

WEST HANTS MUNICIPALITY

Committee of the Whole – Budget Meeting Agenda

April 13, 2022, 5:30 p.m.

Sanford Council Chambers 76 Morison Dr, Windsor, NS

(also held via virtual via Zoom and Facebook livestreamed)

Agenda is subject to changes up to and including during the meeting



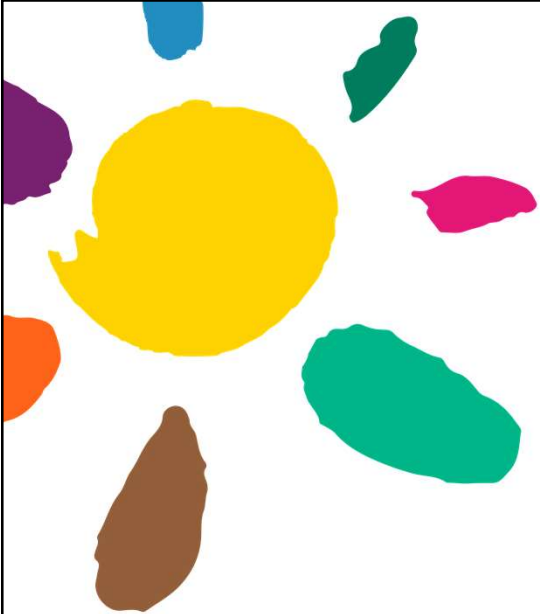
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1. Call to Order
 2. Attendance
 3. Approval of the Agenda, including additions or deletions
 4. Declaration(s) of Conflict of Interest
 5. Announcements
 6. 5:30-5:45 Introduction and Overview of 2022-2023 Budget
Mark Phillips & Carlee Rochon
 7. 5:45-6:45 General Revenues and Expenses
 8. 6:45-7:30 Reserve Budget Overview
 9. 7:30-8:00 Break
 10. 8:00-9:45 Capital Budget Overview
 11. 9:45-10:00 Discussion & Direction from Council
 12. Next Meeting Date / Adjournment

- a. Committee of the Whole Budget Meeting April 19, 2022, at 5:30p.m.



West Hants
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April 13, 2022 Agenda 2022-2023 Budgets



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Operating Budget



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2022-2023 WEST HANTS REGIONAL MUNICIPALITY BUDGET

REVENUE	2021-2022 BUDGET	2022-2023 ESTIMATES
TAXES	\$ 23,394,992	\$ 25,244,512
GRANTS IN LIEU OF TAXES	\$ 85,521	\$ 90,386
SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 1,284,811	\$ 1,104,673
SALES OF SERVICES	\$ 989,269	\$ 1,009,116
OTHER REVENUE FROM OWN SOURCES	\$ 660,918	\$ 619,246
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$ 558,915	\$ 558,915
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES	\$ 64,450	\$ 64,450
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 182,035	\$ 166,257
TOTAL	\$ 27,220,911	\$ 28,857,554
EXPENSES		
GENERAL GOVERNMENT SERVICES	\$ 3,398,287	\$ 3,512,529
PROTECTIVE SERVICES	\$ 8,535,488	\$ 8,896,755
TRANSPORTATION	\$ 1,901,417	\$ 1,749,094
ENVIRONMENTAL HEALTH SERVICES	\$ 3,291,185	\$ 3,427,553
PUBLIC HEALTH SERVICES	\$ 214,993	\$ 276,825
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 1,035,245	\$ 1,276,357
RECREATION AND CULTURAL SERVICES	\$ 2,554,275	\$ 2,750,088
EDUCATION	\$ 4,855,570	\$ 4,680,811
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
NET EXPENSES	\$ 25,786,461	\$ 26,570,011
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 1,765,889	\$ 2,084,167
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	\$ 331,438	\$ 203,377
TOTAL	\$ 27,220,911	\$ 28,857,554
SURPLUS / DEFICIT	\$ -	\$ -

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Revenues

2022-2023

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Change in Revenues 2022-2023

Revenue by Source	Increase/Decrease
Property Taxes	\$1,849,520
Grants in Lieu	\$4,865
Services to Other Governments	-\$180,139
Sales of Service	\$19,847
Other Revenue	-\$41,672
Transfers	-\$15,778
Total Increase in Revenue	\$1,636,643

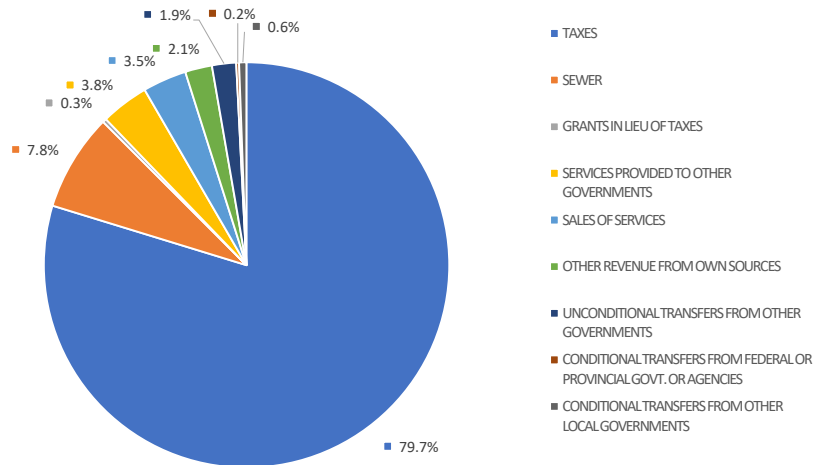
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TOTAL EXPECTED 2022-2023 REVENUE

\$28,857,554



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Proposed Expenses

2022-2023

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Change in Expenses 2022-2023

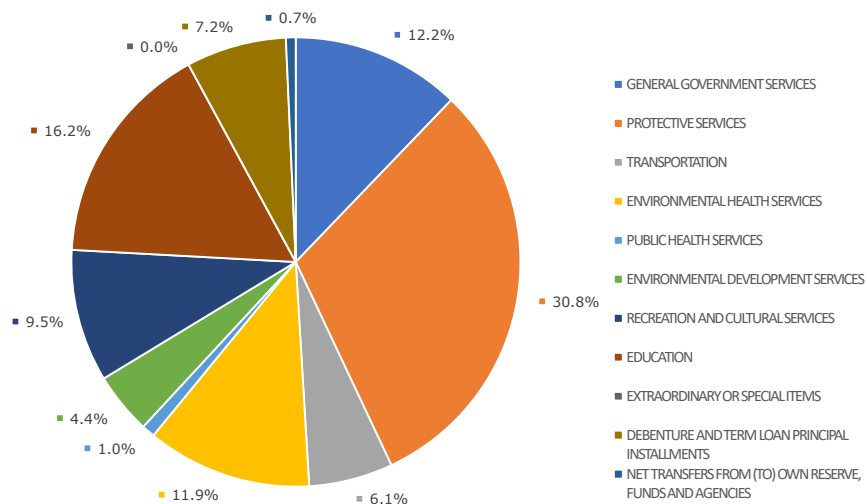
Expenses by Department	Increase/Decrease
General Govt. Services	\$114,242
Protective Services	\$361,267
Transportation	-\$152,323
Enviro. Health Services	\$136,368
Public Health	\$61,831
Environmental Development	\$241,112
Recreation & Cultural Services	\$195,813
Education	-\$174,760
Debt and Transfers	\$853,093
Total Decrease in Expenses	\$1,636,643

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TOTAL EXPECTED 2021-2022 EXPENSES \$ 28,857,554



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Proposed Tax Rates

Assessment Changes, Tax Rates, Mandatory Rates

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Tax Year	Net Taxable Assessment
2021-22	\$1,332,609,288
2022-23	\$1,452,243,700

Total Change \$119,634,412 

Change in Property Assessment Values
Residential & Resource

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Tax Year	Net Taxable Assessment
2021-22	\$129,332,305
2022-23	\$129,632,922

Total Change \$300,617



Change in Property Assessment Values Commercial

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What is a penny worth?

2022-23 Assessment*	General	West Hants	Hantsport	Windsor
Residential	\$145,224.37	\$125,579.09	\$6,776.01	\$19,645.28
Commercial	\$12,963.29	\$7,558.91	\$1,376.23	\$5,404.38

*per \$100 of assessed value

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Proposed Residential Tax Rate 2022-2023

Proposed General Residential Rate of \$0.4798

Rates	West Hants*	Hantsport*	Windsor*
General	\$0.4798	\$0.4798	\$0.4798
Area Rate	\$0.5525	\$1.1802**	\$1.4002
Proposed Total	\$1.0323	\$1.66	\$1.88
2021-22 Rates	\$1.0323	\$1.66	\$1.88
Increase / (Decrease)	No Change	No Change	No Change

*per \$100 of assessed value

** Hantsport combined area rate with West Hants (\$0.6277 + \$0.5525)

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Proposed Commercial Tax Rate 2022-2023

Proposed General Commercial Rate of \$0.98

Rates	West Hants*	Hantsport*	Windsor*
General	\$0.98	\$0.98	\$0.98
Area Rate	\$0.80	\$2.82**	\$2.87
Proposed Total	\$1.78	\$3.80	\$3.85
2021-22 Rates	\$1.78	\$3.80	\$3.90
Increase / (Decrease)	No Change	No Change	(\$0.05)

*per \$100 of assessed value

** Hantsport combined area rate with West Hants (\$2.02 + \$0.8000)

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Mandatory Rates*

Provincial	Residential	Commercial
Public Housing	\$0.0114	\$0.0232
Department of Transportation	\$0.0111	\$0.0227
Correctional Services	\$0.0149	\$0.0304
Prosecuting Attorney	\$0.0005	\$0.0010
Regional Library	\$0.0072	\$0.0146
Regional School Board	\$0.2726	\$0.5568
Total Provincial Rate	\$0.3369	\$0.6882
Percentage of General Rate	70.2%	
Expense of Budget	\$5,785,232	

* Built into approved rates presented

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RCMP Rates*

RCMP (including DNA Testing)	Residential	Commercial
Community of West Hants (incl. Hantsport) (70%)	\$0.2682	\$0.3884
Percentage of Area Rate	48.5%	
Community of Windsor (30%)	\$0.5108	\$1.0471
Percentage of Area Rate	36.5%	
Expense of Budget	\$5,231,531	

* Built into approved rates presented

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Proposed Residential Tax Rate Municipal Portion

Rates	West Hants*	Hantsport*	Windsor*
General	\$0.1429	\$0.1429	\$0.1429
Area Rate	\$0.2843	\$0.9120**	\$0.8894
Municipal Rate Portion Total	\$0.4272	\$1.0549	\$1.0323
Proposed 2022-23 Rates	\$1.0323	\$1.66	\$1.88
Rates Payable To Other Organizations	\$0.6051	\$0.6051	\$0.8477
Percentage of Rate	58.6%	36.4%	45.0%

*per \$100 of assessed value

** Hantsport combined area rate with West Hants (\$0.6277 + \$0.2843)

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Proposed Commercial Tax Rate Municipal Portion

Rates	West Hants*	Hantsport*	Windsor*
General	\$0.2918	\$0.2918	\$0.2918
Area Rate	\$0.4116	\$2.4316**	\$1.8229
Municipal Rate Portion Total	\$0.7034	\$2.7234	\$2.1147
Proposed 2022-23 Rates	\$1.78	\$3.80	\$3.85
Rates Payable to Other Organizations	\$1.0766	\$1.0766	\$1.7353
Percentage of Rate	60.4%	28.3%	45.0%

*per \$100 of assessed value

** Hantsport combined area rate with West Hants (\$2.02 + \$0.4116)

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Increase to average property*

2022-23 Average Assessment Increase (2.5% or \$50)

- \$23.99 (based on proposed general \$0.4798 tax rate)
 - +\$27.62 in West Hants = \$51.61
 - +\$59.01 in Hantsport = \$83.00
 - +\$70.01 in Windsor = \$94.00

*\$200,000 average property cost before 2.5% increase

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Questions?

