

INFORMATION REPORT

2024/25 Draft Operating Budget V1



To: Council
From: Director of Finance
Date: January 23, 2024
Subject: 2024/25 Draft Operating Budget V1

References/Attachments

- 2024/25 Draft Operating Budget V1 Package
- 2024/25 Draft Operating Budget V1 Presentation
- 2024 PVSC Assessment Municipal Profile Report
- 2024 Draft Priorities

Legislation

- MGA Section 65

Background

In accordance with the *Municipal Government Act*, all municipalities are required to deliver a balanced budget. Management began working through preliminary budget information in early December of 2023, engaging all departments in the process to best understand the needs and priorities of operations. Berwick's draft operating budget has been prepared to reflect Council's priorities and service levels for the community, both which require short and long-term planning for present and future state, with a continued focus on longstanding financial stability.

Version 1 of the 24/25 draft operating budget is being presented this evening to allow Council the opportunity to discuss, seek clarification and provide direction as staff move toward presenting a final budget for approval on March 12, 2024.

Key Revenue Highlights

Assessments:

- Berwick's preliminary 2024 assessment roll recognizes an 8.48% increase in residential taxable assessments and a 7.9% increase in commercial taxable assessments. The provincial CAP is set as 3.2%.
- Of the 827 taxable residential dwellings in Berwick, 747 (90%) fall under capped assessment.

Taxation:

- V1 of the draft operating budget assumes a 0% change in the tax rate, resulting in an increase to taxation revenue of \$327,900 based on assessment growth alone.

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Sewer Services:

- Staff are currently collecting prior year usage data to prepare 24/25 budget estimates. This updated information will be provided in a future draft. V1 includes revenue as approved in the 23/24 operating budget.
- Revenue of \$15,000 has been included for sewer connection fees.

Administration Fees:

- BEC administration fees have been reduced by \$31,512 because of reallocating a full-time employee at 100% to BEC, rather than 80% as previously allocated. The corresponding expense has been removed as well.
- The sewer admin fees have increased by \$20,000 as the calculation is based on 7% of sewer expenses, which have increased as noted below in this report.

Grants:

- The Municipal Capacity Grant has increased by \$33K as reflected within the new provincial service agreement.
- The Municipality of Kings operating grant for fire services has increased by \$13,000 based on fire services operating expenses. Fire response calls within Kings County have yet to be obtained and budgeted revenue will be updated once received.
- The Active Communities Fund grant has increased by \$10K.

Fitness Centre:

- V1 supports a \$7,000 increase in revenue stemming from an increase in membership.

Programs:

- No significant changes in revenue projected for recreational programs.

Transfers/Reserves:

- The AREA dividend has been significantly reduced by \$142,000 to better align with AREA projections.
- In this draft, no transfer from operating reserves or Safe Restart funds have been included.

Key Expense Highlights:

Legislative Services:

- With an election slated for Fall 2024, expenses of \$15,000 have been included.
- Included within this department are grants to organizations. Compiled in the table below is a list of the grants included in the 24/25 V1 draft budget.
- V1 only includes a cost-of-living increase to council remuneration. Impacts of a remuneration review will be considered at a future meeting.

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Mural Society	3,000
KMCC Dinner	1,100
KMCC Bronze Sponsor	500
KMCC Golf- 2 teams	1,000
AVCC Business Awards	550
KMCC Dinner Auction Donation GC	200
Sports Hall of Fame	100
Housing Support Grant (AVFM) *starting at \$10K for council to consider for grants but not yet identified	10,000
Active Kids/Healthy Kids Grant	1,000
Kings County Senior Safety Society	2,000
Landmark East- \$2K/y/5y- 23,24,25,26,27 (Y2)	2,000
	21,450

Administration:

- CPI has been applied to all salaries across the organization at a rate of 4.0%.
- Included in the draft budget is a full-time Customer Service/Communications role, an increase of \$45K.
- Also included is executive support provided by an existing employee, increasing the budget by \$9K.
- IT requirements are pending from the consultant and will be included in the next draft budget for Council’s consideration.

Other Government:

- Audit fees have increased by \$17,000 to cover the internal audit consultant which has been supporting finance. This level of expense is expected to be ongoing as the Town will be tendering for audit services in the near future.
- Legal fees have increased by \$20,000 as Berwick plans to hire a recruitment firm to assist with the Director of Public Works competition.
- The budget assumes a \$30K increase to Annapolis Valley Regional Centre for Education and this figure will be updated in a future draft budget once confirmed.
- Correctional Services has been removed from the budget as a result of the new service exchange agreement with the province, resulting in savings of \$29K.
- Low-income tax exemptions have increased by \$15K based on the increase in eligible property assessments.

RCMP:

- A 6% increase to RCMP services is included, based on the 23/24 increase, resulting in an increase of \$75K. The draft budget will be updated to reflect the actual increase once that notice has been received.

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Bylaw:

- Although it was not discussed directly by Council at the priorities setting workshop, it has been a constant topic of conversation by Council and the Police Services Advisory Committee. Therefore, a 50% Bylaw Enforcement officer is proposed resulting in an additional expense of \$28K and projected fine revenue of \$5K.

Fire Services:

- The renewal of the pager lease and addition of ten pagers increased communications by \$6,500.
- Safety supplies have increased by \$6K to include purchase of helmets.
- An additional \$80K will be added to the debt financing expense as the Fire Hall debenture is up for refinancing (\$58K annual payment, leaving a balance to refinance of \$291,250) and the Town has committed to financing its portion of the water storage tank and portable pumper truck, as approved within the 23/24 5-Year capital investment plan.

Planning & Development:

- The MPS review was a one-time expense, resulting in a reduction of expenses of \$25K.

Solar Garden:

- Expenses & Revenue will be populated as they become known throughout the budget process.

Economic Development:

- The Regional Housing Authority expenses have been removed resulting from the new service exchange agreement with the province, resulting in savings of \$40K.

Recreation Admin:

- Nominal salary changes of \$5K are included.

Recreation Programming:

- Salary expense has reduced by \$11K based on plans to operate with a 4-staff complement, rather than a 5 staff complement as budgeted in previous years.

Fitness Centre:

- Nominal increases to salaries, insurance and utilities are included, and are offset by anticipated increase in revenue.

Parks & Facilities:

- Upon conclusion of the summer season, the Town is proposing to add the full-time Parks Coordinator role. Salaries reflect the pro-rated Parks Coordinator and three seasonal, student positions with an expense increase of \$60K.

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Public Works:

- The Director of Public Works role remains vacant and is included for a full year, in addition to the Manager of Public Works to allow for succession planning.
- Additional training expenses of \$9K are included, \$7K of which provides select staff with heavy equipment operator training.
- Debenture repayment expenses have increased by \$37K to include the financing of the JD Backhoe as approved and purchased in 23/24.
- Tree management expenses of \$6K are included and the department will develop an annual plan to plant new trees.
- Traffic light sensors for the new 3-way stop on Main St., with a cost of \$4K, will provide better visibility for drivers and enhance safety at that location.
- Line painting has increased \$4K to reflect actual cost from 23/24.

Sewer:

- The debenture from 2013 for the Wastewater Treatment Plant has been repaid, resulting in a reduction in expenses of \$27K.
- Sewer line maintenance, camera and GIS is planned for South side of Main St. from public works shop, East to Morse Lane, with an expense of \$12K. Staff plans to include a new section in each budget to capture accurate data for the asset management program.
- Administration fees have increased by \$20K and are directly related to the increase in department expenses. Utilities are expected to increase \$9K based on rate increase.
- A sewer rate review study expense of \$10K is being proposed to ensure a subject matter expert will review rates incorporating the significant capital funds required for upgrades and future requirements.

Financial Implications

At present, there is a shortfall of \$306,000 projected. In accordance with the MGA, Berwick must present a balanced budget. Management is seeking direction from Council to revise draft V2 of the 24/25 operating budget. Options for direction may include proposed increase(s) to tax rates, reduction to specific expenses, utilization of operating reserves for one-time expenses or any combination thereof or additional directives Council elects to provide.

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Priority Alignment

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

Community Engagement/Communication

A public budget information session is planned for January 29, 2024, at Town Hall Gym. All budget information will be posted on Berwick's website at: Berwick.ca/2024-25budget.

CAO Initials: JB



	2025 BUDGET	2024 BUDGET	%	\$
OPERATING SUMMARY				
Revenue				
Taxes & Grants in Lieu of Taxes	4,381,434	4,052,773	8.11%	328,661
Sewer Revenues	537,926	537,926	0.00%	0
Sale of Services	613,086	568,361	7.87%	44,724
Other Revenue	273,380	256,143	6.73%	17,237
Federal, Provincial & Other Grants	413,705	376,753	9.81%	36,952
Other Transfers	20,000	200,950	(90.05%)	(180,950)
Total Revenue	6,239,531	5,992,906	4.12%	246,624
Expenses				
General Government	2,169,482	1,975,410	9.82%	194,073
Protective Services	1,354,859	1,168,058	15.99%	186,800
Public Works	1,326,462	1,220,029	8.72%	106,433
Planning & Development	148,543	168,055	(11.61%)	(19,512)
Community Development	748,585	704,544	6.25%	44,041
Solar Garden	28,000	0	0.00%	28,000
Sewer/Environmental Health	769,138	756,810	1.63%	12,328
Total Expenses	6,545,069	5,992,906	9.21%	552,163
Net Surplus (Deficit)	(305,538)	0		(305,539)



	2025 BUDGET	2024 BUDGET	%	\$
LEGISLATIVE SERVICES				
Revenue				
Total Revenue				
Expenses				
<u>Mayor Clarke</u>				
Honorarium	23,743	22,844	3.94%	900
Travel	1,500	1,500	0.00%	0
Training & Conferences	750	750	0.00%	0
Meals	250	250	0.00%	0
Communications	650	650	0.00%	0
<u>Total Expenses</u>	<u>26,893</u>	<u>25,994</u>	<u>3.46%</u>	<u>900</u>
<u>Councillor Trinacity</u>				
Honorarium	12,199	11,736	3.94%	462
Travel	750	750	0.00%	0
Training & Conferences	750	750	0.00%	0
Meals	150	150	0.00%	0
<u>Total Expenses</u>	<u>13,849</u>	<u>13,386</u>	<u>3.45%</u>	<u>462</u>
<u>Councillor Reeves</u>				
Honorarium	11,099	10,678	3.94%	421
Travel	300	300	0.00%	0
Training & Conferences	300	300	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>11,799</u>	<u>11,378</u>	<u>3.70%</u>	<u>421</u>
<u>Councillor Walsh</u>				
Honorarium	11,099	10,678	3.94%	421
Travel	300	300	0.00%	0
Training & Conferences	300	300	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>11,799</u>	<u>11,378</u>	<u>3.70%</u>	<u>421</u>
<u>Councillor Goddard</u>				
Honorarium	11,099	10,678	3.94%	421
Travel	300	300	0.00%	0
Training & Conferences	300	300	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>11,799</u>	<u>11,378</u>	<u>3.70%</u>	<u>421</u>



