



	2024	2023		
	BUDGET	BUDGET	%	\$
OPERATING SUMMARY				
Revenue				
Taxes & Grants in Lieu of Taxes	4,052,773	3,648,442	11%	404,331
Sewer Revenues	537,926	524,669	3%	13,257
Sale of Services	568,361	531,585	7%	36,776
Other Revenue	256,143	185,832	38%	70,311
Federal, Provincial & Other Grants	376,753	337,252	12%	39,501
Other Transfers	200,950	273,939	(27%)	(72,989)
Total Revenue	5,992,906	5,501,719	9%	491,187
Expenses				
General Government	1,975,410	1,791,612	10%	183,798
Protective Services	1,168,058	1,173,845	(0%)	(5,787)
Public Works	1,220,029	1,003,913	22%	216,116
Planning & Development	168,055	120,982	39%	47,073
Community Development	704,544	658,408	7%	46,136
Sewer/Environmental Health	756,810	752,959	1%	3,851
Total Expenses	5,992,906	5,501,719	9%	491,187
Net Surplus (Deficit)	0	0	0%	0



	2024 BUDGET	2023 BUDGET	%	\$
LEGISLATIVE SERVICES				
Revenue				
Total Revenue				
Expenses				
<u>Mayor Clarke</u>				
Honorarium	22,844	21,551	6%	1,293
Travel	1,500	1,500	0%	0
Training & Conferences	750	1,000	(25%)	(250)
Meals	250	500	(50%)	(250)
Communications	650	650	0%	0
<u>Total Expenses</u>	<u>25,994</u>	<u>25,201</u>	<u>3%</u>	<u>793</u>
<u>Councillor Trinacity</u>				
Honorarium	11,736	11,072	6%	664
Travel	750	1,000	(25%)	(250)
Training & Conferences	750	1,000	(25%)	(250)
Meals	150	250	(40%)	(100)
<u>Total Expenses</u>	<u>13,386</u>	<u>13,322</u>	<u>0%</u>	<u>64</u>
<u>Councillor Reeves</u>				
Honorarium	10,678	10,074	6%	604
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>11,174</u>	<u>2%</u>	<u>204</u>
<u>Councillor Walsh</u>				
Honorarium	10,678	10,074	6%	604
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>11,174</u>	<u>2%</u>	<u>204</u>
<u>Councillor Goddard</u>				
Honorarium	10,678	10,074	6%	604
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>11,174</u>	<u>2%</u>	<u>204</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>Councillor Jamieson</u>				
Honorarium	10,678	10,074	6%	604
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>11,174</u>	<u>2%</u>	<u>204</u>
<u>Councillor Lutz</u>				
Honorarium	10,678	10,074	6%	604
Travel	300	500	(40%)	(200)
Training & Conferences	300	500	(40%)	(200)
Meals	100	100	0%	0
<u>Total Expenses</u>	<u>11,378</u>	<u>11,174</u>	<u>2%</u>	<u>204</u>
<u>General Expenses</u>				
CPP Expense	2,198	1,930	14%	268
WCB Expense	0	0		0
Previous Council Honorarium	0	0		0
Membership Fees & Dues	3,000	3,000	0%	0
Office Supplies	0	2,000	(100%)	(2,000)
Advertising	1,500	2,000	(25%)	(500)
Meeting Expenses	500	500	0%	0
Special Events	9,248	5,000	85%	4,248
Grants to Organizations	15,950	6,600	142%	9,350
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0%	0
Grant-Valley Wildcats	10,000	10,000	0%	0
<u>Total Expenses</u>	<u>52,396</u>	<u>41,030</u>	<u>28%</u>	<u>11,366</u>
Total Expenses	148,666	135,423	10%	13,244
Net Department Surplus (Deficit)	(148,666)	(135,423)	10%	(13,244)



	2024 BUDGET	2023 BUDGET	%	\$
ADMINISTRATION				
Revenue				
Administration fees- Berwick Electric	283,770	204,250	39%	79,520
Administration fees- Sewer	36,817	26,000	42%	10,817
Tax Certificates	2,500	2,500	0%	0
Miscellaneous Revenue	19,485	15,000	30%	4,485
Total Revenue	342,572	247,750	38%	94,821
Expenses				
<u>CAO Office</u>				
Regular wages	127,897	108,057	18%	19,840
Other	0	0		0
CPP	3,754	4,988	(25%)	(1,234)
EI	1,403	1,990	(29%)	(587)
WCB	1,669	2,607	(36%)	(938)
Group Medical & Life	2,708	3,357	(19%)	(649)
Pension	18,632	16,025	16%	2,607
Workplace Wellness Benefit	4,000	2,600	54%	1,400
<u>Total Salaries & Benefits</u>	<u>160,063</u>	<u>139,624</u>	<u>15%</u>	<u>20,441</u>
<u>General Expenses</u>				
Travel	2,550	2,000	28%	550
Training & Conferences	1,000	2,000	(50%)	(1,000)
Membership Fees & Dues	350	700	(50%)	(350)
Meals	100	500	(80%)	(400)
Office Supplies	0	0		0
Postage & Courier	0	0		0
Communications	600	500	20%	100
Advertising	500	2,000	(75%)	(1,500)
Meetings	300	500	(40%)	(200)
Subscriptions & Donations	500	500	0%	0
AREA Expenses	0	1,000	(100%)	(1,000)
<u>Total General Expenses</u>	<u>5,900</u>	<u>9,700</u>	<u>(39%)</u>	<u>(3,800)</u>
<u>Administration</u>				
Regular Wages	332,818	255,971	30%	76,847
CPP	16,099	11,584	39%	4,515
EI	6,537	4,859	35%	1,678
WCB	7,046	6,318	12%	728
Group Medical & Life	19,675	12,145	62%	7,530
Pension	27,033	13,593	99%	13,440
<u>Total Salaries & Benefits</u>	<u>409,208</u>	<u>304,470</u>	<u>34%</u>	<u>104,737</u>



