



**West Hants**  
something inspiring awaits

**WEST HANTS REGIONAL MUNICIPALITY  
Audit Committee – Meeting Agenda **AMENDED**  
**May 24 May 31, 2023, 6:00 p.m.**  
Council Chambers, 76 Morison Drive, via Zoom & Facebook Livestreamed**

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1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements
4. Approval of Agenda, including additions or deletions
5. Approval of March 8, 2023 Minutes, including additions or deletions
6. New Business
  - (a.) West Hants Regional Municipality Audit Plan – Auditor Andy Forse, Kent & Duffett
  - (b.) Asset Retirement Obligations – Auditor Andy Forse, Kent & Duffett
  - (c.) Mentorship Verbal Update – Kevin Matheson
  - (d.) Financial Update – March 31, 2023 – Diana Gibson, Acting Director, Financial Services
  - (e.) 2023-24 Budget Verbal Update – Diana Gibson, Acting Director, Financial Services
7. Date of Next Meeting
8. Adjournment



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**WEST HANTS REGIONAL MUNICIPALITY  
Audit Committee – Meeting Agenda **AMENDED**  
March 8, 2023, 6:00 p.m.  
Facebook Livestreamed**

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1. Call to Order
2. Declaration(s) of Conflict of Interest
3. Announcements / Introduction of New Committee Member
4. Approval of Agenda, including additions or deletions
5. Approval of December 9, 2022 Minutes, including additions or deletions
6. Unfinished Business
  - a) Martock ACOA Expenditure Designation
  - b) Financial Services Mentorship Update
7. New Business
  - c) 2020-21 Financial Indicator Report – Acting Financial Services Director  
Gibson
  - d) Financial Update to December 31, 2022 – Acting Financial Services  
Director Gibson
  - e) Audit Committee Terms of Reference (TOR)
- ~~8. In-Camera~~
9. Date of Next Meeting
10. Adjournment



**West Hants**

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**WEST HANTS REGIONAL MUNICIPALITY  
Audit Committee – Meeting Minutes  
March 8, 2023, 6:00 p.m.  
Via Zoom and Facebook Livestreamed**

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<b>Present :</b>	Abraham Zebian	Mayor / Committee Chair
	Jeff Hartt	Councillor, District 4
	Laurie Murley	Councillor, District 10
	Kathryn Duffy	Resident Member
	Meagan Halverson	Resident Member
	Diana Gibson	Acting Director of Financial Services
	Mark Phillips	Chief Administrative Officer (CAO)
	Carmen Dewar-Miller	Admin Assistant, Financial Services

1. Call to Order – Mayor Zebian called the meeting to order at 6:00 p.m.
2. Declaration(s) of Conflict of Interest – None
3. Announcements / Introduction of New Committee Member  
Mayor Zebian introduced new Resident Member, Meagan Halverson and welcomed back reappointed Resident Member Kathryn Duffy.
4. Approval of Agenda, including additions or deletions  
**MOVED by Councillors Murley and Hartt that the agenda be approved.  
Motion Carried.**
5. Approval of December 9, 2022 Minutes, including additions or deletions  
**MOVED by Councillors Murley and Hartt that the December 9, 2022 meeting minutes be approved.  
Motion Carried.**
6. Unfinished Business
  - a) Martock ACOA Expenditure Designation – Acting Director Gibson  
At the last Audit Committee meeting in December, the question was raised as to where the Martock Fresh Water Project expenses could be found in the audited financial statements. Acting Director Gibson advised that this is currently a capital project and the expenses are included on page 15 of the financial statements, in note five, Tangible Capital Assets. The amount of \$798,994 for Additions for Parks includes the project's expenses. The associated revenue received to date has been added to our Investment in Capital Assets to counteract the expense incurred. As this is still a work in progress,

there is no depreciation and it does not show up in the operating portion of the financial statements, only in the capital.

b) Financial Services Mentorship Update – Acting Director Gibson

This update stems from recommendations brought forth in the auditors' management letter presented to the committee in December. The auditors expressed concern about the number of adjustments required during the audit process. These were attributed mainly to key staff absences and the inability to secure short-term support for the Financial Services (FS) Department. It was recommended that the municipality invest in additional supports for the department through training and mentorship. Committee members asked to be kept informed by staff as a plan was formed and actioned.

West Hants resident, Kevin Matheson has since been engaged to mentor and train with the FS team. Mr. Matheson has a great deal of both financial and municipal experience. CAO Phillips and Acting Director Gibson had an introductory meeting with Mr. Matheson to go over the FS organization chart, financial statements and budget. Mr. Matheson attended an FS staff meeting to introduce himself and meet the team. He spent a couple of days at the municipal office meeting individually with staff and working with Acting Director Gibson. Departmental procedures and processes were reviewed as were the adjustments made during the audit.

In an update emailed to CAO Philips and Acting Director Gibson, Mr. Matheson expressed that he was impressed with the staff and the procedures in place, especially being down two key team members. He has recommendations involving streamlining some processes. During his review of the audit adjustments, he found that of the 34 adjustments made, they really only touched on nine individual issues. He will be doing a deeper dive into this in the coming weeks. Acting Director Gibson, CAO Phillips and Mr. Matheson will be having a follow-up meeting to see how individual staff discussions went and to plan next steps.

Councillor Hartt asked if committee members could receive a copy of Mr. Matheson's email update. CAO Phillips advised that this would be possible but the information should be kept confidential. He added that Acting Director Gibson has basically summarized the email word-for-word. Mr. Matheson would have attended this evening's meeting had he not been away on vacation. We would anticipate having him here at the next meeting or at the conclusion of his engagement to provide a full report. If there were anything specifically staff-related in his report, we would take that portion of the meeting in-camera. To date, Mr. Matheson is quite comfortable with what he has seen. He has listed some areas for improvement.

Mayor Zebian endorsed the mentorship initiative, saying staff have been doing a wonderful job. Resident Member Duffy expressed that she was both pleased and impressed with the action taken and progress made.

7. New Business

c) 2020-21 Financial Indicator Report – Acting Director Gibson

This report was received from the province and it reflects the results from our first year of consolidation. It is created to help municipal councils and residents make sense of municipal financial information. A house model is utilized within the report which separates financial indicators into three areas – roof (overall health of the municipality – reliance on government transfers, deficits in the last five years, liquidity, combined reserves), structure (includes individual factors that impact the health of the municipality – uncollected taxes, operating reserves, debt servicing, outstanding operating debt and undepreciated assets), and base (includes factors not entirely in the municipality’s control but still add to the health of finances – reliance on a single business, three-year change in tax base and residential tax effort).

The province looks at our 2020-21 financials and how we compare to other municipalities and assigns us a grade to indicate how we are doing. Green is considered low risk (good). Yellow is moderate risk (keep an eye, work to improve). Red is high risk (risk of financial instability). Green is where we want to be.

Looking at 2020-21, there were two items that we could not be rated on due to it being our first year as a regional municipality. These were Deficits Within the Last Five Years and Three-Year Change in the Tax Base. Once we have that historical information we will see ratings in those areas. Uncollected Taxes is the one area where we are seeing a yellow rating. The former Municipality of West Hants saw a yellow rating in Uncollected Taxes for its last five years (with a slow improvement each year). In 2020 we were unable to hold our annual tax sale which caused the outstanding tax percentage to increase for that year. Having held a tax sale last year and with one coming up this year, we should see a decrease in the percentage of uncollected taxes as we receive those corresponding annual reports.

From the two former entities there have been three improvements from yellow to green:

- Operating Reserves, which provides the value of funds the municipality sets aside for future planning to help offset extreme changes in budgeting. A green rating indicates that the municipality is setting aside sufficient funds to mitigate any unforeseen risk or future need.
- Residential Tax Effort, which assesses the affordability of municipal taxes in relation to the service level, is now green. This means that the municipality does have capacity to increase taxes if needed.
- Debt Servicing, which compares our total debt servicing cost to total revenue from own services has moved from yellow to green. A green rating means that the municipality has flexibility to increase borrowing levels if needed to sustain future projects.

Overall, the province has given us a low-risk, green rating.

Councillor Murley referenced a section of the report where it stated the former Municipality of West Hants was at a low risk for residential tax effort (at 2.5%), and that the former town of Windsor was at a moderate risk at 4.9%. She noted that the

combined residential tax status for the region is low risk at 2.9%. The report subsequently states that there is some flexibility to increase the tax rate.

Councillor Murley asked if there is a 0.3% capacity increase, but if we assessed the risk based on the former entities' boundaries, where would we be sitting today? Is the area within the former Town of Windsor boundaries truly at a 2.8% rating, or would it be higher? She is concerned about the affordability within former town boundaries. If it's not reflected accurately, especially as they begin budget deliberations, she questions where they will end up with those tax rates.

Acting Director Gibson responded that when the province looks at this report, they do not take the former entities into account, they look at it as a whole region. Although Acting Director Gibson stated that we have a capacity to increase taxes, she is not suggesting that we do. She does not know if the province would provide a number for the former town or each individual area.

Councillor Murley worries that even though the capacity is there, it may not be accurately reflected through the entire region.

CAO Phillips commented that the median household income is a static number until statistics are updated. Not an exact science.

Councillor Murley raised another point regarding managing tax revenues. Part of the reason we are seeing some risk was due to not being able to hold the tax sale. Were there any other factors leading to that rating? Do we have a tax collection provider?

Acting Director Gibson responded that we do not use a collection service. It is all done through the tax sale. Taxes have to be in arrears for at least two years for a property to be put on the tax sale list. That is how we manage outstanding taxes. She is not sure what specific circumstances put the former municipality in yellow in past years. She defers to Mayor Zebian.

Mayor Zebian advised that the former District of West Hants was always between 11% and 13% for Uncollected Taxes. Once they started implementing internal controls such as sending out tax reminder notices and making follow-up calls, the percentages started to go down. Then COVID hit and the tax sale was cancelled. Over next two years Mayor Zebian is confident that internal controls will continue to have a positive impact and we will see this percentage decrease.

CAO Phillips is not sure about 2020-21, but in the following year, we have an abnormally high concentration of properties in a development in the eastern end of the region contributing to uncollected taxes (currently on a tax sale list). This will influence 2021-22 as we elected not to take these properties to tax sale at that time.

Councillor Hartt asked if the increase in assessments we are currently experiencing is taken into consideration when the province reporting on our capacity to increase taxes.

Acting Director Gibson advised that assessments are not considered. It is a calculation based on median household income and tax rate. The capacity is there but we are not in a position where we need to increase taxes.

Mayor Zebian reminded the committee that financial indicators are a comparison region to region. If we were to compare ourselves to the Town of Wolfville, there would be no comparison. Region to town differs. He is happy to see all the greens. Overall, we are financially healthy. Since 2016 he has only seen improvement. It shows that consolidation was a great move financially.

d) Financial Update to December 31, 2022 – Acting Director Gibson

Prior to her update, Acting Director Gibson noted that formatting within the report has been adjusted. Sewer Revenue and Sewer Expenses have been removed to provide a more accurate reporting of general operations.

Acting Director Gibson advised that as of December 31, if all revenue and expenses occurred evenly throughout the year, we would have expected to use 75% of the budget. As nothing happens evenly, we have used 96.3% of our revenue budget and 67.2% of our expense budget. There is a surplus projected of \$296,744. The main reason for the revenue surplus continues to be Deed Transfer Tax. \$1.8 million was conservatively budgeted. While a slowing trend is occurring, as of Dec. 31, we reached 2.14 million in Deed Transfer. With numbers in for January and February, we are now projected at 2.5 million. March should see another slowdown.

When it comes to expenses, we are projecting 2.1% over budget. This projection is related to fuel costs in departments that require travel and encompass the majority of the region's fleet.

The municipality is still experiencing staff expense savings across several departments as we continue to try to fill positions. Had these positions been filled earlier in the fiscal year we may have been over budget.

Mayor Zebian commented that Council should continue to pay close attention to Deed Transfer and maintain a conservative outlook going forward.

e) Audit Committee Terms of Reference (TOR) – Acting Director Gibson

The committee had the opportunity to review the Terms of Reference. There were no changes required or suggested.

The mention of audit cost in the TOR triggered a question from Councillor Hartt regarding the cost of the most recent audit. Was our cost really high or above budget?

Acting Director Gibson advised that the cost was not high. Kent and Duffett did charge us \$2500 extra for the additional work they did. However, we had budgeted for \$7,000 - \$8,000 for each of the water utilities, but they only charged us one-time amount of \$7,000 - \$8,000 that included both utilities. The cost actually came in less than budget.

Resident Member Halverson asked for clarification on the committee’s meeting calendar, specifically meetings two and three (meeting with the auditors).

Acting Director Gibson advised that this would be the first meeting of the year, with meeting two (an audit planning meeting with the auditors), in June, and meeting three (an audit presentation meeting), in September.

8. In-Camera – No In-Camera required.
9. Date of Next Meeting – Late May or June, 2023
10. Adjournment  
**MOVED by Councillors Hartt and Murley that the meeting be adjourned.  
Motion Carried.**

*The meeting was adjourned at 6:32 p.m.*

X

Committee Chair



**WEST HANTS REGIONAL MUNICIPALITY REPORT**

Information <input checked="" type="checkbox"/>	Recommendation <input type="checkbox"/>	Decision Request <input type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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**To:** Audit Committee

**Submitted by:** *Diana Gibson*  
 Diana Gibson, Acting Director, Financial Services

**Date:** May 24, 2023

**Subject:** Financial Update – March 31, 2023

**LEGISLATIVE AUTHORITY**

Municipal Government Act, Part II, Administration, Section 31 (c)

**RECOMMENDATION or DECISION REQUEST**

Not Applicable

**BACKGROUND**

Property <input type="checkbox"/>	Public Opinion <input type="checkbox"/>	Environment <input type="checkbox"/>	Social <input type="checkbox"/>	Economic <input checked="" type="checkbox"/>	Councillor Activity <input type="checkbox"/>
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As a recap, the 2022-23 Municipal Budgets were passed on June 2, 2022.

- 2022-23 Operating Budget totals \$28,770,426
- 2022-23 Capital Budget totals \$17,614,640

WHRM Council provides overall governance of Municipal funds, while the CAO is responsible for the administration of the budget after adoption.

The intent of this report is to provide a summary view of what is currently recorded on the Municipal Operating Fund. Municipal Departments are responsible for overseeing the day-to-day activities of their budget areas.

## **DISCUSSION**

Please refer to the attached Actual to Budget Variance Report for the period ending March 31, 2023. As we are still performing year-end adjustments and reviews, there is the possibility of small adjustments in these numbers before the audit is complete.

Revenues recorded to March 31, 2023, are 5% higher than the budgeted revenues. While expenses recorded are 3.3% lower than the budgeted expenses. The overall projected surplus based on the variance analysis for the general fund is \$2,285,597. These remaining funds will be moved to the Operating Reserve as per the Reserves Policy.

### Revenue Highlights

Municipal revenues are higher than budgeted, the main items that have caused the increase in revenue are Deed Transfer Tax, Grants-in-Lieu of Taxes, Landfill Host Community Fees, Licenses, Fines, Leases, and Federal Government Grants. Some revenue sources are projected to be lower, such as HST Offset Grant and Community Development Programs and Facility Rentals.

The largest variances come from West Hants Regional Municipality's budgets being conservative in projecting Deed Transfer Tax revenue. Given the continued real estate market activity, we budgeted at a higher level than previous years, but still set a conservative value. However, for 2022-23 we have reached \$772,000 higher than budget.

Revenue projections for HST Offset and Community Development are currently lower than budgeted. The HST Offset Grant came in lower than was budgeted for. Community Development revenue has come in lower than budgeted, however, we are able to use the Safe Restart grant received from the province to offset the programs, bringing the total revenue to the budgeted value for 2022-23.

### Expenditure Highlights

Municipal expenditures are lower budgeted, with a projected variance of -3.3%. Aside from Community Development and Planning, all expense categories are over budget slightly. With Community Development seeing savings due to struggles finding a full compliment of staff during 2022-23 as well as expenses for programs being down as enrollment continues to be down. Additionally, Planning has a savings due to vacant positions which were filled late in the fiscal year. These two savings areas put the overall expenditures for the year below the budgeted amount.

## **NEXT STEPS**

Not Applicable

**FINANCIAL IMPLICATIONS**

The overall projected surplus, based on the variance analysis for the general fund is \$2,285,597.

**ALTERNATIVES**

Not Applicable

**ATTACHMENTS**

- Actual vs Budget 2022-23 – Ending March 31, 2023

Report Prepared by: *Diana Gibson*  
Diana Gibson, Acting Director, Financial Services

**West Hants Regional Municipality  
Income Statement - Actual vs. Budget  
For Month Ending March 31, 2023**

	2022-23 Budget	YTD Actual	Remaining Funds	Act./Bud. Percentage	Forecast March 31, 2023	
<b>TOTAL REVENUES</b>						
<b>ASSESSABLE PROPERTIES</b>						
RESIDENTIAL	6,545,252	6,543,477	1,775	100.0%	6,543,477	
COMMERCIAL	1,191,303	1,186,802	4,501	99.6%	1,186,802	
SPECIAL TAX AGREEMENT	53,346	37,140	16,206	69.6%	37,140	
RESOURCE	275,846	268,320	7,526	97.3%	268,320	
WEST HANTS AREA RATES	7,578,413	7,255,694	322,719	95.7%	7,255,694	
HANTSPORT AREA RATES	696,429	690,459	5,970	99.1%	690,459	
WINDSOR AREA RATES	4,307,288	4,219,527	87,761	98.0%	4,219,527	
<b>TOTAL</b>	<b>20,647,877</b>	<b>20,201,419</b>	<b>446,458</b>	<b>97.8%</b>	<b>20,201,419</b>	-2.2%
<b>BUSINESS PROPERTY</b>						
MT&T	75,450	75,450	-	100.0%	75,450	
NS POWER	218,730	218,730	-	100.0%	218,730	
<b>TOTAL</b>	<b>294,180</b>	<b>294,180</b>	<b>-</b>	<b>100.0%</b>	<b>294,180</b>	0.0%
<b>OTHER</b>						
DEED TRANSFER TAX	1,800,000	2,572,167	(772,167)	142.9%	2,572,167	
5% SUBDIVISION	8,000	30,020	(22,020)	375.3%	30,020	
<b>TOTAL</b>	<b>1,808,000</b>	<b>2,602,187</b>	<b>(794,187)</b>	<b>143.9%</b>	<b>2,602,187</b>	43.9%
<b>GRANTS-IN-LIEU</b>						
FEDERAL	50,321	131,966	(81,645)	262.2%	131,966	
PROVINCIAL	39,764	112,799	(73,035)	283.7%	112,799	
<b>TOTAL</b>	<b>90,085</b>	<b>244,765</b>	<b>(154,680)</b>	<b>271.7%</b>	<b>244,765</b>	171.7%
<b>LOCAL GOVERNMENT</b>						
GENERAL GOV SERVICES	6,006	6,423	(417)	106.9%	6,423	
RECYCLING/ENFORCEMENT	76,430	86,000	(9,570)	112.5%	86,000	
HOST COMMUNITY FEES	373,000	636,324	(263,324)	170.6%	636,324	
COURTHOUSE	83,753	71,998	11,755	86.0%	71,998	
RESERVE TFR - TIPPING FEES	54,100	-	54,100	0.0%	54,100	
ADMINISTRATION FEES	500,424	18,217	482,207	3.6%	500,424	
KINGS COUNTY FIRE GRANT	60,787	30,394	30,393	50.0%	60,787	
GLOOSCAP FIRE GRANT	7,065	7,065	-	100.0%	7,065	
CAPITAL FIRE GRANT - KINGS	66,404	66,404	-	100.0%	66,404	
MISC GLOOSCAP	30,000	22,140	7,860	73.8%	30,000	
<b>TOTAL</b>	<b>1,257,969</b>	<b>944,965</b>	<b>313,004</b>	<b>75.1%</b>	<b>1,519,525</b>	20.8%
<b>LICENSES &amp; PERMITS</b>						
LICENCES	62,988	105,261	(42,273)	167.1%	105,261	67.1%
FINES	30,861	50,661	(19,800)	164.2%	50,661	64.2%
<b>RENTALS</b>						
RENTALS	70,311	4,175	66,136	5.9%	70,311	
LEASES	30,500	54,626	(24,126)	179.1%	54,626	
<b>TOTAL</b>	<b>100,811</b>	<b>58,801</b>	<b>42,010</b>	<b>58.3%</b>	<b>124,937</b>	23.9%
RETURN ON INVESTMENT	68,656	370,134	(301,478)	539.1%	370,134	439.1%
<b>INTEREST &amp; PENALTIES</b>						
INTEREST & PENALTIES	313,296	334,064	(20,768)	106.6%	334,064	
<b>TOTAL</b>	<b>313,296</b>	<b>334,064</b>	<b>(20,768)</b>	<b>106.6%</b>	<b>334,064</b>	6.6%
<b>OTHER</b>						
TAX CERTIFICATES	14,000	12,650	1,350	90.4%	12,650	
SUBDIVISION FEE	2,000	123,518	(121,518)	6175.9%	123,518	
WIND FARMS	174,158	174,158	-	100.0%	174,158	
MISC	31,635	60,075	(28,440)	189.9%	60,075	
<b>TOTAL</b>	<b>221,793</b>	<b>370,401</b>	<b>(148,608)</b>	<b>167.0%</b>	<b>370,401</b>	67.0%
<b>COMMUNITY DEVELOPMENT</b>						

**West Hants Regional Municipality  
Income Statement - Actual vs. Budget  
For Month Ending March 31, 2023**

	<b>2022-23 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2023</b>	
RECREATION	212,125	131,750	80,375	62.1%	212,125	
RECREATION - FACILITIES	533,775	516,691	17,084	96.8%	516,691	
	745,900	648,441	97,459	86.9%	728,816	-2.3%
<b>SERVICES &amp; MUN RELATIONS</b>						
EQUALIZATION GRANTS	562,708	562,708	-	100.0%	562,708	
FARM PROPERTY ACREAGE	93,143	93,143	-	100.0%	93,143	
HST OFFSET GRANT	112,360	85,028	27,332	75.7%	85,028	
911 COST RECOVERY	6,300	12,755	(6,455)	202.5%	12,755	
TOTAL	774,511	753,634	20,877	97.3%	753,634	-2.7%
FEDERAL GOVERNMENT GRANTS	147,008	281,032	(134,024)	191.2%	281,032	91.2%
<b>OWN VALUATION ALLOW &amp; EQUITY</b>						
OTHER FUNDS GENERAL	-	627	627	#DIV/0!	627	
<b>TOTAL REVENUE</b>	<b>26,563,935</b>	<b>27,260,572</b>	<b>(695,383)</b>	<b>#DIV/0!</b>	<b>27,981,643</b>	5.3%

**West Hants Regional Municipality  
Income Statement - Actual vs. Budget  
For Month Ending March 31, 2023**

	2022-23 Budget	YTD Actual	Remaining Funds	Act./Bud. Percentage	Forecast March 31, 2023	
<b>LEGISLATIVE</b>						
WARDEN	60,029	59,078	951	98.4%	59,078	
COUNCIL	350,135	357,009	(6,874)	102.0%	357,009	
CONSOLIDATION & TRANSITION	-	1,303	(1,303)		1,303	
OTHER LEGISLATIVE	28,000	43,387	(15,387)	155.0%	43,387	
<b>TOTAL</b>	<b>438,164</b>	<b>460,777</b>	<b>43,486</b>	<b>105.2%</b>	<b>460,777</b>	5.2%
<b>GENERAL ADMINISTRATION</b>						
ADMINISTRATIVE MANAGEMENT	447,827	456,289	(8,462)	101.9%	456,289	
FINANCIAL MANAGEMENT	984,032	850,855	133,177	86.5%	850,855	
LEGAL/AUDITOR	70,257	89,422	(19,165)	127.3%	89,422	
TAXATION	130,398	143,498	(13,100)	110.0%	143,498	
COMMON SERVICES	3,000	2,130	870	71.0%	2,130	
OTHER GENERAL ADMIN						
OFFICE ADMIN	117,891	131,560	(13,669)	111.6%	131,560	
FACILITIES	224,070	287,182	(63,112)	128.2%	287,182	
LIBRARIES	47,316	75,707	(28,391)	160.0%	75,707	
DATA SERVICES	476,790	376,748	100,042	79.0%	376,748	
INSURANCE	207,588	202,350	5,238	97.5%	202,350	
PUBLIC SAFETY GRANTS	16,000	8,500	7,500	53.1%	8,500	
OTHER	62,000	244,570	(182,570)	394.5%	244,570	
<b>TOTAL</b>	<b>2,787,169</b>	<b>2,868,811</b>	<b>522,013</b>	<b>102.9%</b>	<b>2,868,811</b>	2.9%
<b>PROTECTIVE SERVICES</b>						
POLICE	5,220,972	5,342,615	(121,643)	102.3%	5,342,615	
LAW ENFORCEMENT	180,601	174,685	5,916	96.7%	174,685	
FIRE FIGHTING	2,066,097	2,309,923	(243,826)	111.8%	2,309,923	
EMERGENCY	43,329	25,354	17,975	58.5%	25,354	
BUILDING INSPECTION	400,659	361,324	39,335	90.2%	361,324	
FOOD BANK	14,040	6,694	7,346	47.7%	6,694	
<b>TOTAL</b>	<b>7,925,698</b>	<b>8,220,595</b>	<b>4,377,188</b>	<b>103.7%</b>	<b>8,220,595</b>	3.7%
<b>TRANSPORTATION</b>						
ROADS & STREETS - ADMIN	718,816	716,904	1,912	99.7%	716,904	
ROADS & STREETS - WEST HANTS	188,300	218,211	(29,911)	115.9%	218,211	
ROADS & STREETS - WINDSOR	482,300	477,643	4,657	99.0%	477,643	
ROADS & STREETS - HANTSPORT	192,300	204,403	(12,103)	106.3%	204,403	
<b>TOTAL</b>	<b>1,581,716</b>	<b>1,617,161</b>	<b>851,891</b>	<b>102.2%</b>	<b>1,617,161</b>	2.2%
<b>ENVIRONMENTAL HEALTH SERVICES</b>						
<i>GARBAGE &amp; RECYCLING</i>						
GARBAGE & WASTE - WEST HANTS	1,091,860	1,136,429	(44,569)	104.1%	1,136,429	
GARBAGE & WASTE - WINDSOR	308,190	288,426	19,764	93.6%	288,426	
CLOSED LANDFILL	54,100	63,806	(9,706)	117.9%	63,806	
RECYCLING/ENFORCEMENT	76,430	61,801	14,629	80.9%	61,801	
<b>SUB-TOTAL</b>	<b>1,530,580</b>	<b>1,550,462</b>	<b>640,851</b>	<b>101.3%</b>	<b>1,550,462</b>	
<b>TOTAL ENVIRO HEALTH SERVICES</b>	<b>1,530,580</b>	<b>1,550,462</b>	<b>640,851</b>	<b>101.3%</b>	<b>1,550,462</b>	1.3%
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>						
PLANNING	856,086	802,160	53,926	93.7%	802,160	
MCAPP/VCFN/REN/TOURISM	137,408	99,894	37,514	72.7%	99,894	
INDUSTRIAL PARK	8,600	3,678	4,922	42.8%	3,678	
<b>TOTAL</b>	<b>1,002,094</b>	<b>905,732</b>	<b>310,584</b>	<b>90.4%</b>	<b>905,732</b>	-9.6%
<b>RECREATION &amp; CULTURAL SERVICES</b>						
ADMINISTRATION	360,035	351,679	8,356	97.7%	351,679	
RECREATION SITES & MAINTENANCE	440,502	425,812	14,690	96.7%	425,812	
PROGRAMS	523,368	441,065	82,303	84.3%	441,065	
POOL	160,778	176,211	(15,433)	109.6%	176,211	
COMMUNITY CENTRE	193,120	171,101	22,019	88.6%	171,101	
SPORTS COMPLEX	590,106	535,267	54,839	90.7%	535,267	

**West Hants Regional Municipality  
Income Statement - Actual vs. Budget  
For Month Ending March 31, 2023**

	<b>2022-23 Budget</b>	<b>YTD Actual</b>	<b>Remaining Funds</b>	<b>Act./Bud. Percentage</b>	<b>Forecast March 31, 2023</b>	
COMMUNITY ECONOMIC DEVELOPMENT	273,671	303,600	(29,929)	110.9%	303,600	
HMCC	125,424	128,993	(3,569)	102.8%	128,993	
MAPLEWOOD CEMETERY	52,493	-	52,493	0.0%	52,493	
RIVERBANK CEMETERY	29,332	-	29,332	0.0%	29,332	
<b>TOTAL</b>	<b>2,748,829</b>	<b>2,533,728</b>	<b>972,338</b>	<b>92.2%</b>	<b>2,615,553</b>	<b>-4.8%</b>
<b>FISCAL SERVICES</b>						
VALUATION ALLOWANCE & BAD DEBTS	15,000	-	15,000	0.0%	9,927	
HOUSING AUTHORITY	195,000	212,062	(17,062)	108.7%	212,062	
ASSESSMENT	330,544	330,544	-	100.0%	330,544	
CORRECTIONAL	251,281	254,096	(2,815)	101.1%	254,096	
REGIONAL LIBRARY	123,000	134,400	(11,400)	109.3%	134,400	
EDUCATION	4,680,803	4,682,544	(1,741)	100.0%	4,682,544	
<b>TOTAL</b>	<b>5,595,628</b>	<b>5,613,646</b>	<b>1,750,986</b>	<b>100.3%</b>	<b>5,623,573</b>	<b>0.5%</b>
COURTHOUSE	83,753	94,103	(10,350)	112.4%	94,103	12.4%
			-			
LONG TERM DEBT	2,666,411	1,535,386	1,131,025	57.6%	1,535,386	
TRANSFER TO RESERVES	203,893	-	203,893	0.0%	203,893	
<b>TOTAL EXPENDITURES</b>	<b>26,563,935</b>	<b>25,400,401</b>	<b>10,793,905</b>	<b>95.6%</b>	<b>25,696,046</b>	<b>-3.3%</b>
<b>SURPLUS/(DEFICIT)*</b>	<b>-</b>	<b>1,860,171</b>	<b>1,860,171</b>		<b>2,285,597</b>	<b>8.6%</b>
				<b>SURPLUS / DEFICIT</b>	<b>2,285,597</b>	



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## 2023-24 BUDGET OVERVIEW

Council approved the 2023-24 budget on April 25, 2023. Through this budget, Council has reduce residential tax rates across the region, increased investment in municipal reserves, and reduced long-term borrowing, while meeting the healthy levels as determined by the Province.

A complete list of rates and detailed budget information can be accessed at [www.westhants.ca/finance/](http://www.westhants.ca/finance/)

### RATE SUMMARY

Commercial	2022-23	2023-24
General Rate	0.98	0.98

Communities	Combined Area Rates*	
West Hants Rate	1.78	1.78
Hantsport Rate	3.75	3.75
Windsor Rate	3.85	3.85

Residential	2022-23	2023-24
General Rate	0.4670	0.5314

Communities	Combined Area Rates*	
West Hants Rate	1.0223	0.9823
Hantsport Rate	1.6500	1.3637
Windsor Rate	1.8700	1.6564

\*Combined area rates means all rates applicable to that

### TAXES

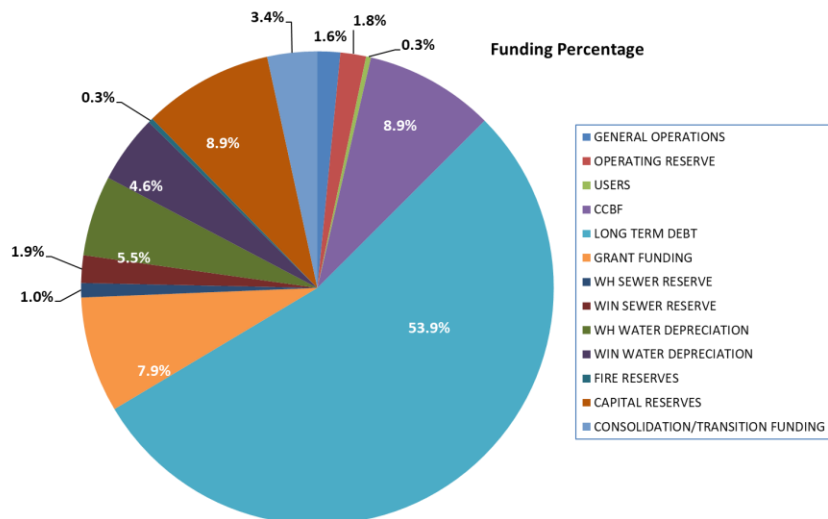
The tax year runs from April 1 to March 31. The Municipality's tax rate structure is set up to include a general rate and three area rates for the former municipal boundaries of the Town of Windsor, Municipality of West Hants, and the Town of Hantsport.

The approved budget for 2023-24 will have the following decreases on the residential tax rates: four-cent decrease for the former Municipality of West Hants, twenty-one cent decrease for the former Town of Windsor, and twenty-eight cent decrease for the former Town of Hantsport.

**Tax bills are due September 1, 2023**

### CAPITAL INVESTMENT

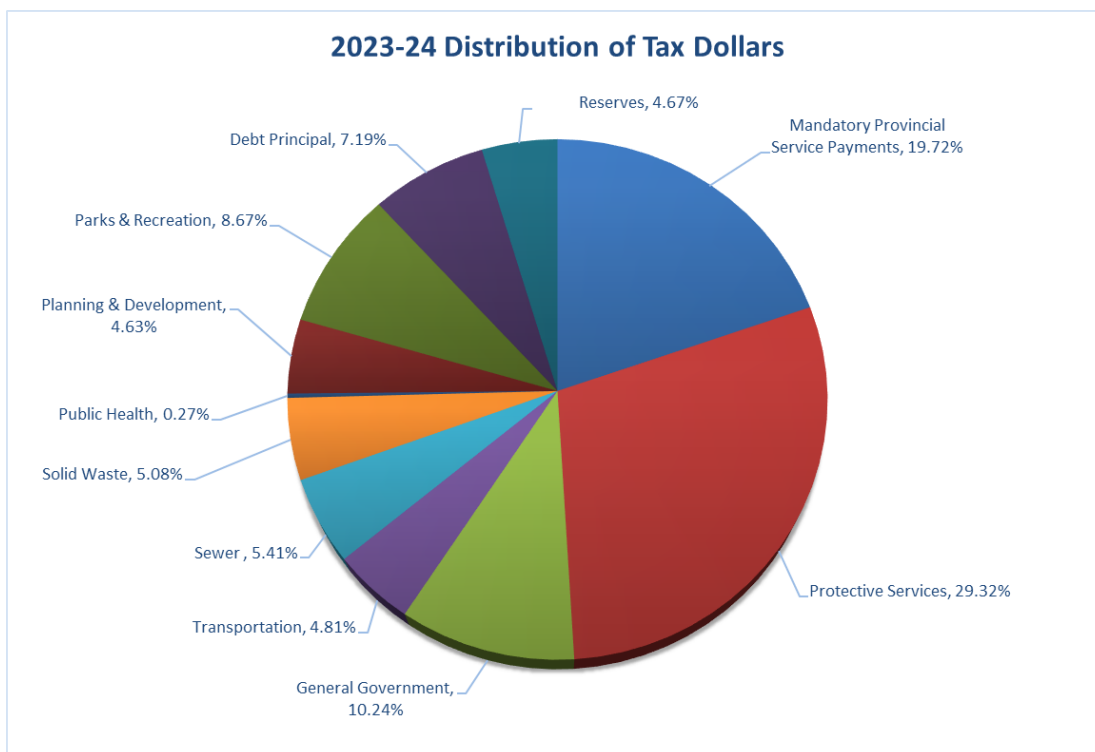
There are several capital projects identified across the Municipality for 2023-24, totaling a projected \$24.3 million. These are funded through Gas Tax, Reserves, General Operations, Long-Term Debt, and Provincial/Federal Funding.



## 2023-24 OPERATING BUDGET AT A GLANCE

REVENUE		EXPENDITURES Cont.	
Assessable Property Taxes	\$ 26,752,928	<b>Hantsport Area Rate Expenditures for Municipal Services</b>	
Grants in Lieu of Taxes	\$ 91,601	General Government Services	\$ 18,020
Services to Other Governments	\$ 1,157,282	Protective Services	\$ 6,712
Sales of Service	\$ 1,014,521	Roads, Streets, & Sidewalks	\$ -
Other Revenue from Own Sources	\$ 666,961	Wastewater Management	\$ 2,069
Unconditional Transfers	\$ 1,230,201	Solid Waste Management	\$ -
Conditional Transfers	\$ 247,789	Cemetery	\$ 31,045
<b>TOTAL</b>	<b>\$ 31,161,282</b>	Parks & Recreation	\$ 34,999
		HMCC	\$ 100,735
		Debt Principal	\$ 21,700
		Net Transfer to Reserves	\$ 196,950
EXPENDITURES		Windsor Area Rate Expenditures for Municipal Services	
<b>General Rate Expenditures for Municipal Services</b>		General Government Services	\$ 52,147
General Government Services	\$ 3,103,711	Protective Services	\$ 1,930,866
Protective Services	\$ 2,402,374	Roads, Streets, & Sidewalks	\$ 48,405
Roads & Streets	\$ 1,448,420	Wastewater Management	\$ 774,423
Wastewater Management	\$ -	Solid Waste Management	\$ 315,850
Solid Waste Management	\$ 129,560	Cemetery	\$ 52,300
Planning & Development	\$ 1,074,260	Parks & Recreation	\$ -
Regional Economic Development	\$ 367,550	Debt Principal	\$ 410,899
Parks & Recreation	\$ 2,566,413	Net Transfer to Reserves	\$ 225,000
Debt Principal	\$ 1,105,994		
Net Transfer to Reserves	\$ 1,034,426	Expenditures Mandated by the Province	
<b>West Hants Area Rate Expenditures for Municipal Services</b>		Regional Library Board	\$ 126,690
General Government Services	\$ 16,050	Provincial Roads	\$ 210,882
Protective Services	\$ 4,795,463	Prosecuting Attorney	\$ 9,000
Roads, Streets, & Sidewalks	\$ 838	Regional Housing Authority	\$ 215,000
Wastewater Management	\$ 909,400	Provincial Corrections	\$ 251,281
Solid Waste Management	\$ 1,137,933	Assessment Services	\$ 332,421
Parks & Recreation	\$ -	Mandatory Education Contribution	\$ 5,000,882
Debt Principal	\$ 700,614	<b>Total Expenditures</b>	<b>\$ 31,161,282</b>
Net Transfer to Reserves	\$ -		

The 2023-24 operating budget totals \$31.1 Million. Provincial services payments make up \$6.1 million of Municipal expenses, representing 58.8% of the general tax rate. The remaining tax dollars are used to maintain the Municipal service levels.





**West Hants**

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West Hants Regional Municipality

2023-24 Operating Budget

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## **EXECUTIVE SUMMARY**

The third fiscal year for West Hants Regional Municipality was a busy one, as staff continued to consolidate the former entities through change management, training, and consolidating policies and by-laws. The Municipality launched a new municipal brand and has completed a new strategic planning process. The Municipality's work on accessibility planning will continue into 2023-24.

Four years into consolidation the Municipal tax rate has decreased across all former entities, and there is continued support for growth, development, and connectivity within our Region. This budget is focused on the future and continuous improvement of services. The proposed operating budget for 2023-24 is \$2.39 million, 8.3% higher than last year at \$31,161,282.

### Revenue Summary

Revenue has increased by \$2.39 million. Much of this can be attributed to an increase of the assessment roll, resulting in \$1,478,043 in additional tax revenue. As the expected activity in the real estate market slows, the expected revenue from deed transfer taxes has been decreased from the 2022-23 actual received. A decrease is expected in revenue for services provided to other governments and agencies, which relates to waste diversion and administrative revenue.

### Expense Summary

Expenses have increased by \$2.39 million. Many expenses are seeing an increase this year due to inflation and a consumer price index of 6.5%. During preparation of this budget, staff reviewed many items, including allocations of expenses between departments, contracted services versus in-house services, staffing compensation and benefits. Further, two new positions have been created, one within the CAO's Office for an HR Specialist and one within the Planning & Development Department for a new Municipal Climate Change Coordinator. 2023-24 capital expenditures include, \$446,766 in debt servicing costs.

### Tax Summary

The tax rate structure is set up with a general rate and three area rates from the former municipal boundaries of the Town of Windsor, Municipality of West Hants, and the Town of Hantsport. Considering the above, the proposed budget for 2023-24 is presented with sustained commercial tax rates and reduced residential rates across all three former boundaries.



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West Hants Regional Municipality

2023-24 Capital Budget

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**CAPITAL BUDGETS**

Capital budgets provide West Hants Regional Municipality with an opportunity to assess and plan for necessary capital improvements. Apart from the Water Utilities, the Municipality recognizes any asset that is over \$2,500 in value as a capital asset. There are no financial restrictions to record an item as an asset for the Water Utilities.

There are numerous ways the Municipality funds replacements or upgrades for these assets, which include:

<b>Canada Community Building Fund (CCBF)</b>	Federal money with eligibility conditions for expenditures.
<b>Reserves</b>	Money West Hants Regional Municipality has set aside for general or specific purposes.
<b>Depreciation Reserve</b>	Money the water utilities set aside related to capital assets and their depreciation values.
<b>General Operations (Capital out of Revenue)</b>	Money generated through operations and spent on capital assets.
<b>User</b>	Capital asset costs paid for by the user directly.
<b>Long-Term Debt</b>	Money borrowed from a lending source. West Hants Regional Municipality aims to borrow from the Municipal Finance Corporation (MFC) for lower interest rates.
<b>Consolidation Funding</b>	Money specifically earmarked for projects related to the Bill 55 Legislation
<b>Transition Funding</b>	Money specifically earmarked for capital projects related to the former Town of Hantsport’s dissolution.

**2023-24 Capital Projects**

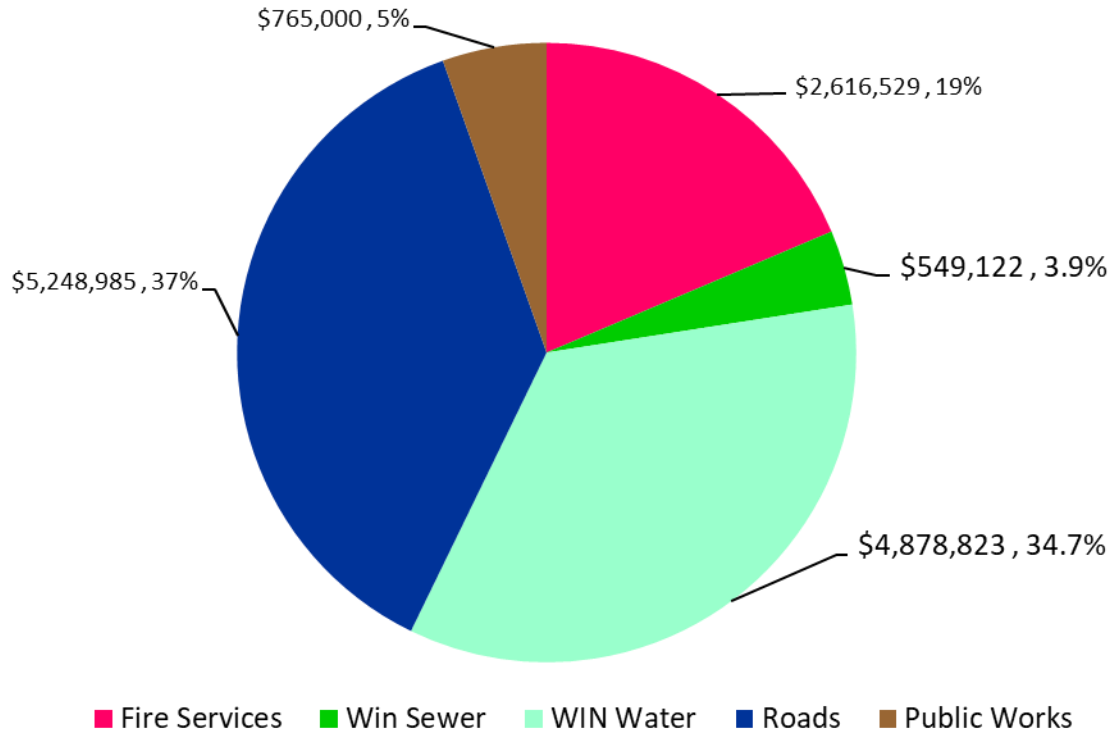
There are several capital projects identified for 2023-24 projected to total \$24.3 million. Of that, \$14.9 million is attributed to projects approved in previous years and carried forward into 2023-24. The total amount of borrowing proposed in this capital budget is \$12.9 million, of which, \$9.8 million is a carryforward from the previous capital budget. 37.8% of the debt servicing is attributed to the Windsor and West Hants Water Utilities and does not impact the Municipality’s debt service ratio.

Actual borrowing and debt servicing ratios could fluctuate as staff identify other funding opportunities (grants or donations). Should those opportunities not be available, current year capital projects financed by long-term debt impact the following fiscal year's debt servicing ratio. Assuming no availability of grants or donations, the debt service ratio for 2023-24 is estimated to be 8.8%.

The five-year capital plan is reviewed annually. If there is availability of funding opportunities, such as grants or cost-sharing, in future years, the capital plan can be adjusted to limit long-term debt.

The following chart represents the breakdown of proposed borrowing by department.

### BORROWING BY DEPARTMENT



See below for a detailed breakdown of the proposed 2023-24 capital projects, including the total cost and funding source.