	2025 BUDGET	2024 BUDGET	%	\$
<u>Councillor Jamieson</u>				
Honorarium	11,099	10,678	3.94%	421
Travel	300	300	0.00%	0
Training & Conferences	300	300	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>11,799</u>	<u>11,378</u>	<u>3.70%</u>	<u>421</u>
<u>Councillor Lutz</u>				
Honorarium	11,099	10,678	3.94%	421
Travel	300	300	0.00%	0
Training & Conferences	300	300	0.00%	0
Meals	100	100	0.00%	0
<u>Total Expenses</u>	<u>11,799</u>	<u>11,378</u>	<u>3.70%</u>	<u>421</u>
<u>General Expenses</u>				
CPP Expense	2,326	2,198	5.80%	128
Membership Fees & Dues	3,000	3,000	0.00%	0
Advertising	1,500	1,500	0.00%	0
Meeting Expenses	500	500	0.00%	0
Special Events	9,248	9,248	0.00%	0
Grants to Organizations	21,450	15,950	34.48%	5,500
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0.00%	0
Grant-Valley Wildcats	10,000	10,000	0.00%	0
Elections	15,000	0	0.00%	15,000
<u>Total Expenses</u>	<u>73,024</u>	<u>52,396</u>	<u>39.37%</u>	<u>20,628</u>
Total Expenses	172,761	148,666	16.21%	24,092
Net Department Surplus (Deficit)	(172,761)	(148,666)		(24,092)



	2025 BUDGET	2024 BUDGET	%	\$
ADMINISTRATION				
Revenue				
Administration fees- Berwick Electric	252,258	283,770	(11.10%)	(31,512)
Administration fees- Sewer	56,967	36,817	54.73%	20,150
Tax Certificates	2,500	2,500	0.00%	0
Miscellaneous Revenue	20,489	19,485	5.16%	1,005
Grants	0	0	0.00%	0
Total Revenue	332,214	342,572	(3.02%)	(10,357)
Expenses				
<u>CAO Office</u>				
Regular wages	134,596	127,897	5.24%	6,698
CPP	4,008	3,754	6.75%	254
EI	1,469	1,403	4.66%	65
WCB	1,669	1,669	0.00%	0
Group Medical & Life	2,832	2,708	4.57%	124
Pension	19,168	18,632	2.88%	536
Workplace Wellness Benefit	4,000	4,000	0.00%	0
<u>Total Salaries & Benefits</u>	<u>167,742</u>	<u>160,063</u>	<u>4.80%</u>	<u>7,677</u>
<u>General Expenses</u>				
Travel	3,550	2,550	39.22%	1,000
Training & Conferences	1,500	1,000	50.00%	500
Membership Fees & Dues	350	350	0.00%	0
Meals	580	100	480.00%	480
Communications	600	600	0.00%	0
Advertising	500	500	0.00%	0
Meetings	300	300	0.00%	0
Subscriptions & Donations	500	500	0.00%	0
<u>Total General Expenses</u>	<u>7,880</u>	<u>5,900</u>	<u>33.56%</u>	<u>1,980</u>



	2025 BUDGET	2024 BUDGET	%	\$
<u>Administration</u>				
Regular Wages	436,748	332,818	31.23%	103,931
CPP	19,956	16,099	23.96%	3,857
EI	7,844	6,537	19.99%	1,307
WCB	9,278	7,046	31.68%	2,232
Group Medical & Life	20,016	19,675	1.73%	341
Pension	32,861	27,033	21.56%	5,829
<u>Total Salaries & Benefits</u>	<u>526,703</u>	<u>409,208</u>	<u>28.71%</u>	<u>117,497</u>
<u>General Expenses</u>				
Travel	2,850	2,600	9.62%	250
Training & Conferences	4,720	2,500	88.80%	2,220
Membership Fees & Dues	2,030	1,550	30.97%	480
Office Supplies	10,250	11,450	(10.48%)	(1,200)
Equipment Rental	7,100	7,100	0.00%	0
Postage, Courier, & Equipment Rental	15,000	15,000	0.00%	0
Communications	1,080	2,580	(58.14%)	(1,500)
<u>Total General Expenses</u>	<u>43,030</u>	<u>42,780</u>	<u>0.58%</u>	<u>250</u>
<u>Information Technology</u>				
Contracted Services	15,000	15,000	0.00%	0
Hardware	11,200	24,650	(54.56%)	(13,450)
Software	53,756	44,200	21.62%	9,557
<u>Total Expenses</u>	<u>79,956</u>	<u>83,850</u>	<u>(4.64%)</u>	<u>(3,893)</u>
Total Expenses	825,311	701,801	17.60%	123,511
Net Surplus (Deficit)	(493,097)	(359,229)		(133,867)



	2025 BUDGET	2024 BUDGET	%	\$
TOWN HALL				
Revenue				
AVRL Rent	60,430	56,286	7.36%	4,144
Kings County Library Contribution	15,620	15,620	0.00%	0
Total Revenue	76,050	71,906	5.76%	4,144
Expenses				
<u>General Expenses</u>				
Communications	3,000	3,000	0.00%	0
Facility Insurance	4,249	3,571	18.99%	678
Utilities	42,000	48,200	(12.86%)	(6,200)
Repairs & Maintenance	44,536	45,436	(1.98%)	(900)
<u>Total Expenses</u>	<u>93,785</u>	<u>100,207</u>	<u>(6.41%)</u>	<u>(6,422)</u>
<u>Long Term Debt</u>				
Debenture Principal	125,133	125,133	0.00%	0
Debenture Interest	48,858	51,489	(5.11%)	(2,631)
<u>Total Debenture Expense</u>	<u>173,991</u>	<u>176,622</u>	<u>(1.49%)</u>	<u>(2,631)</u>
Total Expenses	267,776	276,829	(3.27%)	(9,053)
Net Surplus (Deficit)	(191,726)	(204,923)		13,197



	2025 BUDGET	2024 BUDGET	%	\$
OTHER GOVERNMENT				
Revenue				
Taxation-Residential	3,100,579	2,858,091	8.48%	242,488
Taxation-Commercial	1,157,225	1,072,219	7.93%	85,005
Taxation-Resource	19,783	19,374	2.12%	410
Deed Transfer Tax	85,000	85,000	0.00%	0
Bell Aliant- GIL	12,000	11,225	6.90%	775
Canada Post- GIL	6,846	6,864	(0.26%)	(18)
Return on Investments	2,000	2,000	0.00%	0
Interest on Taxes	14,000	14,000	0.00%	0
Interest on PACE Program	5,000	5,000	0.00%	0
HST Offset	15,000	15,000	0.00%	0
Financial Capacity Grant (Equalization)	254,937	221,479	15.11%	33,458
Farm Acreage Grant	1,460	1,460	0.00%	0
Other Provincial Grants- Unconditional	0	0	0.00%	0
AREA Dividend	20,000	162,000	(87.65%)	(142,000)
Operating Reserve Transfer	0	17,150	(100.00%)	(17,150)
Safe Restart	0	21,800	(100.00%)	(21,800)
Total Revenue	4,693,830	4,512,662	4.01%	181,169
Expenses				
<u>General Expenses</u>				
Bank Charges	14,000	14,000	0.00%	0
Audit Fees	25,000	8,000	212.50%	17,000
Legal Fees	25,000	5,000	400.00%	20,000
General Liability Insurance	25,490	21,420	19.00%	4,070
Tax Exemptions	149,644	135,000	10.85%	14,644
Tax Sales	1,000	1,000	0.00%	0
Bad Debt Expense	10,000	10,000	0.00%	0
Other Debt Charges	0	0	0.00%	0
<u>Total Expenses</u>	<u>250,134</u>	<u>194,420</u>	<u>28.66%</u>	<u>55,713</u>
<u>Long Term Debt</u>				
Debenture Principal				
Debenture Interest	9,033	9,033	0.00%	0
<u>Total Debenture Expense</u>	1,076	1,421	(24.31%)	(346)
	<u>10,109</u>	<u>10,454</u>	<u>(3.31%)</u>	<u>(346)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Centre for Education				
Property Valuation Services Corp	612,254	583,099	5.00%	29,155
Correctional Services	31,138	31,138	0.00%	0
<u>Total Partner Contributions</u>	0	29,000	(100.00%)	(29,000)
	<u>643,392</u>	<u>643,237</u>	<u>0.02%</u>	<u>155</u>
Total Expenses	903,635	848,111	6.55%	55,523
Net Surplus (Deficit)	3,790,195	3,664,551		125,646



	2025 BUDGET	2024 BUDGET	%	\$
POLICE SERVICES				
Revenue				
Policing Fines	500	500	0.00%	0
Total Revenue	500	500	0.00%	0
Expenses				
RCMP/DNA Contracted Services	854,339	779,063	9.66%	75,276
Total Expenses	854,339	779,063	9.66%	75,276
Net Surplus (Deficit)	(853,839)	(778,563)		(75,276)



	2025 BUDGET	2024 BUDGET	%	\$
BYLAW SERVICES				
Revenue				
Bylaw Fines	5,000	0	0.00%	5,000
Total Revenue	5,000	0	0.00%	5,000
Expenses				
<u>Salaries & Wages</u>				
Hourly Wages	30,912	24,486	26.24%	6,426
CPP	2,324	1,249	86.15%	1,076
EI	993	559	77.75%	434
WCB	838	585	43.15%	253
Group Medical & Life	2,118	1,998	6.01%	120
Pension	2,365	1,959	20.73%	406
<u>Total Salaries & Wages</u>	<u>39,550</u>	<u>30,836</u>	<u>28.26%</u>	<u>8,715</u>
<u>General Expenses</u>				
Travel	100	100	0.00%	0
<u>Total General Expenses</u>	<u>100</u>	<u>100</u>	<u>0.00%</u>	<u>0</u>
<u>Partner Contributions</u>				
Kings' REMO	8,388	8,050	4.20%	338
<u>Total Partner Contributions</u>	<u>8,388</u>	<u>8,050</u>	<u>4.20%</u>	<u>338</u>
Total Expenses	48,038	38,986	23.22%	9,053
Net Surplus (Deficit)	(43,038)	(38,986)		(4,053)



