

Town Council Meeting

Tuesday, February 14, 2023
Council Chambers, Berwick Town Hall
6:30 PM

AGENDA

- 1. Call to Order**
- 2. Approval of the Agenda**
- 3. Approval of the Minutes**
 - a. Council Meeting, January 10, 2023
 - b. Special Council Meeting, January 24, 2023
- 4. New Business**
 - a. RFD001-2023: Valley Waste Spring Debenture, Municipal Partner Guarantee Resolution
 - b. Info. Report: 2022/23 Financial Update and Forecast
 - c. 2023/24 Operating Budget V1 Discussion
 - i. Info. Report: Tax Rate Scenarios
 - ii. Kings Seniors Safety Request for Funding
 - d. Info. Report: 2023/24 Capital Budget V1
 - e. Centennial Events
- 5. Mayor's Report**
- 6. Adjournment**

REQUEST FOR DECISION

RFD001-2023

Valley Waste Spring Debenture, Municipal
Partner Guarantee Resolution



To: Town Council
From: Director of Finance
Date: February 14, 2023
Subject: Valley Waste Spring Debenture Municipal Partner Guarantee Resolution

References/Attachments

- Valley Regional Solid Waste Resource Management Authority (VWRM) Temporary Borrowing Resolution, including Schedule B noting the capital budget items funded by way of debt.
- Standard loan guarantee resolution provided by VWRM.

Legislation

- Pursuant to the *Municipal Government Act* Section 88
- VWRM IMSA

Recommendation

That Council approve the Town of Berwick's loan guarantee as requested by the VWRM, in the amount of \$5,968 or 3.43% of the VWRM's Temporary Borrowing Resolution (in the total amount of \$174,000) per attached loan guarantee schedule.

Background

The Town of Berwick is a Party to the VWRM Intermunicipal Services Agreement (IMSA). Under the IMSA, parties are required to guarantee their share of any long-term borrowings of VWRM.

Financial Implications

There are no immediate budget impacts as the annual budget of VWRM includes any required debenture repayments.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
	Economic	
	Environmental	

REQUEST FOR DECISION
RFD001-2023

Valley Waste Spring Debenture, Municipal
Partner Guarantee Resolution



	Social	
	Cultural	

Alternatives

N/A

Community Engagement/Communication

N/A

CAO Comments

I support the recommendation of staff.

CAO Initials: JB

Target Decision Date: 14 February 2023

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
Debenture, Spring 2023

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Town of Berwick, the Town of Kentville, the Town of Middleton, the Town of Wolfville, the Town of Annapolis Royal, and the Municipality of the County of Kings entered into an inter-municipal services agreement pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority pursuant to the inter-municipal agreement states that the body corporate shall be vested with the power to borrow money for the purpose of capital projects, the estimated amounts and descriptions of which are contained in Schedule "B";

WHEREAS any borrowing and/or entering into debt obligations of the municipal body corporate must be approved by the municipal units and the Municipal Guarantee percentages and amounts for each of the six municipal parties are attached at Schedule "A"; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act no money shall be borrowed by a municipality, village, committee by an inter-municipal agreement or service commission pursuant to this Act or another Act of the Legislature until the proposed borrowing and municipal guarantees have been approved by the Minister of Municipal Affairs and Housing;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the Municipal Government Act, and subject to the approval of the Minister of Municipal Affairs and Housing, the Authority borrow a sum or sums not to exceed One Hundred and Seventy Four Thousand Dollars (\$ 174,000) for the purpose set out above;

THAT the sum be borrowed by the issue and sale of debentures of the Authority of an amount as the Authority deems necessary;

THAT pursuant to Section 92 of the Municipal Government Act, the issue of debentures be postponed and that a sum or sums not to exceed One Hundred and Seventy Four Thousand Dollars (\$ 174,000) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

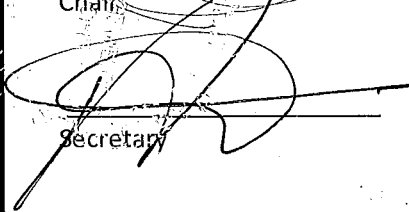
THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and,

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Valley Region Solid Waste-Resource Management Authority held on the 18 day of January, 2023.

GIVEN under the hands of the Chair and the Secretary and under the seal of the Authority this 18 day of January 2023.


Chair


Secretary

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
 Debenture, Spring 2023

SCHEDULE "B"
 CAPITAL PROJECTS

		<u>Estimates \$</u>
Heading: Capital		
Item	4X4 Pick-up Truck and Plow	55,000
Item	WMC - Automated Scale House Window	19,000
Item	Utility Trailer	15,000
Item	Scale Software	85,000
Heading Sub Total:		174,000
Heading:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
Heading:		
Item		
Item		
Item		
Item		
Heading Sub Total:		0
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		174,000

VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY

TEMPORARY BORROWING RESOLUTION

Amount: \$ 174,000

Capital Projects: Detailed in Schedule "B"
Debenture, Spring 2023

SCHEDULE "A"

MUNICIPAL GUARANTEES

MUNICIPAL PARTNER	GUARANTEE PERCENTAGE	GUARANTEE AMOUNT
Municipality of the County of Kings	73.92%	128,621
Town of Kentville	10.23%	17,800
Town of Wolfville	8.85%	15,399
Town of Berwick	3.43%	5,968
Town of Middleton	2.49%	4,333
Town of Annapolis Royal	1.08%	1,879
Total Capital Requirements for Borrowing Resolution	100%	174,000

**VALLEY REGION SOLID WASTE-RESOURCE MANAGEMENT AUTHORITY
MUNICIPAL PARTNER GUARANTEE RESOLUTION
COUNCIL OF**

Guarantee Share Amount: \$ _____ Purpose: _____

WHEREAS the Valley Region Solid Waste-Resource Management Authority (hereinafter referred to as the Authority) was incorporated on October 1, 2001 pursuant to Section 60 of the Municipal Government Act;

WHEREAS the Authority has determined to borrow the aggregate principal amount of _____ Dollars (\$ _____) for purpose of _____;

WHEREAS the Authority has requested the Council of the _____, a municipality that executed the instrument of incorporation of the Authority, to guarantee said borrowing; and,

WHEREAS pursuant to Section 88 of the Municipal Government Act, no guarantee of a borrowing by a municipality shall have effect unless the Minister of Municipal Affairs and Housing has approved of the proposed borrowing or debenture and of the proposed guarantee;

BE IT THEREFORE RESOLVED

THAT the Council of the _____ does hereby approve the borrowing of the aggregate principal amount of _____ Dollars (\$ _____) for the purpose set out above;

THAT subject to the approval of the Minister of Municipal Affairs and Housing of the borrowing by the Authority and the approval of the Minister of Municipal Affairs Housing of the guarantee, the Council unconditionally guarantee repayment of _____ Dollars (\$ _____) for the purpose set out above; and

THAT upon the issue of the debentures, the Mayor and Chief Administrative Officer of the Municipality do sign the guarantee attached to each of the debentures and affix thereto the corporate seal of the Municipality.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the ____ day of _____, 2022.

GIVEN under the hands of the Clerk and under the seal of the Municipality this ____ day of _____, 2022.

Clerk

INFORMATION REPORT

Financial Update & Forecast



To: Town Council
From: Director of Finance
Date: February 14, 2023
Subject: Financial Update & Forecast

References/Attachments

- Town Operating Budget 2022/23
- Town Capital Budget 2022/23

Legislation

N/A

Background

The Financial Update & Forecast is prepared to provide Council with an updated overview of the actual financial results and provide a forecast of the year-end financial results in comparison to the budgeted expectations.

Town General Operations

In reviewing the attached variance report, the Town is projecting a \$371,000 surplus at year-end.

Revenues are expected to end the fiscal year at \$351,000 more than budget. The budget included a transfer from operating reserves for \$48,939, which is no longer required. The most significant source of the surplus comes from the expected duplicate Capacity Grant payment, which the province is providing, in the amount of \$221,000.

Expenditures are expected to end the fiscal year \$69,000 less than budget, which includes a reduction in the transfer of sewer services surplus to reserves of \$40,000 and an overall reduction of expenses of \$29,000.

As several of the highlighted expense variances are likely to reflect ongoing annual expenses, it will be important to include these items during the budget deliberations for 2023/24.

Upon conclusion of this review, the following variances are highlighted, with the complete detailed review provided in the appendix:

INFORMATION REPORT

Financial Update & Forecast



REVENUE HIGHLIGHTS

Item	Forecasted Amt. Over/(Under)	Explanation
Capacity Grant	\$221,479	Province of Nova Scotia to provide a duplicate payment during the 2022/23 fiscal year.
Deed Transfer Tax	\$45,000	Higher due to an active real estate market in Town.
AREA Dividend	\$20,375	21/22 actual dividend received.
Safe Restart Funds	\$70,000	Utilized to fund projects including: <ul style="list-style-type: none"> • Laptops \$8,000 • Server Upgrade \$3,100 • BookKing \$6,400 • HRIS My Way \$1,400 • Town Hall Security \$17,000 • Accessible Exterior Door Gym \$ 12,600 • Downtown Audio \$19,000 • Survey Monkey \$1,000 • Owl Video \$1,500
Grants	\$45,965	Successful with grants not budgeted, including VIC, Trail Plan, Gala Days accessible swing, play group.
Taxation	\$3,925	Slight increase over budget due to assessment roll adjustment.
Planning Revenue	\$3,000	Resulting from increased development activity within the Town.
Fitness Centre	\$2,922	BDCA profit sharing unbudgeted revenue of \$4,804. Personal training unbudgeted revenue of \$5,887. Membership underbudget revenue of \$7,770.
Rec Programming	(\$22,715)	Budget error of \$16,200 for Multi-sport. Kids programming under budget by \$10,000. Increase of adult programs and pickleball of \$3,700.
MOK Fire Operating Grant	(\$38,635)	Actual grant received based on estimated 21/22 financials.

INFORMATION REPORT

Financial Update & Forecast



EXPENDITURE HIGHLIGHTS

Item	Forecasted Amt. Over/(Under)	Explanation
Admin. & CAO Salary & Benefits	\$45,000	Expected to be over budget due to staff succession overlap and compensation study for non-union staff.
IT Hardware, Software	\$32,000	Implementation of Office 365, computer upgrades/replacements and additional software to improve processes.
Planning & Development	\$24,000	Includes additional professional fees related to the increase of planning applications, planning support and ground water study.
Economic Development	\$20,000	Estimated increase for housing contribution of \$5,000. Increase in Salaries & Benefits that was unbudgeted \$12,000. Increase for mural grant (offset by beautification grant) of \$2,750.
Parks & Facilities	\$1,000	Repairs and maintenance over by \$6,000. Salaries & Wages over by \$3,000. General expenses and vehicle expenses underbudget by \$8,000.
Town Hall	(\$3,000)	Overall reduction in general expenses.
Legislative Services	(\$3,000)	Council expenses underspent by \$2,500. Office supplies and misc. exp. under by \$3,900. Special events over by \$2,300. Memberships over by \$1,500.
VIC	(\$7,000)	Budget for salaries & benefits was inflated.
Rec Programming	(\$8,000)	Reduction of salaries & benefits.
Fitness Centre	(\$13,000)	Reduction of salaries & benefits of \$7,400. Savings of \$4,000 from bringing cleaning services in-house.
Other Government	(\$20,000)	No anticipated bad debt write-offs this fiscal year, and no tax sales. Legal fees under budget.
Rec Admin	(\$26,000)	Salaries & Wages under by \$16,000. Community Events under by \$9,000 largely due to Gala Days budget error of \$8,000.

INFORMATION REPORT
Financial Update & Forecast



Item	Forecasted Amt. Over/(Under)	Explanation
Public Works	(\$43,000)	Savings include training \$3,000, general admin \$3,000, traffic services \$2,000 paving \$42,000, gen. repairs \$16,000, and crossing guard \$5,000. Overages include fleet expenses \$6,000, facility \$6,000, winter supplies \$15,000, and KTA \$2,000.
Fire Services	(\$70,000)	One-time budget items carried forward from 21/22 not required in 22/23, vehicle maintenance less than expected.

Sewer Operations

In reviewing the attached variance report for the sewer department, revenues are expected to end the fiscal year at \$4,000 more than budget and expenditures are expected to end the fiscal year \$45,000 more than budget.

The forecasted surplus is \$7,000 which is \$40,000 less than budgeted. Primary variances in expenses are due to:

- \$9,000 drum repairs
- \$25,000 Wastego
- \$16,000 UV Bulbs
- (\$10,000) Misc supplies reduction across several expense accounts

The detailed analysis may be found in the attached appendix.

Capital Budget Update

As of January 31, 2023:

- 19 projects have been completed. Total Spend: \$438,663.
- 5 projects are in progress, and will be completed by Mar.31/23.Total Spend: \$88,438
- 7 Projects have been deferred to future budget for consideration. Total Reduction: \$234,000
- 2 projects were identified as operating expenses and removed from the capital budget. Total Reduction: \$30,000.
- 2 projects are in progress and carry-forward into next fiscal year. Total Spend: \$9,022,765.

Funding sources determined within the 2022/23 Capital Budget were based on estimates of reserve balances, which included estimated distributions from a 2021/22 operating surplus. When the financial audit is completed for 2021/22 and the actual surplus is determined,

INFORMATION REPORT

Financial Update & Forecast



Finance will bring a request for decision to Council to approve the allocation of the 2021/22 surplus and any necessary changes in funding sources for the 2022/23 Capital Budget.

A detailed capital progress report is included within the attached appendix.

