
Committee of the Whole Meeting

Tuesday, January 23, 2024
Berwick Town Hall Council Chambers
6:30pm

AGENDA

- 1. Call to Order**
- 2. Approval of the Agenda**
- 3. Approval of the Minutes**
 - a. November 28, 2023
- 4. Presentations**
 - a. Gregory Hubbert, Berwick Mural Society
 - b. Property Valuation Services – Property Assessments
- 5. Department Reports**
 - a. BDVFD
 - b. Community Development
 - c. Public Works
 - d. Finance
 - e. CAO
- 6. Committee Reports**
 - a. AREA Board
 - b. Intern IMSA Board
 - i. Kings Transit Authority
 - ii. Valley Waste
 - c. Police Services Advisory Committee
 - d. Kings REMO Regional EM Advisory Committee
- 7. New Business**
 - a. 2024/25 Draft Operating Budget V1
- 8. Mayor’s Report**
- 9. In-Camera**
- 10. Adjournment**

Committee of the Whole Monthly Report



Department: Community Development
Date: January 17, 2024

Key highlights

- Fitness Centre membership stands at 411, up from 312 last month. Upon review of the financials, there has been a significant increase in revenue in comparison to this time last year.
- Fitness Centre Group classes are now in full swing with a new instructor, Helen MacDonald, coming on board to teach beginner spin and the popular Young at Heart classes.
- Fathom Design led a group of Council, committee, and staff members through a consultation to review the design for Centennial Park. We anticipate having the final document in hand by the end of January.
- Upgrades to the Trailhead will continue in the new year. Maintenance equipment has been removed and the Trail Committee is exploring options for maintenance in the coming year.
- Collaborating with the REN, we aim to enhance access for Berwick residents by offering REN staff a local workspace on a bi-weekly basis, facilitating more convenient meetings and appointments.
- We continue to work through preliminary rounds of both the capital and operational budgets and have brainstormed and highlighted key priorities for our department for the coming year.
- The second draft of the Active Living Strategy is now in the province's hands. The Community Development Committee is reviewing the draft this coming week with the goal of the final draft being presented to Council in the near future.
- Contract signed with Cycle Nova Scotia to participate in the Core AT Network Project. It is free of cost and will provide the town with a document of Active Transportation (AT) project recommendations that will assist with applying for grants and deciding AT projects in the future.
- Summer Student grants were submitted for Town of Berwick, Apple Capital Museum/VIC and on behalf of the KMCC, reaching 13 applications. Final funding decisions should be received by April.
- In an ongoing effort to strengthen community connections, Jordan and Natalie engaged with the Evangeline Club Coordinator to provide information about recreation services, programs, and equipment loans. Furthermore,

Natalie collaborated with the Community Garden group to develop a workshop series scheduled for early Spring/Summer, focusing on promoting food security and production. Additionally, Natalie remains actively involved in School Advisory Committee meetings to further contribute to community engagement and development.

- February 15th is Winter Walk Day, where students will be encouraged to participate in a walk to school with the Wildcats.
- Holly Jolly Jubilee Celebrations were successful and well attended! We received a lot of positive community feedback.
- The Community Development Department is formulating a code of conduct for programs and facilities. This code will serve as a mandatory document for participants to sign during the registration process.
- Reviewing the existing (and potential) responsibilities within the department to verify that tasks are being efficiently assigned and resources are allocated appropriately.
- An application for Tree Canada's "Edible Trees" grant was submitted in partnership with the Community Garden group. If received, the funds would be put towards fruit bearing plants to expand the community accessible food available through the group's efforts.
- A local resident has been diligently crafting a welcome package for neighbors, utilizing resources provided by the Community. The aim is to replicate this thoughtful process to ensure that all new residents have access to a similar welcoming package.

Next Month Priorities:

- Final review and preparations for Centennial Clock
- Finalizing Winter Carnival events, please save the date - March 1st – 3rd!
- Finalize beautification purchases
- The province has launched no cost training for the Anti Racism Charter, to be completed within the coming month.

Committee of the Whole Monthly Report



Department: Public Works
Date: January 3, 2024

Key Highlights:

- We are into winter weather, we had a few snow days, the team has been out sanding/salting a few times, December has been a great month.
- The team has started to take down the town's Christmas decorations and clean up the trees from around the streets in Town.
- I am working on the 2024/2025 budget with the management team.
- The team will be fixing and cleaning up the public works infrastructure on days that outside work is low.
- Our Wastewater operator is working hard to keep our wastewater system working as good as possible.
- We have a few more stumps to clean up after grinding.
- Fixing potholes on Willow Ave. and other streets around town as needed.

Next Month Priorities:

- Snow and Ice control. The winter work shift for Public Works has started, two team members start at 6 am and we will look at other resources as needed.
- Budget work with the management team is ongoing.
- Tree work around town as needed.
- Keeping all the machinery working and up to safety standards.

Department: Finance
Date: January 2024

Key Highlights

BEC

- An appeal has been filed with the CRA regarding the balance owing for payroll source deductions. In 2020 these remittances were made in error to the Town of Berwick's account. Staff is working with the CRA to remedy.
- On December 12th, 2023, there was a failure with the rudder at the Factorydale Powerhouse. On December 19th, met with the insurance adjuster for the property policy at Factorydale powerhouse and had a call with the insurance adjuster for the equipment breakdown policy.
- A claim has now been initiated under the BEC insurance breakdown policy and a Request for Proposal will be advertised for removal and repair/replacement of the turbine. At present, the powerhouse is not producing energy.
- Factorydale Generator Insurance Claim: Submitted more documentation for the insurance adjuster regarding lost revenue calculations. The insurance company has assigned an auditor to review the business interruption claim. The final claim requested is \$420,000.
- Met with Aaron Long on December 14th, to review Flow Through formulas and prepared the data for BEC's flow through application, applying the same methodology as Town of Mahone Bay. This will be presented for the Commission's consideration in the February meeting.
- An RFP for a Dam Safety review at Factorydale will be advertised. This was a directive from the UARB from our recent general rate application decision.
- UARB approval for the Voltage Conversion capital project will be applied for as the total cost of the capital project exceeds \$250,000.
- BEC continues to experience cash flow constraints. This is primarily due to the working cash requirements to repair the Factorydale Generator, coupled with the delayed rate increases. We continue to monitor diligently. The approved rates are being rolled out and we are awaiting success of the insurance claim. Timely meter reads are important in maintaining a consistent billing cycle, which also assists with a healthy cash flow.

TOWN

- The auditors are on site this week to finalize the 22/23 audit preparation.
- Accountant is working with WCB NS to review and consolidate accounts, as well as correct BEC's account as it was originally setup to remit under the Town's business number.

- Attended AREA Board meeting on December 13th, 2023.
- Attended Council's priorities setting session on January 11th, 2024.
- V1 of the Draft 5-Year Capital Plan was presented to Council for review and feedback on January 9th, 2024.
- An updated V1 Draft 5-Year Capital Plan has been provided based on Council's direction.
- V1 of the Draft Operating Budget has been prepared for Council's review and feedback.
- Attended CUPE labour management meeting on January 17th, 2024.
- Attended AREA's Special Board meeting on January 19th, 2024.
- Attended discovery regarding potential leadership coaching development opportunity on January 22nd, 2024.

Next Month Priorities:

- 22/23 Financial Audit Finalization
- 22/23 Financial Information Return (template has yet to be released from the Province)
- February 1st- Meet with Berwick & District Volunteer Fire Department and Fire Commission to review Fire Services Capital Plan
- February 7th- Berwick Electric Commission meeting.
- February 22nd & 23rd- AREA Board Meeting and Strategic Priorities Session
- Tentative 2024/25 Budget Schedule:
 - **January 29th, 2024** -Budget Public Information Session (BPIS)
 - **February 13th, 2024**- 2nd Draft Operating Budget/Capital budget and BPIS feedback; additional scenarios as directed by Council.
 - **February 27th, 2024** -Final Draft Operating and Capital Budget to COTW
 - **March 12th, 2024**- Approval of 2024/25 Operating & Capital Budgets

Committee of the Whole Monthly Report



Department: CAO
Date: November 2023

Key Highlights

- The steering committee for the hiring of the Director of Electric Utilities has selected five candidates for a first round of interviews.
- Attended weekly AREA meetings, December Board meeting and Special Board meeting in January.
- Working with BEC Superintendent/staff and Director of Finance to prepare necessary Request for Proposals (RFP) for the Dam Safety Review, and Factorydale rudder turbine removal and repair/replace.
- Also working on Meter Reading RFP, voltage conversion rollout plan, energy assistant grant guidelines, and cleaning up minor inconsistencies in the new rate order.
- AREA received six proposals for the Solar Garden Operating and Maintenance Service RFPs. Staff have received copies and are reviewing for future discussion/recommendations.
- BEC Superintendent, AREA GM and CAO met with KTA General Manager and consultant to discuss electric buses and future depot/charging. This was a very preliminary and information gathering meeting.
- The Interim Intermunicipal Service Agreement (IMSA) Board received the draft 2024/25 Operating and Capital budgets for Kings Transit Authority (KTA) and Valley Waste (VW) on January 17. The Board has recommended them to parties for approval. The budget figures are included in draft V1 of the Town's Operating budget and a presentation of the budgets will be made at the February Council meeting.
- A Communications Survey received over 200 responses. The feedback along with a draft plan will be shared internally for further feedback before coming to Council in the near future.
- Staff had a kickoff meeting for the Wastewater Treatment Plant design upgrades with Dillon. We will be setting up a meeting with Eden Valley to learn about their wastewater treatment design as well as to ensure compatibility and further share/understand the current challenges the Town's system is experiencing.
- Attended our quarterly Labour and Management CUPE meeting on Jan. 17.
- Attended the Council Priority Session on December 6. The draft priorities are in the agenda package.
- The Mayor and CAO met with the Chair of the Evangeline Club to discuss the

unhoused and will be organizing a meeting in the near future with stakeholders to identify any temporary solutions for this winter.