	2025 BUDGET	2024 BUDGET	%	\$
FIRE SERVICES				
Grants				
NS-Civic Addressing Grant	1,000	1,000	0.00%	0
Municipality of Kings Operating Grant	165,561	152,235	8.75%	13,326
Total Grant Revenue	166,561	153,235	8.70%	13,326
Expenses				
<u>Fire Administration</u>				
WCB	2,500	2,500	0.00%	0
EAP/Life Insurance	5,312	5,108	3.99%	204
Honorarium	12,000	12,000	0.00%	0
Meetings, Meals, & Travel	3,700	3,700	0.00%	0
Training & Conferences	7,070	7,070	0.00%	0
Membership Dues & Fees	1,000	1,000	0.00%	0
Office Supplies	3,600	2,000	80.00%	1,600
Communication	7,160	7,160	0.00%	0
<u>Total Administration Expenses</u>	<u>42,342</u>	<u>40,538</u>	<u>4.45%</u>	<u>1,804</u>
<u>Fire Hall</u>				
Facility Insurance	12,391	10,413	19.01%	1,979
Utilities	43,747	41,664	5.00%	2,083
Repairs & Maintenance	33,950	33,950	0.00%	0
<u>Total Fire Hall Expenses</u>	<u>90,088</u>	<u>86,027</u>	<u>4.72%</u>	<u>4,062</u>
<u>Fire Operations</u>				
Communications	25,500	19,000	34.21%	6,500
Tools & Equipment	18,300	17,400	5.17%	900
Clothing & Safety Equipment	35,360	29,560	19.62%	5,800
Vehicle Insurance	19,693	16,549	19.00%	3,144
Vehicle Fuel	14,000	14,000	0.00%	0
Vehicle Maintenance	30,650	30,650	0.00%	0
2007 Pierce Contender Pumper (F-11)	0	0	0.00%	0
1996 Pierce Saber Pumper (F-12)	0	0	0.00%	0
2019 Typhoon Pumper (F-13)	0	0	0.00%	0
2001 Mack Tanker (F-21)	0	0	0.00%	0
2014 Freightliner M2 (F-22)	0	0	0.00%	0
2004 Fire Rescue Unit (F-31)	0	0	0.00%	0
1994 Chev 400 GMT (F-51)	0	0	0.00%	0
2010 Ford Super Duty (F-52)	0	0	0.00%	0
<u>Total Fire Operations Expenses</u>	<u>143,503</u>	<u>127,159</u>	<u>12.85%</u>	<u>16,344</u>



	2025	2024		
	BUDGET	BUDGET	%	\$
<u>Long Term Debt</u>				
Debenture Principal	139,346	71,917	93.76%	67,429
Debenture Interest	37,200	24,369	52.66%	12,832
<u>Total Debenture Expenses</u>	<u>176,546</u>	<u>96,286</u>	<u>83.36%</u>	<u>80,261</u>
Total Expenses	452,479	350,010	29.28%	102,471
Net Surplus (Deficit)	(285,918)	(196,775)		(89,145)



	2025 BUDGET	2024 BUDGET	%	\$
PLANNING AND DEVELOPMENT				
Revenue				
Planning	10,000	8,000	25.00%	2,000
Total Revenue	10,000	8,000	25.00%	2,000
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	35,281	30,206	16.80%	5,075
CPP	1,177	1,381	(14.74%)	(203)
EI	545	689	(20.92%)	(144)
WCB	956	722	32.44%	234
Group Medical & Life	2,118	1,998	6.01%	120
Pension	2,365	1,959	20.73%	406
<u>Total Salaries & Benefits</u>	<u>42,442</u>	<u>36,955</u>	<u>14.85%</u>	<u>5,488</u>
<u>General Expenses</u>				
Travel	500	500	0.00%	0
Office Supplies	1,000	1,000	0.00%	0
Advertising	3,000	3,000	0.00%	0
Postage & Courier	100	100	0.00%	0
Legal	10,000	10,000	0.00%	0
Other Professional Fees	91,500	116,500	(21.46%)	(25,000)
<u>Total General Expenses</u>	<u>106,100</u>	<u>131,100</u>	<u>(19.07%)</u>	<u>(25,000)</u>
Total Expenses	148,542	168,055	(11.61%)	(19,512)
Net Surplus (Deficit)	(138,542)	(160,055)		21,512



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

	2025 BUDGET	2024 BUDGET	%	\$
ECONOMIC DEVELOPMENT				
Revenue				
Federal Government Grants	0	0	0.00%	0
Provincial Government Grants	0	0	0.00%	0
Local Government Grants	0	0	0.00%	0
Total Revenue	0	0	0.00%	0
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	36,157	31,470	14.89%	4,687
CPP	1,502	1,502	0.00%	0
EI	588	561	4.66%	26
WCB	668	668	0.00%	0
Group Medical & Life	1,818	1,715	5.97%	102
Pension	2,893	2,518	14.89%	375
<u>Total Salaries & Benefits</u>	<u>43,626</u>	<u>38,434</u>	<u>13.50%</u>	<u>5,190</u>
<u>General Expenses</u>				
Travel	1,180	1,080	9.26%	100
Training & Conferences	300	300	0.00%	0
Membership Fees & Dues	350	350	0.00%	0
Communication	540	1,020	(47.06%)	(480)
Marketing Promo & Community Dev.	6,800	9,800	(30.61%)	(3,000)
<u>Total General Expenses</u>	<u>9,170</u>	<u>12,550</u>	<u>(26.93%)</u>	<u>(3,380)</u>
<u>Partner Contributions</u>				
Valley Regional Enterprise Network	14,100	14,100	0.00%	0
Valley Community Fibre Network	3,200	3,200	0.00%	0
Nova Scotia Housing Authority	0	40,000	(100.00%)	(40,000)
<u>Total Partner Contributions</u>	<u>17,300</u>	<u>57,300</u>	<u>(69.81%)</u>	<u>(40,000)</u>
Total Expenses	70,096	108,284	(35.27%)	(38,190)
Net Surplus (Deficit)	(70,096)	(108,284)		38,190

	2025 BUDGET	2024 BUDGET	%	\$
REC ADMIN				
Revenue				
<u>Grants</u>				
Federal Government Grants	0	0	0.00%	0
Provincial Government Grants	50,000	50,000	0.00%	0
Local Government Grants	12,500	12,500	0.00%	0
<u>Total Grants</u>	<u>62,500</u>	<u>62,500</u>	<u>0.00%</u>	<u>0</u>
Total Revenue	62,500	62,500	0.00%	0
Expenses				
<u>Salaries & Benefits</u>				
Regular wages	118,834	111,814	6.28%	7,019
CPP	5,718	5,805	(1.51%)	(87)
EI	2,383	2,316	2.85%	66
WCB	2,752	2,104	30.78%	648
Group Medical & Life	7,578	1,499	405.71%	6,080
Pension	9,507	8,945	6.28%	562
<u>Total Salaries & Benefits</u>	<u>146,772</u>	<u>132,483</u>	<u>10.78%</u>	<u>14,287</u>
<u>General Expenses</u>				
Travel	3,650	3,200	14.06%	450
Training & Conferences	2,600	2,600	0.00%	0
Membership Fees & Dues	900	1,400	(35.71%)	(500)
Meals	150	150	0.00%	0
Meetings	100	100	0.00%	0
Advertising	0	0	0.00%	0
Communications	540	540	0.00%	0
<u>Total General Expenses</u>	<u>7,940</u>	<u>7,990</u>	<u>(0.63%)</u>	<u>(50)</u>
<u>Community Events & Festivals</u>				
General Events & Festivals	17,370	26,620	(34.75%)	(9,250)
<u>Total Community Events</u>	<u>17,370</u>	<u>26,620</u>	<u>(34.75%)</u>	<u>(9,250)</u>
Total Expenses	172,082	167,093	2.98%	4,987
Net Surplus (Deficit)	(109,582)	(104,593)		(4,987)



	2025 BUDGET	2024 BUDGET	%	\$
REC PROGRAMMING				
Revenue				
Misc Recreation Program Revenue	2,000	1,280	56.25%	720
Summer Day Camp	30,000	30,000	0.00%	0
After School Program	61,500	61,500	0.00%	0
Adult Programs	0	960	(100.00%)	(960)
Pickleball	1,800	1,800	0.00%	0
<u>Total Revenue</u>	<u>95,300</u>	<u>95,540</u>	<u>(0.25%)</u>	<u>(240)</u>
<u>Grants</u>				
Federal Government Grants	16,000	16,000	0.00%	0
Provincial Government Grants	13,500	3,750	260.00%	9,750
Local Government Grants	11,000	11,000	0.00%	0
<u>Total Grants</u>	<u>40,500</u>	<u>30,750</u>	<u>31.71%</u>	<u>9,750</u>
Total Revenue	135,800	126,290	7.53%	9,510
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	30,846	27,690	11.40%	3,156
After School Program Wages	38,022	49,340	(22.94%)	(11,318)
Summer Camp Wages	39,488	29,908	32.03%	9,580
CPP	4,942	4,780	3.39%	162
EI	2,518	2,440	3.19%	78
WCB	2,936	2,556	14.89%	381
Group Medical & Life	2,496	3,085	(19.08%)	(589)
Pension	2,468	2,215	11.40%	253
<u>Total Salaries & Benefits</u>	<u>123,716</u>	<u>122,014</u>	<u>1.40%</u>	<u>1,703</u>
<u>General Expenses</u>				
Communication	1,080	1,080	0.00%	0
<u>Total General Expenses</u>	<u>1,080</u>	<u>1,080</u>	<u>0.00%</u>	<u>0</u>
<u>Program Expenditures</u>				
General Program Expenditures	2,750	2,750	0.00%	0
Summer Day Camp	1,800	1,800	0.00%	0
After School Program	1,500	1,500	0.00%	0
Adult Program	0	2,700	(100.00%)	(2,700)
<u>Total Program Expenditures</u>	<u>6,050</u>	<u>8,750</u>	<u>(30.86%)</u>	<u>(2,700)</u>
Total Expenses	130,846	131,844	(0.76%)	(997)
Net Surplus (Deficit)	4,954	(5,554)		10,507

	2025 BUDGET	2024 BUDGET	%	\$
VISITOR INFORMATION CENTRE				
Revenue				
Federal Government Grants	4,000	4,000	0.00%	0
Provincial Government Grants	4,000	4,000	0.00%	0
Local Government Grants	2,000	2,000	0.00%	0
Total Revenue	10,000	10,000	0.00%	0
Expenses				
<u>Salaries & Benefits</u>				
Hourly Wages	10,483	9,723	7.82%	760
CPP	416	370	12.21%	45
EI	244	222	9.80%	22
WCB	284	232	22.25%	52
<u>Total Salaries & Benefits</u>	<u>11,427</u>	<u>10,547</u>	<u>8.33%</u>	<u>879</u>
<u>General Expenses</u>				
Communications	0	0	0.00%	0
Utilities	938	893	5.02%	45
Operational Materials/Supplies	0	0	0.00%	0
<u>Total General Expenses</u>	<u>938</u>	<u>893</u>	<u>5.02%</u>	<u>45</u>
Total Expenses	12,365	11,440	8.07%	924
Net Surplus (Deficit)	(2,365)	(1,440)		(924)