Financial Implications

Staff continue to review all accounts on an on-going basis and utilize this information to determine impacts to the 2023/24 budget process. Although a surplus is being projected, unknown items may occur prior to year-end. Any actual surplus realized through the year-end audit will be brought to Council for direction on allocation of surplus funds to reserves.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Community Engagement/Communication

N/A

CAO Initials: JB



For the Ten Months Ending Tuesday, January 31, 2023
2/8/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST
OPERATING SUMMARY					
Revenue					
Taxes & Grants in Lieu of Taxes	\$3,648,442	\$3,694,504	(\$46,062)	101.3%	3,696,630
Sewer Revenues	524,669	499,739	24,930	95.2%	528,801
Sale of Services	531,585	401,905	129,680	75.6%	535,356
Other Revenue	185,832	161,424	24,408	86.9%	126,102
Federal, Provincial & Other Grants	337,252	230,494	106,758	68.3%	601,832
Other Transfers	273,939	8,722	265,217	3.2%	315,375
Total Revenue	5,501,719	4,996,788	504,930	90.8%	5,804,096
Expenses					
General Government	1,791,612	1,543,032	248,580	86.1%	1,841,980
Protective Services	1,173,845	843,115	330,730	71.8%	1,070,477
Public Works	1,003,913	828,884	175,029	82.6%	961,061
Planning & Development	120,982	117,983	2,999	97.5%	179,148
Community Development	658,408	532,298	126,110	80.8%	622,439
Sewer/Environmental Health	752,959	646,818	106,141	85.9%	757,996
Total Expenses	5,501,719	4,512,130	989,589	82.0%	5,433,101
Net Surplus (Deficit)	0	484,658	(484,659)	100.0%	370,995

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



	2023	2023	\$	%	FORECAST	COMMENTS
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET		
Revenue						
Total Revenue						
Expenses						
<u>Mayor Clarke</u>						
Honorarium	\$21,551	\$17,381	\$4,170	81%	21,551	
Travel	1,500	998	502	67%	1,500	
Training & Conferences	1,000	1,796	(796)	180%	1,796	
Meals	500	147	353	29%	250	
Communications	650	525	125	81%	650	
<u>Total Expenses</u>	<u>25,201</u>	<u>20,847</u>	<u>4,355</u>	<u>83%</u>	<u>25,747</u>	
<u>Councillor Trinacity</u>						
Honorarium	11,072	8,930	2,142	81%	11,072	
Travel	1,000	514	486	51%	550	
Training & Conferences	1,000	1,105	(105)	111%	1,105	
Meals	250	130	120	52%	200	
<u>Total Expenses</u>	<u>13,322</u>	<u>10,679</u>	<u>2,643</u>	<u>80%</u>	<u>12,927</u>	
<u>Councillor Reeves</u>						
Honorarium	10,074	8,124	1,950	81%	10,074	
Travel	500		500	0%	-	
Training & Conferences	500		500	0%	-	
Meals	100		100	0%	-	
<u>Total Expenses</u>	<u>11,174</u>	<u>8,124</u>	<u>3,050</u>	<u>73%</u>	<u>10,074</u>	
<u>Councillor Walsh</u>						
Honorarium	10,074	8,124	1,950	81%	10,074	
Travel	500		500	0%	-	
Training & Conferences	500	1,311	(811)	262%	1,311	
Meals	100		100	0%	-	
<u>Total Expenses</u>	<u>11,174</u>	<u>9,435</u>	<u>1,738</u>	<u>84%</u>	<u>11,385</u>	



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
<u>Councillor Goddard</u>						
Honorarium	10,074	8,124	1,950	81%	10,074	
Travel	500		500	0%	-	
Training & Conferences	500		500	0%		
Meals	100		100	0%		
<u>Total Expenses</u>	<u>11,174</u>	<u>8,124</u>	<u>3,050</u>	<u>73%</u>	<u>10,074</u>	
<u>Councillor Jamieson</u>						
Honorarium	10,074	8,124	1,950	81%	10,074	
Travel	500	177	323	35%	250	
Training & Conferences	500	1,612	(1,112)	322%	1,612	
Meals	100		100	0%	-	
<u>Total Expenses</u>	<u>11,174</u>	<u>9,913</u>	<u>1,260</u>	<u>89%</u>	<u>11,936</u>	
<u>Councillor Lutz</u>						
Honorarium	10,074	8,124	1,950	81%	10,074	
Travel	500		500	0%	-	
Training & Conferences	500		500	0%	-	
Meals	100		100	0%	-	
<u>Total Expenses</u>	<u>11,174</u>	<u>8,124</u>	<u>3,050</u>	<u>73%</u>	<u>10,074</u>	
<u>General Expenses</u>						
CPP Expense	1,930	1,259	671	65%	1,678	
WCB Expense						
Previous Council Honorarium						
Membership Fees & Dues	3,000	4,469	(1,469)	149%	4,469	
Office Supplies	2,000	36	1,964	2%	100	
Advertising	2,000	704	1,296	35%	1,000	
Meeting Expenses	500		500	0%	-	
Special Events	5,000	2,025	2,975	41%	7,300	Christmas activities re-instated
Grants to Organizations	6,600	5,933	667	90%	6,000	
Grant-Berwick & Dist. Comm. Assoc.	10,000	10,000	0	100%	10,000	
Grant-Valley Wildcats	10,000	10,000		100%	10,000	
<u>Total Expenses</u>	<u>41,030</u>	<u>34,426</u>	<u>7,536</u>	<u>82%</u>	<u>40,547</u>	
Total Expenses	135,423	109,672	25,750	80%	132,764	
Net Department Surplus (Deficit)	(135,423)	(109,672)	(26,681)	80%	(132,764)	

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



ADMINISTRATION

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Revenue						
Administration fees- Berwick Electric	\$204,250	\$170,208	\$34,042	83%	204,250	
Administration fees- Sewer	26,000		26,000	0%	26,000	Annual Charge- Timing
Tax Certificates	2,500	2,079	421	83%	2,300	
Miscellaneous Revenue	15,000	755	14,245	5%	15,000	AREA Chargeback for portion of CAO Sal.
Total Revenue	247,750	173,042	74,707	70%	247,550	
Expenses						
<u>CAO Office</u>						
Regular wages	108,057	94,514	13,543	87%	112,379	
Other						
CPP	4,988	5,291	(303)	106%	6,135	
EI	1,990	2,095	(105)	105%	2,428	
WCB	2,607	2,701	(94)	104%	3,128	
Group Medical & Life	3,357	2,269	1,088	68%	2,919	
Pension	16,025	15,704	321	98%	18,429	
Workplace Wellness Benefit	2,600	3,150	(550)	121%	3,150	
<u>Total Salaries & Benefits</u>	<u>139,624</u>	<u>125,724</u>	<u>13,900</u>	<u>90%</u>	<u>148,569</u>	Overlap in wages during CAO transition
<u>General Expenses</u>						
Travel	2,000	619	1,381	31%	700	
Training & Conferences	2,000	4,906	(2,906)	245%	2,182	Exp. Moved to proper departments
Membership Fees & Dues	700	344	356	49%	344	
Meals	500	453	47	91%	453	
Office Supplies		585	(585)	100%	0	Exp. Moved to proper departments
Postage, Courier, & Equipment Rental						
Communications	500	512	(12)	102%	600	Unbudgeted CAO/Dir MW Job
Advertising	2,000	4,347	(2,347)	217%	4,347	Advertisements
Meetings	500	295	205	59%	295	
Subscriptions & Donations	500	855	(355)	171%	855	Memorial donations
AREA Expenses	1,000		1,000	0%	0	
<u>Total General Expenses</u>	<u>9,700</u>	<u>12,916</u>	<u>(3,216)</u>	<u>133%</u>	<u>9,776</u>	

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
<u>Administration</u>						
Regular Wages	255,971	200,808	55,163	78%	284,771	\$6800 Compensation Review
CPP	11,584	10,753	831	93%	12,742	
EI	4,859	4,418	441	91%	5,248	
WCB	6,318	5,653	665	89%	6,697	
Group Medical & Life	12,145	12,152	(7)	100%	14,210	
Pension	13,593	15,304	(1,711)	113%	17,671	
<u>Total Salaries & Benefits</u>	<u>304,470</u>	<u>249,088</u>	<u>55,382</u>	<u>82%</u>	<u>341,339</u>	
<u>General Expenses</u>						
Travel	2,500	772	1,728	31%	1,705	
Training & Conferences	4,000	1,631	2,369	41%	2,158	
Membership Fees & Dues	2,000	1,189	811	59%	1,189	
Office Supplies	7,000	6,108	892	87%	9,250	
Equipment Rental	6,000	4,624	1,376	77%	6,000	
Postage, Courier, & Equipment Rental	15,000	13,863	1,137	92%	16,500	
Communications	2,000	2,346	(346)	117%	2,680	
Advertising		855	(855)	100%	0	
<u>Total General Expenses</u>	<u>38,500</u>	<u>31,388</u>	<u>7,112</u>	<u>82%</u>	<u>39,482</u>	
<u>Information Technology</u>						
Training & Conferences	500		500	0%	0	
Contracted Services	23,000	9,570	13,430	42%	23,000	Office 365 Implementation \$6k New laptops for CAO & Dir of Finance \$2,500, new PW Computer \$1,200. Server upgrade which will be offset by Safe Restart. 7 Laptops offset by Safe Restart \$7,500; Iphones \$3,500 Book King offset by Safe Restart \$6,400; Adobe Subscriptions \$2,000;
Hardware	3,000	12,600	(9,600)	420%	20,600	
Software	7,500	24,731	(17,231)	330%	22,392	
<u>Total Expenses</u>	<u>34,000</u>	<u>46,901</u>	<u>(12,902)</u>	<u>138%</u>	<u>65,992</u>	
Total Expenses	526,294	466,017	60,276	89%	605,157	
Net Surplus (Deficit)	(278,544)	(292,975)	14,431	105%	(357,607)	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
TOWN HALL						
Revenue						
AVRL Rent	\$51,432	\$46,821	\$4,611	91%	51,432	
Kings County Library Contribution	15,620		15,620	0%	15,620	
Total Revenue	67,052	46,821	20,231	70%	67,052	
Expenses						
<u>General Expenses</u>						
Communications	3,000	1,994	1,006	66%	2,586	
Operational Supplies	5,000	2,390	2,610	48%	3,000	
Facility Insurance	3,000	2,922	78	97%	2,922	
Contracted Services	40,000	33,766	6,234	84%	40,000	
Utilities	45,000	33,484	11,516	74%	42,857	
Repairs & Maintenance	8,000	11,358	(3,358)	142%	12,000	TH Painting \$6k
COVID 19	1,000	0	908	9%	-	
<u>Total Expenses</u>	<u>105,000</u>	<u>85,914</u>	<u>18,994</u>	<u>82%</u>	<u>103,365</u>	
<u>Long Term Debt</u>						
Debenture Principal	125,133	125,133		100%	125,133	
Debenture Interest	53,887	53,887	21,623	60%	53,887	
<u>Total Debenture Expense</u>	<u>179,020</u>	<u>179,020</u>	<u>21,623</u>	<u>88%</u>	<u>179,020</u>	
Total Expenses	284,020	264,934	40,617	86%	282,385	
Net Surplus (Deficit)	(216,968)	(218,113)	(20,386)	91%	(215,333)	

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Revenue						
Taxation-Residential	\$2,486,117	\$2,488,091	(\$1,974)	100%	2,488,091	
Taxation-Commercial	999,667	1,001,618	(1,951)	100%	1,001,618	
Taxation-Resource	18,808	18,808	0	100%	18,808	
Deed Transfer Tax	125,000	167,875	(42,875)	134%	170,000	
Bell Aliant- GIL	12,000	11,226	774	94%	11,226	
Canada Post- GIL	6,850	6,887	(37)	101%	6,887	
Return on Investments	2,000	1,368	632	68%	1,500	
Interest on Taxes	15,000	17,387	(2,387)	116%	18,000	
Interest on PACE Program	8,700	5,468	3,232	63%	6,000	
HST Offset	20,000	14,730	5,270	74%	14,730	
Financial Capacity Grant (Equ	221,479	110,740	110,739	50%	442,958	Double Capacity Grant
Farm Acreage Grant	1,460	1,460		100%	1,460	
Other Provincial Grants- Unconditional						
AREA Dividend	225,000		225,000	0%	245,375	21/22 Actual Dividend
Safe Restart					70,000	
Total Revenue	4,142,081	3,845,658	296,421	93%	4,496,653	
Expenses						
<u>General Expenses</u>						
Bank Charges	15,000	12,934	2,066	86%	15,300	
Audit Fees	8,500		8,500	0%	8,500	
Legal Fees	10,000	1,198	8,802	12%	7,000	
General Liability Insurance	20,000	20,229	(229)	101%	20,229	
Tax Exemptions	130,000	127,501	2,499	98%	127,501	
Grants to Organizations	2,500		2,500	0%	-	Re-allocated to Leg. Services
Election						
Tax Sales	1,000		1,000	0%	-	
Bad Debt Expense	10,000		10,000	0%	-	
Other Debt Charges		0	0	0%		
<u>Total Expenses</u>	<u>197,000</u>	<u>161,862</u>	<u>13,899</u>	<u>93%</u>	<u>178,530</u>	



	2023	2023	\$	%	FORECAST	COMMENTS
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET		
<u>Long Term Debt</u>						
Debenture Principal	9,033	9,033		100%	9,033	
Debenture Interest	1,762	1,070	692	61%	1,070	
<u>Total Debenture Expense</u>	<u>10,795</u>	<u>10,103</u>	<u>692</u>	<u>94%</u>	<u>10,103</u>	
<u>Partner Contributions</u>						
Annapolis Valley Regional Cer	573,477	478,160	95,317	83%	573,477	
Propery Valuation Services Cc	31,015	31,015	0	100%	31,015	
Correctional Services	28,549	21,411	7,138	75%	28,549	
<u>Total Partner Contributions</u>	<u>633,041</u>	<u>530,586</u>	<u>102,455</u>	<u>84%</u>	<u>633,041</u>	
Total Expenses	840,836	702,551	117,046	86%	821,674	
Net Surplus (Deficit)	3,301,245	3,143,107	179,374	95%	3,674,979	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
POLICE SERVICES						
Revenue						
Policing Fines						
Protective Fines	500	389	111	78%	389	
Total Revenue	500	389	111	78%	389	
Expenses						
RCMP/DNA Contracted Services	760,061	571,776	188,285	75%	760,061	
Total Expenses	760,061	571,776	188,285	75%	760,061	
Net Surplus (Deficit)	(759,561)	(571,387)	(188,173)	75%	(759,672)	

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
BYLAW SERVICES						
Revenue						
Taxi Licenses						
Animal Licenses	700	380	320	54%	380	
Total Revenue	700	380	320	54%	380	
Expenses						
<u>Salaries & Wages</u>						
Hourly Wages						
CPP						
EI						
WCB						
Group Medical & Life						
Pension						
Total Salaries & Wages	0	0	0	100%	-	
<u>General Expenses</u>						
Travel						
Membership Dues & Fees	100		100	0%	-	
Communications						
Contracted Services						
Operational Supplies	500	211	289	42%	250	
Building & Fire Inspection Services	33,500		33,500	0%	-	Expensed in Planning
<u>Total General Expenses</u>	<u>34,100</u>	<u>211</u>	<u>33,889</u>	<u>1%</u>	<u>250</u>	
<u>Partner Contributions</u>						
Kings' REMO	8,050	6,035	2,016	75%	8,050	
<u>Total Partner Contributions</u>	<u>8,050</u>	<u>6,035</u>	<u>2,016</u>	<u>75%</u>	<u>8,050</u>	
Total Expenses	42,150	6,246	35,904	15%	8,300	
Net Surplus (Deficit)	(41,450)	(5,866)	(35,584)	14%	(7,920)	