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Reserve Budget

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Contribution Comparison

	2021-2022	2022-2023	Difference
Operating Reserve	\$50,000.00	\$87,250.00	\$37,250.00
Capital Reserve	\$350,000.00	\$450,000.00	\$100,000.00
Special Reserve	\$502,000.00	\$573,750.00	\$71,750.00

This chart represents the contributions made through the
2022-23 Operating Budget

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Operating Reserves

Operating Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	Notes
WH - 5% Fund/Land Acquisition	\$ 162,025	\$ -	\$ 8,000	\$ 170,025	
TOW- 5% Open Space Reserve	\$ 22,235	\$ -	\$ -	\$ 22,235	
TOW- 5% Subdivision Contribution	\$ 30,916	\$ -	\$ -	\$ 30,916	
Fire Services Reserve	\$ 60,378	\$ 21,698	\$ 50,000	\$ 88,680	Reserve Policy - 2%
WH - Equipment Reserve	\$ 2,600	\$ 2,600	\$ -	\$ -	
Boundary Reserve	\$ -	\$ -	\$ 12,250	\$ 12,250	
Election Reserve	\$ -	\$ -	\$ 25,000	\$ 25,000	
Sports Complex Donations	\$ 2,000	\$ -	\$ -	\$ 2,000	
Carryover	\$ 157,708	\$ 157,708	\$ 516,151	\$ 516,151	
RCMP Reserve (Restricted)	\$ 1,007,385	\$ 907,000	\$ 353,049	\$ 453,434	
TOW- Swim Pool Liner Reserve	\$ 50,038	\$ -	\$ 12,480	\$ 62,518	
TOW- Operating Reserve	\$ 1,324,108	\$ 65,000	\$ -	\$ 1,259,108	
Operating Reserve	\$ 659,453	\$ 364,353	\$ 1,203,935	\$ 1,499,035	Moved Gen Ops surplus as per FRAM
WH - Operating Reserve	\$ 1,289,346	\$ 407,000	\$ 2,600	\$ 884,946	
Total	\$ 4,768,191	\$ 1,925,359	\$ 2,183,465	\$ 5,026,297	Reserve Policy - 10% of revenue or \$2.8 million

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Capital Reserves

Capital Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	
WH - Sewer Reserve	\$ 1,249,643	\$ 185,741	\$ 287,783	\$ 1,351,685	
TOW- Sewer Reserve	\$ 933,871	\$ 323,850	\$ -	\$ 610,021	
Building Reserve	\$ 50,000	\$ 17,500	\$ 64,286	\$ 96,786	Reserve Policy - 2%
Road Infrastructure Reserve	\$ 176,711	\$ 209,150	\$ 257,143	\$ 224,704	Reserve Policy - 8%
Vehicle Reserve	\$ 100,000	\$ 90,000	\$ 128,571	\$ 138,571	Reserve Policy - 4%
Capital Reserve	\$ 377,523	\$ 1,750,000	\$ 1,750,000	\$ 377,523	Incl. Proceeds of Sale Surplus
Hantsport Fire Reserve	\$ 100	\$ -	\$ -	\$ 100	
TOW- Fire Equipment Reserve	\$ 298,476	\$ 102,110	\$ -	\$ 196,366	
TOW- PWKS Equipment Reserve	\$ 321,655	\$ 45,000	\$ -	\$ 276,655	
WH - Building	\$ 684,396	\$ 252,337	\$ -	\$ 432,059	
WH - Transportation	\$ 218,848	\$ 50,000	\$ -	\$ 168,848	
Total	\$ 4,411,224	\$ 3,025,688	\$ 2,487,783	\$ 3,873,319	

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Special Reserves

Special Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	Notes
Canada Community Building Fund	\$ 1,198,075	\$ 750,513	\$ 970,000	\$ 1,417,562	
WH - Gas Tax (CCBF)	\$ 4,722,145	\$ 1,805,000	\$ -	\$ 2,917,145	
TOW - Gas Tax Reserve (CCBF)	\$ 153,046	\$ 153,046	\$ -	\$ -	
WIN/WH - Consolidation Reserve	\$ 528,403	\$ 281,500	\$ 3,000,000	\$ 3,246,903	
Safe Restart Fund	\$ 177,244	\$ 40,000	\$ -	\$ 137,244	
WH - Landfill Closure	\$ 224,266	\$ 68,408	\$ -	\$ 155,858	
HNS - Hantsport Smoothing Reserve	\$ 240,120	\$ 60,030	\$ -	\$ 180,090	
HNS - Hantsport Infrastructure Reserve	\$ 140,341	\$ 143,396	\$ 323,150	\$ 320,095	
WIN - Windsor Infrastructure Reserve	\$ 202,800	\$ 200,000	\$ 250,600	\$ 253,400	
Post Transition Cost (HP Dissolution)	\$ 40,593	\$ 40,593	\$ -	\$ -	Use remaining amount
Infrastructure (HP Dissolution)	\$ 17,663	\$ 17,663	\$ -	\$ -	Use remaining amount
Total	\$ 7,644,696	\$ 3,560,149	\$ 4,543,750	\$ 8,628,297	

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Water Utility Reserves

Water Operating Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	
WH - Sludge Reserve	\$ 82,362	\$ -	\$ 10,000	\$ 92,362	UARB order to add \$10K/year
Total	\$ 82,362	\$ -	\$ 10,000	\$ 92,362	
Water Capital Reserves					
Windsor Utility Depreciation	\$ 3,863,952	\$ 331,125	\$ 249,469	\$ 3,782,296	
West Hants Utility Depreciation	\$ 4,187,439	\$ 534,571	\$ 444,812	\$ 4,097,680	
Total	\$ 8,051,392	\$ 865,696	\$ 694,281	\$ 7,879,977	

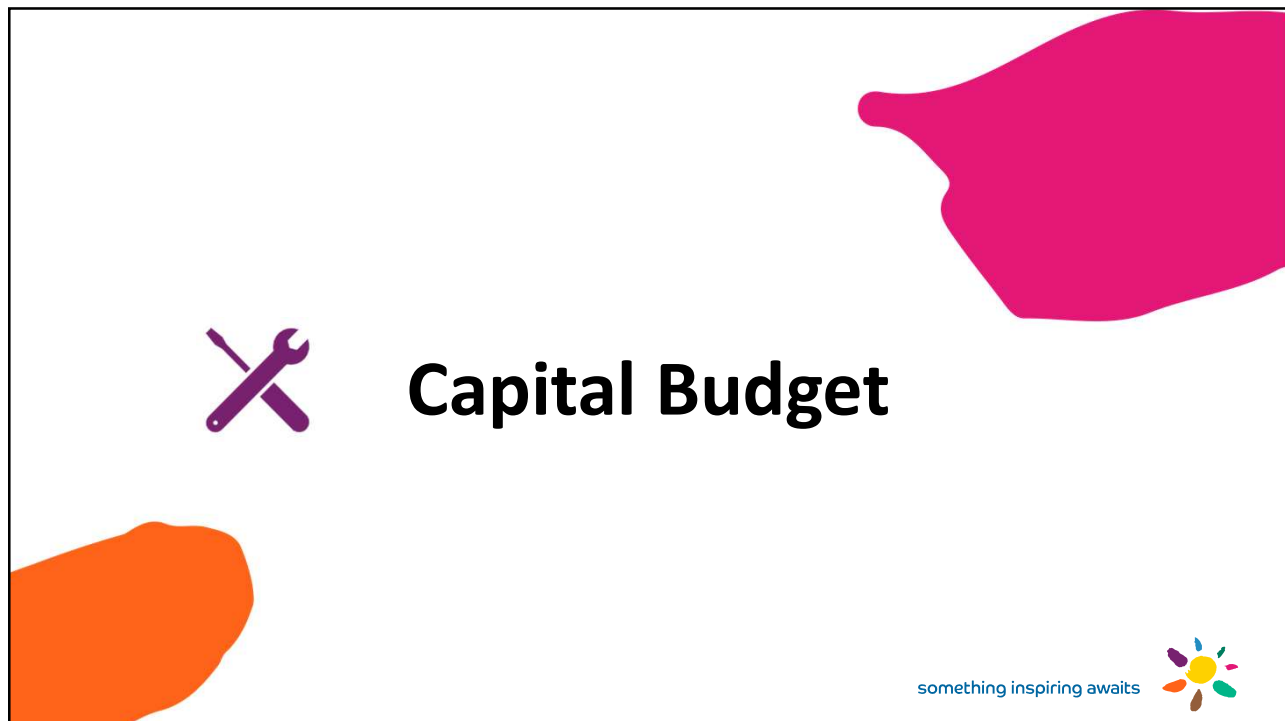
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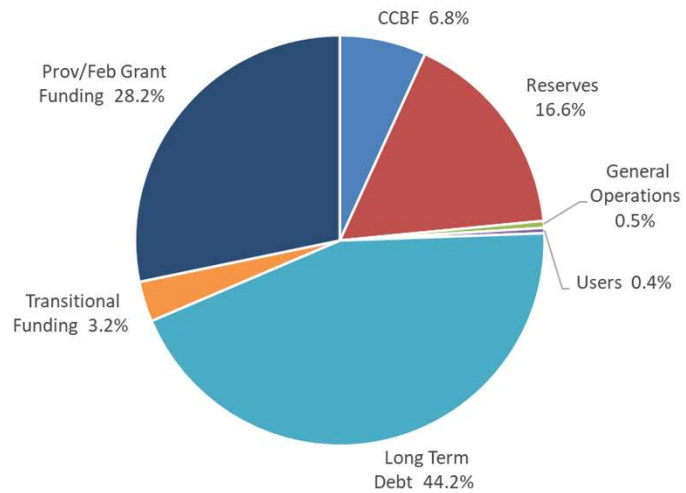
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Five Year Capital Budget

Projected five-year capital budget is
\$94,902,108



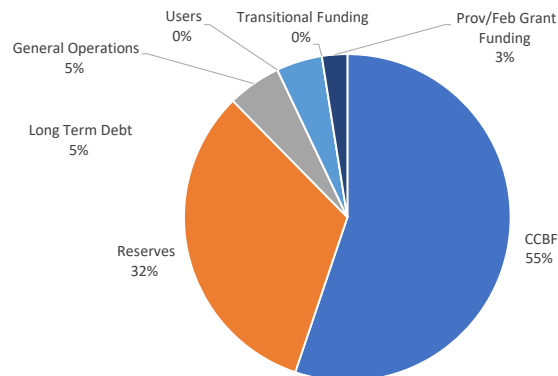
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General / Recreation / Courthouse

2022-23	2023-24	2024-25	2025-26	2026-27	Total
\$1,604,257	\$1,186,014	\$1,040,789	\$463,600	\$160,000	\$4,454,660



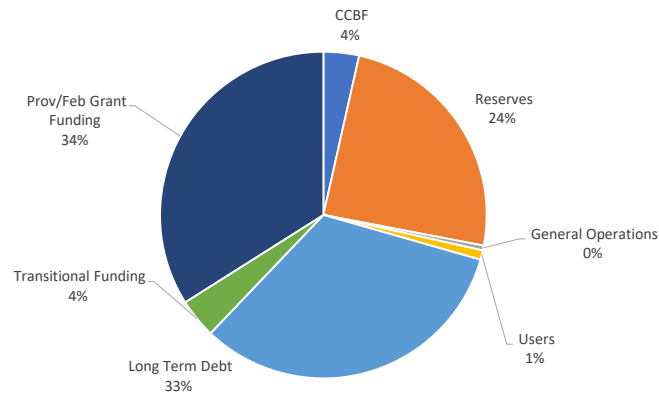
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Sewer Utilities

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
West Hants	\$205,741	\$319,695	\$706,600	\$3,278,250	\$1,095,000	\$5,605,286
Windsor	\$547,500	\$291,695	\$2,710,040	\$899,229	\$436,000	\$4,884,464
Total	\$753,241	\$611,390	\$3,416,640	\$4,177,479	\$1,531,000	\$10,489,750



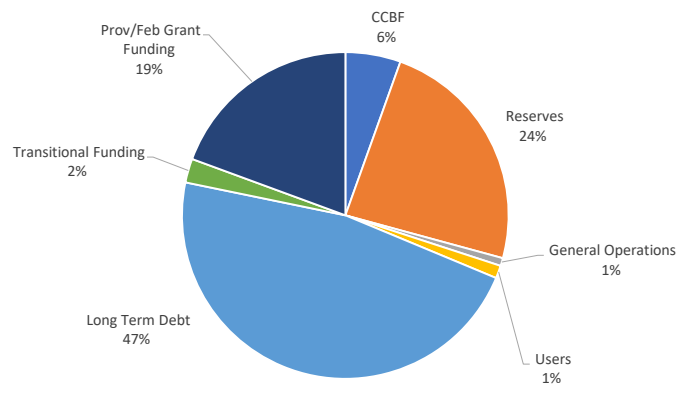
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Water Utilities

	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Windsor	\$5,360,731	\$2,179,695	\$6,022,250	\$552,220	\$528,160	\$14,643,056
West Hants	\$1,389,571	\$1,248,015	\$3,954,900	\$2,259,350	\$348,000	\$9,199,836
Total	\$6,750,302	\$3,427,710	\$9,977,150	\$2,811,570	\$876,160	\$23,842,892



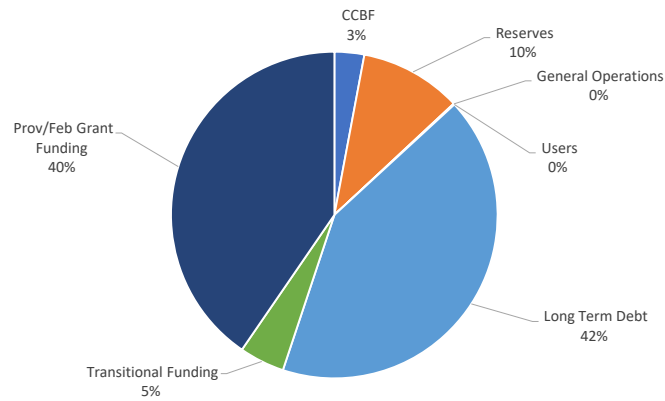
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Public Works

2022-23	2023-24	2024-25	2025-26	2026-27	Total
\$3,658,474	\$6,364,594	\$22,058,227	\$6,414,881	\$7,256,184	\$45,752,360