	2025	2024	%	\$
	BUDGET	BUDGET		
FITNESS CENTRE				
Revenue				
Membership Sales	138,800	131,712	5.38%	7,088
Personal Training	6,000	8,000	(25.00%)	(2,000)
Common BDCA	4,000	4,000	0.00%	0
Fitness Classes	0	0	0.00%	0
Total Revenue	148,800	143,712	3.54%	5,088
Expenses				
<u>Salaries & Benefits</u>				
Regular Wages	99,294	93,763	5.90%	5,531
CPP	5,283	4,954	6.64%	329
EI	2,308	2,140	7.85%	168
WCB	2,691	2,241	20.08%	450
Group Medical & Life	8,151	7,828	4.13%	323
Pension	6,839	6,499	5.24%	340
<u>Total Salaries & Benefits</u>	<u>124,566</u>	<u>117,425</u>	<u>6.08%</u>	<u>7,141</u>
<u>General Expenses</u>				
Travel	0	0	0.00%	0
Training & Conferences	0	0	0.00%	0
Communications & Cable	2,100	2,100	0.00%	0
Advertising	300	250	20.00%	50
Insurance	893	750	19.05%	143
Contracted Services	0	0	0.00%	0
Personal Trainers	8,100	9,800	(17.35%)	(1,700)
Utilities	11,250	10,713	5.01%	537
Shared Expenses	9,000	9,000	0.00%	0
Operational Supplies	5,900	5,900	0.00%	0
Repairs & Maintenance	2,500	2,500	0.00%	0
<u>Total General Expenses</u>	<u>40,043</u>	<u>41,013</u>	<u>(2.37%)</u>	<u>(971)</u>
Total Expenses	164,609	158,438	3.89%	6,171
Net Surplus (Deficit)	(15,809)	(14,726)		(1,083)



	2025 BUDGET	2024 BUDGET	%	\$
PARKS & FACILITIES				
Revenue				
<u>Facility Rentals</u>	4,660	4,660	0.00%	0
<u>Grants</u>				
Federal Government Grants	6,864	5,720	20.00%	1,144
Provincial Government Grants	5,824	13,224	(55.96%)	(7,400)
Local Government Grants	0	0	0.00%	0
<u>Total Grants</u>	<u>12,688</u>	<u>18,944</u>	<u>(33.02%)</u>	<u>(6,256)</u>
Total Revenue	17,348	23,604	(26.50%)	(6,256)
Expenses				
<u>Salaries & Benefits</u>				
Hourly Wages	77,095	25,169	206.31%	51,926
CPP	3,962	1,755	125.78%	2,207
EI	1,792	913	96.31%	879
WCB	1,953	956	104.34%	997
Group Medical & Life	1,926	0	0.00%	1,926
Pension	3,402	0	0.00%	3,402
<u>Total Salaries & Benefits</u>	<u>90,130</u>	<u>28,793</u>	<u>213.04%</u>	<u>61,338</u>
<u>General Expenses</u>				
Travel	753	333	125.78%	419
Communications	790	250	216.00%	540
Facility Insurance	6,558	5,511	19.00%	1,047
Meals	100	0	0.00%	100
Utilities	5,250	1,456	260.61%	3,794
Tools & Equipment	4,700	6,000	(21.67%)	(1,300)
Safety Supplies	900	600	50.00%	300
<u>Total General Expenses</u>	<u>19,051</u>	<u>14,150</u>	<u>34.63%</u>	<u>4,901</u>
<u>Repairs & Maintenance</u>				
General Repairs & Maintenance	5,000	5,000	0.00%	0
Ballfields Maintenance	6,000	6,200	(3.23%)	(200)
Tennis Courts Maintenance	500	300	66.67%	200
Splash Pad Maintenance	2,000	2,000	0.00%	0
Rainforth Park Maintenance	16,000	2,000	700.00%	14,000
Centennial Park Maintenance	0	4,000	(100.00%)	(4,000)
Spicer Park Maintenance	0	0	0.00%	0
Chute Park Maintenance	0	1,000	(100.00%)	(1,000)
Trails Maintenance	0	3,500	(100.00%)	(3,500)
Carol's Place Maintenance	8,600	9,800	(12.24%)	(1,200)
<u>Total Repairs & Maintenance</u>	<u>38,100</u>	<u>33,800</u>	<u>12.72%</u>	<u>4,300</u>



	2025 BUDGET	2024 BUDGET	%	\$
<u>Vehicle Expenses</u>				
Vehicle Insurance	2,877	2,524	14.00%	353
Fuel	3,500	3,500	0.00%	0
Vehicle Maintenance	1,450	800	81.25%	650
2019 GMC Sierra V-18	0	0	0.00%	0
2017 Kubota 0-Turn Mower V-35	0	0	0.00%	0
2018 HMD Utility Trailer V-25 (Water Tank)	0	0	0.00%	0
2019 Kubota Zero Turn V-35	0	0	0.00%	0
Kubota Zero Turn V-37	0	0	0.00%	0
2018 Kubota Tractor V-24	0	0	0.00%	0
1996 Float Trailer V-40	0	0	0.00%	0
<u>Total Vehicle Expenses</u>	<u>7,827</u>	<u>6,824</u>	<u>14.70%</u>	<u>1,003</u>
<u>Long Term Debt</u>				
Principal	18,150	18,150	0.00%	0
Interest	7,933	8,327	(4.74%)	(395)
<u>Total Long Term Debt</u>	<u>26,083</u>	<u>26,477</u>	<u>(1.49%)</u>	<u>(395)</u>
<u>Partner Contributions</u>				
Annapolis Valley Regional Library	17,400	17,400	0.00%	0
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0.00%</u>	<u>0</u>
Total Expenses	198,591	127,444	55.83%	71,147
Net Surplus (Deficit)	(181,243)	(103,840)		(77,403)



PUBLIC WORKS

Total Revenue

Expenses

Public Works Administration

Salaries & Benefits

	2025 BUDGET	2024 BUDGET	%	\$
Regular Salaries	149,194	123,779	20.53%	25,415
CPP	6,012	5,768	4.23%	244
EI	2,256	2,157	4.59%	99
WCB	2,566	2,558	0.29%	7
Group & Medical	4,187	3,831	9.28%	356
Pension	11,752	9,719	20.92%	2,033
Total Salaries & Benefits	175,967	147,812	19.05%	28,154

General Expenses

Travel	3,983	2,583	54.20%	1,400
Meals	500	500	0.00%	0
Training & Conference	12,430	2,945	322.07%	9,485
Membership Fees & Dues	500	500	0.00%	0
Communications	6,570	6,570	0.00%	0
Advertising	500	500	0.00%	0
Engineering/Surveyor Services	3,000	2,500	20.00%	500
Total General Expenses	27,483	16,098	70.72%	11,385

Total Public Works Administration Expenses

203,450 163,910 24.12% 39,539

Public Works Facility

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

Streets & Roads

Salary & Wages

Regular Salaries	325,227	325,216	0.00%	12
CPP	18,009	17,822	1.05%	188
EI	7,350	7,126	3.14%	224
WCB	8,774	7,754	13.16%	1,021
Group & Medical	19,524	16,834	15.98%	2,690
Pension	25,256	25,325	(0.27%)	(70)
Total Salaries & Benefits	404,140	400,077	1.02%	4,064

General Expenses

Insurance- Public Works Accidents	3,000	3,000	0.00%	0
Paving	200,000	200,000	0.00%	0
Tools & Equipment	5,000	5,000	0.00%	0
Repairs & Maintenance	0	0	0.00%	0
Equipment Rental	12,000	12,000	0.00%	0
Operational Supplies	23,000	17,000	35.29%	6,000
Winter Supplies	40,000	40,000	0.00%	0
Safety Supplies	5,250	4,500	16.67%	750
Total General Expenses	288,250	281,500	2.40%	6,750



	2025 BUDGET	2024 BUDGET	%	\$
<u>Fleet Expenses</u>				
Vehicle Insurance	14,296	12,540	14.00%	1,756
Fuel	25,600	25,600	0.00%	0
Vehicles Maintenance	45,695	44,895	1.78%	800
2008 Intn'l Dump Truck V-1	0	0	0.00%	0
2005 Intn'l Dump Truck V-2	0	0	0.00%	0
2009 GMC Sierra V-4	0	0	0.00%	0
2008 Chev Silverado V-5 (Sewer Truck)	0	0	0.00%	0
2012 JBC 200 Backhoe Loader V-6	0	0	0.00%	0
2008 JD 5525 N Tractor V-8	0	0	0.00%	0
1991 Badger/Chipper V-10	0	0	0.00%	0
2010 Durat Utility Trailer V-14	0	0	0.00%	0
JD Zero Turn Mower V-19	0	0	0.00%	0
1999 JD Small Tractor V-20	0	0	0.00%	0
2017 F550 V-22	0	0	0.00%	0
2018 Kubota Rubber Track Excavator V-23	0	0	0.00%	0
2015 TRKSW Tractor V-36	0	0	0.00%	0
MT Trackless V-39	0	0	0.00%	0
Trailer for Excavator V-39	0	0	0.00%	0
2017 Ford 550 V-22	0	0	0.00%	0
2021 Waker Artic Loader V-36	0	0	0.00%	0
2022 GMC Sierra 2500 V-5	0	0	0.00%	0
<u>Total Fleet Expenses</u>	<u>85,591</u>	<u>83,035</u>	<u>3.08%</u>	<u>2,556</u>
<u>Total Streets & Roads Expenses</u>	<u>777,981</u>	<u>764,612</u>	<u>1.75%</u>	<u>13,369</u>
 <u>Street Lighting</u>				
Power	72,494	69,043	5.00%	3,451
Repairs & Maintenance	1,605	800	100.63%	805
<u>Total Street Lighting</u>	<u>74,099</u>	<u>69,843</u>	<u>6.09%</u>	<u>4,256</u>
 <u>Traffic Services</u>				
Operational Supplies & Equipment	0	0	0.00%	0
Traffic Services	26,500	22,500	17.78%	4,000
Repairs & Maintenance	6,700	2,700	148.15%	4,000
<u>Total Traffic Services</u>	<u>33,200</u>	<u>25,200</u>	<u>31.75%</u>	<u>8,000</u>
 <u>Crossing Guards</u>				
<u>Salaries & Wages</u>				
Hourly Wages	21,897	20,112	8.88%	1,785
CPP	886	780	13.62%	106
EI	509	459	10.88%	50
WCB	593	481	23.45%	113
<u>Total Salaries & Benefits</u>	<u>23,885</u>	<u>21,832</u>	<u>9.41%</u>	<u>2,054</u>
 <u>General Expenses</u>				
Communication	150	150	0.00%	0
Safety Supplies	500	500	0.00%	0
<u>Total General Expenses</u>	<u>650</u>	<u>650</u>	<u>0.00%</u>	<u>0</u>
<u>Total Crossing Guards Expenses</u>	<u>24,535</u>	<u>22,482</u>	<u>9.14%</u>	<u>2,054</u>