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Grants						
NS-Civic Addressing Grant	\$1,000	\$1,000		100%	1,000	
Municipality of Kings Operating Grant	190,435	151,800	38,635	80%	151,800	Based on estimated 21/22 year end figures
Total Grant Revenue	191,435	152,800	38,635	80%	152,800	
Expenses						
<u>Fire Administration</u>						
WCB	2,400	1,423	977	59%	2,400	Timing
EAP/Life Insurance	4,500	4,411	89	98%	4,500	
Honorarium	12,000	10,150	1,850	85%	10,150	
Meetings, Meals, & Travel	2,500	230	2,270	9%	1,000	
Training & Conferences	10,000	4,414	5,586	44%	5,000	
Membership Dues & Fees	1,000	655	345	66%	655	
Office Supplies	2,000	355	1,645	18%	355	
Communication	1,500		1,500	0%	-	
<u>Total Administration Expenses</u>	<u>35,900</u>	<u>21,638</u>	<u>15,048</u>	<u>60%</u>	<u>24,060</u>	
<u>Fire Hall</u>						
Communications	3,600	4,422	(822)	123%	6,191	
Operational Supplies	5,000	4,186	814	84%	5,000	
Facility Insurance	9,500	8,706	794	92%	8,706	
Contracted Services	24,150	0	24,150	0%	-	
Utilities	33,500	23,835	9,665	71%	33,500	
Repairs & Maintenance	30,000	45,214	(15,214)	151%	50,000	Additional \$10K for fire panel, cleaning services exp.
<u>Total Fire Hall Expenses</u>	<u>105,750</u>	<u>86,363</u>	<u>19,387</u>	<u>82%</u>	<u>103,397</u>	
<u>Fire Operations</u>						
Communications	21,400	6,961	14,439	33%	14,558	
Tools & Equipment	10,000	12,757	(2,757)	128%	15,000	Blade replacement \$3k; move \$1978.30 to cap projects
Operational Supplies & Equipment	15,000	0	15,000	0%	-	Exp. In repairs and maintenance
Clothing & Safety Equipment	30,000	5,624	24,376	19%	6,000	
Vehicle Insurance	14,000	14,517	(517)	104%	14,517	
Vehicle Fuel	10,000	211	9,789	2%	10,000	Allocated by vehicle



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Vehicle Maintenance	30,000	3,941	26,059	13%	15,000	Allocated by vehicle
2007 Pierce Contender Pumper (F-11)		1,602	(1,602)	100%		
1996 Pierce Saber Pumper (F-12)		1,602	(1,602)	100%		
2019 Typhoon Pumper (F-13)		2,560	(2,560)	100%		
2001 Mack Tanker (F-21)		3,948	(3,948)	100%		
2014 Frieghtliner M2 (F-22)		2,581	(2,581)	100%		
2004 Fire Rescue Unit (F-31)		1,577	(1,577)	100%		
1994 Chev 400 GMT (F-51)		524	(524)	100%		
2010 Ford Super Duty (F-52)		609	(609)	100%		
<u>Total Fire Operations Expenses</u>	<u>130,400</u>	<u>59,014</u>	<u>71,386</u>	<u>45%</u>	<u>75,075</u>	
<u>Long Term Debt</u>						
Debenture Principal	71,917	71,917	0	100%	71,917	
Debenture Interest	27,667	27,667	0	100%	27,667	
<u>Total Debenture Expenses</u>	<u>99,584</u>	<u>99,584</u>	<u>0</u>	<u>100%</u>	<u>99,584</u>	
Total Expenses	371,634	266,599	116,576	69%	302,116	
Net Surplus (Deficit)	(180,199)	(113,799)	(77,941)	57%	(149,316)	

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Revenue						
Total Revenue						
Expenses						
<u>Public Works Administration</u>						
<u>Salaries & Benefits</u>						
Regular Salaries	\$77,701	\$46,593	\$31,108	60%	77,701	
CPP	3,413	1,875	1,538	55%	3,413	
EI	1,302	824	478	63%	1,302	
WCB	1,964	1,100	864	56%	1,964	
Group & Medical	1,519	461	1,058	30%	1,519	
Pension	6,216	3,973	2,243	64%	6,216	
Total Salaries & Benefits	<u>92,115</u>	<u>54,826</u>	<u>37,290</u>	<u>60%</u>	<u>92,115</u>	
<u>General Expenses</u>						
Travel	5,500	4,516	984	82%	5,500	
Meals	2,000	1,911	89	96%	2,000	
Meetings	400		400	0%	-	
Training & Conference	4,000	851	3,149	21%	851	
Membership Fees & Dues		215	(215)	100%	215	
Communications	6,000	3,969	2,031	66%	5,128	
Advertising	2,000	1,057	943	53%	1,100	
Engineering/Surveyor Services			0			
Licenses & Permits	650	0	650	-32%	-	
Total General Expenses	<u>20,550</u>	<u>12,519</u>	<u>8,031</u>	<u>60%</u>	<u>14,794</u>	
Total Public Works Administration Expenses	<u>112,665</u>	<u>67,345</u>	<u>45,321</u>	<u>60%</u>	<u>106,909</u>	
<u>Public Works Facility</u>						
Insurance	9,500	6,382	3,118	67%	6,382	
Utilities	12,000	5,398	7,007	42%	12,000	
Repairs & Maintenance	3,000	8,909	(5,909)	297%	10,000	Flood remediation at shop
Operational Supplies	1,000	504	496	50%	1,000	
Total Public Works Facility	<u>25,500</u>	<u>21,193</u>	<u>4,712</u>	<u>82%</u>	<u>29,382</u>	



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Streets & Roads						
<u>Salary & Wages</u>						
Regular Salaries	246,700	177,446	69,254	72%	246,700	
CPP	13,025	11,008	2,017	85%	13,025	
EI	5,351	4,444	907	83%	5,351	
WCB	7,032	5,976	1,056	85%	7,032	
Group & Medical	12,639	10,854	1,785	86%	12,639	
Pension	19,337	16,404	2,933	85%	19,337	
<u>Total Salaries & Benefits</u>	<u>304,084</u>	<u>226,132</u>	<u>77,952</u>	<u>74%</u>	<u>304,084</u>	
<u>General Expenses</u>						
Insurance- Public Works Accidents	3,000	4,666	(1,666)	156%	4,666	\$2k repair for exposed beam
Paving	200,000	157,781	42,219	34%	157,780	
Tools & Equipment		0	0	100%		
Repairs & Maintenance	31,000	10,837	20,163	5%	15,000	
Equipment Rental		3,302	(3,302)	100%	544	
Operational Supplies	20,000	24,257	(4,257)	73%	20,000	
Winter Supplies	20,000	20,216	(216)	93%	35,216	Additional salt/sand
Safety Supplies	4,000	2,583	1,417	65%	3,000	
<u>Total General Expenses</u>	<u>278,000</u>	<u>223,642</u>	<u>54,358</u>	<u>43%</u>	<u>236,206</u>	
<u>Fleet Expenses</u>						
Vehicle Insurance	10,000	10,608	(608)	106%	10,608	
Fuel	25,000	16,961	8,039	68%	25,000	
Vehicles Maintenance	50,000	1,292	48,708	3%	55,000	Expense allocated by unit
2008 Intn'l Dump Truck V-1		3,840	(3,840)	100%		
2005 Intn'l Dump Truck V-2		18,773	(18,773)	100%		
2009 GMC Sierra V-4		3,037	(3,037)	100%		
2008 Chev Silverado V-5 (Sewer Truck)		1,569	(1,569)	100%		
2012 JBC 200 Backhoe Loader V-6		9,538	(9,538)	100%		
2008 JD 5525 N Tractor V-8						
1991 Badger/Chipper V-10		46	(46)	100%		
2010 Durat Utility Trailer V-14		90	(90)	100%		
2008 JD Zero Turn Mower V-19		416	(416)	100%		
1999 JD Small Tractor V-20		1,647	(1,647)	100%		
2017 F550 V-22						
2018 Kubota Rubber Track Excavator V-23		1,769	(1,769)	100%		
2015 TRKSW Tractor V-36		46	(46)	100%		
MT Trackless V-38 UPDATE		3,421	(3,421)	100%		
1993 Trailer for Excavator V-39		1,599	(1,599)	100%		
2017 Ford 550 V-22		4,962	(4,962)	100%		
2021 Waker Artic Loader (Sidewalk Machine)		720	(720)	100%		
2022 GMC Sierra 2500 V-5						
<u>Total Fleet Expenses</u>	<u>85,000</u>	<u>80,334</u>	<u>4,667</u>	<u>95%</u>	<u>90,608</u>	
<u>Total Streets & Roads Expenses</u>	<u>667,084</u>	<u>530,108</u>	<u>240,418</u>	<u>64%</u>	<u>630,898</u>	



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Street Lighting						
Power	56,000	46,705	9,295	83%	56,000	
Repairs & Maintenance	1,000		1,000	0%	-	
Total Street Lighting	57,000	46,705	15,024	82%	56,000	
Traffic Services						
Operational Supplies & Equipment	5,000	7,957	(2,957)	159%	8,000	
Traffic Services						
Repairs & Maintenance	5,000		5,000	0%	-	
Total Traffic Services	10,000	7,957	2,043	80%	8,000	
Crossing Guards						
<u>Salaries & Wages</u>						
Hourly Wages	18,743	6,637	12,106	35%	14,418	PW performing function for several months while vacant
CPP	335	164	171	49%	258	
EI	415	162	253	39%	319	
WCB	536	154	382	29%	319	
<u>Total Salaries & Benefits</u>	<u>20,029</u>	<u>7,117</u>	<u>12,912</u>	<u>36%</u>	<u>15,314</u>	
<u>General Expenses</u>						
Communication	200	135	65	68%	200	
Safety Supplies	500		500	0%	-	
<u>Total General Expenses</u>	<u>700</u>	<u>135</u>	<u>565</u>	<u>19%</u>	<u>200</u>	
Total Crossing Guards Expenses	20,729	7,252	13,477	35%	15,514	
Storm Sewer						
Repairs & Maintenance		1,689	(1,689)	100%	2,000	
Total Storm Sewer	0	1,689	(1,689)	100%	2,000	
Long Term Debt						
Debenture Principal	29,127	29,127	0	100%	29,127	
Debenture Interest	6,008	6,008	0	100%	6,008	
Total Debenture Expenses	35,135	35,135	0	100%	35,135	
Partner Contributions						
Kings Transit Authority	70,300	72,184	(1,884)	103%	72,184	
Kings Point to Point Transit	5,039	5,039		100%	5,039	
<u>Total Partner Contributions</u>	<u>75,339</u>	<u>77,223</u>	<u>(1,884)</u>	<u>103%</u>	<u>77,223</u>	
Total Expenses	1,003,452	794,607	208,845	79%	961,061	
Net Surplus (Deficit)	(1,003,452)	(794,607)	(208,845)	79%	(961,061)	

For the Ten Months Ending Tuesday, January 31, 2023
2/6/2023



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
SEWER SERVICES						
Revenue						
<u>Operating Revenue</u>						
Sewer Residential	\$203,200	\$204,357	(\$1,157)	101%	204,357	
Sewer Industrial	288,203	259,142	29,061	90%	288,203	
Sewer Institutional	33,266	36,241	(2,975)	109%	36,241	
<u>Total Operating Revenue</u>	<u>524,669</u>	<u>499,740</u>	<u>24,930</u>	<u>95%</u>	<u>528,801</u>	
<u>Grants</u>						
Provincial Government Grants	4,800	5,688	(888)	119%	5,688	
<u>Total Grants</u>	<u>4,800</u>	<u>5,688</u>	<u>(888)</u>	<u>119%</u>	<u>5,688</u>	
Total Revenue	529,469	505,428	24,042	95%	534,489	
Expenses						
<u>Sewer Administration</u>						
<u>Salaries & Benefits</u>						
Regular Wages	25,899	13,984	11,915	54%	25,899	
CPP	1,138	614	524	54%	1,138	
EI	434	234	200	54%	434	
WCB	655	347	308	53%	655	
Group Medical & Life	506	486	20	96%	506	
Pension	2,072	1,324	748	64%	2,072	
<u>Total Salaries & Benefits</u>	<u>30,704</u>	<u>16,989</u>	<u>13,714</u>	<u>55%</u>	<u>30,704</u>	
<u>General Expenses</u>						
Travel	3,000	206	2,794	7%	206	
Meals						
Training & Conferences	2,000	2,751	(751)	138%	2,751	
Membership Fees & Dues	500	431	69	86%	431	
Office Supplies	1,000	151	849	15%	250	
Meetings						
Administration Fees	26,000		26,000	0%	26,000	Annual Exp. Timing
Communications	3,500	1,554	1,946	44%	2,692	
<u>Total General Expenses</u>	<u>36,000</u>	<u>5,093</u>	<u>30,907</u>	<u>14%</u>	<u>32,330</u>	
<u>Contribution to Reserves</u>	<u>46,592</u>		<u>46,592</u>	<u>0%</u>	<u>6,957</u>	Surplus Forecast
Total Sewer Administration Expenses	113,296	22,082	91,213	19%	69,991	



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Sewer Collection						
<u>Salaries & Benefits</u>						
Hourly Wages	8,097	6,036	2,061	75%	8,097	
CPP	393	225	168	57%	393	
EI	158	92	66	58%	158	
WCB	208	116	92	56%	208	
Group Medical & Life	402	290	112	72%	402	
Pension	560	0	810	-45%	250	
<u>Total Salaries & Benefits</u>	<u>9,818</u>	<u>6,759</u>	<u>3,309</u>	<u>66%</u>	<u>9,508</u>	
<u>General Expenses</u>						
Facility Insurance	300	305	(5)	102%	305	
Contracted Services		0		100%	-	
Utilities	35,000	17,506	17,494	50%	31,818	
Repairs & Maintenance	25,000	69,701	(44,701)	279%	75,000	\$15k Cleaning Storm drains; \$26K patching; \$9K repair drums
Operational Supplies	5,000	2,281	2,719	46%	2,500	
Tools & Equipment						
<u>Total General Expenses</u>	<u>65,300</u>	<u>89,793</u>	<u>(19,315)</u>	<u>130%</u>	<u>109,623</u>	
Total Sewer Collection Expenses	75,118	96,552	(16,006)	121%	119,131	
Sewer Treatment						
<u>Salaries & Benefits</u>						
Hourly Wages	64,779	48,585	16,194	75%	64,779	
CPP	3,141	2,191	950	70%	3,141	
EI	1,262	904	358	72%	1,262	
WCB	1,660	1,152	508	69%	1,660	
Group Medical & Life	3,213	2,519	694	78%	3,213	
Pension	4,479	526	3,953	12%	2,986	
<u>Total Salaries & Benefits</u>	<u>78,534</u>	<u>55,877</u>	<u>22,657</u>	<u>71%</u>	<u>77,041</u>	
<u>General Expenses</u>						
Facility Insurance	7,500	5,907	1,593	79%	5,907	
Contracted Services		0		100%	-	
Utilities	102,000	76,962	25,038	75%	102,000	
Repairs & Maintenance	50,000	54,882	(4,882)	110%	58,000	Wastego- \$25K; UV \$16K
Operational Supplies	17,500	16,470	1,030	94%	17,500	
Tools & Equipment	1,000		1,000	0%	-	
Sewer Treatment Testing	18,000	17,384	616	97%	20,340	
Clothing & Safety Equipment	2,000	1,558	442	78%	1,558	
<u>Total General Expenses</u>	<u>198,000</u>	<u>173,163</u>	<u>15,363</u>	<u>92%</u>	<u>205,305</u>	
Total Sewer Treatment Expenses	276,534	229,040	38,020	86%	282,346	
Other Solid Waste Charges	2,500	601	1,899	24%	1,000	