### IT/Community Development/Planning/By-Law

#### 2023-24 YEAR CAPITAL BUDGET PLAN PROJECT SUMMARY INFORMATION

IT/COMMUNITY DEVELOPMENT/PLANNING/BY-LAW	CAPITAL SPEND	FUNDING SOURCE
Fibre Network Extension to HFD Station	\$ 30,000	Operating Reserve
Phase 3 - Fibre Camera System	\$ 30,000	Operating Reserve
Surveillance Upgrades	\$ 16,000	Operating Reserve
Public Wi-Fi Access Points (3)	\$ 15,000	Operating Reserve
Windsor Waterfront Camera Upgrade	\$ 6,000	Operating Reserve
Ice Resurfacer	\$ 170,000	CCBF
Sports Complex Upgrades	\$ 150,000	Carryover Reserve/CCBF
Exterior LED Sign	\$ 70,000	CCBF
Acoustics	\$ 52,000	CCBF
Streetscaping Exterior Betterments	\$ 25,000	Operating Reserve
Old Parish Cemetery - North & South End Stone Wall Restoration (2023)	\$ 256,646	CCBF/Operating Reserve
Recreation Property - Active Transportation & Community Trail Opportunities - Bridge, Culvert & Trail Upgrades (2023)	\$ 200,000	CCBF
Community Beautification Products - Highway Signs (deferred from 2022-23) & Seasonal Community Decorations (2023)	\$ 100,000	Carryover Reserve/Operating Reserve/Grant
Windsor Community Centre - Electronic Sign & Heat Pump System (2023)	\$ 95,000	CCBF
Tremain Crescent Ballfield - New Poles, Netting & Fencing (2023)	\$ 68,000	CCBF
P&G Truck - 1/2 Ton Truck (2023)	\$ 65,000	Vehicle Reserve
Plans & Strategies - Community Beautification Plan (2023) (deferred from 2022)	\$ 65,000	Carryover Reserve
Elmcroft Park - Correct Drainage Issues (deferred from 2022-23) & Design Concept for Redesign of Space	\$ 40,000	Carryover Reserve/Operating Reserve
Hobarts Beach Recreation Site - Green Space & Viewing Area (2023)	\$ 30,000	CCBF
Windsor Coach House - Replace Doors, Interior Shelving & Winterize Washrooms (2023)	\$ 30,000	Building Reserve
P&G Equipment to Support Outdoor Recreation Activities - Side-by-Side (2023)	\$ 30,000	Operating Reserve
Glooscap First Nations Community Led Tribute Project (deferred from 2022-23)	\$ 30,000	Carryover Reserve
Shamrock Field - Field, Fencing & Building Work (2023)	\$ 15,000	CCBF
Riverbank Cemetery - Storage Building (2023)	\$ 15,000	Operating Reserve
Replacement of Hantsport Historical Society Museum Mural (deferred from 2022-23)	\$ 15,000	Carryover Reserve
Maplewood Cemetery - Building Siding, Windows & Doors (2023)	\$ 12,000	Building Reserve
P&G Truck (Previously Approved in 2019)	\$ 9,189	General Operations
Drone	\$ 25,000	Equipment Reserve
Plotter Replacement	\$ 20,000	Operating Reserve
Small Scale Solar Project (MCCAP) (deferred from 2022-23)	\$ 20,000	Operating Reserve
<b>IT/COMMUNITY DEVELOPMENT/PLANNING/BY-LAW TOTAL</b>	<b>\$ 1,704,835</b>	<b>7.0%</b>

## Fire Service

FIRE SERVICES	CAPITAL SPEND	FUNDING SOURCE
HFD - Rear Parking Lot	\$ 120,000	MFC/Loan
HFD - Waterproofing Truck Bay Wall	\$ 19,500	MFC/Loan
HFD - Thermal Imaging Cameras	\$ 15,018	MFC/Loan
HFD - Master Intake Valve Repair (Truck 21)	\$ 6,500	MFC/Loan
BFD 1 - Roof Replacement (deferred from 2022-23)	\$ 568,804	MFC/Loan
BFD 1 - Jet Pump to Fill Trucks	\$ 4,500	WHRM Fire Equipment Reserve
BFD 2 - Epoxy Bay Floor	\$ 70,000	Consolidation Funding
BFD 2 - Scan Light & Winch	\$ 40,000	MFC/Loan
BFD 2 - Thermal Imaging Cameras	\$ 15,018	WHRM Fire Equipment Reserve
BFD 2 - Flag Poles	\$ 9,000	Consolidation Funding
BFD 2 - LED Lighting for Parking Lot	\$ 6,000	Consolidation Funding
SWH - Holmatro Combi Tool Kit	\$ 22,391	WHRM Fire Equipment Reserve
SWH - SCBA Bottles	\$ 19,138	MFC/Loan
SWH - APX 4000 Portables with Mic	\$ 8,412	MFC/Loan
SFD - Pave Truck Bay Entrance - (deferred from 2021-22)	\$ 90,000	WHRM Fire Equipment Reserve
SFD - Light Rescue Utility Vehicle (deferred from 2020-21)	\$ 186,792	MFC/Loan
WFD - Rescue 4 - Replaces 1993 E1 & 1991 R6	\$ 1,632,365	MFC/Loan
WFD - Electric Combi Tool	\$ 22,391	TOW Fire Reserve
WFD - Thermal Imaging Cameras	\$ 15,018	TOW Fire Reserve
<b>FIRE SERVICES TOTAL</b>	<b>\$ 2,870,847</b>	<b>11.9%</b>

## Sewer System

SEWER SYSTEM	CAPITAL SPEND	FUNDING SOURCE
<b>West Hants Sewer</b>		
Hantsport Sewer Renewal Projects - Riverview Road (2023)	\$ 426,600	Hantsport Infrastructure Reserve
L/S Submersible Pump	\$ 40,000	WH Sewer Reserve
FSTP - Metal Roof Replacement	\$ 40,000	WH Sewer Reserve
L/S Chambers/Piping	\$ 35,000	WH Sewer Reserve
L/S Panel/SCADA	\$ 30,000	WH Sewer Reserve
Cutter Stacks for Grinder	\$ 25,000	Carryover Reserve/WH Sewer Reserve
FSTP - Security Gate	\$ 25,000	WH Sewer Reserve
New Service Laterals	\$ 20,000	Users
FSTP - Heater for Headworks Room	\$ 15,000	WH Sewer Reserve
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	Carryover Reserve/WH Sewer Reserve
Clarifier Cover Replacement	\$ 10,000	WH Sewer Reserve
FSTP - Surge Protection	\$ 7,000	WH Sewer Reserve
L/S Access Doors	\$ 5,000	WH Sewer Reserve
<i>Subtotal West Hants Sewer</i>	<i>\$ 691,100</i>	<i>2.9%</i>
<b>Windsor Sewer</b>		
Windsor Sewer Renewal Projects - Albert Street & College Road (2023)	\$ 584,460	WIN Sewer Reserve/MFC
Lagoon Drive Standby Generator	\$ 140,000	MFC/Loan
Lagoon Drive - Study - Headworks Connection	\$ 50,000	Carryover Reserve
L/S Chambers/Piping/Structures	\$ 45,000	WIN Sewer Reserve
L/S Submersible Pump	\$ 40,000	WIN Sewer Reserve
L/S Panel/SCADA	\$ 35,000	Carryover Reserve/WIN Sewer Reserve
Lift Station #6 Replacement Building/Panel	\$ 15,000	WIN Sewer Reserve
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	Carryover Reserve/WIN Sewer Reserve
Lagoon Drive Disinfection Equipment	\$ 10,000	WIN Sewer Reserve
Surge Protection Lagoons	\$ 7,000	WIN Sewer Reserve
L/S Access Doors	\$ 5,000	Win Sewer Reserve
<i>Subtotal Windsor Sewer</i>	<i>\$ 943,960</i>	<i>3.9%</i>
<b>SEWER SYSTEM TOTAL</b>	<b>\$ 1,635,060</b>	<b>6.8%</b>

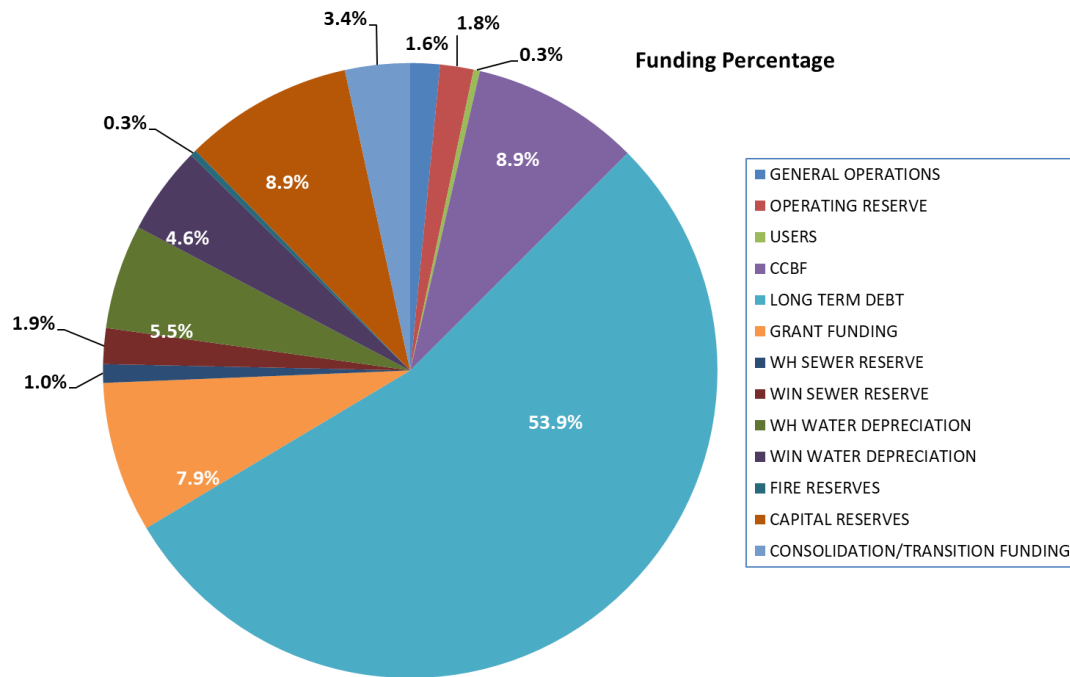
## Water System

WATER SYSTEM	CAPITAL SPEND	FUNDING SOURCE	
<b>West Hants Water</b>			
Hantsport Water Renewal Projects - Riverview Road (2023)	\$ 270,900	WH Water Depreciation	
TMP - Service Upgrades (deferred from 2020-21)	\$ 300,000	WH Water Depreciation	
Main/Service Repairs	\$ 175,000	WH Water Depreciation	
Interconnect Falmouth/Windsor	\$ 100,000	WH Water Depreciation	
FWTP - Actuator & SCADA	\$ 70,000	WH Water Depreciation	
HWTP - PRV Chamber Upgrades (deferred from 2022-23)	\$ 40,000	WH Water Depreciation	
HWTP - Lagoon Lining (Regulatory)	\$ 40,000	WH Water Depreciation	
HWTP - Inline Instrumentation Upgrade	\$ 35,000	WH Water Depreciation	
FWTP - Perimeter Fencing	\$ 35,000	WH Water Depreciation	
New Water Meters	\$ 30,000	Users	
FWTP - Upgrades	\$ 30,000	WH Water Depreciation	
HWTP - Process Upgrades	\$ 25,000	WH Water Depreciation	
Treatment Plants Gate & Security (deferred from 2022-23)	\$ 25,000	WH Water Depreciation	
Decommission Panuke Road Booster Station	\$ 25,000	WH Water Depreciation	
Hantsport Water Modelling & Capacity Study	\$ 25,000	WH Water Depreciation	
New Customer Laterals	\$ 20,000	Users	
HWTP - Filter Cartridge Replacement	\$ 20,000	WH Water Depreciation	
HWTP - Facility Upgrades	\$ 20,000	WH Water Depreciation	
TMP - Replace Main Valves	\$ 15,000	WH Water Depreciation	
HWTP - System Assessment Report	\$ 15,000	WH Water Depreciation	
Falmouth Watershed Roads	\$ 10,000	WH Water Operations	
Standpipe Corrosion Control	\$ 10,000	WH Water Depreciation	
Falmouth Standpipe Flow Meter	\$ 10,000	WH Water Depreciation	
Automatic Flushing Station Upgrades	\$ 8,000	WH Water Operations	
FWTP - Chemical Pumps	\$ 5,000	WH Water Operations	
HWTP - Chemical Pump	\$ 5,000	WH Water Operations	
Additional Water Hauler Station - TMP	\$ 150,000	WH Water Operations	
<i>Subtotal West Hants Water</i>	\$ 1,513,900		6.2%
<b>Windsor Water</b>			
Windsor Water Renewal Projects - College Road (2023)	\$ 503,625	WIN Water Depreciation	
Water Storage Tank Facility (deferred from 2022-23)	\$ 3,200,000	MFC/Loan	
Sluice Gate Upgrades (deferred from 2022-23)	\$ 850,000	MFC/Loan	
Mill Lakes Road Construction (deferred from 2022-23)	\$ 678,823	MFC/Loan	
Wentworth Road Watermain Replacement	\$ 324,440	WIN Water Depreciation	
Filter Redundancy WTP - 3rd Process Train	\$ 150,000	WIN Water Depreciation	
Electronic Meter Reading System (Itron)	\$ 150,000	MFC/Loan	
Interconnect Falmouth/Windsor	\$ 100,000	WIN Water Depreciation	
Additional Water Haul Station in Windsor	\$ -	MFC/Loan	
Waste Pump Rebuild	\$ 25,000	WIN Water Depreciation	
Meter Replacement	\$ 10,800	Users	
Benchtop Turbidity Meter	\$ 9,000	WIN Water Depreciation	
Automatic Flushing Station Upgrades	\$ 8,000	WIN Water Operations	
<i>Subtotal Windsor Water</i>	\$ 6,009,687		24.65%
<b>WATER SYSTEM TOTAL</b>	<b>\$ 7,523,587</b>		<b>30.9%</b>

## Public Works

PUBLIC WORKS	CAPITAL SPEND	FUNDING SOURCE
<b>Roads</b>		
West Hants Road Renewal Projects - J-Class Roads (2023)	\$ 500,000	Consolidation Funding
Hantsport Road Renewal Projects - Riverview Road (2023)	\$ 1,084,744	Consolidation Funding/Hantsport Infrastructure Reserve/MFC
Windsor Road Renewal Projects Albert Street & College Road (2023)	\$ 4,035,155	Windsor Infrastructure Reserve/Grants/MFC
Windsor Stormwater Cunnabel Creek Project	\$ 200,000	MFC/Loan
Active Sealing Program	\$ 50,000	Transportation Reserve
Active Signage Program	\$ 10,000	Transportation Reserve
Traffic Control Wentworth Road @ Payzant Drive	\$ 2,625,000	MFC/Loan
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	CCBF
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	CCBF
King Street - North Parking Enhancement Design	\$ 60,000	Operating Reserve
Crosswalk Rapid Flashing Signals	\$ 32,000	CCBF
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	CCBF
Mariner Drive Paving	\$ 15,000	Operating Reserve
<b>Equipment</b>		
Street Sweeper	\$ 350,000	WIN PWK Equip Reserve/WH Transportation Reserve
Replace Backhoe (Case) with Excavator	\$ 210,000	MFC/Loan
Asphalt Patching Trailer	\$ 85,000	Equipment Reserve
Equipment Float	\$ 45,000	Equipment Reserve
Brine Spray Equipment	\$ 40,000	Equipment Reserve
Automatic Greaser for Loader	\$ 15,000	Equipment Reserve
Asphalt/Concrete Grinder Drum Replacement	\$ 6,000	Operating Reserve
<b>Facilities</b>		
Hantsport PW Garage Upgrades - Roof Repairs (\$20,000 deferred from 2022-23) (2023)	\$ 50,000	Transitional Funding/Building Reserve
Public Works Maintenance Facility / Shop	\$ 25,000	Operating Reserve
PW Shop Security Gate	\$ 25,000	Operating Reserve
Surge Protection (100 King & 76 Morison)	\$ 14,000	Operating Reserve
<b>Vehicles</b>		
Replace 2011 Salt/Plow - Dump Truck (Unit 50 - 2011 International)	\$ 250,000	MFC/Loan
Truck Replacement (Unit 41 - 2011 F-450)	\$ 130,000	MFC/Loan
Truck Replacement (Unit 35)	\$ 130,000	MFC/Loan
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 10,641,899</b>	<b>43.7%</b>
<b>TOTAL 2023-24 COST</b>	<b>\$ 24,376,228</b>	

The following chart represents the breakdown of proposed 2023-24 capital projects by funding source.



### Previously Approved Projects

These projects were funded through general operations and have been approved in a previous fiscal year. The financing costs associated with these capital purchases are shown in the Operating Budget.

#### WEST HANTS REGIONAL MUNICIPALITY PREVIOUSLY APPROVED CAPITAL OUT OF REVENUE SUMMARY 2023-24

ITEM	COST	GENERAL OPERATIONS	PAID TO DATE	BALANCE REMAINING
P&G Truck (2019)	\$ 45,946	\$ 9,189	\$ 27,567	\$ 18,378
<b>TOTAL</b>	<b>\$ 45,946</b>	<b>\$ 9,189</b>	<b>\$ 27,567</b>	<b>\$ 18,378</b>

### Five-Year Project Summaries

The five-year project summaries provide an overview of anticipated projects in the coming years. This allows Council to gauge the current year's requests against upcoming capital projects and the projected funding options.

## IT/Community Development/Planning/By-Law

### 5-YEAR CAPITAL BUDGET PLAN 2022-23 - 2026-27 PROJECT SUMMARY INFORMATION

IT/COMMUNITY DEVELOPMENT/PLANNING/BY-LAW	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF		GENERAL		LONG TERM	CONSOLIDATION	TRANSITIONAL	PROV/FED
							RESERVE	RESERVES	OPERATIONS	USERS	DEBT	FUNDING	FUNDING	GRANT FUNDING
Fibre Network Extension to HFD Station	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase 3 - Fibre Camera System	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surveillance Upgrades	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Wi-Fi Access Points (3)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Waterfront Camera Upgrade	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Council Chambers Upgrades	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ -
Server Replacement	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ice Resurfacer	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sports Complex Upgrades	\$ 150,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000	\$ 300,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior LED Sign	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Acoustics	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetscaping Exterior Betterments	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heat Exchanger	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RO Water Treatment System	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Old Parish Cemetery - North & South End Stone Wall Restoration (2023)	\$ 256,646	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 296,646	\$ 246,646	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Property - Active Transportation & Community Trail Opportunities - Bridge, Culvert & Trail Upgrades (2023)	\$ 200,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 425,000	\$ 225,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Beautification Products - Highway Signs (deferred from 2022-23) & Seasonal Community Decorations (2023)	\$ 100,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 145,000	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Windsor Community Centre - Electronic Sign & Heat Pump System (2023)	\$ 95,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 145,000	\$ 95,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tremain Crescent Ballfield - New Poles, Netting & Fencing (2023)	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P&G Truck - 1/2 Ton Truck (2023)	\$ 65,000	\$ 85,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 65,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -
Plans & Strategies - Community Beautification Plan (2023) (deferred from 2022)	\$ 65,000	\$ 65,000	\$ 65,000	\$ 75,000	\$ 75,000	\$ 345,000	\$ -	\$ 345,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elmcroft Park - Correct Drainage Issues (deferred from 2022-23) & Design Concept for Redesign of Space	\$ 40,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 190,000	\$ 150,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hobarts Beach Recreation Site - Green Space & Viewing Area (2023)	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Coach House - Replace Doors, Interior Shelving & Winterize Washrooms (2023)	\$ 30,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
P&G Equipment to Support Outdoor Recreation Activities - Side-by-Side (2023)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glooscap First Nations Community Led Tribute Project (deferred from 2022-23)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shamrock Field - Field, Fencing & Building Work (2023)	\$ 15,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Riverbank Cemetery - Storage Building (2023)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement of Hantsport Historical Society Museum Mural (deferred from 2022-23)	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maplewood Cemetery - Building Siding, Windows & Doors (2023)	\$ 12,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 57,000	\$ 45,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

P&G Truck (Previously Approved in 2019)	\$ 9,189	\$ 9,189	\$ -	\$ -	\$ -	\$ 18,378	\$ -	\$ -	\$ 18,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meadow Pond Recreation Lands	\$ -	\$ 154,000	\$ 115,500	\$ 76,000	\$ -	\$ 345,500	\$ 345,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Causeway Trail	\$ -	\$ 125,000	\$ 50,000	\$ 75,000	\$ -	\$ 250,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hants Aquatic Centre - Plan for Redesigned Interior to Create Staff Room & Gender Neutral Washrooms (2023)	\$ -	\$ 125,000	\$ 50,000	\$ 35,000	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical Outlets on Gerrish Street	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irishmans Road Recreation Site	\$ -	\$ 40,000	\$ 30,000	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Mini Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chittick Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Burgess Crescent	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newport Landing Waterfront Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Skatepark	\$ -	\$ 30,000	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Eldridge Road Recreation Site	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Loan Program & Adaptive Programming	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Croix Recreation Site Upgrades	\$ -	\$ -	\$ 45,000	\$ 30,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cheverie Saltmarsh Restoration Trail	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drone	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plotter Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small Scale Solar Project (MCCAP) (deferred from 2022-23)	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Inspection Vehicles - Ordering Approval Request (2023)	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ 170,000	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck Replacement	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL</b>	<b>\$ 1,704,835</b>	<b>\$ 1,672,689</b>	<b>\$ 790,500</b>	<b>\$ 411,000</b>	<b>\$ 160,000</b>	<b>\$ 4,739,024</b>	<b>\$ 2,537,146</b>	<b>\$ 2,049,000</b>	<b>\$ 103,378</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ -</b>

*By Annual Funding Source*

GENERAL/COMMUNITY DEVELOPMENT/COURTHOUSE							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ 846,646	\$ 969,000	\$ 465,500	\$ 181,000	\$ 75,000	\$ 2,537,146	
RESERVES	\$ 841,500	\$ 567,500	\$ 325,000	\$ 230,000	\$ 85,000	\$ 2,049,000	
GENERAL OPERATIONS	\$ 9,189	\$ 94,189	\$ -	\$ -	\$ -	\$ 103,378	
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CONSOLIDATION FUNDING	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PROV/FED GRANT FUNDING	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	
<b>IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL</b>	<b>\$ 1,704,835</b>	<b>\$ 1,672,689</b>	<b>\$ 790,500</b>	<b>\$ 411,000</b>	<b>\$ 160,000</b>	<b>\$ 4,739,024</b>	

## Fire Services

FIRE SERVICES	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Protective Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Fire Services	\$ 161,018	\$ 275,018	\$ 230,018	\$ 35,000	\$ -	\$ 701,054	\$ -	\$ -	\$ -	\$ -	\$ 701,054	\$ -	\$ -	\$ -
Brooklyn Fire Services - Station 1	\$ 573,304	\$ 9,000	\$ 45,000	\$ -	\$ -	\$ 627,304	\$ -	\$ 4,500	\$ -	\$ -	\$ 602,804	\$ 20,000	\$ -	\$ -
Brooklyn Fire Services - Station 2	\$ 140,018	\$ 78,500	\$ -	\$ -	\$ -	\$ 218,518	\$ -	\$ 15,018	\$ -	\$ -	\$ 118,500	\$ 85,000	\$ -	\$ -
Southwest Hants Fire Services	\$ 49,941	\$ 28,556	\$ 26,386	\$ -	\$ 1,900,000	\$ 2,004,883	\$ -	\$ 22,391	\$ -	\$ -	\$ 1,982,492	\$ -	\$ -	\$ -
Summersville Fire Services	\$ 276,792	\$ -	\$ -	\$ -	\$ -	\$ 276,792	\$ -	\$ -	\$ -	\$ -	\$ 186,792	\$ 90,000	\$ -	\$ -
Windsor Fire Services	\$ 1,669,774	\$ 44,850	\$ 2,030,000	\$ 2,025,000	\$ -	\$ 5,769,624	\$ -	\$ 82,259	\$ -	\$ -	\$ 5,687,365	\$ -	\$ -	\$ -
<b>FIRE SERVICES TOTAL</b>	<b>\$ 2,870,847</b>	<b>\$ 435,924</b>	<b>\$ 2,331,404</b>	<b>\$ 2,060,000</b>	<b>\$ 1,900,000</b>	<b>\$ 9,598,175</b>	<b>\$ -</b>	<b>\$ 124,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,279,007</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>

## By Annual Funding Source

FIRE SERVICES ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 79,318	\$ 44,850	\$ -	\$ -	\$ -	\$ 124,168
GENERAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 2,616,529	\$ 391,074	\$ 2,311,404	\$ 2,060,000	\$ 1,900,000	\$ 9,279,007
CONSOLIDATION FUNDING	\$ 175,000	\$ -	\$ 20,000	\$ -	\$ -	\$ 195,000
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FIRE SERVICES TOTAL</b>	<b>\$ 2,870,847</b>	<b>\$ 435,924</b>	<b>\$ 2,331,404</b>	<b>\$ 2,060,000</b>	<b>\$ 1,900,000</b>	<b>\$ 9,598,175</b>

## Sewer System

	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
<b>WEST HANTS SEWER SYSTEM</b>														
Hantsport Sewer Renewal Projects - Riverview Road (2023)	\$ 426,600	\$ 448,000	\$ 382,600	\$ 74,750	\$ -	\$ 1,331,950	\$ -	\$ 1,331,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Metal Roof Replacement	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Chambers/Piping	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Panel/SCADA	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cutter Stacks for Grinder	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Security Gate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Service Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
FSTP - Heater for Headworks Room	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clarifier Cover Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Surge Protection	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Access Doors	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Phase 3 Expansion	\$ -	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ 3,250,000	\$ -	\$ 770,000	\$ -	\$ -	\$ 930,000	\$ -	\$ -	\$ 1,550,000
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
FSTP - Replacement Rotating Assemblies	\$ -	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehabilitation of Oxidation Ditch	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 500,000
<b>WEST HANTS SEWER SUBTOTAL</b>	<b>\$ 691,100</b>	<b>\$ 878,195</b>	<b>\$ 3,577,600</b>	<b>\$ 1,178,250</b>	<b>\$ 95,000</b>	<b>\$ 6,420,145</b>	<b>\$ -</b>	<b>\$ 2,898,450</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 1,371,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>
<b>WINDSOR SEWER SYSTEM</b>														
Windsor Sewer Renewal Projects - Albert Street & College Road (2023)	\$ 584,460	\$ 906,190	\$ 872,000	\$ 1,550,100	\$ 286,000	\$ 4,198,750	\$ -	\$ 998,025	\$ -	\$ -	\$ 3,200,725	\$ -	\$ -	\$ -
Lagoon Drive Standby Generator	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive - Study - Headworks Connection	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Chambers/Piping/Structures	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 185,000	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Panel/SCADA	\$ 35,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lift Station #6 Replacement Building/Panel	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive Disinfection Equipment	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Surge Protection Lagoons	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Access Doors	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive Sludge Removal / Drying Bed Construction	\$ -	\$ 336,440	\$ -	\$ -	\$ -	\$ 336,440	\$ -	\$ -	\$ -	\$ -	\$ 336,440	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
WSTP - UV Chamber Shelter	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSTP - Blower Shelter	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSTP - Spare Equipment	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S #1 - New Rotating Assembly	\$ -	\$ 8,500	\$ -	\$ 9,000	\$ -	\$ 17,500	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive UV Installation	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -
Lagoon Drive Preliminary Screening	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -
<b>WINDSOR SEWER SUBTOTAL</b>	<b>\$ 943,960</b>	<b>\$ 1,557,825</b>	<b>\$ 2,207,000</b>	<b>\$ 1,649,100</b>	<b>\$ 361,000</b>	<b>\$ 6,718,885</b>	<b>\$ -</b>	<b>\$ 1,762,525</b>	<b>\$ 27,500</b>	<b>\$ -</b>	<b>\$ 4,928,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SEWER SYSTEM TOTAL</b>	<b>\$ 1,635,060</b>	<b>\$ 2,436,020</b>	<b>\$ 5,784,600</b>	<b>\$ 2,827,350</b>	<b>\$ 456,000</b>	<b>\$ 13,139,030</b>	<b>\$ -</b>	<b>\$ 4,660,975</b>	<b>\$ 27,500</b>	<b>\$ 100,000</b>	<b>\$ 6,300,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,050,000</b>

By Annual Funding Source

WEST HANTS SEWER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 671,100	\$ 716,500	\$ 1,077,600	\$ 358,250	\$ 75,000	\$ -	\$ 2,898,450
GENERAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USERS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 100,000
LONG TERM DEBT	\$ -	\$ 141,695	\$ 930,000	\$ 300,000	\$ -	\$ -	\$ 1,371,695
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ 1,550,000	\$ 500,000	\$ -	\$ -	\$ 2,050,000
<b>WEST HANTS SEWER SUBTOTAL</b>	<b>\$ 691,100</b>	<b>\$ 878,195</b>	<b>\$ 3,577,600</b>	<b>\$ 1,178,250</b>	<b>\$ 95,000</b>	<b>\$ -</b>	<b>\$ 6,420,145</b>

WINDSOR SEWER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 534,838	\$ 436,857	\$ 75,000	\$ 555,030	\$ 160,800	\$ -	\$ 1,762,525
GENERAL OPERATIONS	\$ -	\$ 8,500	\$ 10,000	\$ 9,000	\$ -	\$ -	\$ 27,500
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 409,122	\$ 1,112,468	\$ 2,122,000	\$ 1,085,070	\$ 200,200	\$ -	\$ 4,928,860
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WINDSOR SEWER SUBTOTAL</b>	<b>\$ 943,960</b>	<b>\$ 1,557,825</b>	<b>\$ 2,207,000</b>	<b>\$ 1,649,100</b>	<b>\$ 361,000</b>	<b>\$ -</b>	<b>\$ 6,718,885</b>

SEWER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 1,205,938	\$ 1,153,357	\$ 1,152,600	\$ 913,280	\$ 235,800	\$ -	\$ 4,660,975
GENERAL OPERATIONS	\$ -	\$ 8,500	\$ 10,000	\$ 9,000	\$ -	\$ -	\$ 27,500
USERS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 100,000
LONG TERM DEBT	\$ 409,122	\$ 1,254,163	\$ 3,052,000	\$ 1,385,070	\$ 200,200	\$ -	\$ 6,300,555
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ 1,550,000	\$ 500,000	\$ -	\$ -	\$ 2,050,000
<b>SEWER SYSTEM TOTAL</b>	<b>\$ 1,635,060</b>	<b>\$ 2,436,020</b>	<b>\$ 5,784,600</b>	<b>\$ 2,827,350</b>	<b>\$ 456,000</b>	<b>\$ -</b>	<b>\$ 13,139,030</b>

## Water System

WEST HANTS WATER UTILITY	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Hantsport Water Renewal Projects - Riverview Road (2023)	\$ 270,900	\$ 395,200	\$ 259,600	\$ 212,675	\$ 247,400	\$ 1,385,775	\$ -	\$ 1,385,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMP - Service Upgrades (deferred from 2020-21)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Main/Service Repairs	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000	\$ -	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interconnect Falmouth/Windsor	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ -	\$ 1,106,000	\$ -	\$ 301,200	\$ -	\$ -	\$ 301,800	\$ -	\$ -	\$ 503,000
FWTP - Actuator & SCADA	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - PRV Chamber Upgrades (deferred from 2022-23)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Lagoon Lining (Regulatory)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Inline Instrumentation Upgrade	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FWTP - Perimeter Fencing	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Water Meters	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
FWTP - Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Process Upgrades	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment Plants Gate & Security (deferred from 2022-23)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Decommission Panuke Road Booster Station	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Water Modelling & Capacity Study	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Customer Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
HWTP - Filter Cartridge Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Facility Upgrades	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMP - Replace Main Valves	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - System Assessment Report	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Watershed Roads	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ -	\$ 10,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Standpipe Corrosion Control	\$ 10,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 22,000	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Standpipe Flow Meter	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Flushing Station Upgrades	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000	\$ -	\$ 8,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
FWTP - Chemical Pumps	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	\$ -	\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Chemical Pump	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Water Hauler Station - TMP	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Transmission Main	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000
TMP - District Meter	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
HWY 1 Hants Border Watermain Upgrade	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Asphalt Driveway & Yard	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Davison Lake Reservoir Upgrades	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
FWTP - New Polymer System (deferred from 2020-21)	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Spare Pump & Motor	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWY 1 Falmouth Water Main Upgrade	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ -
FWTP - Replace Geotubes (deferred from 2020-21)	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Distribution Pump	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WEST HANTS WATER SUBTOTAL</b>	<b>\$ 1,513,900</b>	<b>\$ 4,449,215</b>	<b>\$ 1,877,600</b>	<b>\$ 525,675</b>	<b>\$ 582,400</b>	<b>\$ 8,948,790</b>	<b>\$ -</b>	<b>\$ 3,866,990</b>	<b>\$ 97,000</b>	<b>\$ 250,000</b>	<b>\$ 3,006,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,728,000</b>

WINDSOR WATER UTILITY	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Windsor Water Renewal Projects - College Road (2023)	\$ 503,625	\$ 723,860	\$ 599,500	\$ 1,535,100	\$ 214,000	\$ 3,576,085	\$ -	\$ 1,390,285	\$ -	\$ -	\$ 2,185,800	\$ -	\$ -	\$ -
Water Storage Tank Facility (deferred from 2022-23)	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
Sluice Gate Upgrades (deferred from 2022-23)	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -
Mill Lakes Road Construction (deferred from 2022-23)	\$ 678,823	\$ -	\$ -	\$ -	\$ -	\$ 678,823	\$ -	\$ -	\$ -	\$ -	\$ 678,823	\$ -	\$ -	\$ -
Wentworth Road Watermain Replacement	\$ 324,440	\$ 424,350	\$ 204,450	\$ -	\$ -	\$ 953,240	\$ -	\$ 851,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,225
Filter Redundancy WTP - 3rd Process Train	\$ 150,000	\$ 3,038,000	\$ -	\$ -	\$ -	\$ 3,188,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 3,038,000	\$ -	\$ -	\$ -
Electronic Meter Reading System (Itron)	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Interconnect Falmouth/Windsor	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ -	\$ 1,106,000	\$ -	\$ 301,200	\$ -	\$ -	\$ 301,800	\$ -	\$ -	\$ 503,000
Additional Water Haul Station in Windsor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waste Pump Rebuild	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Replacement	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ -
Benchtop Turbidity Meter	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Flushing Station Upgrades	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lime Building Upgrades	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Terrain Vehicle (ATV) Replacement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Geotubes	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WINDSOR WATER SUBTOTAL</b>	<b>\$ 6,009,687</b>	<b>\$ 5,356,025</b>	<b>\$ 822,750</b>	<b>\$ 1,553,900</b>	<b>\$ 232,800</b>	<b>\$ 13,975,162</b>	<b>\$ -</b>	<b>\$ 2,851,515</b>	<b>\$ 60,000</b>	<b>\$ 54,000</b>	<b>\$ 10,404,423</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 605,225</b>
<b>WATER SYSTEM TOTAL</b>	<b>\$ 7,523,587</b>	<b>\$ 9,805,240</b>	<b>\$ 2,700,350</b>	<b>\$ 2,079,575</b>	<b>\$ 815,200</b>	<b>\$ 22,923,952</b>	<b>\$ -</b>	<b>\$ 6,718,505</b>	<b>\$ 157,000</b>	<b>\$ 304,000</b>	<b>\$ 13,411,223</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,333,225</b>

By Annual Funding Source

WEST HANTS WATER UTILITY						
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 1,313,900	\$ 1,026,415	\$ 564,600	\$ 452,675	\$ 509,400	\$ 3,866,990
GENERAL OPERATIONS	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 112,000
USERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
LONG TERM DEBT	\$ -	\$ 1,766,800	\$ 1,240,000	\$ -	\$ -	\$ 3,006,800
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ 150,000	\$ 1,578,000	\$ -	\$ -	\$ -	\$ 1,728,000
<b>WEST HANTS WATER SUBTOTAL</b>	<b>\$ 1,513,900</b>	<b>\$ 4,449,215</b>	<b>\$ 1,882,600</b>	<b>\$ 530,675</b>	<b>\$ 587,400</b>	<b>\$ 8,963,790</b>

WINDSOR WATER UTILITY						
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 1,112,065	\$ 1,112,495	\$ 102,225	\$ 460,530	\$ 64,200	\$ 2,851,515
GENERAL OPERATIONS	\$ 8,000	\$ 28,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 60,000
USERS	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000
LONG TERM DEBT	\$ 4,878,823	\$ 3,701,730	\$ 599,500	\$ 1,074,570	\$ 149,800	\$ 10,404,423
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ 503,000	\$ 102,225	\$ -	\$ -	\$ 605,225
<b>WINDSOR WATER SUBTOTAL</b>	<b>\$ 6,009,687</b>	<b>\$ 5,356,025</b>	<b>\$ 822,750</b>	<b>\$ 1,553,900</b>	<b>\$ 232,800</b>	<b>\$ 13,975,162</b>

WATER SYSTEM						
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 2,425,965	\$ 2,138,910	\$ 666,825	\$ 913,205	\$ 573,600	\$ 6,718,505
GENERAL OPERATIONS	\$ 8,000	\$ 56,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 172,000
USERS	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$ 304,000
LONG TERM DEBT	\$ 4,878,823	\$ 5,468,530	\$ 1,839,500	\$ 1,074,570	\$ 149,800	\$ 13,411,223
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ 150,000	\$ 2,081,000	\$ 102,225	\$ -	\$ -	\$ 2,333,225
<b>WATER SYSTEM TOTAL</b>	<b>\$ 7,523,587</b>	<b>\$ 9,805,240</b>	<b>\$ 2,705,350</b>	<b>\$ 2,084,575</b>	<b>\$ 820,200</b>	<b>\$ 22,938,952</b>

Public Works

PUBLIC WORKS	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
<b>Roads</b>														
West Hants Road Renewal Projects - J-Class Roads (2023)	\$ 500,000	\$ 250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 900,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -
Hantsport Road Renewal Projects - Riverview Road (2023)	\$ 1,084,744	\$ 1,375,788	\$ 1,037,750	\$ 443,969	\$ 503,694	\$ 4,445,944	\$ 296,975	\$ 2,285,399	\$ -	\$ -	\$ 1,588,571	\$ 275,000	\$ -	\$ -
Windsor Road Renewal Projects Albert Street & College Road (2023)	\$ 4,035,155	\$ 2,407,013	\$ 2,057,375	\$ 5,684,550	\$ 788,750	\$ 14,972,843	\$ 1,306,059	\$ 2,385,503	\$ -	\$ -	\$ 8,260,682	\$ -	\$ -	\$ 3,020,600
Windsor Stormwater Cunnabel Creek Project	\$ 200,000	\$ -	\$ 12,204,785	\$ 5,188,819	\$ 5,188,819	\$ 22,782,423	\$ -	\$ -	\$ -	\$ -	\$ 11,491,211	\$ -	\$ -	\$ 11,291,211
Active Sealing Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Active Signage Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Control Wentworth Road @ Payzant Drive	\$ 2,625,000	\$ -	\$ -	\$ -	\$ -	\$ 2,625,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 2,125,000	\$ -	\$ -	\$ -
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 890,000	\$ 390,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
King Street - North Parking Enhancement Design	\$ 60,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 235,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -
Crosswalk Rapid Flashing Signals	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mariner Drive Paving	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
King Street - South East Sidewalk Construction	\$ -	\$ 136,000	\$ -	\$ -	\$ -	\$ 136,000	\$ 136,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ 98,000	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Centennial Drive Sidewalk Construction	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chester Road - Sidewalk Construction	\$ -	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000	\$ 148,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Roads Subtotal</i>	\$ 9,266,899	\$ 4,935,801	\$ 15,587,910	\$ 11,607,338	\$ 6,623,263	\$ 48,021,209	\$ 2,848,034	\$ 5,745,901	\$ -	\$ -	\$ 24,140,463	\$ 975,000	\$ -	\$ 14,311,811
<b>Equipment</b>														
Street Sweeper	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Backhoe (Case) with Excavator	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asphalt Patching Trailer	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Float	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brine Spray Equipment	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Greaser for Loader	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asphalt/Concrete Grinder Drum Replacement	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Sidewalk Machine	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
Valve Exercising Trailer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Equipment Subtotal</i>	\$ 751,000	\$ 381,695	\$ -	\$ -	\$ -	\$ 1,132,695	\$ -	\$ 751,000	\$ -	\$ -	\$ 381,695	\$ -	\$ -	\$ -
<b>Facilities</b>														
Hantsport PW Garage Upgrades - Roof Repairs (\$20,000 deferred from 2022-23) (2023)	\$ 50,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 70,000	\$ -	\$ 52,337	\$ -	\$ -	\$ -	\$ -	\$ 17,663	\$ -
Public Works Maintenance Facility / Shop	\$ 25,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,025,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
PW Shop Security Gate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surge Protection (100 King & 76 Morison)	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Library - Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Library - Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Facilities Subtotal</i>	\$ 114,000	\$ 70,000	\$ 2,000,000	\$ 10,000	\$ -	\$ 2,194,000	\$ -	\$ 176,337	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 17,663	\$ -

Vehicles																												
Replace 2011 Salt/Plow - Dump Truck (Unit 50 - 2011 International)	\$	250,000	\$	-	\$	-	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	-				
Truck Replacement (Unit 41 - 2011 F-450)	\$	130,000	\$	-	\$	-	\$	-	\$	-	\$	130,000	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	-				
Truck Replacement (Unit 35)	\$	130,000	\$	-	\$	-	\$	-	\$	-	\$	130,000	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	-				
Truck Replacement (Unit 52 - 2013 International Crane/Dump Truck)	\$	-	\$	210,000	\$	-	\$	-	\$	-	\$	210,000	\$	-	\$	-	\$	-	\$	210,000	\$	-	\$	-				
Public Works Service Vehicle	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	60,000	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-				
Truck Replacement (Unit 23 - 2013 F-150)	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	60,000	\$	-	\$	-				
Truck Replacement (Unit 25 - 2017 1500 & Unit 28 - 2015 Ram 1500)	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	-				
<b>Vehicles Subtotal</b>	\$	<b>510,000</b>	\$	<b>210,000</b>	\$	<b>120,000</b>	\$	<b>100,000</b>	\$	-	\$	<b>940,000</b>	\$	-	\$	<b>320,000</b>	\$	-	\$	<b>620,000</b>	\$	-	\$	-				
Other Projects																												
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
<b>Other Projects Subtotal</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>				
<b>PUBLIC WORKS TOTAL</b>	\$	<b>10,641,899</b>	\$	<b>5,597,496</b>	\$	<b>17,707,910</b>	\$	<b>11,717,338</b>	\$	<b>6,623,263</b>	\$	<b>52,287,904</b>	\$	<b>2,848,034</b>	\$	<b>6,993,238</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>27,142,158</b>	\$	<b>975,000</b>	\$	<b>17,663</b>	\$	<b>14,311,811</b>

**By Annual Funding Source**

PUBLIC WORKS ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ 1,273,984	\$ 413,500	\$ 603,400	\$ 411,550	\$ 145,600	\$ 2,848,034
RESERVES	\$ 1,990,179	\$ 861,869	\$ 1,146,188	\$ 2,181,284	\$ 813,719	\$ 6,993,238
GENERAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 4,998,985	\$ 2,687,615	\$ 9,855,930	\$ 6,530,094	\$ 3,069,534	\$ 27,142,158
CONSOLIDATION FUNDING	\$ 625,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 975,000
TRANSITIONAL FUNDING	\$ 17,663	\$ -	\$ -	\$ -	\$ -	\$ 17,663
PROV/FED GRANT FUNDING	\$ 1,736,088	\$ 1,284,512	\$ 6,102,393	\$ 2,594,409	\$ 2,594,409	\$ 14,311,811
<b>TOTAL</b>	<b>\$ 10,641,899</b>	<b>\$ 5,597,496</b>	<b>\$ 17,707,910</b>	<b>\$ 11,717,338</b>	<b>\$ 6,623,263</b>	<b>\$ 52,287,904</b>

**Total Cost Five Year Cost by Funding Source**

	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
<b>TOTAL 5-YEAR COST</b>	<b>\$ 24,376,228</b>	<b>\$ 19,947,369</b>	<b>\$ 29,319,764</b>	<b>\$ 19,100,263</b>	<b>\$ 9,959,463</b>	<b>\$ 102,703,086</b>	<b>\$ 5,385,180</b>	<b>\$ 20,545,886</b>	<b>\$ 302,878</b>	<b>\$ 404,000</b>	<b>\$ 56,132,943</b>	<b>\$ 1,212,000</b>	<b>\$ 17,663</b>	<b>\$ 18,702,536</b>

**By Annual Funding Source**

PUBLIC WORKS ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ 2,120,630	\$ 1,382,500	\$ 1,068,900	\$ 592,550	\$ 220,600	\$ 5,385,180
RESERVES	\$ 6,542,900	\$ 4,766,486	\$ 3,290,613	\$ 4,237,769	\$ 1,708,119	\$ 20,545,886
GENERAL OPERATIONS	\$ 17,189	\$ 158,689	\$ 46,000	\$ 45,000	\$ 36,000	\$ 302,878
USERS	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 404,000
LONG TERM DEBT	\$ 12,903,458	\$ 9,801,382	\$ 17,058,834	\$ 11,049,734	\$ 5,319,534	\$ 56,132,943
CONSOLIDATION FUNDING	\$ 800,000	\$ 392,000	\$ 20,000	\$ -	\$ -	\$ 1,212,000
TRANSITIONAL FUNDING	\$ 17,663	\$ -	\$ -	\$ -	\$ -	\$ 17,663
PROV/FED GRANT FUNDING	\$ 1,893,588	\$ 3,365,512	\$ 7,754,618	\$ 3,094,409	\$ 2,594,409	\$ 18,702,536
<b>TOTAL 5-YEAR COST</b>	<b>\$ 24,376,228</b>	<b>\$ 19,947,369</b>	<b>\$ 29,319,764</b>	<b>\$ 19,100,263</b>	<b>\$ 9,959,463</b>	<b>\$ 102,703,086</b>

## Canada Community Building Fund Projects

### CANADA COMMUNITY BUILDING FUNDING SUMMARY 2023-24 PROJECT SUMMARY INFORMATION

<b>IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW</b>	<b>2023-24</b>	<b>5 YEAR TOTAL</b>
Ice Resurfacers	\$ 170,000	\$ 170,000
Sports Complex Upgrades	\$ 100,000	\$ 300,000
Exterior LED Sign	\$ 70,000	\$ 70,000
Acoustics	\$ 52,000	\$ 52,000
Heat Exchanger	\$ -	\$ 150,000
Old Parish Cemetery - North & South End Stone Wall Restoration (2023)	\$ 246,646	\$ 246,646
Recreation Property - Active Transportation & Community Trail Opportunities - Bridge, Culvert & Trail Upgrades (2023)	\$ -	\$ 225,000
Windsor Community Centre - Electronic Sign & Heat Pump System (2023)	\$ 95,000	\$ 95,000
Tremain Crescent Ballfield - New Poles, Netting & Fencing (2023)	\$ 68,000	\$ 68,000
Elmcroft Park - Correct Drainage Issues (deferred from 2022-23) & Design Concept for Redesign of Space	\$ -	\$ 150,000
Hobarts Beach Recreation Site - Green Space & Viewing Area (2023)	\$ 30,000	\$ 60,000
Shamrock Field - Field, Fencing & Building Work (2023)	\$ 15,000	\$ 65,000
Maplewood Cemetery - Building Siding, Windows & Doors (2023)	\$ -	\$ 45,000
Meadow Pond Recreation Lands	\$ -	\$ 345,500
Causeway Trail	\$ -	\$ 125,000
Irishmans Road Recreation Site	\$ -	\$ 70,000
Falmouth Mini Park	\$ -	\$ 40,000
Burgess Crescent	\$ -	\$ 40,000
Newport Landing Waterfront Park	\$ -	\$ 40,000
Windsor Skatepark	\$ -	\$ 45,000
Eldridge Road Recreation Site	\$ -	\$ 20,000
St. Croix Recreation Site Upgrades	\$ -	\$ 75,000
Cheverie Saltmarsh Restoration Trail	\$ -	\$ 40,000
<b>IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL</b>	<b>\$ 846,646</b>	<b>\$ 2,537,146</b>
<b>PUBLIC WORKS</b>	<b>2023-24</b>	<b>5 YEAR TOTAL</b>
Hantsport Road Renewal Projects	\$ 93,375	\$ 296,975
Windsor Road Renewal Projects	\$ 493,609	\$ 1,306,059
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	\$ 390,000
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	\$ 250,000
Crosswalk Rapid Flashing Signals	\$ 32,000	\$ 160,000
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	\$ 15,000
King Street - South East Sidewalk Construction	\$ -	\$ 136,000
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ 98,000
Centennial Drive Sidewalk Construction	\$ -	\$ 48,000
Chester Road - Sidewalk Construction	\$ -	\$ 148,000
<b>PUBLIC WORKS TOTAL</b>	<b>\$ 1,273,984</b>	<b>\$ 2,848,034</b>
<b>TOTAL CCBF PROJECTIONS</b>	<b>\$ 2,120,630</b>	<b>\$ 5,385,180</b>
<b>WH MARCH 31, 2023 EXPECTED RESERVE BALANCE</b>	<b>\$ 1,807,213</b>	<b>\$ 1,807,213</b>
<b>TOW MARCH 31, 2023 EXPECTED RESERVE BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WHRM MARCH 31, 2023 EXPECTED RESERVE BALANCE</b>	<b>\$ 3,064,974</b>	<b>\$ 3,064,974</b>
<b>ANTICIPATED REVENUE IN 2024-2028</b>	<b>\$ 970,000</b>	<b>\$ 4,850,000</b>
<b>ANTICIPATED RESERVE BALANCE MARCH 31, 2024/2028</b>	<b>\$ 3,721,557</b>	<b>\$ 4,337,007</b>

The residential general rate is set at \$0.5314, and the general commercial rate is set \$0.98. Commercial rate has been maintained since last year, with an increase in the residential rate from last year.

The combined residential rates have been reduced from last year, set at \$0.9823 for West Hants, \$1.3637 for Hantsport, and \$1.6564 for Windsor.

The combined commercial rates have been maintained from 2022-23, set at \$1.78 for West Hants, \$3.75 for Hantsport, and \$3.85 for Windsor.

**RATE SUMMARY**

<b>Commercial</b>	<b>2022-23</b>	<b>2023-24</b>
General Rate	0.98	0.98
<b>Communities</b>	<b>Combined Area Rates*</b>	
West Hants Rate	1.78	1.78
Hantsport Rate	3.75	3.75
Windsor Rate	3.85	3.85
<b>Residential</b>	<b>2022-23</b>	<b>2023-24</b>
General Rate	0.4670	0.5314
<b>Communities</b>	<b>Combined Area Rates*</b>	
West Hants Rate	1.0223	0.9823
Hantsport Rate	1.6500	1.3637
Windsor Rate	1.8700	1.6564

\*Combined area rates means all rates applicable to that

**WEST HANTS REGIONAL MUNICIPALITY BUDGET OVERVIEW**

The following table provides a summary of the budgeted totals for each revenue and expense area by department. The categories are standardized across Nova Scotia municipalities; legend included on page 7. The combined totals reflect the integrated budget of the general and area rates.

A complete and detailed version of the budget is provided in **Appendix 1**.