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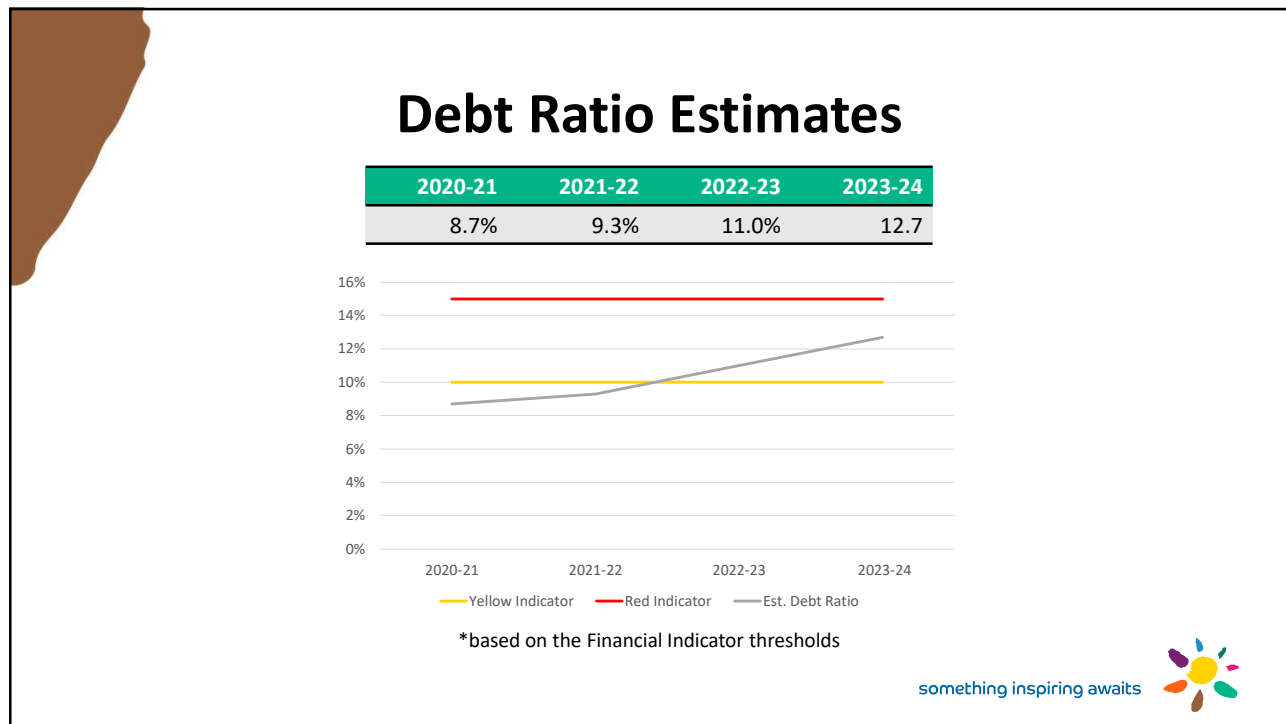
Five Year Road Rehabilitation

PROJECT NAME:	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Windsor Road Infrastructure					
Albert Street - Sewer Main & Street Renewal	\$ 981,625				
College Road - Water Main & Street Renewal		\$ 2,924,581			
King Street - Services & Street Renewal		\$ 200,000	\$ 8,729,750		
Avon Street - Services & Street Renewal				\$ 1,204,374	
Underwood Drive - Services & Street Renewal				\$ 40,000	\$ 1,208,750
Nesbitt Street South - Services & Street Renewal				\$ 40,000	\$ 868,975
O'Brien Street - Services & Street Renewal					\$ 100,000
Hantsport Road Infrastructure					
Bog Road - Services & Street Renewal	\$ 235,208				
Riverview Drive - Services & Street Renewal			\$ 1,732,244		
Porters Avenue - Services & Street Renewal			\$ 30,000	\$ 555,988	
Rand Street - Services & Street Renewal					\$ 50,000
West Hants Road Infrastructure					
Irven Drive Phase 1 - Street Renewal					\$ 378,000
TOTALS:	\$ 1,216,833	\$ 3,124,581	\$ 10,491,994	\$ 1,840,361	\$ 2,605,725

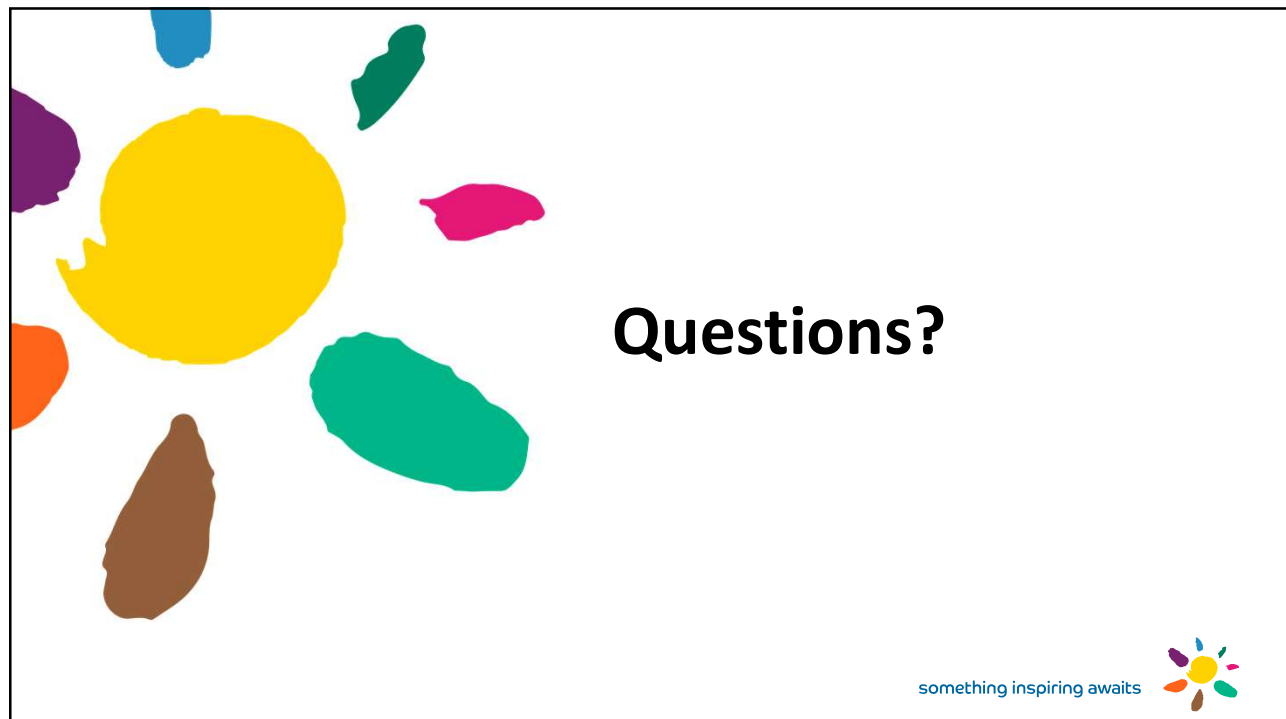
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West Hants

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West Hants Regional Municipality

2022-2023 Operating Budget

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EXECUTIVE SUMMARY

The second fiscal year for the Regional Municipality was a busy one, as staff continued to consolidate the former two entities through change management, training, and consolidating policies and by-laws. The Municipality launched a new municipal brand and has completed the strategic planning process. This process identified the following five (5) strategic priorities:

1. Communication
2. Economic Development
3. Environmental Stewardship
4. Community Diversity and Welcomeness
5. Community Mobility and Connectivity

These strategic priorities provide guidance for Council and staff as we move forward and determine how funds are directed. The Municipality began work on accessibility planning in 2021-2022 and will continue this work into 2022-2023.

This budget is prepared with these ongoing strategic priorities in mind. Three years into consolidation the Municipality has stabilized the tax rate, and supported growth, development, and connectivity within our Region. This budget is a step towards the future while continuing to consider and respect the past. Finally, this budget has been prepared to maintain the service levels area residents and businesses have come to expect, resulting in a \$28.8 million proposed operating budget for 2022-2023, which is 6% higher than last year.

Revenue Summary

Revenues have increased by \$1.63 million. Much of this increase can be attributed to an increase of the assessment roll, resulting in \$1,347,928 in additional tax revenue. The housing market has continued to flourish into 2021-2022, leading to an increase in expected revenues from deed transfer tax, permits, and tax certificates. There are risks associated with the Deed Transfer Tax's dependency on the housing market trends continuing into 2022-2023. To mitigate this, we continue to budget conservatively in this area. 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 are \$1.63 million higher than the previous year. Many expenses are seeing an increase this year due to inflation and consumer price index of 5.7%. 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, this budget has proposed a 1% employer share increase to the group pension plan to encourage employee retention and attraction, which adds \$52,617. New capital expenditures will add \$328,685 to the 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 2022-2023 is presented with no changes to the residential tax rates for the communities of Hantsport, Windsor, and West Hants. Through the regional operating reserve, a 0.041 cent increase on the general rate was mitigated. Additionally, through the capacity within the West Hants operating reserves and by reducing costs for traditional municipal services, a 2.64 cent increase for the community of West Hants was mitigated.

The residential general rate is proposed as \$0.4798, and \$0.98 for the general commercial rate. Both rates have been maintained from last year.

It is further proposed that the combined rates of \$1.0323 for West Hants residential, \$1.66 for Hantsport residential, and \$1.88 for Windsor residential, are stabilized by maintaining the 2021-2022 rates.

It is further proposed that the combined rates of \$1.78 for West Hants commercial, and \$3.80 for Hantsport commercial are maintained from 2021-2022.

It is further proposed that to continue to support and attract economic growth to our Region, the Windsor commercial rate be reduced by 5 cents to \$3.85, to better align with Hantsport's rate.

RATE SUMMARY

Commercial	2021-2022	2022-2023
General Rate	0.98	0.98
Communities	Combined Area Rates*	
West Hants Rate	1.78	1.78
Hantsport Rate	3.80	3.80
Windsor Rate	3.90	3.85

Residential	2021-2022	2022-2023
General Rate	0.4798	0.4798
Communities	Combined Area Rates*	
West Hants Rate	1.0323	1.0323
Hantsport Rate	1.6600	1.6600
Windsor Rate	1.8800	1.8800

*Combined area rates means all rates applicable to that community.

WEST HANTS BUDGET OVERVIEW

The following table provides a summary of the budgeted estimated totals for each revenue and expense area for each 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 more detailed version of the budget is provided in Appendix 1.

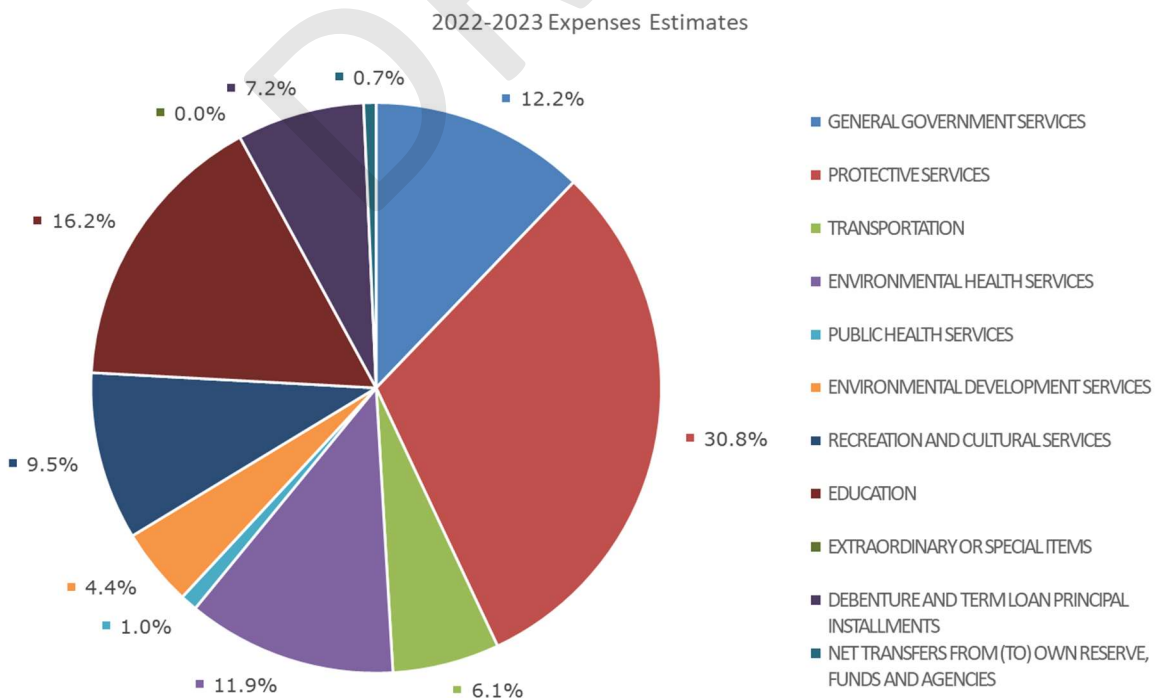
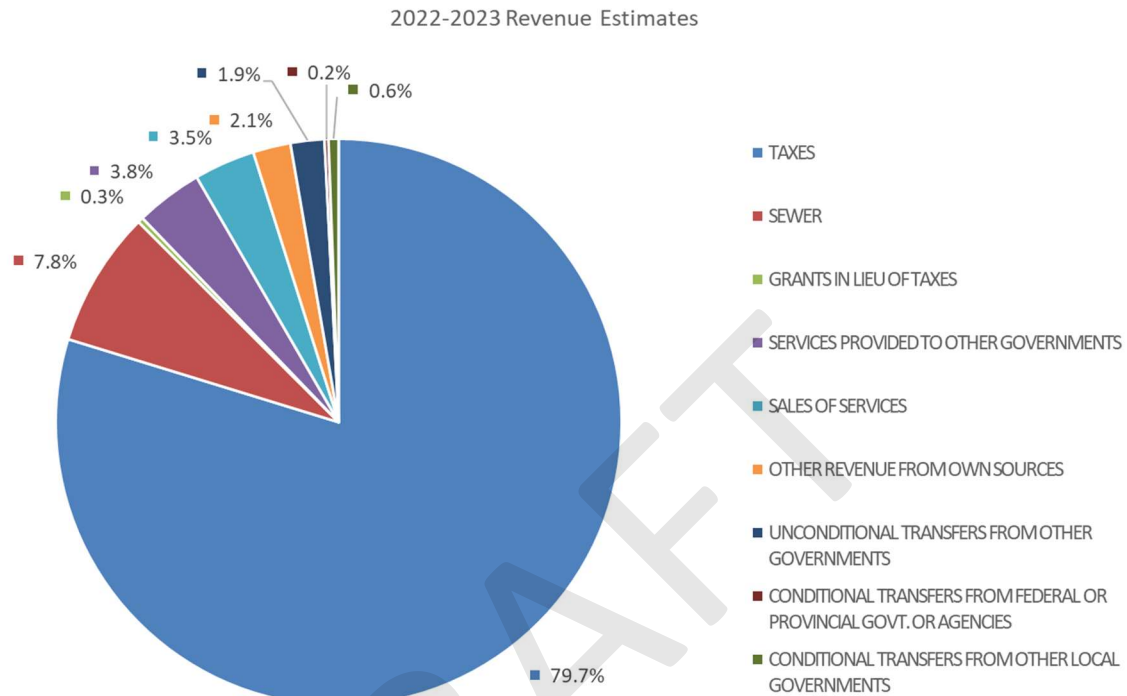
West Hants Budget Overview