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
<u>Long Term Debt</u>						
Debenture Principal	55,531	55,531	0	100%	55,531	
Debenture Interest	6,490	6,490	0	100%	6,490	
<u>Total Long Term Debt</u>	<u>62,021</u>	<u>62,021</u>	<u>0</u>	<u>100%</u>	<u>62,021</u>	
Total Sewer Expenses	529,469	410,296	115,127	78%	534,489	
Sewer Net Surplus (Deficit)	0	95,132	(91,085)	100%	-	
<u>Partner Contributions</u>						
Valley Waste Resource Management	223,490	223,507	(17)	100%	223,507	
<u>Total Partner Contributions</u>	<u>223,490</u>	<u>223,507</u>	<u>(17)</u>	<u>100%</u>	<u>223,507</u>	
Total Expenses	752,959	633,803	115,109	85%	757,996	
Net Surplus (Deficit)	(223,490)	(128,375)	(91,068)	59%	(223,507)	



For the Ten Months Ending Tuesday, January 31, 2023
2/7/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
PLANNING AND DEVELOPMENT						
Revenue						
Planning	\$6,000	\$8,869	(\$2,869)	148%	9,000	
Total Revenue	6,000	8,869	(2,869)	148%	9,000	
Expenses						
<u>Salaries & Benefits</u>						
Regular Wages	25,253	16,883	8,370	67%	23,600	
Vacation		1,641	(1,641)	100%		
CPP	1,240	1,040	200	84%	1,240	
EI	559	429	130	77%	559	
WCB	722	550	172	76%	722	
Group Medical & Life	1,588		1,588	0%	1,059	
Pension	2,020	178	1,842	9%	1,347	
<u>Total Salaries & Benefits</u>	<u>31,382</u>	<u>20,721</u>	<u>10,661</u>	<u>66%</u>	<u>28,526</u>	
<u>General Expenses</u>						
Travel	1,500	326	1,174	22%	350	
Office Supplies	2,000		2,000	0%	-	
Advertising	3,000	3,129	(129)	104%	3,500	
Postage & Courier	100	31	69	31%	50	
Legal	17,500	8,054	9,446	46%	10,000	
Other Professional Fees	65,500	85,722	(20,222)	131%	136,722	Building and Fire Inspection Services exp. \$33,500; ground water study \$9K; extra time spent on files and incr. of planning apps \$8k; \$10k planning support
<u>Total General Expenses</u>	<u>89,600</u>	<u>97,262</u>	<u>(7,662)</u>	<u>109%</u>	<u>150,622</u>	
Total Expenses	120,982	117,983	2,999	98%	179,148	
Net Surplus (Deficit)	(114,982)	(109,114)	(5,868)	95%	(170,148)	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
ECONOMIC DEVELOPMENT						
Revenue						
Federal Government Grants						
Provincial Government Grants		850	(850)	100%	850	
Local Government Grants						
Total Revenue	0	850	(850)	100%	850	
Expenses						
<u>Salaries & Benefits</u>						
Regular wages	27,194	28,676	(1,482)	105%	33,177	
CPP	1,351	1,576	(225)	117%	1,797	
EI	602	613	(11)	102%	710	
WCB	778	824	(46)	106%	957	
Group Medical & Life	1,662	3,593	(1,931)	216%	3,872	
Pension	2,176	4,319	(2,143)	198%	4,678	
Total Salaries & Benefits	33,763	39,601	(5,838)	117%	45,192	Wage increase not included in budget
<u>General Expenses</u>						
Travel	200	548	(348)	274%	700	
Training & Conferences		865	(865)	100%	1,000	
Membership Fees & Dues		360	(360)	100%	360	
Communication		121	(121)	100%	195	
Marketing Promo & Community Dev.	5,000	7,594	(2,594)	152%	7,594	Mural grant \$5500 (beautification)
Advertising	1,000	542	458	54%	950	
Meetings						
Program Expenditures						
Contracted Services						
Operational Materials/Supplies						
Total General Expenses	6,200	10,030	(3,830)	162%	10,799	

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
<u>Partner Contributions</u>						
Valley Regional Enterprise Network	14,865	7,433	7,432	50%	14,865	
Valley Community Fibre Network	3,200	2,336	864	73%	3,200	
Nova Scotia Housing Authority	40,000	51,759	(11,759)	129%	45,000	2022 invoice;
<u>Total Partner Contributions</u>	<u>58,065</u>	<u>61,528</u>	<u>(3,462)</u>	<u>106%</u>	<u>63,065</u>	2023 TBD
Total Expenses	98,028	111,159	(13,130)	113%	119,056	
Net Surplus (Deficit)	(98,028)	(110,309)	12,280	113%	(118,206)	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
VISITOR INFORMATION CENTRE						
Revenue						
Federal Government Grants		\$8,256	(\$8,256)	100%	\$8,256	Canada Summer Jobs
Provincial Government Grants		6,959	(6,959)	100%	\$6,959	TIANS/PGM Funding
Local Government Grants						
Total Revenue	0	15,215	(15,215)	100%	\$15,215	
Expenses						
<u>Salaries & Benefits</u>						
Hourly Wages	9,038	2,953	6,085	33%	2,953	Reduced wages related to new ee's
CPP	316	191	125	60%	191	
EI	200	114	86	57%	114	
WCB	259	83	176	32%	83	
Group Medical & Life Pension						
<u>Total Salaries & Benefits</u>	<u>9,813</u>	<u>3,341</u>	<u>6,472</u>	<u>34%</u>	<u>3,341</u>	
<u>General Expenses</u>						
Communications	1,000	952	48	95%	952	
Utilities	750	597	153	80%	750	
Operational Materials/Supplies						
<u>Total General Expenses</u>	<u>1,750</u>	<u>1,549</u>	<u>201</u>	<u>89%</u>	<u>1,702</u>	
Total Expenses	11,563	4,890	6,673	42%	5,043	
Net Surplus (Deficit)	(11,563)	10,325	(21,888)	-89%	\$10,172	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
REC ADMIN						
Revenue						
<u>Grants</u>						
Federal Government Grants						
Provincial Government Grants	25,000	24,000	1,000	96%	24,000	
Local Government Grants	12,500	400	12,100	3%	12,900	12,500 for ALC salary from WKMHS
<u>Total Grants</u>	<u>37,500</u>	<u>24,400</u>	<u>13,100</u>	<u>65%</u>	<u>36,900</u>	
Total Revenue	37,500	24,400	13,100	65%	36,900	
Expenses						
<u>Salaries & Benefits</u>						
Regular wages	98,063	61,120	36,943	62%	85,272	
CPP	4,145	3,340	805	81%	4,145	
EI	1,949	1,413	536	72%	1,856	
WCB	2,520	1,757	763	70%	2,400	
Group Medical & Life	12,888	5,862	7,026	45%	10,310	
Pension	3,921	2,669	1,252	68%	3,565	
<u>Total Salaries & Benefits</u>	<u>123,486</u>	<u>76,161</u>	<u>47,326</u>	<u>62%</u>	<u>107,548</u>	
<u>General Expenses</u>						
Travel	600	777	(177)	130%	850	Resumed in-person meetings
Training & Conferences	1,500	887	613	59%	887	
Membership Fees & Dues	2,500	3,549	(1,049)	142%	3,549	Trails Coalition; Valley Rec; WKM partnership;
Meals						
Meetings	150	11	139	8%	11	No additional expenses expected
Advertising	500	734	(234)	147%	734	
Communications	250	112	138	45%	250	
<u>Total General Expenses</u>	<u>5,500</u>	<u>6,070</u>	<u>(570)</u>	<u>110%</u>	<u>6,281</u>	

	2023	2023	\$	%		
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET	FORECAST	COMMENTS
<u>Community Events & Festivals</u>						
General Events & Festivals		453	(453)	100%	453	Grant for NYE Centennial Event
Apple Blossom	600	125	475	21%	125	
Christmas	1,500	3,622	(2,122)	241%	3,622	
Canada Day	150	151	(1)	101%	151	
Halloween	500	679	(179)	136%	679	
Yard Sale	100		100	0%	-	
Easter	500	22	478	4%	22	
Volunteer Week	1,000	413	587	41%	413	
Gala Days	10,000	599	9,401	6%	599	
Bike Rodeo						
Winter Carnival	500		500	0%	500	March 9/10
Garden Plots	500		500	0%	-	
Concert Series	3,400	2,988	412	88%	2,988	
Box Cars	2,000	1,424	576	71%	1,424	
<u>Total Community Events</u>	<u>20,750</u>	<u>10,476</u>	<u>10,273</u>	<u>50%</u>	<u>10,976</u>	
Total Expenses	149,736	92,707	57,029	62%	124,805	
Net Surplus (Deficit)	(112,236)	(68,307)	(43,929)	61%	(87,905)	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

REC PROGRAMMING	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Revenue						
Misc Recreation Program Revenue	\$16,200		\$16,200	0%	-	
Summer Day Camp	33,750	29,600	4,150	88%	29,600	
After School Program	60,750	41,385	19,365	68%	54,685	March Break Camps, 2 months @ 35 kids
Adult Programs		2,770	(2,770)	100%	2,900	Ann Corbin, Line Dancing
Pickleball		753	(753)	100%	800	Fees for this session included already
<u>Total Revenue</u>	<u>110,700</u>	<u>74,508</u>	<u>36,192</u>	<u>67%</u>	<u>87,985</u>	
<u>Grants</u>						
Federal Government Grants	10,080	10,852	(772)	108%	10,852	
Provincial Government Grants		1,738	(1,738)	100%	1,738	
Local Government Grants	11,000		11,000	0%	11,000	Grant from County (Town Liesure)
<u>Total Grants</u>	<u>21,080</u>	<u>12,590</u>	<u>8,490</u>	<u>60%</u>	<u>23,590</u>	
Total Revenue	131,780	87,098	44,682	66%	111,575	
Expenses						
<u>Salaries & Benefits</u>						
Regular Wages	24,861	18,258	6,603	73%	23,019	
After School Program Wages	34,100	21,238	12,862	62%	31,000	
Summer Camp Wages	23,330	22,597	733	97%	22,597	
CPP	2,654	1,928	726	73%	2,654	
EI	1,649	1,366	283	83%	1,649	
WCB	2,133	1,583	550	74%	2,133	
Group Medical & Life	2,209	998	1,211	45%	1,841	
Pension	994		994	0%	-	Exp. in rec admin.
<u>Total Salaries & Benefits</u>	<u>91,930</u>	<u>67,968</u>	<u>23,961</u>	<u>74%</u>	<u>84,893</u>	
<u>General Expenses</u>						
Communication	100	230	(130)	230%	300	
<u>Total General Expenses</u>	<u>100</u>	<u>230</u>	<u>(130)</u>	<u>230%</u>	<u>300</u>	
<u>Program Expenditures</u>						
General Program Expenditures	10,000	4,810	5,190	48%	10,000	Expense allocated below
Summer Day Camp		2,075	(2,075)	100%		
After School Program		1,060	(1,060)	100%		
Adult Program		965	(965)	100%		
Pickleball						
<u>Total Program Expenditures</u>	<u>10,000</u>	<u>8,910</u>	<u>1,091</u>	<u>89%</u>	<u>10,000</u>	
Total Expenses	102,030	77,108	24,921	76%	95,193	
Net Surplus (Deficit)	29,750	9,990	19,761	34%	16,382	



For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023

	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
FITNESS CENTRE						
Revenue						
Membership Sales	\$80,000	\$55,192	\$24,808	69%	72,230	\$6000 Wildcats +2 Months Avg
Personal Training		4,906	(4,906)	100%	5,887	add 2 Months avg
Common BDCA		2,604	(2,604)	100%	4,804	
Fitness Classes						
Total Revenue	80,000	62,702	17,298	78%	82,922	
Expenses						
<u>Salaries & Benefits</u>						
Regular Wages	95,446	72,861	22,585	76%	89,202	
CPP	4,842	3,556	1,286	73%	4,402	
EI	2,111	1,617	494	77%	1,973	
WCB	2,730	2,035	695	75%	2,528	
Group Medical & Life	7,417	6,194	1,223	84%	7,417	
Pension	5,431	3,990	1,441	73%	4,983	
<u>Total Salaries & Benefits</u>	<u>117,977</u>	<u>90,253</u>	<u>27,724</u>	<u>77%</u>	<u>110,504</u>	
<u>General Expenses</u>						
Travel						
Training & Conferences	650		650	0%	0	
Communications & Cable	2,800	1,236	1,564	44%	2,014	
Advertising	600		600	0%	0	
Insurance	600	630	(30)	105%	630	
Contracted Services	10,000	2,646	7,354	26%	6,410	
Personal Trainers	3,000	4,730	(1,730)	158%	5,564	85% of avg rev x 2 months
Utilities	9,000	10,033	(1,033)	111%	11,357	
Shared Expenses	8,000	1,209	6,791	15%	8,000	
Operational Supplies	5,000	1,257	3,743	25%	2,075	Tags & Cleaning Supplies
Repairs & Maintenance	2,000	1,656	344	83%	1,656	
<u>Total General Expenses</u>	<u>41,650</u>	<u>23,397</u>	<u>18,253</u>	<u>56%</u>	<u>37,707</u>	
Total Expenses	159,627	113,650	45,977	71%	148,211	
Net Surplus (Deficit)	(79,627)	(50,948)	(28,679)	64%	(65,289)	

For the Ten Months Ending Tuesday, January 31, 2023
2/1/2023



	2023 BUDGET	2023 YEAR TO DATE	\$ VAR. TO BUDGET	% VAR. TO BUDGET	FORECAST	COMMENTS
Revenue						
Facility Rentals	\$4,000	\$4,335	(\$335)	108%	4,500	
<u>Grants</u>						
Federal Government Grants	14,313	6,611	7,702	46%	6,611	Canada Student Jobs Grant \$5.6K; Trail Bursary \$1K
Provincial Government Grants		17,710	(17,710)	100%	17,710	Beautification Grant \$12,500; Grant Perimeter Trail Plan \$5,200
Local Government Grants		19,500	(19,500)	100%	19,500	Gala Days Grant for accessible swings \$3K; Play Group Grant \$16,500
<u>Total Grants</u>	<u>14,313</u>	<u>43,821</u>	<u>(29,508)</u>	<u>306%</u>	<u>43,821</u>	
Total Revenue	18,313	48,156	(29,843)	263%	48,321	
Expenses						
<u>Salaries & Benefits</u>						
Hourly Wages	38,994	35,492	3,502	91%	42,114	
CPP	1,425	1,248	177	88%	1,496	
EI	863	798	65	93%	949	
WCB	1,115	964	151	86%	1,171	
Group Medical & Life Pension						
<u>Total Salaries & Benefits</u>	<u>42,397</u>	<u>38,502</u>	<u>3,894</u>	<u>91%</u>	<u>45,730</u>	
<u>General Expenses</u>						
Travel	100		100	0%	-	
Communications	250	407	(157)	163%	407	
Facility Insurance	4,200	4,631	(431)	110%	4,631	
Utilities	5,000	4,294	706	86%	5,000	
Tools & Equipment	3,000	1,486	1,514	50%	1,486	
Safety Supplies	1,000	1,116	(116)	112%	1,116	
<u>Total General Expenses</u>	<u>13,550</u>	<u>11,934</u>	<u>1,616</u>	<u>88%</u>	<u>12,640</u>	