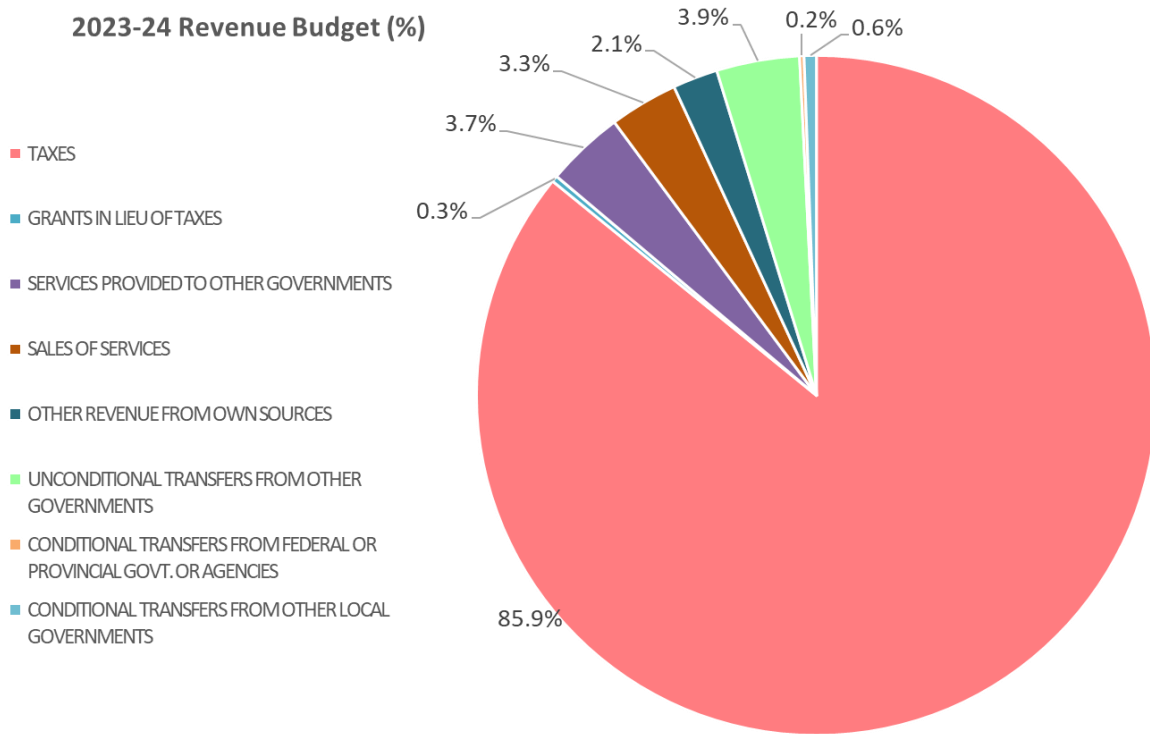
## West Hants Regional Municipality Budget Overview

2023-24 WEST HANTS REGIONAL MUNICIPALITY BUDGET			
REVENUE	2022-23 BUDGET	2023-24 BUDGET	VARIANCE
<b>TAXES</b>	\$ 25,068,948	\$ 26,752,928	6.7%
<b>GRANTS IN LIEU OF TAXES</b>	\$ 90,085	\$ 91,601	1.7%
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	\$ 1,085,173	\$ 1,157,282	6.6%
<b>SALES OF SERVICES</b>	\$ 1,009,116	\$ 1,014,521	0.5%
<b>OTHER REVENUE FROM OWN SOURCES</b>	\$ 624,246	\$ 666,961	6.8%
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>	\$ 662,151	\$ 1,230,201	85.8%
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES</b>	\$ 64,450	\$ 65,000	0.9%
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>	\$ 166,257	\$ 182,789	9.9%
<b>TOTAL</b>	<b>\$ 28,770,426</b>	<b>\$ 31,161,282</b>	<b>8.3%</b>
<b>EXPENSES</b>			
<b>GENERAL GOVERNMENT SERVICES</b>	\$ 3,501,071	\$ 3,487,382	-0.4%
<b>PROTECTIVE SERVICES</b>	\$ 8,878,943	\$ 9,395,696	5.8%
<b>TRANSPORTATION</b>	\$ 1,662,153	\$ 1,743,512	4.9%
<b>ENVIRONMENTAL HEALTH SERVICES</b>	\$ 3,370,238	\$ 3,269,235	-3.0%
<b>PUBLIC HEALTH SERVICES</b>	\$ 276,825	\$ 298,345	7.8%
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>	\$ 1,240,857	\$ 1,441,810	16.2%
<b>RECREATION AND CULTURAL SERVICES</b>	\$ 2,652,636	\$ 2,828,837	6.6%
<b>EDUCATION</b>	\$ 4,680,803	\$ 5,000,882	6.8%
<b>EXTRAORDINARY OR SPECIAL ITEMS</b>	\$ -	\$ -	0.0%
<b>NET EXPENSES</b>	<b>\$ 26,263,526</b>	<b>\$ 27,465,699</b>	<b>4.6%</b>
<b>DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS</b>	\$ 2,365,112	\$ 2,239,207	-5.3%
<b>NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES</b>	\$ 141,788	\$ 1,456,376	927.2%
<b>TOTAL</b>	<b>\$ 28,770,426</b>	<b>\$ 31,161,282</b>	<b>8.3%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>

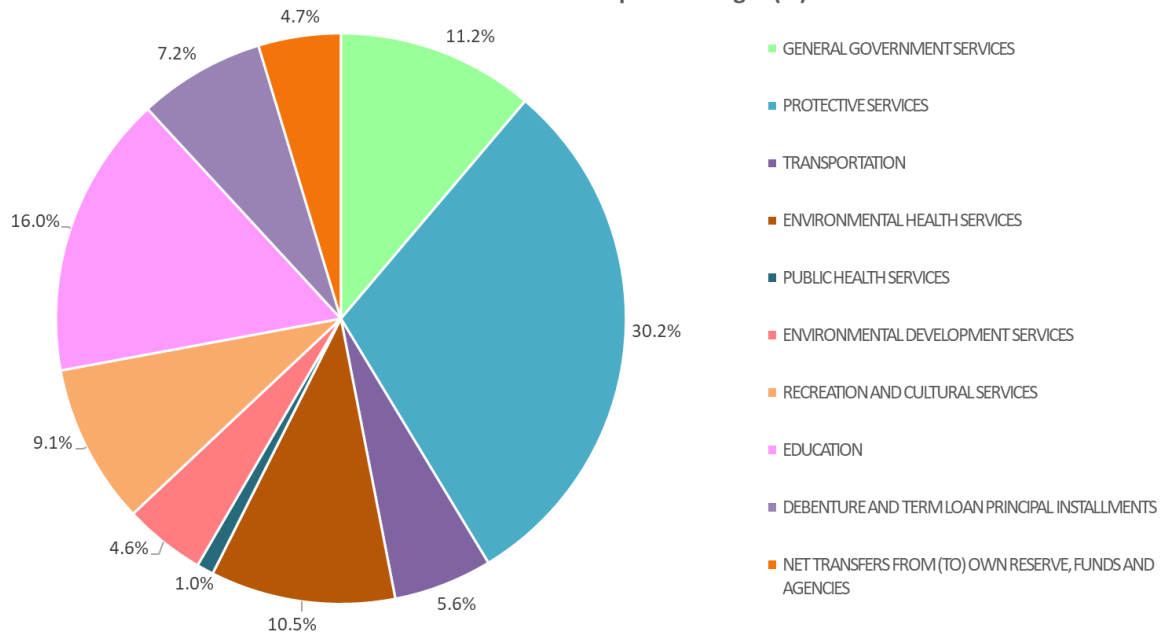
### Expense Legend:

<b>General Government Services</b>	Legislative, CAO's Office, Financial Services, Facilities
<b>Protective Services</b>	RCMP, Fire Services, EMO, By-Law, Courthouse, Building Inspection, Corrections, Prosecuting Attorney, Ground Search & Rescue
<b>Environmental Health Services</b>	Sewer, Waste Collection, Waste Diversion, Closed Landfill
<b>Public Health Services</b>	Cemeteries, Public Housing Authority
<b>Environmental Development Services</b>	Planning & Development, Community Economic Development, Industrial Parks
<b>Recreation and Cultural Services</b>	Libraries, Community Development, Programs, Parks, Grants & Contributions

### 2023-24 Revenue Budget (%)



### 2023-24 Expense Budget (%)



## REVENUE

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### Tax Related Revenue

Property taxes are generated through a combination of residential and commercial tax rates. The tax rate is derived from the assessment roll provided by Property Valuation Services Corporation (PVSC), which shows the assessed value of each property in West Hants. The total property values are divided by 100 and multiplied by the proposed tax rates to show the amount of revenue that will be generated from taxes. In 2023-24 we have budgeted for the commercial tax rate to be maintained from the previous fiscal year and for a decrease in the residential tax rate.

The taxes generated plus the non-tax related revenue must equal the total proposed expenses as the Municipality is required to put forward a net \$0 budget. Unlike provincial and federal governments, municipalities are not allowed to budget for a deficit.

The following tables outline the area rate by expense for each of the three former boundaries within West Hants Regional Municipality.

### West Hants Area Rate by Expense

WEST HANTS		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0017	\$ 0.0010
PROTECTIVE SERVICES	\$ 0.5074	\$ 0.2860
TRANSPORTATION	\$ 0.0001	\$ 0.0000
ENVIRONMENTAL HEALTH SERVICES	\$ 0.2166	\$ 0.1221
PUBLIC HEALTH SERVICES	\$ -	\$ -
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.0741	\$ 0.0418
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ -	\$ -
<b>Total Area Rate</b>	<b>\$ 0.8000</b>	<b>\$ 0.4509</b>
<b>General Rate</b>	<b>\$ 0.9800</b>	<b>\$ 0.5314</b>
<b>Total West Hants Tax Rate</b>	<b>\$ 1.7800</b>	<b>\$ 0.9823</b>

## Hantsport Area Rate by Expense

<b>HANTSPORT</b>		
<b>Area Rate By Expense</b>	<b>Commercial</b>	<b>Residential</b>
GENERAL GOVERNMENT SERVICES	\$ 0.0861	\$ 0.0167
PROTECTIVE SERVICES	\$ 0.0321	\$ 0.0062
TRANSPORTATION	\$ -	\$ -
ENVIRONMENTAL HEALTH SERVICES	\$ 0.0099	\$ 0.0019
PUBLIC HEALTH SERVICES	\$ 0.1484	\$ 0.0287
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ 0.1673	\$ 0.0324
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.1037	\$ 0.0201
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 0.9412	\$ 0.1822
HMCC	\$ 0.4814	\$ 0.0932
<b>Total Area Rate</b>	<b>\$ 1.9700</b>	<b>\$ 0.3814</b>
<b>Total Area Rate - West Hants</b>	<b>\$ 0.8000</b>	<b>\$ 0.4509</b>
<b>General Rate</b>	<b>\$ 0.9800</b>	<b>\$ 0.5314</b>
<b>Total Hantsport Tax Rate</b>	<b>\$ 3.7500</b>	<b>\$ 1.3637</b>

## Windsor Area Rate by Expense

<b>WINDSOR</b>		
<b>Area Rate By Expense</b>	<b>Commercial</b>	<b>Residential</b>
GENERAL GOVERNMENT SERVICES	\$ 0.0393	\$ 0.0154
PROTECTIVE SERVICES	\$ 1.4545	\$ 0.5702
TRANSPORTATION	\$ 0.0365	\$ 0.0143
ENVIRONMENTAL HEALTH SERVICES	\$ 0.8213	\$ 0.3219
PUBLIC HEALTH SERVICES	\$ 0.0394	\$ 0.0154
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.3095	\$ 0.1213
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 0.1695	\$ 0.0664
<b>Total Area Rate</b>	<b>\$ 2.8700</b>	<b>\$ 1.1250</b>
<b>General Rate</b>	<b>\$ 0.9800</b>	<b>\$ 0.5314</b>
<b>Total Windsor Tax Rate</b>	<b>\$ 3.8500</b>	<b>\$ 1.6564</b>

## Non-Tax Related Revenue

### Resource and Special Assessment

Resource revenue is based on current year property assessments for recreation and forest properties at last year's tax rates. Special assessments relate to unique or specific charges that are required for services or anomalies in the tax roll.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Special Tax Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Recreational Property Tax	\$ 5,653	\$ 5,653	\$ 5,653	\$ 5,655	\$ 5,653	\$ 5,653	0.0%
Forest Property Tax < 50,000 ac	\$ 22,752	\$ 22,628	\$ 22,690	\$ 23,984	\$ 25,663	\$ 25,663	7.0%
Forest Property Tax > 50,000 ac	\$ 14,050	\$ 14,050	\$ 14,050	\$ 20,704	\$ 22,153	\$ 22,153	7.0%
Area Rates - Super 8	\$ (3,378)	\$ 71,089	\$ 33,856	\$ 53,346	\$ 58,147	\$ 58,147	9.0%
<i>Subtotal</i>	\$ 39,077	\$ 113,421	\$ 76,249	\$ 103,689	\$ 111,617	\$ 111,617	7.6%

### Business Property Transfers

Business property includes transfers to the municipality based on special arrangements between the province, Bell Aliant, and NS Power. Revenue generated from Bell Aliant and NS Power is based on assessed values of properties in West Hants at last year's assessment rate. The HST rebate is determined by UNSM and is calculated based on the former units' HST returns from the previous year.

- There is a 5.2% increase in the Bell Aliant revenue.
- There is an 11.7% increase in the NSPI grant.
- HST rebate is an estimate and based on the previous year's transactions. For 2023-24 the HST was based on 2022-23 income taxes.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Based on Revenue (MTT)	\$ 77,498	\$ 79,380	\$ 78,439	\$ 75,450	\$ 79,380	\$ 79,380	5.2%
NS Power Inc. Grant	\$ 207,455	\$ 204,319	\$ 205,887	\$ 218,730	\$ 244,368	\$ 244,368	11.7%
HST Rebate (UNSM)	\$ 75,910	\$ 110,211	\$ 93,061	\$ 112,360	\$ 86,729	\$ 86,729	-22.8%
<i>Subtotal</i>	\$ 360,863	\$ 393,910	\$ 377,387	\$ 406,540	\$ 410,477	\$ 410,477	1.0%

### Other Taxes

Deed Transfer Tax is based on an estimation of the total value of homes sold in West Hants each year. 5% of the monies relates to anticipated revenue generated through the Subdivision By-Law process. This money is transferred to a reserve resulting in net \$0 revenue for the Municipality.

- Deed Transfer Tax By-Law has a set rate of 1.5%. With activity in the housing market slowing, we are estimating Deed Transfer Tax to be higher than what was budgeted in 2022-23, by \$200,000.
- The 5% Monies is simply an estimate with no impact on the tax rate.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Deed Transfer Tax	\$ 1,773,147	\$ 2,662,847	\$ 2,217,997	\$ 1,800,000	\$ 2,000,000	11.1%
Other (5% Monies)	\$ 1,570	\$ 17,250	\$ 9,410	\$ 8,000	\$ 10,000	25.0%
<i>Subtotal</i>	<i>\$ 1,774,717</i>	<i>\$ 2,680,097</i>	<i>\$ 2,227,407</i>	<i>\$ 1,808,000</i>	<i>\$ 2,010,000</i>	<i>11.2%</i>

## Services Provided to Other Governments and Agencies

Revenue generated by recouping costs from other government agencies, host landfill tipping fees, and administration fees charged for providing services to internal and external departments and agencies.

- Revenue generated from Environmental Health Services is drawn from the Region 6 Solid Waste Management funding and the diversion credit reserve and is determined by anticipated expenses for the year.
- With increased construction in the region, 2022-23 saw a higher than budgeted Landfill Tipping Fees. Expecting this trend to continue, the 2023-24 budget for Landfill Tipping Fees has been increased.
- Closed landfill draws its revenue from a reserve and matches the anticipated expenses for the year. This year the Closed Landfill Reserve will be retired, and the funds will be added to the Asset Retirement Obligation Reserve, which is part of a new PSAB accounting standard that all Municipalities must follow.
- Administrative revenue is made up of 10% administration fees based on operating expenses charged to the Water Utilities, Sewer Utilities, Region 6 Solid Waste Management, Courthouse, etc.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Environmental Health Services	\$ 74,496	\$ 68,393	\$ 71,445	\$ 76,430	\$ 75,700	-1.0%
Landfill Tipping Fees	\$ 389,203	\$ 462,311	\$ 425,757	\$ 373,000	\$ 431,438	15.7%
Municipal Courthouse	\$ 72,748	\$ 71,998	\$ 72,373	\$ 83,753	\$ 95,315	13.8%
Closed Landfill	\$ 50,598	\$ 50,088	\$ 50,343	\$ 54,100	\$ 53,860	-0.4%
Administration Revenue	\$ 388,206	\$ 661,357	\$ 524,781	\$ 497,889	\$ 500,969	0.6%
<i>Subtotal</i>	<i>\$ 975,252</i>	<i>\$ 1,314,147</i>	<i>\$ 1,144,700</i>	<i>\$ 1,085,172</i>	<i>\$ 1,157,282</i>	<i>6.6%</i>

## Sales of Service

Sales of service is revenue from taxes on the Ellershouse and Martock Ridge wind farms as well as projected revenue from field and facility rentals and Community Development programs.

- Wind farm revenue is generated from the Municipality's ability to charge for Martock Ridge and Ellershouse wind farms based on megawatts produced and is limited to a 1% increase per year.
- Community Development programs are seeing a change, with West Hants Regional Municipality providing a subsidy across all programs to a more manageable price point. This subsidy will be seen in the program expenses for 2023-24.

	ACTUALS			BUDGET		BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Wind Farms	\$ 171,168	\$ 172,656	\$ 171,912	\$ 174,158	\$ 175,676		0.9%	
Community Development Programs & Rentals	\$ 334,737	\$ 938,722	\$ 636,730	\$ 834,958	\$ 838,845		0.5%	
<i>Subtotal</i>	<i>\$ 505,905</i>	<i>\$ 1,111,377</i>	<i>\$ 808,641</i>	<i>\$ 1,009,116</i>	<i>\$ 1,014,521</i>		<i>0.5%</i>	

### Other Revenue from Own Sources

Revenue from own sources includes sales of licenses and building permits, collection of fines, and rental fees. Return on investment is money earned from bank interest as well as penalties and interest, which is revenue earned on overdue tax accounts. Miscellaneous includes revenue earned from tax certificates, Street Improvement By-Law, and property tax information transfers.

- Rental revenue is generated from the rental of the space for the Windsor Fire Department, Hantsport Food Bank, and other rentals at the 100 King Street location.
- Penalties and interest are based on the interest charged on outstanding taxes at 1.25% per month simple interest.
- Private Road Association service fees are maintained at \$5 per lot.

	ACTUALS			BUDGET		BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Licenses & Permits	\$ 70,180	\$ 82,567	\$ 76,374	\$ 62,988	\$ 90,000		42.9%	
Fines	\$ 50,806	\$ 26,470	\$ 38,638	\$ 30,861	\$ 31,000		0.5%	
Rentals	\$ 2,075	\$ 4,175	\$ 3,125	\$ 100,811	\$ 100,811		0.0%	
Return on Investment	\$ 43,572	\$ 49,212	\$ 46,392	\$ 68,656	\$ 75,000		9.2%	
Penalties & Interest on Taxes	\$ 361,934	\$ 369,624	\$ 365,779	\$ 313,296	\$ 322,150		2.8%	
Miscellaneous	\$ 50,250	\$ 32,843	\$ 41,546	\$ 47,635	\$ 48,000		0.8%	
<i>Subtotal</i>	<i>\$ 578,818</i>	<i>\$ 564,890</i>	<i>\$ 571,854</i>	<i>\$ 624,247</i>	<i>\$ 666,961</i>		<i>6.8%</i>	

### Unconditional Transfers from Own Government

These are payments received from the provincial government which have no spending restrictions. This is made up of farm property acreage, which is revenue generated from farmlands and is assessed on last year's commercial rate; the annual 911 fee; and Municipal Capacity Grant (formerly equalization).

- The Municipal Capacity Grant is a combination of the Hantsport dissolution and consolidation of Windsor and West Hants. The Hantsport dissolution money ended in 2021-2022.

	ACTUALS			BUDGET		BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Municipal Capacity Grant	\$ 595,785	\$ 1,125,416	\$ 860,601	\$ 562,708	\$ 1,125,416		100.0%	
MGA, Farm Property Acreage	\$ 88,918	\$ 89,139	\$ 89,029	\$ 93,143	\$ 98,485		5.7%	
911 Cost Recovery	\$ 6,356	\$ 6,369	\$ 6,362	\$ 6,300	\$ 6,300		0.0%	
<i>Subtotal</i>	<i>\$ 691,059</i>	<i>\$ 1,220,924</i>	<i>\$ 955,991</i>	<i>\$ 662,151</i>	<i>\$ 1,230,201</i>		<i>85.8%</i>	

### Conditional Transfers from Federal and Provincial Governments

Conditional transfers require that money received be used for specific purposes. The budget is made up of recouping funds for excise tax, grant money for the Active Living Coordinator, and other grant funding opportunities.

- \$45,000 has been identified as recreation grants with a reasonable expectation for success in obtaining them.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Federal Government	\$ -	\$ 38,610	\$ 19,305	\$ 14,950	\$ 15,000	0.3%	
Provincial Government	\$ 87,493	\$ 22,805	\$ 55,149	\$ 49,500	\$ 50,000	1.0%	
<i>Subtotal</i>	\$ 87,493	\$ 61,415	\$ 74,454	\$ 64,450	\$ 65,000	0.9%	

### Conditional Transfers from Other Local Governments

Consists of transfers from various local governments that are conditional on specific services being provided by the Municipality. Much of this revenue is related to fire protection.

- The maintenance agreement with Glooscap for the booster station that supports Glooscap Landing, and the trimmer station that supports the Glooscap First Nations Reserve.
- Revenue generated from Kings County for Hantsport fire service is contingent on Kings County's approval. Percentage of calls has increased to 33.5%.
- IT Services is an agreement with the Village of Kingston and the Town of Berwick, for professional services and consulting from our Information Technology Specialist.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Kings County Fire Service	\$ 94,296	\$ 3,080	\$ 48,688	\$ 60,787	\$ 71,600	17.8%	
IT Services (Town & Villages)	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%	
Glooscap Fire Grant	\$ 7,064	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	0.0%	
Glooscap Landing Service	\$ 28,067	\$ 48,768	\$ 38,418	\$ 30,000	\$ 30,000	0.0%	
Capital Fire Grant Kings	\$ 21,352	\$ 25,214	\$ 23,283	\$ 66,404	\$ 72,124	8.6%	
<i>Subtotal</i>	\$ 150,779	\$ 84,127	\$ 117,453	\$ 166,256	\$ 182,789	9.9%	

## EXPENSES

### Non-Departmental Expenses and Net Transfers

#### General Rate Debt Servicing

Debt servicing is for capital purchases such as buildings, vehicles, land, etc. The debt the Municipality currently holds is with the Municipal Finance Corporation (MFC), but the Municipality can borrow from its banker, RBC, when the need arises.

- 52.3% of the Municipality's debt servicing cost is related to Fire Services.
- The proposed 2023-24 debt servicing costs will add \$0.0271 to the general tax rate.
- The total debt servicing cost, including area rated debt servicing, makes up 8.5% of the total budget.

<b>2020-2021</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
BFD - Major Repairs - Pumper /Tanker 4	\$ 3,089	\$ 114	\$ 3,203
BFD - Maxi Force Airbag Set	\$ 803	\$ 218	\$ 1,021
HFD - Command Scene Lights	\$ 2,751	\$ 380	\$ 3,131
HFD - Maxi Force Airbag Set	\$ 803	\$ 218	\$ 1,021
Sports Complex	\$ 83,676	\$ 45,146	\$ 128,822
SWH - Rescue 32	\$ 15,422	\$ 7,991	\$ 18,341
BFD 2 - Building Generator	\$ 15,552	\$ 724	\$ 16,276
BFD 2 - Pumper/Tanker	\$ 63,082	\$ 2,938	\$ 66,019
Consolidation Employment Cost	\$ 23,492	\$ 1,094	\$ 24,586
SFD - Light Rescue Utility	\$ 14,230	\$ 663	\$ 14,893
SWH - Ventilation	\$ 2,285	\$ 106	\$ 2,392
WFD - Aerial 4	\$ 93,350	\$ 4,347	\$ 97,698

<b>2021-2022</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Loaders Replacement	\$ 3,030	\$ 19,234	\$ 36,786
HFD - Fire Hall Replacement	\$ 127,015	\$ 5,915	\$ 132,930
Recreation Property Opportunities	\$ 4,859	\$ 226	\$ 5,085
Sports Complex Parking	\$ 10,495	\$ 489	\$ 10,984
Highland & Churchhill - Windsor Road Renewal	\$ 29,912	\$ 1,393	\$ 31,305

<b>2022-2023</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
BFD 1 - Extrication Tools, Batteries, & Charges	\$ 10,705	\$ 499	\$ 11,204
BFD 1 & 2 - Radios (4 Radios)	\$ 4,268	\$ 199	\$ 4,467
BFD 2 - Boiler Replacement	\$ 4,093	\$ 191	\$ 4,283
HFD - 100' Quint (to replace Engine 11)	\$ 130,786	\$ 6,091	\$ 136,877
HFD - SCBA	\$ 5,116	\$ 238	\$ 5,354
Replace 2006 Sidewalk Machine with Flail Mower	\$ 30,293	\$ 1,411	\$ 31,704

2023-2024	Principal	Interest	Total
HFD - Rear Parking Lot	\$ 6,099	\$ 284	\$ 6,383
HFD - Waterproofing Truck Bay Wall	\$ 3,990	\$ 186	\$ 4,176
HFD - Thermal Imaging Cameras	\$ 3,073	\$ 143	\$ 3,216
HFD - Master Intake Valve Repair (Truck 21)	\$ 1,330	\$ 62	\$ 1,392
BFD2 - Scan Light & Winch	\$ 4,328	\$ 202	\$ 4,529
SWH - SCBA Bottles	\$ 3,916	\$ 182	\$ 4,099
SWH - APX 4000 Portables with Mic	\$ 1,721	\$ 80	\$ 1,802
WFD - Rescue 4	\$ 82,970	\$ 3,864	\$ 86,834
Brooklyn Civic Center Replacement Roof	\$ 41,823	\$ 1,948	\$ 43,771
Riverview Road - Hantsport Road Renewal	\$ 31,439	\$ 1,464	\$ 32,903
Albert Street & College Road - Windsor Road Renewal	\$ 90,934	\$ 4,235	\$ 95,169
Traffic Control @ Wentworth/Payzant	\$ 108,010	\$ 5,030	\$ 113,040
Windsor Stormwater Cunnabel Creek	\$ 32,181	\$ 1,499	\$ 33,679
Replace 2011 Salt/Plow Dump Truck	\$ 15,071	\$ 702	\$ 15,773
<b>Subtotal</b>	<b>\$ 1,105,994</b>	<b>\$ 119,703</b>	<b>\$ 1,235,148</b>

### Police Protection

The Municipality is a participant in the Municipal Policing Services Agreement which is a contract between the Province of Nova Scotia and the RCMP. Under this agreement, the Municipality pays 90% of the cost of an officer (boots on the street) and the province covers the difference. DNA testing is not covered under this agreement and the Municipality pays an annual fee to the RCMP for this service.

- The cost for RCMP services is up 5.4% from 2022-23, and is area rated 70% to area rate 1 and 30% to area rate 3.
- The DNA testing expense increased 13% from 2022-23.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
RCMP	\$ 5,337,544	\$ 4,917,331	\$ 5,127,438	\$ 5,209,472	\$ 5,491,910	5.4%
Other (DNA Testing)	\$ 11,418	\$ 13,314	\$ 12,366	\$ 11,500	\$ 13,000	13.0%
<b>Subtotal</b>	<b>\$ 5,348,962</b>	<b>\$ 4,930,645</b>	<b>\$ 5,139,803</b>	<b>\$ 5,220,972</b>	<b>\$ 5,504,910</b>	<b>5.4%</b>

### Law Enforcement

This is the mandatory transfer to the province for correctional services.

- This mandatory payment represents \$0.0135 on the general tax rate.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Transfer to Correctional Services	\$ 248,531	\$ 252,159	\$ 250,345	\$ 251,281	\$ 251,281	0.0%
<b>Subtotal</b>	<b>\$ 248,531</b>	<b>\$ 252,159</b>	<b>\$ 250,345</b>	<b>\$ 251,281</b>	<b>\$ 251,281</b>	<b>0.0%</b>

### Fire Protection

Represents the combined budgets of all fire services that provide fire protection in the West Hants area. Fire budgets for each of the fire services are presented individually to Council by the Fire Chief or appointed representative. Detailed budgets are provided in **Appendices 2-9**.

The amount for water supply and hydrants is ordered by the Utility and Review Board (UARB) through the various water utility rate hearings.

- Water Supply and Hydrants costs have increased based on UARB orders.
- Municipal Fire Services budget has increased by 8.9%.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Fire Fighting Service	\$ 714,763	\$ 613,191	\$ 663,977	\$ 1,448,486	\$ 1,576,918	8.9%
Water Supply & Hydrants	\$ 1,366,403	\$ 860,282	\$ 1,113,342	\$ 1,074,303	\$ 1,106,532	3.0%
<i>Subtotal</i>	<i>\$ 2,081,166</i>	<i>\$ 1,473,473</i>	<i>\$ 1,777,319</i>	<i>\$ 2,522,789</i>	<i>\$ 2,683,450</i>	<i>6.4%</i>

## Public Safety

West Hants Ground Search and Rescue is a line item within the budget at the past level of grant support, plus a one-time additional \$20,000 for the purpose of purchasing uniforms for the volunteers.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Grants	\$ 13,500	\$ 7,500	\$ 10,500	\$ 7,500	\$ 7,500	0.0%
West Hants Ground Search and Rescue	\$ 7,075	\$ 8,500	\$ 7,788	\$ 8,500	\$ 28,500	235.3%
<i>Subtotal</i>	<i>\$ 20,575</i>	<i>\$ 16,000</i>	<i>\$ 18,288</i>	<i>\$ 16,000</i>	<i>\$ 36,000</i>	<i>125.0%</i>

## Housing

Under the municipal service exchange, West Hants Regional Municipality is responsible to share in the cost of any operating deficits incurred by the Regional Housing Authority. The municipal contribution is to help offset costs related to maintaining public housing in the region.

- There is an increase to this item expected for 2023-24 based on reports from the Regional Housing Authority.
- This payment represents \$0.0115 on the general tax rate.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Deficit of Regional Housing Authority	\$ 90,605	\$ 128,139	\$ 109,372	\$ 195,000	\$ 215,000	10.3%
<i>Subtotal</i>	<i>\$ 90,605</i>	<i>\$ 128,139</i>	<i>\$ 109,372</i>	<i>\$ 195,000</i>	<i>\$ 215,000</i>	<i>10.3%</i>

## Community Development

The Municipality is a partner in several community-based initiatives including Valley Regional Economic Network (REN), Valley Community Fibre Network (VCFN), and Municipal Climate Change Adaptation Committee (MCCAP).

- The annual deficit of the VCFN is shared by its members. It is anticipated to remain at current levels until additional leases are added to generate more revenue for the organization.
- West Hants Regional Municipality has withdrawn the notice given to Valley REN regarding leaving the service and has agreed to stay on.
- MCCAP Workplan is funding to support initiatives from motions of the MCCAP committee.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Valley REN	\$ 67,501	\$ 67,501	\$ 67,501	\$ 68,000	\$ 68,000	\$ 68,000	0.0%
VCFN	\$ 7,808	\$ -	\$ 3,904	\$ 8,000	\$ 3,360	\$ 3,360	-58.0%
MCCAP	\$ -	\$ -	\$ -	\$ 74,680	\$ 105,300	\$ 105,300	41.0%
Hants Shore Community Health Centre	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	100.0%
<i>Subtotal</i>	<i>\$ 75,309</i>	<i>\$ 67,501</i>	<i>\$ 71,405</i>	<i>\$ 150,680</i>	<i>\$ 226,660</i>	<i>\$ 226,660</i>	<i>50.4%</i>

## Industrial Park

Industrial Park agreement for expenses related to lighting and snow removal services for parts of the Windsor-West Hants Industrial Park. It is not anticipated to change for 2023-24.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Other- Lights	\$ 3,639	\$ 3,707	\$ 3,673	\$ 3,600	\$ 4,400	\$ 4,400	22.2%
<i>Subtotal</i>	<i>\$ 3,639</i>	<i>\$ 3,707</i>	<i>\$ 3,673</i>	<i>\$ 3,600</i>	<i>\$ 4,400</i>	<i>\$ 4,400</i>	<i>22.2%</i>

## Cultural Buildings and Facilities

These non-department expenses are made up of a mandatory transfer to the Annapolis Valley Regional Library and expenses for Windsor and Hantsport Library. The Hantsport Library is a service that was supported by the former Town of Hantsport, through agreements and motions of Town Council. West Hants Regional Municipality retains ownership of the library building and costs associated with maintenance and repairs must continue to be funded.

- Costs for the Hantsport Library have increased, and the 2023-24 estimates are reflective of this. This increase is attributed to building maintenance, and increased power and insurance costs.
- Costs for the Windsor Library have increased, and the 2023-24 estimates are reflective of this. This increase is attributed to building maintenance, and increased power and insurance costs.
- The Regional Library contribution has increased for 2023-24, contributions are based on population. This contribution to the Regional Library represents \$0.0066 on the general tax rate.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Windsor Library	\$ 36,626	\$ 37,824	\$ 37,225	\$ 30,596	\$ 33,763	\$ 33,763	10.4%
Hantsport Library	\$ 18,980	\$ 21,741	\$ 20,361	\$ 16,720	\$ 17,589	\$ 17,589	5.2%
Transfers to Regional Library	\$ 119,543	\$ 119,543	\$ 119,543	\$ 123,000	\$ 126,690	\$ 126,690	3.0%
<i>Subtotal</i>	<i>\$ 175,149</i>	<i>\$ 179,108</i>	<i>\$ 177,128</i>	<i>\$ 170,316</i>	<i>\$ 178,042</i>	<i>\$ 178,042</i>	<i>4.5%</i>

## Appropriations to Regional School Boards

Mandatory transfers to the school board to cover the costs of education in the region. West Hants Regional Municipality's direct share is based on the Uniform Assessment (UA) total provided by the province and multiplied by 0.003048. Under the dissolution order, the former Town of Hantsport maintains an inter-municipal agreement that uses a similar formula as above but combines the total cost of education among Kings County and the Towns of Wolfville, Kentville and Berwick. The formula uses the number of students attending the

schools and determines the education cost based on the weighted percentage of students in each area.

- A lift in the UA and an inclusion of the inter-municipal agreement has led to an overall increase of 6.8%.
- The mandatory contribution to Regional School Boards represents \$0.2677 on the general tax rate.

	ACTUALS			BUDGET	BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	
Mandatory Contribution	\$ 4,360,800	\$ 4,623,048	\$ 4,491,924	\$ 4,680,803	\$ 5,000,882	6.8%
<i>Subtotal</i>	<i>\$ 4,360,800</i>	<i>\$ 4,623,048</i>	<i>\$ 4,491,924</i>	<i>\$ 4,680,803</i>	<i>\$ 5,000,882</i>	<i>6.8%</i>

### Internal Transfers

Budgeted and non-budgeted transfers to and from internal reserves. Unbudgeted transfers from reserves are typically a result of unanticipated costs that occur in the year.

- 5% Fund supports recreation equipment, land acquisition, and park development in West Hants.
- Carryover Reserve is the amount previously approved in 2022-23, for projects that were not able to be completed in 2022-23, and funding was carried over to 2023-24.
- Consolidation and Transition Funding are transfers of funding to cover operational costs as part of the funding agreements with the Province of Nova Scotia.
- The Hantsport Infrastructure Reserve will allow Hantsport to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Windsor Infrastructure Reserve will allow Windsor to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Smoothing Reserve will be used to offset the impact of the loss of equalization funds over the next 2 years.
- Proposed contribution to regional capital and operating reserves is \$1,405,769.

	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
<i>General Rate</i>						
MCCAP	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0.0%
Boundary Reserve	\$ -	\$ -	\$ -	\$ 12,250	\$ 12,250	0.0%
Election Reserve	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
Safe Restart Funding Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Hantsport Transition Reserve	\$ -	\$ -	\$ -	\$ (40,593)	\$ (17,663)	0.0%
RCMP Reserve	\$ -	\$ -	\$ -	\$ (250,000)	\$ -	-100.0%
Consolidation Reserve	\$ -	\$ -	\$ -	\$ (150,000)	\$ -	-100.0%
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Fund	\$ -	\$ -	\$ -	\$ 485,000	\$ 818,519	68.8%
Asset Retirement Obligation Reserve	\$ -	\$ -	\$ -	\$ -	\$ 146,320	100.0%
<i>West Hants Rate</i>						
Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Reserve	\$ -	\$ -	\$ -	\$ (219,000)	\$ -	-100.0%
RCMP Reimbursement Province	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5% Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Hantsport Rate</i>						
Hantsport Smoothing (AR)	\$ -	\$ -	\$ -	\$ (60,030)	\$ (60,030)	0.0%
Hantsport Infrastructure Reserve	\$ -	\$ -	\$ -	\$ 338,250	\$ 275,000	-18.7%
Hantsport Pension Liability	\$ -	\$ -	\$ -	\$ (17,000)	\$ (18,020)	6.0%
<i>Windsor Rate</i>						
Operating Reserve	\$ -	\$ -	\$ -	\$ (305,389)	\$ -	-100.0%
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Windsor Infrastructure Reserve	\$ -	\$ -	\$ -	\$ 273,300	\$ 225,000	-17.7%
Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Transfer to Reserves</i>	\$ 306,120	\$ 934,642	\$ 620,381	\$ 141,788	\$ 1,456,376	927.2%

## Non-Departmental Area Rates

### Debt Servicing

Area rate debt servicing relates to debt through MFC that has been brought over from the former Town of Hantsport, Municipality of West Hants, and Town of Windsor. This will gradually decline as the loans are reduced.

#### WEST HANTS

DEBT CHARGES (Area Rate 1)	Principal	Interest	Total
Falmouth STP - Phase 1	\$ 54,000	\$ 5,283	\$ 59,283
Falmouth STP - Phase 2	\$ 37,667	\$ 5,926	\$ 43,593
Fire Truck	\$ 218,603	\$ 20,972	\$ 239,575
Rescue Pumper Fire Truck & Aerial Fire Truck	\$ 154,000	\$ 25,700	\$ 179,700
Fire Truck Chassis and Pumper Fire Truck	\$ 59,700	\$ 8,553	\$ 68,253
Brooklyn Fire - Station 2	\$ 49,944	\$ 34,697	\$ 84,641
HFD Breathing Apparatus	\$ 16,500	\$ 503	\$ 17,003
Supply Track Mini-Excavator	\$ 18,754	\$ 838	\$ 19,592
BFD 1 & 2 - Radios	\$ 2,446	\$ 337	\$ 2,783
Brooklyn Fire Dept & Civic Centre Complex	\$ 89,000	\$ 24,124	\$ 113,124
Subtotal	\$ 700,614	\$ 126,934	\$ 827,548

#### HANTSPORT

DEBT CHARGES (Area Rate 2)	Principal	Interest	Total
2010 Prince Street Sewer	\$ 17,200	\$ 2,069	\$ 19,269
Fire Hall Roof	\$ 4,500	\$ 222	\$ 4,722
Subtotal	\$ 21,700	\$ 2,292	\$ 23,992

**WINDSOR**

<b>DEBT CHARGES (Area Rate 3)</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Wiley - (pav/curb/sidewalk)	\$ 9,507	\$ 242	\$ 9,749
Paving	\$ 5,073	\$ 287	\$ 5,360
WB Stephens (HVAC)	\$ 42,240	\$ 3,553	\$ 45,793
WB Stephens Roof Replacement	\$ 11,620	\$ 656	\$ 12,276
Stannus & Grey Street (sanitary/storm)	\$ 10,271	\$ 3,739	\$ 14,010
Stannus/Grey Street (pav/curb/sidewalk)	\$ 16,099	\$ 5,861	\$ 21,960
Wentworth Road - Road Phase 3	\$ 94,609	\$ 34,442	\$ 129,051
Wentworth Road - Sewer Phase 3	\$ 19,105	\$ 6,955	\$ 26,060
Wentworth Road - Storm Sewer Phase 3	\$ 20,801	\$ 7,573	\$ 28,374
Sewer Treatment Plant	\$ 181,574	\$ 86,571	\$ 268,145
Subtotal	\$ 410,899	\$ 149,877	\$ 560,776

**Other Services**

The Hantsport Food Bank is a service that was supported by the former Town of Hantsport, through agreements and motions of Town Council. West Hants Regional Municipality retains ownership of the food bank building and costs associated with maintenance and repairs must continue to be funded. See **Appendix 21** for a more detailed version of the budget.

- The 2023-24 budget sustains the level of building maintenance, cleaning costs, and staff costs as previous years.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Food Bank Building	\$ 4,857	\$ 11,279	\$ 8,068	\$ 14,040	\$ 6,490	-53.8%
Subtotal	\$ 4,857	\$ 11,279	\$ 8,068	\$ 14,040	\$ 6,490	-53.8%

## Office of the Chief Administrative Officer Budgets

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### Overview

The Chief Administrative Officer (CAO) is responsible for the overall management and delivery of Municipal services as set out by Council. The CAO is responsible for the establishment of departments and positions within the Municipality. The CAO has direct responsibility and oversight of the Office of Administration, Dangerous and Unsightly Matters, Council Support, General Grants, Emergency Management Office (EMO), Police, Fire and Emergency Services, and Marketing and Communication.

The role of the Chief Administrative Officer is to provide advice to Council and carry out the strategic directives of Council.

### **Staffing Levels within the CAO Budget: 4** (one new addition for 2023-24)

CAO (1)

Municipal Operations Supervisor and Emergency Management Coordinator (1)

Executive Assistant (1)

HR Specialist (1)

### **Council Structure: 11 Electoral Districts** – No changes in the number of Councilors

Mayor (1)

Deputy Mayor (1)

Councilors (10)

### Council Support

Administrative support is provided to Council for various committee meetings. Support provided includes scheduling and attending meetings, preparing agendas, recording, taking, and transcribing minutes, and drafting correspondence for the Mayor and CAO.

### Executive Assistant

The Executive Assistant is responsible for the custody and maintenance of the Municipality's official records and history, coordinating the conduct of Council meetings and elections, oversight and safekeeping of all Council and administrative policies, by-laws, resolutions and agreements or contracts. The Executive Assistant also acts as the Returning Officer for special and regular elections.

### Office of the CAO Budget Highlights

See **Appendix 10** for detailed and complete versions of the budget provided below.

- The addition of a HR Specialist has resulted in an increase in salary costs for the Office of the CAO Department.

**Office of the CAO Budget Summary  
2023-24**

EXPENSES	BUDGET 2022-2023	BUDGET 2023-2024	VARIANCE
<b>Legislation</b>			
Mayor	\$ 60,029	\$ 61,700	2.8%
Council	\$ 350,135	\$ 365,200	4.3%
Other Legislative Expenses	\$ 28,000	\$ 29,000	3.6%
<b>Total Legislation</b>	<b>\$ 438,165</b>	<b>\$ 455,900</b>	<b>4.0%</b>
<b>Office of the CAO</b>			
Salaries	\$ 345,775	\$ 422,200	22.1%
Mileage	\$ 2,500	\$ 2,500	0.0%
Training & Development	\$ 11,000	\$ 13,000	18.2%
Professional Services	\$ 50,000	\$ 70,000	40.0%
<b>Total Office of the CAO</b>	<b>\$ 409,275</b>	<b>\$ 507,700</b>	<b>24.0%</b>

**Area Rates (West Hants)**

- The projected costs for the former Clerk/Treasurer pension.

**Area Rates (Hantsport)**

- The projected costs for the former Clerk/Treasurer pension are netted out to \$0 with the transfer of funds from the established liability as the payment is expected to end in 2026.

**Area Rates (Windsor)**

- The projected costs for the former Clerk/Treasurer pension increased by cost of living of 7.6%, required by pension agreement.

<b>West Hants Area Rate</b>	<b>BUDGET 2022-2023</b>	<b>BUDGET 2023-2024</b>	<b>VARIANCE</b>
Former CAO Pension	\$ 16,000	\$ 16,050	0.3%
<b>Total West Hants Exp</b>	<b>\$ 16,000</b>	<b>\$ 16,050</b>	<b>0.3%</b>

<b>Hantsport Area Rate</b>	<b>BUDGET 2022-2023</b>	<b>BUDGET 2023-2024</b>	<b>VARIANCE</b>
Former CAO Pension	\$ 17,000	\$ 18,020	6.0%
<b>Total Hantsport Exp</b>	<b>\$ 17,000</b>	<b>\$ 18,020</b>	<b>6.0%</b>

<b>Windsor Area Rate</b>	<b>BUDGET 2022-2023</b>	<b>BUDGET 2023-2024</b>	<b>VARIANCE</b>
Former CAO Pension	\$ 44,552	\$ 47,938	7.6%
<b>Total Windsor Exp</b>	<b>\$ 44,552</b>	<b>\$ 47,938</b>	<b>7.6%</b>

### Emergency Measures Organization

The Protective Services Coordinator, reporting to the CAO, is responsible for developing and maintaining overall emergency management plans for the Municipality; assisting municipal departments and non-government agencies and volunteers to develop plans and procedures which complement the EMO plan; and to ensure all equipment is fully functional and ready for use.

### REMO Budgets Highlights

See **Appendix 11** for detailed and complete versions of the budget provided below.

- Costs relating to COVID-19, have decreased in 2023-24, however an increase in support for local emergency groups has been added to this line item.

#### EMO Budget Summary 2023-24

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Staff Salaries & Benefits	\$ 13,550	\$ 13,940	2.9%
Equipment Purchase and Operation	\$ 29,780	\$ 30,380	2.0%
<b>Total Expenses</b>	<b>\$ 43,330</b>	<b>\$ 44,320</b>	<b>2.3%</b>

## Financial Services Budgets

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### Overview

Financial Services is made up of 12 employees who are responsible for the overall management and direction of Municipal financial affairs. This includes over \$30 million in operational revenues and \$24 million in budgeted capital costs. Financial Services coordinates the preparation of budgets, financial analysis, annual reporting and audit, and the day-to-day transactions of the Municipality. In addition, Financial Services oversees the finances of the Municipal Water Utilities, with a combined operational budget of \$4.4 million.

Information Technology (IT) is a general administrative service made up of one (1) employee and one (1) consultant. IT is responsible for the maintenance, implementation, and purchasing of IT needs for Municipal operations.

In 2023-24 Financial Services will continue its efforts to improve organizational effectiveness, through advanced mentorship for the whole department. Along with IT, Financial Services will be establishing new procedures regarding internal payables and work on combining financial policies and by-laws. In partnership with Public Works, Financial Services will be finalizing the review of Utility rates, through a rate study.

Financial Services, with the assistance of the Public Works' asset management team have implemented the historical calculations for the new Public Sector accounting standard 3280 Asset Retirement Obligations. This will be an ongoing change in the reserves and capital accounts related to any new assets purchase, which may have a legal or contractual requirement for West Hants Regional Municipality to retire the item at the end of its useful life.

IT will continue to streamline municipal function through the added use of cloud software. IT will continue increasing cybersecurity awareness and introduce additional measures to increase network security.

### 2023-24 Proposed Budgets

Budget summaries are provided below. See **Appendices 13-14** for detailed and complete versions of the budgets.

### Financial Services Budget Highlights

- Training and Development is reflective of a year with reduced membership fees due to staff members being on leave.
- Audit costs increase in 2023-24 based on the contracted annual increase agreed to in the 5-year contract with Kent & Duffett.

**Finance Budget Summary  
2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salaries	\$ 938,682	\$ 946,100	0.8%
Mileage	\$ 3,000	\$ 3,000	0.0%
Training & Development	\$ 11,500	\$ 10,500	-8.7%
Audit	\$ 20,257	\$ 30,460	50.4%
Financial Services Charges	\$ 30,100	\$ 30,100	0.0%
Other	\$ 750	\$ 500	-33.3%
<b>Total Finance Department</b>	<b>\$ 1,004,289</b>	<b>\$ 1,020,660</b>	<b>1.6%</b>

**Taxation**

Costs associated with tax reductions provided for under various Municipal policies and by-laws.

**Tax Budget Summary  
2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Taxation	\$ 130,398	\$ 185,340	42.1%
<b>Total Tax</b>	<b>\$ 130,398</b>	<b>\$ 185,340</b>	<b>42.1%</b>

**Other General Administration Services**

Other General Administration Services is comprised of several administrative services that are required to run the Municipality.

- Office Administration is made up of office supplies, postage, secure shredding, printing services, and other office related supplies.
- Other is made up of staff appreciation, Occupational Health and Safety committee, and other general services (geotechnical, land surveys, and accessibility programming). This line has increased with the addition of a land matters professional services account.
- Assessment services provided by PVSC have increased by \$1,877 over last year.
- Insurance has increased with a projection from our insurer of 17%.

**Other General Admin Budget Summary  
2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Office Administration	\$ 117,891	\$ 120,335	2.1%
IT Operations	\$ 476,790	\$ 452,620	-5.1%
Election	\$ -	\$ 1,500	0.0%
Insurance	\$ 207,588	\$ 242,900	17.0%
PVSC Charge	\$ 330,544	\$ 332,421	0.6%
Communications	\$ 38,000	\$ 41,695	9.7%
Other	\$ 20,500	\$ 39,000	90.2%
<b>Total General Admin</b>	<b>\$ 1,191,313</b>	<b>\$ 1,230,471</b>	<b>3.3%</b>

### Overview

The Planning and Development Department is responsible for:

- Administering land use, heritage, and building by-laws and regulations approved by Council and administering or enforcing other by-laws as directed by Council;
- Helping Council develop and change land use and heritage policies and regulations;
- Creating maps and mapped information for all departments; and
- Projects in relation to the Municipal Climate Change Action Plan (MCCAP) Committee.

The first land use regulations were in place in Windsor and a portion of West Hants in 1976; by 1994 regulations were in place throughout both Municipal units. Development permits issued by the Development Officer are for “as-of-right” development: development Council has identified in the Land Use By-laws as permitted. On occasion there are matters which Council did not consider in the documents and owners may apply for an amendment to one of the Municipal Planning Strategies and/or the Land Use By-laws to accommodate a requested change. This must then be considered by planning staff, the Planning and Heritage Advisory Committee (PAC/HAC) and Council using the Public Participation Program Policy. This process is also used when Council considers a development agreement for a specific use.

The Planning and Development Department is also responsible for the Civic Addressing By-law (2020) and administering the Heritage Property By-law (2021). Provision within this budget is again made for the application of the Heritage Grant fund to cover all municipally registered heritage properties.

The Department also responds to all applications and inquiries, updates material on the website, and provides support to the Regional Emergency Measures Organization (REMO), the Municipal Climate Change Action Plan (MCCAP) Committee and the three watershed committees.

### 2023-24 Proposed Budget

The budget estimate includes funds for development contingencies to ensure enough funding is available for unanticipated items such as costs associated with the planning document review and major development applications. Large-scale and complex developments can have a substantial impact on the department budget, necessitating legal opinions, increased staff time or consulting expertise. Budget summaries are provided below. See **Appendix 15** for a detailed and complete version of the budget.

Revenue generated by the Planning and Development Department through application fees for development permits and building permits and development agreements, document amendments and plans of subdivision goes into general revenue. Although this revenue does not show up in the Planning and Development Department budget, it does help offset expenditures.

### *Planning and Development Budget Highlights*

- Administration has increased from 2022-23 due to an expected increase in mandated communication related to the volume of development in our region.
- Staff Development has increased this year, reflective of a year with conferences and courses fully opening.

#### **Planning and Development Budget Summary 2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 773,656	\$ 791,900	2.4%
Mileage	\$ 1,000	\$ 1,000	0.0%
Staff Development	\$ 6,850	\$ 12,000	75.2%
Administration	\$ 17,400	\$ 28,500	63.8%
Professional Services	\$ 8,000	\$ 8,800	10.0%
Dev Contingency/HAAC/HGP	\$ 1,000	\$ 1,000	0.0%
<b>Total Dev Services Expenses</b>	<b>\$ 807,906</b>	<b>\$ 843,200</b>	<b>4.4%</b>

### *Building Inspection*

The Building Code Act By-law (2020) requires permits be obtained for anything specified in the Nova Scotia Building Code (NSBC) Regulations with additional specific local regulations. For each building permit issued, inspections and re-inspections must be carried out to ensure construction meets the requirements of the NSBC.

The System of Municipal Fire Inspections Policy (2020) also requires inspections of specific types of buildings on a schedule established in the Policy.