2022-2023 WEST HANTS REGIONAL MUNICIPALITY BUDGET			
REVENUE	2021-2022 BUDGET	2022-2023 ESTIMATES	
TAXES	\$ 23,394,992	\$ 25,244,512	
GRANTS IN LIEU OF TAXES	\$ 85,521	\$ 90,386	
SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 1,284,811	\$ 1,104,673	
SALES OF SERVICES	\$ 989,269	\$ 1,009,116	
OTHER REVENUE FROM OWN SOURCES	\$ 660,918	\$ 619,246	
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	\$ 558,915	\$ 558,915	
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES	\$ 64,450	\$ 64,450	
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS	\$ 182,035	\$ 166,257	
TOTAL	\$ 27,220,911	\$ 28,857,554	
EXPENSES			
GENERAL GOVERNMENT SERVICES	\$ 3,398,287	\$ 3,512,529	
PROTECTIVE SERVICES	\$ 8,535,488	\$ 8,896,755	
TRANSPORTATION	\$ 1,901,417	\$ 1,749,094	
ENVIRONMENTAL HEALTH SERVICES	\$ 3,291,185	\$ 3,427,553	
PUBLIC HEALTH SERVICES	\$ 214,993	\$ 276,825	
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 1,035,245	\$ 1,276,357	
RECREATION AND CULTURAL SERVICES	\$ 2,554,275	\$ 2,750,088	
EDUCATION	\$ 4,855,570	\$ 4,680,811	
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -	
NET EXPENSES	\$ 25,786,461	\$ 26,570,011	
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 1,765,889	\$ 2,084,167	
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	-\$ 331,438	\$ 203,377	
TOTAL	\$ 27,220,911	\$ 28,857,554	
SURPLUS / DEFICIT	\$ -	\$ -	

Expense Legend:

- General Government Service Includes: Legislative, Administration, Financial Services, Facilities
- Protective Services Includes: RCMP, Fire, REMO, By-Law, Courthouse, Building Inspection, Corrections, Prosecuting Attorney, Ground Search and Rescue
- Environmental Health Services Includes: Sewer, Waste Collection, Waste Diversion, Landfill
- Public Health Services Includes: Cemeteries, Public Housing Authority

- Environmental Development Services Includes: Planning and Development, Community Economic Development, Industrial Park
- Recreation and Cultural Services Includes: Libraries, Community Development (i.e., Programs, Parks, Facilities, and Grants and Contributions)



REVENUE

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. 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 calculations for the taxes needed to achieve the revenue that will meet the proposed expenses.

General Rate Tax Calculation

2022-2023 General Tax Calculation

GENERAL RATE

Estimated General Rate Expenses	\$	16,271,451
Less Non-tax and Transfer Revenue	-\$	8,033,405

Required Tax Revenue	\$	8,238,045
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PVSC Commercial Roll	\$	122,041,500
Less Appeals	-\$	480,000
Federal and Resource Commercial	\$	8,071,422
Net PVSC Commercial Roll	\$	129,632,922

Revenue From \$0.98 Tax Rate	\$	1,270,403
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Remaining Tax Required	\$	6,967,643
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PVSC Residential Roll	\$	1,450,591,300
Less Appeals	-\$	700,000
Federal and Resource Residential	\$	2,352,400
Net PVSC Residential Roll	\$	1,452,243,700

Residential Tax Rate Required	\$	0.4798
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West Hants Area Rate Calculation

WEST HANTS			
AREA RATE 1			
Estimated General Rate Expenses	\$	7,543,304	
Less Non-tax and Transfer Revenue	\$	-	
Required Tax Revenue	\$	7,543,304	
PVSC West Hants Commercial Roll	\$	70,162,500	
Less Appeals	-\$	450,000	
Federal and Resource Commercial	\$	5,876,622	
Net PVSC Commercial Roll	\$	75,589,122	
Revenue From \$0.80 Area Rate 1	\$	604,713	
Remaining Tax Required	\$	6,938,591	
PVSC Residential Roll	\$	1,254,216,400	
Less Appeals	-\$	650,000	
Federal and Resource Residential	\$	2,224,500	
Net PVSC Residential Roll	\$	1,255,790,900	
Residential Area Rate Required	\$	0.5525	
Area Rate By Expense	Commercial		Residential
GENERAL GOVERNMENT SERVICES	\$	0.0017	\$ 0.0012
PROTECTIVE SERVICES	\$	0.4872	\$ 0.3365
TRANSPORTATION	\$	0.0239	\$ 0.0165
ENVIRONMENTAL HEALTH SERVICES	\$	0.2343	\$ 0.1618
PUBLIC HEALTH SERVICES	\$	-	\$ -
ENVIRONMENTAL DEVELOPMENT SERVICES	\$	-	\$ -
RECREATION AND CULTURAL SERVICES	\$	0.0048	\$ 0.0033
EDUCATION	\$	-	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$	-	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$	0.0832	\$ 0.0574
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	-\$	0.0351	-\$ 0.0242
Total Area Rate	\$	0.80	\$ 0.5525
General Rate	\$	0.98	\$ 0.4798
Total West Hants Tax Rate	\$	1.78	\$ 1.0323

Hantsport Area Rate Calculation

HANTSPORT		
AREA RATE 2		
Estimated General Rate Expenses	\$	703,329
Less Non-tax and Transfer Revenue	\$	-
Required Tax Revenue	\$	703,329
PVSC Hantsport Commercial Roll	\$	13,579,700
Less Appeals	-\$	30,000
Federal and Resource Commercial	\$	212,600
Net PVSC Commercial Roll	\$	13,762,300
Revenue From \$2.02 Area Rate 2	\$	277,998
Remaining Tax Required	\$	425,331
PVSC Residential Roll	\$	67,810,100
Less Appeals	-\$	50,000
Federal and Resource Residential	\$	-
Net PVSC Residential Roll	\$	67,760,100
Residential Area Rate Required	\$	0.6277
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0488	\$ 0.0152
PROTECTIVE SERVICES	\$ 0.0420	\$ 0.0130
TRANSPORTATION	\$ 0.6385	\$ 0.1984
ENVIRONMENTAL HEALTH SERVICES	\$ 0.0083	\$ 0.0026
PUBLIC HEALTH SERVICES	\$ 0.0842	\$ 0.0262
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ 0.1007	\$ 0.0313
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.1311	\$ 0.0408
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND HMCC	\$ 0.7069	\$ 0.2197
	\$ 0.2595	\$ 0.0806
Total Area Rate	\$ 2.02	\$ 0.6277
Total Area Rate - West Hants	\$ 0.80	\$ 0.5525
General Rate	\$ 0.98	\$ 0.4798
Total Hantsport Tax Rate	\$ 3.80	\$ 1.6600

HMCC Area Rate

HMCC AREA RATE

Estimated Area Rate Expenses	\$	90,349
Less Non-tax and Transfer Revenue	\$	-
Required Tax Revenue	\$	90,349
 PVSC Hantsport Commercial Roll	 \$	 13,579,700
Less Appeals	-\$	30,000
Federal and Resource Commercial	\$	212,600
Net PVSC Commercial Roll	\$	13,762,300
Revenue From HMCC Area Rate 2	\$	35,711
 Remaining Tax Required	 \$	 54,637
 PVSC Residential Roll	 \$	 67,810,100
Less Appeals	-\$	50,000
Federal and Resource Residential	\$	-
Net PVSC Residential Roll	\$	67,760,100
Residential Area Rate Required	\$	0.0806

Windsor Area Rate Calculation

WINDSOR			
AREA RATE 3			
Estimated General Rate Expenses	\$	4,301,814	
Less Non-tax and Transfer Revenue	\$	-	
Required Tax Revenue	\$	4,301,814	
PVSC Windsor Commercial Roll	\$	51,879,000	
Less Appeals	-\$	30,000	
Federal and Resource Commercial	\$	2,194,800	
Net PVSC Commercial Roll	\$	54,043,800	
Revenue From \$2.87 Area Rate 3	\$	1,551,057	
Remaining Tax Required	\$	2,750,757	
PVSC Residential Roll	\$	196,374,900	
Less Appeals	-\$	50,000	
Federal and Resource Residential	\$	127,900	
Net PVSC Residential Roll	\$	196,452,800	
Residential Area Rate Required	\$	1.4002	
Area Rate By Expense	Commercial	Residential	
GENERAL GOVERNMENT SERVICES	\$ 0.0311	\$ 0.0152	
PROTECTIVE SERVICES	\$ 1.2281	\$ 0.5991	
TRANSPORTATION	\$ 0.3815	\$ 0.1861	
ENVIRONMENTAL HEALTH SERVICES	\$ 0.7109	\$ 0.3468	
PUBLIC HEALTH SERVICES	\$ 0.0350	\$ 0.0171	
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -	
RECREATION AND CULTURAL SERVICES	\$ -	\$ -	
EDUCATION	\$ -	\$ -	
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -	
DEBENTURE AND TERM LOAN PRINCIPAL	\$ 0.3163	\$ 0.1543	
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS	\$ 0.1672	\$ 0.0816	
Total Area Rate	\$ 2.87	\$ 1.4002	
General Rate	\$ 0.98	\$ 0.4798	
Total Windsor Tax Rate	\$ 3.85	\$ 1.8800	

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.

	Budget 2021-2022	Estimates 2022-2023
Special Tax Agreement		
Recreational Property Tax	\$ 5,655	\$ 5,655
Forest Property Tax < 50,000 ac	\$ 23,984	\$ 23,984
Forest Property Tax > 50,000 ac	\$ 20,704	\$ 20,704
Area Rates - Super 8	\$ 53,346	\$ 53,346
Subtotal	\$ 103,689	\$ 103,689

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 are no anticipated changes in the Bell Aliant revenue.
- There are no anticipated changes to the NSPI grant.
- HST rebate is an estimate and based on the previous year's transactions. In 2022-2023 the HST was based on 2021-2022 income taxes. There are no anticipated changes in the HST rebate.

	Budget 2021-2022	Estimates 2022-2023
Based on Revenue (MTT)	\$ 79,380	\$ 79,380
NS Power Inc. Grant	\$ 207,445	\$ 207,445
HST Rebate (UNSM)	\$ 112,360	\$ 112,360
Subtotal	\$ 399,185	\$ 399,185

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 the continuance of the housing market growth, we are estimating Deed Transfer Tax to be higher than what was budgeted in 2021-2022, by \$384,028.
- There are no anticipated changes to the 5% Monies, it is simply an estimate with no impact on the tax rate.