	2023	2023	\$	%	FORECAST	COMMENTS
	BUDGET	YEAR TO DATE	VAR. TO BUDGET	VAR. TO BUDGET		
<u>Repairs & Maintenance</u>						
General Repairs & Maintenance	2,000	919	1,081	46%	1,200	
Ballfields Maintenance	2,200	1,749	451	80%	1,749	
Tennis Courts Maintenance	300		300	0%	-	
Splash Pad Maintenance	1,000	1,077	(77)	108%	1,077	
Rainforth Park Maintenance	1,500	2,138	(638)	143%	2,138	
Centennial Park Maintenance	2,000	894	1,106	45%	894	
Spicer Park Maintenance	1,000	193	807	19%	193	
Chute Park Maintenance	2,000	3,341	(1,341)	167%	3,341	Safety inspection \$3K
Trails Maintenance	1,500	2,918	(1,418)	195%	2,918	Waste disposal \$1K
Carol's Place Maintenance	1,500	7,520	(6,020)	501%	7,520	Pest control; Cleaning Services
<u>Total Repairs & Maintenance</u>	<u>15,000</u>	<u>20,749</u>	<u>(5,749)</u>	<u>138%</u>	<u>21,030</u>	
<u>Vehicle Expenses</u>						
Vehicle Insurance	2,000	2,214	(214)	111%	2,214	
Fuel	3,500	1,261	2,239	36%	1,261	
Vehicle Maintenance	8,500	0	8,500	0%	3,000	Allocated by unit
2019 GMC Sierra V-18		612	(612)	100%		
2017 Kubota 0-Turn Mower V-35		46	(46)	100%		
2018 HMD Utility Trailer		46	(46)	100%		
2019 Kubota Zero Turn V-37		1,718	(1,718)	100%		
Kubota Zero Turn V-37		159	(159)	100%		
2018 Kubota Tractor V-24		46	(46)	100%		
1996 Float Trailer V-40		46	(46)	100%		
<u>Total Vehicle Expenses</u>	<u>14,000</u>	<u>6,148</u>	<u>7,852</u>	<u>42%</u>	<u>6,475</u>	
<u>Long Term Debt</u>						
Principal	18,150	18,150		100%	18,150	
Interest	8,706	8,706	0	60%	8,706	
<u>Total Long Term Debt</u>	<u>26,856</u>	<u>26,856</u>	<u>0</u>	<u>100%</u>	<u>26,856</u>	
<u>Partner Contributions</u>						
Annapolis Valley Regional Library	17,400	17,400		100%	17,400	
<u>Total Partner Contributions</u>	<u>17,400</u>	<u>17,400</u>	<u>0</u>	<u>100%</u>	<u>17,400</u>	
Total Expenses	129,203	121,589	11,925	91%	130,131	
Net Surplus (Deficit)	(110,890)	(73,433)	(41,762)	62%	(81,810)	

**Capital Budget Update 2022/23
as of January 31, 2023**

PROJECT	<u>Budget</u> <u>2022/2023</u>	<u>Spent YTD</u> <u>2022/23</u>	<u>Projected</u> <u>Cost 2022/23</u>	<u>Variance</u>	<u>Status</u>	<u>Comments</u>
TOWN GENERAL						
Administration						
Front Desk Security	12,000	17,019	17,019	5,019	Complete	
Accessible Exterior Door for Gym	10,000	12,593	12,593	2,593	Complete	
Downtown Audio System	17,000	18,879	18,879	1,879	Complete	
Solar Garden	11,031,936	8,105,103	9,000,000	(2,031,936)	In Progress	Panels are installed and conduit is being run to connect electrical. On track for completion Summer 2023
Asset Management Program	55,550	57,979	57,979	2,429	Complete	
Total Administration	\$11,126,486	\$8,211,573	\$9,106,470	(\$2,020,016)		
Community Development						
Mill Street Box Cars	28,000	28,000	28,000	-	In Progress	Sourcing quotes; expected to have deck completed this fiscal year
New Town Signage	30,000	9,100	9,100	(20,900)	Complete	
Centennial Celebration	10,000	3,000	3,000	(7,000)	Complete	Mural; Celebrations included in operating budget 23/24
Total Community Development	\$68,000	\$40,100	\$40,100	(\$27,900)		
Parks & Facilities						
Brown St. Connector Trail	18,000	18,874	18,874	874	Complete	
Spicer Park Play Structure	25,000	26,072	26,072	1,072	Complete	2021-22 Carry forward
East Side Fencing of Rainforth Park	10,000	10,981	10,981	981	Complete	
Rainforth Park Basketball	4,000	-	-	(4,000)	Deferred	Operating Expense- one net to be replaced this fiscal year; capital project of basketball court to come in future capital budget to be discussed as part of the Rainforth Park discussion
Rainforth Park Sunshade	5,000	-	-	(5,000)	Deferred	Apply for grant in 2023-24
Rainforth Park Baseball Field Nets and Crank	5,000	-	-	(5,000)	Deferred	To be discussed in future capital planning (Grant unavailable in 2022-23)
Centennial Park Drainage		40,035	40,035	40,035	Complete	21/22 Carry Forward
Total Parks & Facilities	\$67,000	\$95,962	\$95,962	\$28,962		

**Capital Budget Update 2022/23
as of January 31, 2023**

PROJECT	<u>Budget</u> <u>2022/2023</u>	<u>Spent YTD</u> <u>2022/23</u>	<u>Projected</u> <u>Cost 2022/23</u>	<u>Variance</u>	<u>Status</u>	<u>Comments</u>
Sidewalks						
Maple Avenue Sidewalk	225,000	22,765	22,765	(202,235)	In Progress	Design needs to be completed and tender prepared; Carry Forward to 2023-24
Total Sidewalks	\$225,000	\$22,765	\$22,765	(\$202,235)		
WWTP Sewers						
Pond #2 Aeration	115,000	61,387	61,387	53,613	Deferred	Reviewing possible project phases and prioritizing WWTP projects for grant applications in 23-24; filter design in progress
Pond #1 Piping	10,000	7,707	7,707	(2,293)	Complete	
Sewer Ponds Gravel	10,000	11,724	11,724	(1,724)	Complete	
Sewer Laterals	10,000	-	-	(10,000)	Cancelled	Operating Expense
General Development- New Sewer Infrastructure Waste Water Treatment Pump	20,000	13,923	13,923	(20,000)	Cancelled Complete	Operating Expense
Waste Water Blower Work		27,478	27,478		Complete	
Total WWTP Sewers	\$165,000	\$122,219	\$122,219	\$19,596		
Storm Sewers						
Bezanson Storm Water	75,000	-	-	(75,000)	Deferred	Design Required
Public Works Yard Storm Water	15,000			(15,000)	Deferred	Review within asset management plan
Total Storm Sewers	\$90,000	\$0	\$0	(\$90,000)		
Fire Department						
SCBI Equipment	23,300	21,180	21,180	(2,120)	Complete	
Industrial Washer/Dryer	20,500	19,690	19,690	(810)	Complete	
Electronic Sign	15,200	16,145	16,145	945	Complete	
Total Fire Department	\$59,000	57,015	\$57,015	(\$1,985)		
Equipment						
New Three Quarter Tonne- Public Works	65,000	61,153	61,153	(3,847)	Complete	
New or Used Half-Tonne 4X4- Parks	55,000	45,131	45,131	9,869	Complete	
Solar Cross Light- Orch. St. & Nurs. Sch./ Comm St. & Wils	15,000	20,860	20,860	5,860	In Progress	Currently at the shop, will be installed this fiscal
Crosswalk Lighting- Mill St. & Comm. St./Wilsons & Comm. St.	11,000	11,000	11,000	-	In Progress	Currently at the shop, will be installed this fiscal
Solar Powered Radar Systems- Orchard St.	6,200	5,813	5,813	(387)	In Progress	Will be installed this fiscal

**Capital Budget Update 2022/23
as of January 31, 2023**

<u>PROJECT</u>	<u>Budget 2022/2023</u>	<u>Spent YTD 2022/23</u>	<u>Projected Cost 2022/23</u>	<u>Variance</u>	<u>Status</u>	<u>Comments</u>
Bus Shelter- Kings Mutual Comm. St.	15,000	-	-	(15,000)	Deferred	
Total Equipment	<u>\$167,200</u>	<u>143,957</u>	<u>\$143,957</u>	<u>(\$3,505)</u>		
Total Town General	<u>\$11,967,686</u>	<u>\$8,693,591</u>	<u>\$9,588,488</u>	<u>(\$2,297,083)</u>		

INFORMATION REPORT

2023/24 Tax Rate Scenarios



To: Town Council
From: Director of Finance
Date: February 14, 2023
Subject: 2023/24 Tax Rate Scenarios

References/Attachments

- 2023 PVSC Assessment Roll

Legislation

N/A

Background

Per Council's discussion on January 24, management has prepared the following information to assist Council in making more informed decisions as we work toward approval of the 2023/24 operating budget. Council's discussion focused on reduction to the tax rates, and therefore, only the impact on reducing the tax rates has been provided.

The chart below shows the impact to revenue based on a rate decrease from one to 11 cents to both the residential and commercial tax rates.

0 cent change in the tax rates results in revenue of \$3,984,290.

Decrease in Res. & Com. Tax Rate (Cents)	Change	Total Taxation Revenue
1	(\$21,036)	\$3,963,253
2	(\$42,073)	\$3,942,217
3	(\$63,109)	\$3,921,181
4	(\$84,146)	\$3,900,144
5	(\$105,182)	\$3,879,108
6	(\$126,219)	\$3,858,071
7	(\$147,255)	\$3,837,035
8	(\$168,291)	\$3,815,998
9	(\$189,328)	\$3,794,962
10	(\$210,364)	\$3,773,926
11	(\$231,401)	\$3,752,889

INFORMATION REPORT

2023/24 Tax Rate Scenarios



Scenario:

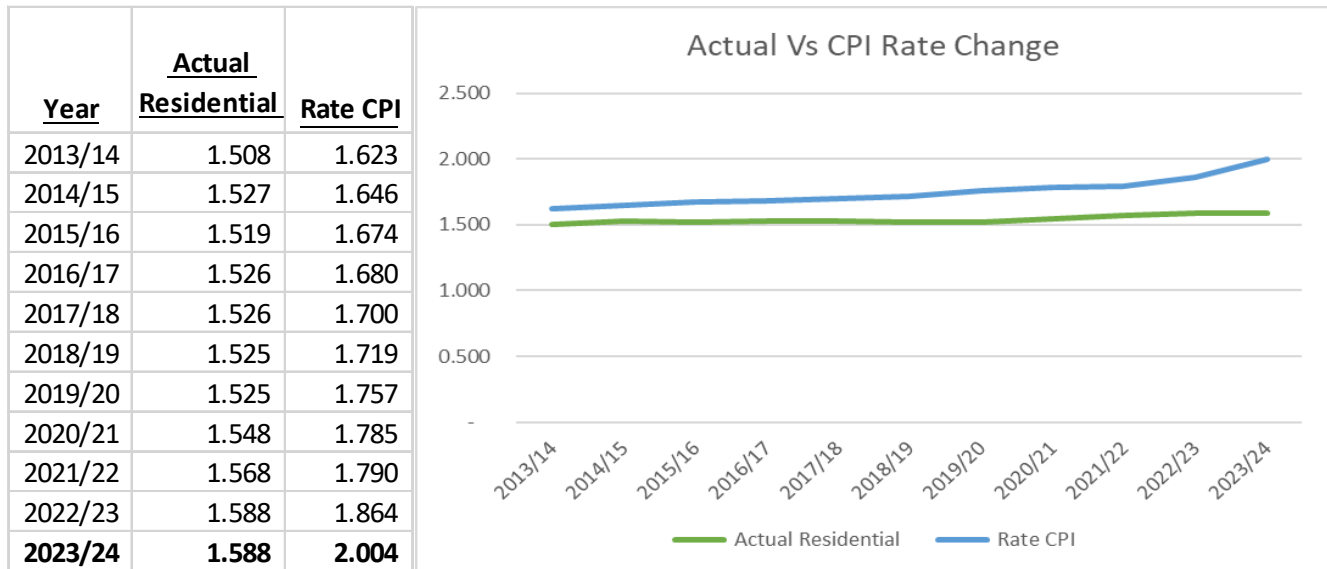
If the change in total taxation revenue for 2023/24 only increased by COLA (7.5%) over 2022/23, it would mean a decrease to the tax rate of 11 cents for residential and 4 cents for commercial, resulting in a reduction of \$219,088 in tax revenue.

IF - all rates lowered relative to 7.5% growth			
	Rate	Revenue	Difference
Residential	1.474	\$2,672,576	
Commercial	3.860	1,074,642	
Resource	1.474	17,984	
		\$3,765,202	(219,088)

The change in total taxation revenue for 2023/24 would increased by 15.4% (or \$472,000), with no change to the residential or commercial tax rates.

If Berwick’s Tax Rate historically changed relative to CPI/COLA, the Residential Tax Rate would be 2.004, approximately 41 cents higher than 2022/23.

