ST; MAPLE AVE; BROWN ST; BEZANSON DR	\$ 327,520.00	\$ 327,520.00	LTD PUBLIC WORKS
COMMUNITY DEVELOPMENT & RECREATION						
COUNCIL PRIORITY PROJECTS						
#10	SPLASHPAD/MULTI-PARK	RAINFORTH PARK	LANDSCAPING; PAVING; TENNIS COURT; PARKING	\$ 105,000.00	\$ 105,000.00	GAS TAX RESERVE
#11	CHUTE PARK	TOURISM INFRASTRUCTURE	TRAIL FLOW; ONGOING DEVELOPMENT	\$ 20,000.00	\$ 363,000.00	GAS TAX RESERVE
#12	PERIMETER TRAIL	TRAILS	MAINTENANCE PROG & CONTINUANCE UPGRADE	\$ 15,000.00	\$ 15,000.00	GAS TAX RESERVE
#13	DOWNTOWN CORE	BEAUTIFICATION/GREEN	PATHS; BUS SHELTER; FAÇADE PROGRAM	\$ 35,000.00	\$ 35,000.00	GENERAL OPERATING RESERVE
#14	HARVEST MOON TRAIL	TRAIL SYSTEM	UPGRADES	\$ 10,000.00	\$ 10,000.00	GAS TAX RESERVE
TOTAL CAPITAL PROJECTS				\$ 661,020.00		