	2025 BUDGET	2024 BUDGET	%	\$
<u>Storm Sewer</u>				
Repairs & Maintenance	16,000	15,500	3.23%	500
<u>Total Storm Sewer</u>	<u>16,000</u>	<u>15,500</u>	<u>3.23%</u>	<u>500</u>
<u>Long Term Debt</u>				
Debenture Principal	42,452	17,727	139.48%	24,725
Debenture Interest	17,415	5,218	233.74%	12,197
<u>Total Debenture Expenses</u>	<u>59,867</u>	<u>22,945</u>	<u>160.91%</u>	<u>36,922</u>
<u>Partner Contributions</u>				
Kings Transit Authority	103,437	104,184	(0.72%)	(747)
Kings Point to Point Transit	6,000	5,400	11.11%	600
<u>Total Partner Contributions</u>	<u>109,437</u>	<u>109,584</u>	<u>(0.13%)</u>	<u>(147)</u>
Total Expenses	1,326,461	1,220,028	8.72%	106,433
Net Surplus (Deficit)	(1,326,461)	(1,220,028)		(106,433)



	2025 BUDGET	2024 BUDGET	%	\$
ENVIRONMENTAL HEALTH				
Revenue				
<u>Operating Revenue</u>				
Sewer Residential	207,552	207,552	0.00%	0
Sewer Industrial	290,368	290,368	0.00%	0
Sewer Institutional	40,006	40,006	0.00%	0
Sewer Connection Fees	15,000	0	0.00%	15,000
<u>Total Operating Revenue</u>	<u>552,926</u>	<u>537,926</u>	<u>2.79%</u>	<u>15,000</u>
<u>Grants</u>				
Provincial Government Grants	0	0	0.00%	0
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Revenue	552,926	537,926	2.79%	15,000
Expenses				
<u>Sewer Administration</u>				
<u>Salaries & Benefits</u>				
Regular Wages	48,969	40,497	20.92%	8,472
CPP	2,004	1,877	6.75%	127
EI	734	702	4.66%	33
WCB	835	835	0.00%	0
Group Medical & Life	1,396	4,510	(69.05%)	(3,114)
Pension	3,917	3,240	20.92%	678
<u>Total Salaries & Benefits</u>	<u>57,855</u>	<u>51,661</u>	<u>11.99%</u>	<u>6,195</u>
<u>General Expenses</u>				
Travel	3,000	3,000	0.00%	0
Meals	0	0	0.00%	0
Training & Conferences	1,800	1,800	0.00%	0
Membership Fees & Dues	400	400	0.00%	0
Office Supplies	1,000	1,000	0.00%	0
Administration Fees	56,967	36,817	54.73%	20,150
Communications	2,524	2,524	0.00%	0
<u>Total General Expenses</u>	<u>65,691</u>	<u>45,541</u>	<u>44.25%</u>	<u>20,150</u>
<u>Contribution to Reserves</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Sewer Administration Expenses	123,546	97,202	27.10%	26,345

	2025	2024	%	\$
	BUDGET	BUDGET		
<u>Sewer Collection</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	7,605	7,627	(0.28%)	(22)
CPP	401	375	6.75%	25
EI	147	140	4.66%	7
WCB	167	167	0.00%	0
Group Medical & Life	440	426	3.25%	14
Pension	608	610	(0.28%)	(2)
Total Salaries & Benefits	<u>9,368</u>	<u>9,345</u>	<u>0.24%</u>	<u>22</u>
<u>General Expenses</u>				
Facility Insurance	461	387	19.08%	74
Utilities	41,247	39,283	5.00%	1,964
Repairs & Maintenance	43,400	29,500	47.12%	13,900
Total General Expenses	<u>85,108</u>	<u>69,170</u>	<u>23.04%</u>	<u>15,938</u>
Total Sewer Collection Expenses	<u>94,476</u>	<u>78,515</u>	<u>20.33%</u>	<u>15,960</u>
<u>Sewer Treatment</u>				
<u>Salaries & Benefits</u>				
Hourly Wages	60,842	61,015	(0.28%)	(173)
CPP	3,206	3,004	6.75%	203
EI	1,175	1,123	4.66%	52
WCB	1,335	1,335	0.00%	0
Group Medical & Life	3,523	3,412	3.25%	111
Pension	4,867	4,881	(0.28%)	(14)
Total Salaries & Benefits	<u>74,948</u>	<u>74,770</u>	<u>0.24%</u>	<u>180</u>
<u>General Expenses</u>				
Facility Insurance	8,497	7,140	19.00%	1,357
Utilities	127,492	121,421	5.00%	6,071
Repairs & Maintenance	77,398	77,898	(0.64%)	(500)
Tools & Equipment	1,000	1,000	0.00%	0
Sewer Treatment Testing	20,000	20,000	0.00%	0
Clothing & Safety Equipment	800	800	0.00%	0
Total General Expenses	<u>235,187</u>	<u>228,259</u>	<u>3.04%</u>	<u>6,928</u>
Total Sewer Treatment Expenses	<u>310,135</u>	<u>303,029</u>	<u>2.35%</u>	<u>7,107</u>
Other Solid Waste Charges	8,142	8,142	0.00%	0
<u>Long Term Debt</u>				
Debenture Principal	18,231	44,131	(58.69%)	(25,900)
Debenture Interest	3,470	4,830	(28.16%)	(1,360)
Total Long Term Debt	<u>21,701</u>	<u>48,961</u>	<u>(55.68%)</u>	<u>(27,260)</u>
Total Sewer Expenses	<u>558,000</u>	<u>535,849</u>	<u>4.13%</u>	<u>22,152</u>



	2025 BUDGET	2024 BUDGET	%	\$
<u>Sewer Net Surplus (Deficit)</u>	<u>(5,074)</u>	<u>2,077</u>	<u>(344.26%)</u>	<u>(7,152)</u>
<u>Partner Contributions</u>				
Valley Waste Resource Management	211,137	220,962	(4.45%)	(9,825)
<u>Total Partner Contributions</u>	<u>211,137</u>	<u>220,962</u>	<u>(4.45%)</u>	<u>(9,825)</u>
Total Expenses	769,137	756,811	1.63%	12,328
Net Surplus (Deficit)	(216,211)	(218,885)		2,672



SEWER SERVICES

Revenue

Operating Revenue

Sewer Residential	207,552	207,552	0.00%	0
Sewer Industrial	290,368	290,368	0.00%	0
Sewer Institutional	40,006	40,006	0.00%	0
Sewer Connection Fees	15,000	0	0.00%	15,000
<u>Total Operating Revenue</u>	<u>537,926</u>	<u>537,926</u>	<u>0.00%</u>	<u>0</u>

Grants

Provincial Government Grants	0	0	0.00%	0
<u>Total Grants</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>

Total Revenue

537,926	537,926	0.00%	0
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Expenses

Sewer Administration

Salaries & Benefits

Regular Wages	48,969	40,497	20.92%	8,472
CPP	2,004	1,877	6.75%	127
EI	734	702	4.66%	33
WCB	835	835	0.00%	0
Group Medical & Life	1,396	4,510	(69.05%)	(3,114)
Pension	3,917	3,240	20.92%	678
<u>Total Salaries & Benefits</u>	<u>57,855</u>	<u>51,661</u>	<u>11.99%</u>	<u>6,195</u>

General Expenses

Travel	3,000	3,000	0.00%	0
Meals	0	0	0.00%	0
Training & Conferences	1,800	1,800	0.00%	0
Membership Fees & Dues	400	400	0.00%	0
Office Supplies	1,000	1,000	0.00%	0
Meetings	0	0	0.00%	0
Administration Fees	56,967	36,817	54.73%	20,150
Communications	2,524	2,524	0.00%	0
<u>Total General Expenses</u>	<u>65,691</u>	<u>45,541</u>	<u>44.25%</u>	<u>20,150</u>
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<u>Total Long Term Debt</u>	<u>21,701</u>	<u>48,961</u>	<u>(55.68%)</u>	<u>(27,260)</u>
Total Expenses	558,000	535,849	4.13%	22,152
Net Surplus (Deficit)	(20,074)	2,077		(22,152)



2024-25 OPERATING BUDGET V1

Committee of the Whole - 23 January 2024

BUDGET PROCESS & TIMELINE

December 2023

Review and populate capital and operating budget templates



23 Jan

Draft Operating Budget V1

29 Jan

Public Budget Information Session

February 2024



13 Feb

Present Public Feedback
Draft Operating & Capital Budgets V2

27 Feb

Final Draft Operating and Capital Budgets

09 Jan
Draft Capital Budget V1

January 2024



12 Mar

Approval of Operating & Capital Budgets

March 2024



ASSESSMENT & TAXATION

Berwick	2024	2023	
Total Residential with CAP	\$196,834,600	\$180,945,500	+8.8%
Total Commercial with CAP	\$30,149,200	\$27,845,700	+8.3%
Total Resource with CAP	\$1,253,700	\$1,220,000	+2.8%
Total Assessment with CAP	\$228,237,500	\$210,011,200	+8.7%

Change in Assessment

**2024 CAP
3.2%**

\$208,583
2024 Res Cap Assess.

\$202,115
2023 Res Cap Assess



0.01578
Tax Rate



\$3,291
2024 Taxes

\$3189
2023 Taxes

Draft Tax Impact
\$102
Increase over 2023



REVENUE HIGHLIGHTS V1

Revenue by Source

Other Transfers, 0%

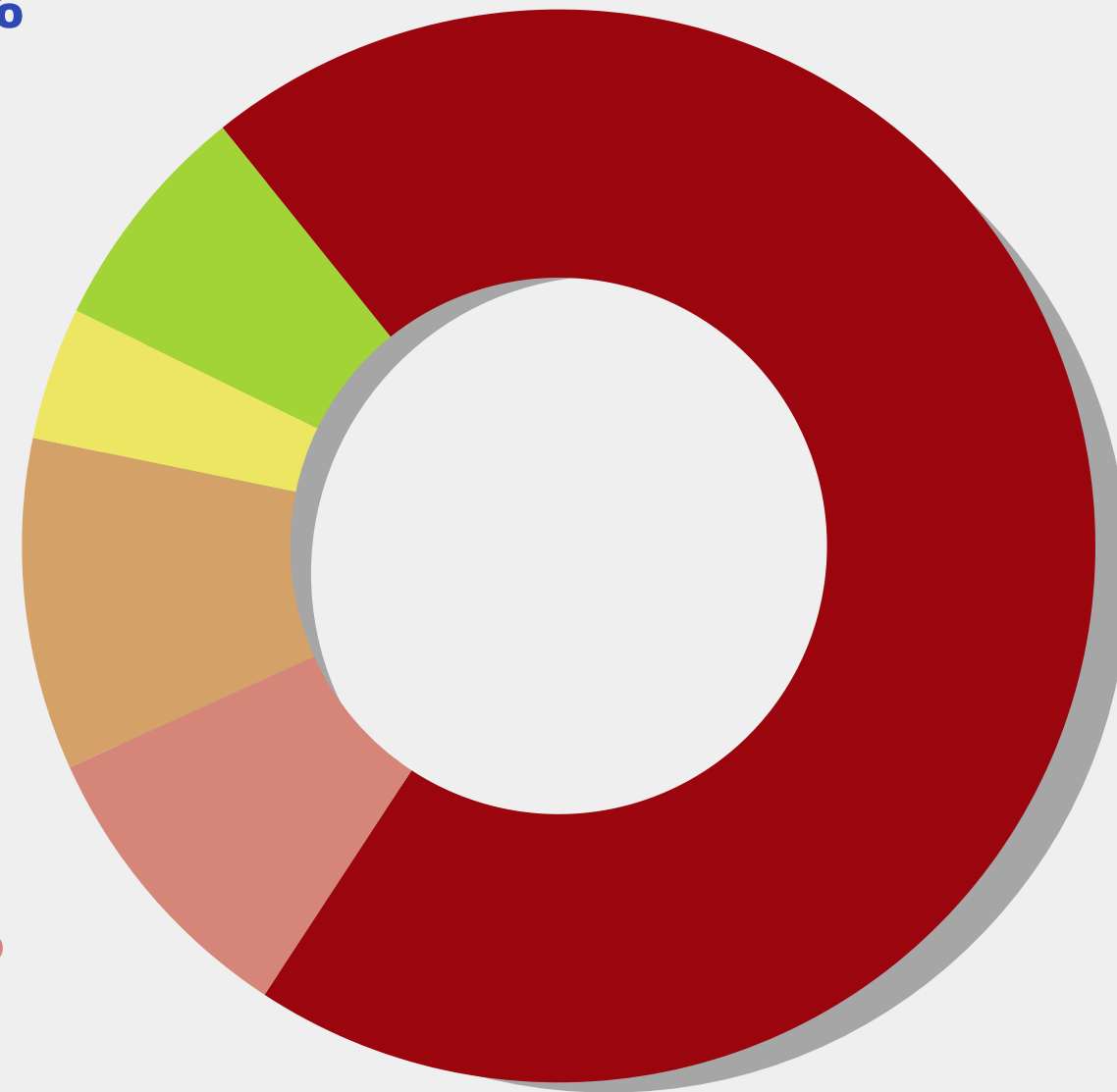
Fed., Prov., & Oth.