Actual Residential Tax Rate vs. CPI Adjusted Rate



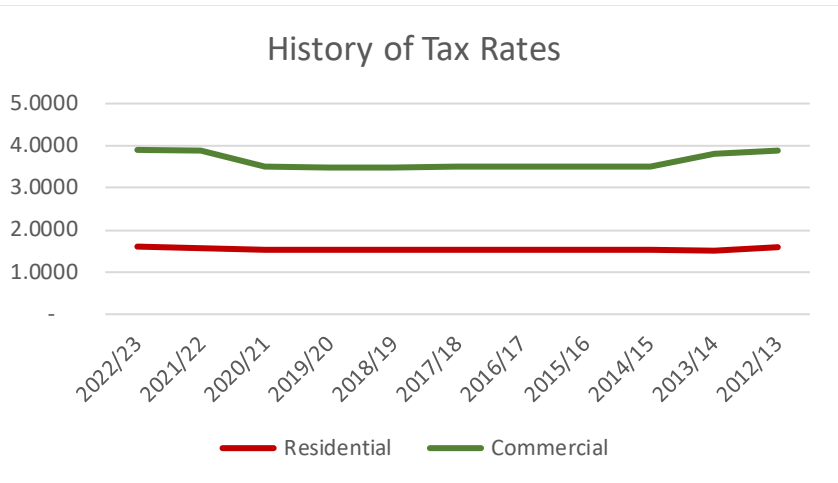
INFORMATION REPORT

2023/24 Tax Rate Scenarios



Berwick’s Historical Tax rate

Year	Residential	Commercial
2022/23	1.5880	3.9000
2021/22	1.5680	3.8800
2020/21	1.5480	3.5060
2019/20	1.5250	3.4810
2018/19	1.5250	3.4810
2017/18	1.5260	3.4910
2016/17	1.5260	3.4910
2015/16	1.5190	3.5010
2014/15	1.5270	3.4890
2013/14	1.5080	3.8000
2012/13	1.5910	3.8800



As identified in the information above, the current residential tax rate of 1.588 is less than the tax rate from 10 years prior.

Staff is seeking direction from Council on whether to change the tax rates for V2 of the Draft 2023/24 Operating Budget and what that change should be. Should Council wish to review additional scenarios, management will prepare V2 based on Council’s direction and include for consideration in the Draft 2023/24 Operating Budget V2 presentation on February 28, 2023.

Financial Implications

Taxation revenue is essential for Berwick’s ability to provide services to the community.

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

INFORMATION REPORT

2023/24 Tax Rate Scenarios



Community Engagement/Communication

Budget Engagement Session will be held for the public on February 21, 2023 at 6:30pm in the Berwick Town Hall Gym.

CAO Initials: JB



Kings County Seniors' Safety Society

Website: www.kingsseniorssafety.com

Email: info@kingsseniorsafety.com

Mayor Don Clarke
Berwick Town Hall
236 Commercial Street
PO Box 130
Berwick, NS
B0P 1E0

Dear Mayor Clarke,

The Kings Seniors Safety Society (KCSSS) is looking forward to what promises to be an exciting 2022-2023 year in this time of recovery from the pandemic and the many challenges it has presented to society. We want to thank the Town of Berwick for its past support of our program in service to the seniors of the Town of Berwick.

We are now aware of the many challenges and difficulties that the pandemic has caused for our senior population. The pressures of the over stretched health system, lack of affordable housing, isolation and inflationary forces (all of which made significantly worse by the pandemic), have had a great impact on our vulnerable seniors living with physical and mental health challenges, those in vulnerable housing situations and those who are isolated. The services of the KCSSS are focused on keeping seniors living safely in the community and we find that our services are now in greater demand than ever. Wait times for service delivery are continuing to grow and we recognize the need to grow our program in order to meet the new reality of an aging population combined with the challenges provided by the pandemic.

The Town of Berwick continues to have a significant senior population. The KCSSS mandate includes any citizen 55 and older. In the 2021 census, the average age of a Berwick resident was 51, indicating almost half of the resident population of Berwick fits the demographic served by the KCSSS. With such a significant senior population, the KCSSS provides important services to many of the Berwick residents, ensuring that seniors are supported in living safely in Berwick and this enhances the well being and vibrancy of the community as a whole, and ensures that Berwick remains an exceptional community for seniors.

As we face ongoing challenges caused by the pandemic and an aging population and recognizing our need to grow our program, we are asking that the Town of Berwick recognize the impact and importance of the KCSSS to the well being of the Town of Berwick and provide funding to match the funding from other towns in Kings county to an annual grant of \$5,000. Without this support we will struggle to provide the pre-pandemic level of services provided to the seniors of Berwick and we will not be able to grow our program in the manner that it requires to meet the needs of the seniors we service.

To discuss this request and provide more in depth information we would be happy to meet with the Town of Berwick decision makers.

We look forward to hearing from you.

Sincerely,
Alison Lannan
Chair of Fundraising Committee, KCSSS

Cc. Jen Boyd, Chief Administrative Officer, Town of Berwick



Annual Report

April 1, 2021 – March 31, 2022

Report from the Acting President

Kings County Seniors Safety Society has a 16-year history. Since its inception the KCSSS has continually grown and expanded. One of the major challenges for the Organization has been and continued to be ensuring appropriate stable funding. As the program has grown and as the population served ages the demand for services continues to increase.

The Society is grateful for the funding of all Funding Partners and our In-Kind Supporters. The program appreciates the strong reliable partners; the Department of Seniors, The Law Foundation of Nova Scotia, the three Health related Foundations, Valley Regional Hospital Foundation, Western Kings Memorial Health Society, and Soldiers Memorial Hospital Foundation, The Municipalities including the Municipality County of Kings, The Towns of Wolfville and Kentville, the Community Health Boards for Wellness Funds, and our In-Kind supporters, the RCMP and Nova Scotia Health.

I thank the Volunteer Board for their work to support the program, The Coordinator for her work in keeping Kings County Seniors Connected, Safe and Informed, and the contracted staff for their work to keep seniors connected and informed.

Once again, the benefit of the vehicle donation by Mud Creek Rotary has helped the Program provide services to the Seniors in the County.

A review of our past year begins with changes felt by our board. The most significant of these was the stepping down of our former President, Daisy Dwyer. Daisy's resignation was occasioned by unexpected medical issues, and not for lack of her concerns, willingness, and unfailing energy so freely given to our society and the seniors of Kings County. An immense "Thank You" will echo through our board's halls for years to come.

Other changes in our membership over the last year include the departure of Neil Fisher, one of our longer serving members, Carolyn Landry, and Chief Julia Chechetto. We have benefitted from their presence and express our gratitude and best wishes to them.

Recruiting efforts brought new members to our board, notably Trinda Ernst, QC., Goldie Fagan, Sara Brushett and Rodney Hanks. Each of these individuals brings an unusual collection of experience and talents that further bolsters the strength of our society. We are also fortunate to have Chief James Butler of the Kentville Police Department join us as the liaison for Kentville's Police Services.

Our activities were impacted by the COVID-19 experience but through the thoughtful and innovative measures of our Senior Safety Coordinator, Michelle Parker, the seniors of Kings County continued to receive much-needed support. Michelle is our public face throughout the county and the broader provincial landscape. We are most appreciative of her presence, and the contribution she brings in her service to others.

Our two contract staff members, Robin Foster and Wendalynn Jones continue to provide support to both Michelle and the board. Thank you for the care and attention you bring to your respective tasks.

Even in the midst of the ongoing restrictions brought on by the pandemic, as a society, we have been able to keep in contact with the seniors in our catchment area and have been able to attend to the various needs expressed.

Other activities of our society include:
- the updating of our resource guide.

- co-sponsoring the Care Wellness Day event on May 19th at Aylesford Lake.
- the Shredding Project was held in concert with New Minas Sunrise Rotary Club on May 18th at the Millett Centre in New Minas.
- the successful application for a grant from the Government of Canada (Employment and Social Development Canada) for its New Horizon for Seniors. This grant will facilitate our Rural Connection Project, so aptly named by our board member, Sara Brushett, and will ultimately greatly enhance our outreach to the senior population in the rural regions of the county.

I close with a quote from our Past President, Daisy Dwyer, taken from her report to our AGM on June 16, 2021.

"The increasing demographic and the expanding needs of our seniors will continue to define the demand for KCSSS services as we move forward. At the same time, the Board remains mindful of the inherent and explicit value of its services currently provided. With the support of our partners, we will continue to expand and strengthen the overall well-being of the Kings County senior population."

Yes, change is in the air, but not everything changes.

Respectfully submitted,

Ned Chase - Acting President



Working with Community partners at our first post Covid shredding event

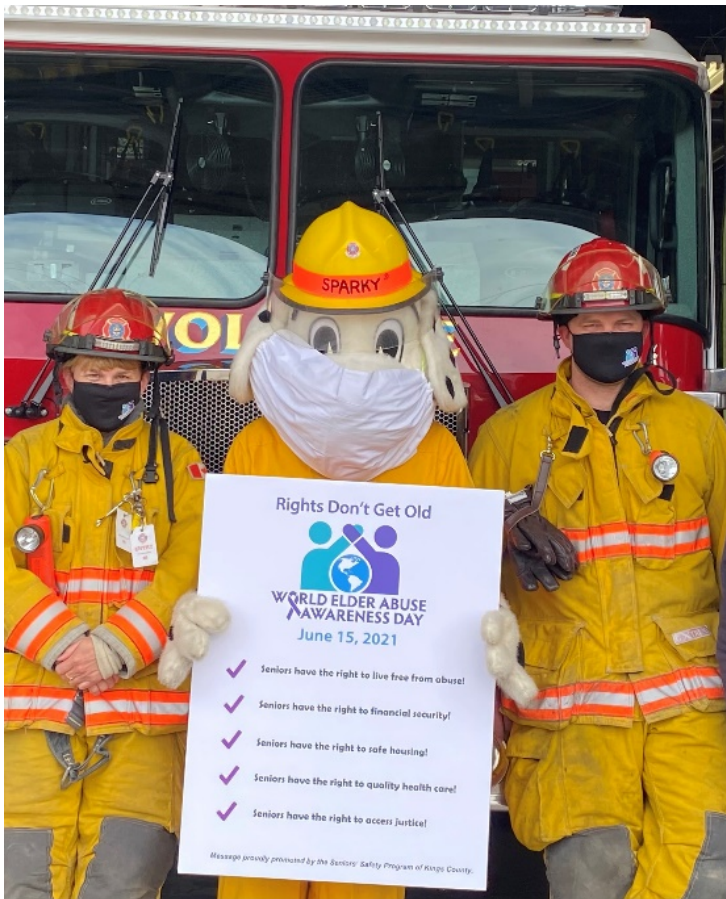
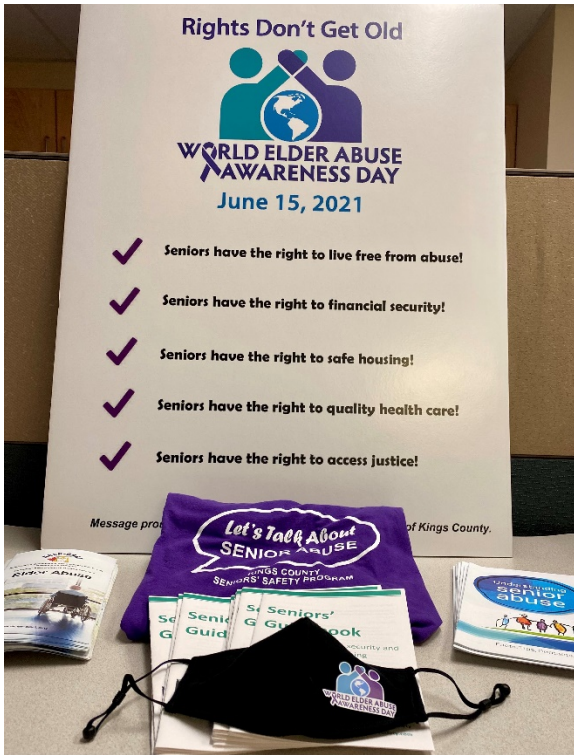
Kings County Seniors' Safety Society
Program Coordinator Annual Report 2021-2022

2021-2022 has been an extremely challenging year. Numbers of client referrals are at an all-time time, and severity of situations is often unbearable. We have seen record numbers of seniors who are homeless and living in deplorable conditions. This year I have worked with over 40 seniors who were homeless or facing homelessness. We have created new partnerships with housing support workers, poverty coalitions, provincial government housing programs but there is no long term sustainable solution in sight. The housing crisis has also impacted many seniors who have been forced to take in or live with family or friends they would not otherwise have chosen. This has led to some of the worst senior abuse files I have seen in my 14+ years as Program Coordinator. Financial Fraud and Mental Health also continue to be a frequent call for service.

Unfortunately, the Program continues to operate at less than full time hours, even with the increase in demand. This has led to some referrals being declined, increased wait times for clients and extreme pressure placed on the sole Program Coordinator.

COVID had continued to place restrictions on the proactive public engagement projects we would have traditionally conducted. However, this year I coordinated a province wide initiative to create awareness of Senior Abuse for World Elder Abuse Awareness Day. I liaised with the Province of NS to ensure a small amount of funding for all NS Seniors' Safety Programs. This enabled everyone to participate in a province wide senior abuse awareness campaign. This year's theme "Rights Don't Get Old" and logo were printed on masks that were given out to seniors, police, community leaders, etc. In Kings County we used additional Program funds to deliver more than 4 times the provincial average number of masks to folks in our region! We also placed displays in our local RCMP detachment creating further awareness.

In closing I would like to recognize our former President, Daisy Dwyer. Her dedication to the Seniors' Safety Program in Kings County and her support to me as Program Coordinator over the years has been invaluable. With change comes new energy and ideas. I am excited to see what the future has in store for the organization as we continue to meet the safety and security needs of Kings County seniors.



Support Activities by Contract Staff and Board April 1, 2021 – March 31, 2022

To support the Kings County Seniors Safety Program, the board has contracted with for communications activities (maintaining the KCSSS website (www.kingsseniorsafety.com) and a FaceBook page (www.facebook.com/kingsseniorssafety). These initiatives allow KCSSS to keep the Seniors of Kings County informed on related issues and serve as a resource for seniors and their caregivers. The Board also started a project in 2020 under special funding from the Department of Seniors called a Seniors Connection Line. This project provided regular phone contact for isolated seniors as well as providing regular interaction initiatives such as small gifts and cards at special holidays, a indoor gardening project in the spring of 2021. These initiatives are no longer funded and the support is being transitioned to other programs such as the Red Cross Phone Connection line.

The Board was successful in March 2022 in being approved for a New Horizons for Seniors Grant for a one year project titled Rurral Seniors Connections. More on this exciting project Next Year.

2021 - 2022 Program Data:

Work With Clients

Month	Client Visits	Phone Consults with Clients	Phone Contacts on Behalf of Clients	Seniors Connections Calls (Contract)
April	27			60
May	8			75
June	18			75
July	21			75
August	19	21	65	75
September	41	51	137	80
October	49	38	172	80
November	32	34	124	80
December	46	64	132	75
January	6	151	78	80
February	11	64	62	79
March	23	53	108	71
Total	301	476	878	905

Client Activity by Municipal Unit

Municipal Unit	Client Visits	Seniors Connections Connection
County of Kings	175	625
Wolfville	56	105
Kentville	49	147
Berwick	21	48

Treasurers Report

Kings County Seniors Safety Society would not be able to operate without the funds provided by these funding partners; the Financial support of; the Nova Scotia Department of Seniors, the Law Foundation of Nova Scotia, the Municipality County of Kings, the Town of Kentville, the Town of Wolfville, the Valley Regional Hospital Foundation, the Soldiers Memorial Hospital Foundation, the Western Kings Memorial Hospital Society, and the Kings County Community Health Boards, and the In-Kind support of the Kings County Detachment of the RCMP and the Nova Scotia Health Authority. The society and our clients deeply appreciate your ongoing commitment to the Program.