	Budget 2021-2022	Estimates 2022-2023
Deed Transfer Tax	\$ 1,415,972	\$ 1,800,000
Other (5% Monies)	\$ 8,000	\$ 8,000
Subtotal	\$ 1,423,972	\$ 1,808,000

Services Provided to Other Governments and Agencies

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

- Revenue generated from Environmental Health Services is drawn from Region 6 funding and the diversion credit reserve and is determined by anticipated expenses for the year.
- There is no anticipated change to the volume of waste that is being delivered to the landfill located in West Hants, as a result Landfill Tipping Fees remain the same as 2021-2022.
- Closed landfill draws its revenue from a reserve and matches the anticipated expenses for the year.
- Administrative revenue is made up of 10% administration fees based on operating expenses charged to the Water Utilities, Sewer Utilities, Region 6, Courthouse, etc. There is a reduction proposed for administrative revenue, with the removal of Roads and Waste charges.

	Budget 2021-2022	Estimates 2022-2023
Environmental Health Services	\$ 99,730	\$ 83,430
Landfill Tipping Fees	\$ 373,000	\$ 373,000
Municipal Courthouse	\$ 77,834	\$ 83,753
Closed Landfill	\$ 75,579	\$ 66,600
Administration Revenue	\$ 658,669	\$ 497,889
Subtotal	\$ 1,284,811	\$ 1,104,673

Sales of Service

Sales of service is made up of 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 and rentals have seen inconsistent revenues over the last two years due to COVID-19, however this budget reflects a year with lowered restrictions and an anticipated increase. Knowing this may still be impacted due to Public Health restrictions, any deficits as a direct result from COVID-19 are eligible for Safe Restart Agreement funds.

	Budget 2021-2022	Estimates 2022-2023
Wind Farms	\$ 171,168	\$ 174,158
Community Development Programs & Rentals	\$ 818,101	\$ 834,958
Subtotal	\$ 989,269	\$ 1,009,116

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, water sales, 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. This is decreased as rent to the water utilities has been moved into the administrative fee.

- Penalties and interest are based on the interest charged on outstanding taxes at 1.25% per month simple interest. Increases in outstanding tax receivables are expected to increase interest minimally in 2022-2023.
- Miscellaneous revenue has seen a reduction from 2021-2022 with the removal of bulk water sales. Private Road Association service fees remain subsidized at \$5 per lot, this amount is consistent to last year.

	Budget 2021-2022	Estimates 2022-2023
Licenses and Permits	\$ 51,949	\$ 52,988
Fines	\$ 44,962	\$ 45,861
Rentals	\$ 131,910	\$ 100,811
Concessions and Franchises	\$ -	\$ -
Return on Investment	\$ 67,310	\$ 68,656
Penalties and Interest on Taxes	\$ 307,153	\$ 313,296
Miscellaneous	\$ 57,635	\$ 37,635
Subtotal	\$ 660,918	\$ 619,246

Unconditional Transfers from Own Government

Overall, 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 equalization funding now referred to as the Municipal Capacity Grant.

- Equalization funding is a combination of the Hantsport dissolution and consolidation of Windsor and West Hants. The Hantsport dissolution money ended in 2021-2022. The Smoothing Reserve will be used to offset the impact of the loss of these funds up to 2025-2026.

	Budget 2021-2022	Estimates 2022-2023
Equalization	\$ 463,476	\$ 463,476
MGA, Farm Property Acreage	\$ 89,139	\$ 89,139
911 Cost Recovery	\$ 6,300	\$ 6,300
Subtotal	\$ 558,915	\$ 558,915

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.

- \$40,000 has been identified as recreation grants with a reasonable expectation for success in obtaining them.

	Budget 2021-2022	Estimates 2022-2023
Federal Government	\$ 14,950	\$ 14,950
Provincial Government	\$ 49,500	\$ 49,500
Subtotal	\$ 64,450	\$ 64,450

Conditional Transfers from Other Local Governments

This 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 approval. Percentage of calls is down over previous years to 29.5%.
- 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.

	Budget 2021-2022	Estimates 2022-2023
Kings County Fire Service	\$ 58,811	\$ 60,787
IT Services (Town & Villages)	\$ 2,000	\$ 2,000
Glooscap Fire Grant	\$ 7,065	\$ 7,065
Glooscap Landing Service	\$ 30,000	\$ 30,000
Capital Fire Grant Kings	\$ 25,214	\$ 66,404
Subtotal	\$ 123,090	\$ 166,257

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.

- 51.3% of the Municipality total debt servicing cost is related to Fire Services.
- The proposed 2022-2023 debt servicing costs will add \$0.0247 on the general tax rate.
- The total debt servicing cost including area rated debt servicing, makes up 7.2% of the total budget.

	Principal	Interest	Total
2020-2021			
Hantsport Fire Hall Replacement (Phase 1)	\$ 11,705	\$ 527	\$ 12,231
Command Scene Lights	\$ 2,751	\$ 393	\$ 3,144
Pumper/Tanker - BFD 2	\$ 74,484	\$ 3,352	\$ 77,836
Aerial 4 - WFD	\$ 110,112	\$ 4,955	\$ 115,067
Building Generator - BFD 2	\$ 15,542	\$ 699	\$ 16,241
Rescue 32 - SWHFD	\$ 17,551	\$ 790	\$ 18,341
Ventilation - SWHFD	\$ 2,276	\$ 102	\$ 2,379
Maxi Force Airbag Set - HFD	\$ 803	\$ 222	\$ 1,025
Maxi Force Airbag Set - BFD	\$ 803	\$ 222	\$ 1,025
Light Rescue Utility - SFD	\$ 15,393	\$ 693	\$ 16,086
Major Repairs - Pumper /Tanker 4 - BFD	\$ 3,089	\$ 129	\$ 3,218
Consolidation Employment Cost	\$ 23,225	\$ 1,045	\$ 24,270
2021-2022			
Pave Truck Bay Entrances - SFD	\$ 1,897	\$ 85	\$ 1,982
Reside Main Station - SFD	\$ 2,276	\$ 102	\$ 2,379
Hantsport Fire Hall Replacement (Phase 2)	\$ 92,966	\$ 3,719	\$ 96,684
Recreation Property Opportunities	\$ 7,570	\$ 341	\$ 7,910
Sport Complex Parking	\$ 14,987	\$ 674	\$ 15,661
Windsor Roads Rehabilitations	\$ 32,969	\$ 1,484	\$ 34,453
Loaders Replacement	\$ 35,202	\$ 1,584	\$ 36,786

2022-2023

BFD 1 - Extrication Tools, Batteries, & Charges	\$	10,698	\$	481	\$	11,180
BFD 1 & 2 Radios (4 Radios)	\$	4,265	\$	192	\$	4,457
BFD 2 - Boiler Replacement	\$	4,090	\$	184	\$	4,274
Brooklyn Civic Center Replacement Roof	\$	18,969	\$	854	\$	19,822
HFD - 100' Quint (to replace Engine 11)	\$	130,257	\$	5,862	\$	136,119
HFD - SCUBA	\$	5,112	\$	230	\$	5,343
Windsor Sewer Rehabilitation	\$	13,407	\$	603	\$	14,010
Windsor Road Rehabilitation	\$	15,713	\$	707	\$	16,420
Windsor Stormwater Cunnabel Creek	\$	40,900	\$	1,840	\$	42,740
Replace 2006 Sidewalk Machine with Flail Mower	\$	30,221	\$	1,360	\$	31,581
1.5 Ton Dump Truck Replacement	\$	22,495	\$	1,012	\$	23,507
PW Truck Replacement	\$	18,405	\$	828	\$	19,233
Subtotal	\$	780,131	\$	35,270	\$	815,401

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 5.7% from 2021-2022, and is area rated 70% to area rate 1 and 30% to area rate 3.
- The DNA testing expense did not increase from 2021-2022.

	Budget		Estimates	
	2021-2022		2022-2023	
RCMP	\$	4,937,398	\$	5,220,031
Other (DNA Testing)	\$	11,500	\$	11,500
Subtotal	\$	4,948,898	\$	5,231,531

Law Enforcement

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

- There is an increase of 1.5% to the budget item.
- This mandatory payment represents \$0.0149 on the general tax rate.

	Budget		Estimates	
	2021-2022		2022-2023	
Transfer to Correctional Services	\$	252,159	\$	255,941
Subtotal	\$	252,159	\$	255,941

Fire Protection

This 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 Appendix 2-9. The amount for water supply and hydrants is ordered by the UARB through the various water utility rate hearings.

- Water Supply and Hydrants costs have increased based on the orders from UARB.
- Municipal Fire Services budget has increased by 5.3%.

	Budget 2021-2022	Estimates 2022-2023
Fire Fighting Service	\$ 1,365,724	\$ 1,437,486
Water Supply and Hydrants	\$ 998,843	\$ 1,074,303
Subtotal	\$ 2,364,567	\$ 2,511,789

Public Safety

The grants related to public safety have moved to the grants section of the budget. West Hants Ground Search and Rescue is a line item within the budget at the past level of grant support.

	Budget 2021-2022	Estimates 2022-2023
Grants	\$ -	\$ -
West Hants Ground Search and Rescue	\$ 8,500	\$ 8,500
Subtotal	\$ 8,500	\$ 8,500

Housing

Under municipal service exchange, the 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 West Hants region.

- There is an increase to this item expected for 2022-2023 based on reports from the Regional Housing Authority.
- This Provincial payment represents \$0.0114 on the general tax rate.

	Budget 2021-2022	Estimates 2022-2023
Deficit of Regional Housing Authority	\$ 148,912	\$ 195,000
Subtotal	\$ 148,912	\$ 195,000

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.
- Fibre extension maintenance relates to the Brooklyn fibre line. This fibre is leased to Internet Service Providers so no further costs are anticipated.
- Notice has been given to Valley REN, to extend our agreement for one year ending 2023-2024.
- Funding to support initiatives from motions of the MCCAP committee. In 2022-2023 this is the Municipal portion of funding for the electric vehicle charging stations project.

	Budget 2021-2022	Estimates 2022-2023
Valley REN	\$ 68,000	\$ 68,000
VCFN	\$ 7,000	\$ 8,000
MCCAP	\$ 2,500	\$ 26,500
Fibre Extension Maintenance	\$ 15,000	\$ -
Subtotal	\$ 92,500	\$ 102,500

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 from 2021-2022.

	Budget 2021-2022	Estimates 2022-2023
Other- Lights	\$ 3,000	\$ 3,600
Cole Dr Snowplowing & Maintenance	\$ 5,000	\$ 5,000
Subtotal	\$ 8,000	\$ 8,600

Cultural Buildings and Facilities

These non-department expenses are made up of a mandatory transfer to the Annapolis Valley Regional Library and a small per-diem paid to maintain the Poor Farm Cemetery. Additional expenses are for the Windsor Library and proposed lighting for the Falmouth Minipark. The Hantsport Library is a service that was supported by the former Town through agreements and motions of Town Council. The 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 2022-2023 estimates are reflective of this. This increase is attributed to building maintenance, cleaning costs, and staffing costs.
- Costs for the Windsor Library have increased, and the 2022-2023 estimates are reflective of this. This increase is attributed to building maintenance, cleaning costs, and staffing costs.
- The Regional Library contribution has increased for 2022-2023, contributions are based on population.
- This contribution to the Regional Library represents \$0.0072 on the general tax rate.

	Budget 2021-2022	Estimates 2022-2023
Windsor Library	\$ 23,300	\$ 30,596
Hantsport Library	\$ 9,000	\$ 16,720
Transfers to Regional Library	\$ 123,000	\$ 123,000
Subtotal	\$ 155,300	\$ 170,316

Appropriations to Regional School Boards

These are mandatory transfers to the school board to cover the costs of education in the region. West Hants' 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 decrease of 3.6%.
- The mandatory contribution to Regional School Boards represents \$0.2726 on the general tax rate.

	Budget 2021-2022	Estimates 2022-2023
Mandatory Contribution	\$ 4,855,570	\$ 4,680,811
Subtotal	\$ 4,855,570	\$ 4,680,811

Internal Transfers

Internal transfers are 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 2021-2022, for projects that were not able to be completed in 2021-2022, and funding was carried over to 2022-2023.
- 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 Hantsport Pension Liability is being drawn down in the 2022-2023 year as ongoing contributions are no longer needed.
- The Smoothing Reserve will be used to offset the impact of the loss of equalization funds over the next 4 years.
- Proposed contribution to regional capital and operating reserves is \$537,250.