Grants, 7%

Other Revenue, 4%

Sale of Services,
10%

Sewer Revenue, 9%



Taxes & GILT, 70%

Revenue	\$ Increase	% Increase
Taxes & GILT	\$329,000	8%
Other Revenue	\$17,000	7%
Sale of Services	\$45,000	8%
Fed., Prov. & Other Grants	\$37,000	10%
Other Transfers	(\$181,000)	(90%)
Total	\$247,000	4%





REVENUE OVERVIEW V1

Taxes & GILT

- Tax Revenue increase \$328,000

Sale of Services

- Admin Fees (\$12,000)
- Sewer Connection Fees \$15,000
- Fire Services Operating Grant \$13,000

Fed. Prov. & Other Grants

- Increase in Active Communities Fund \$10,000
- Municipal Capacity Grant \$33,000

Other Revenue

- Fitness Centre \$7,000

Other Transfers

- AREA Dividend (\$25,000)
- Operating Reserve Transfer Fr. \$0
- Safe Restart \$0

Assumptions

No change in tax rate

Successful with grants

Sewer Revenue based on 23/24

Solar Garden Revenue not included

EXPENSE HIGHLIGHTS V1

Expense by Department

Planning & Development
2%

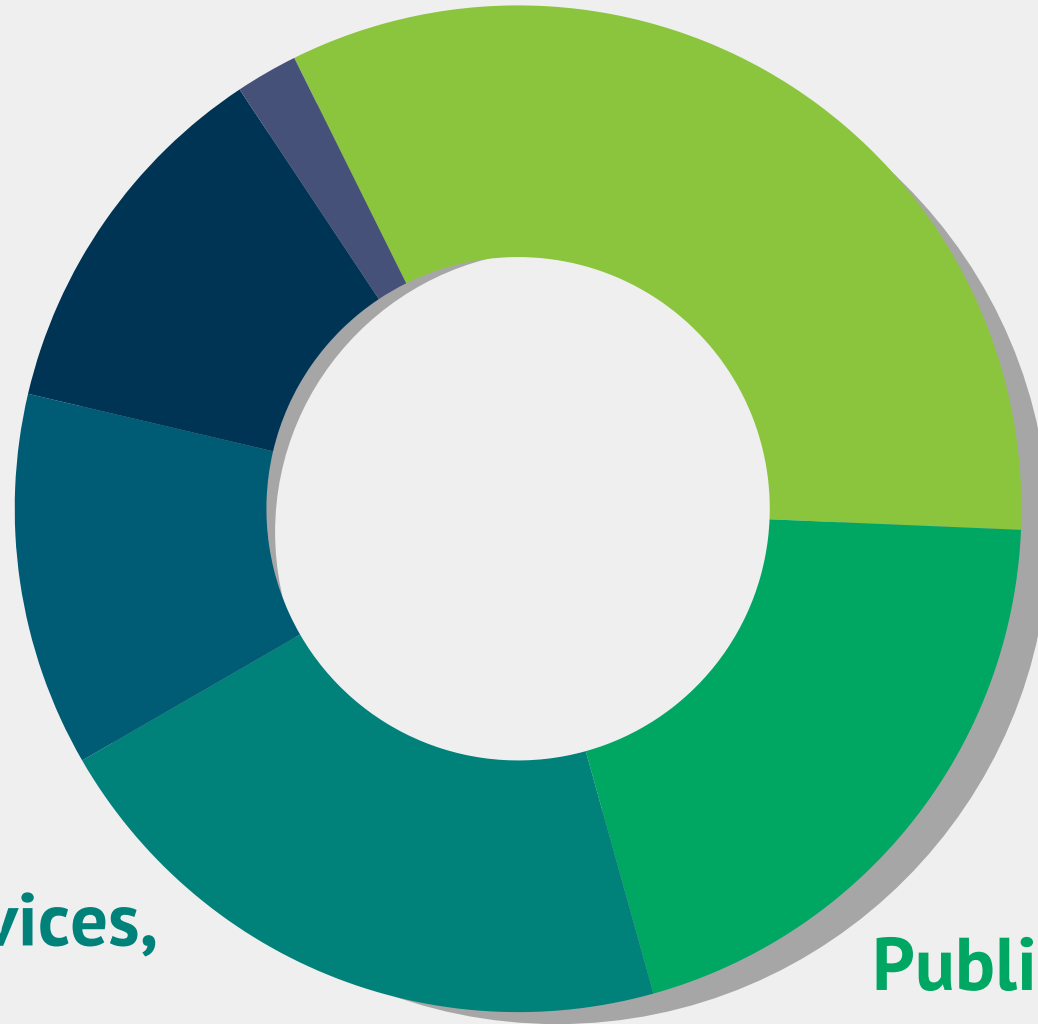
**Enviro. Health
(Sewer) 12%**

**Community
Development**
12%

Protective Services,
21%

General Government
33%

Public Works
20%



Expense	\$ Inc (Dec)	% Inc (Dec)
Public Works	\$106,000	9%
General Gov.	\$194,000	10%
Community Dev.	\$44,000	6%
Planning & Dev.	(\$20,000)	(12%)
Enviro. (Sewer)	\$12,000	2%
Protective Serv.	\$187,000	16%
Total	\$495,000	9%



EXPENSE OVERVIEW V1

General Government

Exec. Admin & CSR/Comms
\$75,000

Audit Fees
\$17,000

HR
\$20,000

Elections
\$15,000

Grants to Org
\$6,000

Tax Exemption
\$15,000

Education
\$30,000

Protective Services

RCMP \$75,000

New 50% Bylaw Enforcement
\$28,000

Fire Supplies
(\$15,000)

Fire Debt Repayment
\$80,000

Planning & Development

MPS Review Completed
(\$25,000)

Community Development

Removed Regional Housing Deficit
(\$40,000)

Centennial Celebrations
(\$10,000)

Parks Coord. & Seasonal Staff
\$77,000

Public Works

Training
\$10,000

Debt Repayment Backhoe
\$37,000

Tree Management
\$6,000

Stop Sign Sensors
\$4,000

Enviro. Health (Sewer)

Repairs & Maint.
\$22,000

Admin Fee
\$20,000

Camera & GIS Sewer Lines
\$14,000

Assumptions

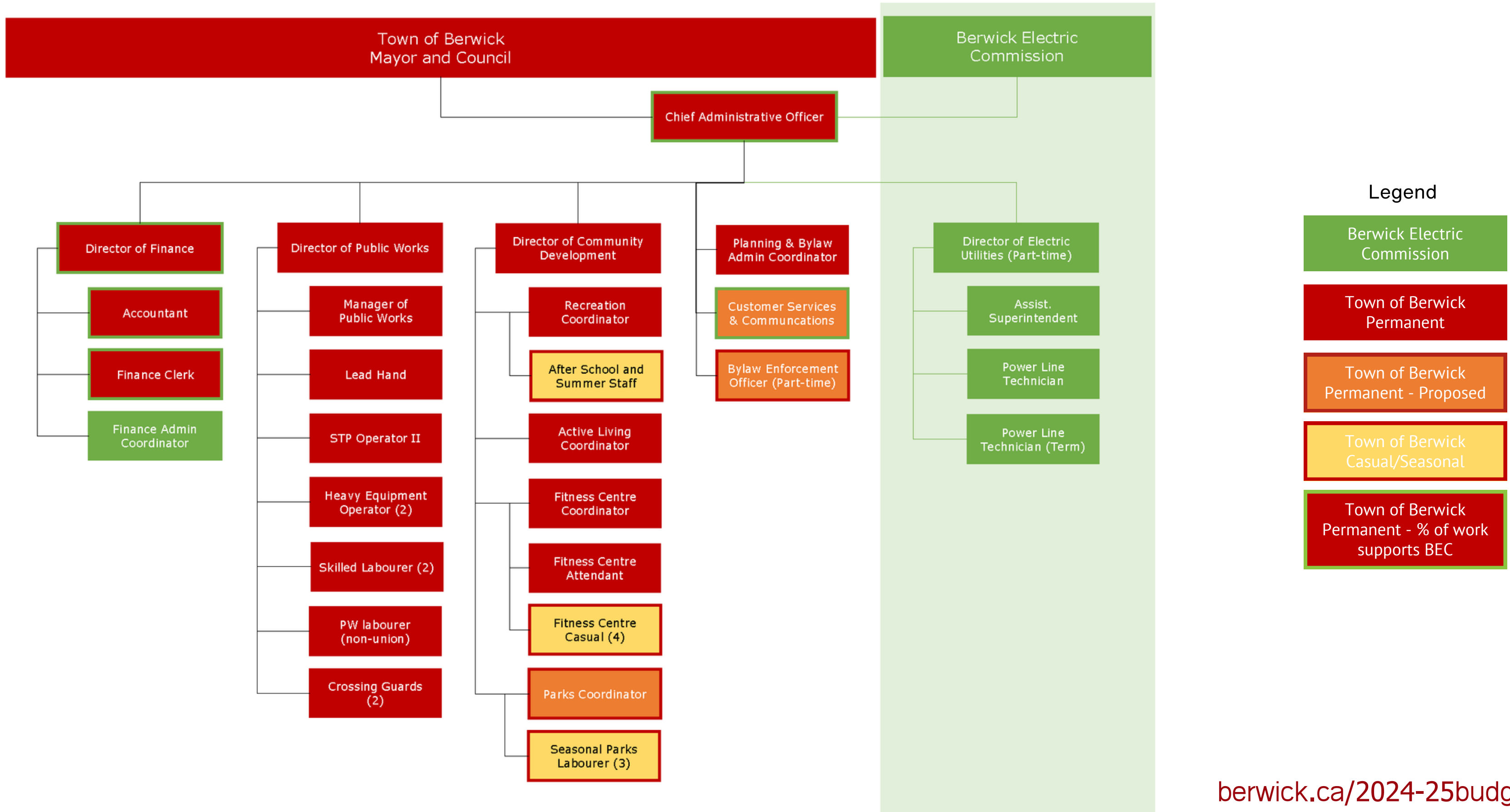
CPI 4.0%

Utilities 5%

Insurance 19%



PROPOSED ORGANIZATIONAL STRUCTURE



Legend

- Berwick Electric Commission
- Town of Berwick Permanent
- Town of Berwick Permanent - Proposed
- Town of Berwick Casual/Seasonal
- Town of Berwick Permanent - % of work supports BEC