### *Building Inspection Budget Highlights*

- Staff Development has increased this year, as staff members are now able to, and required to, attend training and conferences that have been cancelled in the past number of years.
- Fleet Costs have decreased this year, as the electric vehicle previously approved in 2022-23 is unable to be leased and has not moved to the capital budget.

**Building Inspection Budget Summary  
2023-24**

EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salary & Benefits	\$ 345,262	\$ 380,800	10.3%
Mileage	\$ 4,615	\$ 2,550	-44.7%
Staff Development	\$ 14,740	\$ 15,600	5.8%
Administration	\$ 15,182	\$ 14,280	-5.9%
Fleet Costs	\$ 20,860	\$ 20,700	-0.8%
<b>Total Building Inspection Expenses</b>	<b>\$ 400,659</b>	<b>\$ 433,930</b>	<b>8.3%</b>

**By-Law Enforcement and Dangerous and Unsightly**

By-law Enforcement Officers respond to all by-law complaints, including those made under the Dog By-law, Illegal Dumping and Dangerous and Unsightly complaints. See **Appendix 12** for a more detailed version of the budget.

**By-Law Budgets Highlights**

- Mileage & Fleet has increased primarily due to the increased cost of fuel.
- Administration has increased to allow for the replacement of officer uniforms.

**By-Law Budget Summary  
2023-24**

EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salary & Benefits	\$ 144,789	\$ 149,300	3.1%
Mileage & Fleet	\$ 13,350	\$ 16,500	23.6%
Staff Development	\$ 5,102	\$ 3,400	-33.4%
Administration	\$ 6,654	\$ 8,410	26.4%
Protective Services	\$ 10,706	\$ 9,500	-11.3%
<b>Total Expenses</b>	<b>\$ 180,600</b>	<b>\$ 187,110</b>	<b>3.6%</b>

**MCCAP**

The Municipal Climate Change Action Plan Committee is the responsibility of the Planning and Development Department. To carry out the work identified by MCCAP and approved by Council in the workplan and local action plan, a student was hired for the 2022 summer term and a second individual was hired for a one-year term ending in June 2023. Full-time employment of an individual to support this work is proposed in this 2023-24 budget.

### MCCAP Budgets Highlights

- A full-time permanent employee to work on action items to reduce WHRM corporate and community emissions by 45% by 2030.
- An allocated amount of funding for the employee to use to apply for external opportunities to further work on these action items.

#### MCCAP Budget Summary 2023-24

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 48,180	\$ 71,700	48.8%
Staff Development	\$ -	\$ 1,500	100.0%
Administration	\$ -	\$ 2,100	100.0%
MCCAP Workplan	\$ 26,500	\$ 30,000	13.2%
<b>Total Expenses</b>	<b>\$ 74,680</b>	<b>\$ 105,300</b>	<b>41.0%</b>

### Overview

The West Hants Regional Municipality Community Development Department is comprised of thirteen full-time, three seasonal, and two casual staff. During the past twelve months, upwards of thirty youth were hired part-time to assist in the delivery of this department's programs.

### Recreation Programs

In 2022 the department provided direct structured programming to over 1700 people through summer camps, workshops, swim lessons at the Hants Aquatic Centre, Stroller Fit, Fit for Life, etc. We also partnered with Sport Nova Scotia and Autism Nova Scotia to host try-it events. There were 7613 visits to the Hants Aquatic Centre for public swims, aquafit, lane swim, etc.

We also changed the way we advertise recreation programs as we branded a new recreation brochure (and flipbook link online). Moving forward, we will advertise two seasons: Winter/Spring and Summer/Fall.

The Department hosted the Easter Egg Hunt and Halloween Scavenger Hunt, both at the Irishmans Road Recreation Site. Approximately 300 people attended each of those events. We also hosted Winter Carnival events (free turf time, bouncy castles, free skates, etc.) that were primarily held at the West Hants Sports Complex and welcomed over 1200 people.

The Department continues to be dedicated to creating welcoming and safe environments where everyone can participate in a wide range of recreation opportunities regardless of age, ability, background, and economic status. Our programming focus is to work with citizens, neighbors, and community partners to create "on-ramp" opportunities for community members. Our goal is to give community members the confidence and knowledge to participate in activities, either on their own or with community organizations and businesses.

Our society has changed in this post-COVID era, and we have seen a significant decline in structured recreation program registration (most of which have cost neutral registration fees and a larger time commitment). We have seen participation increase in free (or low cost) active-living-event based programming such as Winter Carnival, Halloween Scavenger Hunt, free family turf time, etc. Therefore, during 2023/24 planning, we will be shifting our primary focus to develop 'workshop' based programming (cost neutral registration fees and less time commitment) and continuing with our very popular active-living-events.

Free equipment loan programs were available to the community, including GPS units, recreational kayaks, paddle boards, snowshoes, traction straps, polar skis, a canoe, adult trikes, hippocampes, Nordic walking poles, skates and helmets, and cross-country skis.

The Department also coordinated the Active Kids Healthy Kids Fund and the Healthy Active Aging Fund to encourage community led programs that support physical activity.

### Recreation Facilities

Jointly, staff were responsible for the ongoing maintenance of thirty-eight municipal recreation parks, two active cemeteries, two non-active cemeteries and various other municipally owned properties.

Over the past year several projects were completed in our parks and recreation facilities including:

- Hobarts Beach - boat launch and parking
- Victoria Park - gazebo and park upgrades
- Windsor Waterside Park - gazebo upgrades
- Windsor Coach House – roof upgrades
- Hants Aquatic Centre - underground pipes were repaired that run from the pumphouse to the pool.
- Windsor Community Centre - the facility continues to be used for community events and activities. An automatic door system is scheduled for installation in early March and was supported with grant funding from the Community Access-Ability Grant Program.
- West Hants Sports Complex - This facility is becoming increasingly busy with public skating, hockey, running, walking, rugby, baseball, soccer, as well as play programs being available to the community. Projects completed within the facility include rubberized track installed, sound system upgrade, net access door installed, privacy glass for the community room, and the purchase of additional tables and chairs.

Capital projects that were not able to be completed due to lack of funding, lack of staff or contractor resources include: Windsor Skate Park upgrades and drainage project at Elmcroft Park.

A Beautification and Streetscaping grant was approved which enhanced our ability to support work at Victoria Park and supported the purchase of new community waste stations.

### Community Economic Development

The Visitor Information/Welcome Centre was open from May through to October with grant funding secured through the Tourism Association of Nova Scotia and Community Services. Staff built regional databases of local attractions and accommodations to be used for 2022 tourism promotion.

Community Economic Development staff continued to work cooperatively with other departments to attract and assist new businesses in the community and to promote our communities as a welcoming tourist destination. Staff also have been working closely with other departments with respect to land development and sales.

The Department supported the provision of community programs, services and special events and worked to promote the region. The Garlic Fest event was held in September in partnership with Makers Studio in Windsor and welcomed thousands of people to the community for this one-day event. Various parades and community activities were also supported including the Christmas festivities in Hantsport and Windsor.

The Inspire West Hants Facebook page was launched as a place to share everything that makes West Hants an amazing place to live, work and play. The launch of our “Farmer Friday” series, promoting community farmers, was well received.

Staff supported physician recruitment and Screen NS tours. Staff also support internal and external committees and groups such as MCCAP, Active Transportation, Communications, Hants Community Health, Windsor Township, Avon Chamber of Commerce, EMO, Special Events, West Hants Senior Games, Family Resource Centre, Schools Plus.

### Volunteer Recognition

The annual volunteer awards event was held at the Brooklyn Civic Centre in September, and we recognized sixteen volunteers along with the Hantsport and Area Food Bank. The Provincial Representative Volunteer for the region was Juanita “Wheet” Wilcox from Hantsport and the Community Business Appreciation Award recipient was Hantsport Home Hardware.

### Banner Program Partnerships

The Department continues to partner with the Windsor Legion and the Hantsport Historical Society with the banners installed in each community.

## Grants and Contributions

In 2022, community groups and organizations were supported through Grants and Contributions by way of direct financial support or in-kind contributions, and when combined totaled approximately \$326,372.

## **2023-2024 Proposed Budgets**

Budget summaries are provided below. See **Appendix 16** for a more detailed version of the budget.

### **Community Development Budget Highlights**

- Grants and Contributions Policy RCOFN-012.00, *“The total of the amounts paid for grants in a fiscal years’ operating budget will not normally exceed one- and one-half percent (1.5%) of the taxes for general municipal purposes levied by the municipality. Groups can also make application under the Grants and Contributions program for Recreation Facility Capital Investment Project Grants for up to 50% to a maximum of \$50,000.”*
- There is a proposed lease for an additional mower is attributed to the increase in Parks and Grounds.
- Salary and benefits are included in the Parks and Grounds budget to support staff costs. With this increase we expect improvements to community beautification, service levels, and standard of care.
- The 2023-24 planning year will also see the introduction of the *Inspire West Hants Fund* which will provide financial assistance to community members living in the West Hants Regional Municipality who, due to lack of funds, are not able to participate in recreation opportunities. We anticipate this will be funded through community and business contributions/donations and supported annually through the Community Development budget.
- Proposed funding increase to the Downtown Development Societies to support a dedicated staff position in Windsor and Hantsport, under Community Economic Development.
- Increase in operational costs associated with advertising, branding and communications.

**Community Development Budget Summary  
2023-24**

<b>General Rate Revenue</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Recreation Programs	\$ 178,200	\$ 142,875	-19.8%
Swimming Pool	\$ 88,983	\$ 76,500	-14.0%
Parks & Grounds	\$ 12,000	\$ 9,000	-25.0%
Community Centre (Windsor)	\$ 37,365	\$ 35,500	-5.0%
Community Centre (Brooklyn)	\$ 1,500	\$ -	-100.0%
Sports Complex	\$ 494,910	\$ 557,970	12.7%
Welcome Centre	\$ 15,000	\$ 5,000	-66.7%
Community Economic Development	\$ 7,000	\$ 12,000	71.4%
<i>Total General Rate Revenue</i>	<i>\$ 834,958</i>	<i>\$ 838,845</i>	<i>0.5%</i>

<b>HMCC Area Rate Revenue</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
HMCC	\$ 90,349	\$ 100,735	11.5%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 90,349</i>	<i>\$ 100,735</i>	<i>11.5%</i>
<b>Total Revenue</b>	<b>\$ 925,307</b>	<b>\$ 939,580</b>	<b>1.5%</b>

<b>General Rate Expenses</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Recreation Administration	\$ 360,035	\$ 373,450	3.7%
Recreation Programs	\$ 411,868	\$ 469,200	13.9%
Parks & Grounds	\$ 440,502	\$ 480,989	9.2%
Swimming Pool	\$ 160,778	\$ 168,370	4.7%
Community Centre (Windsor)	\$ 176,120	\$ 181,640	3.1%
Community Centre (Brooklyn)	\$ 17,000	\$ 13,800	-18.8%
Sports Complex	\$ 590,106	\$ 621,650	5.3%
Welcome Centre	\$ 34,908	\$ 37,100	6.3%
Community Economic Development	\$ 273,671	\$ 367,550	34.3%
Grants	\$ 119,000	\$ 123,000	3.4%
<i>Total General Rate Expenses</i>	<i>\$ 2,583,988</i>	<i>\$ 2,836,750</i>	<i>9.8%</i>

<b>HMCC Expenses</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
HMCC - Grant	\$ 35,074	\$ 35,000	100.0%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 35,074</i>	<i>\$ 35,000</i>	<i>100.0%</i>

<b>HMCC Area Rate Expenses</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
HMCC - Area Rate	\$ 90,349	\$ 100,735	11.5%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 90,349</i>	<i>\$ 100,735</i>	<i>11.5%</i>
<b>Total Expenses</b>	<b>\$ 2,709,411</b>	<b>\$ 2,972,484</b>	<b>9.7%</b>

### Cemetery Budget Highlights – Area Rate

The Riverbank Cemetery in Hantsport receives supplemental funding through the Hantsport area rate. The Maplewood Cemetery in Windsor receives supplemental funding through the Windsor area rate. These funds are used to provide maintenance and upkeep services for the cemetery. Operational budget items include one Cemetery Services Coordinator to manage lots and complete grounds maintenance. Seasonal summer staff are also hired to assist with grounds maintenance in both cemeteries.

#### Burial Information April 1, 2022 – February 22, 2023

<b>Maplewood Cemetery</b>	
2022-23	45 Burials (11 Full, 34 Cremations)
Total lots sold in 2022/2023	11 Full Lots 2 Half Lots (Cremation)
<b>Riverbank Cemetery</b>	
2022-2023	16 Burials (6 Full, 10 Cremations)
Total lots sold in 2022/2023	7 Full Lots 1 Half lot (Cremation)

Approximate number of lots remaining in each cemetery:

<b>Riverbank Cemetery</b>	<b># Of Lots Remaining</b>	<b>Remaining land suitable for burials</b>
Full burial plots 4' x 10' (surveyed)	167	2.3 acres of 4.6 acres of land is considered suitable.
Half plots (cremation) 3'x4.5' (surveyed)	345	
<b>Maplewood Cemetery</b>	<b># Of Lots Remaining</b>	<b>Remaining land suitable for burials</b>
Full Burial Plots 3'x9'	24	5.31 acres of land is undeveloped and suitable for burials.
Full Burial Plots 4'x10' (surveyed)	219	
Half Plots (cremation) 3'x4.5'	24	

### Riverbank Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and seasonal worker for grounds maintenance.

#### Riverbank Cemetery Budget Summary 2023-24

Revenue	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 29,332	\$ 31,045	0.0%
Sale & Care of Lots	\$ 5,000	\$ 5,000	0.0%
Other	\$ -	\$ -	0.0%
<b>Total Cemetery Revenue</b>	<b>\$ 34,332</b>	<b>\$ 36,045</b>	<b>5.0%</b>

Expenses	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salaries & Benefits	\$ 27,242	\$ 28,800	5.7%
Operation Expenses	\$ 7,090	\$ 7,245	2.2%
<b>Total Cemetery Expenses</b>	<b>\$ 34,332</b>	<b>\$ 36,045</b>	<b>5.0%</b>

### Maplewood Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and seasonal workers for grounds maintenance.
- Increase in operation expenses is associated with required tree trimming and removal.

#### Maplewood Cemetery Budget Summary 2023-24

Revenue	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 52,493	\$ 52,300	-0.4%
Sale & Care of Lots	\$ 8,000	\$ 6,500	-18.8%
Other	\$ 12,500	\$ 20,000	60.0%
<b>Total Cemetery Revenue</b>	<b>\$ 72,993</b>	<b>\$ 78,800</b>	<b>8.0%</b>

Expenses	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salaries & Benefits	\$ 60,228	\$ 64,100	6.4%
Operation Expenses	\$ 12,765	\$ 14,700	15.2%
<b>Total Cemetery Expenses</b>	<b>\$ 72,993</b>	<b>\$ 78,800</b>	<b>8.0%</b>

### Overview

The Public Works Department is comprised of several departments being managed with collaboration amongst all Public Works and Utility staff encompassing distinct operations.

A high-level breakdown would consist of all streets, sidewalks, storm drainage systems, open spaces, buildings/facility maintenance, vehicle/equipment maintenance, solid waste management, including recycling and maintenance of the closed Cogmagun Landfill & septage lagoon. It also includes the wastewater management and treatment systems, pumping stations, and the network of sewage collection pipes, testing, maintenance, and repair.

The Water Utility portion is broken down into two departments. The first is the Treatment Plants and Watersheds, and the second is the associated water distribution systems. We sometimes refer to these areas as “Plants and Pipes”.

The continual challenge for the Public Works Department will be to maintain levels of services with the current level of funding while adding increased infrastructure inventory and the unprecedented peak in development and population growth. This department is motivated to meet all expectations of citizens. Based on our track record, Public Works employees are up to these on-going challenges and are committed to delivering efficient and effective services for the Region and its citizens. However, support will be needed in the form of sufficient funding, equipment, personnel, capital upgrades/investment along with training and development of our human resources to continue providing this level of public service along with future service demands.

Public Works Outside Operations is comprised of three (3) supervisors and 14 unionized employees including one mechanic. We also employ part-time help seasonally as needed to help with other tasks. There is a Public Works staff person on call 24/7/365 for transportation, water distribution, wastewater collection or other emergencies related to Public Works. The team of professionally certified, technical, and skilled staff is a very diverse and experienced group that provides essential services in support of the service areas and region. The team works well and efficiently at providing water distribution, sewer collection, including sewage lift station operation and maintenance, road maintenance, snow and ice control, fleet, equipment and building maintenance, and many other services to the citizens of Windsor and West Hants.

Water and Sewage Treatment Operations are carried out by seven (7) certified operators, including one electrician/maintenance tech along with two (2) managers, Manager of Water

Treatment and Manager of Wastewater Treatment (including Solid Waste). These nine individuals, with assistance from our Supervisor of Water Distribution/Wastewater Collection, are also responsible for water quality control, customer service, water meter reading/repairs, source water protection/monitoring, and control of activities in the watershed.

Management functions, including project planning/design, municipal engineering and inspections, assets and records management, budgeting, and employee relations are carried out by the Director with assistance from the Manager of Public Works Operations, Capital Projects Manager and Engineering Technologist. Our Waste Services and Safety Coordinators oversee all municipal waste management initiatives (including waste reduction programs through education and enforcement). Additional responsibilities include the oversight of waste services operations, financials, and administration for the landfill/septage lagoon and waste collection/diversion/disposal systems. These staff positions also provide coordination for Public Works Health and Safety requirements along with OMS and water meter administration.

### **2023-24 Proposed Budgets**

Budget summaries are provided below. See **Appendices 17-23** for more detailed versions of the budgets.

### **Roads and Streets**

Operational budget items include salary for operation and maintenance staff (costs split over roads and utilities), fees to NS Public Works for maintenance, snow and ice control of roads, contracted maintenance, cost sharing for PW compound and expenses, and operational costs for streetlights.

Streets and Sidewalks - Minor repairs to the 102 lane kilometers of roadway and 30 kilometers of sidewalks are carried out in-house. During the 2023 construction season, it is our intention to have our Public Works crew involved in several small replacement projects in-house (sidewalk improvements, catch-basin, water mains and storm water drainage work, etc.). Larger projects will continue to be tendered out to the private sector as funding permits.

Equipment Maintenance – Our in-house mechanic provides for all maintenance for fleet in Public Works, Water Utility, Community Development and Planning departments with assistance from outside service shops for specialized work, as necessary. Due to much of the region’s fleet being of significant age and past the recommended service life, it is critical a dedicated preventative maintenance system is used to have the equipment operational when required along with protecting the investment. Our Asset Management Operations Maintenance System is proving to show great value in this endeavor.

Snow Removal and Ice Control – This program is carried out by Public Works staff and equipment, with hired contractors used, as needed, for larger snow events are used. For the past several winters, our equipment and manpower have been put to the test. With the recent purchase of new equipment for snow removal operations, it has allowed us to change the way we remove snow during and after all types of snow and ice events. Staff continue to explore ways to adjust snow removal operations and ice control within budget and staff resources. The new regional Public Works department has recently taken on additional municipal owned road networks that were previously contracted out to private contractors. Staff have reviewed past contracts and see cost savings. This, along with having staff available to work in many other areas performing preventative maintenance & repairs between snow events allows labour costs to be distributed to other areas within our department. We continue to partner with NSPW on a “winter service road exchange” program. This is a mutual benefit to both parties and increases efficiencies.

### Roads and Streets Budget Highlights

- Provincial road costs through Department of Transportation are a general rated item and the budget has an increase of 6.8%. The mandatory contribution to Provincial roads represents \$0.0106 on the general tax rate.
- The administrative and compound costs related to Public Works Distribution for the general area have decreased and increased for each area rate.
- Road maintenance is now a general rated service to recognize the ongoing costs of maintaining streets, streetlights, and sidewalk and street snow clearing. Within the budget documents these expenses will remain separate for a better visual of expenses.

#### Roads & Streets Budget Summary 2023-24

General Rate REVENUE	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Street Betterment Charge	\$ 3,506	\$ 3,500	-0.2%
<b>Total Revenue</b>	<b>\$ 3,506</b>	<b>\$ 3,500</b>	<b>-0.2%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 313,150	\$ 281,900	-10.0%
Training & Development	\$ 6,100	\$ 6,100	0.0%
Administration	\$ 64,019	\$ 69,070	7.9%
Vehicle Costs	\$ 42,100	\$ 53,000	25.9%
Equipment Costs	\$ 60,000	\$ 84,000	40.0%
DOT	\$ 197,447	\$ 210,882	6.8%
Street Maintenance	\$ 7,000	\$ 1,000	-85.7%
<i>Total General Expenses</i>	<i>\$ 689,816</i>	<i>\$ 705,952</i>	<i>2.3%</i>

<b>West Hants Area Rate EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 45,500	\$ 50,100	10.1%
Snow & Ice Control	\$ 35,000	\$ 35,000	0.0%
Street / Storm / Sidewalk Maintenance	\$ 60,000	\$ 62,250	3.8%
Snow Equipment Maintenance	\$ 8,800	\$ 10,000	13.6%
Roads - Materials	\$ 6,000	\$ 15,000	150.0%
PW Cost Distribution	\$ 33,000	\$ 40,000	21.2%
<i>Total West Hants Expenses</i>	<i>\$ 188,300</i>	<i>\$ 212,350</i>	<i>12.8%</i>

<b>Hantsport Area Rate EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 62,300	\$ 67,200	7.9%
Snow & Ice Control	\$ 35,000	\$ 35,000	0.0%
Street Maintenance	\$ 30,000	\$ 40,000	33.3%
Sidewalk Maintenance	\$ 6,000	\$ 6,000	0.0%
Snow Equipment Maintenance	\$ 12,000	\$ 12,000	0.0%
PW Cost Distribution	\$ 20,500	\$ 30,000	46.3%
Traffic/Street Lights	\$ 26,500	\$ 26,500	0.0%
<i>Total Hantsport Expenses</i>	<i>\$ 192,300</i>	<i>\$ 216,700</i>	<i>12.7%</i>

<b>Windsor Area Rate EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 167,500	\$ 176,300	5.3%
Snow & Ice Control	\$ 52,000	\$ 52,000	0.0%
Street Maintenance	\$ 120,000	\$ 150,000	25.0%
Sidewalk Maintenance	\$ 28,000	\$ 30,000	7.1%
Snow Equipment Maintenance	\$ 30,000	\$ 30,000	0.0%
PW Cost Distribution	\$ 24,500	\$ 30,000	22.4%
Parking Lot Lease	\$ 7,300	\$ 7,000	-4.1%
Tree Removals & Planting	\$ 6,000	\$ 2,000	-66.7%
Traffic/Street Lights	\$ 47,000	\$ 47,000	0.0%
<i>Total Windsor Expenses</i>	<i>\$ 482,300</i>	<i>\$ 524,300</i>	<i>8.7%</i>
<b>Total Expenses</b>	<b>\$ 1,552,716</b>	<b>\$ 1,659,302</b>	<b>6.9%</b>

**Waste Collection and Disposal**

Garbage Collection and Disposal – Both solid waste collection and landfill services are contracted out. The Public Works Department administers these contracts. The GFL and Regroup contracts for Windsor and West Hants for Solid Waste Collection of our three streams (Garbage, Organics, and Recycle) have been extended to April 2024. Staff plan to align the solid waste by-laws along with a single region multi-year collection contract in 2024. The garbage portion collected within the region is hauled to the GFL Environmental West Hants Landfill in Cogmagun for landfilling. The region has an agreement with GFL to accept leachate from the landfill in return for reduced tipping fees. This has mutual benefits for both parties.

Operational budget items include one full-time waste coordinator staff (costs split between waste collection, waste diversion, and landfill), annual waste collection costs for recyclables and organics processing, recyclable, organics, and garbage tipping fees, advertising, and illegal site cleanup.

### Waste Collection and Disposal Budget Highlights

- Waste collection and disposal is an area rated cost.
- Processing fees are anticipated to increase in both areas based on contract extension agreements.

#### Waste Collection and Disposal Budget Summary 2023-24

West Hants Rate EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Recycling & Refuse Collection	\$ 758,970	\$ 777,332	2.4%
Recyclables Processing	\$ 83,830	\$ 85,926	2.5%
Organics Processing	\$ 100,000	\$ 122,500	22.5%
Landfill Tipping Fees	\$ 95,000	\$ 97,375	2.5%
Salary & Benefits	\$ 46,150	\$ 46,900	1.6%
Administration	\$ 7,910	\$ 7,900	-0.1%
<i>Total West Hants Expenses</i>	<i>\$ 1,091,860</i>	<i>\$ 1,137,933</i>	<i>4.2%</i>

Windsor Area Rate EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Recycling & Refuse Collection	\$ 83,800	\$ 85,900	2.5%
Organics Processing	\$ 112,470	\$ 117,600	4.6%
Landfill Tipping Fees	\$ 58,200	\$ 59,400	2.1%
Salary & Benefits	\$ 45,300	\$ 47,800	5.5%
Administration	\$ 8,420	\$ 5,150	-38.8%
<i>Total Windsor Expenses</i>	<i>\$ 308,190</i>	<i>\$ 315,850</i>	<i>2.5%</i>

**Total Expenses \$ 1,400,050 \$ 1,453,783 3.8%**

### Municipal Landfill (closed)

The first generation Cogmagun Landfill was opened in 1983 and closed in 2005. After 2006, all landfills in the province were required to meet second generation standards. Public Works is responsible to ensure compliance with the approval through Nova Scotia Environment. Environmental monitoring is contracted to Fracflow Environmental Consultants. Ongoing and long-term maintenance activities are administered by Public Works using contractors or municipal staff.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), monitoring/sampling program, and ongoing landfill site maintenance.

### Landfill Budget Highlights

- The landfill does not impact the general tax rate.
- New PSAB Standards require that the closed landfill reserve be moved into an asset retirement obligation (ARO) reserve. This request has been made through the draft reserve budget and highlighted in the revenue allocation below.

#### Landfill Budget Summary 2023-24

REVENUE	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Transfer From ARO Reserve	\$ 54,100	\$ 53,860	-0.4%
<b>Total Revenue</b>	<b>\$ 54,100</b>	<b>\$ 53,860</b>	<b>-0.4%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 5,300	\$ 5,060	-4.5%
Administration	\$ 6,300	\$ 6,300	0.0%
Site Maintenance	\$ 15,000	\$ 15,000	0.0%
Landfill Sampling	\$ 27,500	\$ 27,500	0.0%
<b>Total Expenses</b>	<b>\$ 54,100</b>	<b>\$ 53,860</b>	<b>-0.4%</b>

### Waste Diversion

Collection and Processing of organics and blue bag recyclables are contracted out. The recycle material is collected and hauled to Scotia Recycling. Green cart organic material is collected and hauled to Northridge Farms in Aylesford for processing.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between waste collection, waste diversion and landfill), publications (waste collection calendars), recycling projects, curbside enforcement, educational programs, annual replacement or additional waste sorting stations, mileage and expenses associated with these programs.

### Waste Diversion Budget Highlights

- Funds received from Region 6 Solid Waste Management (Diversion Credits) offset waste diversion expenses leaving zero impact on the tax rate.

**Waste Diversion Budget Summary  
2023-24**

<b>REVENUE</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Transfer of Diversion Credits	\$ 76,430	\$ 75,700	-1.0%
<b>Total Revenue</b>	<b>\$ 76,430</b>	<b>\$ 75,700</b>	<b>-1.0%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 67,330	\$ 68,300	1.4%
Mileage & Expenses	\$ 3,200	\$ 1,800	-43.8%
Administration	\$ 4,400	\$ 5,100	15.9%
Projects & Programs	\$ 1,500	\$ 500	-66.7%
<b>Total Expenses</b>	<b>\$ 76,430</b>	<b>\$ 75,700</b>	<b>-1.0%</b>

### **Municipal Facilities**

**Facility Maintenance** – Over the last few years upgrades in several facilities were made in areas of improved lighting, interior insulation and metal sheathing, roofing, HVAC, and electrical and workspace/safety improvements, along with a recent fuel pump replacement. Staff are waiting for direction on the future location for a regional administration office. Due to the uncertainty of the new location some required work to the W.B. Stephens building at 100 King Street continues to be deferred. Outstanding work in this area includes required wall coating, crack sealing, window replacements, ventilation system upgrades on the ground floor, energy efficiency improvements and other exterior work. Pending approval of municipal complex renovations these maintenance items can be completed during this project or completed as a separate project. Further upgrades and renovations and/or possible additions are proposed to continue in areas of the Public Works depot, water/wastewater facilities, and other various municipal owned facilities. As the new regional municipality continues to evolve so will the management of the building and facility assets.

### **Municipal Facilities Budget Highlights**

- The Municipal offices are general rated.
- Salary and benefits have decreased based on the salary allocations, which vary from year to year based on where the work is anticipated.
- The 2023-24 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.

**Facilities Buildings Budget Summary  
2023-24**

<b>REVENUE</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Windsor Office Rentals	\$ 66,711	\$ 66,700	0.0%
Windsor Office Leases	\$ 30,500	\$ 36,500	19.7%
<b>Total Revenue</b>	<b>\$ 97,211</b>	<b>\$ 103,200</b>	<b>6.2%</b>
<b>EXPENSES - 100 KING STREET</b>			
Salary & Benefits	\$ 26,700	\$ 19,950	-25.3%
Administration	\$ 2,540	\$ 6,150	142.1%
Building Operations	\$ 73,893	\$ 80,500	8.9%
Building Maintenance	\$ 40,000	\$ 58,510	46.3%
<b>Total Operations</b>	<b>\$ 143,133</b>	<b>\$ 165,110</b>	<b>15.4%</b>
<b>EXPENSES - 76 MORISON DRIVE</b>			
Salary & Benefits	\$ 23,975	\$ 21,250	-11.4%
Administration	\$ 2,450	\$ 1,950	-20.4%
Building Operations	\$ 30,512	\$ 31,550	3.4%
Building Maintenance	\$ 24,000	\$ 35,600	48.3%
<b>Total Operations</b>	<b>\$ 80,937</b>	<b>\$ 90,350</b>	<b>11.6%</b>
<b>Total Expenses</b>	<b>\$ 224,071</b>	<b>\$ 255,460</b>	<b>14.0%</b>

### **Courthouse**

The Municipality is partnered in a negotiated lease agreement with the Province for the use of the Hants County Courthouse. This property is owned and maintained by the Municipality. The agreement is based on full recovery of all operating costs and expenses from Nova Scotia Transportation and Infrastructure Renewal.

Operational budget items include one maintenance and administrative staff, contracted cleaning and HVAC services, heat and power expenses for a very old building, and general maintenance of the two (2) cast iron boilers and associated building equipment.

### **Courthouse Budget Highlights**

- Salary and benefits have decreased based on the salary allocations, which varies from year to year based on where the work is anticipated.
- The 2023-24 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.
- The operations of the courthouse have no impact on the tax rate.

**Courthouse Budget Summary  
2023-24**

<b>REVENUE</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Fiscal Courthouse	\$ 83,753	\$ 95,315	13.8%
50% Capital from Province	\$ -	\$ -	0.0%
50% Capital from Municipality	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 83,753</b>	<b>\$ 95,315</b>	<b>13.8%</b>
<b>EXPENSES</b>			
Salary & Benefits	\$ 17,150	\$ 16,200	-5.5%
Administration	\$ 10,303	\$ 13,165	27.8%
Building Operations	\$ 29,800	\$ 35,950	20.6%
Building Maintenance	\$ 26,500	\$ 30,000	13.2%
<b>Total Operations</b>	<b>\$ 83,753</b>	<b>\$ 95,315</b>	<b>13.8%</b>
Capital Expenditures (50%)	\$ -	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 83,753</b>	<b>\$ 95,315</b>	<b>13.8%</b>

### Libraries

The Public Works department provides maintenance services to the Windsor and Hantsport Libraries, including cleaning services, building repairs/maintenance, insurance, power, heat, and utilities. The Hantsport Library is a service that was supported by the former Town through agreement and motions of Council. The Municipality retains ownership of these properties, buildings and costs associated with maintenance and repairs are required to be funded.

### Library Budget Highlights

- Libraries are a general rated item.
- The 2023-24 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.

**Windsor Library Budget Summary  
2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 7,080	\$ 7,500	5.9%
Administration	\$ 1,300	\$ 1,200	-7.7%
Building Operations	\$ 22,216	\$ 25,063	12.8%
<b>Total Expenses</b>	<b>\$ 30,596</b>	<b>\$ 33,763</b>	<b>10.3%</b>

**West Hants Regional Municipality  
Hantsport Library Budget Summary  
2023-24**

<b>EXPENSES</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Salary & Benefits	\$ 4,720	\$ 5,000	5.9%
Building Operations	\$ 16,275	\$ 12,589	-22.7%
<b>Total Expenses</b>	<b>\$ 20,995</b>	<b>\$ 17,589</b>	<b>-16.2%</b>

## West Hants Utilities

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West Hants operates and manages two water utilities and two wastewater utilities which are self-supported through user fees.

### Sewer Utilities

Sewage Collection and Lift Stations – Maintenance of the sewage collection systems and 32 sewage pumping stations, over 1200 manholes and catch basins and 82 kilometres of sewer mains is done in-house with major pump repairs, TV Inspection services, and power vacuum and cleaning of collection systems contracted out. Our Manager of Wastewater Treatment and Supervisor of Water/Wastewater Collection have direct responsible charge for sewage lift station operations and maintenance. With a large section of the region below sea level, it is critical that these pumping stations operate properly when required. The department has four portable generators that can be used during power outage situations. Our newest lift station #7 has its own dedicated emergency backup power generator. This pumping station is part of the new wastewater facility that was put in service in June 2016 and is the largest in the region's wastewater collection system, capable of pumping 18.5 million litres per day. Systems are continuously monitored 24/7 via our SCADA system and notify operators if alarms are triggered. Collection and treatment operators are responsible for on-call duties on a rotating basis that requires; monitoring our pumping stations remotely, and response/troubleshooting to any alarms or issues that require action.

### Wastewater Treatment

Our Manager of Wastewater Treatment has direct responsible charge for the daily operation of the Sewage Treatment Facilities, and directs utility operators as required, with help from Public Works and Water Utility if needed. Nova Scotia Environment and Climate Change renewed our permits to operate in 2015; the new permits extend until 2025. Part of the new permit requirements involve a sludge management plan and potential reduction of chlorine residual remaining in the treated effluent. Preliminary forecasting has been added to the capital requests during the next five (5) to ten (10) years.

All wastewater treatment facilities operate 24/7, 365 days a year. Monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and utility operators respond as required. Utility operators rotate on-call responsibilities on a weekly basis to handle all after hour alarms.

The regional municipality owns and operates four wastewater treatment facilities:

Windsor Lagoon Treatment Facility - A two-cell lagoon secondary treatment plant and uses gas chlorine and sulfur dioxide. This facility is located at 3 Lagoon Drive, provides sewage treatment for a partial area of Windsor and the service area of Three Mile Plains. The Windsor Lagoon wastewater treatment facility treats approximately 2600m<sup>3</sup> of combined sanitary and storm water per day.

Windsor Headworks Facility - Located at 293 Wentworth Road, started operation in June 2016. This facility uses mechanical screening, lagoon aeration/retention and UV treatment. This facility treats approximately 2450m<sup>3</sup>/day of combined sanitary and storm water from a large catchment area of Windsor.

Falmouth Wastewater Treatment Facility - Located at 48 Falmouth Connector (Highway 101 access), was upgraded in 2009/10 (phase #1). The plant uses biological and UV treatment. This plant provides treatment for the entire Falmouth service area and processes approximately 600m<sup>3</sup> of wastewater per day. This facility is nearing max design flow capability.

The fourth facility is a septage treatment lagoon at the closed Cogmagun Landfill site. This facility is operated for the region by GFL Environmental. This arrangement has benefits for both parties as the closed landfill is not staffed.

Operational budget items include salary for operation and maintenance staff (costs split between utilities and roads), annual sewer system depreciation costs, collection system and lift station maintenance, plant power and sewage plant operation costs. The Hantsport sewage treatment fees are paid to Kings County.

Revenue for the sewer utility is generated through user fees based on metered residential water consumption.

#### ***West Hants Sewer Budget Highlights***

- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated.
- Administration has increased for the expected expense related to the ongoing rate study.

**West Hants Sewer Budget Summary  
2023-24**

<b>REVENUE</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Sewer Rates	\$ 1,186,564	\$ 1,290,949	8.8%
Other Revenue	\$ -	\$ 3,286	100.0%
<b>Total Revenue</b>	<b>\$ 1,186,564</b>	<b>\$ 1,294,235</b>	<b>9.1%</b>
<b>EXPENSES</b>			
Administration	\$ 1,061,265	\$ 1,127,249	6.2%
Sewage Collection System	\$ 23,500	\$ 23,500	0.0%
Lift Stations	\$ 77,321	\$ 98,937	28.0%
Sewage Treatment & Disposal	\$ 106,000	\$ 121,150	14.3%
<b>Total Expenses</b>	<b>\$ 1,268,086</b>	<b>\$ 1,370,836</b>	<b>8.1%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (81,522)</b>	<b>\$ (76,601)</b>	<b>-6.0%</b>

**Windsor Sewer Budget Highlights**

- Salary and benefits have increased based on the salary allocations, which varies from year to year based on where the work is anticipated.
- Administration has increased for the expected expense related to the ongoing rate study.

**Windsor Sewer Budget Summary  
2023-24**

<b>REVENUE</b>	<b>BUDGET 2022-23</b>	<b>BUDGET 2023-24</b>	<b>VARIANCE</b>
Sewer Rates	\$ 959,968	\$ 1,060,384	10.5%
Other Revenue	\$ 60,000	\$ 64,764	7.9%
<b>Total Revenue</b>	<b>\$ 1,019,968</b>	<b>\$ 1,125,148</b>	<b>10.3%</b>
<b>EXPENSES</b>			
Administration	\$ 932,588	\$ 891,478	-4.4%
Sewage Collection System	\$ 41,000	\$ 46,000	12.2%
Lift Stations	\$ 57,450	\$ 56,650	-1.4%
Sewage Treatment & Disposal	\$ 146,644	\$ 167,410	14.2%
<b>Total Expenses</b>	<b>\$ 1,177,682</b>	<b>\$ 1,161,538</b>	<b>-1.4%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (157,714)</b>	<b>\$ (36,390)</b>	<b>-76.9%</b>

## Municipal Water Utility

### *Water Utility*

Our Manager of Water Treatment has direct responsible charge for the daily operation of all water treatment plants and directs the water treatment plant operators as required.

Maintenance and operational procedures are carried out in accordance with our permit to operate, water withdrawal permit, and source water protection plan issued by the Nova Scotia Department of Environment and Climate Change. Detailed plans for operational procedures and emergency responses are also followed to continuously provide safe clean drinking water and maintain an adequate supply for fire protection.

All treatment plants operate day and night, 365 days a year, therefore monitoring and operation of these plants is maintained after regular working hours via our SCADA and remote monitoring system. Critical alarms are acted upon quickly and operators respond as required. Plant operators rotate on-call responsibilities on a weekly basis to handle after hour alarms, while also conducting required water testing and operational checks on the weekends and holidays.

Windsor Water Treatment – Our Dissolved Air Flotation (DAF) water treatment plant produces and delivers approximately 3460m<sup>3</sup>/day (2022 figures), of treated water to the Region of Windsor and Three Mile Plains water utilities. This is a chemically assisted process which focuses primarily on colour removal containing many complex systems.

Due to the age of the water treatment plant (constructed in 2001), there are critical components that will require replacement/upgrades in the next few years. Staff are discussing some options with consultants that will allow the plant to produce an adequate treated water supply when upgrades to/replacement of equipment is undertaken. Preliminary plans are to explore the feasibility of adding a third process train. This will meet our regulatory requirement for filter redundancy that we currently do not meet. The addition of a new standpipe for additional system storage is currently moving forward. A great deal of study has also taken place with the possibility of interconnecting the Falmouth and Windsor distribution systems. Implementing these plans and continuing to invest in this critical water infrastructure is important to continue to provide safe, reliable drinking water, along with supplying water demand for fire protection, domestic consumption, along with capacity to meet future growth and development. We are currently in the detailed design stage for water control structure upgrades at the water plant reservoir and are beginning road upgrades at the Mill Lakes Watershed.

Falmouth Water Treatment Plant - This Conventional Water Treatment Plant is designed to treat raw water for the removal of colour, turbidity, and other impurities to provide high quality drinking water for potable and domestic use for the community of Falmouth. This plant combines the time proven principles of mixing, coagulation, flocculation, tube settler assisted clarification and high-rate filtration. The treatment process is a completely automatic, operation. However, due to the watershed characteristics, the raw water quality changes rapidly after rain/storm events. This dictates close operator intervention and process adjustments during and after these events. The plant has only a single train which treats an average of 859m<sup>3</sup>/day (2022 Figures).

Due to the age of the water treatment plant, there are critical components that will require replacement/upgrades in the next few years. Chemical feed, process instrumentation, and process equipment upgrades have begun and will continue over the next few years. A new PLC is being installed to allow for the addition of engineering controls to eliminate lengthy call outs. Modifications are necessary to increase redundancy and resiliency for this facility.

Water yield in the French Mill Brook watershed is also a consideration for future planning to build capacity/resiliency for anticipated growth. Consolidation planning is taking a more regional approach and looking at all options before major capital projects are initiated. One of these is the afore mentioned interconnection with the Windsor Water Utility. Staff are working with engineering consultants to study some potential solutions.

Hantsport Water Treatment Plant - Built in 2004, this membrane treatment plant is responsible for the production of all treated water for the community of Hantsport, Glooscap First Nations and Hants Border (Kings County), supplying an average of 550m<sup>3</sup>/day (2022 figures). The raw water supply is in the protected watershed area of Davidson Lake. Raw water flows 6.9 km by gravity fed transmission main to the treatment facility. After treatment, water is pumped 4.1 km from the treatment facility to a storage tank in the community of Hantsport.

Future projects for the Hantsport Water Supply will focus on building resiliency and capacity and look toward a regional water utility approach.

Water Distribution System – Our distribution system is maintained and operated in-house by certified operators and Public Works staff. This includes water quality assurance checks, maintaining and repair of; 138 km of pipe 1,131 valves, nearly 4000-meter reading/repairs, 487 fire hydrants, along with customer relations. Our Water Distribution Supervisor, with help from the Manager of Public Works Operations, have direct overall charge for the system; they also receive assistance from the Manager of Water Treatment and plant operators. 2023 will see

operations working on preventative maintenance / repair and leak detection. Staff continue to plan for future capital projects and look for areas of water leakage to help reduce water loss. The construction and commissioning of two pressure management chambers was completed in August 2015. The objective of this system was to reduce the number and severity of water main breaks, along with the reduction of main and service line leaks. Since implementation of the pressure management, we have noticed a reduction in the number and severity of main breaks in the Windsor district.

Distribution facilities, including our three (3) standpipes, chlorination booster station, altitude valve chamber, PRV chambers and booster stations, are overseen together by the Supervisor of Distribution, Manager of PW Operations and Manager of Water Treatment.

Operational budget items include wages for operators, management operation and maintenance technician staff (costs split between utilities and roads), water purchase costs from the Windsor Water Utility, transmission and distribution lines maintenance (includes increased leak detection efforts and increasing requirement to address emergency water break repairs), utility depreciation costs, water treatment plant maintenance, power, chemicals and other plant operation costs, transmission and distribution lines maintenance, utility administration and professional fees.

Revenue for the water utility is generated through user fees based on base rate plus consumption charges.

### West Hants Water Utility Budget Highlights

- Administration has increased for the expected expense related to the ongoing rate study.
- The increase in Transmission and Distribution is related to mains and fleet maintenance.

#### West Hants Water Budget Summary 2023-24

REVENUE	BUDGET 2022-2023	BUDGET 2023-2024	VARIANCE
Rate Sales	\$ 1,717,680	\$ 1,761,134	2.5%
Fire Protection	\$ 597,039	\$ 614,950	3.0%
Sprinkler Services	\$ 918	\$ 927	1.0%
Other Operating Revenue	\$ 52,542	\$ 188,959	259.6%
<b>Total Operating Revenue</b>	<b>\$ 2,368,179</b>	<b>\$ 2,565,970</b>	<b>8.4%</b>
<b>EXPENSES</b>			
Source of Supply	\$ 422,220	\$ 439,132	4.0%
Water Treatment	\$ 452,550	\$ 469,550	3.8%
Transmission & Distribution	\$ 751,345	\$ 822,337	9.4%
Administration & General	\$ 796,549	\$ 797,499	0.1%
<b>Total Operating Expenditures</b>	<b>\$ 2,422,664</b>	<b>\$ 2,528,518</b>	<b>4.4%</b>
<b>Total Non-Operating Revenue</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>0.0%</b>
<b>Total Non-Operating Expenditures</b>	<b>\$ 136,934</b>	<b>\$ 136,044</b>	<b>-0.6%</b>
<b>Operating Surplus/Deficit</b>	<b>\$ (187,919)</b>	<b>\$ (95,091)</b>	<b>-49.4%</b>

### Windsor Water Utility Budget Highlights

- Administration has increased for the expected expense related to the ongoing rate study.
- The increase in Transmission and Distribution is related to mains and fleet maintenance.