	Budget		Estimates	
	2021-2022		2022-2023	
General Rate				
MCCAP	\$	-	\$	-
Operating Reserve	\$	-	-\$	59,000
Fire Equipment	\$	50,000	\$	50,000
Boundary Reserve	\$	-	\$	12,250
Election Reserve	\$	-	\$	25,000
Safe Restart Funding Agreement	-\$	382,751	\$	-
Hantsport Transition Reserve	-\$	41,657	-\$	40,593
RCMP Reserve	-\$	100,000	-\$	250,000
Consolidation Reserve	-\$	150,000	-\$	150,000
Carryover Reserve	\$	-	\$	-
Capital Fund	\$	350,000	\$	450,000
West Hants Rate				
Capital Fund	\$	-	\$	-
Operating Reserve	-\$	295,000	-\$	331,000
RCMP Reimbursement Province	-\$	187,000	\$	-
Carryover Reserve	\$	-	\$	-
5% Fund	\$	-	\$	-
Windsor Rate				
Operating Reserve	\$	-	\$	-
Capital Fund	\$	202,800	\$	250,600
Fire Equipment	\$	-	\$	-
Hantsport Rate				
Hantsport Smoothing (AR)	-\$	60,030	-\$	60,030
Hantsport Infrastructure Reserve	\$	299,200	\$	323,150
Hantsport Pension Liability	-\$	17,000	-\$	17,000
Subtotal	-\$	331,438	\$	203,377

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	\$ 7,831	\$ 61,831
Falmouth STP - Phase 2	\$ 37,667	\$ 7,345	\$ 45,012
Sports Complex	\$ 83,676	\$ 45,565	\$ 129,241
Brooklyn Fire Dept and Civic Centre Complex	\$ 89,000	\$ 24,553	\$ 113,553
Fire Truck	\$ 218,603	\$ 27,066	\$ 245,669
Rescue Pumper Fire Truck and Aerial Fire Truck	\$ 154,000	\$ 28,556	\$ 182,556
Fire Truck Chassis and Pumper Fire Truck	\$ 59,700	\$ 10,025	\$ 69,725
HFD Breathing Apparatus	\$ 16,500	\$ 1,992	\$ 18,492
Supply Truck Mini-Excavator	\$ 18,754	\$ 1,238	\$ 19,992
Garlands Crossing Fire Substations	\$ 49,944	\$ 36,107	\$ 86,051
BFD 1 & 2 - Radios	\$ 2,446	\$ 349	\$ 2,795
Subtotal	\$ 784,290	\$ 190,627	\$ 974,917

HANTSPORT**DEBT CHARGES (Area Rate 2)**

	Principal	Interest	Total
Sidewalk Plow	\$ 11,460	\$ 8,000	\$ 19,460
2010 Prince Street Sewer	\$ 17,200	\$ 2,875	\$ 20,075
Truck Box	\$ 12,500	\$ 218	\$ 12,718
Fire Hall Roof	\$ 4,500	\$ 362	\$ 4,862
Subtotal	\$ 45,660	\$ 11,455	\$ 57,115

WINDSOR**DEBT CHARGES (Area Rate 3)**

	Principal	Interest	Total
WB Stephens (HVAC)	\$ 42,240	\$ 5,853	\$ 48,093
WB Stephens Roof Replacement	\$ 11,620	\$ 1,610	\$ 13,230
Paving	\$ 5,073	\$ 703	\$ 5,776
Stannus/Grey Street (pav/curb/sidewalk)	\$ 16,099	\$ 6,616	\$ 22,715
Wentworth Road - Road Phase 3	\$ 94,609	\$ 38,877	\$ 133,486
Wentworth Road - Storm Sewer Phase 3	\$ 20,801	\$ 8,548	\$ 29,349
Wentworth Road Upgrade	\$ 42,904	\$ 13,300	\$ 56,204
Wentworth Road Upgrade - (pav/curb/sidewalk)	\$ 10,305	\$ 3,195	\$ 13,500
Wentworth Road Upgrade- Storm Sewer	\$ 5,096	\$ 1,580	\$ 6,676
Wiley - (pav/curb/sidewalk)	\$ 9,507	\$ 723	\$ 10,230
Paving , Curb, Sidewalks - Sewer	\$ 4,882	\$ 1,513	\$ 6,395
Sewer Treatment Plant	\$ 181,574	\$ 91,048	\$ 272,622
Stannus and Grey Street (sanitary/storm)	\$ 10,271	\$ 4,220	\$ 14,491
Wentworth Road - Sewer Phase 3	\$ 19,105	\$ 7,850	\$ 26,955
Subtotal	\$ 474,086	\$ 185,637	\$ 659,723

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. The 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 2022-2023 estimates are reflective of an increase attributed to building maintenance, cleaning costs, and staffing costs.

	Budget		Estimates	
	2021-2022		2022-2023	
Food Bank Building	\$	11,965	\$	14,040
Subtotal	\$	11,965	\$	14,040

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: 3 No changes proposed for 2022-2023

CAO (1)

Municipal Operations Supervisor and Emergency Management Coordinator (1)

Executive Assistant (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, drafting correspondence and administrative and secretarial services to 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 corporate policies, by-laws, resolutions and agreements or contracts. The Executive Assistant also acts as the Returning Officer for special and regular elections.

Additional Areas

Operational areas of the Municipality including communications, grants, fire, and police services are identified and discussed in detail as individual budgets or as parts of other departmental budgets.

Office of the CAO Budget Highlights

See Appendix 10 for more detailed versions of the budget than provided below.

- The increase in Council expenses is a result of the updated Remuneration Policy, and the adjustment for cost of living of 5.7%.
- The removal of an accessibility coordinator has resulted in a decrease in salary costs in the Administration department. Accessibility consultants were engaged in 2021-2022, to complete this work with the committee.
- Training budget reflective of a year with reduced COVID-19 restrictions relating to conferences.

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 by 3.4%.

**West Hants Regional Municipality
Office of the CAO Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Legislation			
Mayor	\$ 56,954	\$ 60,029	5.4%
Council	\$ 360,116	\$ 378,135	5.0%
Total Legislation	\$ 417,070	\$ 438,165	5.1%

Office of the CAO			
Salaries	\$ 352,178	\$ 348,275	-1.1%
Mileage	\$ 2,500	2,500	0.0%
Training and Development	\$ 6,500	\$ 11,000	69.2%
Legal	\$ 70,000	\$ 50,000	-28.6%
Total Office of the CAO	\$ 431,178	\$ 411,775	-4.5%

	Budget 2021-2022	Estimates 2022-2023	Variance
West Hants Area Rate			
Former CAO Pension	\$ 17,900	\$ 16,000	-10.6%
Total West Hants Exp	\$ 17,900	\$ 16,000	-10.6%

	Budget 2021-2022	Estimates 2022-2023	
Hantsport Area Rate			
Former CAO Pension	\$ 17,000	\$ 17,000	0.0%
Total Hantsport Exp	\$ 17,000	\$ 17,000	0.0%

	Budget 2021-2022	Estimates 2022-2023	
Windsor Area Rate			
Former CAO Pension	\$ 37,824	\$ 39,110	3.4%
Total Windsor Exp	\$ 37,824	\$ 39,110	3.4%

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 more detailed versions of the budget than provided below.

- 2022-2023 is decreasing due to EMO Contract ending in 2021-2022, and administration costs decreasing.
- Costs relating to COVID-19, have also decreased but these costs are eligible under Safe Restart Agreement.

West Hants Regional Municipality REMO Budget Summary 2022-2023 Detailed Budget

EXPENSES	Budget	Estimates	Variance
	2021-2022	2022-2023	
Staff Salaries & Benefits	\$ 42,871	\$ 13,550	-68.4%
Equipment Purchase and Operation	\$ 39,100	\$ 29,110	-25.5%
Administration	\$ 9,627	\$ 670	-93.0%
Honorariums	\$ 7,000	\$ -	-100.0%
Total Expenses	\$ 98,599	\$ 43,330	-56.1%

Department of Financial Services Budgets

Overview

The Department of Financial Services is made up of 12 employees who are responsible for the overall management and direction of Municipal financial affairs. This includes over \$28 million in operational revenues and \$19 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 \$4.2 million.

On an annual basis, Financial Services:

- Distributes over 13,000 tax bills and over 16,000 water bills
- Processes over 6,000 payables, 34,000 payments, 325 tax certificates, and \$4.3 million in payroll
- Prepares and presents all Municipally and Provincially required audits and reports.

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 2022-2023 Financial Services will manage the funding agreement for the Consolidation of Windsor and West Hants and Hantsport Transition. The department will continue its efforts to improve organizational effectiveness. 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 reviewing Utility rates following a rate study. We will also be reviewing banking service agreements and implementing the new Public Sector accounting standard 3280 Asset Retirement Obligations.

IT will continue to educate staff through ongoing software training and maintaining hardware standards. The department will develop an IT policy, update the disaster recovery plan and the municipal website. IT will increase cybersecurity awareness and introduce additional measures to increase network security.

2022-2023 Proposed Budgets

Budget summaries are provided below. See Appendix 13 through 14 for more detailed versions of the budgets.

Financial Services Budget Highlights

- Salary and benefits have increased this year due to cost of living and benefit changes, and overtime costs. Additional 10-month term position proposed in the budget, for Financial Services supports in 2022-2023.

- Training budget reflective of a year with reduced COVID-19 restrictions relating to conferences.
- Financial services charges is made up of banking, debit machine, and credit card fees. We anticipate an increase in these costs in 2022-2023 with greater facilities usage.

**West Hants Regional Municipality
Finance Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Salaries	\$ 836,532	\$ 935,682	11.9%
Mileage	\$ 1,750	\$ 2,000	14.3%
Training and Development	\$ 10,000	\$ 12,500	25.0%
Audit	\$ 17,677	\$ 20,257	14.6%
Financial Services Charges	\$ 26,100	\$ 29,100	11.5%
Other	\$ 1,000	\$ 750	-25.0%
Total Finance Department	\$ 893,059	\$ 1,000,289	12.0%

Taxation

Taxation is made up of costs associated with tax reductions provided for under various Municipal policies and by-laws.

**West Hants Regional Municipality
Tax Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Taxation	\$ 130,565	\$ 130,398	-0.1%
Total Tax	\$ 130,565	\$ 130,398	-0.1%

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, visa card annual fees, and other office related supplies.
- Data Services budget has increased due to ongoing software licensing and support costs, and additional focus on cybersecurity. See Appendix 14 for details.

- Other is made up of staff appreciation, Occupational Health and Safety committee and other staff committees, and other general services (i.e. geotechnical, land surveys, and accessibility programming). This line has decreased with the removal of bulk water purchased for resale.
- Assessment services provided by PVSC have decreased by \$2,929 over last year.
- Insurance has increased 19.5%. Nova Scotia Federation of Municipalities is currently reviewing options for its municipal insurance program.
- Communication budget has decreased as a result of a reduction in anticipated mandated communication and establishment of the West Hants Regional Brand in 2021-2022.

**West Hants Regional Municipality
Other General Admin Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Other General Admin			
Office Administration	\$ 124,411	\$ 130,891	5.2%
Data/IT Budget	\$ 481,859	\$ 486,190	0.9%
Election	\$ -	\$ -	0.0%
Insurance	\$ 196,982	\$ 207,588	5.4%
PVSC Charge	\$ 333,473	\$ 330,544	-0.9%
Communications	\$ 50,570	\$ 42,500	-16.0%
Other	\$ 31,350	\$ 29,500	-5.9%
Total General Admin	\$ 1,218,645	\$ 1,227,213	0.7%

Overview

The Planning and Development Department is responsible for:

- helping Council develop and change land use and heritage policies and regulations;
- administering land use, heritage, and building by-laws and regulations approved by Council and administering or enforcing other by-laws as directed by Council; and
- creating maps and mapped information for all departments.

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. In West Hants the intentions of Council have been consistent and can be summarized as *“protect water resources and protect agricultural and resource land by directing non-rural development to Growth Centres, Village and Hamlets”*, while the overall concept in Windsor was to *“Emphasize and strengthen the role of Windsor as the best place to live in Nova Scotia and a thriving business and service centre for the region by protecting and enhancing the residential and commercial environments.”*

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 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 approved for the Region in 2020.

The Heritage Property By-law for the Region is administered by the Department. Review of these documents and the many forms which accompany them was carried out in both Windsor and West Hants over the past two years, and Heritage Property By-law for the Region was approved in 2022. Provision within this budget is again made for the application of the Heritage Grant fund to cover all municipally registered heritage properties.

Two full-time By-law Enforcement Officers respond to by-law complaints not related to planning and building by-laws, including those made under the Dog By-law, Illegal Dumping, Dangerous or Unsightly complaints, parking and any others directed by Regional Council.

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 Committee (MCAAP) and the three watershed committees. 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.

2022-2023 Proposed Budget

Budget summaries are provided below. See Appendix 15 for a more detailed 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 the previous year due to allocation of telephones from general administration and increase in mandated communication.
- Salary and benefits have increased this year due to cost of living and benefit changes, as well as:
 - With Council approval of increased support for the development process, two additional staff positions were created.
 - The addition of the MCCAP position with a grant application to Clean Foundation for 50% funding.

West Hants Regional Municipality Planning and Development Budget Summary 2022-2023

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Salary & Benefits	\$ 626,208	\$ 817,336	30.5%
Mileage	\$ 3,000	\$ 1,000	-66.7%
Staff Development	\$ 6,327	\$ 6,850	8.3%
Administration	\$ 10,300	\$ 17,400	68.9%
Legal	\$ 7,000	\$ 8,000	14.3%
Dev Contingency/HAAC/HGP	\$ 1,500	\$ 1,000	-33.3%
Total Dev Services Expenses	\$ 654,335	\$ 851,586	30.1%

Building Inspection

The most recent Building Code Act By-laws require 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. One Building Code Act By-law will be recommended to Regional Council this spring.

West Hants Council enacted a *Policy Respecting a System of Municipal Fire Inspections* (2010) which also requires inspections of specific types of buildings on a schedule established in the Policy, and it is anticipated that a policy will be developed for the Region.