- The CAO's of the Valley Region are meeting on Jan. 23 to prepare for a larger unhoused discussion with elected officials and staff. The date of that meeting is TBD.
- On-going 2024/25 Budgets and operating plan preparation.

Next Month Priorities:

- BEC RFP preparation
- 2024/25 budget preparation.
- Directors of Electric Utilities and Public Works hiring.
- Grant writing and project management for 2024 capital projects design work.
- Asset management/GIS training and data transfer for KMCC and fire department/commission.

4.1 IMSA Pilot Project

IMSA Pilot Project

Progress Report

January 17, 2024

Agenda Item 4.1

Transit Studies and Project Management - KTA

- Phase 1 ICIP Project awarded to WSP Canada and progress has started with public engagement, route and schedule reviews and equipment and facility reviews
 - WSP Interim Report has been delivered for review and comments
 - Team meeting scheduled for discussions around routes and schedules
 - WSP has completed first round of public outreach through meetings and on-line survey
 - WSP meeting with on demand services such as Point to Point
 - WSP planning to meet with individual Municipal planning groups
 - WSP timeline continues to be for a final document delivered by end of January/ early February 2024
- Phase 2 ICIP Funding has been approved and in place for utilization upon finalization of Phase 1

- preliminary internal review of new technologies has began - factory tours in Quebec
- meeting with Berwick Electric to understand synergies
- Rural Transit Fund and the Province of NS has provided a total of \$900,000 in funding for shelters and stops

Long Term Service Contracts - Valley Waste

- Compost Contract - contract reviewed and extended with the current service provider for 6 years
- Recycling Processing Contract - contracted reviewed and has 5 years remaining. Extended Producer Responsibility has been announced and will have an impact on this contract
- Collection Contract - staff is preparing options for continuation of services until December 2025 when EPR is implemented in the Province
 - preparing RFP for the collection contract which expires March 31, 2025
- Landfill Contract - Liaison Committee is being renewed and further discussions are on-going with Chester
 - Internal group reviewing options with Chester

Collaboration with General Managers and Reporting Aspects to the Interim IMSA Board

- working with the new General Manger at Valley Waste and acting as the General Manager at KTA in developing new reporting templates for financial reporting and operational updates

- developing team objectives and strategic direction for the organizations

Drafting of the new IMSA's

- Dan McDougall has joined the project team to manage specific aspects of the deliverables
- gathering information from other jurisdictions, Pictou County, Lunenburg County and others, to understand their structures and operating guidelines and bring best practices to Valley Waste and KTA
- the Phase 1 Study at KTA will assist in the development of the new IMSA for the transit organization
- timeline for draft IMSA is April 2024

Mentorship of KTA General Manager

- currently acting as General Manager due to the departure of the GM in November 2022
 - commence the search process for a new GM
- new Director of Finance has joined the organization and is delivering great benefits
 - updated accounting software for Valley Waste

- refining reporting requirements
- developing new budgeting templates and approach to be used for 2024/25 budgets
- new staff at KTA are gaining experience and confidence in the day to day operations and longer term planning activities

Analysis of Service Partner Options

- regarding Valley Waste, early discussions are underway
- KTA plan forward will greatly depend on the final results of the Phase 1 Mass Transit Study.

Governance and Organizational Structure

- Valley Waste organizational structure is stable and works very well currently. Non financial policy review and updates are required to ensure governance is at current standards.
- KTA organizational structure needs improvements. These changes will be recommendations coming forth once the Phase 1 Mass Transit Study is complete
- a new role of Director of Finance and Corporate Services has been created and filled. This role is a shared service between Valley Waste and KTA. This role will improve governance as it moves forward.

Preparation of Strategic Plans

- Valley Waste has conducted a long term strategic review and update over the summer. Completion of this strategic plan will happen once Extended Producer Responsibility is better understood and we understand the impacts to Valley waste operations and mandates
- KTA strategic plan will be a sunset of the Phase 1 Mass Transit Study once completed
- Draft strategic plans will be presented by end of April 2024

Development of Capital Investment Plan

- Valley Waste Capital Plan will be refined from its current status by including recommendations from the cost model analysis and the impacts of Extended Producer Responsibility being taken into account
- KTA Capital Plan will be completed once the Phase 1 Study is completed and we understand the recommendations around fleet renewal and useful life of the new assets purchased
- The draft Capital Investment Plan will be presented by end of April 2024

- Director of Finance will assist in the development of this plan

Cost Accounting of Valley Waste and Diversion Streams

- the model has been developed and data has been collected. We are currently populating the model with the data and testing the model for accuracy and the completeness of the desired outcomes.
- the model was shared with the CAO's and Directors of Finance to collect their feedback and questions first
- the model is currently being reviewed by internal parties to ensure accuracy and completeness of scope.

Analysis of the Net Municipal Cost Sharing Formulas

- this deliverable has not been started. Collecting models from other jurisdictions for comparative purposes
- the cost sharing formulas will be included in the draft IMSA agreements by end of April 2024

Development/Refresh of Budgeting, Period Ending Variance and Year End Financial Statement Reporting

- we have created and filled the position of Director of Finance and Corporate Services. This is a shared role between Valley Waste and KTA. This role has commenced the process of budget working papers and populating the budgets with staff
- internal financial statements have been modified and will continue to be refined until we are comfortable with the information that is being presented on a monthly/quarterly reporting cycle
- MNP assisted with the last year end cycle, the new Director will be assuming this role for the current year end cycle

Development of Five Year Business Plan

- Valley Waste will be expanding its current strategic plan to cover a five year period once the impacts of Extended Producer Responsibility are better understood. We have identified key strengths and weaknesses through a SWOT analysis and discussions about additional long term challenges and opportunities
- KTA will create a five year view once the Phase 1 Study is completed and the path forward is approved and supported by the Board
- the five year business plans will be one of the last deliverables presented 2nd quarter 2024

Financial Policies

- MNP are currently reviewing the financial policies that currently exist at Valley Waste. Once the review and recommendations are completed, these policies will be presented to the Board for approval
- KTA will adopt the same or similar policies once completed and agreed to at the Board level

Mentor Finance Personnel

- MNP and myself have initially worked with the finance staff to assist them and help them better understand the needs and processes required
- the new Director has become deeply involved in this mentorship and guidance role as we improve policies and work flows

4.2 MNP Report

MNP Board Update on Deliverables

| | Deliverable | Expected end date | Comments |
|----------|--|---|--|
| A | Review of Policies <ul style="list-style-type: none"> • Procurement • Reserves • Debt • Internal Controls • Surplus allocation • Expenses • Budgeting | VW Draft package to board for approval February 2024 Kings Transit package to board March 2024 | <ol style="list-style-type: none"> 1. Policies drafted and will be circulated to management for review and amendments and presented in February to Board for approval 2. Policy review and tracking process has been created for future use by management and board. 3. All polices are being benchmarked to FRAM for consistency and appropriateness. 4. Policies completed include: <ul style="list-style-type: none"> • Procurement of Goods and Services Policy • Capital Reserve and Capital Funding Policy • Building Replacement Reserve • Audit Committee Policy • Investment Policy • Expense Reimbursement Policy • Hospitality Policy • Equipment and Vehicle Replacement Policy • Tipping Fee Accounts Policy • Tangible Capital Assets Policy • Borrowing policy • Operating surplus policy • Financial Administration Policies • Financial Planning Policies • Financial Reporting Policies • Treasury and Cash Management Policies |
| B | Cost Accounting for Valley Waste | Draft model was presented to committee and management | Moved to February Agenda due to current January agenda items Dashboard being created for management decision making options. |

MNP Board Update on Deliverables

| | | | |
|----------|--|------------|---|
| C | Preparation of Year End Working Papers | May 2024 | <ol style="list-style-type: none"> 1. Fiscal 2023 completed and prep package prepared by MNP. 2. Package and reviewed with Director of Finance 3. MNP to provide support for fiscal 2024 |
| D | Development of template for Reporting | March 2024 | <ol style="list-style-type: none"> 1. Standard monthly reporting templates prepared for both KTA and VW to be consistent format. 2. MNP reviewing with Director of Finance for modifications especially on VW to introduce non-financial data such as tonnage, etc. |
| E | Analysis of Municipal Cost Sharing | March 2024 | Not yet started, will begin following finalization of cost accounting model for Valley Waste |
| F | Capital Investment Plan | Ongoing | <ol style="list-style-type: none"> 1. Template development underway for review with management 2. Focus on funding strategy options to smooth effect on budget 3. Finalization will be contingent on finalization of KTA Phase 1 project |

MNP Board Update on Deliverables

| | Other Areas | Expected end date | Comments |
|---|------------------------|-------------------|---|
| 1 | ARO with Chester | Ongoing | Numerous discussions held regarding the existing contract with Chester and in particular the ARO component and the business risk to Valley Waste with regards to ensuring the ARO liability is minimized. |
| 2 | Valley Waste Budgeting | Ongoing | Offering to assist Director of Finance on VW budgeting and reporting to incorporate a variable cost model to show effects of tonnage on reporting data |
| 3 | Accounting Software | Ongoing | Prior to arrival of Director of Finance some preliminary discussions were held around the usefulness of the existing accounting software. With the addition of the Director, we can now have more detailed conversations in an attempt to bring both entities under the same software platform. |
| 4 | Support for Dwight | Ongoing | <p>We will provide required support for Dwight on the various items in the contract including:</p> <ul style="list-style-type: none"> a. Review of long term contracts b. Analysis of partner options c. Review of org and governance chart d. Preparation of Strategic Plans e. Development of 5 year business plan <p>Standard monthly reporting templates prepared for both KTA and VW to be consistent format.</p> <p>3. MNP reviewing with Director of Finance for modifications especially on VW to introduce non-financial data such as tonnage, etc.</p> |

5.1 VW Report

**Valley Region Solid Waste-Resource Management Authority
Report to the Interim Intermunicipal Services Agreement Board of Directors**

Agenda Item No. ___5.1___

Subject: Valley Waste-Resource Management – General Managers Report

From: Andrew Garrett

Date: December 20, 2023

Transportation to Landfill RFP

The RFP for transportation of garbage from both Management Centres to landfill is complete and will be released in the coming days.