### Windsor Water Budget Summary 2023-24

REVENUE	BUDGET 2022-2023	BUDGET 2023-2024	VARIANCE
Rate Sales	\$ 1,500,200	\$ 1,494,063	-0.4%
Fire Protection	\$ 476,241	\$ 474,303	-0.4%
Sprinkler Services	\$ 7,548	\$ 5,927	-21.5%
Other Operating Revenue	\$ 137,533	\$ 113,993	-17.1%
<b>Total Operating Revenue</b>	<b>\$ 2,121,522</b>	<b>\$ 2,088,286</b>	<b>-1.6%</b>
<b>EXPENSES</b>			
Source of Supply	\$ 7,000	\$ 6,800	-2.9%
Water Treatment	\$ 454,700	\$ 532,192	17.0%
Transmission & Distribution	\$ 430,350	\$ 484,885	12.7%
Administration & General	\$ 554,905	\$ 587,149	5.8%
<b>Total Operating Expenditures</b>	<b>\$ 1,446,955</b>	<b>\$ 1,611,026</b>	<b>11.3%</b>
<b>Total Non-Operating Revenue</b>	<b>\$ 2,710</b>	<b>\$ 3,180</b>	<b>17.4%</b>
<b>Total Non-Operating Expenditures</b>	<b>\$ 556,988</b>	<b>\$ 173,794</b>	<b>-68.8%</b>
<b>Operating Surplus/Deficit</b>	<b>\$ 120,288</b>	<b>\$ 306,646</b>	<b>154.9%</b>

**APPENDICES – DETAILED BUDGETS**

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## Appendix 1 – Municipal Budget

### REVENUE

#### ASSESSABLE PROPERTY TAXES

##### Assessable Property

	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE
Residential	\$ 6,545,252	\$ 8,483,934	29.6%
Commercial	\$ 1,191,303	\$ 1,309,086	9.9%
Resource			
Taxable Assessments	\$ 225,503	\$ 275,324	22.1%
Recreation Property Tax	\$ 5,655	\$ 5,653	0.0%
Forest Property Tax (< 50,000 acres)	\$ 23,984	\$ 25,663	7.0%
Forest Property Tax (> 50,000 acres)	\$ 20,704	\$ 22,153	7.0%
Special Assessments - Super 8	\$ 53,346	\$ 58,147	9.0%
Special Assessments - West Hants Sewer	\$ 1,186,564	\$ 1,294,235	9.1%
Special Assessments - Windsor Sewer	\$ 1,019,968	\$ 1,125,148	10.3%
Area Rates (1) and Special Assessments - West Hants	\$ 7,578,413	\$ 7,005,316	-7.6%
Area Rates (2) and Special Assessments - Hantsport	\$ 606,080	\$ 519,770	-14.2%
Area Rates (3) and Special Assessments - Windsor	\$ 4,307,288	\$ 4,107,288	-4.6%
Area Rates and Special Assessments - HMCC	\$ 90,349	\$ 100,735	11.5%

Subtotal \$ 22,854,408 \$ 24,332,451 6.5%

##### Business Property

Based on Revenues - Aliant	\$ 75,450	\$ 79,380	5.2%
NS Power Inc. - Grant in Lieu of Taxes	\$ 218,730	\$ 244,368	11.7%
HST Rebate	\$ 112,360	\$ 86,729	-22.8%

Subtotal \$ 406,540 \$ 410,477 1.0%

##### Other Taxes

Deed Transfer Tax	\$ 1,800,000	\$ 2,000,000	11.1%
5% Fund	\$ 8,000	\$ 10,000	25.0%

Subtotal \$ 1,808,000 \$ 2,010,000 11.2%

#### TOTAL TAXES

\$ 25,068,948 \$ 26,752,928 6.7%

#### GRANT IN LIEU OF TAX

Federal Government and Agencies	\$ 50,321	\$ 51,206	1.8%
Provincial Property and Property of Supported Institutions	\$ 22,114	\$ 22,744	2.9%
Crown Timber Lands	\$ 17,650	\$ 17,650	0.0%
Fire Protection	\$ -	\$ -	0.0%

TOTAL GRANTS IN LIEU OF TAXES \$ 90,085 \$ 91,601 1.7%

#### SERVICES PROVIDED TO OTHER GOVERNMENTS & AGENCIES

\$ 1,085,173 \$ 1,157,282 6.6%

#### SALES OF SERVICES

Sale of Services \$ 1,009,116 \$ 1,014,521 0.5%

TOTAL SALES OF SERVICE \$ 1,009,116 \$ 1,014,521 0.5%

**OTHER REVENUE FROM OWN SOURCES**

Licenses and Permits	\$ 62,988	\$ 90,000	42.9%
Fines	\$ 30,861	\$ 31,000	0.5%
Rentals	\$ 100,811	\$ 100,811	0.0%
Return on Investment	\$ 68,656	\$ 75,000	9.2%
Penalties and Interest on Taxes	\$ 313,296	\$ 322,150	2.8%
Miscellaneous	\$ 47,635	\$ 48,000	0.8%
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 624,246</b>	<b>\$ 666,961</b>	<b>6.8%</b>

**UNCONDITIONAL TRANSFERS FROM OWN GOVTS**

<b>Federal Government</b>	\$ -	\$ -	0.0%
<b>Provincial Government</b>			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	\$ 562,708	\$ 1,125,416	100.0%
Municipal Grants Act - Farm Property Acreage	\$ 93,143	\$ 98,485	5.7%
Subtotal	\$ 655,851	\$ 1,223,901	86.6%
Other Provincial			
Resource Recovery Fund Board	\$ -	\$ -	0.0%
Other	\$ 6,300	\$ 6,300	0.0%
Subtotal	\$ 6,300	\$ 6,300	0.0%
<b>TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS</b>	<b>\$ 662,151</b>	<b>\$ 1,230,201</b>	<b>85.8%</b>

**CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS**

Federal Government	\$ 14,950	\$ 15,000	0.3%
Provincial Government	\$ 49,500	\$ 50,000	1.0%
<b>TOTAL CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS</b>	<b>\$ 64,450</b>	<b>\$ 65,000</b>	<b>0.9%</b>

**COND TRANSFERS FROM OTHER LOCAL GOVTS**

	\$ 166,257	\$ 182,789	9.9%
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**TOTAL REVENUE**

	<b>\$ 28,770,426</b>	<b>\$ 31,161,282</b>	<b>8.3%</b>
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**EXPENDITURES****General Rate General Government Services**

Transfers to Assessment Services	\$ 330,544	\$ 332,421	0.6%
Interest on Short-Term and Long-Term Debt	\$ 1,045	\$ 1,094	4.7%
Other General Government Services	\$ 3,084,466	\$ 3,067,650	-0.5%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 3,416,055</b>	<b>\$ 3,401,165</b>	<b>-0.4%</b>

**Area Rate 1 General government services**

Transfers to Assessment Services	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other General Government Services	\$ 16,000	\$ 16,050	0.3%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 16,000</b>	<b>\$ 16,050</b>	<b>0.3%</b>

**Area Rate 2 General government services**

Transfers to Assessment Services	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other General Government Services	\$ 17,000	\$ 18,020	6.0%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 17,000</b>	<b>\$ 18,020</b>	<b>6.0%</b>

**Area Rate 3 General government services**

Transfers to Assessment Services	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ 7,464	\$ 4,209	-43.6%
Other General Government Services	\$ 44,552	\$ 47,938	7.6%
Amortization	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 52,016</b>	<b>\$ 52,147</b>	<b>0.3%</b>

**General Rate Protective Services**

Police Protection	\$ -	\$ -	0.0%
Transfer to Correctional Services	\$ 251,281	\$ 251,281	0.0%
Other Law Enforcement	\$ 171,894	\$ 178,110	3.6%
Fire Protection	\$ 1,448,486	\$ 1,576,918	8.9%
Interest on Short-Term and Long-Term Debt	\$ 23,791	\$ 37,781	58.8%
Emergency Measures	\$ 43,330	\$ 44,320	2.3%
Other Protective Services	\$ 501,618	\$ 574,245	14.5%
<b>Subtotal</b>	<b>\$ 2,440,400</b>	<b>\$ 2,662,655</b>	<b>9.1%</b>

**Area Rate 1 Protective Services**

Police Protection	\$ 3,654,681	\$ 3,853,437	5.4%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ 803,048	\$ 827,139	3.0%
Interest on Short-Term and Long-Term Debt	\$ 128,648	\$ 114,887	-10.7%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 4,586,377</b>	<b>\$ 4,795,463</b>	<b>4.6%</b>

**Area Rate 2 Protective Services**

Police Protection	\$ -	\$ -	0.0%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ 579	\$ 222	-61.6%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ 14,040	\$ 6,490	-53.8%
<b>Subtotal</b>	<b>\$ 14,619</b>	<b>\$ 6,712</b>	<b>-54.1%</b>

**Area Rate 3 Protective Services**

Police Protection	\$ 1,566,292	\$ 1,651,473	5.4%
Transfer to Correctional Services	\$ -	\$ -	0.0%
Other Law Enforcement	\$ -	\$ -	0.0%
Fire Protection	\$ 271,255	\$ 279,393	3.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Emergency Measures	\$ -	\$ -	0.0%
Other Protective Services	\$ -	\$ -	0.0%
<b>Subtotal</b>	<b>\$ 1,837,547</b>	<b>\$ 1,930,866</b>	<b>5.1%</b>

**General Rate Transportation Services**

Interest on Short-Term and Long-Term Debt	\$ 7,390	\$ 34,967	373.2%
Other Transportation Services	\$ 718,816	\$ 1,659,302	130.8%
<b>Subtotal</b>	<b>\$ 726,205</b>	<b>\$ 1,694,269</b>	<b>133.3%</b>

**Area Rate 1 Transportation Services**

Interest on Short-Term and Long-Term Debt	\$ 1,238	\$ 838	-32.3%
Other Transportation Services	\$ 188,300	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ 189,538</b>	<b>\$ 838</b>	<b>-99.6%</b>

**Area Rate 2 Transportation Services**

Interest on Short-Term and Long-Term Debt	\$ 8,000	\$ -	-100.0%
Other Transportation Services	\$ 192,300	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ 200,300</b>	<b>\$ -</b>	<b>-100.0%</b>

**Area Rate 3 Transportation Services**

Interest on Short-Term and Long-Term Debt	\$ 63,810	\$ 48,405	-24.1%
Other Transportation Services	\$ 482,300	\$ -	-100.0%
<b>Subtotal</b>	<b>\$ 546,110</b>	<b>\$ 48,405</b>	<b>-91.1%</b>

**General Rate Environmental Health Services**

Other Current Expenditures for Solid Waste Landfill Costs	\$ 54,100	\$ 53,860	-0.4%
Interest on Short-Term and Long-Term Debt	\$ -		0.0%
Other Environmental Health Services	\$ 76,430	\$ 75,700	-1.0%
Subtotal	\$ 130,530	\$ 129,560	-0.7%

**Area Rate 1 Environmental Health Services**

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ 15,176	\$ 11,209	-26.1%
Other Environmental Health Services	\$ 2,160,467	\$ 2,036,124	-5.8%
Subtotal	\$ 2,175,643	\$ 2,047,333	-5.9%

**Area Rate 2 Environmental Health Services**

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ 2,875	\$ 2,069	-28.0%
Other Environmental Health Services	\$ -	\$ -	0.0%
Subtotal	\$ 2,875	\$ 2,069	-28.0%

**Area Rate 3 Environmental Health Services**

Other Current Expenditures for Solid Waste Landfill Costs	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ 104,420	\$ 97,264	-6.9%
Other Environmental Health Services	\$ 956,770	\$ 993,009	3.8%
Subtotal	\$ 1,061,190	\$ 1,090,273	2.7%

**General Rate Public Health Services**

Deficit of Regional Housing Authority	\$ 195,000	\$ 215,000	10.3%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Public Health Services	\$ -	\$ -	0.0%
Subtotal	\$ 195,000	\$ 215,000	10.3%

**Area Rate 1 Public Health Services**

Deficit of Regional Housing Authority	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Public Health Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**Area Rate 2 Public Health Services**

Deficit of Regional Housing Authority	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Public Health Services	\$ 29,332	\$ 31,045	5.8%
Subtotal	\$ 29,332	\$ 31,045	5.8%

**Area Rate 3 Public Health Services**

Deficit of Regional Housing Authority	\$ -	\$ -	0.0%
Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Public Health Services	\$ 52,493	\$ 52,300	-0.4%
Subtotal	\$ 52,493	\$ 52,300	-0.4%

**General Rate Environmental Development Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Environmental Development Services	\$ 1,240,857	\$ 1,441,810	16.2%
Subtotal	\$ 1,240,857	\$ 1,441,810	16.2%

**Area Rate 1 Environmental Development Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Environmental Development Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**Area Rate 2 Environmental Development Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Environmental Development Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**Area Rate 3 Environmental Development Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Environmental Development Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**General Rate Recreation and Cultural Services**

Interest on Short-Term and Long-Term Debt	\$ 46,580	\$ 45,861	-1.5%
Other Recreation and Cultural Services	\$ 2,480,633	\$ 2,647,241	6.7%
Subtotal	\$ 2,527,213	\$ 2,693,103	6.6%

**Area Rate 1 Recreation and Cultural Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Recreation and Cultural Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**Area Rate 2 Recreation and Cultural Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Recreation and Cultural Services	\$ 35,074	\$ 34,999	-0.2%
Subtotal	\$ 35,074	\$ 34,999	-0.2%

**Area Rate 3 Recreation and Cultural Services**

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Recreation and Cultural Services	\$ -	\$ -	0.0%
Subtotal	\$ -	\$ -	0.0%

**Area Rate HMCC**

HMCC	\$ 90,349	\$ 100,735	11.5%
<b>Subtotal</b>	<b>\$ 90,349</b>	<b>\$ 100,735</b>	<b>11.5%</b>
Education	\$ 4,680,803	\$ 5,000,882	6.8%
Extraordinary or Special Items	\$ -	\$ -	0.0%
<b>GENERAL RATE EXPENDITURES SUBTOTAL</b>	<b>\$ 15,311,498</b>	<b>\$ 17,238,444</b>	<b>12.6%</b>
<b>AREA RATE 1 EXPENDITURES SUBTOTAL</b>	<b>\$ 7,013,123</b>	<b>\$ 6,859,684</b>	<b>-2.2%</b>
<b>AREA RATE 2 EXPENDITURES SUBTOTAL</b>	<b>\$ 299,200</b>	<b>\$ 92,846</b>	<b>-69.0%</b>
<b>AREA RATE 3 EXPENDITURES SUBTOTAL</b>	<b>\$ 3,549,356</b>	<b>\$ 3,173,990</b>	<b>-10.6%</b>
<b>HMCC AREA RATE EXPENDITURES SUBTOTAL</b>	<b>\$ 90,349</b>	<b>\$ 100,735</b>	<b>11.5%</b>
<b>EXPENDITURES SUBTOTAL</b>	<b>\$ 26,263,526</b>	<b>\$ 27,465,699</b>	<b>4.6%</b>
<b>PLUS GENERAL RATE PRINCIPAL PAYMENTS</b>	<b>\$ 745,141</b>	<b>\$ 1,105,994</b>	<b>48.4%</b>
<b>PLUS AREA RATE 1 PRINCIPAL PAYMENTS</b>	<b>\$ 784,290</b>	<b>\$ 700,614</b>	<b>-10.7%</b>
<b>PLUS AREA RATE 2 PRINCIPAL PAYMENTS</b>	<b>\$ 45,660</b>	<b>\$ 21,700</b>	<b>-52.5%</b>
<b>PLUS AREA RATE 3 PRINCIPAL PAYMENTS</b>	<b>\$ 790,021</b>	<b>\$ 410,899</b>	<b>-48.0%</b>
<b>+/- GENERAL RATE TRANSFERS</b>	<b>\$ 131,657</b>	<b>\$ 1,034,426</b>	<b>685.7%</b>
<b>+/- AREA RATE 1 TRANSFERS</b>	<b>\$ (219,000)</b>	<b>\$ -</b>	<b>-100.0%</b>
<b>+/- AREA RATE 2 TRANSFERS</b>	<b>\$ 261,220</b>	<b>\$ 196,950</b>	<b>-24.6%</b>
<b>+/- AREA RATE 3 TRANSFERS</b>	<b>\$ (32,089)</b>	<b>\$ 225,000</b>	<b>-801.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,770,426</b>	<b>\$ 31,161,282</b>	<b>8.3%</b>

## Appendix 2 – Regional Fire Budget

### Regional Fire Service 2023-24 Detailed Budget

REVENUE	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Servicing Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Contributions (TOW)	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>EXPENSES</b>						
<b>Firefighting Operations</b>						
<i>Apparatus</i>						
Regular Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 9,930	100.0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 9,930</i>	<i>100.0%</i>
<i>Equipment &amp; Services</i>						
Personal Protection	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Suppression & Rescue Equipment	\$ -	\$ -	\$ -	\$ -	\$ 13,000	100.0%
SCBA Testing, Inspections & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rehab Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Equipment Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 13,000</i>	<i>100.0%</i>
<i>Communications</i>						
Dispatch	\$ -	\$ -	\$ -	\$ 52,600	\$ 50,000	-4.9%
Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance & Testing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communication Expenses	\$ -	\$ -	\$ -	\$ -	\$ 9,100	100.0%
<i>Communication Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 52,600</i>	<i>\$ 59,100</i>	<i>12.4%</i>
<b>Total Firefighting Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,600</b>	<b>\$ 82,030</b>	<b>56.0%</b>
<b>Training</b>						
Fire Rescue Training (including travel & meals)	\$ -	\$ -	\$ -	\$ 13,000	\$ 26,110	100.8%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 3,225	\$ 3,225	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Seminars / Materials	\$ -	\$ -	\$ -	\$ -	\$ 4,000	100.0%
<i>Training Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 16,225</i>	<i>\$ 33,335</i>	<i>105.5%</i>
<b>Fire Station</b>						
Light & Power	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Heating	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ -	\$ -	\$ -	\$ -	\$ 500	100.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Janitorial / Cleaning Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Renovations / Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 500</i>	<i>100.0%</i>

**Administration**

Telecommunication Expenses	\$	-	\$	-	\$	-	\$	-	0.0%	
Office Supplies & Expenses	\$	-	\$	-	\$	-	\$	1,100	100.0%	
Membership	\$	-	\$	-	\$	-	\$	-	0.0%	
Professional Services	\$	-	\$	-	\$	-	\$	15,800	100.0%	
Bank Charges / Interest	\$	-	\$	-	\$	-	\$	-	0.0%	
Insurance	\$	-	\$	-	\$	-	\$	4,795	147,105	2967.9%
WCB	\$	-	\$	6,006	\$	3,003	\$	5,500	8,000	45.5%
EAP	\$	-	\$	4,753	\$	2,377	\$	8,800	4,660	-47.0%
Uniform	\$	-	\$	-	\$	-	\$	-	-	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	5,635	2,500	-55.6%
Computer Services	\$	-	\$	9,359	\$	4,680	\$	2,300	2,275	-1.1%
Public Events	\$	-	\$	-	\$	-	\$	-	-	0.0%
Firefighter Honorarium	\$	-	\$	-	\$	-	\$	-	-	0.0%
Uniforms	\$	-	\$	-	\$	-	\$	-	-	0.0%
Other	\$	25	\$	7,697	\$	3,861	\$	1,500	1,000	-33.3%
<b>Administration Sub Total</b>	\$	25	\$	27,815	\$	13,920	\$	28,530	182,440	539.5%

**Long Term Debt Payments**

Principal - Refinance BFD & Civic Centre (#40-B-1)	\$	-	\$	-	\$	-	\$	89,000	89,000	0.0%
Interest - Refinance BFD & Civic Centre (#40-B-1)	\$	-	\$	12,366	\$	6,183	\$	24,553	24,124	-1.7%
Principal - BFD - Radios (#40-B-1)	\$	-	\$	-	\$	-	\$	2,446	2,446	0.0%
Interest - BFD - Radios (#40-B-1)	\$	-	\$	177	\$	89	\$	349	337	-3.3%
Principal - BFD - Rescue Pumper (#36-B-1)	\$	74,000	\$	74,000	\$	74,000	\$	74,000	74,000	0.0%
Interest - BFD - Rescue Pumper (#36-B-1)	\$	10,474	\$	9,374	\$	9,924	\$	11,453	6,773	-40.9%
Principal - SFD - Pumper (#37-A-1)	\$	42,200	\$	42,200	\$	42,200	\$	42,200	42,200	0.0%
Interest - SFD - Pumper (#37-A-1)	\$	8,955	\$	8,056	\$	8,505	\$	9,770	6,046	-38.1%
Principal - HFD - Aerial Truck (#36-B-1)	\$	80,000	\$	80,000	\$	80,000	\$	80,000	80,000	0.0%
Interest - HFD - Aerial Truck (#36-B-1)	\$	22,928	\$	21,738	\$	22,333	\$	23,986	18,927	-21.1%
Principal - HFD - Fire Transition (#36-A-1)	\$	193,682	\$	193,682	\$	193,682	\$	193,682	193,682	0.0%
Interest - HFD - Fire Transition (#36-A-1)	\$	30,876	\$	27,183	\$	29,030	\$	34,176	18,581	-45.6%
Principal - BFD - Station 2 (#38-A-1)	\$	49,944	\$	49,944	\$	49,944	\$	49,944	49,944	0.0%
Interest - BFD - Station 2 (#38-A-1)	\$	38,677	\$	37,441	\$	38,059	\$	39,783	34,697	-12.8%
Principal - BFD - Pumper/Tanker	\$	-	\$	-	\$	-	\$	50,539	62,826	24.3%
Interest - BFD - Pumper/Tanker	\$	-	\$	-	\$	-	\$	-	2,921	100.0%
Principal - WFD - Ariel	\$	-	\$	-	\$	-	\$	73,882	93,491	26.5%
Interest - WFD - Ariel	\$	-	\$	-	\$	-	\$	-	4,347	100.0%
Principal - BFD 2 - Generator	\$	-	\$	-	\$	-	\$	16,241	15,576	-4.1%
Interest - BFD 2 - Generator	\$	-	\$	-	\$	-	\$	-	724	100.0%
Principal - SWH - Rescue 32 (#42-A-1)	\$	-	\$	-	\$	-	\$	15,900	15,422	-3.0%
Interest - SWH - Rescue 32 (#42-A-1)	\$	-	\$	-	\$	-	\$	-	7,991	100.0%
Principal - SWH - Ventilation	\$	-	\$	-	\$	-	\$	2,023	2,285	13.0%
Interest - SWH - Ventilation	\$	-	\$	-	\$	-	\$	-	106	100.0%
Principal - BFD - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	-	\$	-	\$	1,025	803	-21.7%
Interest - BFD - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	223	\$	112	\$	-	215	100.0%
Principal - SFD - Light Rescue	\$	-	\$	-	\$	-	\$	16,086	15,456	-3.9%
Interest - SFD - Light Rescue	\$	-	\$	-	\$	-	\$	-	720	100.0%
Principal - BFD - Pumper #4 Repairs (#41-A-1)	\$	-	\$	-	\$	-	\$	4,556	3,089	-32.2%
Interest - BFD - Pumper #4 Repairs (#41-A-1)	\$	-	\$	67	\$	34	\$	-	114	100.0%
Principal - SFD - Pave Truck Bays	\$	-	\$	-	\$	-	\$	1,982	1,905	-3.9%
Interest - SFD - Pave Truck Bays	\$	-	\$	-	\$	-	\$	-	89	100.0%
Principal - SFD - Reside Main Station	\$	-	\$	-	\$	-	\$	2,379	2,285	-4.0%
Interest - SFD - Reside Main Station	\$	-	\$	-	\$	-	\$	-	106	100.0%
Proposed Additions 2023-24	\$	-	\$	-	\$	-	\$	39,733	96,114	141.9%
<b>Long Term Debt Payments</b>	\$	551,737	\$	556,452	\$	554,094	\$	899,688	967,343	7.5%
<b>Total Fire Service Operations</b>	\$	551,762	\$	584,267	\$	568,014	\$	944,443	1,183,618	25.3%

**Capital & Reserve Expenses**

Capital Contributions	\$	-	\$	-	\$	-	\$	-	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	50,000	50,000	0.0%
<b>Capital &amp; Reserve Expenditures Sub Total</b>	\$	-	\$	-	\$	-	\$	50,000	50,000	0.0%
<b>Total Municipal Fire Expenses</b>	\$	551,762	\$	584,267	\$	568,014	\$	994,443	1,233,618	24.1%
<b>Surplus/Deficit</b>	\$	(551,762)	\$	(584,267)	\$	(568,014)	\$	(994,443)	(1,233,618)	24.1%

## Appendix 3 – Hantsport Fire Budget

### Hantsport Fire Service 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ 19,154	\$ 4,722	-75.3%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ 145,272	\$ 175,509	20.8%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ 268,590	\$ 282,701	5.3%
Debt Servicing Contributions - Kings (33.5% calls)	\$ 21,352	\$ 25,214	\$ 23,283	\$ 53,195	\$ 72,124	\$ 72,124	35.6%
Operation Contributions - Kings (33.5% calls)	\$ 94,296	\$ 3,080	\$ 48,688	\$ 60,787	\$ 71,600	\$ 71,600	17.8%
Operation Contributions - Glooscap	\$ 7,064	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 122,712</b>	<b>\$ 35,359</b>	<b>\$ 79,035</b>	<b>\$ 554,063</b>	<b>\$ 613,720</b>	<b>\$ 613,720</b>	<b>10.8%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ -	\$ 11,067	\$ 5,534	\$ 15,000	\$ 17,000	\$ 17,000	13.3%
Fuel	\$ 8,831	\$ 11,506	\$ 10,168	\$ 9,500	\$ 10,000	\$ 10,000	5.3%
Major Repairs	\$ 29,149	\$ 8,423	\$ 18,786	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 37,980</i>	<i>\$ 30,996</i>	<i>\$ 34,488</i>	<i>\$ 24,500</i>	<i>\$ 27,000</i>	<i>\$ 27,000</i>	<i>10.2%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ -	\$ 16,479	\$ 8,239	\$ 20,000	\$ 30,000	\$ 30,000	50.0%
Fire Suppression & Rescue Equipment	\$ -	\$ 2,647	\$ 1,324	\$ 18,000	\$ 19,000	\$ 19,000	5.6%
Scab Testing, Inspection & Repairs	\$ -	\$ 641	\$ 321	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 4,038	\$ 307	\$ 2,173	\$ 2,000	\$ 2,500	\$ 2,500	25.0%
Rehab Supplies	\$ -	\$ 506	\$ 253	\$ 1,500	\$ 2,000	\$ 2,000	33.3%
<i>Equipment Sub Total</i>	<i>\$ 4,038</i>	<i>\$ 20,580</i>	<i>\$ 12,309</i>	<i>\$ 47,000</i>	<i>\$ 59,000</i>	<i>\$ 59,000</i>	<i>25.5%</i>
<i>Communications</i>							
Pagers/Portable Radios	\$ 7,979	\$ 10,528	\$ 9,253	\$ 5,000	\$ 7,500	\$ 7,500	50.0%
Maintenance & Testing	\$ -	\$ 2,598	\$ 1,299	\$ 1,000	\$ 2,000	\$ 2,000	100.0%
Publications/Subscriptions	\$ 665	\$ 1,203	\$ 934	\$ 500	\$ 500	\$ 500	0.0%
<i>Communication Sub Total</i>	<i>\$ 8,643</i>	<i>\$ 14,329</i>	<i>\$ 11,486</i>	<i>\$ 6,500</i>	<i>\$ 10,000</i>	<i>\$ 10,000</i>	<i>53.8%</i>
<b>Total Firefighting Operations</b>	<b>\$ 50,661</b>	<b>\$ 65,904</b>	<b>\$ 58,283</b>	<b>\$ 78,000</b>	<b>\$ 96,000</b>	<b>\$ 96,000</b>	<b>23.1%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ 3,203	\$ 4,530	\$ 3,866	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<i>Training Sub Total</i>	<i>\$ 3,203</i>	<i>\$ 4,530</i>	<i>\$ 3,866</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>0.0%</i>
<b>Fire Station</b>							
Light & Power	\$ 8,613	\$ 2,383	\$ 5,498	\$ 6,500	\$ 8,000	\$ 8,000	23.1%
Heating	\$ 4,212	\$ 137	\$ 2,175	\$ 3,000	\$ 16,500	\$ 16,500	450.0%
General Maintenance & Grounds	\$ 17,907	\$ 3,488	\$ 10,697	\$ 3,500	\$ 4,000	\$ 4,000	14.3%
Emergency Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ 3,700	\$ 4,000	\$ 4,000	8.1%
Janitorial/Cleaning	\$ 50	\$ 200	\$ 125	\$ 1,200	\$ 6,500	\$ 6,500	441.7%
Maintenance - Apparatus Superintendent	\$ 36,629	\$ 29,266	\$ 32,947	\$ 24,100	\$ 24,700	\$ 24,700	2.5%
Renovations/Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Station Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 67,410</i>	<i>\$ 35,473</i>	<i>\$ 51,442</i>	<i>\$ 43,000</i>	<i>\$ 64,700</i>	<i>\$ 64,700</i>	<i>50.5%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	1,836	\$	2,450	\$	2,143	\$	1,800	\$	2,200	22.2%
Office Supplies & Expenses	\$	-	\$	-	\$	-	\$	-	\$	2,000	100.0%
Membership	\$	275	\$	318	\$	296	\$	500	\$	500	0.0%
Professional Services	\$	3,622	\$	6,212	\$	4,917	\$	3,000	\$	4,000	33.3%
Insurance	\$	18,796	\$	17,520	\$	18,158	\$	21,024	\$	18,000	-14.4%
WCB	\$	1,152	\$	2,061	\$	1,607	\$	1,800	\$	2,000	11.1%
EAP	\$	-	\$	1,025	\$	512	\$	1,500	\$	1,160	-22.7%
Computer Services	\$	-	\$	696	\$	348	\$	500	\$	500	0.0%
Public Events	\$	-	\$	657	\$	329	\$	1,500	\$	1,500	0.0%
Firefighter Honorarium	\$	66,825	\$	45,000	\$	55,913	\$	45,000	\$	45,000	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	4,000	\$	4,000	0.0%
Uniforms	\$	2,262	\$	926	\$	1,594	\$	500	\$	1,000	100.0%
Other	\$	11,730	\$	5,482	\$	8,606	\$	-	\$	500	100.0%
<b>Administration Sub Total</b>	\$	<b>106,499</b>	\$	<b>82,346</b>	\$	<b>94,422</b>	\$	<b>81,124</b>	\$	<b>82,360</b>	<b>1.5%</b>

<b>Long Term Debt Payments</b>											
Principal - Hantsport Pumper (#36-A-1)	\$	24,921	\$	24,921	\$	24,921	\$	25,000	\$	24,921	-0.3%
Interest - Hantsport Pumper (#36-A-1)	\$	3,973	\$	3,498	\$	3,735	\$	4,412	\$	2,391	-45.8%
Principal - Fire Truck Chassis (#37-A-1)	\$	17,500	\$	17,500	\$	17,500	\$	17,500	\$	17,500	0.0%
Interest - Fire Truck Chassis (#37-A-1)	\$	3,883	\$	3,527	\$	3,705	\$	4,051	\$	2,507	-38.1%
Principal - Truck Box (#32-A-1) (Area Rate)	\$	12,500	\$	12,500	\$	12,500	\$	12,500	\$	-	-100.0%
Interest - Truck Box (#32-A-1) (Area Rate)	\$	1,051	\$	644	\$	847	\$	1,436	\$	-	-100.0%
Principal - Fire Hall Roof (#34-A-1) (Area Rate)	\$	4,500	\$	4,500	\$	4,500	\$	4,500	\$	4,500	0.0%
Interest - Fire Hall Roof (#34-A-1) (Area Rate)	\$	611	\$	492	\$	551	\$	718	\$	222	-69.0%
Principal - Breathing Apparatuses (#38-B-1)	\$	16,500	\$	16,500	\$	16,500	\$	16,500	\$	16,500	0.0%
Interest - Breathing Apparatuses (#38-B-1)	\$	1,901	\$	1,459	\$	1,680	\$	1,901	\$	503	-73.5%
Principal - Command Scene Lighting (#41-A-1)	\$	-	\$	-	\$	-	\$	2,751	\$	2,751	0.0%
Interest - Command Scene Lighting (#41-A-1)	\$	-	\$	199	\$	100	\$	393	\$	372	-5.4%
Principal - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	-	\$	-	\$	803	\$	803	0.0%
Interest - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	223	\$	112	\$	222	\$	215	-2.8%
Principal - Fire Station - Phase 1 & 2	\$	-	\$	-	\$	-	\$	102,636	\$	127,015	23.8%
Interest - Fire Station - Phase 1 & 2	\$	-	\$	-	\$	-	\$	4,154	\$	5,915	42.4%
100' Quint (to replace Engine 11)	\$	-	\$	-	\$	-	\$	136,119	\$	136,877	0.6%
SCBA	\$	-	\$	-	\$	-	\$	5,343	\$	5,354	0.2%
Proposed Additions 2023-24	\$	-	\$	-	\$	-	\$	-	\$	11,200	100.0%
<b>Total Long Term Debt Payments</b>	\$	<b>87,338</b>	\$	<b>85,962</b>	\$	<b>86,650</b>	\$	<b>340,939</b>	\$	<b>359,547</b>	<b>5.5%</b>
<b>Total Fire Service Operations</b>	\$	<b>264,450</b>	\$	<b>208,311</b>	\$	<b>236,380</b>	\$	<b>476,063</b>	\$	<b>517,607</b>	<b>8.7%</b>

<b>Capital &amp; Reserve Expenses</b>											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Capital &amp; Reserve Expenditures Sub Total</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>
<b>Total Hantsport Fire Expenses</b>	\$	<b>315,111</b>	\$	<b>274,216</b>	\$	<b>294,663</b>	\$	<b>554,063</b>	\$	<b>613,607</b>	<b>10.7%</b>
<b>Surplus/Deficit</b>	\$	<b>(192,399)</b>	\$	<b>(238,857)</b>	\$	<b>(215,628)</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>
<b>Total Hantsport Operating Less Debt</b>	\$	<b>227,773</b>	\$	<b>188,254</b>	\$	<b>208,013</b>	\$	<b>213,124</b>	\$	<b>254,060</b>	<b>19.2%</b>

## Appendix 4 – Summerville Fire Budget

### Summerville Fire Department 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Fundraising / Donations	\$ 4,092	\$ 3,991	\$ 4,042	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ 20,492	\$ 35,919	\$ 28,206	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ 66,763	\$ 31,750	-52.4%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ 168,422	\$ 152,113	\$ 160,268	\$ 153,813	\$ 158,650	3.1%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ 8,813	\$ 4,407	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 193,006</b>	<b>\$ 200,836</b>	<b>\$ 196,921</b>	<b>\$ 220,576</b>	<b>\$ 190,400</b>	<b>-13.7%</b>
<b>EXPENSES</b>						
<b>Firefighting Operations</b>						
<i>Apparatus</i>						
Regular Maintenance	\$ 8,140	\$ 14,717	\$ 11,429	\$ 13,000	\$ 11,500	-11.5%
Fuel	\$ 1,231	\$ 3,434	\$ 2,333	\$ 3,000	\$ 4,000	33.3%
Major Repairs	\$ -	\$ 4,602	\$ 2,301	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 9,371</i>	<i>\$ 22,753</i>	<i>\$ 16,062</i>	<i>\$ 16,000</i>	<i>\$ 15,500</i>	<i>-3.1%</i>
<i>Equipment &amp; Services</i>						
Personal Protection	\$ 14,656	\$ 13,453	\$ 14,055	\$ 19,000	\$ 19,000	0.0%
Fire Suppression & Rescue Equipment	\$ 12,078	\$ 42,015	\$ 27,047	\$ 7,000	\$ 8,000	14.3%
Scab Testing, Inspection & Repairs	\$ 5,057	\$ 5,277	\$ 5,167	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 840	\$ 2,365	\$ 1,603	\$ 6,000	\$ 6,000	0.0%
Rehab Supplies	\$ 206	\$ 176	\$ 191	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 32,837</i>	<i>\$ 63,286</i>	<i>\$ 48,062</i>	<i>\$ 39,000</i>	<i>\$ 40,000</i>	<i>2.6%</i>
<i>Communications</i>						
Communication Equipment	\$ 6,835	\$ 3,943	\$ 5,389	\$ 4,500	\$ 4,500	0.0%
Maintenance & Testing	\$ 196	\$ 992	\$ 594	\$ 1,000	\$ 1,000	0.0%
Communication Expenses	\$ 2,903	\$ 1,630	\$ 2,267	\$ 1,800	\$ 1,800	0.0%
<i>Communication Sub Total</i>	<i>\$ 9,934</i>	<i>\$ 6,565</i>	<i>\$ 8,250</i>	<i>\$ 7,300</i>	<i>\$ 7,300</i>	<i>0.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 52,142</b>	<b>\$ 92,604</b>	<b>\$ 72,373</b>	<b>\$ 62,300</b>	<b>\$ 62,800</b>	<b>0.8%</b>
<b>Training</b>						
Fire Rescue Training (including travel & meals)	\$ 5,500	\$ 2,380	\$ 3,940	\$ 5,300	\$ 5,300	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Seminars/Materials	\$ 48	\$ 1,475	\$ 762	\$ 1,500	\$ 1,500	0.0%
<i>Training Sub Total</i>	<i>\$ 5,548</i>	<i>\$ 3,855</i>	<i>\$ 4,702</i>	<i>\$ 10,300</i>	<i>\$ 10,300</i>	<i>0.0%</i>
<b>Fire Station</b>						
Light & Power	\$ 4,816	\$ 4,333	\$ 4,575	\$ 5,000	\$ 5,500	10.0%
Heating	\$ 8,126	\$ 13,382	\$ 10,754	\$ 12,000	\$ 14,000	16.7%
General Maintenance & Grounds	\$ 13,093	\$ 15,772	\$ 14,433	\$ 14,500	\$ 14,500	0.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ 2,589	\$ 3,423	\$ 3,006	\$ 5,500	\$ 5,500	0.0%
Snow Removal/Grounds	\$ 11,133	\$ 18,219	\$ 14,676	\$ 14,500	\$ 14,000	-3.4%
Janitorial/Cleaning	\$ 2,346	\$ 2,930	\$ 2,638	\$ 4,000	\$ 4,000	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ 11,147	\$ 4,525	\$ 7,836	\$ 17,000	\$ 17,000	0.0%
Station Supplies and Expenses	\$ 273	\$ 319	\$ 296	\$ 750	\$ 750	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 53,523</i>	<i>\$ 62,903</i>	<i>\$ 58,213</i>	<i>\$ 73,250</i>	<i>\$ 75,250</i>	<i>2.7%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	5,039	\$	5,432	\$	5,236	\$	5,500	\$	5,500	0.0%
Office Supplies & Expenses	\$	3,018	\$	2,580	\$	2,799	\$	2,500	\$	2,500	0.0%
Membership	\$	420	\$	668	\$	544	\$	750	\$	750	0.0%
Professional Services	\$	2,770	\$	2,770	\$	2,770	\$	3,000	\$	-	-100.0%
Bank Charges/Interest	\$	336	\$	163	\$	250	\$	350	\$	250	-28.6%
Insurance	\$	14,747	\$	33,790	\$	24,269	\$	39,226	\$	-	-100.0%
WCB	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	1,232	\$	2,456	\$	1,844	\$	2,800	\$	2,800	0.0%
Public Events	\$	3,730	\$	2,633	\$	3,182	\$	2,500	\$	2,500	0.0%
Firefighter Honorarium	\$	-	\$	15,215	\$	7,608	\$	15,000	\$	17,750	18.3%
Membership Recognition	\$	-	\$	-	\$	-	\$	600	\$	7,500	1150.0%
Uniforms	\$	738	\$	2,877	\$	1,808	\$	1,500	\$	1,500	0.0%
Other	\$	1,725	\$	1,651	\$	1,688	\$	1,000	\$	1,000	0.0%
<b>Administration Sub Total</b>	\$	<b>33,755</b>	\$	<b>70,235</b>	\$	<b>51,995</b>	\$	<b>74,726</b>	\$	<b>42,050</b>	<b>-43.7%</b>
<b>Long Term Debt Payments</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>
<b>Total Fire Service Operations</b>	\$	<b>92,827</b>	\$	<b>136,993</b>	\$	<b>114,910</b>	\$	<b>158,276</b>	\$	<b>127,600</b>	<b>-19.4%</b>
<b>Capital &amp; Reserve Expenses</b>											
Long Term Debt - New Tanker	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Long Term Debt - New Pumper	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Payout - Credit Union Loan	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Capital &amp; Reserve Expenditures Sub Total</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>
<b>Total Summerville Fire Expenses</b>	\$	<b>144,969</b>	\$	<b>229,597</b>	\$	<b>187,283</b>	\$	<b>220,576</b>	\$	<b>190,400</b>	<b>-13.7%</b>
<b>Surplus/Deficit</b>	\$	<b>48,037</b>	\$	<b>(28,761)</b>	\$	<b>9,638</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>

## Appendix 5 – Walton Fire Budget

### Walton Fire Department 2023-24 Detailed Budget

REVENUE	2020-21	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
		2021-22	2-Year Average				
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ 78,354	0.0%	
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ 130,253	-65.5%	
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ 38,850	12.9%	
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 169,103</b>	<b>\$ 167,150</b>	<b>-1.2%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%
Fuel	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 5,000	233.3%
Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 9,000	-25.0%
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 23,500</i>	<i>\$ 24,000</i>	<i>2.1%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 10,000	25.0%
Fire Suppression & Rescue Equipment	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 15,000	-25.0%
Scab Testing, Inspection & Repairs	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 6,000	-20.0%
Equipment Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000	0.0%
Rehab Supplies	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 4,500	-31.8%
<i>Equipment Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 42,100</i>	<i>\$ 44,500</i>	<i>5.7%</i>
<i>Communications</i>							
Dispatch	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	0.0%
Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance & Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communication Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Communication Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 300</i>	<i>\$ 300</i>	<i>0.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,900</b>	<b>\$ 68,800</b>	<b>4.4%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ 12,000	-14.3%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,400	240.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
<i>Training Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 16,000</i>	<i>\$ 16,400</i>	<i>2.5%</i>
<b>Fire Station</b>							
Light & Power	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,000	-20.0%
Heating	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 6,000	100.0%
General Maintenance & Grounds	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 200	-97.3%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100.0%
Emergency Equipment	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	-100.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Janitorial/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	-100.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 22,000</i>	<i>\$ 21,700</i>	<i>-1.4%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	-	\$	-	\$	-	\$	2,200	\$	1,500	-31.8%
Office Supplies & Expenses	\$	-	\$	-	\$	-	\$	900	\$	200	-77.8%
Membership	\$	-	\$	-	\$	-	\$	400	\$	400	0.0%
Professional Services	\$	-	\$	-	\$	-	\$	700	\$	700	0.0%
Bank Charges/Interest	\$	-	\$	-	\$	-	\$	2,500	\$	2,500	0.0%
Insurance	\$	-	\$	-	\$	-	\$	22,953	\$	25,900	12.8%
WCB	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	-	\$	-	\$	-	\$	550	\$	550	0.0%
Public Events	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Firefighter Honorarium	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Uniforms	\$	-	\$	-	\$	-	\$	10,000	\$	7,500	-25.0%
Other	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Administration Sub Total</i>	\$	-	\$	-	\$	-	\$	40,203	\$	39,250	-2.4%
<hr/>											
<i>Long Term Debt Payments</i>	\$	-	\$	-	\$	-	\$	25,000	\$	21,000	-16.0%
<b>Total Fire Service Operations</b>	\$	-	\$	-	\$	-	\$	103,203	\$	98,350	-4.7%
<hr/>											
<b>Capital &amp; Reserve Expenses</b>											
Truck Bay floor	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Transfer to Reserves	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total Walton Fire Expenses</b>	\$	-	\$	-	\$	-	\$	169,103	\$	167,150	-1.2%
<hr/>											
<b>Surplus/Deficit</b>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%

## Appendix 6 – Brooklyn Fire – Station 1

### Brooklyn Station 1 Fire Service 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ 120,910	\$ 106,630	-11.8%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ 53,813	\$ 54,151	\$ 53,982	\$ 60,551	\$ -	\$ 61,000	0.7%
Operation Contributions - West Hants Fire Services	\$ 200,574	\$ 214,912	\$ 207,743	\$ 197,699	\$ -	\$ 215,360	8.9%
Grants	\$ 9,333	\$ 8,167	\$ 8,750	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ 3,811	\$ 2,722	\$ 3,267	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 267,532</b>	<b>\$ 279,951</b>	<b>\$ 273,742</b>	<b>\$ 379,160</b>	<b>\$ -</b>	<b>\$ 382,990</b>	<b>1.0%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ 30,313	\$ 26,653	\$ 28,483	\$ 27,000	\$ -	\$ 42,500	57.4%
Fuel	\$ 6,518	\$ 8,474	\$ 7,496	\$ 10,000	\$ -	\$ 14,250	42.5%
Major Repairs	\$ 22,701	\$ 2,451	\$ 12,576	\$ 10,000	\$ -	\$ 10,000	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 59,532</i>	<i>\$ 37,578</i>	<i>\$ 48,555</i>	<i>\$ 47,000</i>	<i>\$ -</i>	<i>\$ 66,750</i>	<i>42.0%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ 24,591	\$ 35,911	\$ 30,251	\$ 51,000	\$ -	\$ 51,000	0.0%
Fire Suppression & Rescue Equipment	\$ 28,927	\$ 57,874	\$ 43,400	\$ 23,000	\$ -	\$ 23,000	0.0%
Scab Testing, Inspection & Repairs	\$ 3,148	\$ 4,128	\$ 3,638	\$ 6,000	\$ -	\$ 6,000	0.0%
Equipment Repairs & Maintenance	\$ 5,267	\$ 6,813	\$ 6,040	\$ 5,000	\$ -	\$ 7,000	40.0%
Rehab Supplies	\$ 669	\$ 632	\$ 651	\$ 1,300	\$ -	\$ 1,300	0.0%
<i>Equipment Sub Total</i>	<i>\$ 62,601</i>	<i>\$ 105,357</i>	<i>\$ 83,979</i>	<i>\$ 86,300</i>	<i>\$ -</i>	<i>\$ 88,300</i>	<i>2.3%</i>
<i>Communications</i>							
Communication Equipment	\$ 12,402	\$ 8,875	\$ 10,639	\$ 5,000	\$ -	\$ 7,000	40.0%
Maintenance & Testing	\$ 207	\$ 4	\$ 105	\$ 2,000	\$ -	\$ 750	-62.5%
Communication Expenses	\$ 2,690	\$ 5,065	\$ 3,877	\$ 5,500	\$ -	\$ 1,500	-72.7%
<i>Communication Sub Total</i>	<i>\$ 15,299</i>	<i>\$ 13,943</i>	<i>\$ 14,621</i>	<i>\$ 12,500</i>	<i>\$ -</i>	<i>\$ 9,250</i>	<i>-26.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 137,432</b>	<b>\$ 156,878</b>	<b>\$ 147,155</b>	<b>\$ 145,800</b>	<b>\$ -</b>	<b>\$ 164,300</b>	<b>12.7%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ 7,935	\$ 7,213	\$ 7,574	\$ 6,000	\$ -	\$ 7,000	16.7%
Training Grounds, Equipment & Exercises	\$ 13,918	\$ 7,567	\$ 10,742	\$ 10,500	\$ -	\$ 10,000	-4.8%
Medical First Responder	\$ -	\$ -	\$ -	\$ 610	\$ -	\$ 610	0.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 2,500	150.0%
<i>Training Sub Total</i>	<i>\$ 21,853</i>	<i>\$ 14,779</i>	<i>\$ 18,316</i>	<i>\$ 18,110</i>	<i>\$ -</i>	<i>\$ 20,110</i>	<i>11.0%</i>
<b>Fire Station</b>							
Light & Power	\$ -	\$ 14,800	\$ 7,400	\$ 2,800	\$ -	\$ 25,000	792.9%
Heating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ 8,007	\$ 16,917	\$ 12,462	\$ 5,700	\$ -	\$ 16,000	180.7%
Building Maintenance	\$ -	\$ 20,288	\$ 10,144	\$ 11,300	\$ -	\$ 10,000	-11.5%
Emergency Equipment	\$ 313	\$ 1,153	\$ 733	\$ 1,200	\$ -	\$ 1,500	25.0%
Snow Removal/Grounds	\$ 4,368	\$ 9,748	\$ 7,058	\$ 12,000	\$ -	\$ 19,430	61.9%
Janitorial/Cleaning	\$ 1,944	\$ 2,517	\$ 2,230	\$ 2,000	\$ -	\$ 1,500	-25.0%
Maintenance - Apparatus Superintendent	\$ 36,168	\$ 36,565	\$ 36,367	\$ 39,000	\$ -	\$ 41,000	5.1%
Renovations/Major Repairs	\$ 517	\$ -	\$ 259	\$ 4,500	\$ -	\$ -	-100.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ 3,950	\$ -	\$ 4,000	1.3%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 51,316</i>	<i>\$ 101,988</i>	<i>\$ 76,652</i>	<i>\$ 82,450</i>	<i>\$ -</i>	<i>\$ 118,430</i>	<i>43.6%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	4,007	\$	4,577	\$	4,292	\$	4,500	\$	4,200	-6.7%
Office Supplies & Expenses	\$	4,938	\$	5,479	\$	5,208	\$	4,050	\$	4,000	-1.2%
Membership	\$	281	\$	735	\$	508	\$	650	\$	500	-23.1%
Professional Services	\$	2,742	\$	2,912	\$	2,827	\$	3,000	\$	30	-99.0%
Bank Charges/Interest	\$	413	\$	781	\$	597	\$	500	\$	620	24.0%
Insurance	\$	13,941	\$	30,016	\$	21,979	\$	35,610	\$	-	-100.0%
WCB	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	1,487	\$	2,935	\$	2,211	\$	2,000	\$	3,000	50.0%
Public Events	\$	1,632	\$	1,258	\$	1,445	\$	1,000	\$	1,000	0.0%
Firefighter Honorarium	\$	70,945	\$	53,723	\$	62,334	\$	55,000	\$	53,000	-3.6%
Membership Recognition	\$	2,713	\$	5,932	\$	4,323	\$	6,990	\$	5,600	-19.9%
Uniforms	\$	1,313	\$	6,938	\$	4,125	\$	2,500	\$	4,400	76.0%
Other	\$	1,980	\$	1,945	\$	1,962	\$	3,000	\$	3,800	26.7%
<i>Administration Sub Total</i>	\$	<b>106,391</b>	\$	<b>117,231</b>	\$	<b>111,811</b>	\$	<b>118,800</b>	\$	<b>80,150</b>	<b>-32.5%</b>
<hr/>											
<i>Long Term Debt Payments</i>	\$	-	\$	41,073	\$	20,537	\$	14,000	\$	-	-100.0%
<b>Total Fire Service Operations</b>	\$	<b>179,560</b>	\$	<b>275,071</b>	\$	<b>227,316</b>	\$	<b>233,360</b>	\$	<b>218,690</b>	<b>-6.3%</b>
<hr/>											
<b>Capital &amp; Reserve Expenses</b>											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total BFD Station 1 Fire Expenses</b>	\$	<b>316,993</b>	\$	<b>431,949</b>	\$	<b>374,471</b>	\$	<b>379,160</b>	\$	<b>382,990</b>	<b>1.0%</b>
<hr/>											
<b>Surplus/Deficit</b>	\$	<b>(49,461)</b>	\$	<b>(151,998)</b>	\$	<b>(100,729)</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>