PUBLIC ENGAGEMENT

berwick.ca/2024-25budget



**Jan. 29 Public Information
Budget Meeting
&
Council Meetings**



BUDGET DIRECTION

- **Tax Rate Changes**
- **Reduction to specific expenses**
- **Utilization of operating reverse for one-time and/or other expenses**
- **Other directives from Council**



December 11, 2023

The attached Municipal Profile Report provides an overview of property attributes, assessment data, and market and Capped Assessment Program (CAP) impacts within your municipality.

If you have any questions or would like to discuss this report, please contact us at 1-800-380-7775.

Regards,



Dave Penny, Director of Assessment
Property Valuation Services Corporation

Property Assessment & Market Overview

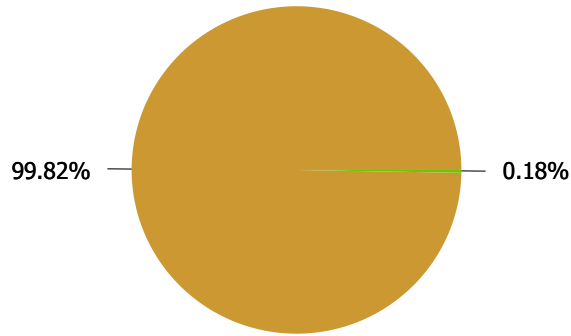
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Provincial Assessment Values

	Filed Year: 2024	Filed Year: 2023	Change \$	Change %
Total Assessment	\$173,620,358,500	\$147,422,438,500	\$26,197,920,000	17.77%
Residential Assessment	\$144,239,204,300	\$120,584,151,100	\$23,655,053,200	19.62%
Residential with CAP (taxable)	\$109,015,701,400	\$100,076,444,300	\$8,939,257,100	8.93%
Commercial Assessment	\$29,381,154,200	\$26,838,287,400	\$2,542,866,800	9.47%

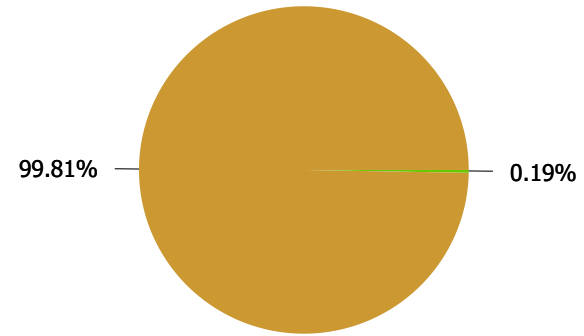
Number of Accounts in NS



TOWN OF BERWICK

REMAINING NS MUNICIPALITIES

Total Assessment in NS



TOWN OF BERWICK

REMAINING NS MUNICIPALITIES



Property Assessment & Market Overview

TOWN OF BERWICK

Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
 Data Current To: Dec 2, 2023 8:46:11 AM

Properties and Assessment Overview:

	Filed Year: 2024	Filed Year: 2023	Change \$	Change %
All Residential Assessed Value	\$259,225,400	\$222,005,500	\$37,219,900	16.77%
Total Residential Taxable Assessed Value	\$196,834,600	\$181,452,400	\$15,382,200	8.48%
Total Residential Taxable Assessed Value not eligible for the CAP	\$46,904,200	\$42,495,700	\$4,408,500	10.37%
Total Residential Taxable Assessed Value eligible for the CAP	\$149,930,400	\$138,956,700	\$10,973,700	7.90%
Total Resource Taxable Assessed Value	\$1,253,700	\$1,220,000	\$33,700	2.76%
Total Residential Exempt Assessed Value	\$1,186,700	\$1,190,100	(\$3,400)	-0.29%
All Commercial Assessed Value	\$69,124,100	\$61,005,400	\$8,118,700	13.31%
Total Commercial Taxable Assessed Value	\$30,149,200	\$27,941,900	\$2,207,300	7.90%
Total Commercial Exempt Assessed Value	\$38,974,900	\$33,063,500	\$5,911,400	17.88%

Assessed Value reflects market value as of a specific point in time (base date).

Taxable Assessed Value is used to calculate property taxes and includes eligible **Capped Assessments**.

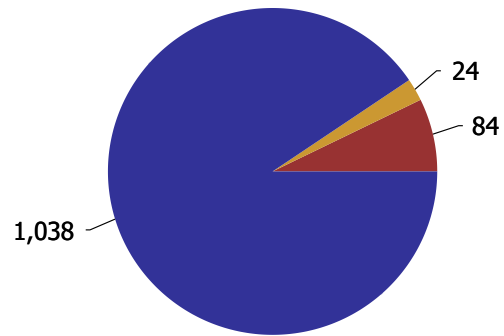
Property Assessment & Market Overview

TOWN OF BERWICK

Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

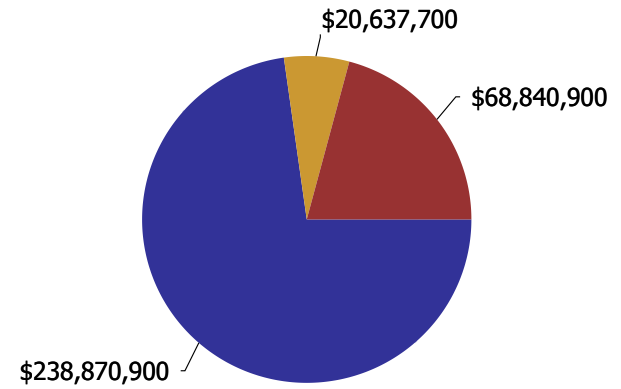
Number of Accounts by Property Type



PROPERTY TYPE

■ Residential ■ Apartment * ■ Commercial

Assessed Value by Property Type



PROPERTY TYPE

■ Residential ■ Apartment * ■ Commercial

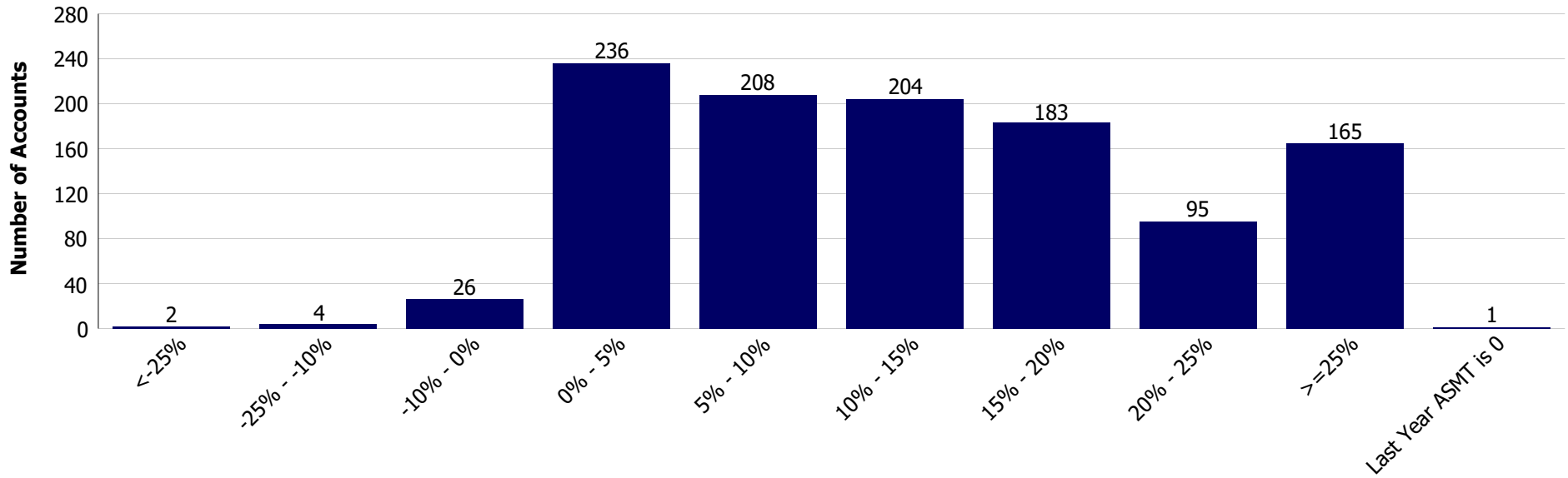
* Properties with more than three self contained living units

Property Assessment & Market Overview

TOWN OF BERWICK
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Total number of accounts that experienced a change in assessed value, between the current assessment year and the previous assessment year, shown by percentage range.