Curbside Collection RFP

The RFP is still under development but expected out later this month. The intent is to issue the RFP for collection on a region wide basis with a start date of April 1, 2025.

- Term: 7 years
- Roadside collection of garbage and organics for the full 7-year term
- Collection of recycling for a period of 8 months – from April 1 to November 30, 2025, at which time recycling collection can then transfer to the EPR PRO.
- Bi-weekly collection of two bulky items per unit as opposed to Spring & Fall Cleanup
- Collection on accessible private/cottage roads

RFP for the Removal and Replacement of Tipping Floor

We have posted an RFP for the replacement of the concrete tipping floor at the Eastern Management Centre. The intent is to have this completed this winter. Doing so will require that we close the facility to large commercial traffic and curbside collection vehicles for a few days as the repairs are completed. Estimated value is \$200,000 to \$300,000.

RFP for the Removal and Replacement of Overhead Doors

The overhead doors at the Eastern Management Centre are also in dire shape so we have issued an RFP for them to be replaced. Cost is expected to be \$80,000 to \$100,000.

Land Surveying

DeWolfe & Morse Surveying Limited has been hired to provide complete land surveys of both Management Centres. NSECC has requested updated survey plans as part of the requirements to update our Industrial Approvals.

Respectfully submitted,
Andrew Garrett, Interim General Manager
Valley Waste-Resource Management Authority



Kings Transit Authority

General Manager's Report

As presented at the January 17, 2024 Board Meeting

Agenda 6.1

[Garage and Fuel Prices](#)

[Buses](#)

The bus availability continues to be an issue given the age and mileage of the units.

Currently reviewing the bus parking/storage situation in Weymouth. The provider that we are using is unable to continue the service. Working with the Municipality of Digby to find a solution.

Buses are operational other than routine maintenance and delays in repair parts. Parts delivery continues to be an issue and in turn delays the buses repair and being placed back in service.

[Fuel](#)

Our per unit cost for Diesel this week is \$1.62 per litre.

[Ridership](#)

Ridership numbers for YTD 2023 continue to increase across the entirety of the KTA system compared to 2022. YTD end of December for 2023 shows ridership of 272,641 versus YTD end of December for 2022 at 229,108 riders. This represents an increase of 19% over the 9 month period.

[Operations](#)

We are currently updating the work order process to improve efficiencies for the mechanic staff, purchasing staff and their accounting staff.

The team has performed great work in developing and building the 2024/25 budget. The Director of Finance has been instrumental in developing this process.

[ICIP Project Update](#)

The ICIP Phase 1 Study is well underway. We have held public meetings, performed on-board ridership reviews, the on-line survey has been completed, meetings with drivers are completed, GIS overlays of routes and demographics has been completed.

Research on customer tracking applications and bus routing are in progress.

Meeting with Berwick Electric to understand opportunities and synergies between the two organizations.

A team session regarding route analysis, expansion and service schedules was held on January 15, 2024 to further assist WSP in their recommendations.

The WSP Interim Report #1 has been delivered and distributed for review and comments.

Human Resources

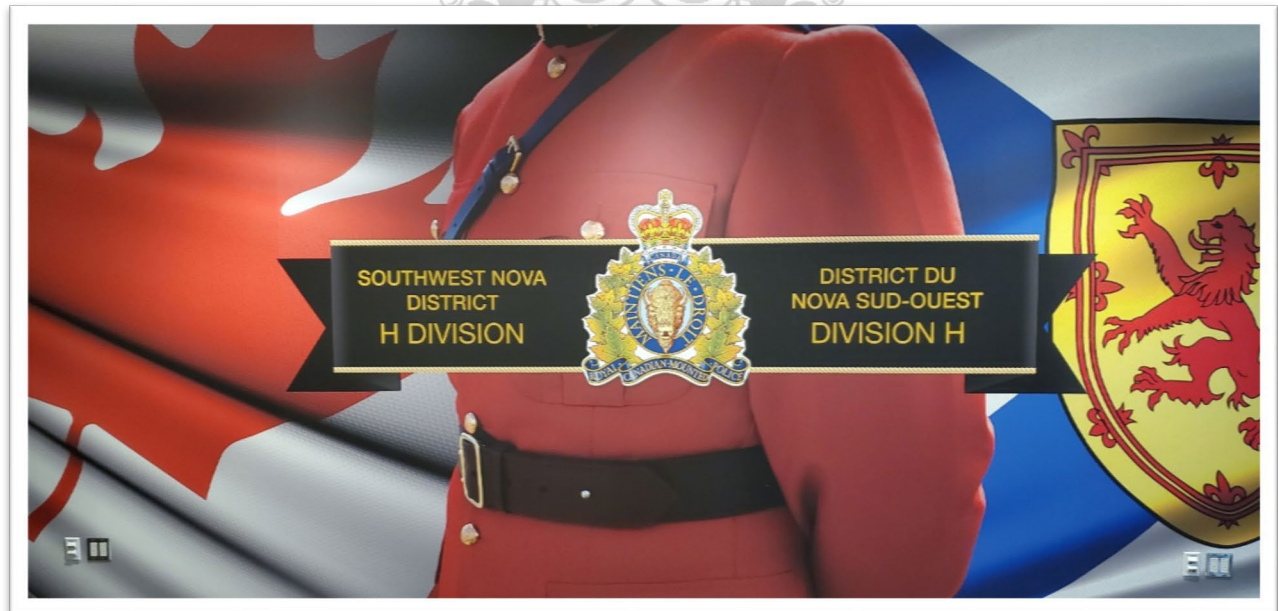
Kings Transit continues to actively recruit for additional drivers. Attraction and retention of drivers still presents a challenge.

Monthly Activities

Those following is the list of actions and activities from the previous meeting up until the current one:

1. The Phase 1 ICIP study is on-going requiring daily monitoring.
 2. Early work on Phase 2 equipment and service selection.
 3. Working with new Director of Finance.
 4. Day to day operations of the business.
-

Berwick Policing Report



**November &
December 2023
Kings District RCMP**

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Kings District Employees

S/Sgt. Ed Nugent, acting OIC Kings District RCMP.

Forty general duty constables police Kings District as first responders. These officers are supervised by eight corporals, two sergeants, and one staff sergeant.

The Kings East School Safety Resource Officer is Cst. Jennifer Britton, and the Kings West School Safety Resource Officer is Cst. Jeff Wilson.

Our Kings District General Investigation Section members are Cpl. Glenn O'Halloran, Cst. Kelly McPherson and Cst. Chris Jones. Our Kings District Street Crime Enforcement Unit members are Cst. Brian Green and Cst. Layla Fish from Kings District RCMP and Cst. Andrew Waters from the Kentville Police Service.

The Kings District Community Policing Officer position is currently vacant. The Kings District Domestic Violence/Victim Services investigator is temporarily assigned to Cst. Neil Edwards.

Kings District has ten Detachment Services Assistants who perform administrative functions at three Kings offices.



the
District

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ROYAL CANADIAN MOUNTED POLICE • GENDARMERIE ROYALE DU CANADA

School Safety Resource Officers

School Safety Resource Officers work as a resource to our local schools. Members provide presentations to every grade level from P-12 on current topics such as human trafficking, fentanyl, cybercrime, bullying, drug awareness and appropriate use of social media. Schools often request other presentations, which are customized to meet their needs. SSROs update the National Safe Plan every year for each Kings County School. SSROs do the initial investigation in cases that stem from schools. SSROs also provide support for school events that occur after traditional school hours.

Cst. Wilson's service area is from Annapolis County line to Central Kings Rural High School, encompassing 11 schools. Cst. Britton's service area is from Coldbrook District School to LE Shaw Elementary, encompassing 12 schools.

Distracted driving presentations, human trafficking awareness presentations, and lock down safety drills have been ongoing at several schools throughout the reporting period. Both district SSROs worked closely with the schools within the entire district. Both Cst. Wilson and Cst. Britton remain heavily involved in the delivery of the mandated objectives while assisting other investigations that require their skills and experience with youth.