	2024	2023		
	BUDGET	BUDGET	%	\$
<u>General Expenses</u>				
Travel	2,600	2,500	4%	100
Training & Conferences	2,500	4,000	(38%)	(1,500)
Membership Fees & Dues	1,550	2,000	(23%)	(450)
Office Supplies	11,450	7,000	64%	4,450
Equipment Rental	7,100	6,000	18%	1,100
Postage, Courier, & Equipment Rental	15,000	15,000	0%	0
Communications	2,580	2,000	29%	580
Advertising	0	0		0
<u>Total General Expenses</u>	<u>42,780</u>	<u>38,500</u>	<u>11%</u>	<u>4,280</u>
<u>Information Technology</u>				
Training & Conferences	0	500	(100%)	(500)
Contracted Services	15,000	23,000	(35%)	(8,000)
Hardware	24,650	3,000	722%	21,650
Software	44,200	7,500	489%	36,700
<u>Total Expenses</u>	<u>83,850</u>	<u>34,000</u>	<u>147%</u>	<u>49,850</u>
Total Expenses	701,801	526,294	33%	175,507
Net Surplus (Deficit)	(359,229)	(278,544)	29%	(80,686)



	2024 BUDGET	2023 BUDGET	%	\$
TOWN HALL				
Revenue				
AVRL Rent	56,286	51,432	9%	4,854
Kings County Library Contribution	15,620	15,620	0%	0
Total Revenue	71,906	67,052	7%	4,854
Expenses				
<u>General Expenses</u>				
Communications	3,000	3,000	0%	0
Operational Supplies	0	5,000	(100%)	(5,000)
Facility Insurance	3,571	3,000	19%	571
Contracted Services	0	40,000	(100%)	(40,000)
Utilities	48,200	45,000	7%	3,200
Repairs & Maintenance	45,436	8,000	468%	37,436
COVID 19	0	1,000	(100%)	(1,000)
<u>Total Expenses</u>	<u>100,207</u>	<u>105,000</u>	<u>(5%)</u>	<u>(4,793)</u>
<u>Long Term Debt</u>				
Debenture Principal	125,133	125,133	0%	0
Debenture Interest	51,489	53,887	(4%)	(2,398)
<u>Total Debenture Expense</u>	<u>176,622</u>	<u>179,020</u>	<u>(1%)</u>	<u>(2,398)</u>
Total Expenses	276,829	284,020	(3%)	(7,190)
Net Surplus (Deficit)	(204,923)	(216,968)	(6%)	12,045



OTHER GOVERNMENT

Revenue

	2024 BUDGET	2023 BUDGET	%	\$
Taxation-Residential	2,858,091	2,486,117	15%	371,974
Taxation-Commercial	1,072,219	999,667	7%	72,552
Taxation-Resource	19,374	18,808	3%	566
Deed Transfer Tax	85,000	125,000	(32%)	(40,000)
Bell Aliant- GIL	11,225	12,000	(6%)	(775)
Canada Post- GIL	6,864	6,850	0%	14
Return on Investments	2,000	2,000	0%	0
Interest on Taxes	14,000	15,000	(7%)	(1,000)
Interest on PACE Program	5,000	8,700	(43%)	(3,700)
HST Offset	15,000	20,000	(25%)	(5,000)
Financial Capacity Grant (Equalization)	221,479	221,479	0%	0
Farm Acreage Grant	1,460	1,460	0%	0
Other Provincial Grants- Unconditional	0	0		0
AREA Dividend	162,000	225,000	(28%)	(63,000)
Safe Restart	21,800	0	0%	21,800
Total Revenue	4,495,512	4,142,081	9%	353,431

Expenses

General Expenses

Bank Charges	14,000	15,000	(7%)	(1,000)
Audit Fees	8,000	8,500	(6%)	(500)
Legal Fees	5,000	10,000	(50%)	(5,000)
General Liability Insurance	21,420	20,000	7%	1,420
Tax Exemptions	135,000	130,000	4%	5,000
Grants to Organizations	0	2,500	(100%)	(2,500)
Election	0	0		0
Tax Sales	1,000	1,000	0%	0
Bad Debt Expense	10,000	10,000	0%	0
Other Debt Charges	0	0		0
<u>Total Expenses</u>	<u>194,420</u>	<u>197,000</u>	<u>(1%)</u>	<u>(2,580)</u>

Long Term Debt

Debenture Principal	9,033	9,033	0%	0
Debenture Interest	1,421	1,762	(19%)	(341)
<u>Total Debenture Expense</u>	<u>10,454</u>	<u>10,795</u>	<u>(3%)</u>	<u>(341)</u>

Partner Contributions

Annapolis Valley Regional Centre for Education	583,099	573,477	2%	9,622
Properly Valuation Services Corp	31,138	31,015	0%	123
Correctional Services	29,000	28,549	2%	451
<u>Total Partner Contributions</u>	<u>643,237</u>	<u>633,041</u>	<u>2%</u>	<u>10,196</u>

Total Expenses	848,111	840,836	1%	7,275
-----------------------	----------------	----------------	-----------	--------------

Net Surplus (Deficit)	3,647,401	3,301,245	10%	346,155
------------------------------	------------------	------------------	------------	----------------



	2024	2023		
	BUDGET	BUDGET	%	\$
POLICE SERVICES				
Revenue				
Policing Fines	0	0		0
Protective Fines	500	500	0%	0
Total Revenue	500	500	0%	0
Expenses				
RCMP/DNA Contracted Services	779,063	760,061	3%	19,002
Total Expenses	779,063	760,061	3%	19,002
Net Surplus (Deficit)	(778,563)	(759,561)	3%	(19,002)