This past year Kings County Seniors Safety Society was extremely active and was fortunate to be in receipt of some extraordinary funding which allowed us to extend some of our Covid initiatives and provide ongoing connection to our Seniors.

The Total Revenue for 2020- 2021 was \$104,786.00 and expenditure were \$104,810.01 for a small deficit of - \$27.01. *See the Annual Financial Statement for Details.*

As we move into a new fiscal year I want to echo the statements from our Program Coordinator about the increased demand for Seniors Safety Services. To meet the demand it will be a priority for KCSSS to identify and access increased revenue to continue to provide Kings County Seniors with the services to ensure the safety and security of our community dwelling Seniors.“

Acknowledgements:

Kings County Seniors Safety Society would not be able to operate without the funds provided by these funding partners:

*The Nova Scotia Department of Seniors,
The Law Foundation of Nova Scotia,
The Municipality County of Kings,
The Town of Kentville, The Town of Wolfville,
The Valley Regional Hospital Foundation,
The Soldiers Memorial Hospital Foundation,
The Western Kings Memorial Hospital Society,
The Kings County Community Health Boards,
The In-Kind support of the Kings County Detachment of the RCMP
Nova Scotia Health*

KINGS COUNTY SENIORS' SAFETY SOCIETY
BERWICK, NOVA SCOTIA
* * * * *

Financial Statements
March 31, 2022

NOTICE TO READERS

The accounts of the Kings County Seniors' Safety Society as presented by the Treasurer, Johanna Kwakernaak for the year ended March 31, 2022. This statement is based on a careful review of the books and records of Kings County Seniors' Safety Society and the information and explanations supplied by the Society. This review was done to verify the revenue and expenses presented throughout the year and consisted primarily of inquiry, comparison and discussion of such information.

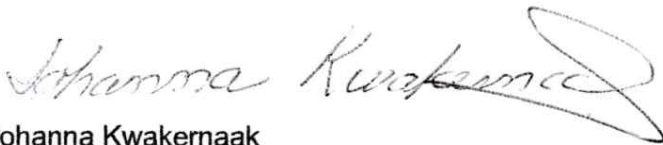
However, in accordance with the terms of this internal examination, we have not performed a certified audit.



Peter Kerr
Kings County Seniors' Safety Society Director/Internal Reviewer

Kentville, Nova Scotia

Date: 6 June 2022



Johanna Kwakernaak
Kings County Seniors Safety Society Treasurer

Berwick, Nova Scotia

Date: Oct 10, 2022

Kings County Seniors' Safety Society
(A Not-for-profit Community Organization)

Balance Sheet as at March 31, 2022

Current	<u>2022</u>	<u>2021</u>
Bank	\$74,002.04	\$41,331.32
Accounts Receivable		0.00
	<u>74,002.04</u>	<u>\$41,331.32</u>
 Liabilities:		
Back wages Feb to March 31	6,484.44	\$1,100.00
Unpaid invoice Gardening Project	98.01	
Included in Bank Balance		
New Horizons Grant for 2022/23	25,000.00	
NSDOS Grant for 2022/23 Operations	<u>25,000.00</u>	<u>\$25,000.00</u>
 Total Liabilities	 \$56,582.00	 \$26,100.00
 Assets:		
Reserve funds ¹		
Staff Severance Reserve	7,996.96	\$7,939.00
Capital Reserve	20,224.46	\$20,100.00
Operational Reserve	<u>48,142.92</u>	<u>\$47,951.12</u>
 Total Reserve Funds	 76,364.34	 \$75,990.12
 Fixed Assets:		
Automobile – 2016 Honda CRV	10,000.00	\$13,000.00
 Fund Balance		
(Current Account + Reserve Funds - Liabilities):	<u>\$ 93,803.93</u>	<u>\$91,221.44</u>
 Total value of Current Account, Reserve Funds and Fixed Assets:	 <u>\$103,803.93</u>	 <u>\$104,221.44</u>

Notes: 1. The Reserve Funds are held in 3 Cashable GIC's. The change in value of the reserves is a result of accrued interest of \$394.22.

Kings County Seniors' Safety Society
(A Not-for-profit Community Organization)

Statement of Revenues & Expenses
For the period April 1, 2021 to March 31, 2022

	2022-03-31	2021-03-31
Revenue		
Funding - Nova Scotia Law Foundation Grant	\$16,000.00	\$20,000.00
Funding - Nova Scotia Department of Seniors	\$25,000.00	\$25,000.00
Soldiers Memorial Hospital Foundation	\$10,000.00	\$5,000.00
Western Kings Memorial Society	\$5,000.00	\$5,000.00
Valley Regional Hospital Foundation	\$10,000.00	\$5,000.00
Municipality of the County of Kings	\$18,400.00	\$18,200.00
Town of Kentville	\$5,000.00	\$2,500.00
Town of Wolfville	\$5,000.00	\$2,000.00
Town of Berwick	\$1,500.00	\$0.00
Nova Scotia Dept. of Seniors - Covid Grant	\$0.00	\$20,000.00
Dept of Seniors Elder Abuse Grant 250.00		\$250.00
Wellness Fund	\$300.00	\$1,325.00
Other 1	\$8,586.00	\$6,000.00
Total income	\$104,786.00	\$110,275.00
Expenses		
Banking Fees	\$89.00	\$74.90
Business Supplies (incl. Office equipment)	\$674.01	\$974.86
Printing/Reproduction/Advertising 3	\$827.94	\$690.38
Cell Phone	\$2,496.66	\$1,464.28
Business License & Registration	\$208.05	\$31.15
Wages & Benefits, Contract Costs 4	\$89,849.47	\$80,474.52
Insurance (Board & Vehicle)	\$2,461.00	\$2,171.00
Professional Development	\$290.00	\$0.00
Meetings & Functions 5	\$6,190.31	\$1,620.97
Vehicle Expenses	\$450.11	\$330.77
Vehicle Fuel (includes Mileage)	\$976.46	\$606.80
Reserve	\$0.00	\$0.00
Misc	\$0.00	\$20.74
Covid Activities	\$0.00	\$20,943.58
Wellness Fund	\$300.00	\$1,328.43
Total Expenses	\$104,813.01	\$110,732.38
Surplus(Deficit) 6	-\$27.01	-\$457.38

Notes re Statement of Revenues and Expenses:

1. "Other" includes management of finances for provincial WEAD Project for the Department of Seniors and transfer of funds from Kings County Crime Prevention
2. KCSSS supplies include promotional supplies, and electronic equipment.
3. The costs of stationary supplies, printed materials for presentations and education, and annual web hosting fees.
4. This includes all costs related to both salaried and contract staff. This combination of staff allows KCSSS to effectively serve more Kings County Seniors.
5. While Public Health restrictions limited many activities KCSSS continued the telephone connection with isolated seniors, developed a number of initiatives to connect directly with isolated seniors, collaborated on a number of projects including World Elder Abuse Day awareness with other Senior Safety Programs provincially, and a Wellness initiative funded in the past fiscal year and delivered in the current fiscal year.
6. This small deficit will be funded through contingency funds.

Kings County Seniors' Safety Society
(A Not-for-profit Community Organization)
Notes to the Financial Statement
For the period April 1, 2021 to March 31, 2022

1	Guaranteed Investment Certificates (GIC) The Society, in accordance with its financial Policy maintains a Staff Reserve a Capital Reserve and an Operational Reserve. The Reserves are held in one-year cashable GICs.	
2	Accounts Payable: Wages which were invoiced for fiscal year paid in April	\$6,484.44
3	Grants for 2021 2022 operations from: Nova Scotia Dept of Seniors Law Foundation of Nova Scotia	\$25,000.00 \$16,000.00
	Grants from Municipal Units Municipality County of Kings Town of Kentville Town of Wolfville Town of Berwick	\$ 18,400.00 \$5,000.00 \$5,000.00 \$1,500.00
		<u>\$70,900.00</u>
4	Grants from local Health Care Foundations: Soldiers Memorial Health Foundation Valley Regional Hospital Foundation Western Kings Memorial Health Centre Society	\$10,000.00 \$10,000.00 <u>\$5,000.00</u>
		<u>\$25,000.00</u>
5.	Project Specific Grant: Seniors Gardening Project fund from KGMHA Nova Scotia Dept of Seniors Elder Abuse Initiatives Funds from Kings County Prime Prevention	\$300.00 \$250.00 <u>\$2,741.00</u>
		<u>\$3,291.00</u>

Kings County Seniors Safety Society would not be able to operate without the funds provided by these funding partners; the Financial support of; the Nova Scotia Department of Seniors, the Law Foundation of Nova Scotia, the Municipality County of Kings, the Town of Kentville, the Town of Wolfville, the Valley Regional Hospital Foundation, the Soldiers Memorial Hospital Foundation, the Western Kings Memorial Hospital Society, and the Kings County Community Health Boards, and the In-Kind support of the Kings County Detachment of the RCMP and the Nova Scotia Health Authority. The society and our clients deeply appreciate your ongoing commitment to the Program.

Kings County Seniors Safety Society
Draft Budget for 2023/2024

Revenue	Current Budget		Proposed Budget 2023/2024		
	Proposed	In-Kind	Actual/projected	Cash	in Kind
N.S. Department of Seniors	\$25,000.00		\$25,250.00	\$25,000.00	
N.S. Law Foundation	\$16,000.00		\$16,000.00	\$20,000.00	
SMH Foundation	\$10,000.00		\$10,000.00	\$10,000.00	
WKM Foundation	\$5,000.00		\$5,000.00	\$10,000.00	
VRH Foundation	\$10,000.00		\$10,000.00	\$10,000.00	
Kings County Municipality	\$18,600.00		\$18,600.00	\$25,000.00	
Town of Kentville	\$5,000.00		\$5,000.00	\$5,000.00	
Town of Wolfville	\$5,000.00		\$5,000.00	\$5,000.00	
Town of Berwick	\$5,000.00		\$0.00	\$5,000.00	
Admin Support NSHA		\$3,000.00			\$3,000.00
Office and Staff support RCMP		\$8,000.00			\$8,000.00
Fund Raising	\$500.00		\$1,000.00	\$5,000.00	
Sub Total	\$100,100.00	\$11,000.00	\$95,850.00	\$120,000.00	\$11,000.00
Total		\$111,100.00			\$131,000.00
Special Project Seniors Rural Connection	\$25,000.00				
Expenses	Proposed	In-Kind	Projected	Cash	in Kind
Salary	\$57,000.00		\$57,000.00	\$85,000.00	
Mercs	\$12,300.00		\$12,300.00	\$15,000.00	
Insurance - Board	\$1,400.00		\$1,400.00	\$1,400.00	
Insurance - Vehicle	\$1,100.00		\$960.00	\$1,200.00	
Vehicle Maintenance	\$500.00		\$500.00	\$500.00	
Vehicle Tires					
Cell Phone	\$2,000.00		\$2,145.00	\$2,000.00	
Contract Position	\$14,000.00		\$14,000.00	\$6,000.00	
Office Equipment - Capital	\$500.00		\$500.00	\$500.00	
Office Supplies	\$500.00		\$500.00	\$1,000.00	
Photocopying/Printing/Advertising	\$2,100.00		\$1,000.00	\$1,000.00	
Professional Development	\$200.00		\$200.00	\$500.00	
Program Initiative/Meetings/Functions	\$3,500.00		\$2,545.00	\$2,100.00	
Bank Charges	\$100.00		\$100.00	\$100.00	
Miscellaneous`	\$500.00		\$500.00	\$500.00	
Business License & Registrations	\$200.00		\$200.00	\$200.00	
Vehicle Fuel	\$2,000.00		\$2,000.00	\$3,000.00	
Admin Support NSHA		\$3,000.00			\$3,000.00
Office and Staff support RCMP		\$8,000.00			\$8,000.00
Sub Total	\$97,900.00	\$11,000.00	\$95,850.00	\$120,000.00	\$11,000.00
Total		\$108,900.00			\$131,000.00
Deficit			\$0.00	0	
Special Project Seniors Rural Connection	\$25,000.00				

INFORMATION REPORT

2023/24 5 Year Capital Investment Plan V1



To: Town Council
From: Director of Finance
Date: February 14, 2023
Subject: 2023/24 5 Year Capital Investment Plan V1

References/Attachments

- 2023/24 5 Year Capital Investment Plan V1

Legislation

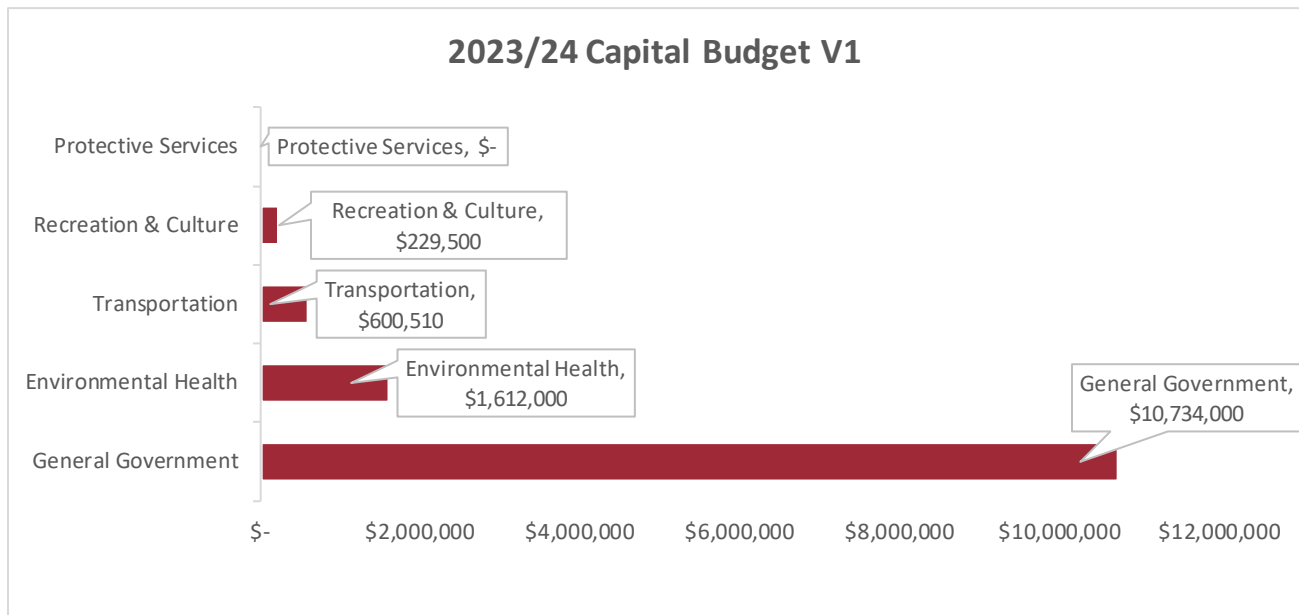
- MGA Section 65

Background

The first draft of Berwick's 5 Year Capital Investment Plan (CIP) has been prepared with priorities as identified by current CIP and management, combined with the valuable information included in the recently drafted Asset Management Plan.