Highlights

Top Ten Tips for Safe Winter Driving

- 1. Pre-trip preparations.** Take the time to brush the snow from all of the windows, side mirrors, headlights and tail lights. Not having these items properly cleaned is dangerous for vehicle occupants and for everyone else on the road. Failing to do this is also something police can issue a ticket for. It's also important to clear the snow from the hood and the roof. If not, there is a very real chance it will blow off on the highway and create hazardous conditions for anyone travelling behind.
- 2. Plan ahead.** Before heading out, check to see what the current road conditions are and what type of weather you should expect. In Nova Scotia, motorists can call 511 for a list of current road conditions, or they can find them online at [www.http://511.gov.ns.ca/map/](http://511.gov.ns.ca/map/) through the Department of Transportation and Infrastructure Renewal.
- 3. Drive according to road conditions.** If the roads are slippery it will take more time and distance to stop. The simplest solution is to slow down. It is also important to leave a safe amount of distance between vehicles, especially on the highway. That way, in the event of an emergency stop, there will be more time to do so.
- 4. Know the limits of your vehicle.** Many times, motorists driving four-wheel drive or all-wheel drive vehicles feel safer because of the improved traction and additional ground clearance. It's important to keep in mind that stopping ability is not improved. Four and all-wheel drive vehicles can reduce your chances of getting stuck, but they won't help you stop any better during slippery conditions.
- 5. Weigh the importance of the trip against the current weather conditions.** When the weather is really bad, police often advise motorists to avoid traveling if possible.
- 6. Tires.** When it comes to winter driving, good winter tires are one of the most important investments a motorist can make. The rubber used to make winter tires is specially designed for cold conditions. It's softer, which allows the tires to maintain better contact with the road. As well, the treads are designed to grip the road better by displacing slush and snow.
- 7. Buckle up.** A seatbelt will help keep you in your seat if the car does slip on the roadways, and it will help protect you at the moment of impact.

8. **Contact capability.** Another safety device to take with you is a cell phone in case of emergency.

9. **Winter safety kit.** A winter emergency kit for your vehicle should include a cell phone, flash light and batteries, emergency food, bottled water, candles, blankets, booster cables, sand or kitty litter for traction, tow cables, and road maps.

10. **Vehicle maintenance.** Ensure your windshield wiper fluid is a winter variety that will not freeze, and keep it topped up. Have a mechanic check on the condition of the and if it's old, have it replaced. Keep the gas tank topped up with fuel.



Please Clear Vehicles of Snow and Ice

Kings District RCMP are committed to safe roadways. Recent weather has caused heavy snow and ice build up which may be difficult to remove from vehicles. Before motorists decide to use roadways, it is important that all snow and ice is cleared off their vehicle's.

Heavy condensed snow on the roof of a vehicle poses a hazard because as the interior of the vehicle warms, it creates a moisture barrier between the roof of the vehicle and the heavy snow or ice pile. As this pile begins to come loose and shift on the roof, a hard braking will dislodge the large mass of heavy snow onto the front windshield. The wipers will not be able to remove the snow, necessitating an immediate stop in the roadway and creating a danger for that driver and everyone around them. Flying ice and snow is also very dangerous to other motorists whose vehicle may be struck causing further visibility issues, dangerous reactions and damage to vehicles.

In Nova Scotia police can issue a summary offence ticket under Section 184(4) of the Motor Vehicle Act for driving a motor vehicle with obstruction on window or windshield. This ticket carries a fine amount of \$180 for a first offence, \$237.50 for a second offence and \$352.50 for a third or subsequent offence.

Simple actions like clearing snow and ice from vehicles can make a major difference for safe driving.

Road Safety is a priority for the RCMP, and drivers are reminded to make it their priority as well. If you see someone driving unsafely on our roads, report it by calling the RCMP at 1-800-803-RCMP (7267) or 911.



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Annual Performance Plan

The Kings District Annual Performance Plan runs from April 1st, 2023 to March 31st, 2024. Objectives of Annual Performance Plan include:

- **Safe Roads and Safe Highways in Nova Scotia**
Since April 1, Kings District members have charged 54 people with impaired driving, issued 11 roadside suspensions for alcohol use, issued 942 traffic enforcement charges, and conducted 51 check stops.
- **Crime Prevention – Property Crime**
Kings District senior managers are holding and/or attending public meetings in several County communities to hear and address residents' concerns about thefts and vandalism. Members continue to conduct physical checks on offenders/accused parties who are on court ordered curfews or house arrest, with the goal of preventing recidivism.
- **Community Engagement – Municipal/Indigenous Governments & Stakeholder Groups**
Kings District's dedicated First Nations Policing officer continues to build relationships and mutual trust and understanding in local communities. As noted above, Kings district senior managers have committed to meeting and engaging personally with concerned community and stakeholder groups to address issues.
- **Intelligence-Led Policing**
As this is a National Policing Strategic priority, Kings District officers continue to advance challenging investigations by cultivating and managing confidential human sources.

Calls for Service

In November and December, Kings District RCMP responded to 57 and 63 service calls in the Town of Berwick respectively. See the attached chart for a breakdown of those service calls.

| Type of Crime & Occurrence Type | Nov Berwick | Nov Kings | Dec Berwick | Dec Kings |
|--|-------------|-------------|-------------|--------------|
| Crimes Against Persons | | | | |
| Offences Related to Death | 0 | 0 | 0 | 0 |
| Sexual Offences | 1 | 6 | 0 | 8 |
| Assault | 1 | 23 | 1 | 30 |
| Kidnapping/Hostage/Abduction | 0 | 0 | 0 | 0 |
| Robbery | 0 | 0 | 1 | 2 |
| Extortion / Intimidation | 0 | 0 | 0 | 1 |
| Criminal Harassment | 0 | 6 | 0 | 5 |
| Indecent Harassing Comm. | 0 | 0 | 0 | 0 |
| Uttering Threats | 1 | 22 | 1 | 17 |
| Property Crime | | | | |
| Arson | 0 | 1 | 0 | 0 |
| Break and Enter | 0 | 5 | 0 | 7 |
| Unlawfully in a Dwelling House | 0 | 2 | 0 | 0 |
| Theft Over | 0 | 0 | 0 | 3 |
| Theft of Motor Vehicle | 1 | 3 | 0 | 2 |
| Theft of Other MV / Motorcycle | 0 | 4 | 0 | 0 |
| Take MV w/o Consent | 0 | 0 | 0 | 1 |
| Theft Under | 2 | 17 | 3 | 18 |
| Shoplifting | 2 | 32 | 2 | 30 |
| Theft (mail, bicycle, et al) | 0 | 12 | 1 | 6 |
| Theft from Motor Vehicle | 0 | 1 | 0 | 11 |
| Possession of Stolen Goods | 0 | 2 | 0 | 0 |
| Fraud | 2 | 25 | 0 | 8 |
| Identity Theft | 0 | 0 | 0 | 0 |
| Mischief | 5 | 45 | 4 | 47 |
| Drug Enforcement | | | | |
| Possession | 0 | 2 | 0 | 2 |
| Trafficking | 0 | 4 | 0 | 3 |
| Import/Export | 0 | 0 | 0 | 0 |
| Production | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 1 | 2 |
| Traffic | | | | |
| Dangerous Op of MV | 0 | 0 | 0 | 1 |
| Impaired by Alcohol | 2 | 22 | 0 | 12 |
| Impaired by Drug | 0 | 0 | 0 | 0 |
| Failure/Refusal | 0 | 1 | 0 | 1 |
| Driving while Disqualified | 0 | 5 | 0 | 5 |
| Fail to Stop or Remain | 0 | 8 | 1 | 5 |
| Seatbelt Violation | 0 | 0 | 1 | 3 |
| Intersection Violation | 6 | 12 | 8 | 14 |
| Speeding Violation | 5 | 139 | 3 | 79 |
| Insurance Violation | 0 | 3 | 0 | 1 |
| Road Side Suspension (Alcohol) | 0 | 0 | 0 | 1 |
| Road Side Suspension (Drug) | 0 | 0 | 0 | 0 |
| Collision - Fatal | 0 | 0 | 1 | 1 |
| Collision - Non - Fatal Injury | 1 | 11 | 0 | 6 |
| Collision - Reportable | 2 | 45 | 2 | 54 |
| Collision - Non Reportable | 1 | 36 | 2 | 33 |
| Off-Road Vehicle Collision | 0 | 0 | 0 | 1 |
| Municipal By-laws | 0 | 0 | 0 | 0 |
| Other Traffic Offence/Violation | 6 | 142 | 4 | 104 |
| Other Traffic Related Duties | 2 | 23 | 1 | 21 |
| Checkstop | 0 | 3 | 0 | 2 |
| Other | | | | |
| 911 Call | 1 | 32 | 3 | 44 |
| Breach of Court Order | 0 | 22 | 0 | 13 |
| Liquor Act | 0 | 8 | 0 | 3 |
| Mental Health Act | 2 | 46 | 1 | 58 |
| Missing Person | 0 | 30 | 0 | 18 |
| Municipal Bylaw - Other | 1 | 8 | 0 | 4 |
| Other | 5 | 185 | 11 | 200 |
| Suspicious P V P | 1 | 45 | 3 | 46 |
| Trespass At Night | 0 | 0 | 0 | 0 |
| Wellbeing Check | 0 | 0 | 0 | 0 |
| Total Founded & SUI Occurrences | 54 | 1106 | 59 | 1,006 |
| Total Occurrences* | 57 | 1181 | 63 | 1,052 |



Traffic Enforcement and Proactive Patrols Update

In addition to the above, for the months of Nov./Dec. there were 0 violation tickets issued on Highway 101 near Berwick. There were 7 violation tickets issued on Highway 1 near Berwick.

Members continue to conduct traffic enforcement on the main street and other areas of high traffic volume. 9 other motor vehicle associated traffic tickets were enforced 0 tickets regarding ATVs. There were 0 impaired operations of motor vehicle violations in this period and 0 checkpoints were conducted.