## Appendix 7 – Brooklyn Fire - Station 2

### Brooklyn Station 2 Fire Service 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ 68,110	\$ 54,300	-20.3%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ 126,621	\$ 94,200	\$ 110,411	\$ 95,190	\$ 110,570	\$ 110,570	16.2%
Grants	\$ 4,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ 1,633	\$ -	\$ 817	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 132,254</b>	<b>\$ 94,200</b>	<b>\$ 113,227</b>	<b>\$ 163,300</b>	<b>\$ 164,870</b>	<b>\$ 164,870</b>	<b>1.0%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ 5,018	\$ 5,819	\$ 5,419	\$ 7,000	\$ 10,000	\$ 10,000	42.9%
Fuel	\$ 3,413	\$ 3,615	\$ 3,514	\$ 5,000	\$ 8,000	\$ 8,000	60.0%
Major Repairs	\$ -	\$ 3,320	\$ 1,660	\$ 6,000	\$ 6,000	\$ 6,000	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 8,431</i>	<i>\$ 12,754</i>	<i>\$ 10,593</i>	<i>\$ 18,000</i>	<i>\$ 24,000</i>	<i>\$ 24,000</i>	<i>33.3%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ 12,048	\$ 11,382	\$ 11,715	\$ 16,000	\$ 16,000	\$ 16,000	0.0%
Fire Suppression & Rescue Equipment	\$ 5,561	\$ 26,291	\$ 15,926	\$ 17,000	\$ 17,000	\$ 17,000	0.0%
Scab Testing, Inspection & Repairs	\$ 1,960	\$ 2,773	\$ 2,367	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Equipment Repairs & Maintenance	\$ 1,662	\$ 1,787	\$ 1,725	\$ 6,000	\$ 4,000	\$ 4,000	-33.3%
Rehab Supplies	\$ 370	\$ 300	\$ 335	\$ 700	\$ 700	\$ 700	0.0%
<i>Equipment Sub Total</i>	<i>\$ 21,601</i>	<i>\$ 42,533</i>	<i>\$ 32,067</i>	<i>\$ 41,700</i>	<i>\$ 39,700</i>	<i>\$ 39,700</i>	<i>-4.8%</i>
<i>Communications</i>							
Communication Equipment	\$ 4,436	\$ 4,000	\$ 4,218	\$ 1,500	\$ 2,500	\$ 2,500	66.7%
Maintenance & Testing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communication Expenses	\$ 931	\$ 1,000	\$ 966	\$ 1,000	\$ 400	\$ 400	-60.0%
<i>Communication Sub Total</i>	<i>\$ 5,367</i>	<i>\$ 5,000</i>	<i>\$ 5,184</i>	<i>\$ 2,500</i>	<i>\$ 2,900</i>	<i>\$ 2,900</i>	<i>16.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 35,399</b>	<b>\$ 60,287</b>	<b>\$ 47,843</b>	<b>\$ 62,200</b>	<b>\$ 66,600</b>	<b>\$ 66,600</b>	<b>7.1%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ 2,987	\$ 1,770	\$ 2,379	\$ 3,500	\$ 4,500	\$ 4,500	28.6%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Medical First Responder	\$ -	\$ 130	\$ 65	\$ 390	\$ 390	\$ 390	0.0%
Seminars/Materials	\$ 589	\$ 300	\$ 445	\$ 300	\$ 2,000	\$ 2,000	566.7%
<i>Training Sub Total</i>	<i>\$ 3,576</i>	<i>\$ 2,200</i>	<i>\$ 2,888</i>	<i>\$ 6,190</i>	<i>\$ 8,890</i>	<i>\$ 8,890</i>	<i>43.6%</i>
<b>Fire Station</b>							
Light & Power	\$ 3,883	\$ 3,289	\$ 3,586	\$ 3,071	\$ 3,300	\$ 3,300	7.5%
Heating	\$ 5,059	\$ 10,249	\$ 7,654	\$ 7,300	\$ 5,000	\$ 5,000	-31.5%
General Maintenance & Grounds	\$ -	\$ 4,246	\$ 2,123	\$ -	\$ 6,200	\$ 6,200	100.0%
Building Maintenance	\$ 1,606	\$ 7,294	\$ 4,450	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Emergency Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ 4,500	\$ 11,500	\$ 11,500	155.6%
Janitorial/Cleaning	\$ 1,593	\$ 700	\$ 1,147	\$ 1,000	\$ -	\$ -	-100.0%
Maintenance - Apparatus Superintendent	\$ 13,765	\$ 14,822	\$ 14,294	\$ 15,000	\$ 16,100	\$ 16,100	7.3%
Renovations/Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 25,907</i>	<i>\$ 40,601</i>	<i>\$ 33,254</i>	<i>\$ 37,371</i>	<i>\$ 48,600</i>	<i>\$ 48,600</i>	<i>30.0%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	604	\$	412	\$	508	\$	500	\$	500	0.0%
Office Supplies & Expenses	\$	1,159	\$	617	\$	888	\$	500	\$	3,000	500.0%
Membership	\$	83	\$	60	\$	72	\$	100	\$	100	0.0%
Professional Services	\$	3,290	\$	1,197	\$	2,244	\$	1,200	\$	30	-97.5%
Bank Charges/Interest	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Insurance	\$	8,509	\$	14,116	\$	11,313	\$	16,739	\$	-	-100.0%
WCB	\$	-	\$	1,399	\$	700	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	-	\$	2,282	\$	1,141	\$	2,000	\$	1,800	-10.0%
Public Events	\$	450	\$	-	\$	225	\$	500	\$	350	-30.0%
Firefighter Honorarium	\$	38,201	\$	32,416	\$	35,309	\$	32,000	\$	30,000	-6.3%
Membership Recognition	\$	1,161	\$	1,000	\$	1,081	\$	1,010	\$	2,400	137.6%
Uniforms	\$	1,826	\$	100	\$	963	\$	2,000	\$	1,900	-5.0%
Other	\$	1,932	\$	3,386	\$	2,659	\$	990	\$	700	-29.3%
<i>Administration Sub Total</i>	\$	<i>57,215</i>	\$	<i>56,985</i>	\$	<i>57,100</i>	\$	<i>57,539</i>	\$	<i>40,780</i>	<i>-29.1%</i>
<hr/>											
<i>Long Term Debt Payments</i>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total Fire Service Operations</b>	\$	<b>86,698</b>	\$	<b>99,786</b>	\$	<b>93,242</b>	\$	<b>101,100</b>	\$	<b>98,270</b>	<b>-2.8%</b>
<hr/>											
<b>Capital &amp; Reserve Expenses</b>											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total BFD Station 2 Fire Expenses</b>	\$	<b>122,097</b>	\$	<b>160,073</b>	\$	<b>141,085</b>	\$	<b>163,300</b>	\$	<b>164,870</b>	<b>1.0%</b>
<hr/>											
<b>Surplus/Deficit</b>	\$	<b>10,157</b>	\$	<b>(65,873)</b>	\$	<b>(27,858)</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>

## Appendix 8 – Windsor Fire Department

### Windsor Fire Department 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ 307,567	\$ 312,390	1.6%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Servicing Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 307,567</b>	<b>\$ 312,390</b>	<b>1.6%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ 249	\$ 19,434	\$ 9,841	\$ 25,000	\$ 31,000	\$ 31,000	24.0%
Fuel	\$ 4,921	\$ 6,087	\$ 5,504	\$ 5,000	\$ 7,000	\$ 7,000	40.0%
Major Repairs	\$ -	\$ 577	\$ 289	\$ 3,500	\$ 13,559	\$ 13,559	287.4%
<i>Apparatus Sub Total</i>	<i>\$ 5,170</i>	<i>\$ 26,098</i>	<i>\$ 15,634</i>	<i>\$ 33,500</i>	<i>\$ 51,559</i>	<i>\$ 51,559</i>	<i>53.9%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ 33,390	\$ 47,989	\$ 40,689	\$ 25,700	\$ 26,000	\$ 26,000	1.2%
Fire Suppression & Rescue Equipment	\$ 13,670	\$ 12,288	\$ 12,979	\$ 15,500	\$ 16,000	\$ 16,000	3.2%
Scab Testing, Inspection & Repairs	\$ 4,043	\$ 2,341	\$ 3,192	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
Equipment Repairs & Maintenance	\$ 6,229	\$ 12,169	\$ 9,199	\$ 11,000	\$ 9,000	\$ 9,000	-18.2%
Rehab Supplies	\$ 257	\$ 931	\$ 594	\$ 1,200	\$ 1,500	\$ 1,500	25.0%
<i>Equipment Sub Total</i>	<i>\$ 57,589</i>	<i>\$ 75,718</i>	<i>\$ 66,654</i>	<i>\$ 63,400</i>	<i>\$ 62,500</i>	<i>\$ 62,500</i>	<i>-1.4%</i>
<i>Communications</i>							
Communication Equipment	\$ 6,757	\$ 7,531	\$ 7,144	\$ 6,700	\$ 6,700	\$ 6,700	0.0%
Maintenance & Testing	\$ 2,230	\$ 1,281	\$ 1,755	\$ 1,200	\$ 1,500	\$ 1,500	25.0%
Communication Expenses	\$ 299	\$ 514	\$ 406	\$ 3,500	\$ 2,200	\$ 2,200	-37.1%
<i>Communication Sub Total</i>	<i>\$ 9,286</i>	<i>\$ 9,325</i>	<i>\$ 9,306</i>	<i>\$ 11,400</i>	<i>\$ 10,400</i>	<i>\$ 10,400</i>	<i>-8.8%</i>
<b>Total Firefighting Operations</b>	<b>\$ 72,045</b>	<b>\$ 111,141</b>	<b>\$ 91,593</b>	<b>\$ 108,300</b>	<b>\$ 124,459</b>	<b>\$ 124,459</b>	<b>14.9%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ 14,802	\$ 7,773	\$ 11,287	\$ 7,500	\$ 7,500	\$ 7,500	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ -	\$ 820	\$ 820	100.0%
Seminars/Materials	\$ -	\$ 2,621	\$ 1,311	\$ 1,000	\$ 1,500	\$ 1,500	50.0%
<i>Training Sub Total</i>	<i>\$ 14,802</i>	<i>\$ 10,394</i>	<i>\$ 12,598</i>	<i>\$ 9,000</i>	<i>\$ 10,320</i>	<i>\$ 10,320</i>	<i>14.7%</i>
<b>Fire Station</b>							
Light & Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Heating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
General Maintenance & Grounds	\$ 4,128	\$ 2,537	\$ 3,332	\$ 5,400	\$ 5,400	\$ 5,400	0.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ -	\$ 129	\$ 65	\$ 500	\$ 1,000	\$ 1,000	100.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Janitorial/Cleaning	\$ 94	\$ -	\$ 47	\$ 500	\$ 5,000	\$ 5,000	900.0%
Maintenance - Apparatus Superintendent	\$ 30,289	\$ 24,145	\$ 27,217	\$ 24,100	\$ 24,700	\$ 24,700	2.5%
Renovations/Major Repairs	\$ 1,033	\$ -	\$ 516	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ 1,200	\$ 2,000	\$ 2,000	66.7%
Rent	\$ 63,160	\$ 63,160	\$ 63,160	\$ 66,711	\$ 66,711	\$ 66,711	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 98,704</i>	<i>\$ 89,971</i>	<i>\$ 94,338</i>	<i>\$ 100,411</i>	<i>\$ 106,811</i>	<i>\$ 106,811</i>	<i>6.4%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	3,770	\$	4,036	\$	3,903	\$	2,500	\$	4,000	60.0%
Office Supplies & Expenses	\$	1,980	\$	2,289	\$	2,135	\$	1,800	\$	2,000	11.1%
Membership	\$	1,699	\$	816	\$	1,257	\$	978	\$	1,000	2.3%
Professional Services	\$	2,743	\$	2,409	\$	2,576	\$	3,500	\$	-	-100.0%
Bank Charges/Interest	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Insurance	\$	15,873	\$	14,732	\$	15,302	\$	21,278	\$	-	-100.0%
WCB	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	736	\$	2,212	\$	1,474	\$	3,500	\$	3,500	0.0%
Public Events	\$	490	\$	937	\$	714	\$	800	\$	800	0.0%
Firefighter Honorarium	\$	29,333	\$	43,988	\$	36,661	\$	44,000	\$	49,000	11.4%
Membership Recognition	\$	-	\$	-	\$	-	\$	6,500	\$	6,500	0.0%
Uniforms	\$	4,705	\$	2,119	\$	3,412	\$	5,000	\$	4,000	-20.0%
Other	\$	5,479	\$	3,301	\$	4,390	\$	-	\$	-	0.0%
<i>Administration Sub Total</i>	\$	<b>66,808</b>	\$	<b>76,839</b>	\$	<b>71,824</b>	\$	<b>89,856</b>	\$	<b>70,800</b>	<b>-21.2%</b>
<b>Long Term Debt Payments</b>											
<b>Total Fire Service Operations</b>	\$	<b>180,314</b>	\$	<b>177,205</b>	\$	<b>178,759</b>	\$	<b>199,267</b>	\$	<b>187,931</b>	<b>-5.7%</b>
<b>Capital &amp; Reserve Expenses</b>											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total Windsor Fire Expenses</b>	\$	<b>252,359</b>	\$	<b>288,346</b>	\$	<b>270,352</b>	\$	<b>307,567</b>	\$	<b>312,390</b>	<b>1.6%</b>
<b>Surplus/Deficit</b>	\$	<b>(252,359)</b>	\$	<b>(288,346)</b>	\$	<b>(270,352)</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>

## Appendix 9 – Southwest Hants Fire Budget

### Southwest Hants Fire Service 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ 1,000	\$ 500	\$ -	\$ -	\$ 5,000	100.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ 21,140	\$ 10,570	\$ 16,600	\$ -	\$ 15,795	-4.8%
Municipal Costs	\$ -	\$ -	\$ -	\$ 66,565	\$ -	\$ 72,970	9.6%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 22,140</b>	<b>\$ 11,070</b>	<b>\$ 83,165</b>	<b>\$ -</b>	<b>\$ 93,765</b>	<b>12.7%</b>
<b>EXPENSES</b>							
<b>Firefighting Operations</b>							
<i>Apparatus</i>							
Regular Maintenance	\$ 8,078	\$ 7,072	\$ 7,575	\$ 8,500	\$ -	\$ 8,500	0.0%
Fuel	\$ 1,225	\$ 1,338	\$ 1,281	\$ 800	\$ -	\$ 1,200	50.0%
Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 9,302</i>	<i>\$ 8,410</i>	<i>\$ 8,856</i>	<i>\$ 9,300</i>	<i>\$ -</i>	<i>\$ 9,700</i>	<i>4.3%</i>
<i>Equipment &amp; Services</i>							
Personal Protection	\$ -	\$ 10,572	\$ 5,286	\$ 12,000	\$ -	\$ 12,000	0.0%
Fire Suppression & Rescue Equipment	\$ -	\$ 6,392	\$ 3,196	\$ 2,000	\$ -	\$ 8,690	334.5%
Scab Testing, Inspection & Repairs	\$ -	\$ 773	\$ 387	\$ 1,800	\$ -	\$ 1,800	0.0%
Equipment Repairs & Maintenance	\$ 4,208	\$ -	\$ 2,104	\$ 2,000	\$ -	\$ 2,300	15.0%
Rehab Supplies	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	0.0%
Other	\$ 8,136	\$ -	\$ 4,068	\$ -	\$ -	\$ -	0.0%
<i>Equipment Sub Total</i>	<i>\$ 12,344</i>	<i>\$ 17,738</i>	<i>\$ 15,041</i>	<i>\$ 18,300</i>	<i>\$ -</i>	<i>\$ 25,290</i>	<i>38.2%</i>
<i>Communications</i>							
Communication Equipment	\$ 1,676	\$ 626	\$ 1,151	\$ 2,000	\$ -	\$ 2,000	0.0%
Maintenance & Testing	\$ -	\$ 670	\$ 335	\$ 500	\$ -	\$ 500	0.0%
Communication Expenses	\$ 199	\$ -	\$ 100	\$ 250	\$ -	\$ -	-100.0%
<i>Communication Sub Total</i>	<i>\$ 1,875</i>	<i>\$ 1,296</i>	<i>\$ 1,586</i>	<i>\$ 2,750</i>	<i>\$ -</i>	<i>\$ 2,500</i>	<i>-9.1%</i>
<b>Total Firefighting Operations</b>	<b>\$ 23,522</b>	<b>\$ 27,444</b>	<b>\$ 25,483</b>	<b>\$ 30,350</b>	<b>\$ -</b>	<b>\$ 37,490</b>	<b>23.5%</b>
<b>Training</b>							
Fire Rescue Training (including travel & meals)	\$ 763	\$ 4,051	\$ 2,407	\$ 1,250	\$ -	\$ 1,500	20.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,230	146.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,000	100.0%
<i>Training Sub Total</i>	<i>\$ 763</i>	<i>\$ 4,051</i>	<i>\$ 2,407</i>	<i>\$ 2,250</i>	<i>\$ -</i>	<i>\$ 3,730</i>	<i>65.8%</i>
<b>Fire Station</b>							
Light & Power	\$ -	\$ 5,200	\$ 2,600	\$ 7,000	\$ -	\$ 7,490	7.0%
Heating	\$ 346	\$ 1,894	\$ 1,120	\$ 4,200	\$ -	\$ 4,200	0.0%
General Maintenance & Grounds	\$ 3,267	\$ 1,490	\$ 2,379	\$ 2,000	\$ -	\$ 1,500	-25.0%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Emergency Equipment	\$ -	\$ 2,589	\$ 1,295	\$ 300	\$ -	\$ 1,000	233.3%
Snow Removal/Grounds	\$ -	\$ 328	\$ 164	\$ 3,100	\$ -	\$ 1,500	-51.6%
Janitorial/Cleaning	\$ -	\$ -	\$ -	\$ 2,400	\$ -	\$ 2,400	0.0%
Maintenance - Apparatus Superintendent	\$ 56	\$ 9,937	\$ 4,996	\$ 12,050	\$ -	\$ 12,300	2.1%
Renovations/Major Repairs	\$ 7,125	\$ 6,899	\$ 7,012	\$ -	\$ -	\$ -	0.0%
Station Supplies and Expenses	\$ -	\$ 105	\$ 53	\$ -	\$ -	\$ 110	100.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 10,794</i>	<i>\$ 28,442</i>	<i>\$ 19,618</i>	<i>\$ 31,050</i>	<i>\$ -</i>	<i>\$ 30,500</i>	<i>-1.8%</i>

<b>Administration</b>											
Telephone, Internet, Etc.	\$	-	\$	57	\$	28	\$	1,100	\$	1,500	36.4%
Office Supplies & Expenses	\$	-	\$	256	\$	128	\$	250	\$	250	0.0%
Membership	\$	-	\$	-	\$	-	\$	950	\$	100	-89.5%
Professional Services	\$	2,353	\$	-	\$	1,177	\$	1,000	\$	-	-100.0%
Bank Charges/Interest	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Insurance	\$	512	\$	8,023	\$	4,268	\$	1,515	\$	4,995	229.7%
WCB	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
EAP	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Computer Services	\$	-	\$	724	\$	362	\$	700	\$	1,200	71.4%
Public Events	\$	-	\$	1,006	\$	503	\$	2,500	\$	2,000	-20.0%
Firefighter Honorarium	\$	7,950	\$	8,898	\$	8,424	\$	9,000	\$	9,000	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	2,000	\$	2,000	0.0%
Uniforms	\$	1,483	\$	557	\$	1,020	\$	500	\$	1,000	100.0%
Other	\$	-	\$	2,118	\$	1,059	\$	-	\$	-	0.0%
<b>Administration Sub Total</b>	\$	<b>12,299</b>	\$	<b>21,639</b>	\$	<b>16,969</b>	\$	<b>19,515</b>	\$	<b>22,045</b>	<b>13.0%</b>
<hr/>											
<b>Long Term Debt Payments</b>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total Fire Service Operations</b>	\$	<b>23,856</b>	\$	<b>54,132</b>	\$	<b>38,994</b>	\$	<b>52,815</b>	\$	<b>56,275</b>	<b>6.6%</b>
<hr/>											
<b>Capital &amp; Reserve Expenses</b>											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Capital &amp; Reserve Expenditures Sub Total</b>	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<b>Total SWH Fire Expenses</b>	\$	<b>47,378</b>	\$	<b>81,576</b>	\$	<b>64,477</b>	\$	<b>83,165</b>	\$	<b>93,765</b>	<b>12.7%</b>
<hr/>											
<b>Surplus/Deficit</b>	\$	<b>(47,378)</b>	\$	<b>(59,436)</b>	\$	<b>(53,407)</b>	\$	-	\$	-	0.0%

## Appendix 10 – Office of CAO

### Office of the CAO 2023-2024 Detailed Budget

Legislation	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Mayor	\$ 54,571	\$ 54,829	\$ 54,700	\$ 60,029	\$ 61,700	2.8%
Councillors	\$ 326,394	\$ 332,454	\$ 329,424	\$ 350,135	\$ 365,200	4.3%
Citizen Members	\$ 6,030	\$ 5,420	\$ 5,725	\$ 6,000	\$ 6,000	0.0%
Training & Development	\$ 21,699	\$ 19,350	\$ 20,525	\$ 2,500	\$ 3,000	20.0%
Other Legislative Expenses	\$ 282	\$ 135	\$ 208	\$ 19,500	\$ 20,000	2.6%
<b>Total Legislation</b>	<b>\$ 408,976</b>	<b>\$ 412,189</b>	<b>\$ 410,583</b>	<b>\$ 438,165</b>	<b>\$ 455,900</b>	<b>4.0%</b>
<b>Office of CAO</b>						
<b>Salaries</b>						
Salaries - Full time	\$ 383,243	\$ 295,474	\$ 339,359	\$ 300,648	\$ 364,000	21.1%
Benefits & Deductions	\$ 51,356	\$ 43,340	\$ 47,348	\$ 45,127	\$ 58,200	29.0%
<i>Total Salary &amp; Benefits</i>	<i>\$ 434,599</i>	<i>\$ 338,814</i>	<i>\$ 386,706</i>	<i>\$ 345,775</i>	<i>\$ 422,200</i>	<i>22.1%</i>
<b>CAO Administration</b>						
Mileage & Expenses	\$ 1,160	\$ 2,274	\$ 1,717	\$ 2,500	\$ 2,500	0.0%
Training & Development	\$ 501	\$ 2,927	\$ 1,714	\$ 5,000	\$ 7,000	40.0%
Membership Fees	\$ 19,349	\$ 6,620	\$ 12,985	\$ 6,000	\$ 6,000	0.0%
Professional Services	\$ 39,511	\$ 52,549	\$ 46,030	\$ 50,000	\$ 60,000	20.0%
<i>Total CAO Administration</i>	<i>\$ 60,521</i>	<i>\$ 64,370</i>	<i>\$ 62,446</i>	<i>\$ 63,500</i>	<i>\$ 75,500</i>	<i>18.9%</i>
<b>Total Office of the CAO</b>	<b>\$ 495,121</b>	<b>\$ 403,184</b>	<b>\$ 449,152</b>	<b>\$ 409,275</b>	<b>\$ 497,700</b>	<b>21.6%</b>

#### West Hants Area Rate

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Pension Shortfall Bennett	\$ 4,432	\$ 4,041	\$ 4,237	\$ 5,950	\$ 6,000	0.8%
Pension (Haley)	\$ 15,418	\$ 10,071	\$ 12,744	\$ 10,050	\$ 10,050	0.0%
<b>Total Area Rate Expenses</b>	<b>\$ 19,850</b>	<b>\$ 14,112</b>	<b>\$ 16,981</b>	<b>\$ 16,000</b>	<b>\$ 16,050</b>	<b>0.3%</b>

#### Hantsport Area Rate

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Pension (McGinn)	\$ 17,957	\$ 17,392	\$ 17,675	\$ 17,000	\$ 18,020	6.0%
<b>Total Area Rate Expenses</b>	<b>\$ 17,957</b>	<b>\$ 17,392</b>	<b>\$ 17,675</b>	<b>\$ 17,000</b>	<b>\$ 18,020</b>	<b>6.0%</b>

#### Windsor Area Rate

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Pension (Armstrong)	\$ 42,821	\$ 41,713	\$ 42,267	\$ 44,552	\$ 47,938	7.6%
<b>Total Area Rate Expenses</b>	<b>\$ 42,821</b>	<b>\$ 41,713</b>	<b>\$ 42,267</b>	<b>\$ 44,552</b>	<b>\$ 47,938</b>	<b>7.6%</b>

## Appendix 11 – EMO

### EMO 2023-24 Detailed Budget

EXPENSES	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Salary	\$ 3,011	\$ 21,119	\$ 12,065	\$ 11,399	\$ 11,700	2.6%
Employer Share Benefits	\$ 59	\$ 5,330	\$ 2,694	\$ 2,150	\$ 2,240	4.2%
Mileage & Expenses	\$ 70	\$ 181	\$ 126	\$ 200	\$ 200	0.0%
Training & Development	\$ -	\$ 159	\$ 80	\$ 1,000	\$ 1,170	17.0%
EOC Telephone	\$ 7,368	\$ 5,327	\$ 6,348	\$ 2,760	\$ 2,800	1.4%
Satellite Phones	\$ 1,588	\$ 1,789	\$ 1,688	\$ 2,000	\$ 7,300	265.0%
Public Communication	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
Insurance	\$ 1,223	\$ 390	\$ 807	\$ 470	\$ 460	-2.1%
Branding / Communications / Advertising	\$ -	\$ 200	\$ 100	\$ 500	\$ 500	0.0%
Exercise Expenses	\$ -	\$ -	\$ -	\$ 500	\$ 100	-80.0%
EOC Equip. and Supplies	\$ 3,775	\$ 29	\$ 1,902	\$ -	\$ 500	100.0%
Radio License & Equipment	\$ 1,661	\$ 1,377	\$ 1,519	\$ 1,350	\$ 1,350	0.0%
Emergency Response Costs	\$ 28,790	\$ 14,686	\$ 21,738	\$ 20,000	\$ 15,000	-25.0%
<b>Total Expenses</b>	<b>\$ 47,546</b>	<b>\$ 50,587</b>	<b>\$ 49,066</b>	<b>\$ 43,330</b>	<b>\$ 44,320</b>	<b>2.3%</b>

## Appendix 12 – By-Law

### By-Law Enforcement 2023-24 Detailed Budget

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Salary- Full Time	\$ 77,157	\$ 95,671	\$ 86,414	\$ 119,439	\$ 123,000		3.0%
Employer Share Benefits	\$ 16,767	\$ 21,530	\$ 19,149	\$ 25,350	\$ 26,300		3.7%
Mileage & Expenses	\$ 5,177	\$ -	\$ 2,589	\$ -	\$ 500		100.0%
Training & Development	\$ -	\$ 91	\$ 45	\$ 4,902	\$ 3,200		-34.7%
Membership Fees	\$ -	\$ 200	\$ 100	\$ 200	\$ 200		0.0%
Telephone	\$ 2,400	\$ 2,589	\$ 2,495	\$ 2,500	\$ 2,000		-20.0%
Insurance	\$ 630	\$ 839	\$ 735	\$ 1,004	\$ 860		-14.3%
Prosecuting Attorney	\$ 13,013	\$ 3,300	\$ 8,156	\$ 8,706	\$ 9,000		3.4%
Dog Impoundment	\$ -	\$ 25	\$ 13	\$ 500	\$ 500		0.0%
Dog Tag Contribution SPCA	\$ -	\$ 588	\$ 294	\$ 1,500	\$ -		-100.0%
Supplies & Miscellaneous	\$ 6,336	\$ 2,940	\$ 4,638	\$ 3,150	\$ 5,550		76.2%
Fleet Lease	\$ -	\$ 3,848	\$ 1,924	\$ 6,000	\$ 7,000		16.7%
Fleet Maintenance	\$ 675	\$ 610	\$ 643	\$ 4,350	\$ 5,000		14.9%
Fleet Fuel	\$ 1,889	\$ 3,310	\$ 2,600	\$ 3,000	\$ 4,000		33.3%
Capital Out Of Revenue	\$ -	\$ 625	\$ 313	\$ -	\$ -		0.0%
<b>Total Expenses</b>	<b>\$ 124,046</b>	<b>\$ 136,166</b>	<b>\$ 130,106</b>	<b>\$ 180,600</b>	<b>\$ 187,110</b>		<b>3.6%</b>

## Appendix 13 – Financial Services

### Department of Financial Services 2023-2024 Detailed Budget

Finance Department	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Salaries - Finance	\$ 671,273	\$ 700,050	\$ 685,661	\$ 782,960	\$ 793,700	1.4%	
Benefits & Deductions	\$ 116,193	\$ 119,061	\$ 117,627	\$ 155,722	\$ 152,400	-2.1%	
<b>Total Salary &amp; Benefits</b>	<b>\$ 787,466</b>	<b>\$ 819,111</b>	<b>\$ 803,288</b>	<b>\$ 938,682</b>	<b>\$ 946,100</b>	<b>0.8%</b>	
<b>Finance Administration</b>							
Mileage & Expenses	\$ 1,698	\$ 3,032	\$ 2,365	\$ 3,000	\$ 3,000	0.0%	
Training & Development	\$ 3,081	\$ 5,232	\$ 4,156	\$ 7,500	\$ 6,500	-13.3%	
Membership Fees	\$ 7,622	\$ 3,884	\$ 5,753	\$ 4,000	\$ 4,000	0.0%	
Audit	\$ 67,109	\$ 18,198	\$ 42,654	\$ 20,257	\$ 30,460	50.4%	
Cash Over & Short	\$ 177	\$ 221	\$ 199	\$ 100	\$ 100	0.0%	
Financial Services Charges	\$ 36,614	\$ 32,531	\$ 34,572	\$ 30,000	\$ 30,000	0.0%	
Operational Costs	\$ 103	\$ 104	\$ 104	\$ 750	\$ 500	-33.3%	
<b>Total Finance Administration</b>	<b>\$ 116,405</b>	<b>\$ 63,201</b>	<b>\$ 89,803</b>	<b>\$ 65,607</b>	<b>\$ 74,560</b>	<b>13.6%</b>	
<b>Total Finance Department</b>	<b>\$ 903,871</b>	<b>\$ 882,312</b>	<b>\$ 893,091</b>	<b>\$ 1,004,289</b>	<b>\$ 1,020,660</b>	<b>1.6%</b>	
<b>Taxation</b>							
Tax Rebates- Low Income	\$ 1,580	\$ 3,344	\$ 2,462	\$ 3,500	\$ 30,000	757.1%	
Tax Rebates- Exemptions	\$ 54,501	\$ 122,559	\$ 88,530	\$ 122,559	\$ 151,000	23.2%	
Day Care Reductions	\$ 1,081	\$ 1,017	\$ 1,049	\$ 1,500	\$ 1,500	0.0%	
Other Taxation-Seasonal	\$ 2,103	\$ 2,075	\$ 2,089	\$ 2,200	\$ 2,200	0.0%	
Tax Sale Expense	\$ 3,117	\$ (18,070)	\$ (7,476)	\$ -	\$ -	0.0%	
Street Lighting Clover Lane	\$ 608	\$ 621	\$ 614	\$ 639	\$ 640	0.2%	
<b>Total Taxation</b>	<b>\$ 62,991</b>	<b>\$ 111,545</b>	<b>\$ 87,268</b>	<b>\$ 130,398</b>	<b>\$ 185,340</b>	<b>42.1%</b>	
<b>Other General Admin Services</b>							
Telephone	\$ 13,582	\$ 17,572	\$ 15,577	\$ 11,000	\$ 14,000	27.3%	
Safety Committee	\$ -	\$ 67	\$ 33	\$ 1,000	\$ 2,000	100.0%	
Social Committee	\$ 99	\$ 1,482	\$ 791	\$ 2,000	\$ 2,000	0.0%	
Mandated Communications	\$ 2,691	\$ 732	\$ 1,711	\$ 3,000	\$ 3,750	25.0%	
Land Matters	\$ 46,206	\$ 109,915	\$ 78,060	\$ -	\$ 10,000	100.0%	
Public Communications	\$ -	\$ 28,248	\$ 14,124	\$ 33,000	\$ 37,945	15.0%	
Office Administration	\$ 116,849	\$ 123,326	\$ 120,087	\$ 117,891	\$ 120,335	2.1%	
Staff Appreciation	\$ 3,565	\$ 18,369	\$ 10,967	\$ 17,500	\$ 14,500	-17.1%	
Election	\$ 7,190	\$ 7,942	\$ 7,566	\$ -	\$ 1,500	100.0%	
Insurance	\$ 164,807	\$ 173,714	\$ 169,260	\$ 207,588	\$ 242,900	17.0%	
Other General Services	\$ 11,066	\$ 75,316	\$ 43,191	\$ 6,500	\$ 6,500	0.0%	
Branding / Communications / Advertising	\$ 2,770	\$ 4,531	\$ 3,650	\$ 2,000	\$ -	-100.0%	
IT Operations	\$ 315,486	\$ 382,624	\$ 349,055	\$ 476,790	\$ 452,620	-5.1%	
<b>Total Other General Admin</b>	<b>\$ 684,311</b>	<b>\$ 943,838</b>	<b>\$ 814,074</b>	<b>\$ 878,269</b>	<b>\$ 908,050</b>	<b>3.4%</b>	
<b>Assessment Recovery Costs</b>							
Assessment Recovery Costs	\$ 332,405	\$ 333,473	\$ 332,939	\$ 330,544	\$ 332,421	0.6%	
<b>Total Assessment Recovery Cost</b>	<b>\$ 332,405</b>	<b>\$ 333,473</b>	<b>\$ 332,939</b>	<b>\$ 330,544</b>	<b>\$ 332,421</b>	<b>0.6%</b>	
<b>Total General Rate Expenses</b>	<b>\$ 2,887,674</b>	<b>\$ 3,086,540</b>	<b>\$ 2,987,107</b>	<b>\$ 3,190,939</b>	<b>\$ 3,400,071</b>	<b>6.6%</b>	

## Appendix 14 – IT Budget

### Information Technology 2023-24 Detailed Budget

EXPENSES	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
<u>Salaries</u>						
Salary- Full Time	\$ 75,962	\$ 72,388	\$ 74,175	\$ 72,363	\$ 80,350	11.0%
Employer Share - Benefits	\$ 12,612	\$ 11,995	\$ 12,303	\$ 14,082	\$ 15,000	6.5%
Mileage & Expenses	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.0%
Training & Development	\$ -	\$ 469	\$ 235	\$ 1,000	\$ 1,500	50.0%
Telephone	\$ 5,260	\$ 1,745	\$ 3,502	\$ 540	\$ 1,500	177.8%
<i>Sub Total</i>	\$ 93,833	\$ 86,597	\$ 90,215	\$ 88,486	\$ 98,850	11.7%
<u>Hardware</u>						
Laptop or Desktop Replacement/Upgrades	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	0.0%
iPhone Replacements	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	0.0%
Owl Meeting Camera	\$ -	\$ -	\$ -	\$ -	\$ 1,600	100.0%
Supplies & Maintenance	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	\$ 23,500	\$ 25,100	6.8%
<u>Infrastructure</u>						
VMWare	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
Firepower Services	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	0.0%
Keystone Support	\$ -	\$ -	\$ -	\$ 6,500	\$ 2,500	-61.5%
Parkplace Support	\$ -	\$ -	\$ -	\$ -	\$ 2,500	100.0%
Secure VPN	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700	0.0%
Multifactor Authentication	\$ -	\$ -	\$ -	\$ -	\$ 2,000	100.0%
Veeam Backup System Maintenance	\$ -	\$ -	\$ -	\$ 3,900	\$ 5,100	30.8%
Camera / Wifi Maintenance	\$ -	\$ -	\$ -	\$ 5,665	\$ 7,000	23.6%
Networking Maintenance	\$ -	\$ -	\$ -	\$ 8,755	\$ 8,800	0.5%
Supplies and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	100.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	\$ 36,520	\$ 44,600	22.1%
<u>Software</u>						
Antivirus	\$ -	\$ -	\$ -	\$ 2,600	\$ -	-100.0%
Microsoft Office 365	\$ -	\$ -	\$ -	\$ 29,500	\$ 32,000	8.5%
Sentinel One	\$ -	\$ -	\$ -	\$ 16,037	\$ 16,100	0.4%
Office Protect (Proof Point)	\$ -	\$ -	\$ -	\$ 4,000	\$ 7,500	87.5%
Exclaimer Signature Manager	\$ -	\$ -	\$ -	\$ 2,400	\$ 2,400	0.0%
Adobe Acrobat Standard Upgrades	\$ -	\$ -	\$ -	\$ 6,500	\$ 6,500	0.0%
Logmein Service	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	\$ 62,537	\$ 66,000	5.5%
<u>Administration</u>						
Zoom Meeting Service	\$ -	\$ -	\$ -	\$ 876	\$ 950	8.4%
Cybersecurity Training	\$ -	\$ -	\$ -	\$ -	\$ 1,500	100.0%
Laserfiche LSAP (Support)	\$ -	\$ -	\$ -	\$ 11,500	\$ 4,800	-58.3%
Laserfiche - One Time Fee - Cloud	\$ -	\$ -	\$ -	\$ -	\$ 8,000	100.0%
<i>Sub Total</i>	\$ -	\$ -	\$ -	\$ 12,376	\$ 15,250	23.2%

<u>Planning and Development</u>											
ArcGIS 10 License	\$	-	\$	-	\$	-	\$	2,000	\$	2,000	0.0%
Zoom Meeting Service	\$	-	\$	-	\$	-	\$	240	\$	270	12.5%
GPS Annual Subscription	\$	-	\$	-	\$	-	\$	1,200	\$	1,200	0.0%
ArcGIS Online Credits	\$	-	\$	-	\$	-	\$	1,300	\$	1,300	0.0%
TownSuite - Maintenance & Support	\$	-	\$	-	\$	-	\$	8,500	\$	12,500	47.1%
TownSuite - One Time Fee - Cloud	\$	-	\$	-	\$	-	\$	-	\$	7,200	100.0%
TownSuite - Mobile Inspections	\$	-	\$	-	\$	-	\$	-	\$	2,200	100.0%
<i>Sub Total</i>	\$	-	\$	-	\$	-	\$	13,240	\$	26,670	101.4%
<u>Public Works</u>											
HIPPO CMMS	\$	-	\$	-	\$	-	\$	2,884	\$	-	-100.0%
<i>Sub Total</i>	\$	-	\$	-	\$	-	\$	2,884	\$	-	-100.0%
<u>Community Development</u>											
Online Registration System	\$	-	\$	-	\$	-	\$	11,000	\$	7,000	-36.4%
Zoom Meeting Service	\$	-	\$	-	\$	-	\$	876	\$	950	8.4%
<i>Sub Total</i>	\$	-	\$	-	\$	-	\$	11,876	\$	7,950	-33.1%
<u>Council</u>											
iPad Replacements	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
<i>Sub Total</i>	\$	-	\$	-	\$	-	\$	-	\$	-	#DIV/0!
Contingency Fund	\$	-	\$	-	\$	-	\$	1,000	\$	-	-100.0%
Internet/Telecommunications Charges	\$	-	\$	-	\$	-	\$	3,600	\$	3,300	-8.3%
Website Support Costs	\$	-	\$	-	\$	-	\$	5,500	\$	5,500	0.0%
IT Service Contract	\$	71,745	\$	71,745	\$	71,745	\$	74,825	\$	75,900	1.4%
<u>Diamond Annual Support Costs</u>											
Platinum Support Plan	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	0.0%
Year End Updates (Payroll)	\$	-	\$	-	\$	-	\$	6,210	\$	-	-100.0%
GP Cloud	\$	-	\$	-	\$	-	\$	-	\$	12,000	100.0%
GP - One Time Fee - Cloud	\$	-	\$	-	\$	-	\$	-	\$	18,000	100.0%
Training Professional Services	\$	-	\$	-	\$	-	\$	3,500	\$	3,500	0.0%
<i>Sub Total</i>	\$	-	\$	-	\$	-	\$	59,710	\$	83,500	39.8%
<b>TOTAL EXPENSES FOR 20420 GL</b>	\$	149,908	\$	224,282	\$	187,095	\$	232,743			
<b>Total IT Operating Budget</b>	\$	315,485	\$	382,624	\$	349,055	\$	476,790	\$	452,620	-5.1%

## Appendix 15 – Planning and Building Inspections

### Planning

#### Planning and Development 2023-24 Detailed Budget

Development Services EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salaries & Wages - Full Time	\$ 495,014	\$ 484,154	\$ 489,584	\$ 640,637	\$ 669,500		4.5%
Hourly - Part Time	\$ 14,546	\$ 12,758	\$ 13,652	\$ 6,572	\$ -		-100.0%
Employer Share Benefits	\$ 84,892	\$ 80,590	\$ 82,741	\$ 126,447	\$ 122,400		-3.2%
Mileage & Expenses	\$ 748	\$ 231	\$ 490	\$ 1,000	\$ 1,000		0.0%
Training & Development	\$ 2,079	\$ 3,131	\$ 2,605	\$ 3,650	\$ 9,000		146.6%
Membership Fees	\$ 2,475	\$ 2,201	\$ 2,338	\$ 3,200	\$ 3,000		-6.3%
Telephone	\$ 2,984	\$ 3,361	\$ 3,172	\$ 3,100	\$ 3,400		9.7%
Mandated Communications	\$ 7,190	\$ 10,555	\$ 8,873	\$ 8,000	\$ 17,000		112.5%
Professional Services	\$ 8,084	\$ 6,351	\$ 7,217	\$ 8,000	\$ 8,800		10.0%
Office Supplies	\$ 3,782	\$ 4,882	\$ 4,332	\$ 4,500	\$ 6,300		40.0%
Printing	\$ 408	\$ 1,913	\$ 1,161	\$ 1,500	\$ 1,800		20.0%
Postage & Courier	\$ 62	\$ 115	\$ 88	\$ 300	\$ -		-100.0%
Planning Boards (Heritage Advisory Expenses)	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000		0.0%
MPS/LUB Review	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
Capital Out of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
<b>Total Planning Expenses</b>	<b>\$ 622,265</b>	<b>\$ 610,243</b>	<b>\$ 616,254</b>	<b>\$ 807,906</b>	<b>\$ 843,200</b>		<b>4.4%</b>

### MCCAP

#### MCCAP 2023-24 Detailed Budget

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary- Full Time	\$ -	\$ -	\$ -	\$ -	\$ 52,800		100.0%
Salary - Term	\$ -	\$ 5,223	\$ 2,611	\$ 48,180	\$ 7,700		-84.0%
Employer Share Benefits	\$ -	\$ -	\$ -	\$ -	\$ 11,200		100.0%
Mileage & Expenses	\$ -	\$ -	\$ -	\$ -	\$ 500		100.0%
Training & Development	\$ -	\$ -	\$ -	\$ -	\$ 1,000		100.0%
Membership Fees	\$ -	\$ -	\$ -	\$ -	\$ 200		100.0%
Telephone	\$ -	\$ -	\$ -	\$ -	\$ 500		100.0%
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ 500		100.0%
Computer Expenses	\$ -	\$ -	\$ -	\$ -	\$ 900		100.0%
MCCAP Work Plan	\$ -	\$ -	\$ -	\$ 26,500	\$ 30,000		13.2%
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 5,223</b>	<b>\$ 2,611</b>	<b>\$ 74,680</b>	<b>\$ 105,300</b>		<b>41.0%</b>

### Building Inspection and Permits

#### Building Inspection 2023-24 Detailed Budget

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salaries -Full Time	\$ 232,875	\$ 242,283	\$ 237,579	\$ 293,464	\$ 323,300		10.2%
Employer Share Benefits	\$ 41,742	\$ 44,932	\$ 43,337	\$ 51,798	\$ 57,500		11.0%
Mileage & Expenses	\$ 6,170	\$ 2,552	\$ 4,361	\$ 4,615	\$ 2,550		-44.7%
Training & Development	\$ 2,217	\$ 3,237	\$ 2,727	\$ 14,740	\$ 15,600		5.8%
Membership Fees	\$ 1,032	\$ 2,885	\$ 1,959	\$ 3,314	\$ 3,600		8.6%
Telephone	\$ 3,332	\$ 4,253	\$ 3,793	\$ 3,350	\$ 3,500		4.5%
Office Supplies	\$ 2,343	\$ 4,196	\$ 3,270	\$ 6,420	\$ 4,820		-24.9%
Insurance	\$ 1,260	\$ 1,678	\$ 1,469	\$ 2,098	\$ 2,360		12.5%
Fleet Lease	\$ -	\$ -	\$ -	\$ 10,000	\$ 7,500		-25.0%
Fleet Maintenance	\$ 1,850	\$ 4,146	\$ 2,998	\$ 6,660	\$ 8,200		23.1%
Fleet Fuel	\$ 1,817	\$ 4,079	\$ 2,948	\$ 4,200	\$ 5,000		19.0%
<b>Total Building Inspection Expenses</b>	<b>\$ 294,638</b>	<b>\$ 314,241</b>	<b>\$ 304,440</b>	<b>\$ 400,659</b>	<b>\$ 433,930</b>		<b>8.3%</b>

## Appendix 16 – Community Development

### Community Development Administration 2023-24 Detailed Budget

Hantsport Area Rate		ACTUALS			BUDGET		BUDGET		VARIANCE
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	2022-23	2023-24		
HMCC Area Rate	\$ 84,955	\$ 85,839	\$ 85,397	\$ 90,349	\$ 100,735	\$ 90,349	\$ 100,735	11.5%	
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 84,955</i>	<i>\$ 85,839</i>	<i>\$ 85,397</i>	<i>\$ 90,349</i>	<i>\$ 100,735</i>	<i>\$ 90,349</i>	<i>\$ 100,735</i>	<i>11.5%</i>	
<b>Total Revenue</b>	<b>\$ 84,955</b>	<b>\$ 85,839</b>	<b>\$ 85,397</b>	<b>\$ 90,349</b>	<b>\$ 100,735</b>	<b>\$ 90,349</b>	<b>\$ 100,735</b>	<b>11.5%</b>	
EXPENSES		ACTUALS			BUDGET		BUDGET		VARIANCE
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2022-23	2023-24		
Salary - full time	\$ 236,738	\$ 261,612	\$ 249,175	\$ 265,395	\$ 271,800	\$ 265,395	\$ 271,800	2.4%	
Employer Share Benefits	\$ 35,929	\$ 39,983	\$ 37,956	\$ 46,784	\$ 43,800	\$ 46,784	\$ 43,800	-6.4%	
Mileage & Expenses	\$ 86	\$ 1,180	\$ 633	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	
Training & Development	\$ 601	\$ 899	\$ 750	\$ 5,250	\$ 6,000	\$ 5,250	\$ 6,000	14.3%	
Membership Fees	\$ 2,676	\$ 1,581	\$ 2,129	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	0.0%	
Telephone	\$ 4,953	\$ 6,113	\$ 5,533	\$ 4,500	\$ 5,450	\$ 4,500	\$ 5,450	21.1%	
Insurance	\$ 20,341	\$ 21,255	\$ 20,798	\$ 24,806	\$ 30,100	\$ 24,806	\$ 30,100	21.3%	
Branding / Communications / Advertising	\$ 5,866	\$ 3,335	\$ 4,600	\$ 3,000	\$ 5,000	\$ 3,000	\$ 5,000	66.7%	
General Recreation Expenses	\$ 1,184	\$ 4,701	\$ 2,942	\$ 1,500	\$ 2,500	\$ 1,500	\$ 2,500	66.7%	
Staff Identification	\$ 3,017	\$ 3,061	\$ 3,039	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.0%	
<i>Total Administration &amp; Facilities Expenses</i>	<i>\$ 311,391</i>	<i>\$ 343,719</i>	<i>\$ 327,555</i>	<i>\$ 359,035</i>	<i>\$ 372,450</i>	<i>\$ 359,035</i>	<i>\$ 372,450</i>	<i>3.7%</i>	
Other Recreation & Cultural Services									VARIANCE
Other Recreation & Cultural Services	2020-21	2021-22	2-Year Average	2022-23	2023-24	2022-23	2023-24		
Town Crier Expenses	\$ 1,321	\$ 1,000	\$ 1,161	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
<i>Total Other Recreation &amp; Cultural Services Expenses</i>	<i>\$ 1,321</i>	<i>\$ 1,000</i>	<i>\$ 1,161</i>	<i>\$ 1,000</i>	<i>\$ 1,000</i>	<i>\$ 1,000</i>	<i>\$ 1,000</i>	<i>0.0%</i>	
<b>Total CD Administration Expenses Before Area Rates</b>	<b>\$ 312,712</b>	<b>\$ 344,719</b>	<b>\$ 328,715</b>	<b>\$ 360,035</b>	<b>\$ 373,450</b>	<b>\$ 360,035</b>	<b>\$ 373,450</b>	<b>3.7%</b>	
HMCC Area Rate Expenses		ACTUALS			BUDGET		BUDGET		VARIANCE
HMCC Area Rate Expenses	2020-21	2021-22	2-Year Average	2022-23	2023-24	2022-23	2023-24		
HMCC - Salary	\$ -	\$ -	\$ -	\$ 28,515	\$ 57,400	\$ 28,515	\$ 57,400	101.3%	
HMCC - Employer Share Benefits	\$ -	\$ -	\$ -	\$ 6,559	\$ 12,400	\$ 6,559	\$ 12,400	89.1%	
HMCC - Admin Fee	\$ 7,716	\$ 7,749	\$ 7,732	\$ 8,214	\$ 10,074	\$ 8,214	\$ 10,074	22.6%	
HMCC - Splashpad	\$ 533	\$ -	\$ 267	\$ 4,228	\$ -	\$ 4,228	\$ -	-100.0%	
HMCC - Grounds Maintenance	\$ 31,009	\$ 27,424	\$ 29,217	\$ 26,425	\$ 31,311	\$ 26,425	\$ 31,311	18.5%	
HMCC - Equipment Usage	\$ -	\$ -	\$ -	\$ 1,586	\$ -	\$ 1,586	\$ -	-100.0%	
HMCC - Dog Park Water	\$ -	\$ -	\$ -	\$ 1,057	\$ -	\$ 1,057	\$ -	-100.0%	
HMCC - Pool Water	\$ 656	\$ 647	\$ 652	\$ 1,586	\$ 500	\$ 1,586	\$ 500	-68.5%	
HMCC - Misc. Exp	\$ 45,428	\$ 49,807	\$ 47,617	\$ 47,254	\$ 24,050	\$ 47,254	\$ 24,050	-49.1%	
<b>Total HMCC Area Rate Expenses</b>	<b>\$ 85,342</b>	<b>\$ 85,627</b>	<b>\$ 85,484</b>	<b>\$ 125,423</b>	<b>\$ 135,735</b>	<b>\$ 125,423</b>	<b>\$ 135,735</b>	<b>8.2%</b>	
<b>Total Community Development Administration Expenses</b>	<b>\$ 398,054</b>	<b>\$ 430,346</b>	<b>\$ 414,200</b>	<b>\$ 485,458</b>	<b>\$ 509,185</b>	<b>\$ 485,458</b>	<b>\$ 509,185</b>	<b>4.9%</b>	

**Swimming Pool  
2023-24 Detailed Budget**

General Rate REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Grants	\$ -	\$ 33,771	\$ 16,886	\$ 18,058	\$ 17,000	\$ -5.9%	
Rentals	\$ -	\$ -	\$ -	\$ 5,000	\$ 2,500	\$ -50.0%	
Facility Passes	\$ -	\$ -	\$ -	\$ 5,625	\$ 6,000	\$ 6.7%	
Daily Admissions	\$ -	\$ 22,000	\$ 11,000	\$ 15,000	\$ 10,000	\$ -33.3%	
Other	\$ 315	\$ 27,891	\$ 14,103	\$ -	\$ 2,000	\$ 100.0%	
Child Lesson Fees	\$ -	\$ 18,000	\$ 9,000	\$ 43,200	\$ 36,000	\$ -16.7%	
Classes	\$ -	\$ 2,106	\$ 1,053	\$ 2,100	\$ 3,000	\$ 42.9%	
<b>Total Swimming Pool Revenue</b>	<b>\$ 315</b>	<b>\$ 103,768</b>	<b>\$ 52,042</b>	<b>\$ 88,983</b>	<b>\$ 76,500</b>	<b>\$ -14.0%</b>	
<b>EXPENSES</b>							
<b>Administration &amp; Facilities</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2-Year Average</b>	<b>2022-23</b>	<b>2023-24</b>	<b>VARIANCE</b>	
Hourly - Part Time	\$ -	\$ 49,509	\$ 24,754	\$ 100,927	\$ 110,000	\$ 9.0%	
Employer Share Benefits	\$ 48	\$ 3,981	\$ 2,014	\$ 6,683	\$ 9,000	\$ 34.7%	
Mileage & Expenses	\$ 353	\$ 82	\$ 217	\$ 400	\$ 400	\$ 0.0%	
Training & Development	\$ 20	\$ 2,437	\$ 1,229	\$ 3,000	\$ 3,000	\$ 0.0%	
Telephone	\$ 377	\$ 995	\$ 686	\$ 600	\$ 600	\$ 0.0%	
Insurance	\$ 2,302	\$ 2,800	\$ 2,551	\$ 3,346	\$ 3,870	\$ 15.7%	
Building Maintenance	\$ 5,645	\$ 10,834	\$ 8,239	\$ 10,000	\$ 10,500	\$ 5.0%	
Pool Maintenance	\$ 1,252	\$ 14,944	\$ 8,098	\$ 7,500	\$ 10,000	\$ 33.3%	
Water & Sewer	\$ 2,638	\$ 9,851	\$ 6,244	\$ 11,850	\$ 7,000	\$ -40.9%	
Pool Pass Grants (Non Cash)	\$ 1,190	\$ -	\$ 595	\$ -	\$ 900	\$ 100.0%	
Capital out of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0%	
Power	\$ 4,136	\$ 13,953	\$ 9,045	\$ 12,472	\$ 8,600	\$ -31.0%	
Program Supplies	\$ 844	\$ 731	\$ 787	\$ 4,000	\$ 4,500	\$ 12.5%	
<b>Total Swimming Pool Expenses</b>	<b>\$ 18,804</b>	<b>\$ 110,116</b>	<b>\$ 64,460</b>	<b>\$ 160,778</b>	<b>\$ 168,370</b>	<b>\$ 4.7%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ (18,489)</b>	<b>\$ (6,348)</b>	<b>\$ (12,418)</b>	<b>\$ (71,795)</b>	<b>\$ (91,870)</b>	<b>\$ 28.0%</b>	