Building Inspection Budget Highlights

- Salary and benefits have increased this year due to cost of living and benefit changes.
- Training budget reflective of a year with reduced COVID-19 restrictions relating to conferences.
- A electric vehicle lease is proposed in 2022-2023 budget, funded through capital out of revenue.

West Hants Regional Municipality Building Inspection Budget Summary 2022-2023

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Salary & Benefits	\$ 339,671	\$ 358,855	5.6%
Mileage	\$ 4,500	\$ 4,615	2.6%
Staff Development	\$ 16,103	\$ 18,054	12.1%
Administration	\$ 8,530	\$ 9,770	14.5%
Vehicle Costs	\$ 14,083	\$ 12,958	-8.0%
Capital out of Revenue	\$ -	\$ 10,000	100.0%
Total Building Inspection Expenses	\$ 382,887	\$ 414,251	8.2%

By-Law Enforcement and Dangerous and Unsightly

Two full time 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

- Salary and benefits have increased this year due to cost of living and benefit changes.
- Training budget reflective of a year with reduced COVID-19 restrictions relating to conferences.

West Hants Regional Municipality By-Law Budget Summary 2022-2023

	Budget	Estimates	Variance
EXPENSES	2021-2022	2022-2023	
Salary & Benefits	\$ 135,040	\$ 144,789	7.2%
Mileage & Truck Payments	\$ 15,900	\$ 13,350	-16.0%
Staff Development	\$ 4,200	\$ 5,102	21.5%
Administration	\$ 4,272	\$ 3,754	-12.1%
Protective Services	\$ 24,750	\$ 13,606	-45.0%
Total Expenses	\$ 184,162	\$ 180,600	-1.9%

Overview

The West Hants Regional Municipality Community Development Department is comprised of twelve full-time, four seasonal, and three casual staff. Over the past year upwards of thirty youth were also employed on a part time basis to assist with the provision of programs. Our team saw the retirement of two employees which in turn meant we welcomed two new team members.

Recreation Programs

With the slight ease in provincial COVID-19 restrictions we were able to offer various in-person programming options. This included public swimming in the Hants Aquatic Centre, summer camps and sport try-it events. As the pandemic restrictions continued to ease, we were able to offer programs such as kayaking, Fit for Life, Stroller Fit, Rookie Rugby, Broomball and Voice Over Acting. We also partnered with Autism Nova Scotia to host try-it events with great success. Additionally, we worked with equity seeking organizations to build programs for targeted populations.

The Department continues to work with groups to create “on-ramp” opportunities for youth that provide the FUNdamentals and foster being active in a welcoming environment. Our goal is to give youth the tools to have confidence to participate in activities being offered by our local sport organizations.

Free equipment loan programs were available to the community such as GPS units, recreational kayaks, paddle boards, snowshoes, traction straps and cross-country skis. Supported by funds received from the Provincial Government were able to purchase skates, larger cross-country skis, polar skis, a canoe, and gardening equipment. With grant funding from the Provincial Government, we were able to purchase two Hippocampe Wheelchairs that will form part of our free equipment loan program. The Hippocampe wheelchair allows individuals with disabilities accessibility to difficult terrains that would otherwise be impossible with a standard wheelchair e.g., beach, hiking trails, snow etc.

Through funding provided by the Canadian Parks and Recreation Association we were able to hire an Equitable Program Intern. Through the work of this employee, an Inclusive Language Resource was created that will form part of a training program for employees. This resource will be piloted with our summer students in the Community Development Department.

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.

Parks and Grounds

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 including:

- Meadow Pond - Work was completed to the access trail.
- Foundry Field – A storage building was purchased and located on the property to allow equipment to be stored.
- Cheverie Salt Marsh – survey
- Ste. Croix Recreation Site – perimeter fence upgrades
- Victoria Park – monument base restored
- Interpretative Panel Design for the Irishmans Road Recreation Site
- Overhaul of the Tregothic Trail bridge

The Windsor Waterside Park Boat Hub project initially received provincial funding however, this project was cancelled, and a portion of the funds was re-directed to another project.

In partnership with Parks Canada our team also looked after the maintenance of Fort Edward Historic Park.

A Beautification & Streetscaping grant was approved which enhanced our ability to purchase of self-watering hanging baskets and planters as well as waste stations. Seasonal decorations were also financially supported that can be used each year.

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.

Recreation Facilities

Hants Aquatic Centre - In partnership with the Hants Aquatic Centre Society, funding to complete the necessary concrete and liner work for the leisure pool was secured and the work was completed. Funding to support this project in the amount of \$130,000 was also received from ACOA.

Windsor Community Centre - With the ease in COVID-19 restrictions we were able to rent this facility in a reduced capacity. The Lions Club returned and have signed a lease agreement for

space within the building. A lighting project was completed which has markedly improved the lighting within the auditorium of the facility.

West Hants Sports Complex - Funding was approved by ACOA in the amount of \$145,536 to support the installation of a synthetic flooring system for the Sports Complex. Due to the pandemic and the delays in receiving materials the track will be installed in the spring of 2022.

The parking lot to the rear of the complex was paved to increase parking capacity for the facility.

With the continuation of the provincial COVID-19 restrictions, programs and activities were offered in a reduced capacity. The Sports Complex continues to be a hub of activity with public skating, hockey, running, walking, rugby, baseball, soccer as well as play programs being available to the community.

Community Economic Development

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

We partnered with the Windsor Township with space being allocated for their summer student who focused on developing a database of local businesses. Staff have also begun discussions on developing a business association for Hantsport.

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 also supported the provision of community programs, services and special events and worked to promote the region. Events supported include the graduations ceremonies and the Christmas Campaign and parade with great success.

The annual volunteer awards event was held in the fall and offered in keeping with provincial COVID protocols. Staff and Council hand delivered certificates to each of the twenty-five volunteers recognized and highlighted the nominees through social media. The Provincial

Representative Volunteer for the region was the Newport & District Rink Commission and the Community Business Appreciation Award recipient was Avon Valley Floral.

Banner Program Partnerships – the Department partnered with the Windsor Legion and the Hantsport Historical Society with the banners installed in each community.

Grants and Contributions

In 2021, 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 \$215,075.

2022-2023 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 percent of the taxes for general municipal purposes levied by the municipality.”*
- There is proposed leases for a front mount mower and loader, and capital out of revenue to fund the purchase of a new truck is attributed to the increase in Parks and Grounds.
- Salary and benefits have increased this year due to cost of living and benefit changes in most of the Community Development departments.
- Increase associated to Hantsport Memorial Community Centre (HMCC) and the addition of an operational grant to support the Recreation Coordinator.
- HMCC Area Rate has increased by cost of living.
- 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 to implementing the new branding materials.
- Deficits as a direct result of COVID-19 are eligible for Safe Restart Agreement funds.

**West Hants Regional Municipality
Community Development Budget Summary
2022-2023**

General Rate Revenue	Budget 2021-2022	Estimates 2022-2023	Variance
Recreation Programs	\$ 203,752	\$ 178,200	-12.5%
Swimming Pool	\$ 75,875	\$ 88,983	17.3%
Parks and Grounds	\$ 6,000	\$ 12,000	100.0%
Community Centre (Windsor)	\$ 31,034	\$ 37,365	20.4%
Community Centre (Brooklyn)	\$ 8,500	\$ 1,500	-82.4%
Sport Complex	\$ 465,040	\$ 494,910	6.4%
Welcome Centre	\$ 17,300	\$ 15,000	-13.3%
Community Economic Development	\$ -	\$ 7,000	100.0%
<i>Total General Rate Revenue</i>	<i>\$ 807,501</i>	<i>\$ 834,958</i>	<i>3.4%</i>

HMCC Area Rate Revenue	Budget 2021-2022	Estimates 2022-2023	Variance
HMCC	\$ 86,340	\$ 90,349	4.6%
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 86,340</i>	<i>\$ 90,349</i>	<i>4.6%</i>
Total Revenue	\$ 893,841	\$ 925,306	3.5%

General Rate Expenses	Budget 2021-2022	Estimates 2022-2023	Variance
Recreation Administration	\$ 306,705	\$ 360,035	17.4%
Recreation Programs	\$ 420,104	\$ 421,220	0.3%
Parks and Grounds	\$ 443,086	\$ 462,113	4.3%
Swimming Pool	\$ 169,843	\$ 196,026	15.4%
Community Centre (Windsor)	\$ 179,833	\$ 181,120	0.7%
Community Centre (Brooklyn)	\$ 17,000	\$ 17,000	0.0%
Sports Complex	\$ 604,635	\$ 600,106	-0.7%
Welcome Centre	\$ 39,541	\$ 43,649	10.4%
Community Economic Development	\$ 280,410	\$ 313,671	11.9%
Grants	\$ 129,000	\$ 126,500	-1.9%
<i>Total General Rate Expenses</i>	<i>\$ 2,590,158</i>	<i>\$ 2,721,440</i>	<i>5.1%</i>

Hantsport Area Rate			
HMCC Grant	\$ -	\$ 35,074	100.0%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ -</i>	<i>\$ 35,074</i>	<i>100.0%</i>

HMCC Area Rate Expenses			
HMCC	\$ 86,340	\$ 90,349	4.6%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 86,340</i>	<i>\$ 90,349</i>	<i>4.6%</i>
Total Expenses	\$ 2,676,498	\$ 2,846,863	6.4%

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 staff are also hired to assist with grounds maintenance in both cemeteries.

Burial Information April 1, 2021 – March 14, 2022

Maplewood Cemetery	
2021/2022	35 Burials (7 Full, 32 Cremations)
Total lots sold in 2021/2022	10 Full Lots 2 Half Lots (Cremation)
Riverbank Cemetery	
2021/2022	15 Burials (3 Full, 14 Cremations)
Total lots sold in 2021/2022	7 full Lots

Approximate number of lots remaining in each cemetery:

Riverbank Cemetery	# Of Lots Remaining	Remaining land suitable for burials
Full burial plots 4' x 10' (surveyed)	174	2.3 acres of 4.6 acres of land is considered suitable.
Half plots (cremation) 3'x4.5' (surveyed)	346	
Maplewood Cemetery	# Of Lots Remaining	Remaining land suitable for burials
Full Burial Plots 3'x9'	24	
Full Burial Plots 4'x10' (surveyed)	230	5.31 acres of land is undeveloped and suitable for burials.
Half Plots 3'x4.5'	26	

Riverbank Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and seasonal worker for grounds maintenance.
- Salary and benefits have increased this year due to cost of living and benefit changes.

**West Hants Regional Municipality
Riverbank Cemetery Budget Summary
2022-2023**

	Budget	Estimates	Variance
Revenue	2021-2022	2022-2023	
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 31,260	\$ 29,332	-6.2%
Sale and Care of Lots	\$ 3,000	\$ 5,000	66.7%
Other	\$ -	\$ -	0.0%
Total Cemetery Revenue	\$ 34,260	\$ 34,332	0.2%

	Budget	Estimates	Variance
Expenses	2021-2022	2022-2023	
Salaries & Benefits	\$ 24,485	\$ 27,242	11.3%
Operation Expenses	\$ 9,775	\$ 7,090	-27.5%
Total Cemetery Expenses	\$ 34,260	\$ 34,332	0.2%

Maplewood Cemetery Budget Highlights

- Operational budget items include one caretaker to manage lots and seasonal workers for grounds maintenance.
- Salary and benefits have increased this year due to cost of living and benefit changes.
- Increase in operation expenses is associated with required tree trimming and removal.

**West Hants Regional Municipality
Maplewood Cemetery Budget Summary
2022-2023**

	Budget	Estimates	Variance
Revenue	2021-2022	2022-2023	
Income from Investments	\$ -	\$ -	0.0%
Area Rate	\$ 34,821	\$ 52,493	50.8%
Sale and Care of Lots	\$ 28,010	\$ 20,500	-26.8%
Other	\$ -	\$ -	0.0%
Total Cemetery Revenue	\$ 62,831	\$ 72,993	16.2%

	Budget	Estimates	Variance
Expenses	2021-2022	2022-2023	
Salaries & Benefits	\$ 54,131	\$ 60,228	11.3%
Operation Expenses	\$ 8,700	\$ 12,765	46.7%
Total Cemetery Expenses	\$ 62,831	\$ 72,993	16.2%

Public Works Budgets

Mission:

To enhance the quality of life for all residents, businesses, and visitors of the service areas of West Hants Regional Municipality through responsible and sound management, innovation, and teamwork, with a clear vision to provide dependable, high quality, responsive public works and utility services at reasonable costs.

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. 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, and training to continue providing this level of public service.

Public Works Outside Operations is comprised of (3) supervisors, (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 provide essential services in support of the service areas and region. The team works hard at providing water distribution and meter reading, 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 (7) certified operators, including one electrician /maintenance tech along with (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, 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 Coordinator oversees 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. This staff position also provides coordination for Public Works Health and Safety requirements.