	2024 BUDGET	2023 BUDGET	%	\$
BYLAW SERVICES				
Revenue				
Taxi Licenses	0	0		0
Animal Licenses	0	700	(100%)	(700)
Total Revenue	0	700	(100%)	(700)
Expenses				
<u>Salaries & Wages</u>				
Hourly Wages	24,486	0	0%	24,486
CPP	1,249	0	0%	1,249
EI	559	0	0%	559
WCB	585	0	0%	585
Group Medical & Life	1,998	0	0%	1,998
Pension	1,959	0	0%	1,959
Total Salaries & Wages	30,836	0	0%	30,836
<u>General Expenses</u>				
Travel	100	0	0%	100
Membership Dues & Fees	0	100	(100%)	(100)
Communications	0	0		0
Contracted Services	0	0		0
Operational Supplies	0	500	(100%)	(500)
Building & Fire Inspection Services	0	33,500	(100%)	(33,500)
<u>Total General Expenses</u>	<u>100</u>	<u>34,100</u>	<u>(100%)</u>	<u>(34,000)</u>
<u>Partner Contributions</u>				
Kings' REMO	8,050	8,050	0%	0
<u>Total Partner Contributions</u>	<u>8,050</u>	<u>8,050</u>	<u>0%</u>	<u>0</u>
Total Expenses	38,986	42,150	(8%)	(3,164)
Net Surplus (Deficit)	(38,986)	(41,450)	(6%)	2,464



	2024 BUDGET	2023 BUDGET	%	\$
FIRE SERVICES				
Grants				
NS-Civic Addressing Grant	1,000	1,000	0%	0
Municipality of Kings Operating Grant	152,235	190,435	(20%)	(38,200)
Total Grant Revenue	153,235	191,435	(20%)	(38,200)
Expenses				
<u>Fire Administration</u>				
WCB	2,500	2,400	4%	100
EAP/Life Insurance	5,108	4,500	14%	608
Honorarium	12,000	12,000	0%	0
Meetings, Meals, & Travel	3,700	2,500	48%	1,200
Training & Conferences	7,070	10,000	(29%)	(2,930)
Membership Dues & Fees	1,000	1,000	0%	0
Office Supplies	2,000	2,000	0%	0
Communication	7,160	1,500	377%	5,660
<u>Total Administration Expenses</u>	<u>40,538</u>	<u>35,900</u>	<u>13%</u>	<u>4,638</u>
<u>Fire Hall</u>				
Communications	0	3,600	(100%)	(3,600)
Operational Supplies	0	5,000	(100%)	(5,000)
Facility Insurance	10,413	9,500	10%	913
Contracted Services	0	24,150	(100%)	(24,150)
Utilities	41,664	33,500	24%	8,164
Repairs & Maintenance	33,950	30,000	13%	3,950
<u>Total Fire Hall Expenses</u>	<u>86,027</u>	<u>105,750</u>	<u>(19%)</u>	<u>(19,724)</u>
<u>Fire Operations</u>				
Communications	19,000	21,400	(11%)	(2,400)
Tools & Equipment	17,400	10,000	74%	7,400
Operational Supplies & Equipment	0	15,000	(100%)	(15,000)
Clothing & Safety Equipment	29,560	30,000	(1%)	(440)
Vehicle Insurance	16,549	14,000	18%	2,549
Vehicle Fuel	14,000	10,000	40%	4,000
Vehicle Maintenance	30,650	30,000	2%	650
2007 Pierce Contender Pumper (F-11)	0	0		0
1996 Pierce Saber Pumper (F-12)	0	0		0
2019 Typhoon Pumper (F-13)	0	0		0
2001 Mack Tanker (F-21)	0	0		0
2014 Frieghtliner M2 (F-22)	0	0		0
2004 Fire Rescue Unit (F-31)	0	0		0
1994 Chev 400 GMT (F-51)	0	0		0
2010 Ford Super Duty (F-52)	0	0		0
<u>Total Fire Operations Expenses</u>	<u>127,159</u>	<u>130,400</u>	<u>(2%)</u>	<u>(3,241)</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>Long Term Debt</u>				
Debenture Principal	71,917	71,917	0%	0
Debenture Interest	24,369	27,667	(12%)	(3,298)
<u>Total Debenture Expenses</u>	<u>96,286</u>	<u>99,584</u>	<u>(3%)</u>	<u>(3,298)</u>
Total Expenses	350,010	371,634	(6%)	(21,624)
Net Surplus (Deficit)	(196,775)	(180,199)	9%	(16,577)