The 5 Year Capital Investment Plan should be a fluid document that is reviewed and updated on an annual basis through budget deliberations, rolling the next year forward to present times, then revising to represent of the Town's needs and priorities. The Fire Services portion of the plan will be included in the second draft after the involved parties have reviewed.

Year 1 of the draft capital plan includes a proposed investment of \$13,176,10 allocated by department as follows:

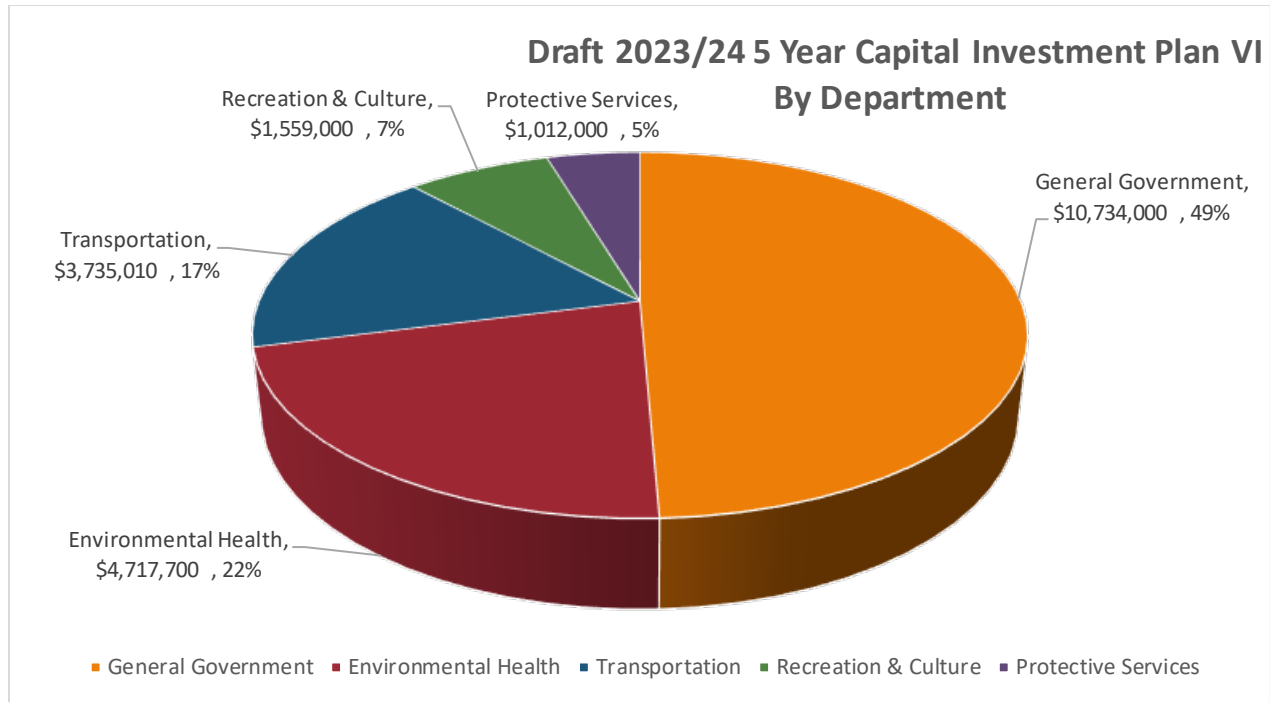


INFORMATION REPORT

2023/24 5 Year Capital Investment Plan V1



The allocation of the 5-year investment plan by department is as follows:



The proposed 2023/24 5 Year Capital Investment Plan V1 reflects a total investment of \$21,757,710. The allocation of this investment by year is as follows:



INFORMATION REPORT

2023/24 5 Year Capital Investment Plan V1



Version 1 of the draft capital plan is being presented this evening to allow Council the opportunity to discuss, seek clarification and provide direction regarding the capital projects as staff move toward presenting a final budget for approval on March 28, 2023.

Version 2 of the draft capital plan will be revised to reflect Council's direction and include draft funding sources.

Financial Implications

The 5 Year Capital Investment Plan V1

Priority Alignment

Check Applicable	Strategic Priority Area	Comments
X	Economic	
	Environmental	
	Social	
	Cultural	

Community Engagement/Communication

A Budget Engagement Session will take place on February 21st, 2023 at 6:30pm at the Berwick Town Hall Gym.

CAO Initials: JB

5 Year Capital Investment Plan By Department and Year

Asset Class	Project Name	Project Description	2023/24	2024/25	2025/26	2026/27	2027/28
Environmental Health	WWTP	Dillon to provide info - New Sand Filter/Blowers	1,500,000				
Environmental Health	Cell #1	New sleeves on diffusers	75,000				
Environmental Health	Effluent Pump	Replace Pump	12,000				
Environmental Health	Free Board WWTP	Gravel to build up free board- build section across middle of ponds	10,000	10,000	10,000	10,000	10,000
Environmental Health	Naturalized Stormwater Ponds	Design for system	15,000				
Environmental Health	Cell #2	Aeration			368,000		
Environmental Health	Free Board WWTP	Gravel to build up free board- build section TBD					
Environmental Health	Cottage Street Sewer Upgrades	Corner of Commercial St. to Veteran's Dr.				383,600	
Environmental Health	GVM Flow Meter	GVM Flow Meter					12,500
Environmental Health	Foster Street Sewer Upgrades	Main St. to Mill St.					1,150,800
Environmental Health	Commercial Street Sewer Upgrades	Hwy #1 to South St.					1,150,800
General Government	Solar Garden	Solar Garden	10,634,000				
General Government	Accessibility/Front Counter	Renovate front area in Town Hall to ensure a more accessible	100,000				
Protective Services	Fire Hall	TBD- Provide in V2					
Protective Services	Fleet	2001 Pumper (Mack) Truck Fire Department			662,000		
Protective Services	Fire Hall	Water storage			350,000		
Recreation and Culture	Parks	Commercial New O-Turn Mower	13,000				
Recreation and Culture	Sunshade Splash Pad	Sunshade at splash pad	5,000				
Recreation and Culture	Brown St. Baseball Field Lights	Install lighting at Brown St. ball fields	100,000				
Recreation and Culture	Mill St. Trailhead	Gravel Parking lot, drainage, box car interior finishing, landscaping	50,000				
Recreation and Culture	Centennial Park	Review site plan and building location/design with a focus on accessibility	10,000				
Recreation and Culture	Spicer Park Natural Playground	Natural Playground	16,500				
Recreation and Culture	Art Installation	Art installation for Centennial	20,000				
Recreation and Culture	Town Signage	Directional Signage	15,000				
Recreation and Culture	Centennial Park	New building and washrooms with additional rec. equipment storage; Accessible 5 ft. paved walk-way from Union St. to gazebo (crusher dust is \$11K); accessible gazebo; trail		209,500			
Recreation and Culture	Downtown Streetscape	Develop plan		80,000			
Recreation and Culture	Jijuktu'kwejk Trail	Trail from Fire Hall to Natural Stormwater Ponds			50,000		
Recreation and Culture	Spicer Park Trail	Natural loop trail within park			10,000		
Recreation and Culture	Downtown Streetscape	Implementation of Phase 1			250,000		
Recreation and Culture	Rainforth Park	Parking Lot				200,000	
Recreation and Culture	Downtown Streetscape	Implementation of Phase 2				250,000	
Recreation and Culture	Rainforth Basketball Court	Expand current court to full-size court					30,000
Recreation and Culture	Downtown Streetscape	Implementation of Phase 3					250,000

5 Year Capital Investment Plan By Department and Year

Asset Class	Project Name	Project Description	2023/24	2024/25	2025/26	2026/27	2027/28
Transportation	New Plow Truck	Plow Truck (2005)	200,000				
Transportation	Crosswalk Flashing Lights	2x cross walk lights flashing unit Commercial St. (Town Hall)/ Foster St.; include curb cut to move Commercial St. crosswalk under light	15,510				
Transportation	Maple Avenue Sidewalk	Replace 470 meters of sidewalk, storm drainage and install new curb, connecting point from trails to PW (Cottage St to South St.) incl. storm drains	260,000				
Transportation	Public Works Shop	Heat Pump/Building SSFC Grant (Equilibrium)	100,000				
Transportation	Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	25,000	25,000	25,000	25,000
Transportation	Storm Water Upgrades	Storm Water Upgrades per plan tbd		50,000			
Transportation	Bezanson Dr. Storm Water	Divert storm water west from Bezanson Drive		75,000			
Transportation	Transportation Plan	Review Town		50,000			
Transportation	Backhoe	2013 Backhoe replacement		180,000			
Transportation	Bus Shelters	Kings Mutual, GVM, Main St. Video			45,000		
Transportation	Cottage Street Road	Corner of Commercial St. to Veteran's Dr.				373,500	
Transportation	Fleet	1993 Low Bed Trailer (Haul machinery)				10,000	
Transportation	Fleet	1996 Float Trailer (Parade Float)					10,000
Transportation	Foster Street Road	Main St. to Mill St.					1,120,500
Transportation	Commercial Street Road	Hwy #1 to South St.					1,120,500
Total Proposed Investment			13,176,010	679,500	1,770,000	1,252,100	4,880,100

DRAFT

**CAPITAL INVESTMENT PLAN- YEAR 1
2023/24**

Project Name	Project Description	Estimated Total Project Cost	Exp Segment
Solar Garden	Solar Garden	10,634,000	General Government
Parks	Commercial New O-Turn Mower	13,000	Recreation and Culture
New Plow Truck	Plow Truck (2005)	200,000	Transportation
Crosswalk Flashing Lights	2x cross walk lights flashing unit Commercial St. (Town Hall)/ Foster St.; include curb cut to move Commercial St. crosswalk under light	15,510	Transportation
WWTP	Dillon to provide info - New Sand Filter/Blowers	1,500,000	Environmental Health
Cell #1	New sleeves on diffusers	75,000	Environmental Health
Effluent Pump	Replace Pump	12,000	Environmental Health
Free Board WWTP	Gravel to build up free board- build section across middle of ponds	10,000	Environmental Health
Maple Avenue Sidewalk	Replace 470 meters of sidewalk, storm drainage and install new curb, connecting point from trails to PW (Cottage St to South St.) incl. storm drains	260,000	Transportation
Sunshade Splash Pad	Sunshade at splash pad	5,000	Recreation and Culture
Brown St. Baseball Field Lights	Install lighting at Brown St. ball fields	100,000	Recreation and Culture
Mill St. Trailhead	Gravel Parking lot, drainage, box car interior finishing, landscaping	50,000	Recreation and Culture
Public Works Shop	Heat Pump/Building SSFC Grant (Equilibrium)	100,000	Transportation
Accessibility/Front Counter	Renovate front area in Town Hall to ensure a more accessible	100,000	General Government
Naturalized Stormwater Ponds	Design for system	15,000	Environmental Health
Centennial Park	Review site plan and building location/design with a focus on accessibility	10,000	Recreation and Culture
Fire Hall	TBD- Provide in V2		Protective Services
Spicer Park Natural Playground	Natural Playground	16,500	Recreation and Culture
Art Installation	Art installation for Centennial	20,000	Recreation and Culture
Town Signage	Directional Signage	15,000	Recreation and Culture
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation

**CAPITAL INVESTMENT PLAN- YEAR 2
2024/25**

Project Name	Project Description	Estimated Total Project Cost	Exp Segment
Free Board WWTP	Gravel to build up free board- build section across north side middle	10,000	Environmental Health
Storm Water Upgrades	Storm Water Upgrades per plan tbd	50,000	Transportation
Bezanson Dr. Storm Water	Divert storm water west from Bezanson Drive	75,000	Transportation
Centennial Park	New building and washrooms with additional rec. equipment storage; Accessible 5 ft. paved walk-way from Union St. to gazebo (crusher dust is \$11K); accessible gazebo; trail	209,500	Recreation and Culture
Downtown Streetscape	Develop plan	80,000	Recreation and Culture
Transportation Plan	Review Town	50,000	Transportation
Backhoe	2013 Backhoe replacement	180,000	Transportation
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation

DRAFT

**CAPITAL INVESTMENT PLAN- YEAR 3
2025/26**

Project Name	Project Description	Estimated Total Project Cost	Exp Segment
Free Board WWTP	Gravel to build up free board- build section TBD	10,000	Environmental Health
Fleet	2001 Pumper (Mack) Truck Fire Department	662,000	Protective Services
Cell #2	Aeration	368,000	Environmental Health
Jijuktu'kwejk Trail	Trail from Fire Hall to Natural Stormwater Ponds	50,000	Recreation and Culture
Fire Hall	Water storage	350,000	Protective Services
Bus Shelters	Kings Mutual, GVM, Main St. Video	45,000	Transportation
Spicer Park Trail	Natural loop trail within park	10,000	Recreation and Culture
Downtown Streetscape	Implementation of Phase 1	250,000	Recreation and Culture
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation

DRAFT

CAPITAL INVESTMENT PLAN- YEAR 4
2026/27

Project Name	Project Description	Estimated Total Project Cost	Exp Segment
Free Board WWTP	Gravel to build up free board- build section TBD	10,000	Environmental Health
Cottage Street Sewer Upgrades	Corner of Commercial St. to Veteran's Dr.	383,600	Environmental Health
Cottage Street Road	Corner of Commercial St. to Veteran's Dr.	373,500	Transportation
Rainforth Park	Parking Lot	200,000	Recreation and Culture
Fleet	1993 Low Bed Trailer (Haul machinery)	10,000	Transportation
Downtown Streetscape	Implementation of Phase 2	250,000	Recreation and Culture
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation

DRAFT

CAPITAL INVESTMENT PLAN- YEAR 5

2027/28

Project Name	Project Description	Estimated Total Project Cost	Exp Segment
Free Board WWTP	Gravel to build up free board- build section TBD	10,000	Environmental Health
GVM Flow Meter		12,500	Environmental Health
Fleet	1996 Float Trailer (Parade Float)	10,000	Transportation
Rainforth Basketball Court	Expand current court to full-size court	30,000	Recreation and Culture
Downtown Streetscape	Implementation of Phase 3	250,000	Recreation and Culture
Foster Street Sewer Upgrades	Main St. to Mill St.	1,150,800	Environmental Health
Foster Street Road	Main St. to Mill St.	1,120,500	Transportation
Commercial Street Sewer Upg	Hwy #1 to South St.	1,150,800	Environmental Health
Commercial Street Road	Hwy #1 to South St.	1,120,500	Transportation
Sidewalk Replacement	TBD per sidewalk replacement plan	25,000	Transportation

DRAFT