There were 234 patrols conducted with 0 foot patrols done in the parks and various sidewalks in the community. Police visibility continues to be high resulting in a reduction of offences.

Significant Investigations

Theft Under or Equal to \$5000 - Shoplifting Files: 2023-1714961 & 1833245 relate. On November 20th and December 14th, Kingston RCMP received reports of Shoplifting from the Foodland in Berwick. A female suspect was identified via security video footage. As a result, a 47-year-old Kentville woman has been charged with two counts of shoplifting and released on court documents. She is due to appear in Kentville Provincial Court in January and March, of 2024.

Assault File: 2023-1791877 On December 5th, 2023, Kingston RCMP received several 911 calls reporting a fight in progress in the parking lot of the Berwick NSLC. Members attended the scene and as a result of the investigation a male was arrested and charged. A 46-year-old Berwick man has been charged with assault and released on court documents. He is due to appear in Kentville Provincial Court on February 21st, 2024.

Should you have any questions or concerns regarding this report or any other community matters, please feel free to contact the undersigned.

Sgt. H.V. (Harold) PRIME
Operations NCO – Kingston
Kings District RCMP
Tel: 902-765-3317

RCMP·GRC



ROYAL CANADIAN MOUNTED POLICE • GENDARMERIE ROYALE DU CANADA

From: Dan Stovel, Kings REMO REMC

Date: Tuesday, January 23, 2024

Subject: Kings REMO Regional EM Advisory Committee Meeting, Monday, January 15, 2024

The Kings REMO Regional Emergency Management Advisory Committee met on Monday, January 15, 2024

Key issues of discussion included:

- **Appointment of Chair and Election of Deputy Chair:**
 - Deputy Mayor Cate Savage, Town of Kentville, appointed as Chair
 - Councillor Jodi MacKay, Town of Wolfville, elected as Deputy Chair

- **Presentation: Environment & Climate Change Canada (ECCC) Winter Outlook**
 - Overview of hazards associated with Winter Weather
 - Typical Storm Tracks
 - Factors influencing Winter Weather
 - Temperature outlook by month (Dec-Jan-Feb): Above average temperatures forecast for this winter

- **Membership Update:**
 - Updated to amend CAO Town of Kentville: Jeff Lawrence (as of 2024-01-29)
 - Updated to amend Interim CAO Town of Wolfville: Rob Simonds (as of 2024-01-22)

- **REMAC Terms of Reference Biennial Review:**
 - Administratively, a biennial review of the Kings REMO REMAC Terms of Reference (TOR) was completed by the committee – no amendments

- **Public Health Update:**
 - **COVID-19 Update**
 - **WHO, Dr Tedros, Director General, 2024-01-09**
 - Nearly 10,000 deaths reported world-wide in December 2023
 - Hospital admissions during the month jumped 42% in nearly 50 countries
 - JN.1 variant is now the most prominent in the world

 - **Health Canada, 2024-01-06**
 - National SARS-CoV-2 percent positivity has decreased over the most recent three surveillance weeks. Trends currently vary by region
 - Activity of influenza decreased in week 1, but is within expected levels for this time of year
 - Activity of RSV is near expected levels for this time of year
 - Activity of all other non-SARS-CoV-2 respiratory viruses is low and near expected levels typical of this time of year.

 - **NS Respiratory Watch Report – Week 1 December 1, 2023 – January 6, 2024:**
 - Influenza PCR positives has continued to steadily rise since week 48
 - COVID-19 PCR positives has declined compared to last week
 - RSV has remained stable over the past two weeks

Outbreaks: 9 new long-term care facility outbreaks

- 1 influenza
- 5 COVID-19

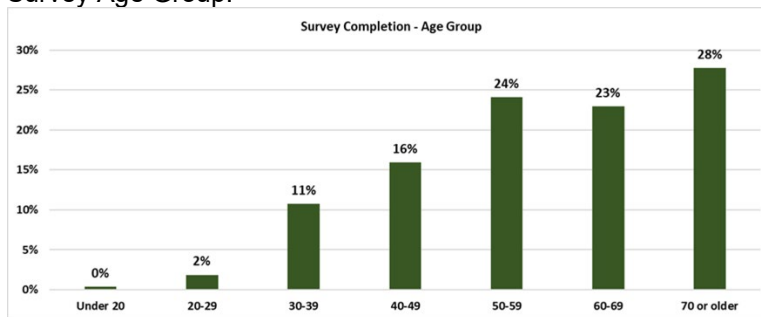
- 3 RSV
- **ECCC Coastal Flood Risk Mapping Project**
Current coastal flood mapping
 - Reference: NSCC Maritime Coastal Flood Risk Map
 - Limited to areas LIDAR (Light Detection and Ranging) Mapped. Within Kings County the Minas Basin was mapped
- ECCC Coastal Food Mapping Project
 - Predicting and Alerting for Coastal Flooding (PACF) is a National Coastal Flooding project, covering all Canadian Coasts
 - ECCC is developing the capacity to issue Impact-Based Coastal Flooding Warnings by the Spring of 2024
 - At this time, capabilities are being developed under PACF to forecast:
 - Tides
 - Storm Surge
 - Increase of Water at the shoreline due to incident waves
 - ECCC is not developing the capacity to forecast flooding due to Tsunamis or Flash Floods
 - It will categorize stage levels for road type and building type, for example:
 - Minimal Threshold: beach roads, boat launch ramps, wharves
 - Minor Threshold: seasonal road, cottage access road/driveway, wharf roads and buildings
 - Major Threshold: houses, commercial or other public facilities (restaurant, museum, information centre)
 - Severe Threshold: main roads (or access roads to multiple houses)
- **VON CAPABLE Program – Kings County**
Reference: [VON CAPABLE Website](#)
 - A new pilot Victorian Order of Nurses - VON program, the first of its kind in Canada, will soon help seniors in the Preston area, Kings County and on the Halifax peninsula live more independently in their homes.
 - The Community Aging in Place, Advancing Better Living for Elders program (CAPABLE) will pair seniors with a registered nurse, an occupational therapist and a handyman who will work with them to identify needs in their daily activities and inside their homes that will help them age in place.
 - The Nova Scotia Government is spending \$2 million on the new program and to qualify, seniors must be 65 or older, have physical or mobility challenges and have a net income of \$85,000 or less or receive income assistance.
 - Applications are expected to open for seniors in Kings County and on the Halifax peninsula early in 2024
 - Kings REMO REMC attending a VON CAPABLE Information session Thursday, January 18th

Kings REMO Programs:

- **Kings REMO Annual Workplan 2024-25**
 - Regional Emergency Management Organization
 - Legislation and Policies & Procedures
 - Public Health (COVID-19, Influenza & RSV)
 - Emergency Management Plans / Operational Guidelines
 - Emergency Coordination Centre (ECC)
 - Regional MOUs / Agreements
 - Training and Exercise Programs
 - Public Awareness and Education Programs
 - EM Support Planning – Regional Events

IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE 2024/25 KINGS REMO ANNUAL WORKPLAN

- **Hazard Risk Vulnerability Assessment (HRVA) & Public Survey**
 - Feedback received from nine members of the Kings REMO Regional Emergency Management Planning Committee & feedback included from Emergency Preparedness Public Survey with 270 surveys completed
 - Emergency Preparedness Survey distributed to the public on November 10, 2023 (email, social media, and website) with a closure date of Friday, December 1, 2023
 - Top five ‘Very Concerned’ hazards:
 - Wildfire ranked 7 in 2020
 - Flood ranked 10 in 2020
 - Extreme Heat Events ranked 12 in 2020
 - Industrial Accident not ranked in 2020
 - Electrical Power Outage ranked 1 in 2020
 - Greatest barrier faced in being Emergency Prepared: Financial
 - 77% of those surveyed indicated that their family is prepared to be on their own for a minimum of 72 hours
 - Most concerned with when they think of a disaster happening in their community or at their work/school: “I just want to know what is happening and why – I can take care of myself”
 - Survey Age Group:



IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE 2024/25 HAZARD RISK VULNERABILITY ASSESSMENT

- **Alert Ready Standard Operating Procedure (SOP)**
Purpose:
 To establish a standardized procedure for the activation and use of the Alert Ready system by the Kings County Nova Scotia Regional Emergency Management Organization for the purpose of notifying the public about emergencies.

IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE KINGS REMO ALERT READY STANDARD OPERATING PROCEDURE (SOP 001).

- **2023 Atlantic Hurricane Season**
 - The 2023 Atlantic hurricane season ended on November 30, ranking fourth for the most named storms since 1950.
 - This season stood out because of warmer-than-usual ocean temperatures and a strong El Niño.
 - Typically, El Niño suppresses hurricanes, but the warm Atlantic Ocean countered that effect, resulting in more storms than usual for an El Niño year.