	2024 BUDGET	2023 BUDGET	%	\$
PUBLIC WORKS				
Revenue				
Total Revenue				
Expenses				
<u>Public Works Administration</u>				
<u>Salaries & Benefits</u>				
Regular Salaries	123,779	77,701	59%	46,078
CPP	5,768	3,413	69%	2,355
EI	2,157	1,302	66%	855
WCB	2,558	1,964	30%	594
Group & Medical	3,831	1,519	152%	2,312
Pension	9,719	6,216	56%	3,503
<u>Total Salaries & Benefits</u>	<u>147,812</u>	<u>92,115</u>	<u>60%</u>	<u>55,698</u>
<u>General Expenses</u>				
Travel	2,583	5,500	(53%)	(2,917)
Meals	500	2,000	(75%)	(1,500)
Meetings	0	400	(100%)	(400)
Training & Conference	2,945	4,000	(26%)	(1,055)
Membership Fees & Dues	500	0	0%	500
Communications	6,570	6,000	10%	570
Advertising	500	2,000	(75%)	(1,500)
Engineering/Surveyor Services	2,500	0	0%	2,500
Licenses & Permits	0	650	(100%)	(650)
<u>Total General Expenses</u>	<u>16,098</u>	<u>20,550</u>	<u>(22%)</u>	<u>(4,452)</u>
<u>Total Public Works Administration Expenses</u>	<u>163,910</u>	<u>112,665</u>	<u>45%</u>	<u>51,246</u>
<u>Public Works Facility</u>				
Insurance	8,330	9,500	(12%)	(1,170)
Utilities	7,142	12,000	(40%)	(4,858)
Repairs & Maintenance	10,480	3,000	249%	7,480
Operational Supplies	0	1,000	(100%)	(1,000)
<u>Total Public Works Facility</u>	<u>25,952</u>	<u>25,500</u>	<u>2%</u>	<u>452</u>
<u>Streets & Roads</u>				
<u>Salary & Wages</u>				
Regular Salaries	325,216	246,700	32%	78,516
CPP	17,822	13,025	37%	4,797
EI	7,126	5,351	33%	1,775
WCB	7,754	7,032	10%	722
Group & Medical	16,834	12,639	33%	4,195
Pension	25,325	19,337	31%	5,988
<u>Total Salaries & Benefits</u>	<u>400,077</u>	<u>304,084</u>	<u>32%</u>	<u>95,993</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>General Expenses</u>				
Insurance- Public Works Accidents	3,000	3,000	0%	0
Paving	200,000	200,000	0%	0
Tools & Equipment	5,000	0	0%	5,000
Repairs & Maintenance	0	31,000	(100%)	(31,000)
Equipment Rental	12,000	0	0%	12,000
Operational Supplies	17,000	20,000	(15%)	(3,000)
Winter Supplies	40,000	20,000	100%	20,000
Safety Supplies	4,500	4,000	13%	500
<u>Total General Expenses</u>	<u>281,500</u>	<u>278,000</u>	<u>1%</u>	<u>3,500</u>
<u>Fleet Expenses</u>				
Vehicle Insurance	12,540	10,000	25%	2,540
Fuel	25,600	25,000	2%	600
Vehicles Maintenance	44,895	50,000	(10%)	(5,105)
2008 Intn'l Dump Truck V-1	0	0		0
2005 Intn'l Dump Truck V-2	0	0		0
2009 GMC Sierra V-4	0	0		0
2008 Chev Silverado V-5 (Sewer Truck)	0	0		0
2012 JBC 200 Backhoe Loader V-6	0	0		0
2008 JD 5525 N Tractor V-8	0	0		0
1991 Badger/Chipper V-10	0	0		0
2010 Durat Utility Trailer V-14	0	0		0
JD Zero Turn Mower V-19	0	0		0
1999 JD Small Tractor V-20	0	0		0
2017 F550 V-22	0	0		0
2018 Kubota Rubber Track Excavator V-23	0	0		0
2015 TRKSW Tractor V-36	0	0		0
MT Trackless V-39	0	0		0
Trailer for Excavator V-39	0	0		0
2017 Ford 550 V-22	0	0		0
2021 Waker Artic Loader V-36	0	0		0
2022 GMC Sierra 2500 V-5	0	0		0
<u>Total Fleet Expenses</u>	<u>83,035</u>	<u>85,000</u>	<u>(2%)</u>	<u>(1,965)</u>
<u>Total Streets & Roads Expenses</u>	<u>764,612</u>	<u>667,084</u>	<u>15%</u>	<u>97,528</u>
<u>Street Lighting</u>				
Power	69,043	56,000	23%	13,043
Repairs & Maintenance	800	1,000	(20%)	(200)
<u>Total Street Lighting</u>	<u>69,843</u>	<u>57,000</u>	<u>23%</u>	<u>12,843</u>
<u>Traffic Services</u>				
Operational Supplies & Equipment	0	5,000	(100%)	(5,000)
Traffic Services	22,500	0	0%	22,500
Repairs & Maintenance	2,700	5,000	(46%)	(2,300)
<u>Total Traffic Services</u>	<u>25,200</u>	<u>10,000</u>	<u>152%</u>	<u>15,200</u>
<u>Crossing Guards</u>				
<u>Salaries & Wages</u>				
Hourly Wages	20,112	18,743	7%	1,369
CPP	780	335	133%	445
EI	459	415	11%	44
WCB	481	536	(10%)	(55)
<u>Total Salaries & Benefits</u>	<u>21,832</u>	<u>20,029</u>	<u>9%</u>	<u>1,802</u>



	2024 BUDGET	2023 BUDGET	%	\$
<u>General Expenses</u>				
Communication	150	200	(25%)	(50)
Safety Supplies	500	500	0%	0
<u>Total General Expenses</u>	<u>650</u>	<u>700</u>	<u>(7%)</u>	<u>(50)</u>
<u>Total Crossing Guards Expenses</u>	<u>22,482</u>	<u>20,729</u>	<u>8%</u>	<u>1,752</u>
 <u>Storm Sewer</u>				
Repairs & Maintenance	15,500	0	0%	15,500
<u>Total Storm Sewer</u>	<u>15,500</u>	<u>0</u>	<u>0%</u>	<u>15,500</u>
 <u>Long Term Debt</u>				
Debenture Principal	17,727	29,127	(39%)	(11,400)
Debenture Interest	5,218	6,008	(13%)	(790)
<u>Total Debenture Expenses</u>	<u>22,945</u>	<u>35,135</u>	<u>(35%)</u>	<u>(12,190)</u>
 <u>Partner Contributions</u>				
Kings Transit Authority	104,184	70,300	48%	33,884
Kings Point to Point Transit	5,400	5,039	7%	361
<u>Total Partner Contributions</u>	<u>109,584</u>	<u>75,339</u>	<u>45%</u>	<u>34,245</u>
Total Expenses	1,220,028	1,003,452	22%	216,577
Net Surplus (Deficit)	(1,220,028)	(1,003,452)	22%	(216,577)