**Recreation Programs  
2023-24 Detailed Budget**

<b>General Rate</b>		<b>ACTUALS</b>			<b>BUDGET</b>		<b>BUDGET</b>	
<b>REVENUE</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2-Year Average</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>VARIANCE</b>	
Provincial Grants	\$ -	\$ 115,133	\$ 57,566	\$ 45,000	\$ 55,000	\$ 55,000	22.2%	
Federal Grants	\$ 87,493	\$ 22,805	\$ 55,149	\$ 5,000	\$ 10,000	\$ 10,000	100.0%	
General Programs	\$ 24,370	\$ 78,500	\$ 51,435	\$ 76,200	\$ 25,375	\$ 25,375	-66.7%	
Summer Programs	\$ 2,050	\$ 66,160	\$ 34,105	\$ 52,000	\$ 52,000	\$ 52,000	0.0%	
Inspire West Hants - Community Contributions	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	100.0%	
<b>Total Recreation Programs Revenue</b>	<b>\$ 113,913</b>	<b>\$ 282,598</b>	<b>\$ 198,255</b>	<b>\$ 178,200</b>	<b>\$ 142,875</b>	<b>\$ 142,875</b>	<b>-19.8%</b>	
<b>EXPENSES</b>								
<b>Programing Staff</b>		<b>ACTUALS</b>			<b>BUDGET</b>		<b>BUDGET</b>	
	<b>2020-21</b>	<b>2021-22</b>	<b>2-Year Average</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>VARIANCE</b>	
Salary - Full Time	\$ 107,723	\$ 99,314	\$ 103,518	\$ 135,869	\$ 131,500	\$ 131,500	-3.2%	
Employer Share Benefits	\$ 21,362	\$ 20,190	\$ 20,776	\$ 30,311	\$ 25,300	\$ 25,300	-16.5%	
Mileage & Expenses	\$ 2,246	\$ 2,140	\$ 2,193	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Training & Development	\$ 755	\$ 1,888	\$ 1,322	\$ 6,000	\$ 6,500	\$ 6,500	8.3%	
Telephone	\$ -	\$ 498	\$ 249	\$ 1,500	\$ 1,000	\$ 1,000	-33.3%	
<b>Total Active Liv &amp; Rec Staff</b>	<b>\$ 132,085</b>	<b>\$ 124,031</b>	<b>\$ 128,058</b>	<b>\$ 177,680</b>	<b>\$ 168,300</b>	<b>\$ 168,300</b>	<b>-5.3%</b>	
<b>Programs &amp; Supplies</b>								
Hourly - term/students	\$ 33,255	\$ 143,224	\$ 88,240	\$ 108,717	\$ 125,900	\$ 125,900	15.8%	
Employer Share Benefits	\$ 3,966	\$ 11,521	\$ 7,743	\$ 9,471	\$ 12,000	\$ 12,000	26.7%	
Mileage & Expenses	\$ 22	\$ 3,633	\$ 1,828	\$ 7,500	\$ 4,500	\$ 4,500	-40.0%	
Branding / Communications / Advertising	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100.0%	
Summer Camp Supplies	\$ 489	\$ 6,085	\$ 3,287	\$ 12,000	\$ 9,000	\$ 9,000	-25.0%	
Staff Identification	\$ 749	\$ 3,250	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	
Sports Supplies	\$ 100	\$ 3,748	\$ 1,924	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Valley Senior Games	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ 500	0.0%	
Recreation Programs	\$ 45,625	\$ 34,347	\$ 39,986	\$ 82,000	\$ 20,000	\$ 20,000	-75.6%	
Inspire West Hants	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100.0%	
Program Contractors	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000	100.0%	
Community Events	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	100.0%	
Program Subsidy	\$ -	\$ -	\$ -	\$ -	\$ 58,000	\$ 58,000	100.0%	
Active Transportation	\$ 744	\$ 12,074	\$ 6,409	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	
<b>Total Programs &amp; Supplies Expenses</b>	<b>\$ 84,950</b>	<b>\$ 217,882</b>	<b>\$ 151,416</b>	<b>\$ 234,188</b>	<b>\$ 300,900</b>	<b>\$ 300,900</b>	<b>28.5%</b>	
<b>Total Programs Expenses</b>	<b>\$ 217,035</b>	<b>\$ 341,913</b>	<b>\$ 279,474</b>	<b>\$ 411,868</b>	<b>\$ 469,200</b>	<b>\$ 469,200</b>	<b>13.9%</b>	
<b>GRANTS</b>								
Public Safety Grants	\$ 21,000	\$ 16,000	\$ 18,500	\$ 7,500	\$ 7,500	\$ 7,500	0.0%	
Heritage Grants	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	
Grants & Contribution	\$ 37,250	\$ 205,000	\$ 121,125	\$ 97,500	\$ 100,000	\$ 100,000	2.6%	
Sponsorship/Advertising/In-kind Grants	\$ -	\$ 3,500	\$ 1,750	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Trails Grants	\$ 1,018	\$ 3,000	\$ 2,009	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	
Travel Assistance Grants	\$ -	\$ 75	\$ 38	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	
From 5% Fund	\$ -	\$ 2,673	\$ 1,337	\$ -	\$ 1,500	\$ 1,500	100.0%	
<b>Total Grants &amp; Reserves</b>	<b>\$ 59,268</b>	<b>\$ 230,248</b>	<b>\$ 144,758</b>	<b>\$ 119,000</b>	<b>\$ 123,000</b>	<b>\$ 123,000</b>	<b>3.4%</b>	
<b>Total Program &amp; Grants Expenses</b>	<b>\$ 276,303</b>	<b>\$ 572,161</b>	<b>\$ 424,232</b>	<b>\$ 530,868</b>	<b>\$ 592,200</b>	<b>\$ 592,200</b>	<b>11.6%</b>	
<b>Surplus / Deficit (Not including Grants)</b>	<b>\$ (103,122)</b>	<b>\$ (59,315)</b>	<b>\$ (81,219)</b>	<b>\$ (233,668)</b>	<b>\$ (326,325)</b>	<b>\$ (326,325)</b>	<b>39.7%</b>	

**Parks & Grounds  
2023-24 Detailed Budget**

<b>General Rate</b>		<b>ACTUALS</b>			<b>BUDGET</b>		<b>BUDGET</b>	
<b>REVENUE</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2-Year Average</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>VARIANCE</b>	
Parks Canada Revenue	\$ 30,534	\$ 13,432	\$ 21,983	\$ 6,000	\$ 6,000	\$ 6,000	0.0%	
St. Croix Field Rental Revenue	\$ -	\$ 6,229	\$ 3,115	\$ 6,000	\$ 3,000	\$ 3,000	-50.0%	
Transfer from 5% Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Total Parks &amp; Grounds Revenue</b>	<b>\$ 30,534</b>	<b>\$ 19,661</b>	<b>\$ 25,097</b>	<b>\$ 12,000</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>	<b>-25.0%</b>	
<b>EXPENSES</b>								
<b>Parks &amp; Grounds Maintenance</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2-Year Average</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>	<b>VARIANCE</b>	
Salary - Full Time	\$ 60,093	\$ 82,377	\$ 71,235	\$ 90,370	\$ 63,600	\$ 63,600	-29.6%	
Hourly - full time, term/students	\$ 102,804	\$ 107,510	\$ 105,157	\$ 101,867	\$ 148,300	\$ 148,300	45.6%	
Employer Share Benefits	\$ 21,018	\$ 22,687	\$ 21,853	\$ 25,426	\$ 35,100	\$ 35,100	38.0%	
Mileage & Expenses	\$ 316	\$ 985	\$ 650	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
Training & Development	\$ 1,220	\$ 1,068	\$ 1,144	\$ 3,500	\$ 2,500	\$ 2,500	-28.6%	
<b>Total Parks &amp; Ground Maintenance</b>	<b>\$ 185,451</b>	<b>\$ 214,627</b>	<b>\$ 200,039</b>	<b>\$ 222,163</b>	<b>\$ 250,500</b>	<b>\$ 250,500</b>	<b>12.8%</b>	
<b>Recreation Sites</b>								
Fleet Lease	\$ -	\$ -	\$ -	\$ 10,800	\$ 24,000	\$ 24,000	122.2%	
Fleet Maintenance	\$ 5,160	\$ 5,512	\$ 5,336	\$ 7,000	\$ 11,000	\$ 11,000	57.1%	
Fleet Fuel	\$ 6,839	\$ 14,014	\$ 10,426	\$ 17,000	\$ 25,500	\$ 25,500	50.0%	
Capital Expenditures	\$ -	\$ 7,351	\$ 3,676	\$ 9,189	\$ 9,189	\$ 9,189	0.0%	
Signs	\$ 7,484	\$ 7,762	\$ 7,623	\$ 5,000	\$ 2,500	\$ 2,500	-50.0%	
Parks & Grounds Maintenance	\$ -	\$ 411	\$ 205	\$ 43,550	\$ 45,000	\$ 45,000	3.3%	
Fields Maintenance	\$ -	\$ 628	\$ 314	\$ 32,000	\$ 27,000	\$ 27,000	-15.6%	
Trails Maintenance	\$ 18,265	\$ 37,882	\$ 28,074	\$ 30,000	\$ 25,000	\$ 25,000	-16.7%	
Tree Expenses	\$ 1,773	\$ -	\$ 886	\$ 1,500	\$ 5,000	\$ 5,000	233.3%	
Halewood Drive Paving & Sewer Charge	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ 550	0.0%	
Parks & Grounds Snow Removal	\$ 4,904	\$ 4,463	\$ 4,684	\$ 8,000	\$ 8,000	\$ 8,000	0.0%	
Community Beautification	\$ 1,821	\$ 31,083	\$ 16,452	\$ 32,000	\$ 32,000	\$ 32,000	0.0%	
Maintenance Equipment & Supplies	\$ 17,439	\$ 14,532	\$ 15,986	\$ 21,000	\$ 15,000	\$ 15,000	-28.6%	
Historic Site - Poor Farm Cemetery	\$ 648	\$ 712	\$ 680	\$ 750	\$ 750	\$ 750	0.0%	
<b>Total Recreation Sites</b>	<b>\$ 64,333</b>	<b>\$ 124,350</b>	<b>\$ 94,342</b>	<b>\$ 218,339</b>	<b>\$ 230,489</b>	<b>\$ 230,489</b>	<b>5.6%</b>	
<b>Total Parks &amp; Grounds Expenses</b>	<b>\$ 249,784</b>	<b>\$ 338,977</b>	<b>\$ 294,381</b>	<b>\$ 440,502</b>	<b>\$ 480,989</b>	<b>\$ 480,989</b>	<b>9.2%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ (219,250)</b>	<b>\$ (319,316)</b>	<b>\$ (269,283)</b>	<b>\$ (428,502)</b>	<b>\$ (471,989)</b>	<b>\$ (471,989)</b>	<b>10.1%</b>	

**Sports Complex  
2023-24 Detailed Budget**

General Rate REVENUE	ACTUALS			BUDGET	BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	
Grants	\$ -	\$ 2,415	\$ 1,208	\$ -	\$ -	0.0%
Other Rentals	\$ 412	\$ 18,400	\$ 9,406	\$ 5,000	\$ 1,350	-73.0%
Advertising	\$ -	\$ 25,000	\$ 12,500	\$ 22,000	\$ 21,500	-2.3%
Ice Rentals	\$ 135,429	\$ 247,250	\$ 191,340	\$ 320,850	\$ 283,500	-11.6%
Skating Admissions	\$ 6,490	\$ 6,649	\$ 6,569	\$ 2,500	\$ 7,600	204.0%
Field House - Rental	\$ 34,879	\$ 163,986	\$ 99,433	\$ 131,560	\$ 222,320	69.0%
Dry Floor Rentals	\$ -	\$ 5,000	\$ 2,500	\$ -	\$ 11,200	100.0%
Sponsorship	\$ 22	\$ 13,400	\$ 6,711	\$ 13,000	\$ 10,500	-19.2%
<b>Total Sport Complex Revenue</b>	<b>\$ 177,232</b>	<b>\$ 482,100</b>	<b>\$ 329,666</b>	<b>\$ 494,910</b>	<b>\$ 557,970</b>	<b>12.7%</b>
<b>EXPENSES</b>						
Administration & Facilities	2020-21	2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salary - Full Time	\$ 106,930	\$ 105,719	\$ 106,324	\$ 106,916	\$ 107,000	0.1%
Hourly - Part Time	\$ 34,422	\$ 77,416	\$ 55,919	\$ 26,640	\$ 27,300	2.5%
Hourly - Seasonal	\$ -	\$ -	\$ -	\$ 83,067	\$ 90,100	8.5%
Employer Share Benefits	\$ 19,928	\$ 28,784	\$ 24,356	\$ 43,405	\$ 44,100	1.6%
Mileage & Expenses	\$ 184	\$ 810	\$ 497	\$ 1,000	\$ 1,000	0.0%
Training & Development	\$ 4,117	\$ 2,240	\$ 3,178	\$ 4,000	\$ 2,000	-50.0%
Telephone	\$ 1,885	\$ 4,517	\$ 3,201	\$ 3,500	\$ 4,500	28.6%
Software & licensing	\$ 9	\$ 361	\$ 185	\$ 1,500	\$ 1,500	0.0%
Insurance	\$ 12,055	\$ 24,743	\$ 18,399	\$ 29,568	\$ 36,150	22.3%
Branding / Communications / Advertising	\$ 7,497	\$ 517	\$ 4,007	\$ 1,500	\$ 1,500	0.0%
Building Maintenance	\$ 4,532	\$ 10,870	\$ 7,701	\$ 10,000	\$ 15,000	50.0%
Plant Maintenance	\$ 21,680	\$ 26,466	\$ 24,073	\$ 33,310	\$ 35,000	5.1%
Ice Cleaner Equipment & Maintenance	\$ 4,190	\$ 5,471	\$ 4,830	\$ 5,000	\$ 7,500	50.0%
Tools & Equipment	\$ 2,358	\$ 1,049	\$ 1,703	\$ 4,000	\$ 3,000	-25.0%
Grounds & Snow Removal	\$ 13,036	\$ 11,026	\$ 12,031	\$ 13,200	\$ 11,000	-16.7%
Staff Identification	\$ -	\$ 922	\$ 461	\$ 1,000	\$ 1,000	0.0%
Water & Sewer	\$ 4,127	\$ 5,812	\$ 4,970	\$ 12,000	\$ 12,000	0.0%
Office Supplies & Misc.	\$ 24,037	\$ 2,326	\$ 13,181	\$ 2,500	\$ 2,500	0.0%
Capital out of Revenue	\$ -	\$ -	\$ -	\$ 13,000	\$ 10,500	-19.2%
Power	\$ 97,649	\$ 147,547	\$ 122,598	\$ 195,000	\$ 209,000	7.2%
<b>Total Sport Complex Expenses</b>	<b>\$ 358,636</b>	<b>\$ 456,595</b>	<b>\$ 407,615</b>	<b>\$ 590,106</b>	<b>\$ 621,650</b>	<b>5.3%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (181,404)</b>	<b>\$ 25,505</b>	<b>\$ (77,950)</b>	<b>\$ (95,196)</b>	<b>\$ (63,680)</b>	<b>-33.1%</b>

**Community Centre  
2023-24 Detailed Budget**

General Rate REVENUE	ACTUALS			BUDGET	BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	
Rentals	\$ 6,973	\$ 37,034	\$ 22,003	\$ 34,865	\$ 35,000	0.4%
Other	\$ 5,771	\$ 13,561	\$ 22,003	\$ 2,500	\$ 500	-80.0%
<b>Total Community Centre Revenue</b>	<b>\$ 12,743</b>	<b>\$ 50,595</b>	<b>\$ 44,007</b>	<b>\$ 37,365</b>	<b>\$ 35,500</b>	<b>-5.0%</b>
<b>EXPENSES</b>						
Administration & Facilities	2020-21	2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salary - Full Time	\$ 76,716	\$ 53,304	\$ 22,003	\$ 57,138	\$ 60,400	5.7%
Hourly - Part Time	\$ 15,296	\$ 27,374	\$ 22,003	\$ 36,536	\$ 31,200	-14.6%
Employer Share Benefits	\$ 15,793	\$ 12,679	\$ 22,003	\$ 16,358	\$ 17,700	8.2%
Training & Development	\$ 824	\$ 2,321	\$ 22,003	\$ 850	\$ 500	-41.2%
Telephone	\$ 638	\$ 666	\$ 22,003	\$ 600	\$ 700	16.7%
Operating Supplies & Services	\$ 1,168	\$ 5,220	\$ 22,003	\$ 3,000	\$ 3,500	16.7%
Insurance	\$ 15,636	\$ 17,617	\$ 22,003	\$ 20,938	\$ 24,140	15.3%
Building Maintenance	\$ 14,105	\$ 15,276	\$ 22,003	\$ 10,000	\$ 15,000	50.0%
Water & Sewer	\$ 1,490	\$ 1,684	\$ 22,003	\$ 2,200	\$ 2,000	-9.1%
Taxes	\$ 4,450	\$ 51	\$ 22,003	\$ 3,500	\$ 2,500	-28.6%
Power	\$ 5,314	\$ 6,364	\$ 22,003	\$ 10,000	\$ 9,000	-10.0%
Heating	\$ 12,513	\$ 21,575	\$ 22,003	\$ 15,000	\$ 15,000	0.0%
<b>Total Community Centre Expenses</b>	<b>\$ 163,942</b>	<b>\$ 164,131</b>	<b>\$ 264,039</b>	<b>\$ 176,120</b>	<b>\$ 181,640</b>	<b>3.1%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (151,199)</b>	<b>\$ (113,536)</b>	<b>\$ (220,033)</b>	<b>\$ (138,756)</b>	<b>\$ (146,140)</b>	<b>5.3%</b>

**Brooklyn Civic Centre  
2023-24 Detailed Budget**

General Rate	ACTUALS			BUDGET		BUDGET		VARIANCE
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Rentals	\$ -	\$ -	\$ 22,003	\$ 1,500	\$ -	\$ -	-100.0%	
Other	\$ -	\$ -	\$ 22,003	\$ -	\$ -	\$ -	0.0%	
<b>Total Brooklyn Civic Centre Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,007</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-100.0%</b>	
EXPENSES	ACTUALS			BUDGET		BUDGET		VARIANCE
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Building Maintenance & Supplies	\$ -	\$ -	\$ 22,003	\$ 9,000	\$ 1,500	\$ 1,500	-83.3%	
Power	\$ -	\$ 8,333	\$ 22,003	\$ 8,000	\$ 12,300	\$ 12,300	53.8%	
<b>Total Brooklyn Civic Centre Expenses</b>	<b>\$ -</b>	<b>\$ 8,333</b>	<b>\$ 44,007</b>	<b>\$ 17,000</b>	<b>\$ 13,800</b>	<b>\$ 13,800</b>	<b>-18.8%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (8,333)</b>	<b>\$ -</b>	<b>\$ (15,500)</b>	<b>\$ (13,800)</b>	<b>\$ (13,800)</b>	<b>-11.0%</b>	

**Welcome Centre  
2023-24 Detailed Budget**

General Rate	ACTUALS			BUDGET		BUDGET		VARIANCE
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Provincial Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
Federal Grants	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	\$ 5,000	-66.7%	
<b>Total Welcome Centre Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>-66.7%</b>	
EXPENSES	ACTUALS			BUDGET		BUDGET		VARIANCE
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Hourly -Part Time	\$ 16,175	\$ 18,773	\$ 17,474	\$ 25,515	\$ 27,700	\$ 27,700	8.6%	
Employer Share Benefits	\$ 1,254	\$ 1,573	\$ 1,414	\$ 2,193	\$ 2,900	\$ 2,900	32.2%	
Mileage & Expenses	\$ -	\$ 86	\$ 43	\$ 200	\$ 200	\$ 200	0.0%	
Training & Development	\$ -	\$ 255	\$ 127	\$ 400	\$ 400	\$ 400	0.0%	
Telephone	\$ 1,024	\$ 1,197	\$ 1,111	\$ 1,200	\$ 500	\$ 500	-58.3%	
Repairs & Maintenance	\$ 413	\$ 73	\$ 243	\$ -	\$ 200	\$ 200	100.0%	
Operational costs	\$ 311	\$ 93	\$ 202	\$ 5,000	\$ 5,000	\$ 5,000	0.0%	
Supplies	\$ 92	\$ 53	\$ 72	\$ 400	\$ 200	\$ 200	-50.0%	
<b>Total Welcome Centre Expenses</b>	<b>\$ 19,269</b>	<b>\$ 22,103</b>	<b>\$ 20,686</b>	<b>\$ 34,908</b>	<b>\$ 37,100</b>	<b>\$ 37,100</b>	<b>6.3%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ (19,269)</b>	<b>\$ (22,103)</b>	<b>\$ (20,686)</b>	<b>\$ (19,908)</b>	<b>\$ (32,100)</b>	<b>\$ (32,100)</b>	<b>61.2%</b>	

**Community Economic Development  
2023-24 Detailed Budget**

General Rate	ACTUALS			BUDGET		BUDGET		VARIANCE
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
CED Revenue	\$ -	\$ -	\$ -	\$ 7,000	\$ 12,000	\$ 12,000	71.4%	
Downtown Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	
<b>Total Community Economic Development Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>71.4%</b>	
EXPENSES	ACTUALS			BUDGET		BUDGET		VARIANCE
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Salary - Full Time	\$ 136,768	\$ 102,973	\$ 119,870	\$ 131,507	\$ 137,000	\$ 137,000	4.2%	
Employer Share Benefits	\$ 22,455	\$ 17,532	\$ 19,993	\$ 23,992	\$ 24,300	\$ 24,300	1.3%	
Mileage & Expenses	\$ 1,584	\$ 1,709	\$ 1,646	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Training & Development	\$ 653	\$ 1,468	\$ 1,060	\$ 6,000	\$ 4,000	\$ 4,000	-33.3%	
Membership	\$ 842	\$ 484	\$ 663	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
Telephone	\$ 1,318	\$ 1,456	\$ 1,387	\$ 1,300	\$ 1,300	\$ 1,300	0.0%	
Community Development Programs	\$ 6,563	\$ 14,208	\$ 10,386	\$ 17,000	\$ 20,000	\$ 20,000	17.6%	
Communities in Bloom/Tree Canopy	\$ 1,550	\$ 1,255	\$ 1,403	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Operating Supplies & Services	\$ -	\$ 259	\$ 130	\$ 5,000	\$ 3,300	\$ 3,300	-34.0%	
Branding / Communications / Advertising	\$ 8,491	\$ 14,904	\$ 11,698	\$ 15,000	\$ 33,150	\$ 33,150	121.0%	
Community and Volunteer Recognition	\$ 1,600	\$ 468	\$ 1,034	\$ 4,000	\$ 4,000	\$ 4,000	0.0%	
Apple Blossom	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,500	\$ 4,500	50.0%	
Festivals	\$ 548	\$ 17,018	\$ 8,783	\$ 17,000	\$ 22,000	\$ 22,000	29.4%	
Downtown Development Societies	\$ -	\$ 40,872	\$ 20,436	\$ 40,872	\$ 101,000	\$ 101,000	147.1%	
Business Enhancement	\$ -	\$ 8,414	\$ 4,207	\$ -	\$ 4,000	\$ 4,000	100.0%	
<b>Total Community Economic Development Expenses</b>	<b>\$ 182,370</b>	<b>\$ 223,020</b>	<b>\$ 202,695</b>	<b>\$ 273,671</b>	<b>\$ 367,550</b>	<b>\$ 367,550</b>	<b>34.3%</b>	
<b>Surplus/(Deficit)</b>	<b>\$ (182,370)</b>	<b>\$ (223,020)</b>	<b>\$ (202,695)</b>	<b>\$ (266,671)</b>	<b>\$ (355,550)</b>	<b>\$ (355,550)</b>	<b>33.3%</b>	

## Cemetery Budget

### Riverbank Cemetery 2023-24 Detailed Budget

Area Rate REVENUE	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Income From Investments	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 32,805	\$ 31,260	\$ 32,033	\$ 29,332	\$ 31,045	5.8%
Sale Of Lots	\$ 2,249	\$ 3,965	\$ 3,107	\$ 2,500	\$ 2,500	0.0%
Care Of Lots	\$ 2,671	\$ 4,726	\$ 3,698	\$ 2,500	\$ 2,500	0.0%
Grants - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants - Special	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$ -	\$ 50	\$ 25	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 37,724</b>	<b>\$ 40,001</b>	<b>\$ 38,862</b>	<b>\$ 34,332</b>	<b>\$ 36,045</b>	<b>5.0%</b>

Area Rate EXPENSES	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
<i>Salary &amp; Benefits</i>						
Salary - Full Time	\$ 9,409	\$ 11,009	\$ 10,209	\$ 14,939	\$ 15,000	0.4%
Hourly - Part Time	\$ -	\$ -	\$ -	\$ 8,288	\$ 9,700	17.0%
Employer Share Benefits	\$ 1,950	\$ 2,821	\$ 2,385	\$ 4,015	\$ 4,100	2.1%
<i>Total Salary &amp; Benefits</i>	<i>\$ 11,358</i>	<i>\$ 13,830</i>	<i>\$ 12,594</i>	<i>\$ 27,242</i>	<i>\$ 28,800</i>	<i>5.7%</i>

<i>Operating Expenses</i>						
Training & Development	\$ -	\$ -	\$ -	\$ 300	\$ 500	66.7%
Operational Costs	\$ 594	\$ 737	\$ 666	\$ 600	\$ 300	-50.0%
Insurance	\$ 63	\$ 69	\$ 66	\$ 90	\$ 95	5.3%
Cemetery Grounds Maintenance	\$ 3,243	\$ 1,942	\$ 2,593	\$ 3,500	\$ 3,500	0.0%
Equipment Maintenance	\$ 307	\$ 698	\$ 502	\$ 800	\$ 500	-37.5%
Water	\$ 154	\$ 769	\$ 462	\$ 300	\$ 350	16.7%
General Projects	\$ 1,652	\$ 525	\$ 1,089	\$ 1,000	\$ 1,500	50.0%
Tree Pruning/Planting	\$ 156	\$ -	\$ 78	\$ 500	\$ 500	0.0%
<i>Total Operating Expenses</i>	<i>\$ 6,171</i>	<i>\$ 4,740</i>	<i>\$ 5,455</i>	<i>\$ 7,090</i>	<i>\$ 7,245</i>	<i>2.2%</i>
<b>Total Expenses</b>	<b>\$ 17,529</b>	<b>\$ 18,570</b>	<b>\$ 18,049</b>	<b>\$ 34,332</b>	<b>\$ 36,045</b>	<b>5.0%</b>

### Maplewood Cemetery 2023-24 Detailed Budget

Area Rate REVENUE	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Income From Investments	\$ 2,540	\$ 4,101	\$ 3,321	\$ -	\$ -	0.0%
Area Rate Revenue	\$ 25,539	\$ 34,821	\$ 30,180	\$ 52,493	\$ 52,300	-0.4%
Sale Of Lots	\$ 5,145	\$ 5,050	\$ 5,098	\$ 4,000	\$ 4,000	0.0%
Care Of Lots	\$ 2,816	\$ 2,266	\$ 2,541	\$ 4,000	\$ 2,500	-37.5%
Burial Fees	\$ 19,965	\$ 13,998	\$ 16,982	\$ 12,500	\$ 20,000	60.0%
Grants - Special	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Other	\$ 200	\$ -	\$ 100	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 56,205</b>	<b>\$ 60,236</b>	<b>\$ 58,221</b>	<b>\$ 72,993</b>	<b>\$ 78,800</b>	<b>8.0%</b>

Area Rate EXPENSES	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
<i>Salary &amp; Benefits</i>						
Salary - Full Time	\$ 37,393	\$ 25,659	\$ 31,526	\$ 34,746	\$ 35,100	1.0%
Hourly - Part Time	\$ -	\$ -	\$ -	\$ 16,576	\$ 19,400	17.0%
Employer Share Benefits	\$ 7,743	\$ 6,581	\$ 7,162	\$ 8,906	\$ 9,600	7.8%
<i>Total Salary &amp; Benefits</i>	<i>\$ 45,136</i>	<i>\$ 32,240</i>	<i>\$ 38,688</i>	<i>\$ 60,228</i>	<i>\$ 64,100</i>	<i>6.4%</i>

<i>Operating Expenses</i>						
Operational Costs	\$ 446	\$ 324	\$ 385	\$ 3,500	\$ 700	-80.0%
Insurance	\$ 144	\$ 159	\$ 152	\$ 239	\$ 225	-5.9%
Power	\$ 1,126	\$ 1,113	\$ 1,120	\$ 826	\$ 625	-24.3%
Cemetery Grounds Maintenance	\$ 7,709	\$ 4,819	\$ 6,264	\$ 4,500	\$ 9,000	100.0%
Equipment Maintenance	\$ 574	\$ 452	\$ 513	\$ 1,000	\$ 1,000	0.0%
Old Parish Burial - Maintenance	\$ 42	\$ -	\$ 21	\$ 400	\$ 500	25.0%
Water	\$ 859	\$ 550	\$ 704	\$ 500	\$ 650	30.0%
General Projects	\$ 2,600	\$ 2,167	\$ 2,383	\$ 1,800	\$ 2,000	11.1%
<i>Total Operating Expenses</i>	<i>\$ 13,499</i>	<i>\$ 9,584</i>	<i>\$ 11,541</i>	<i>\$ 12,765</i>	<i>\$ 14,700</i>	<i>15.2%</i>
<b>Total Expenses</b>	<b>\$ 58,635</b>	<b>\$ 41,824</b>	<b>\$ 50,229</b>	<b>\$ 72,993</b>	<b>\$ 78,800</b>	<b>8.0%</b>

## Appendix 17 – Roads and Streets

### Public Works Administration 2023-24 Detailed Budget

General Rate REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Street Betterment - Clover Lane	\$ -	\$ 2,346	\$ 1,173	\$ 3,506	\$ 3,500		-0.2%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 2,346</b>	<b>\$ 1,173</b>	<b>\$ 3,506</b>	<b>\$ 3,500</b>		<b>-0.2%</b>

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salaries	\$ -	\$ 245,513	\$ 122,756	\$ 271,150	\$ 238,700		-12.0%
Employer Share Benefits	\$ -	\$ 37,988	\$ 18,994	\$ 42,000	\$ 43,200		2.9%
Mileage & Expenses	\$ 1,374	\$ 513	\$ 943	\$ 2,500	\$ 2,500		0.0%
Training & Development	\$ 4,935	\$ 4,673	\$ 4,804	\$ 3,600	\$ 3,600		0.0%
Telephone	\$ 8,381	\$ 422	\$ 4,402	\$ 3,000	\$ 3,100		3.3%
Computer & Asset Management	\$ -	\$ 10,618	\$ 5,309	\$ 6,670	\$ 6,670		0.0%
Insurance	\$ -	\$ 21,670	\$ 10,835	\$ 25,896	\$ 30,300		17.0%
Fee to DOT	\$ 187,094	\$ 188,404	\$ 187,749	\$ 197,447	\$ 210,882		6.8%
Maintenance - Equipment	\$ 23,816	\$ 49,184	\$ 36,500	\$ 40,000	\$ 60,000		50.0%
Maintenance - Small Tool & Equipment	\$ 27,393	\$ 14,418	\$ 20,905	\$ 10,000	\$ 14,000		40.0%
Equipment	\$ 34	\$ 17,432	\$ 8,733	\$ 10,000	\$ 10,000		0.0%
Fleet Maintenance	\$ 23,993	\$ 26,679	\$ 25,336	\$ 17,000	\$ 25,000		47.1%
Fleet Fuel	\$ 30,733	\$ 35,814	\$ 33,274	\$ 25,100	\$ 28,000		11.6%
Other	\$ 115,016	\$ 101,487	\$ 108,251	\$ 3,500	\$ 4,000		14.3%
Professional Services	\$ 3,086	\$ 8,229	\$ 5,658	\$ 8,500	\$ 8,500		0.0%
Capital out of Revenue	\$ -	\$ 20,609	\$ 10,305	\$ 16,453	\$ 16,500		0.3%
Traffic/Street Lights	\$ 36,836	\$ 560	\$ 18,698	\$ 7,000	\$ 1,000		-85.7%
<b>Total General Expense</b>	<b>\$ 462,692</b>	<b>\$ 784,212</b>	<b>\$ 623,452</b>	<b>\$ 689,816</b>	<b>\$ 705,952</b>		<b>2.3%</b>

### Roads 2023-24 Detailed Budget

WEST HANTS AREA RATE EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary & Benefits	\$ 133,316	\$ 43,484	\$ 88,400	\$ 45,500	\$ 50,100		10.1%
PW Cost Distribution	\$ 27,430	\$ 41,912	\$ 34,671	\$ 33,000	\$ 40,000		21.2%
Snow & Ice Control	\$ -	\$ 16,371	\$ 8,185	\$ 35,000	\$ 35,000		0.0%
Snow Equipment Maintenance	\$ -	\$ 5,164	\$ 2,582	\$ 8,800	\$ 10,000		13.6%
Roads - Materials	\$ -	\$ -	\$ -	\$ 6,000	\$ 15,000		150.0%
Street / Storm / Sidewalk Maintenance	\$ 2,696	\$ 50,781	\$ 26,738	\$ 60,000	\$ 62,250		3.8%
<b>Total West Hants Expenses</b>	<b>\$ 163,442</b>	<b>\$ 157,712</b>	<b>\$ 160,577</b>	<b>\$ 188,300</b>	<b>\$ 212,350</b>		<b>12.8%</b>

HANTSPORT AREA RATE EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary & Benefits	\$ 188,814	\$ 61,676	\$ 125,245	\$ 62,300	\$ 67,200		7.9%
PW Cost Distribution	\$ 39,442	\$ 54,534	\$ 46,988	\$ 20,500	\$ 30,000		46.3%
Snow & Ice Control	\$ 24,008	\$ 21,291	\$ 22,649	\$ 35,000	\$ 35,000		0.0%
Snow Equipment Maintenance	\$ 6,547	\$ 10,529	\$ 8,538	\$ 12,000	\$ 12,000		0.0%
Street Maintenance	\$ 18,354	\$ 38,064	\$ 28,209	\$ 30,000	\$ 40,000		33.3%
Sidewalk Maintenance	\$ 559	\$ 8,466	\$ 4,513	\$ 6,000	\$ 6,000		0.0%
Traffic/Street Lights	\$ 42,690	\$ 30,313	\$ 36,501	\$ 26,500	\$ 26,500		0.0%
<b>Total Hantsport Expenses</b>	<b>\$ 320,414</b>	<b>\$ 224,874</b>	<b>\$ 272,644</b>	<b>\$ 192,300</b>	<b>\$ 216,700</b>		<b>12.7%</b>

WINDSOR AREA RATE EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary & Benefits	\$ 228,667	\$ 163,524	\$ 196,095	\$ 167,500	\$ 176,300		5.3%
PW Cost Distribution	\$ 42,431	\$ 101,088	\$ 71,759	\$ 24,500	\$ 30,000		22.4%
Parking Lot Lease	\$ 7,300	\$ 6,257	\$ 6,779	\$ 7,300	\$ 7,000		-4.1%
Tree Removals & Planting	\$ 1,555	\$ 1,929	\$ 1,742	\$ 6,000	\$ 2,000		-66.7%
Snow Equipment Maintenance	\$ 13,689	\$ 17,609	\$ 15,649	\$ 30,000	\$ 30,000		0.0%
Snow & Ice Control	\$ 31,528	\$ 48,335	\$ 39,932	\$ 52,000	\$ 52,000		0.0%
Street Maintenance	\$ 182,177	\$ 143,421	\$ 162,799	\$ 120,000	\$ 150,000		25.0%
Sidewalk Maintenance	\$ 4,596	\$ 12,225	\$ 8,410	\$ 28,000	\$ 30,000		7.1%
Traffic/Street Lights	\$ 2,351	\$ 44,997	\$ 23,674	\$ 47,000	\$ 47,000		0.0%
<b>Total Windsor Expenses</b>	<b>\$ 514,294</b>	<b>\$ 539,386</b>	<b>\$ 526,840</b>	<b>\$ 482,300</b>	<b>\$ 524,300</b>		<b>8.7%</b>

<b>Total Public Works Administration and Roads Expenses</b>	<b>\$ 1,460,842</b>	<b>\$ 1,706,184</b>	<b>\$ 1,583,513</b>	<b>\$ 1,552,716</b>	<b>\$ 1,659,302</b>		<b>6.9%</b>
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## Appendix 18 – Waste Collection and Disposal

### Waste Collection and Disposal 2023-24 Detailed Budget

WEST HANTS AREA RATE	ACTUALS			BUDGET		BUDGET	VARIANCE
EXPENSES	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24	
<b>Waste Collection</b>							
Bins in Public Works Compound	\$ 11,014	\$ 45,333	\$ 28,174	\$ 4,500	\$ 4,000	\$ 4,000	-11.1%
Recycling & Refuse Collection	\$ 653,612	\$ 678,188	\$ 665,900	\$ 754,470	\$ 773,332	\$ 773,332	2.5%
Recyclables Processing	\$ 80,271	\$ 88,841	\$ 84,556	\$ 83,830	\$ 85,926	\$ 85,926	2.5%
Organics Tipping Fees	\$ 63,807	\$ 114,481	\$ 89,144	\$ 100,000	\$ 102,500	\$ 102,500	2.5%
Green Bins	\$ -	\$ 14,102	\$ 7,051	\$ -	\$ 20,000	\$ 20,000	100.0%
Tipping Fees	\$ 79,414	\$ 130,785	\$ 105,100	\$ 95,000	\$ 97,375	\$ 97,375	2.5%
<i>Sub Total</i>	\$ 888,119	\$ 1,071,731	\$ 979,925	\$ 1,037,800	\$ 1,083,133	\$ 1,083,133	4.4%
<b>Administration</b>							
Salary	\$ 15,619	\$ 35,051	\$ 25,335	\$ 39,100	\$ 39,600	\$ 39,600	1.3%
Employer Share Benefits	\$ 3,308	\$ 5,382	\$ 4,345	\$ 7,050	\$ 7,300	\$ 7,300	3.5%
Mileage & Expenses	\$ 250	\$ -	\$ 125	\$ -	\$ 100	\$ 100	100.0%
Training & Development	\$ 568	\$ 900	\$ 734	\$ 610	\$ 1,000	\$ 1,000	63.9%
Telephone	\$ 1,465	\$ 392	\$ 929	\$ 500	\$ 1,000	\$ 1,000	100.0%
Mandated Communication	\$ 3,774	\$ 2,620	\$ 3,197	\$ 4,500	\$ 3,000	\$ 3,000	-33.3%
Fleet Maintenance	\$ 561	\$ -	\$ 280	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Fleet Fuel	\$ 183	\$ -	\$ 92	\$ 800	\$ 800	\$ 800	0.0%
Waste Collection Materials	\$ -	\$ 60	\$ 30	\$ -	\$ 500	\$ 500	100.0%
<i>Sub Total</i>	\$ 37,514	\$ 49,405	\$ 35,067	\$ 54,060	\$ 54,800	\$ 54,800	1.4%
<b>Total West Hants Expenses</b>	\$ 925,633	\$ 1,121,135	\$ 1,014,991	\$ 1,091,860	\$ 1,137,933	\$ 1,137,933	4.2%
<b>WINDSOR AREA RATE</b>							
EXPENSES	2020-21	2021-22	2-Year Average	2022-23	2023-24	BUDGET	VARIANCE
<b>Waste Collection</b>							
Bins (Green Cart & Public Waste Stations)	\$ 8,788	\$ 2,281	\$ 5,535	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
Garbage Collection	\$ 48,648	\$ 70,108	\$ 59,378	\$ 48,200	\$ 49,400	\$ 49,400	2.5%
Compostable Organics Collection	\$ 126,131	\$ 13,475	\$ 69,803	\$ 46,470	\$ 47,600	\$ 47,600	2.4%
Tipping Fees	\$ 24,517	\$ 27,282	\$ 25,900	\$ 26,000	\$ 30,000	\$ 30,000	15.4%
Organic Tipping Fees	\$ 48,961	\$ 6,116	\$ 27,539	\$ 40,000	\$ 40,000	\$ 40,000	0.0%
Recycling Collection/Processing	\$ 111,574	\$ 22,853	\$ 67,214	\$ 83,800	\$ 85,900	\$ 85,900	2.5%
<i>Sub Total</i>	\$ 368,620	\$ 142,115	\$ 255,368	\$ 254,470	\$ 262,900	\$ 262,900	3.3%
<b>Administration</b>							
Salary	\$ 8,664	\$ 30,604	\$ 19,634	\$ 38,000	\$ 40,300	\$ 40,300	6.1%
Employer Share Benefits	\$ 1,831	\$ 4,702	\$ 3,266	\$ 7,300	\$ 7,500	\$ 7,500	2.7%
Mileage & Expenses	\$ 751	\$ 285	\$ 518	\$ 500	\$ 500	\$ 500	0.0%
Training & Development	\$ 508	\$ 61	\$ 285	\$ 220	\$ 250	\$ 250	13.6%
Telephone	\$ 1,266	\$ 367	\$ 817	\$ 400	\$ 400	\$ 400	0.0%
Mandated Communication	\$ 589	\$ 1,213	\$ 901	\$ 4,500	\$ 1,500	\$ 1,500	-66.7%
Fleet Maintenance	\$ 2,876	\$ 3,773	\$ 3,324	\$ 1,500	\$ 1,500	\$ 1,500	0.0%
Fleet Fuel	\$ 1,363	\$ 2,828	\$ 2,096	\$ 800	\$ 800	\$ 800	0.0%
Other	\$ -	\$ 260	\$ 130	\$ 500	\$ 200	\$ 200	-60.0%
<i>Sub Total</i>	\$ 28,138	\$ 44,094	\$ 30,971	\$ 53,720	\$ 52,950	\$ 52,950	-1.4%
<b>Total Windsor Expenses</b>	\$ 396,758	\$ 186,210	\$ 286,339	\$ 308,190	\$ 315,850	\$ 315,850	2.5%
<b>Total Expenses</b>	\$ 1,322,391	\$ 1,307,345	\$ 1,301,330	\$ 1,400,050	\$ 1,453,783	\$ 1,453,783	3.8%

## Appendix 19 – Landfill (Closed)

### Landfill 2023-24 Detailed Budget

REVENUE	2020-21		ACTUALS		2-Year Average		BUDGET		VARIANCE		
			2021-22		2022-23		BUDGET 2023-24				
Transfer From ARO Reserve	\$	50,598	\$	50,088	\$	50,343	\$	54,100	\$	53,860	-0.4%
<b>Total Revenue</b>	<b>\$</b>	<b>50,598</b>	<b>\$</b>	<b>50,088</b>	<b>\$</b>	<b>50,343</b>	<b>\$</b>	<b>54,100</b>	<b>\$</b>	<b>53,860</b>	<b>-0.4%</b>
<b>EXPENSES</b>											
Salary	\$	14,533	\$	4,170	\$	9,352	\$	4,550	\$	4,300	-5.5%
Employer Share Benefits	\$	2,545	\$	587	\$	1,566	\$	750	\$	760	1.3%
Mileage & Expenses	\$	250	\$	103	\$	176	\$	500	\$	400	-20.0%
Training & Development	\$	-	\$	493	\$	246	\$	300	\$	300	0.0%
Telephone	\$	501	\$	66	\$	284	\$	600	\$	600	0.0%
PW Cost Distribution	\$	3,087	\$	4,198	\$	3,643	\$	4,900	\$	5,000	2.0%
Monitoring Program Sampling	\$	21,246	\$	31,784	\$	26,515	\$	27,500	\$	27,500	0.0%
Site Maintenance	\$	4,103	\$	4,081	\$	4,092	\$	15,000	\$	15,000	0.0%
<b>Total Expenses</b>	<b>\$</b>	<b>46,266</b>	<b>\$</b>	<b>45,482</b>	<b>\$</b>	<b>45,874</b>	<b>\$</b>	<b>54,100</b>	<b>\$</b>	<b>53,860</b>	<b>-0.4%</b>

## Appendix 20 – Waste Diversion

### Waste Diversion 2023-24 Detailed Budget

REVENUE	ACTUALS				BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23			
Transfer of Diversion Credits	\$ -	\$ -	\$ -	\$ -	\$ 76,430	\$ 75,700		-1.0%
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,430</b>	<b>\$ 75,700</b>		<b>-1.0%</b>
<b>EXPENSES</b>								
Salary	\$ 48,025	\$ 53,935	\$ 50,980	\$ 56,630	\$ 57,400			1.4%
Employer Share Benefits	\$ 9,780	\$ 8,794	\$ 9,287	\$ 10,700	\$ 10,900			1.9%
Mileage/Expenses	\$ -	\$ -	\$ -	\$ 2,500	\$ 1,300			-48.0%
Training & Development	\$ 52	\$ 816	\$ 434	\$ 700	\$ 500			-28.6%
Telephone	\$ 569	\$ 1,265	\$ 917	\$ 1,000	\$ 1,100			10.0%
Mandated Communication	\$ 1,902	\$ 660	\$ 1,281	\$ 200	\$ 500			150.0%
PW Cost Distribution	\$ 5,000	\$ 5,000	\$ 5,000	\$ 500	\$ 600			20.0%
Equipment	\$ -	\$ -	\$ -	\$ 500	\$ -			-100.0%
Fleet Maintenance	\$ -	\$ -	\$ -	\$ 1,300	\$ 1,300			0.0%
Fleet Fuel	\$ -	\$ -	\$ -	\$ 400	\$ 600			50.0%
Recycling Projects	\$ -	\$ -	\$ -	\$ 1,000	\$ -			-100.0%
Supplies	\$ 9,762	\$ 797	\$ 5,279	\$ 500	\$ 1,000			100.0%
Other Organics Diversion Program	\$ -	\$ 1,922	\$ 961	\$ 500	\$ 500			0.0%
<b>Total Expenses</b>	<b>\$ 75,091</b>	<b>\$ 73,189</b>	<b>\$ 74,140</b>	<b>\$ 76,430</b>	<b>\$ 75,700</b>			<b>-1.0%</b>

## Appendix 21 – Municipal Facilities

### Municipal Facilities 2023-24 Detailed Budget

100 King St.		ACTUALS			BUDGET		BUDGET	VARIANCE
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Rentals - Windsor Fire	\$ 63,160	\$ 63,160	\$ 63,160	\$ 66,711	\$ 66,700	\$ 66,700	0.0%	
Lease - Cell Tower	\$ 5,700	\$ 10,200	\$ 7,950	\$ 4,500	\$ 10,500	\$ 10,500	133.3%	
Lease - ScotianWEB	\$ -	\$ 27,638	\$ 13,819	\$ 26,000	\$ 26,000	\$ 26,000	0.0%	
<b>Total General Rate Revenue</b>	<b>\$ 68,860</b>	<b>\$ 100,998</b>	<b>\$ 84,929</b>	<b>\$ 97,211</b>	<b>\$ 103,200</b>	<b>\$ 103,200</b>	<b>6.2%</b>	

EXPENSES		ACTUALS			BUDGET		BUDGET	VARIANCE
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Salary - Full Time	\$ 16,380	\$ 21,925	\$ 19,152	\$ 23,300	\$ 16,900	\$ 16,900	-27.5%	
Employer Share Benefits	\$ 3,659	\$ 2,895	\$ 3,277	\$ 3,400	\$ 3,050	\$ 3,050	-10.3%	
Mileage & Expenses	\$ 234	\$ 103	\$ 168	\$ 200	\$ 150	\$ 150	-25.0%	
Training & Development	\$ 97	\$ 847	\$ 472	\$ 640	\$ 500	\$ 500	-21.9%	
Telephone	\$ 935	\$ 125	\$ 530	\$ 200	\$ 500	\$ 500	150.0%	
Operating Supplies & Services	\$ 7,973	\$ 3,229	\$ 5,601	\$ 1,500	\$ 5,000	\$ 5,000	233.3%	
Insurance	\$ -	\$ 4,304	\$ 2,152	\$ 5,143	\$ 7,550	\$ 7,550	46.8%	
Building Maintenance	\$ 49,111	\$ 71,239	\$ 60,175	\$ 40,000	\$ 58,510	\$ 58,510	46.3%	
Equipment Fuel	\$ -	\$ 53	\$ 26	\$ 600	\$ 150	\$ 150	-75.0%	
Water & Sewer	\$ 10,275	\$ 7,571	\$ 8,923	\$ 8,500	\$ 9,000	\$ 9,000	5.9%	
Property Taxes	\$ 516	\$ 468	\$ 492	\$ 650	\$ 650	\$ 650	0.0%	
Power	\$ 41,799	\$ 34,735	\$ 38,267	\$ 38,000	\$ 41,150	\$ 41,150	8.3%	
Fuel	\$ 17,577	\$ 32,952	\$ 25,265	\$ 21,000	\$ 22,000	\$ 22,000	4.8%	
<b>Total 100 Kings St. Building Expenses</b>	<b>\$ 148,558</b>	<b>\$ 180,446</b>	<b>\$ 164,502</b>	<b>\$ 143,133</b>	<b>\$ 165,110</b>	<b>\$ 165,110</b>	<b>15.4%</b>	