The Kings County VPR Program was highlighted in the [Accessibility Standards Canada CAN-ASC-5.1 Standard on Emergency Measures](#)

- **Training & Exercises**

2023-07-20 Hurricane-ECC Activation Workshop After Action Review:

- Participants: 20 (Virtual Workshop)
 - Municipal Staff: 11 and Agency Representatives: 9
- What went well:
 - Review of CBRM Fiona Lessons Learned and their impact to Kings County
 - Introduction of Artificial Intelligence (AI) as a tool to support Emergency Preparedness & Planning
- Areas for Improvement:
 - In-person scenario discussions
 - Development of Public Messaging
- Improvement Plan:
 - Action-Oriented Exercises

IT WAS REGULARLY MOVED AND SECONDED THAT THE KINGS REMO REGIONAL EMERGENCY MANAGEMENT ADVISORY COMMITTEE APPROVE THE JULY 20TH HURRICANE-ECC ACTIVATION WORKSHOP AFTER ACTION REVIEW

ICS Training Schedule

2023 Training Summary for Western Region (Region 3) – hosted by Kings REMO:

- May 17: BEM Course
- Sep 13-14: ICS 200
- Nov 8-9: ICS 400
- Nov 16: BEM Course

2024 Planned Training – hosted by Kings REMO:

- Feb 29: BEM Course (to be scheduled quarterly)
- Mar 7: ECC Course
- Sep 11-13: ICS-300

2024 Planned Exercises

- 2024-04-18 Wildfire-Evacuation Exercise Kings REMO
- 2024-05-29/30 NS EMO Exercise Nova Bravo NS EMO
- 2024-07-11 Hurricane-ECC Activation Exercise Kings REMO
- 2024-11-21 Winterstorm-Shelter Exercise Kings REMO

Next Meeting: Monday, April 15, 2024

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.

INFORMATION REPORT

2024/25 Draft Operating Budget V1



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.

INFORMATION REPORT
2024/25 Draft Operating Budget V1



| | |
|---|---------------|
| 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.

INFORMATION REPORT

2024/25 Draft Operating Budget V1



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.

INFORMATION REPORT

2024/25 Draft Operating Budget V1



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.

INFORMATION REPORT

2024/25 Draft Operating Budget V1



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> | <u>1,076</u> | <u>1,421</u> | <u>(24.31%)</u> | <u>(346)</u> |
| | <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> | <u>0</u> | <u>29,000</u> | <u>(100.00%)</u> | <u>(29,000)</u> |
| | <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 BUDGET | 2024 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 |
|----------------|----------------|--------------|----------|

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> |
| <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 BUDGET | 2024 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) |
| <u>Total Salaries & Benefits</u> | <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 |
| Contracted Services | 0 | 0 | 0.00% | 0 |
| Utilities | 41,247 | 39,283 | 5.00% | 1,964 |
| Repairs & Maintenance | 43,400 | 29,500 | 47.12% | 13,900 |
| Operational Supplies | 0 | 0 | 0.00% | 0 |
| Tools & Equipment | 0 | 0 | 0.00% | 0 |
| <u>Total General Expenses</u> | <u>85,108</u> | <u>69,170</u> | <u>23.04%</u> | <u>15,938</u> |
| Total Sewer Collection Expenses | 94,476 | 78,515 | 20.33% | 15,960 |
| <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) |
| <u>Total Salaries & Benefits</u> | <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 |
| Contracted Services | 0 | 0 | 0.00% | 0 |
| Utilities | 127,492 | 121,421 | 5.00% | 6,071 |
| Repairs & Maintenance | 77,398 | 77,898 | (0.64%) | (500) |
| Operational Supplies | 0 | 0 | 0.00% | 0 |
| 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 |
| <u>Total General Expenses</u> | <u>235,187</u> | <u>228,259</u> | <u>3.04%</u> | <u>6,928</u> |
| Total Sewer Treatment Expenses | 310,135 | 303,029 | 2.35% | 7,107 |
| Other Solid Waste Charges | 8,142 | 8,142 | 0.00% | 0 |



| | 2025 BUDGET | 2024 BUDGET | % | \$ |
|------------------------------|------------------------|------------------------|-----------------|-----------------|
| <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) |
| <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%

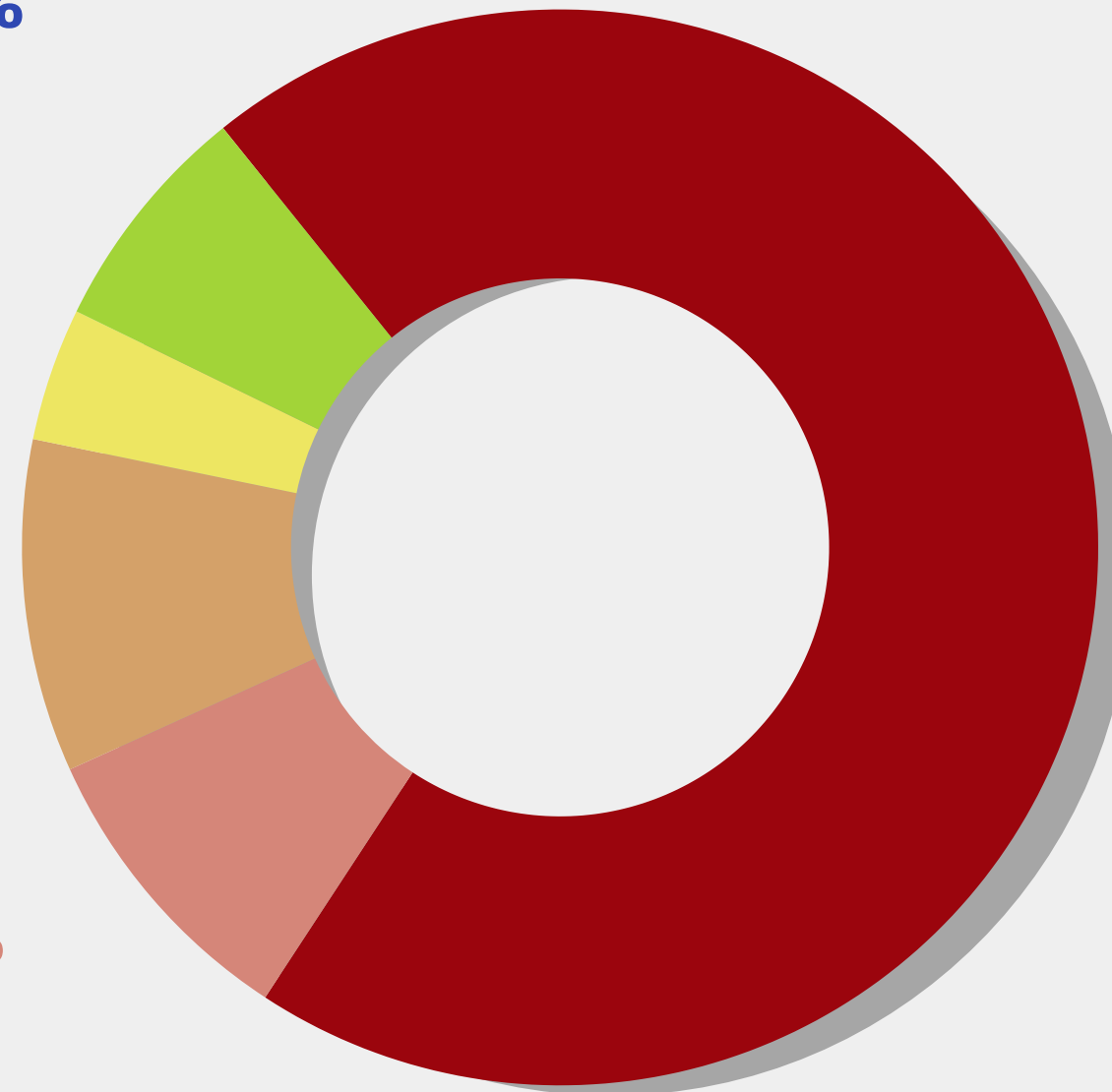
Fed., Prov., & Oth.