	2024 BUDGET	2023 BUDGET	%	\$
ENVIRONMENTAL HEALTH				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	207,552	203,200	2%	4,352
Sewer Industrial	290,368	288,203	1%	2,165
Sewer Institutional	40,006	33,266	20%	6,740
<u>Total Operating Revenue</u>	<u>537,926</u>	<u>524,669</u>	<u>3%</u>	<u>13,257</u>
<u>Grants</u>				
Provincial Government Grants	0	4,800	(100%)	(4,800)
<u>Total Grants</u>	<u>0</u>	<u>4,800</u>	<u>(100%)</u>	<u>(4,800)</u>
Total Revenue	537,926	529,469	2%	8,457
Expenses				
<u>Sewer Administration</u>				
<u>Salaries & Benefits</u>				
Regular Wages	40,497	25,899	56%	14,598
CPP	1,877	1,138	65%	739
EI	702	434	62%	268
WCB	835	655	27%	180
Group Medical & Life	4,510	506	791%	4,004
Pension	3,240	2,072	56%	1,168
<u>Total Salaries & Benefits</u>	<u>51,661</u>	<u>30,704</u>	<u>68%</u>	<u>20,956</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0%	0
Meals	0	0		0
Training & Conferences	1,800	2,000	(10%)	(200)
Membership Fees & Dues	400	500	(20%)	(100)
Office Supplies	1,000	1,000	0%	0
Meetings	0	0		0
Administration Fees	36,817	26,000	42%	10,817
Communications	2,524	3,500	(28%)	(976)
<u>Total General Expenses</u>	<u>45,541</u>	<u>36,000</u>	<u>27%</u>	<u>9,541</u>
<u>Contribution to Reserves</u>	<u>0</u>	<u>46,592</u>	<u>(100%)</u>	<u>(46,592)</u>
Total Sewer Administration Expenses	97,202	113,296	(14%)	(16,095)
<u>Sewer Collection</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	7,627	8,097	(6%)	(470)
CPP	375	393	(4%)	(18)
EI	140	158	(11%)	(18)
WCB	167	208	(20%)	(41)
Group Medical & Life	426	402	6%	24
Pension	610	560	9%	50
<u>Total Salaries & Benefits</u>	<u>9,345</u>	<u>9,818</u>	<u>(5%)</u>	<u>(472)</u>
<u>General Expenses</u>				
Facility Insurance	387	300	29%	87
Contracted Services	0	0		0
Utilities	39,283	35,000	12%	4,283



	2024	2023	%	\$
	BUDGET	BUDGET		
Repairs & Maintenance	29,500	25,000	18%	4,500
Operational Supplies	0	5,000	(100%)	(5,000)
Tools & Equipment	0	0		0
<u>Total General Expenses</u>	<u>69,170</u>	<u>65,300</u>	<u>6%</u>	<u>3,870</u>
Total Sewer Collection Expenses	78,515	75,118	5%	3,398
<u>Sewer Treatment</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	61,015	64,779	(6%)	(3,764)
CPP	3,004	3,141	(4%)	(137)
EI	1,123	1,262	(11%)	(139)
WCB	1,335	1,660	(20%)	(325)
Group Medical & Life	3,412	3,213	6%	199
Pension	4,881	4,479	9%	402
<u>Total Salaries & Benefits</u>	<u>74,770</u>	<u>78,534</u>	<u>(5%)</u>	<u>(3,765)</u>
<u>General Expenses</u>				
Facility Insurance	7,140	7,500	(5%)	(360)
Contracted Services	0	0		0
Utilities	121,421	102,000	19%	19,421
Repairs & Maintenance	77,898	50,000	56%	27,898
Operational Supplies	0	17,500	(100%)	(17,500)
Tools & Equipment	1,000	1,000	0%	0
Sewer Treatment Testing	20,000	18,000	11%	2,000
Clothing & Safety Equipment	800	2,000	(60%)	(1,200)
<u>Total General Expenses</u>	<u>228,259</u>	<u>198,000</u>	<u>15%</u>	<u>30,259</u>
Total Sewer Treatment Expenses	303,029	276,534	10%	26,494
Other Solid Waste Charges	8,142	2,500	226%	5,642
<u>Long Term Debt</u>				
Debenture Principal	44,131	55,531	(21%)	(11,400)
Debenture Interest	4,830	6,490	(26%)	(1,660)
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>62,021</u>	<u>(21%)</u>	<u>(13,060)</u>
Total Sewer Expenses	535,849	529,469	1%	6,379
Sewer Net Surplus (Deficit)	2,077	0	0%	2,078
<u>Partner Contributions</u>				
Valley Waste Resource Management	220,962	223,490	(1%)	(2,528)
<u>Total Partner Contributions</u>	<u>220,962</u>	<u>223,490</u>	<u>(1%)</u>	<u>(2,528)</u>
Total Expenses	756,811	752,959	1%	3,851
Net Surplus (Deficit)	(218,885)	(223,490)	(2%)	4,606



	2024 BUDGET	2023 BUDGET	%	\$
SEWER SERVICES				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	207,552	203,200	2%	4,352
Sewer Industrial	290,368	288,203	1%	2,165
Sewer Institutional	40,006	33,266	20%	6,740
<u>Total Operating Revenue</u>	<u>537,926</u>	<u>524,669</u>	<u>3%</u>	<u>13,257</u>
<u>Grants</u>				
Provincial Government Grants	0	4,800	(100%)	(4,800)
<u>Total Grants</u>	<u>0</u>	<u>4,800</u>	<u>(100%)</u>	<u>(4,800)</u>
Total Revenue	537,926	529,469	2%	8,457
Expenses				
<u>Sewer Administration</u>				
<u>Salaries & Benefits</u>				
Regular Wages	40,497	25,899	56%	14,598
CPP	1,877	1,138	65%	739
EI	702	434	62%	268
WCB	835	655	27%	180
Group Medical & Life	4,510	506	791%	4,004
Pension	3,240	2,072	56%	1,168
<u>Total Salaries & Benefits</u>	<u>51,661</u>	<u>30,704</u>	<u>68%</u>	<u>20,956</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0%	0
Meals	0	0		0
Training & Conferences	1,800	2,000	(10%)	(200)
Membership Fees & Dues	400	500	(20%)	(100)
Office Supplies	1,000	1,000	0%	0
Meetings	0	0		0
Administration Fees	36,817	26,000	42%	10,817
Communications	2,524	3,500	(28%)	(976)
<u>Total General Expenses</u>	<u>45,541</u>	<u>36,000</u>	<u>27%</u>	<u>9,541</u>
<u>Contribution to Reserves</u>	<u>0</u>	<u>46,592</u>	<u>(100%)</u>	<u>(46,592)</u>
Total Sewer Administration Expenses	97,202	113,296	(14%)	(16,095)
<u>Sewer Collection</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	7,627	8,097	(6%)	(470)
CPP	375	393	(4%)	(18)
EI	140	158	(11%)	(18)
WCB	167	208	(20%)	(41)
Group Medical & Life	426	402	6%	24