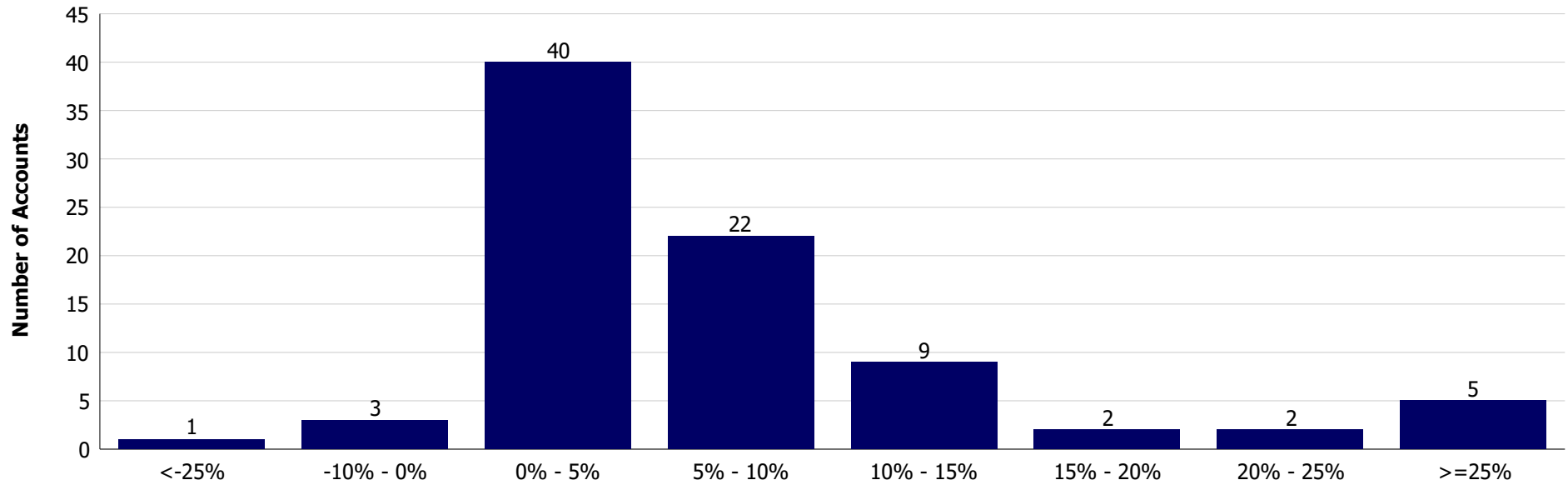


Property Assessment & Market Overview

TOWN OF BERWICK
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Total number of commercial accounts that experienced a change in assessed value, between the current assessment year and the previous assessment year, shown by percentage range.

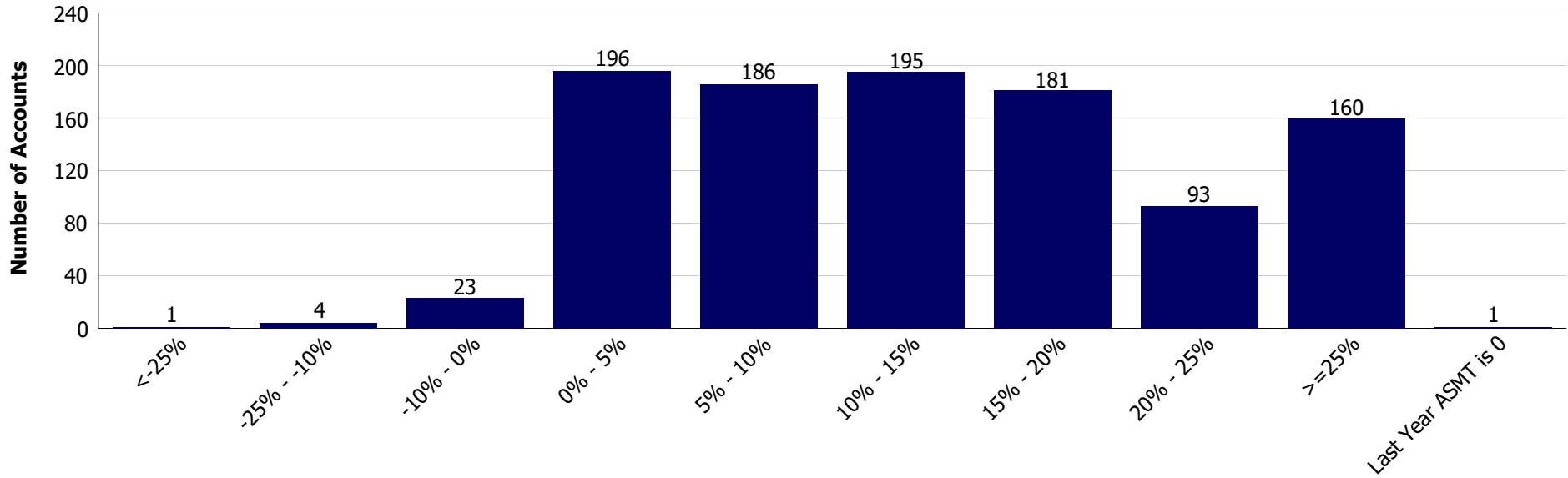


Property Assessment & Market Overview

TOWN OF BERWICK
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Total number of residential accounts that experienced a change in assessed value, between the current assessment year and the previous assessment year, shown by percentage range.





Property Assessment & Market Overview

TOWN OF BERWICK
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
 Data Current To: Dec 2, 2023 8:46:11 AM

Market Activity Overview:

This section includes all sales for the current assessment year, excluding \$0, \$1 and unqualified sales.

Sales overview

	Number of Sales
COMMERCIAL SALES	2
RESIDENTIAL SALES	63
APARTMENT (BUILDINGS)	1
CONDO (UNIT)	0
RESIDENTIAL VACANT LAND SALES	21
COMMERCIAL VACANT LAND SALES	0

Unqualified sales: sales that are non-arms length transactions, which may include bankruptcy, tax sales, etc.

Property Assessment & Market Overview

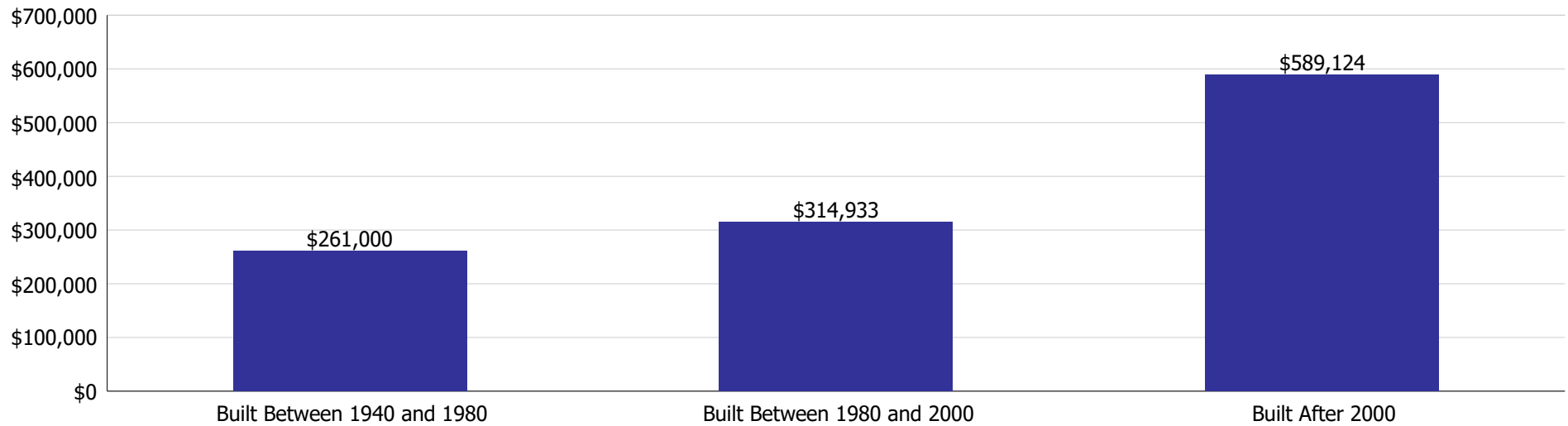
TOWN OF BERWICK
Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Residential dwelling sales by year built:

	Number of Sales	Average Sales Price
Built Between 1940 and 1980	6	\$261,000
Built Between 1980 and 2000	21	\$314,933
Built After 2000	16	\$589,124

Average Sales Price By Year Built





Property Assessment & Market Overview

TOWN OF BERWICK

Assessment Year: 2024

Report Run Date: Dec 2, 2023 8:49:15 AM
Data Current To: Dec 2, 2023 8:46:11 AM

Residential Dwelling Assessment and CAP Overview:

	Average Assessed Value	Average Taxable Assessed Value	# of Properties	# of Properties Eligible for CAP	% of Accounts Capped
Residential Dwelling	\$280,258	\$208,583	827	747	90%
Condo (Unit)			0		

Assessed Value reflects market value as of a specific point in time (base date).

Taxable Assessed Value is used to calculate property taxes and includes eligible **Capped Assessments**.

2024/25 Council Priorities

MUST DO/IN PROGRESS	IMPORTANT TO HAVE	NICE TO HAVE
<p>Sewer Upgrades MPS Review Communications BEC Succession Plan 2024 Municipal Election Prep</p> <ul style="list-style-type: none"> • Regulatory/support • Engagement/education <p>Committee Review</p> <ul style="list-style-type: none"> • Terms of Reference and membership <ul style="list-style-type: none"> ○ Police Advisory ○ Planning Advisory ○ Accessibility 	<p>Sidewalks</p> <ul style="list-style-type: none"> • Maple Avenue • Orchard Street <p>Recreation Infrastructure</p> <ul style="list-style-type: none"> • Rainforth Park Plan & Playground • Centennial Park Plan <p>Develop Paving Policy Attracting Small Businesses</p> <ul style="list-style-type: none"> • Marketing Plan - Valley REN <p>Finalize Asset Management Recreation</p> <ul style="list-style-type: none"> • Increased Program • All ages <p>Policing Review Climate Change Policy/Strategy</p> <ul style="list-style-type: none"> • Greenhouse Gas Plan • Green Assets • Energy <p>Human Resources Review/Staffing</p>	<p>Flag Revision Tree Replacement Policy</p>
<p>Energy - Working with AREA</p> <ul style="list-style-type: none"> ○ Batteries ○ Renewable ○ 100% Renewable 		

2024/25 Activities Identified by Staff/Previous Year

*These activities have not been prioritized at this time. With input from Council and the public they will be prioritized into Now, Next and Later for each department. The Now will be top priorities, Next will be once the Now are completed, Later if time permits.

Council/Administration

2024 Election

Bylaw & Policy Review

- Animal Bylaw

Committees of Council Review

Corporate Strategy Review

Communication Plan

- Website Update

Records Management

Finance

Asset Management

Capital Asset Policy

Internal Financial Clean-Up

Sewer Rate Review

Debt Affordability Model

BEC

BEC Optimization Study/Director

Coordinator and Protection Study

Dam Safety Review

Factorydale Repair

HOME Program Review

Meter Reading

Regulations Review

Voltage Conversion Plan

Public Works

Asset Management

- Paving Maintenance Plan/Policy

- MacIntosh

- Sidewalks

- Maple Avenue

- Finish Union St

- Fleet & Equipment Maintenance Plan

Public Works Building Update

Storm Water Management

Sewer I&I And GIS

- Main St from Foster St to public works shop and east to Willow

WWTP Detailed Design - Filter &

Blowers

WWTP Operations & Maintenance

Manual

Planning & Bylaw

Bylaw and Complaints Process

Policing Review

Bylaw Enforcement

Housing Accelerator Fund and

Housing

Community Development

Accessibility

Centennial Park Parks Building

Climate Action Plan

Diversity, Equity and Inclusion/Anti-

Rasim Action Plan

- Events

- Workshops (i.e., Food security)

- Anti-Racism Charter

Homelessness

Reduce Barriers to Program

Offerings

Business Community

- Holiday Passport Program

- Business Directory Redesign

Active Living Strategy

- AT Hubs Project

- Trailhead Development and

Maintenance