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

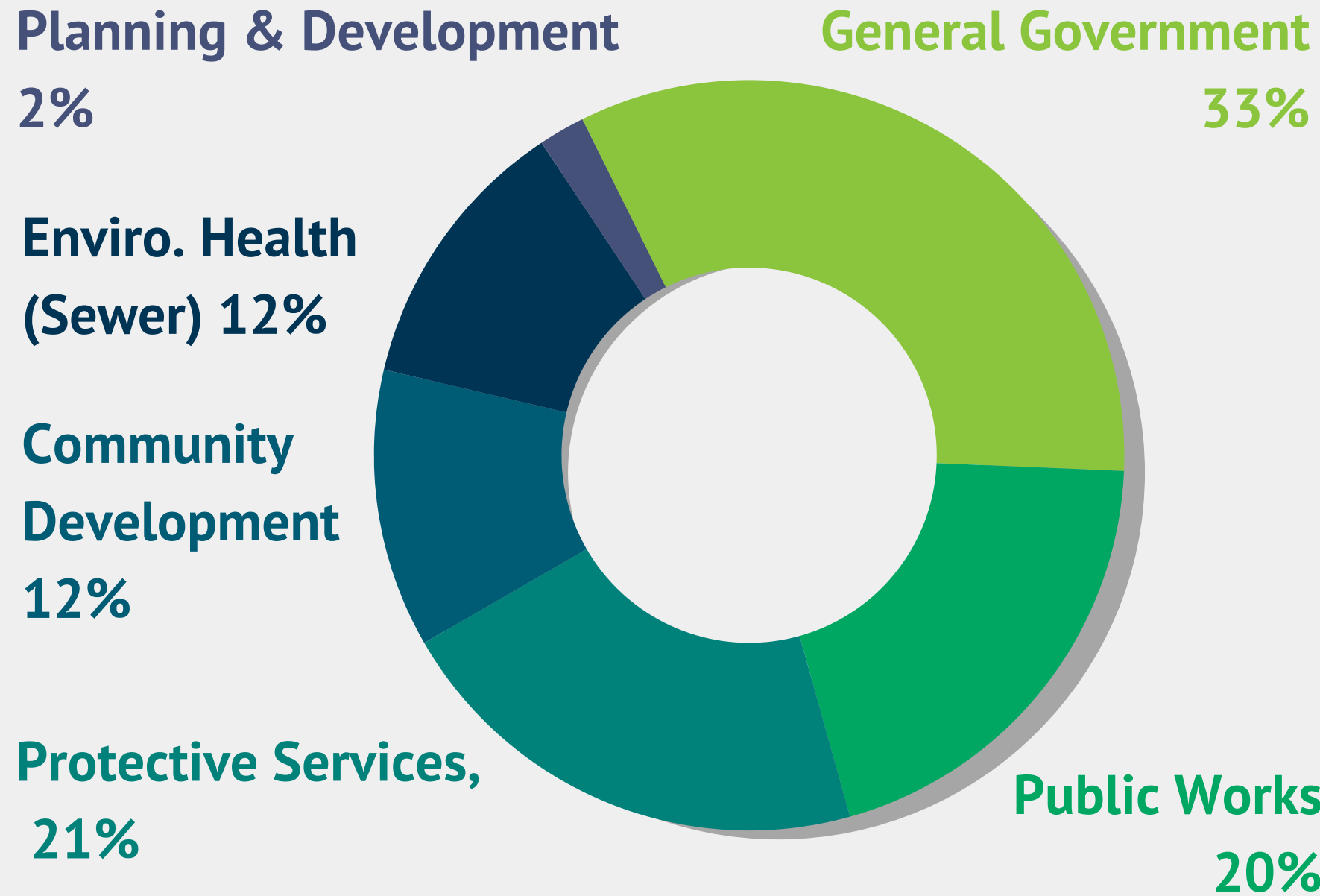
Successful with grants

Sewer Revenue based on 23/24

Solar Garden Revenue not included

EXPENSE HIGHLIGHTS V1

Expense by Department



| 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

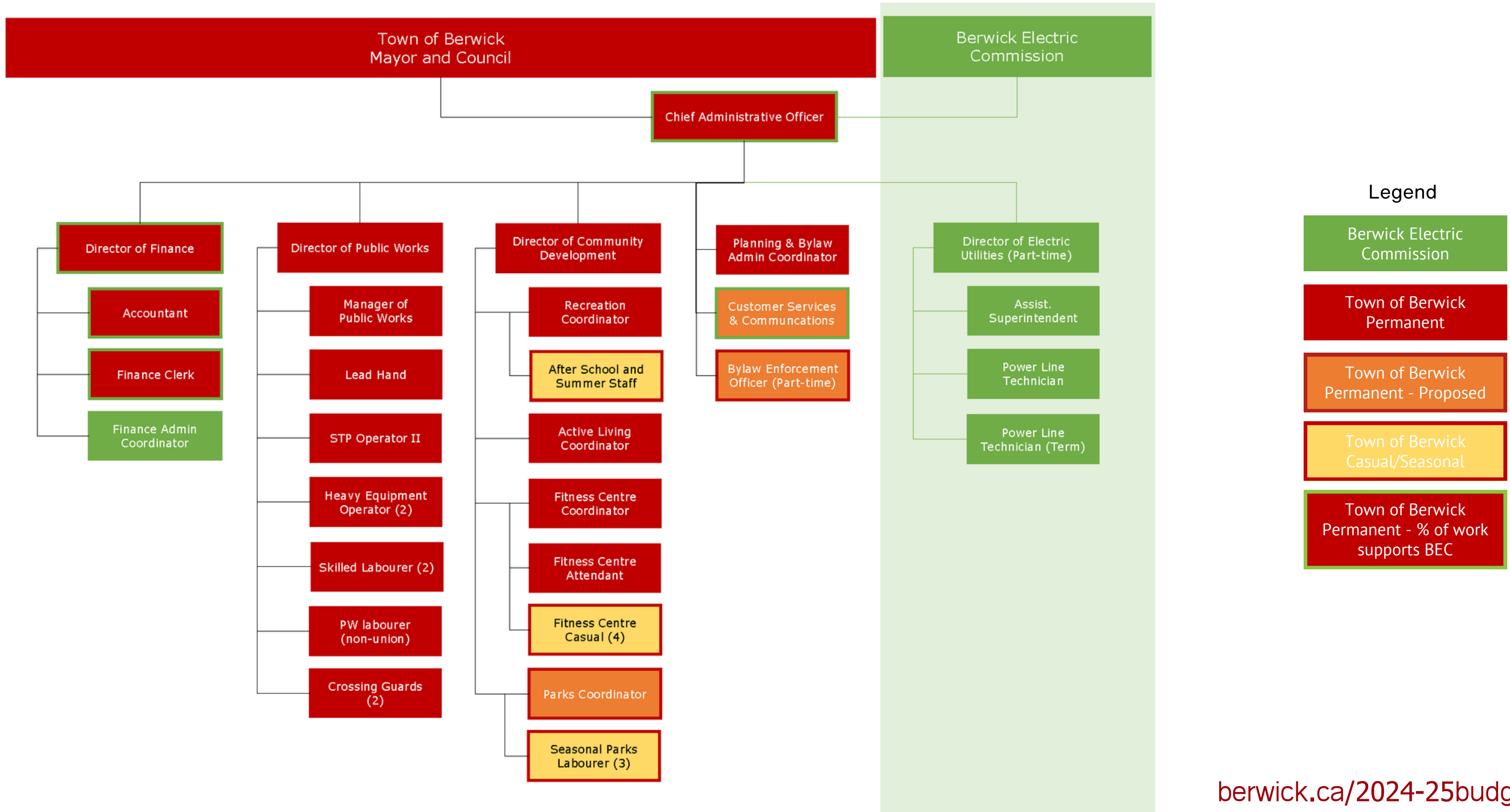
CPI 4.0%

Utilities 5%

Insurance 19%



PROPOSED ORGANIZATIONAL STRUCTURE



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

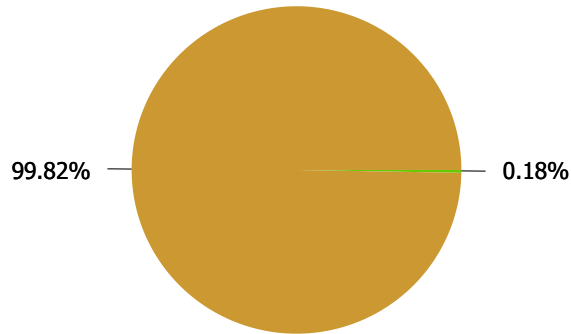
Assessment Year: 2024

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% |

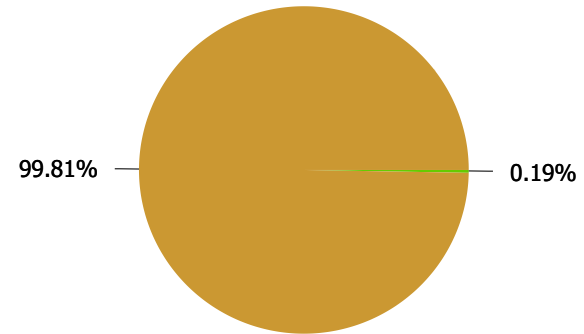
Number of Accounts in NS



■ 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**.