	2024 BUDGET	2023 BUDGET	%	\$
Pension	610	560	9%	50
<u>Total Salaries & Benefits</u>	<u>9,345</u>	<u>9,818</u>	<u>(5%)</u>	<u>(472)</u>
<u>General Expenses</u>				
Facility Insurance	387	300	29%	87
Contracted Services	0	0		0
Utilities	39,283	35,000	12%	4,283
Repairs & Maintenance	29,500	25,000	18%	4,500
Operational Supplies	0	5,000	(100%)	(5,000)
Tools & Equipment	0	0		0
<u>Total General Expenses</u>	<u>69,170</u>	<u>65,300</u>	<u>6%</u>	<u>3,870</u>
Total Sewer Collection Expenses	78,515	75,118	5%	3,398
<u>Sewer Treatment</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	61,015	64,779	(6%)	(3,764)
CPP	3,004	3,141	(4%)	(137)
EI	1,123	1,262	(11%)	(139)
WCB	1,335	1,660	(20%)	(325)
Group Medical & Life	3,412	3,213	6%	199
Pension	4,881	4,479	9%	402
<u>Total Salaries & Benefits</u>	<u>74,770</u>	<u>78,534</u>	<u>(5%)</u>	<u>(3,765)</u>
<u>General Expenses</u>				
Facility Insurance	7,140	7,500	(5%)	(360)
Contracted Services	0	0		0
Utilities	121,421	102,000	19%	19,421
Repairs & Maintenance	77,898	50,000	56%	27,898
Operational Supplies	0	17,500	(100%)	(17,500)
Tools & Equipment	1,000	1,000	0%	0
Sewer Treatment Testing	20,000	18,000	11%	2,000
Clothing & Safety Equipment	800	2,000	(60%)	(1,200)
<u>Total General Expenses</u>	<u>228,259</u>	<u>198,000</u>	<u>15%</u>	<u>30,259</u>
Total Sewer Treatment Expenses	303,029	276,534	10%	26,494
Other Solid Waste Charges	8,142	2,500	226%	5,642
<u>Long Term Debt</u>				
Debenture Principal	44,131	55,531	(21%)	(11,400)
Debenture Interest	4,830	6,490	(26%)	(1,660)
<u>Total Long Term Debt</u>	<u>48,961</u>	<u>62,021</u>	<u>(21%)</u>	<u>(13,060)</u>
Total Expenses	535,849	529,469	1%	6,379
Net Surplus (Deficit)	2,077	0	0%	2,078



	2024 BUDGET	2023 BUDGET	%	\$
PLANNING AND DEVELOPMENT				
Revenue				
Planning	8,000	6,000	33%	2,000
Total Revenue	8,000	6,000	33%	2,000
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	30,206	25,253	20%	4,953
Vacation	0	0		0
CPP	1,381	1,240	11%	141
EI	689	559	23%	130
WCB	722	722	(0%)	0
Group Medical & Life	1,998	1,588	26%	410
Pension	1,959	2,020	(3%)	(61)
<u>Total Salaries & Benefits</u>	<u>36,955</u>	<u>31,382</u>	<u>18%</u>	<u>5,573</u>
<u>General Expenses</u>				
Travel	500	1,500	(67%)	(1,000)
Office Supplies	1,000	2,000	(50%)	(1,000)
Advertising	3,000	3,000	0%	0
Postage & Courier	100	100	0%	0
Legal	10,000	17,500	(43%)	(7,500)
Other Professional Fees	116,500	65,500	78%	51,000
<u>Total General Expenses</u>	<u>131,100</u>	<u>89,600</u>	<u>46%</u>	<u>41,500</u>
Total Expenses	168,055	120,982	39%	47,073
Net Surplus (Deficit)	(160,055)	(114,982)	39%	(45,073)



	2024 BUDGET	2023 BUDGET	%	\$
ECONOMIC DEVELOPMENT				
Revenue				
Federal Government Grants	0	0		0
Provincial Government Grants	0	0		0
Local Government Grants	0	0		0
Total Revenue	0	0	0%	0
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	31,470	27,194	16%	4,276
CPP	1,502	1,351	11%	151
EI	561	602	(7%)	(41)
WCB	668	778	(14%)	(110)
Group Medical & Life	1,715	1,662	3%	53
Pension	2,518	2,176	16%	342
<u>Total Salaries & Benefits</u>	<u>38,434</u>	<u>33,763</u>	<u>14%</u>	<u>4,670</u>
<u>General Expenses</u>				
Travel	1,080	200	440%	880
Training & Conferences	300	0	0%	300
Membership Fees & Dues	350	0	0%	350
Communication	1,020	0	0%	1,020
Marketing Promo & Community Dev.	9,800	5,000	96%	4,800
Advertising	0	1,000	(100%)	(1,000)
Meetings	0	0		0
Program Expenditures	0	0		0
Contracted Services	0	0		0
Operational Materials/Supplies	0	0		0
<u>Total General Expenses</u>	<u>12,550</u>	<u>6,200</u>	<u>102%</u>	<u>6,350</u>
<u>Partner Contributions</u>				
Valley Regional Enterprise Network	14,100	14,865	(5%)	(765)
Valley Community Fibre Network	3,200	3,200	0%	0
Nova Scotia Housing Authority	40,000	40,000	0%	0
<u>Total Partner Contributions</u>	<u>57,300</u>	<u>58,065</u>	<u>(1%)</u>	<u>(765)</u>
Total Expenses	108,284	98,028	10%	10,255
Net Surplus (Deficit)	(108,284)	(98,028)	10%	(10,255)