76 Morison		ACTUALS			BUDGET		BUDGET	VARIANCE
EXPENSES	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Salary - Full Time	\$ 43,902	\$ 20,099	\$ 32,000	\$ 20,375	\$ 18,000	\$ 18,000	-11.7%	
Employer Share Benefits	\$ 7,576	\$ 2,837	\$ 5,206	\$ 3,600	\$ 3,250	\$ 3,250	-9.7%	
Mileage & Expenses	\$ 354	\$ 77	\$ 216	\$ 300	\$ 300	\$ 300	0.0%	
Training & Development	\$ 97	\$ 325	\$ 211	\$ 200	\$ 200	\$ 200	0.0%	
Telephone	\$ 1,133	\$ 420	\$ 776	\$ 450	\$ 450	\$ 450	0.0%	
Operating Supplies & Services	\$ 5,341	\$ (3,567)	\$ 887	\$ 1,500	\$ 1,000	\$ 1,000	-33.3%	
Insurance	\$ -	\$ 5,770	\$ 2,885	\$ 6,812	\$ 5,500	\$ 5,500	-19.3%	
Building Maintenance	\$ 30,101	\$ 55,698	\$ 42,900	\$ 24,000	\$ 35,600	\$ 35,600	48.3%	
Equipment Fuel	\$ -	\$ 274	\$ 137	\$ 450	\$ 200	\$ 200	-55.6%	
Water & Sewer	\$ 2,404	\$ 1,893	\$ 2,148	\$ 2,250	\$ 2,250	\$ 2,250	0.0%	
Property Taxes	\$ 1,538	\$ 1,483	\$ 1,510	\$ 1,500	\$ 2,000	\$ 2,000	33.3%	
Power	\$ 28,872	\$ 22,870	\$ 25,871	\$ 19,500	\$ 21,600	\$ 21,600	10.8%	
<b>Total 76 Morison Dr. Building Expenses</b>	<b>\$ 121,317</b>	<b>\$ 108,179</b>	<b>\$ 114,748</b>	<b>\$ 80,937</b>	<b>\$ 90,350</b>	<b>\$ 90,350</b>	<b>11.6%</b>	

### Hantsport Food Bank 2023-24 Detailed Budget

REVENUE		ACTUALS			BUDGET		BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Rent	\$ 2,075	\$ 4,175	\$ 3,125	\$ 3,600	\$ 3,600	\$ 3,600	0.0%	
<b>Total Food Bank Revenue</b>	<b>\$ 2,075</b>	<b>\$ 4,175</b>	<b>\$ 3,125</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>0.0%</b>	

EXPENSES		ACTUALS			BUDGET		BUDGET	VARIANCE
Food Bank	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Building Maintenance	\$ 4,857	\$ 11,279	\$ 8,068	\$ 2,000	\$ 2,500	\$ 2,500	25.0%	
Power	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ 2,200	0.0%	
Property Taxes	\$ -	\$ -	\$ -	\$ 8,050	\$ -	\$ -	-100.0%	
Land Lease	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ 550	0.0%	
Water & Sewer	\$ -	\$ -	\$ -	\$ 1,240	\$ 1,240	\$ 1,240	0.0%	
<b>Total Food Bank Expenses</b>	<b>\$ 4,857</b>	<b>\$ 11,279</b>	<b>\$ 8,068</b>	<b>\$ 14,040</b>	<b>\$ 6,490</b>	<b>\$ 6,490</b>	<b>-53.8%</b>	

**Windsor Library  
2023-24 Detailed Budget**

General Rate REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Total General Rate Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>

EXPENSES Administration & Facilities	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary & Benefits	\$ 14,330	\$ 10,049	\$ 12,189	\$ 7,080	\$ 7,500	\$ 7,500	5.9%
Telephone	\$ 552	\$ 626	\$ 589	\$ 600	\$ 500	\$ 500	-16.7%
Operating Supplies & Services	\$ 1,297	\$ 35	\$ 666	\$ 700	\$ 700	\$ 700	0.0%
Insurance	\$ -	\$ 1,436	\$ 718	\$ 1,716	\$ 2,027	\$ 2,027	18.1%
Building Maintenance	\$ 11,075	\$ 17,166	\$ 14,120	\$ 12,000	\$ 13,000	\$ 13,000	8.3%
Water & Sewer	\$ 904	\$ 479	\$ 691	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Power	\$ 7,836	\$ 8,032	\$ 7,934	\$ 7,500	\$ 9,035	\$ 9,035	20.5%
<b>Total Admin &amp; Facilities</b>	<b>\$ 35,995</b>	<b>\$ 37,824</b>	<b>\$ 36,909</b>	<b>\$ 30,596</b>	<b>\$ 33,763</b>	<b>\$ 33,763</b>	<b>10.3%</b>

**Hantsport Library  
2023-24 Detailed Budget**

EXPENSES Administration & Facilities	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary & Benefits	\$ -	\$ -	\$ -	\$ 4,720	\$ 5,000	\$ 5,000	5.9%
Insurance	\$ -	\$ 2,500	\$ 1,250	\$ 1,490	\$ 1,598	\$ 1,598	7.2%
Building Maintenance	\$ 18,980	\$ 18,561	\$ 18,771	\$ 11,250	\$ 8,000	\$ 8,000	-28.9%
Water & Sewer	\$ -	\$ 681	\$ 340	\$ 750	\$ 497	\$ 497	-33.7%
Power	\$ -	\$ -	\$ -	\$ 2,785	\$ 2,494	\$ 2,494	-10.5%
<b>Total Admin &amp; Facilities</b>	<b>\$ 18,980</b>	<b>\$ 21,741</b>	<b>\$ 20,361</b>	<b>\$ 20,995</b>	<b>\$ 17,589</b>	<b>\$ 17,589</b>	<b>-16.2%</b>
<b>Total Library Expenses</b>	<b>\$ 54,976</b>	<b>\$ 59,565</b>	<b>\$ 57,270</b>	<b>\$ 51,592</b>	<b>\$ 51,352</b>	<b>\$ 51,352</b>	<b>-0.5%</b>

**Courthouse  
2023-24 Detailed Budget**

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Fiscal Courthouse	\$ 72,748	\$ 71,998	\$ 72,373	\$ 83,753	\$ 95,315	\$ 95,315	13.8%
<b>Total Revenue</b>	<b>\$ 72,748</b>	<b>\$ 71,998</b>	<b>\$ 72,373</b>	<b>\$ 83,753</b>	<b>\$ 95,315</b>	<b>\$ 95,315</b>	<b>13.8%</b>

EXPENSES	ACTUALS		ACTUALS		BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	3-Year Average	2022-23	2022-23	2023-24		
Salary	\$ 12,138	\$ 16,720	\$ 14,429	\$ 14,500	\$ 13,700	\$ 13,700	-5.5%	
Employee Share Benefits	\$ 1,966	\$ 2,504	\$ 2,235	\$ 2,650	\$ 2,500	\$ 2,500	-5.7%	
Mileage & Expenses	\$ -	\$ -	\$ -	\$ 500	\$ 100	\$ 100	-80.0%	
Telephone	\$ 82	\$ 18	\$ 50	\$ 100	\$ 100	\$ 100	0.0%	
Insurance	\$ 2,183	\$ 1,748	\$ 1,966	\$ 2,089	\$ 4,300	\$ 4,300	105.8%	
Water/Sewer	\$ 816	\$ 982	\$ 899	\$ 2,500	\$ 1,350	\$ 1,350	-46.0%	
Power	\$ 4,856	\$ 5,412	\$ 5,134	\$ 4,800	\$ 7,500	\$ 7,500	56.3%	
Fuel	\$ 19,144	\$ 25,334	\$ 22,239	\$ 19,000	\$ 25,600	\$ 25,600	34.7%	
Supplies Cleaning	\$ 16,870	\$ 5,970	\$ 11,420	\$ 3,500	\$ 1,500	\$ 1,500	-57.1%	
Repairs & Maintenance	\$ 30,848	\$ 39,526	\$ 35,187	\$ 26,500	\$ 30,000	\$ 30,000	13.2%	
<b>Total Operations</b>	<b>\$ 88,902</b>	<b>\$ 98,213</b>	<b>\$ 93,558</b>	<b>\$ 76,139</b>	<b>\$ 86,650</b>	<b>\$ 86,650</b>	<b>13.8%</b>	
Admin. Fee	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 7,614	\$ 8,665	13.8%	
Capital Expenditures (50%)	\$ -	\$ 7,855	\$ 3,927	\$ -	\$ -	\$ -	0.0%	
<b>Total Expenses</b>	<b>\$ 95,602</b>	<b>\$ 112,768</b>	<b>\$ 104,185</b>	<b>\$ 83,753</b>	<b>\$ 95,315</b>	<b>\$ 95,315</b>	<b>13.8%</b>	

## Appendix 22 – Municipal Sewer Utilities

### West Hants Sewer 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Sewer Rates (Effluent)	\$ 565,339	\$ 604,235	\$ 584,787	\$ 594,886	\$ 640,036		7.6%
Sewer Rates (Base)	\$ 547,927	\$ 579,682	\$ 563,805	\$ 591,678	\$ 650,913		10.0%
Other Revenue	\$ 2,674	\$ 3,049	\$ 2,861	\$ -	\$ 3,286		100.0%
<b>Total Revenue</b>	<b>\$ 1,115,940</b>	<b>\$ 1,186,967</b>	<b>\$ 1,151,453</b>	<b>\$ 1,186,564</b>	<b>\$ 1,294,235</b>		<b>9.1%</b>
<b>EXPENSES</b>							
Administration	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Salary	\$ 261,675	\$ 248,706	\$ 255,190	\$ 251,700	\$ 271,500		7.9%
Employer Share Benefits	\$ 42,350	\$ 37,712	\$ 40,031	\$ 41,650	\$ 51,500		23.6%
Mileage & Expenses	\$ 450	\$ 154	\$ 302	\$ 750	\$ 750		0.0%
Training & Development	\$ 5,882	\$ 4,318	\$ 5,100	\$ 2,500	\$ 3,500		40.0%
Telephone	\$ 2,951	\$ 375	\$ 1,663	\$ 2,000	\$ 2,200		10.0%
Mandated Communications	\$ 65	\$ -	\$ 32	\$ 500	\$ -		-100.0%
Administration Fee	\$ 63,200	\$ 63,200	\$ 63,200	\$ 69,520	\$ 81,654		17.5%
PW Cost Distribution	\$ 15,434	\$ 16,274	\$ 15,854	\$ 19,000	\$ 19,000		0.0%
Computer & Asset Management	\$ 534	\$ 10,872	\$ 5,703	\$ 8,500	\$ 6,500		-23.5%
Insurance	\$ 8,665	\$ 2,663	\$ 5,664	\$ 3,183	\$ 4,400		38.2%
Depreciation	\$ 340,303	\$ 253,224	\$ 296,763	\$ 340,305	\$ 350,500		3.0%
Fleet Maintenance	\$ 11,972	\$ 25,056	\$ 18,514	\$ 18,100	\$ 19,000		5.0%
Fleet Fuel	\$ 6,398	\$ 21,183	\$ 13,791	\$ 14,200	\$ 24,000		69.0%
Other	\$ 1,708	\$ 2,989	\$ 2,349	\$ 5,000	\$ 5,000		0.0%
Professional Services	\$ 2,012	\$ 6,326	\$ 4,169	\$ 10,800	\$ 10,000		-7.4%
Capital out of Revenue	\$ -	\$ 3,219	\$ 1,610	\$ -	\$ -		0.0%
Treatment Plant - Kings County	\$ 91,447	\$ 96,402	\$ 93,925	\$ 95,600	\$ 95,600		0.0%
Treatment Plant - Windsor Sewer	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000		0.0%
<b>Total Administration</b>	<b>\$ 855,046</b>	<b>\$ 792,675</b>	<b>\$ 823,860</b>	<b>\$ 943,308</b>	<b>\$ 1,005,104</b>		<b>6.6%</b>
<b>Sewage Collection Systems</b>							
Pipe Maintenance	\$ 10,510	\$ 9,183	\$ 9,847	\$ 20,000	\$ 20,000		0.0%
Operational Expenses	\$ 14,965	\$ 1,786	\$ 8,376	\$ 3,500	\$ 3,500		0.0%
<b>Total Sewage Collection Systems</b>	<b>\$ 25,475</b>	<b>\$ 10,969</b>	<b>\$ 18,222</b>	<b>\$ 23,500</b>	<b>\$ 23,500</b>		<b>0.0%</b>
<b>Lift Stations</b>							
Insurance	\$ -	\$ 6,964	\$ 3,482	\$ 8,321	\$ 9,937		19.4%
Power	\$ 44,438	\$ 40,928	\$ 42,683	\$ 28,000	\$ 49,000		75.0%
Maintenance	\$ 39,647	\$ 38,284	\$ 38,965	\$ 41,000	\$ 40,000		-2.4%
<b>Total Lift Stations</b>	<b>\$ 84,085</b>	<b>\$ 86,175</b>	<b>\$ 85,130</b>	<b>\$ 77,321</b>	<b>\$ 98,937</b>		<b>28.0%</b>
<b>Sewage Treatment &amp; Disposal</b>							
Power	\$ 66,781	\$ 56,961	\$ 61,871	\$ 50,000	\$ 61,150		22.3%
Sewage Treatment Fee	\$ 14,534	\$ 8,855	\$ 11,695	\$ 6,000	\$ 10,000		66.7%
Operational Expenses	\$ 47,297	\$ 43,687	\$ 45,492	\$ 50,000	\$ 50,000		0.0%
<b>Total Sewage Treatment &amp; Disposal</b>	<b>\$ 128,612</b>	<b>\$ 109,503</b>	<b>\$ 119,058</b>	<b>\$ 106,000</b>	<b>\$ 121,150</b>		<b>14.3%</b>
<b>Long Term Debt Payments</b>							
MFC Principal Payment	\$ 91,667	\$ 91,667	\$ 91,667	\$ 91,667	\$ 108,867		18.8%
MFC Interest Payment	\$ 22,726	\$ 19,022	\$ 20,874	\$ 26,290	\$ 13,278		-49.5%
<b>Long Term Debt Payments</b>	<b>\$ 114,393</b>	<b>\$ 110,689</b>	<b>\$ 112,541</b>	<b>\$ 117,957</b>	<b>\$ 122,145</b>		<b>3.6%</b>
<b>Total Expenses</b>	<b>\$ 1,207,612</b>	<b>\$ 1,110,011</b>	<b>\$ 1,158,811</b>	<b>\$ 1,268,086</b>	<b>\$ 1,370,836</b>		<b>8.1%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (91,672)</b>	<b>\$ 76,956</b>	<b>\$ (7,358)</b>	<b>\$ (81,522)</b>	<b>\$ (76,601)</b>		<b>-6.0%</b>

Windsor Sewer  
2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Sewer Rates	\$ 937,567	\$ 960,331	\$ 948,949	\$ 959,968	\$ 1,060,384		10.5%
Other Revenue	\$ 7,858	\$ 3,887	\$ 5,873	\$ 60,000	\$ 64,764		7.9%
<b>Total Revenue</b>	<b>\$ 945,426</b>	<b>\$ 964,218</b>	<b>\$ 954,822</b>	<b>\$ 1,019,968</b>	<b>\$ 1,125,148</b>		<b>10.3%</b>
<b>EXPENSES</b>							
Administration	ACTUALS			BUDGET		BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Salary	\$ 256,083	\$ 246,351	\$ 251,217	\$ 238,300	\$ 222,500		-6.6%
Employer Share Benefits	\$ 40,514	\$ 37,720	\$ 39,117	\$ 41,100	\$ 42,600		3.6%
Mileage & Expenses	\$ 375	\$ 123	\$ 249	\$ 600	\$ 600		0.0%
Training & Development	\$ 901	\$ 3,508	\$ 2,205	\$ 2,000	\$ 3,000		50.0%
Telephone	\$ -	\$ 289	\$ 144	\$ 500	\$ 900		80.0%
Administration Fee	\$ 46,760	\$ 46,760	\$ 46,760	\$ 51,436	\$ 61,560		19.7%
PW Cost Distribution	\$ 15,434	\$ 16,274	\$ 15,854	\$ 19,000	\$ 19,000		0.0%
Computer & Asset Management	\$ -	\$ 12,874	\$ 6,437	\$ 8,500	\$ 6,500		-23.5%
Insurance	\$ 6,567	\$ 12,878	\$ 9,722	\$ 3,500	\$ 3,439		-1.7%
Depreciation	\$ (9,946)	\$ -	\$ (4,973)	\$ 171,034	\$ 176,165		3.0%
Equipment Maintenance	\$ -	\$ 11,986	\$ 5,993	\$ 7,000	\$ 9,000		28.6%
Equipment	\$ -	\$ 29,488	\$ 14,744	\$ 5,000	\$ 5,000		0.0%
Fleet Maintenance	\$ 8,625	\$ 12,100	\$ 10,362	\$ 8,500	\$ 8,500		0.0%
Fleet Fuel	\$ 6,398	\$ 13,860	\$ 10,129	\$ 8,000	\$ 15,000		87.5%
Other	\$ -	\$ 260	\$ 130	\$ 750	\$ 500		-33.3%
Professional Services	\$ 5,214	\$ 5,778	\$ 5,496	\$ 9,300	\$ 9,000		-3.2%
Capital out of Revenue	\$ -	\$ -	\$ -	\$ -	\$ -		0.0%
<b>Total Administration</b>	<b>\$ 376,925</b>	<b>\$ 450,250</b>	<b>\$ 413,587</b>	<b>\$ 574,520</b>	<b>\$ 583,264</b>		<b>1.5%</b>
<b>Sewage Collection Systems</b>							
Pipe Maintenance	\$ (2,210)	\$ 1,721	\$ (244)	\$ 6,500	\$ 6,500		0.0%
Operational Expenses	\$ 10,191	\$ 110	\$ 5,150	\$ 6,000	\$ 5,000		-16.7%
Maintenance - Manhole Structure	\$ 4,919	\$ 5,295	\$ 5,107	\$ 3,500	\$ 4,500		28.6%
Outside Contract Work	\$ 19,350	\$ 2,649	\$ 11,000	\$ 25,000	\$ 30,000		20.0%
<b>Total Sewage Collection Systems</b>	<b>\$ 32,251</b>	<b>\$ 9,775</b>	<b>\$ 21,013</b>	<b>\$ 41,000</b>	<b>\$ 46,000</b>		<b>12.2%</b>
<b>Lift Stations</b>							
Insurance	\$ -	\$ 1,621	\$ 811	\$ 1,950	\$ 2,300		17.9%
Water Charges	\$ 1,651	\$ 2,010	\$ 1,830	\$ 2,500	\$ 2,500		0.0%
Power	\$ 34,443	\$ 42,545	\$ 38,494	\$ 31,500	\$ 25,100		-20.3%
Maintenance	\$ 16,327	\$ 20,768	\$ 18,548	\$ 21,000	\$ 26,000		23.8%
Portable Generator	\$ 1,213	\$ 1,080	\$ 1,146	\$ 500	\$ 750		50.0%
<b>Total Lift Stations</b>	<b>\$ 53,633</b>	<b>\$ 68,023</b>	<b>\$ 60,828</b>	<b>\$ 57,450</b>	<b>\$ 56,650</b>		<b>-1.4%</b>
<b>Sewage Treatment &amp; Disposal- Lagoon Drive</b>							
Water/Sewer Charges	\$ 426	\$ 517	\$ 471	\$ 550	\$ 550		0.0%
Power	\$ 42,734	\$ 61,601	\$ 52,168	\$ 56,000	\$ 45,610		-18.6%
Chemical Supplies	\$ 21,520	\$ 18,985	\$ 20,252	\$ 11,000	\$ 25,000		127.3%
Insurance	\$ -	\$ 938	\$ 469	\$ 780	\$ 1,000		28.2%
Operational Expenses	\$ 13,336	\$ 7,184	\$ 10,260	\$ 6,500	\$ 7,000		7.7%
Maintenance	\$ 28,247	\$ 10,587	\$ 19,417	\$ 10,000	\$ 10,000		0.0%
<b>Total ST&amp;D Lagoon Dr</b>	<b>\$ 106,264</b>	<b>\$ 99,812</b>	<b>\$ 103,038</b>	<b>\$ 84,830</b>	<b>\$ 89,160</b>		<b>5.1%</b>
<b>Sewage Treatment &amp; Disposal- Wentworth Road (Headworks)</b>							
Water/Sewer Charges	\$ -	\$ 10,964	\$ 5,482	\$ 8,500	\$ 8,500		0.0%
Power	\$ 7,008	\$ 5,165	\$ 6,087	\$ 8,500	\$ 20,650		142.9%
Insurance	\$ -	\$ 1,936	\$ 968	\$ 2,314	\$ 3,100		34.0%
Operational Expenses	\$ 9,964	\$ 9,086	\$ 9,525	\$ 7,500	\$ 11,000		46.7%
Equipment Maintenance	\$ 38,549	\$ 34,078	\$ 36,314	\$ 35,000	\$ 35,000		0.0%
<b>Total ST&amp;D Wentworth Rd</b>	<b>\$ 55,521</b>	<b>\$ 61,229</b>	<b>\$ 58,375</b>	<b>\$ 61,814</b>	<b>\$ 78,250</b>		<b>26.6%</b>
<b>Total Sewage Treatment &amp; Disposal</b>	<b>\$ 161,785</b>	<b>\$ 161,041</b>	<b>\$ 161,413</b>	<b>\$ 146,644</b>	<b>\$ 167,410</b>		<b>14.2%</b>
<b>Long Term Debt Payments</b>							
MFC Principal Payment	\$ 212,422	\$ 241,729	\$ 227,075	\$ 253,648	\$ 210,950		-16.8%
MFC Interest Payment	\$ 113,097	\$ 112,584	\$ 112,840	\$ 104,420	\$ 97,264		-6.9%
<b>Long Term Debt Payments</b>	<b>\$ 325,519</b>	<b>\$ 354,313</b>	<b>\$ 339,916</b>	<b>\$ 358,068</b>	<b>\$ 308,214</b>		<b>-13.9%</b>
<b>Total Expenses</b>	<b>\$ 950,113</b>	<b>\$ 1,043,402</b>	<b>\$ 996,757</b>	<b>\$ 1,177,682</b>	<b>\$ 1,161,538</b>		<b>-1.4%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (4,687)</b>	<b>\$ (79,184)</b>	<b>\$ (41,936)</b>	<b>\$ (157,714)</b>	<b>\$ (36,390)</b>		<b>-76.9%</b>

## Appendix 23 – Municipal Water Utilities

### West Hants Water Utility 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Residential - Consumption	\$ 1,003,721	\$ 981,822	\$ 992,771	\$ 1,229,100	\$ 1,032,298		-16.0%
Residential - Meter	\$ 552,860	\$ 678,695	\$ 615,777	\$ 488,580	\$ 728,836		49.2%
Commercial (Bulk Sales)	\$ 1,558	\$ 1,949	\$ 1,753	\$ 1,989	\$ 2,033		2.2%
Public	\$ 600,000	\$ 595,789	\$ 597,894	\$ 595,789	\$ 613,663		3.0%
Private	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,288		3.0%
Services	\$ 900	\$ 900	\$ 900	\$ 918	\$ 927		1.0%
Other	\$ 4,406	\$ 10,490	\$ 7,448	\$ 4,080	\$ 4,202		3.0%
Special Services	\$ 16,050	\$ 16,705	\$ 16,378	\$ 16,473	\$ 17,661		7.2%
Water Sales	\$ -	\$ 14,163	\$ 7,081	\$ 24,000	\$ 161,727		573.9%
Interest Earned Overdue Acc.	\$ 3,562	\$ 10,116	\$ 6,839	\$ 6,000	\$ 3,336		-44.4%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 2,184,306</b>	<b>\$ 2,311,878</b>	<b>\$ 2,248,092</b>	<b>\$ 2,368,179</b>	<b>\$ 2,565,970</b>		<b>8.4%</b>

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
<b>SOURCE OF SUPPLY</b>							
Maintenance (SOS)	\$ 2,115	\$ 3,423	\$ 2,769	\$ 8,000	\$ 8,000		0.0%
Water Purchased - TMP	\$ 492,756	\$ 497,165	\$ 494,961	\$ 413,720	\$ 426,132		3.0%
Water/Provincial Permits	\$ 859	\$ 470	\$ 664	\$ 500	\$ 5,000		900.0%
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$ 495,730</b>	<b>\$ 501,058</b>	<b>\$ 498,394</b>	<b>\$ 422,220</b>	<b>\$ 439,132</b>		<b>4.0%</b>

<b>WATER TREATMENT</b>							
Operational Labour	\$ 194,762	\$ 166,045	\$ 180,404	\$ 220,650	\$ 233,800		6.0%
Power - 238 Eldridge Rd	\$ 36,948	\$ 44,031	\$ 40,489	\$ 30,000	\$ 37,100		23.7%
Power - Hantsport WTP	\$ 4,856	\$ 32	\$ 2,444	\$ 43,000	\$ 18,350		-57.3%
Fuel / Propane - Inc. Generator- & Maintenance	\$ 7,780	\$ 12,817	\$ 10,299	\$ 13,000	\$ 13,000		0.0%
Chemicals	\$ 74,436	\$ 72,588	\$ 73,512	\$ 78,000	\$ 85,000		9.0%
Alarm	\$ 229	\$ 599	\$ 414	\$ 700	\$ 700		0.0%
Structures & Improvements	\$ 14,260	\$ 8,484	\$ 11,372	\$ 7,200	\$ 11,600		61.1%
Pumping Equipment	\$ 598	\$ 778	\$ 688	\$ 2,500	\$ 2,500		0.0%
Treatment Equipment	\$ 39,653	\$ 59,506	\$ 49,580	\$ 45,000	\$ 55,000		22.2%
Supplies & Maintenance	\$ 6,632	\$ 3,639	\$ 5,136	\$ 11,500	\$ 11,500		0.0%
Other Expenses	\$ 438	\$ 3,544	\$ 1,991	\$ 1,000	\$ 1,000		0.0%
<b>TOTAL WATER TREATMENT</b>	<b>\$ 380,592</b>	<b>\$ 372,062</b>	<b>\$ 376,327</b>	<b>\$ 452,550</b>	<b>\$ 469,550</b>		<b>3.8%</b>

<b>TRANSMISSION &amp; DISTRIBUTION</b>							
Supervision	\$ 203,215	\$ 194,261	\$ 198,738	\$ 251,900	\$ 251,777		0.0%
Operational Labour	\$ 194,384	\$ 152,480	\$ 173,432	\$ 246,700	\$ 291,463		18.1%
Reservoirs & Standpipes	\$ 11,232	\$ 15,711	\$ 13,471	\$ 17,000	\$ 20,000		17.6%
Structures & Improvements	\$ 4,787	\$ 179	\$ 2,483	\$ 3,000	\$ -		-100.0%
Mains	\$ 110,669	\$ 79,734	\$ 95,202	\$ 75,000	\$ 85,000		13.3%
Leak Detection	\$ 8,353	\$ 3,371	\$ 5,862	\$ 7,500	\$ 7,500		0.0%
Bulk Water Haul Station	\$ -	\$ -	\$ -	\$ -	\$ 4,500		100.0%
Services	\$ (100,323)	\$ (100,563)	\$ (100,443)	\$ 30,000	\$ 40,000		33.3%
Meters - Supplies & Maintenance	\$ 3,281	\$ 2,613	\$ 2,947	\$ 6,000	\$ 6,000		0.0%
Hydrants	\$ 4,314	\$ 16,136	\$ 10,225	\$ 10,000	\$ 8,500		-15.0%
PW Cost Distribution	\$ 16,543	\$ 18,441	\$ 17,492	\$ 21,520	\$ 30,150		40.1%
Rents (DMA Radio)	\$ 718	\$ 319	\$ 519	\$ 850	\$ 600		-29.4%
Fleet Maintenance	\$ 9,157	\$ 23,921	\$ 16,539	\$ 23,675	\$ 25,000		5.6%
Fleet Fuel	\$ 7,943	\$ 21,255	\$ 14,599	\$ 12,000	\$ 25,000		108.3%
Other	\$ 1,168	\$ 159	\$ 663	\$ 200	\$ 200		0.0%
Lab Analysis	\$ 16,679	\$ 15,478	\$ 16,079	\$ 20,000	\$ 15,000		-25.0%
Monitoring Services	\$ 202	\$ 3,286	\$ 1,744	\$ 4,000	\$ 2,000		-50.0%
Power	\$ 27,892	\$ 20,709	\$ 24,301	\$ 22,000	\$ 9,647		-56.1%
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$ 520,215</b>	<b>\$ 467,490</b>	<b>\$ 493,852</b>	<b>\$ 751,345</b>	<b>\$ 822,337</b>		<b>9.4%</b>

<b>ADMINISTRATION</b>							
Professional Services	\$ 3,567	\$ 11,062	\$ 7,315	\$ 32,500	\$ 25,000		-23.1%
Computer & Asset Management	\$ 29,749	\$ 11,120	\$ 20,435	\$ 6,667	\$ 6,700		0.5%
Mileage & Expenses	\$ 5,344	\$ 4,896	\$ 5,120	\$ 3,100	\$ 4,500		45.2%
Training & Development	\$ 4,495	\$ 5,263	\$ 4,879	\$ 3,505	\$ 5,000		42.7%
Telephone	\$ 11,382	\$ 7,729	\$ 9,555	\$ 9,000	\$ 9,000		0.0%
Advertising	\$ 388	\$ 278	\$ 333	\$ 1,000	\$ 1,000		0.0%
Administration Fee	\$ 112,000	\$ 230,641	\$ 171,321	\$ 220,242	\$ 229,865		4.4%
General Office Expenses	\$ 1,556	\$ 1,425	\$ 1,491	\$ 4,400	\$ 4,000		-9.1%
Auditor	\$ 12,000	\$ 8,838	\$ 10,419	\$ 8,800	\$ 9,000		2.3%
UARB	\$ 2,316	\$ -	\$ 1,158	\$ 9,495	\$ 10,000		5.3%
Insurance	\$ 6,736	\$ 6,379	\$ 6,558	\$ 7,655	\$ 8,277		8.1%
Other Expenses	\$ 7,419	\$ 145	\$ 3,782	\$ 6,000	\$ 2,000		-66.7%
Depreciation	\$ 370,678	\$ 406,880	\$ 388,779	\$ 444,812	\$ 458,157		3.0%
Taxes	\$ 36,211	\$ 35,450	\$ 35,831	\$ 39,372	\$ 25,000		-36.5%
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 603,842</b>	<b>\$ 730,106</b>	<b>\$ 666,974</b>	<b>\$ 796,549</b>	<b>\$ 797,499</b>		<b>0.1%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,000,379</b>	<b>\$ 2,070,716</b>	<b>\$ 2,035,548</b>	<b>\$ 2,422,664</b>	<b>\$ 2,528,518</b>		<b>4.4%</b>
<b>Operating Profit (Loss)</b>	<b>\$ 183,927</b>	<b>\$ 241,162</b>	<b>\$ 212,544</b>	<b>\$ (54,485)</b>	<b>\$ 37,453</b>		<b>-168.7%</b>
<b>NON OPERATING REVENUE</b>							
Bank Interest	\$ 1,343	\$ (232)	\$ 556	\$ 3,500	\$ 3,500		0.0%
<b>TOTAL NON OPERATING REVENUE</b>	<b>\$ 1,343</b>	<b>\$ (232)</b>	<b>\$ 556</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>		<b>0.0%</b>
<b>NON OPERATING EXPENSES</b>							
Principal	\$ 65,020	\$ 51,334	\$ 58,177	\$ 60,134	\$ 60,134		0.0%
Long Term Debt (interest)	\$ 30,283	\$ 15,691	\$ 22,987	\$ 16,800	\$ 15,910		-5.3%
Capital Out of Revenue	\$ 2,769	\$ 44,668	\$ 23,718	\$ 50,000	\$ 50,000		0.0%
Transfer to Sludge Handling Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		0.0%
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$ 108,072</b>	<b>\$ 121,692</b>	<b>\$ 114,882</b>	<b>\$ 136,934</b>	<b>\$ 136,044</b>		<b>-0.6%</b>
<b>Total Surplus/(Deficit)</b>	<b>\$ 77,198</b>	<b>\$ 119,238</b>	<b>\$ 98,218</b>	<b>\$ (187,919)</b>	<b>\$ (95,091)</b>		<b>-49.4%</b>

**Windsor Water Utility  
2023-24 Detailed Budget**

REVENUE	ACTUALS			BUDGET	BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	
Residential Metered	\$ 564,450	\$ 589,466	\$ 576,958	\$ 688,500	\$ 683,873	-0.7%
Flat Rate Sales	\$ 465,915	\$ 457,455	\$ 461,685	\$ 459,000	\$ 481,416	4.9%
Fire Protection -Town of Windsor	\$ 271,255	\$ 319,208	\$ 295,232	\$ 319,208	\$ 319,208	0.0%
Fire Protection - West Hants	\$ 131,799	\$ 155,095	\$ 143,447	\$ 155,095	\$ 155,095	0.0%
Fire Protection- Private Hydrants	\$ -	\$ -	\$ -	\$ 1,938	\$ -	-100.0%
Sprinkler Service	\$ 5,817	\$ 5,689	\$ 5,753	\$ 7,548	\$ 5,927	-21.5%
Three Mile Plains Water Utility	\$ 220,773	\$ 223,343	\$ 222,058	\$ 294,700	\$ 298,700	1.4%
Wentworth Water Utility	\$ (5,813)	\$ 3,175	\$ (1,319)	\$ 5,000	\$ 2,522	-49.6%
Dill Road Utility	\$ 35,491	\$ 17,528	\$ 26,510	\$ 52,000	\$ 27,176	-47.7%
West Hants- Underwood Meter	\$ 718	\$ 380	\$ 549	\$ 1,000	\$ 376	-62.4%
West Hants Service Charge	\$ 99,796	\$ 99,244	\$ 99,520	\$ 124,700	\$ 104,404	-16.3%
Interest on Customer Accounts	\$ 7,278	\$ 3,645	\$ 5,461	\$ 7,344	\$ 4,096	-44.2%
Other Operating Revenue	\$ 4,650	\$ 13,715	\$ 9,183	\$ 5,489	\$ 5,493	0.1%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 1,802,128</b>	<b>\$ 1,887,943</b>	<b>\$ 1,845,036</b>	<b>\$ 2,121,522</b>	<b>\$ 2,088,286</b>	<b>-1.6%</b>

EXPENSES	ACTUALS			BUDGET	BUDGET	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	
<b>SOURCE OF SUPPLY</b>						
Maintenance - Watershed Roads	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%
Other Supplies & Expenses	\$ 1,837	\$ 27	\$ 932	\$ 500	\$ 300	-40.0%
Water Withdrawal Fees	\$ 1,289	\$ 1,289	\$ 1,289	\$ 1,500	\$ 1,500	0.0%
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$ 3,127</b>	<b>\$ 1,317</b>	<b>\$ 2,222</b>	<b>\$ 7,000</b>	<b>\$ 6,800</b>	<b>-2.9%</b>

<b>WATER TREATMENT</b>						
Operational Labour	\$ 202,579	\$ 136,467	\$ 169,523	\$ 182,900	\$ 191,392	4.6%
Photocopier	\$ 386	\$ 375	\$ 380	\$ 500	\$ 500	0.0%
Office Supplies	\$ (1,957)	\$ 31	\$ (963)	\$ 200	\$ 200	0.0%
Chemicals	\$ 84,046	\$ 97,125	\$ 90,585	\$ 115,600	\$ 150,000	29.8%
Other Supplies & Expenses	\$ 1,647	\$ 3,316	\$ 2,481	\$ 3,000	\$ 3,000	0.0%
Maintenance - Plant Roadways	\$ 5,609	\$ 9,056	\$ 7,332	\$ 5,000	\$ 8,500	70.0%
Maintenance - Building	\$ 7,539	\$ 15,409	\$ 11,474	\$ 15,000	\$ 15,000	0.0%
Maintenance - Equipment	\$ 52,701	\$ 43,072	\$ 47,887	\$ 37,500	\$ 58,000	54.7%
Maintenance - Waste Water Lagoon	\$ 5,149	\$ 1,642	\$ 3,396	\$ 5,000	\$ 5,000	0.0%
Power	\$ 49,603	\$ 46,121	\$ 47,862	\$ 49,000	\$ 54,600	11.4%
Fuel	\$ 16,026	\$ 33,481	\$ 24,754	\$ 23,000	\$ 25,000	8.7%
Lab Supplies	\$ 5,204	\$ 5,958	\$ 5,581	\$ 5,500	\$ 6,500	18.2%
Outside Testing	\$ 19,496	\$ 11,011	\$ 15,254	\$ 12,000	\$ 14,000	16.7%
All Terrain Vehicle	\$ 451	\$ 157	\$ 304	\$ 500	\$ 500	0.0%
<b>TOTAL WATER TREATMENT</b>	<b>\$ 448,479</b>	<b>\$ 403,219</b>	<b>\$ 425,849</b>	<b>\$ 454,700</b>	<b>\$ 532,192</b>	<b>17.0%</b>

<b>TRANSMISSION &amp; DISTRIBUTION</b>						
Operational Labour	\$ 308,055	\$ 252,915	\$ 280,485	\$ 319,150	\$ 355,935	11.5%
Small Tools & Equipment	\$ 4,003	\$ 6,788	\$ 5,395	\$ 6,000	\$ 6,000	0.0%
Maintenance - Mains & Standpipes	\$ 65,772	\$ 114,050	\$ 89,911	\$ 65,000	\$ 65,000	0.0%
Maintenance - Services	\$ 17,696	\$ 12,647	\$ 15,172	\$ 10,000	\$ 15,000	50.0%
Maintenance - Meters	\$ 8,611	\$ 12,880	\$ 10,745	\$ 3,000	\$ 4,500	50.0%
Maintenance - Hydrants	\$ 4,171	\$ 2,297	\$ 3,234	\$ 7,500	\$ 6,000	-20.0%
Power - Isolation Valve Chamber	\$ 1,185	\$ 990	\$ 1,088	\$ 1,200	\$ 1,450	20.8%
Other Expenses	\$ 212	\$ 329	\$ 270	\$ 1,500	\$ 1,000	-33.3%
Vehicle Use from PW	\$ 40,338	\$ 29,891	\$ 35,114	\$ 17,000	\$ 30,000	76.5%
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>	<b>\$ 450,044</b>	<b>\$ 432,786</b>	<b>\$ 441,415</b>	<b>\$ 430,350</b>	<b>\$ 484,885</b>	<b>12.7%</b>

**ADMINISTRATION**

Advertising	\$ 409	\$ 278	\$ 344	\$ 700	\$ 700	0.0%
Auditors	\$ 11,100	\$ 8,838	\$ 9,969	\$ 8,800	\$ 9,000	2.3%
UARB	\$ 2,124	\$ -	\$ 1,062	\$ 11,627	\$ 9,500	-18.3%
Professional Services	\$ 41,112	\$ 23,131	\$ 32,121	\$ 52,000	\$ 45,000	-13.5%
Computer & Asset Management	\$ 2,483	\$ 11,997	\$ 7,240	\$ 10,167	\$ 10,200	0.3%
Insurance	\$ 5,354	\$ 8,871	\$ 7,113	\$ 10,645	\$ 12,268	15.2%
Uncollectible Accounts	\$ -	\$ -	\$ -	\$ 7,500	\$ 5,000	-33.3%
Training & Travel	\$ 3,856	\$ 13,340	\$ 8,598	\$ 15,000	\$ 12,000	-20.0%
Telephone	\$ 3,351	\$ 6,070	\$ 4,710	\$ 3,000	\$ 3,800	26.7%
PW Contribution	\$ 15,669	\$ 29,835	\$ 22,752	\$ 27,000	\$ 32,000	18.5%
Administration Fee	\$ 23,390	\$ 132,498	\$ 77,944	\$ 131,744	\$ 146,002	10.8%
Depreciation	\$ 249,469	\$ 254,300	\$ 251,885	\$ 247,244	\$ 254,661	3.0%
Taxes	\$ 28,711	\$ 28,561	\$ 28,636	\$ 29,478	\$ 47,018	59.5%
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 387,028</b>	<b>\$ 517,719</b>	<b>\$ 452,374</b>	<b>\$ 554,905</b>	<b>\$ 587,149</b>	<b>5.8%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,288,678</b>	<b>\$ 1,355,042</b>	<b>\$ 1,321,860</b>	<b>\$ 1,446,955</b>	<b>\$ 1,611,026</b>	<b>11.3%</b>

**Operating Profit (Loss)** \$ 513,450 \$ 532,902 \$ 523,176 \$ 674,566 \$ 477,260 -29.2%

**NON OPERATING REVENUE**

Interest	\$ 810	\$ 2,618	\$ 1,714	\$ 2,010	\$ 2,459	22.4%
Other Non-Operating Revenue	\$ 531	\$ 586	\$ 559	\$ 700	\$ 721	3.0%
<b>TOTAL NON OPERATING REVENUE</b>	<b>\$ 1,341</b>	<b>\$ 3,204</b>	<b>\$ 2,272</b>	<b>\$ 2,710</b>	<b>\$ 3,180</b>	<b>17.4%</b>

**NON OPERATING EXPENSES**

Principal on Long Term Debt	\$ 195,618	\$ 197,933	\$ 196,776	\$ 525,143	\$ 146,043	-72.2%
Interest on Long Term Debt	\$ 51,700	\$ 45,338	\$ 48,519	\$ 31,845	\$ 17,751	-44.3%
CAPITAL EXPENDITURES OUT OF REVENUE	\$ 3,014	\$ 26,820	\$ 14,917	\$ -	\$ -	0.0%
Transfer to Sludge Handling Reserve	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100.0%
<b>TOTAL NON OPERATING EXPENSES</b>	<b>\$ 250,332</b>	<b>\$ 270,091</b>	<b>\$ 260,212</b>	<b>\$ 556,988</b>	<b>\$ 173,794</b>	<b>-68.8%</b>
<b>Total Surplus/(Deficit)</b>	<b>\$ 264,459</b>	<b>\$ 266,015</b>	<b>\$ 265,237</b>	<b>\$ 120,288</b>	<b>\$ 306,646</b>	<b>154.9%</b>



**West Hants**  
something inspiring awaits

West Hants Regional Municipality

2023-24 Reserve Budget

**RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2023-24**

<b>Operating Reserves</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Notes</b>
	<b>March 31, 2023</b>	<b>March 31, 2023</b>			<b>2023-24 Spend</b>	
	<b>Reserve Balance</b>	<b>Reserve Balance</b>		<b>Additions</b>	<b>Reserve Balance</b>	
WH - 5% Fund/Land Acquisition	\$ 170,025	\$ 163,025	\$ -	\$ -	\$ 163,025	
TOW- 5% Open Space Reserve	\$ 22,235	\$ 22,235	\$ -	\$ -	\$ 22,235	
TOW- 5% Subdivision Contribution	\$ 30,916	\$ 30,916	\$ -	\$ -	\$ 30,916	
WHRM Fire Services Reserve	\$ 88,680	\$ 65,611	\$ 41,909	\$ 50,000	\$ 73,702	Reserve Policy - 2%
Boundary Reserve	\$ 12,250	\$ -	\$ -	\$ 12,250	\$ 12,250	
Election Reserve	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 50,000	
Sports Complex Donations	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	
Carryover	\$ 516,151	\$ 1,109,699	\$ 355,000	\$ -	\$ 754,699	
RCMP Reserve (Restricted)	\$ 453,434	\$ 841,068	\$ -	\$ -	\$ 841,068	
TOW- Swim Pool Liner Reserve	\$ 50,038	\$ 50,038	\$ -	\$ -	\$ 50,038	
TOW- Operating Reserve	\$ 953,719	\$ 943,791	\$ -	\$ -	\$ 943,791	
WHRM Operating Reserve	\$ 2,363,035	\$ 2,257,646	\$ 419,500	\$ 1,500,000	\$ 3,338,146	Moved Gen Ops surplus as per FRAM
WH - Operating Reserve	\$ 1,011,946	\$ 2,424,607	\$ -	\$ -	\$ 2,424,607	
<b>Total</b>	<b>\$ 5,699,429</b>	<b>\$ 7,935,637</b>	<b>\$ 816,409</b>	<b>\$ 1,587,250</b>	<b>\$ 8,706,478</b>	Reserve Policy - 10% of revenue or \$3.1 million

<b>Capital Reserves</b>	<b>Approved</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Notes</b>
	<b>March 31, 2023</b>	<b>March 31, 2023</b>			<b>2023-24 Spend</b>	
	<b>Reserve Balance</b>	<b>Reserve Balance</b>		<b>Additions</b>	<b>Reserve Balance</b>	
WH - Sewer Reserve	\$ 1,340,185	\$ 1,318,561	\$ 234,500	\$ 350,514	\$ 1,434,575	
TOW- Sewer Reserve	\$ 653,341	\$ 640,487	\$ 449,838	\$ 176,165	\$ 366,814	
WHRM Building Reserve	\$ 119,286	\$ 119,286	\$ 74,337	\$ 100,000	\$ 144,949	Reserve Policy - 2%
WHRM Road Infrastructure Reserve	\$ 304,704	\$ 301,958	\$ 250,000	\$ 400,000	\$ 451,958	Reserve Policy - 8%
WHRM Vehicle Reserve	\$ 133,571	\$ 133,571	\$ 325,000	\$ 200,000	\$ 8,571	Reserve Policy - 4%
Capital Reserve	\$ 2,127,523	\$ 186,075	\$ 385,384	\$ 225,130	\$ 25,821	Includes \$115,503 capacity
Hantsport Fire Reserve	\$ 100	\$ 100	\$ -	\$ -	\$ 100	
TOW- Fire Equipment Reserve	\$ 196,366	\$ 243,781	\$ 37,409	\$ -	\$ 206,372	
TOW- PWKS Equipment Reserve	\$ 286,655	\$ 279,616	\$ 279,616	\$ -	\$ -	
WH - Building	\$ 432,059	\$ 432,059	\$ -	\$ -	\$ 432,059	
WH - Transportation	\$ 168,848	\$ 168,848	\$ 140,000	\$ -	\$ 28,848	
<b>Total</b>	<b>\$ 5,762,638</b>	<b>\$ 3,824,342</b>	<b>\$ 2,176,084</b>	<b>\$ 1,451,809</b>	<b>\$ 3,100,067</b>	

**RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2023-24**

<b>Special Reserves</b>	<b>Approved March 31, 2023 Reserve Balance</b>	<b>Proposed March 31, 2023 Reserve Balance</b>	<b>Proposed 2023-24 Spend</b>	<b>Estimated Additions</b>	<b>Proposed March 31, 2024 Reserve Balance</b>	<b>Notes</b>
Canada Community Building Fund	\$ 1,066,251	\$ 3,064,974	\$ 2,120,630	\$ 1,050,000	\$ 1,994,344	
WH - Gas Tax (CCBF)	\$ 2,627,145	\$ 1,807,213	\$ -	\$ -	\$ 1,807,213	
Consolidation Reserve	\$ 3,246,903	\$ 3,428,047	\$ 800,000	\$ -	\$ 2,628,047	
Safe Restart Fund	\$ 137,244	\$ 83,373	\$ 83,373	\$ -	\$ -	Use remaining amount
WH - Landfill Closure	\$ 155,858	\$ 166,954	\$ 166,954	\$ -	\$ -	Move to ARO Reserve
HNS - Hantsport Smoothing Reserve	\$ 180,090	\$ 240,120	\$ 60,030	\$ -	\$ 180,090	
HNS - Hantsport Infrastructure Reserve	\$ 335,195	\$ 1,024,422	\$ 674,442	\$ 275,000	\$ 624,980	
WIN - Windsor Infrastructure Reserve	\$ 276,100	\$ 276,100	\$ 250,000	\$ 225,000	\$ 251,100	
Infrastructure (HP Dissolution)	\$ -	\$ 17,663	\$ 17,663	\$ -	\$ -	Use remaining amount
Asset Retirement Obligation Reserve	\$ -	\$ -	\$ 53,860	\$ 313,274	\$ 259,414	
Sustainability Services Growth Reserve	\$ -	\$ -	\$ 200,000	\$ 1,047,633	\$ 847,633	
<b>Total</b>	<b>\$ 8,024,786</b>	<b>\$ 10,108,866</b>	<b>\$ 4,426,952</b>	<b>\$ 2,910,907</b>	<b>\$ 8,592,821</b>	

	<b>Approved March 31, 2023 Reserve Balance</b>	<b>Proposed March 31, 2023 Reserve Balance</b>	<b>Proposed 2023-24 Spend</b>	<b>Estimated Additions</b>	<b>Proposed March 31, 2024 Reserve Balance</b>	<b>Notes</b>
WH - Sludge Reserve	\$ 92,362	\$ 92,362	\$ -	\$ 10,000	\$ 102,362	UARB order to add \$10K/year
WIN - Sludge Reserve	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
<b>Total</b>	<b>\$ 92,362</b>	<b>\$ 92,362</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 112,362</b>	

<b>Water Capital Reserves</b>						
Windsor Utility Depreciation	\$ 3,799,796	\$ 3,970,394	\$ 1,112,065	\$ 254,661	\$ 3,112,990	
West Hants Utility Depreciation	\$ 4,135,180	\$ 4,627,548	\$ 1,313,900	\$ 458,157	\$ 3,771,805	
<b>Total</b>	<b>\$ 7,934,976</b>	<b>\$ 8,597,942</b>	<b>\$ 2,425,965</b>	<b>\$ 712,818</b>	<b>\$ 6,884,795</b>	

<b>Total Reserves</b>	<b>\$ 27,514,191</b>	<b>\$ 30,559,149</b>	<b>\$ 9,845,410</b>	<b>\$ 6,682,784</b>	<b>\$ 27,396,523</b>	
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