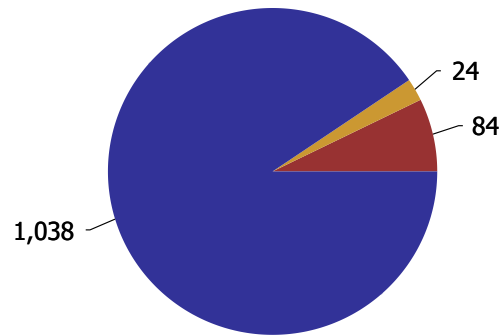
Property Assessment & Market Overview

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

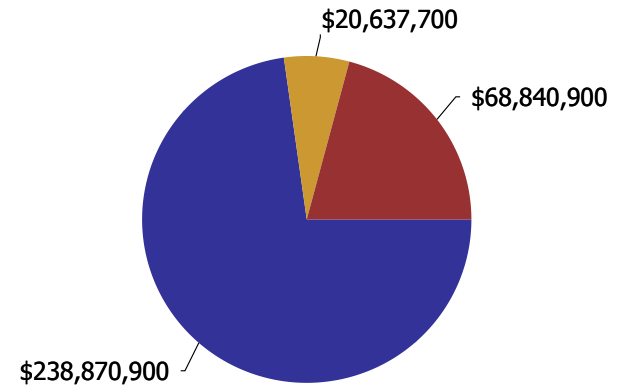
Number of Accounts by Property Type



PROPERTY TYPE

■ Residential ■ Apartment * ■ Commercial

Assessed Value by Property Type



PROPERTY TYPE

■ Residential ■ Apartment * ■ Commercial

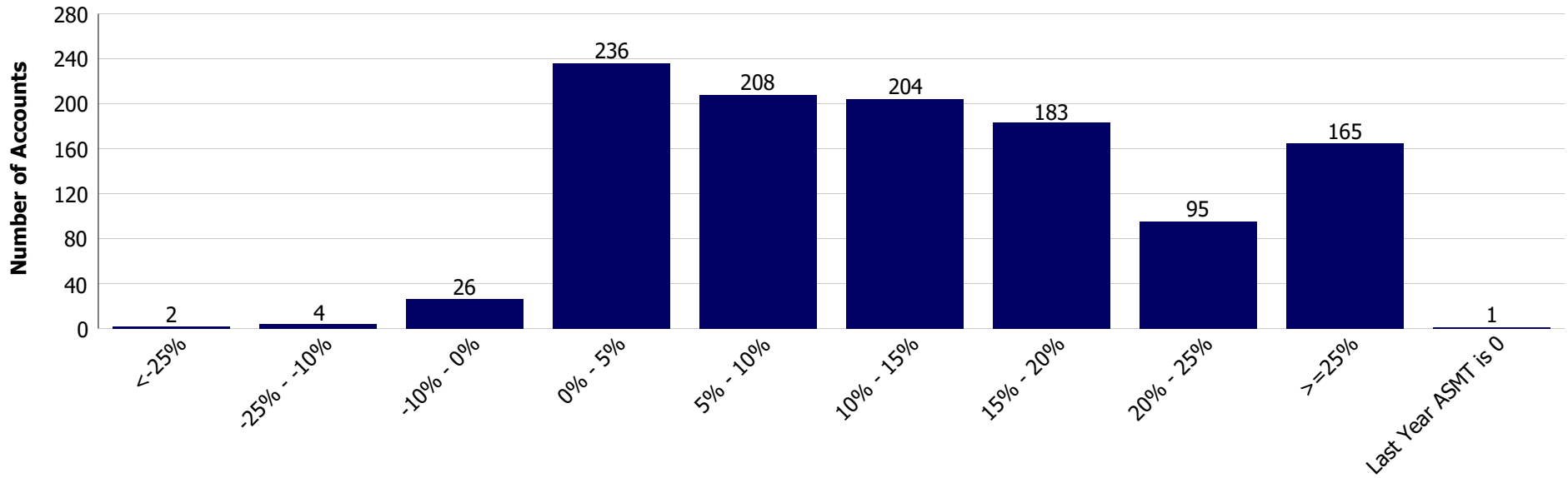
* Properties with more than three self contained living units

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.

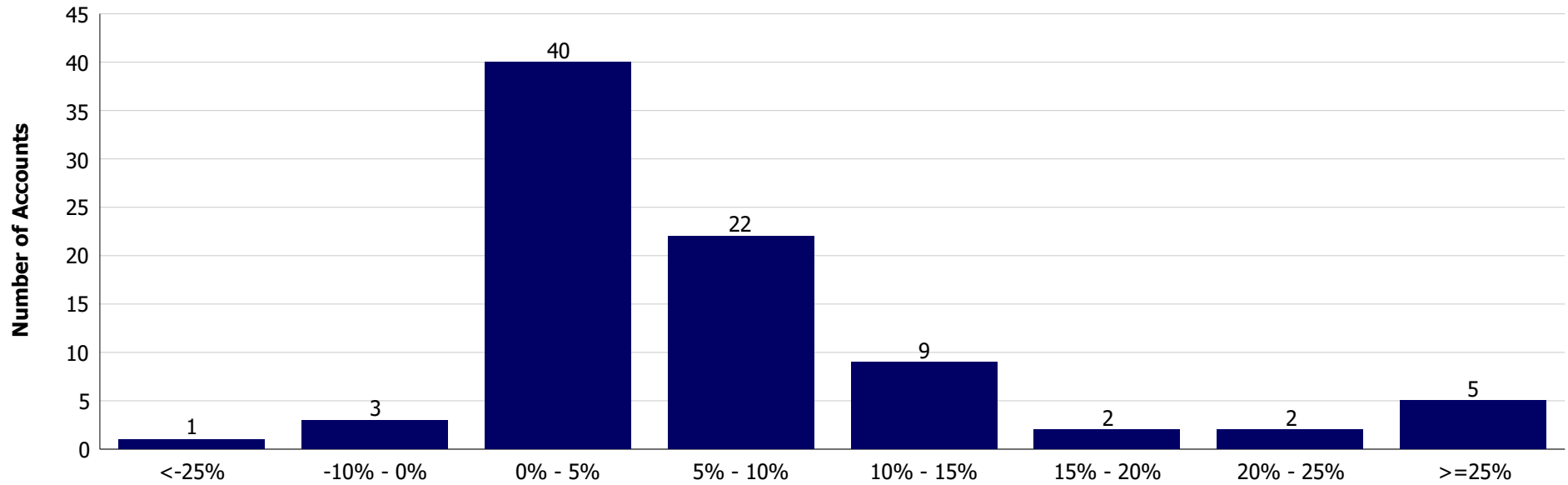


Property Assessment & Market Overview

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.

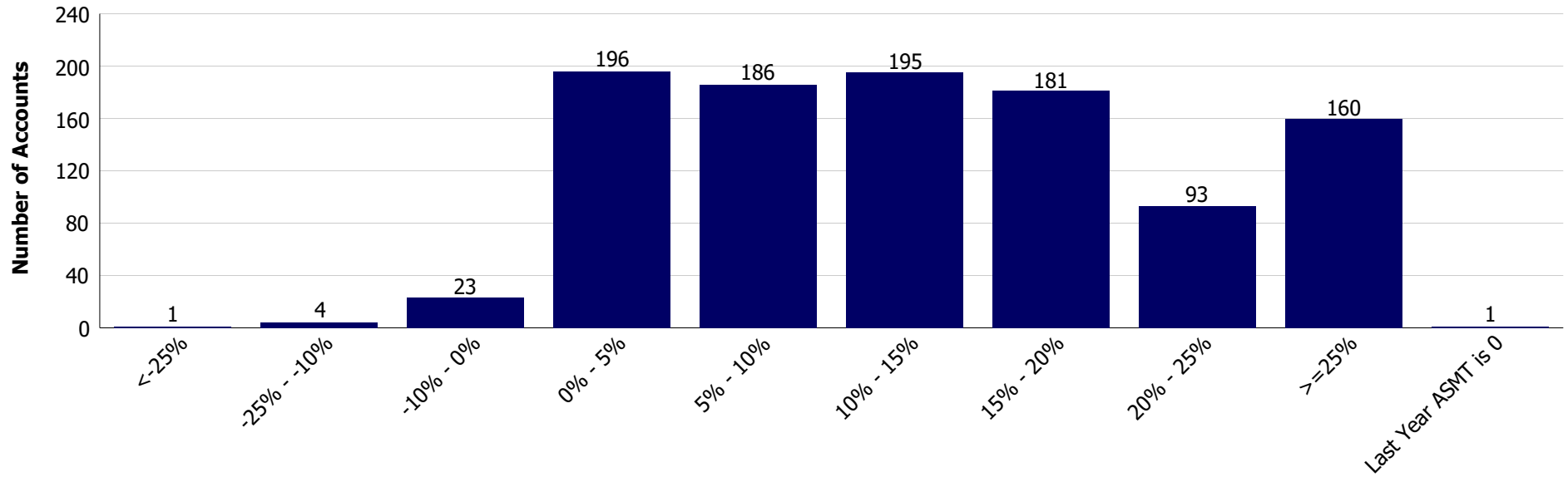


Property Assessment & Market Overview

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

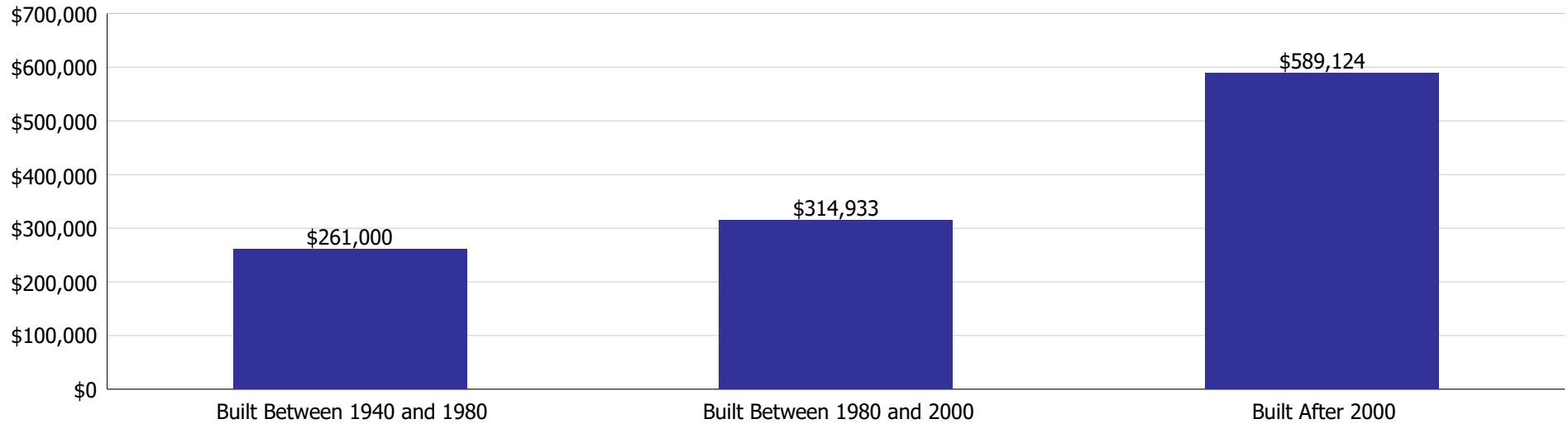
TOWN OF BERWICK
Assessment Year: 2024

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</p> <p>MPS Review</p> <p>Communications</p> <p>BEC Succession Plan</p> <p>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</p> <p>Attracting Small Businesses</p> <ul style="list-style-type: none"> • Marketing Plan - Valley REN <p>Finalize Asset Management</p> <p>Recreation</p> <ul style="list-style-type: none"> • Increased Program • All ages <p>Policing Review</p> <p>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</p> <p>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