	2024 BUDGET	2023 BUDGET	%	\$
VISITOR INFORMATION CENTRE				
Revenue				
Federal Government Grants	4,000	0	0%	4,000
Provincial Government Grants	4,000	0	0%	4,000
Local Government Grants	2,000	0	0%	2,000
Total Revenue	10,000	0	0%	10,000
Expenses				
<u>Salaries & Benefits</u>				
Hourly Wages	9,723	9,038	8%	685
CPP	370	316	17%	54
EI	222	200	11%	22
WCB	232	259	(10%)	(27)
Group Medical & Life	0	0		0
Pension	0	0		0
<u>Total Salaries & Benefits</u>	<u>10,547</u>	<u>9,813</u>	<u>7%</u>	<u>735</u>
<u>General Expenses</u>				
Communications	0	1,000	(100%)	(1,000)
Utilities	893	750	19%	143
Operational Materials/Supplies	0	0		0
<u>Total General Expenses</u>	<u>893</u>	<u>1,750</u>	<u>(49%)</u>	<u>(857)</u>
Total Expenses	11,440	11,563	(1%)	(122)
Net Surplus (Deficit)	(1,440)	(11,563)	(88%)	10,122



	2024 BUDGET	2023 BUDGET	%	\$
REC ADMIN				
Revenue				
<u>Grants</u>				
Federal Government Grants	0	0		0
Provincial Government Grants	50,000	25,000	100%	25,000
Local Government Grants	12,500	12,500	0%	0
<u>Total Grants</u>	<u>62,500</u>	<u>37,500</u>	<u>67%</u>	<u>25,000</u>
Total Revenue	62,500	37,500	67%	25,000
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	111,814	98,063	14%	13,751
CPP	5,805	4,145	40%	1,660
EI	2,316	1,949	19%	367
WCB	2,104	2,520	(16%)	(416)
Group Medical & Life	1,499	12,888	(88%)	(11,389)
Pension	8,945	3,921	128%	5,024
<u>Total Salaries & Benefits</u>	<u>132,483</u>	<u>123,486</u>	<u>7%</u>	<u>8,998</u>
<u>General Expenses</u>				
Travel	3,200	600	433%	2,600
Training & Conferences	2,600	1,500	73%	1,100
Membership Fees & Dues	1,400	2,500	(44%)	(1,100)
Meals	150	0	0%	150
Meetings	100	150	(33%)	(50)
Advertising	0	500	(100%)	(500)
Communications	540	250	116%	290
<u>Total General Expenses</u>	<u>7,990</u>	<u>5,500</u>	<u>45%</u>	<u>2,490</u>
<u>Community Events & Festivals</u>				
General Events & Festivals	26,620	0	0%	26,620
Apple Blossom	0	600	(100%)	(600)
Christmas	0	1,500	(100%)	(1,500)
Canada Day	0	150	(100%)	(150)
Halloween	0	500	(100%)	(500)
Yard Sale	0	100	(100%)	(100)
Easter	0	500	(100%)	(500)
Volunteer Week	0	1,000	(100%)	(1,000)
Gala Days	0	10,000	(100%)	(10,000)
Bike Rodeo	0	0		0
Winter Carnival	0	500	(100%)	(500)
Garden Plots	0	500	(100%)	(500)
Concert Series	0	3,400	(100%)	(3,400)
Box Cars	0	2,000	(100%)	(2,000)
<u>Total Community Events</u>	<u>26,620</u>	<u>20,750</u>	<u>28%</u>	<u>5,870</u>
Total Expenses	167,093	149,736	12%	17,358
Net Surplus (Deficit)	(104,593)	(112,236)	(7%)	7,642



	2024 BUDGET	2023 BUDGET	%	\$
REC PROGRAMMING				
Revenue				
Misc Recreation Program Revenue	1,280	16,200	(92%)	(14,920)
Summer Day Camp	30,000	33,750	(11%)	(3,750)
After School Program	61,500	60,750	1%	750
Adult Programs	960	0	0%	960
Pickleball	1,800	0	0%	1,800
<u>Total Revenue</u>	<u>95,540</u>	<u>110,700</u>	<u>(14%)</u>	<u>(15,160)</u>
<u>Grants</u>				
Federal Government Grants	16,000	10,080	59%	5,920
Provincial Government Grants	3,750	0	0%	3,750
Local Government Grants	11,000	11,000	0%	0
<u>Total Grants</u>	<u>30,750</u>	<u>21,080</u>	<u>46%</u>	<u>9,670</u>
Total Revenue	126,290	131,780	(4%)	(5,490)
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	27,690	24,861	11%	2,829
After School Program Wages	49,340	34,100	45%	15,240
Summer Camp Wages	29,908	23,330	28%	6,578
CPP	4,780	2,654	80%	2,126
EI	2,440	1,649	48%	791
WCB	2,556	2,133	20%	423
Group Medical & Life	3,085	2,209	40%	876
Pension	2,215	994	123%	1,221
<u>Total Salaries & Benefits</u>	<u>122,014</u>	<u>91,930</u>	<u>33%</u>	<u>30,085</u>
<u>General Expenses</u>				
Communication	1,080	100	980%	980
<u>Total General Expenses</u>	<u>1,080</u>	<u>100</u>	<u>980%</u>	<u>980</u>
<u>Program Expenditures</u>				
General Program Expenditures	2,750	10,000	(73%)	(7,250)
Summer Day Camp	1,800	0	0%	1,800
After School Program	1,500	0	0%	1,500
Adult Program	2,700	0	0%	2,700
Pickleball	0	0	0%	0
<u>Total Program Expenditures</u>	<u>8,750</u>	<u>10,000</u>	<u>(13%)</u>	<u>(1,250)</u>
Total Expenses	131,844	102,030	29%	29,815
Net Surplus (Deficit)	(5,554)	29,750	(119%)	(35,305)



PARKS & FACILITIES

Revenue

	2024 BUDGET	2023 BUDGET	%	\$
<u>Facility Rentals</u>	4,660	4,000	17%	660
<u>Grants</u>				
Federal Government Grants	5,720	14,313	(60%)	(8,593)
Provincial Government Grants	13,224	0	0%	13,224
Local Government Grants	0	0		0
<u>Total Grants</u>	<u>18,944</u>	<u>14,313</u>	<u>32%</u>	<u>4,631</u>

Total Revenue

23,604 18,313 29% 5,291

Expenses

Salaries & Benefits

Hourly Wages	25,169	38,994	(35%)	(13,825)
CPP	1,755	1,425	23%	330
EI	913	863	6%	50
WCB	956	1,115	(14%)	(159)
Group Medical & Life	0	0		0
Pension	0	0		0
<u>Total Salaries & Benefits</u>	<u>28,793</u>	<u>42,397</u>	<u>(32%)</u>	<u>(13,605)</u>

General Expenses

Travel	333	100	233%	233
Communications	250	250	0%	0
Facility Insurance	5,511	4,200	31%	1,311
Utilities	1,456	5,000	(71%)	(3,544)
Tools & Equipment	6,000	3,000	100%	3,000
Safety Supplies	600	1,000	(40%)	(400)
<u>Total General Expenses</u>	<u>14,150</u>	<u>13,550</u>	<u>4%</u>	<u>600</u>

Repairs & Maintenance

General Repairs & Maintenance	5,000	2,000	150%	3,000
Ballfields Maintenance	6,200	2,200	182%	4,000
Tennis Courts Maintenance	300	300	0%	0
Splash Pad Maintenance	2,000	1,000	100%	1,000
Rainforth Park Maintenance	2,000	1,500	33%	500
Centennial Park Maintenance	4,000	2,000	100%	2,000
Spicer Park Maintenance	0	1,000	(100%)	(1,000)
Chute Park Maintenance	1,000	2,000	(50%)	(1,000)
Trails Maintenance	3,500	1,500	133%	2,000
Carol's Place Maintenance	9,800	1,500	553%	8,300
<u>Total Repairs & Maintenance</u>	<u>33,800</u>	<u>15,000</u>	<u>125%</u>	<u>18,800</u>



	2024	2023	%	\$
	BUDGET	BUDGET		
<u>Vehicle Expenses</u>				
Vehicle Insurance	2,524	2,000	26%	524
Fuel	3,500	3,500	0%	0
Vehicle Maintenance	800	8,500	(91%)	(7,700)
2019 GMC Sierra V-18	0	0		0
2017 Kubota 0-Turn Mower V-35	0	0		0
2018 HMD Utility Trailer V-25 (Water Tank)	0	0		0
2019 Kubota Zero Turn V-35	0	0		0
Kubota Zero Turn V-37	0	0		0
2018 Kubota Tractor V-24	0	0		0
1996 Float Trailer V-40	0	0		0
<u>Total Vehicle Expenses</u>	<u>6,824</u>	<u>14,000</u>	<u>(51%)</u>	<u>(7,176)</u>
<u>Long Term Debt</u>				
Principal	18,150	18,150	0%	0
Interest	8,327	8,706	(4%)	(379)
<u>Total Long Term Debt</u>	<u>26,477</u>	<u>26,856</u>	<u>(1%)</u>	<u>(379)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Library	17,400	17,400	0%	0
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0%</u>	<u>0</u>
Total Expenses	127,444	129,203	(1%)	(1,759)
Net Surplus (Deficit)	(103,840)	(110,890)	(6%)	7,050



	2024 BUDGET	2023 BUDGET	%	\$
FITNESS CENTRE				
Revenue				
Membership Sales	131,712	80,000	65%	51,712
Personal Training	8,000	0	0%	8,000
Common BDCA	4,000	0	0%	4,000
Fitness Classes	0	0		0
Total Revenue	143,712	80,000	80%	63,712
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	93,763	95,446	(2%)	(1,683)
CPP	4,954	4,842	2%	112
EI	2,140	2,111	1%	29
WCB	2,241	2,730	(18%)	(489)
Group Medical & Life	7,828	7,417	6%	411
Pension	6,499	5,431	20%	1,068
<u>Total Salaries & Benefits</u>	<u>117,425</u>	<u>117,977</u>	<u>(0%)</u>	<u>(552)</u>
<u>General Expenses</u>				
Travel	0	0		0
Training & Conferences	0	650	(100%)	(650)
Communications & Cable	2,100	2,800	(25%)	(700)
Advertising	250	600	(58%)	(350)
Insurance	750	600	25%	150
Contracted Services	0	10,000	(100%)	(10,000)
Personal Trainers	9,800	3,000	227%	6,800
Utilities	10,714	9,000	19%	1,714
Shared Expenses	9,000	8,000	13%	1,000
Operational Supplies	5,900	5,000	18%	900
Repairs & Maintenance	2,500	2,000	25%	500
<u>Total General Expenses</u>	<u>41,014</u>	<u>41,650</u>	<u>(2%)</u>	<u>(637)</u>
Total Expenses	158,439	159,627	(1%)	(1,189)
Net Surplus (Deficit)	(14,727)	(79,627)	(82%)	64,901