2022-2023 Proposed Budgets

Budget summaries are provided below. See Appendix 17 through 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 TIR 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 (shouldering, ditching, manhole, catch basin and valve box adjustments, small asphalt patching, concrete curb and sidewalk construction, and pothole filling). During the 2021 construction season, it is our intention to have our Public Works crew involved in several small replacement projects in-house (side-walk 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 regular and major maintenance for all vehicles and 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 new 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, except for rented trucks required for snow removal operations (when and as needed) or hired contractors for larger snow events. For the past several winters, our equipment and manpower have continued to be put to the test. With the recent purchase of new equipment both large and small 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. This has greatly improved efficiencies. Staff will 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 a high-cost savings. This, along with having staff to work on many other areas and preventative maintenance between snow events allowing labour cost to be distributed to other areas within our department. We have also entered a “winter service road exchange” with NSTIR. This is a mutual benefit to both parties and increases efficiencies. Recommended equipment purchases for the 2022/23 capital budget shows replacement of a 2006 sidewalk machine and the addition of an ice control brine spray system.

Roads and Streets Budget Highlights

- Provincial road costs through Department of Transportation are a general rated item and the budget has an increase of 1.5%. The mandatory contribution to Provincial roads represents \$0.0111 on the general tax rate.
- Training budget reflective of a year with reduced COVID-19 restrictions relating to conferences.
- The administrative and compound costs related to Public Works Distribution for the general area have decreased and increased for each area rate.
- Salary and benefits have increased for each area rate this year due to cost of living and benefit changes.
- Road maintenance is an area rated service to recognize the ongoing costs of maintaining streets, streetlights, and sidewalk and street snow clearing.
- West Hants roads have decreased with the changes in the administration costs, and relocation of the Clove Lane betterment charge to General Administration.
- Hantsport roads has a proposed increase in street maintenance, with anticipated road work in 2022-2023.
- Windsor roads have decreased with the changes in the administration costs.

West Hants Regional Municipality Roads & Streets Budget Summary 2022-2023

General Rate		Budget	Estimates	Variance
REVENUE		2021-2022	2022-2023	
Street Betterment Charge		\$ 3,506	\$ 3,506	0.0%
Total Revenue		\$ 3,506	\$ 3,506	0.0%
EXPENSES				
Salary & Benefits	\$	389,186	\$ 313,150	-19.5%
Training & Development	\$	5,700	\$ 6,100	7.0%
Administration	\$	122,593	\$ 66,019	-46.1%
Vehicle Costs	\$	39,000	\$ 39,000	0.0%
Equipment Costs	\$	87,200	\$ 65,100	-25.3%
DOT	\$	188,404	\$ 191,230	1.5%
Street Maintenance	\$	10,000	\$ 10,000	0.0%
Total General Expenses	\$	842,083	\$ 720,599	-14.4%

West Hants Area Rate	Budget	Estimates	Variance
EXPENSES	2021-2022	2022-2023	
Snow & Ice Control	\$ 55,000	\$ 55,000	0.0%
Street / Storm / Sidewalk Maintenance	\$ 70,000	\$ 70,000	0.0%
Administration	\$ 20,612	\$ -	-100.0%
Snow Equipment Maintenance	\$ 8,800	\$ 8,800	0.0%
Roads - Materials	\$ 12,000	\$ 12,000	0.0%
PW Cost Distribution	\$ 22,560	\$ 33,000	46.3%
Salary & Benefits	\$ 35,955	\$ 45,500	26.5%
Street Betterment - Clover Lane	\$ 1,800	\$ -	-100.0%
<i>Total West Hants Expenses</i>	<i>\$ 226,727</i>	<i>\$ 224,300</i>	<i>-1.1%</i>

Hantsport Area Rate	Budget	Estimates	Variance
EXPENSES	2021-2022	2022-2023	
Snow & Ice Control (Streets)	\$ 69,000	\$ 69,000	0.0%
Street Maintenance	\$ 7,000	\$ 30,000	328.6%
Maintenance Sidewalks	\$ 6,000	\$ 6,000	0.0%
PW Works Distribution	\$ 18,800	\$ 20,500	9.0%
Salary & Benefits	\$ 48,645	\$ 62,300	28.1%
Administration	\$ 24,895	\$ -	-100.0%
Street Lights	\$ 26,500	\$ 26,500	0.0%
<i>Total Hantsport Expenses</i>	<i>\$ 200,840</i>	<i>\$ 214,300</i>	<i>6.7%</i>

Windsor Area Rate	Budget	Estimates	Variance
EXPENSES	2021-2022	2022-2023	
Snow & Ice Control (Streets)	\$ 96,000	\$ 96,000	0.0%
Street Maintenance	\$ 125,000	\$ 120,000	-4.0%
Maintenance Sidewalks	\$ 36,000	\$ 36,000	0.0%
PW Works Distribution	\$ 22,560	\$ 24,500	8.6%
Salary & Benefits	\$ 126,900	\$ 167,500	32.0%
Administration	\$ 47,426	\$ -	-100.0%
Parking Lot Lease	\$ 7,300	\$ 7,300	0.0%
Street Lights	\$ 55,000	\$ 47,000	-14.5%
<i>Total Windsor Expenses</i>	<i>\$ 516,186</i>	<i>\$ 498,300</i>	<i>-3.5%</i>
Total Expenses	\$ 1,785,835	\$ 1,657,499	-7.2%

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 new GFL contract for Windsor for Solid Waste Collection of our three streams (Garbage, Organics, and Recycle) runs until 2023 to align with the West Hants contract. The current contract for West

Hants' three stream collection also runs until April 2023, with the possibility of three one-year extensions. 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.
- Salary and benefits have increased for each area rate, this year due to cost of living and benefit changes. Salary allocations vary from year to year based on where the work is anticipated.
- Fuel surcharges are anticipated to increase in 2022-2023, and will impact collections.

West Hants Regional Municipality Waste Collection and Disposal Budget Summary 2022-2023

West Hants Rate EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Recycling and Refuse Collection	\$ 747,000	\$ 754,470	1.0%
Recyclables Processing	\$ 83,000	\$ 83,830	1.0%
Organics Processing	\$ 90,000	\$ 100,000	11.1%
Landfill Tipping Fees	\$ 79,000	\$ 95,000	20.3%
Salary and Benefits	\$ 42,180	\$ 46,150	9.4%
Administration	\$ 17,610	\$ 14,910	-15.3%
Total West Hants Expenses	\$ 1,058,790	\$ 1,094,360	3.4%

Windsor Area Rate EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Recycling and Refuse Collection	\$ 82,000	\$ 83,800	2.2%
Organics Processing	\$ 102,830	\$ 112,470	9.4%
Landfill Tipping Fees	\$ 59,000	\$ 58,200	-1.4%
Salary and Benefits	\$ 37,659	\$ 45,300	20.3%
Administration	\$ 8,015	\$ 9,420	17.5%
Total Windsor Expenses	\$ 289,504	\$ 309,190	6.8%
Total Expenses	\$ 1,348,294	\$ 1,403,550	4.1%

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. The Public Works department 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 Health and Safety, waste collection, waste diversion and landfill), monitoring/sampling program, and ongoing landfill site maintenance. During its operation, the now closed West Hants Landfill was required to accumulate a reserve to fund closure and perpetual care costs. Closed landfill costs are covered by this reserve.

The new landfill facility currently in operation is owned and operated by GFL Environmental under a Public Private Partnership with West Hants which expires in 2025. The Municipality receives a portion of the annual tipping fees for being a land fill host community. This revenue is recorded under non-departmental revenues.

Landfill Budget Highlights

- Salary allocations vary from year to year based on where the work is anticipated, resulting in the decrease in 2022-2023.
- The landfill does not impact the general tax rate.

West Hants Regional Municipality Landfill Budget Summary 2022-2023

	Budget	Estimates	Variance
REVENUE	2021-2022	2022-2023	
Transfer from Capital Reserve - LANDFILL	\$ 75,029	\$ 66,600	-11.2%
Total Revenue	\$ 75,029	\$ 66,600	-11.2%
EXPENSES			
Salary & Benefits	\$ 7,108	\$ 5,300	-25.4%
Administration	\$ 12,921	\$ 6,300	-51.2%
Site Maintenance	\$ 20,000	\$ 20,000	0.0%
Landfill Sampling	\$ 35,000	\$ 35,000	0.0%
Total Expenses	\$ 75,029	\$ 66,600	-11.2%

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. The contract for Solid Waste, Recyclables and Organics Collection / Transportation provides good value along with new collection vehicles at the start of the contract. New vehicles have been critical for reliability in covering the large geographic area in West Hants. The Public Works Department administers these contracts.

Operational budget items include one full-time (part salary) waste coordinator staff (costs split between Health and Safety, 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

- Fund received from Region 6 helps offset salary costs and lowers the impact on the general rate.
- There are decreases due to changes in the administration costs and programming.
- Salary and benefits have increased this year due to cost of living and benefit changes.

West Hants Regional Municipality Waste Diversion Budget Summary 2022-2023 Detailed Budget

	Budget	Estimates	Variance
REVENUE	2021-2022	2022-2023	
Region 6 Waste Station Funding	\$ 10,000	\$ -	-100.0%
Region 6 Enforcement funding	\$ 20,474	\$ 5,000	-75.6%
Transfer of Diversion Credits	\$ 69,256	\$ 78,430	13.2%
Total Revenue	\$ 99,730	\$ 83,430	-16.3%
EXPENSES			
Salary & Benefits	\$ 63,330	\$ 67,330	6.3%
Mileage & Expenses	\$ 4,400	\$ 4,200	-4.5%
Administration	\$ 13,000	\$ 3,400	-73.8%
Projects & Programs	\$ 4,000	\$ 3,500	-12.5%
Curbside Enforcement Prog.	\$ 15,000	\$ 5,000	-66.7%
Total Expenses	\$ 99,730	\$ 83,430	-16.3%

Municipal Facilities

Facility Maintenance – Facility maintenance, like other asset classes, struggles to achieve timely replacements and upgrades to most of the 27 facilities within this section. Over the past 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 St 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 varies from year to year based on where the work is anticipated.
- The 2022-2023 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.

**West Hants Regional Municipality
Facilities Buildings Budget Summary
2022-2023**

	Budget	Estimates	Variance
REVENUE	2021-2022	2022-2023	
Windsor Office Rentals	\$ 79,560	\$ 71,211	-10.5%
Windsor Office Leases	\$ 48,750	\$ 26,000	-46.7%
Total Revenue	\$ 128,310	\$ 97,211	-24.2%
EXPENSES - 100 KING STREET			
Salary & Benefits	\$ 35,932	\$ 26,700	-25.7%
Administration	\$ 2,640	\$ 2,340	-11.4%
Building Operations	\$ 73,510	\$ 73,493	0.0%
Building Maintenance	\$ 30,600	\$ 40,600	32.7%
Total Operations	\$ 142,682	\$ 143,133	0.3%
EXPENSES - 76 MORISON DRIVE			
Salary & Benefits	\$ 26,949	\$ 23,975	-11.0%
Administration	\$ 4,350	\$ 2,000	-54.0%
Building Operations	\$ 33,263	\$ 30,512	-8.3%
Building Maintenance	\$ 13,200	\$ 24,450	85.2%
Total Operations	\$ 77,762	\$ 80,937	4.1%
Total Expenses	\$ 220,444	\$ 224,071	1.6%

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 2022-2023 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.
- The operations of the courthouse have no impact on the general rate.

**West Hants Regional Municipality
Courthouse Budget Summary
2022-2023**

	Budget	Estimates	Variance
REVENUE	2021-2022	2022-2023	
Fiscal Courthouse	\$ 77,834	\$ 83,753	7.6%
50% Capital from Province	\$ -	\$ -	0.0%
50% Capital from Municipality	\$ -	\$ -	0.0%
Total Revenue	\$ 77,834	\$ 83,753	7.6%
EXPENSES			
Salary & Benefits	\$ 31,214	\$ 17,150	-45.1%
Administration	\$ 10,020	\$ 10,303	2.8%
Building Operations	\$ 29,100	\$ 29,800	2.4%
Building Maintenance	\$ 7,500	\$ 26,500	253.3%
Total Operations	\$ 77,834	\$ 83,753	7.6%
Capital Expenditures (50%)	\$ -	\$ -	0.0%
Total Expenses	\$ 77,834	\$ 83,753	7.6%

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. There is a municipal contribution also required to the Annapolis Valley Regional Library. These contributions have increased over the years and are based on population. This can be found in the Cultural Buildings and Facilities section of the budget, on page 22.

Library Budget Highlights

- Libraries are a general rated item.
- Salary and benefits have increased this year due to cost of living and benefit changes.
- The 2022-2023 estimates are reflective of an increase attributed to building maintenance, and cleaning costs.

**West Hants Regional Municipality
Windsor Library Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Salary & Benefits	\$ 4,500	\$ 7,080	57.3%
Administration	\$ 1,600	\$ 1,300	-18.8%
Building Operations	\$ 17,200	\$ 22,216	29.2%
Total Expenses	\$ 23,300	\$ 30,596	31.3%

**West Hants Regional Municipality
Hantsport Library Budget Summary
2022-2023**

EXPENSES	Budget 2021-2022	Estimates 2022-2023	Variance
Building Operations	\$ 9,000	\$ 16,720	85.8%
Total Expenses	\$ 9,000	\$ 16,720	85.8%

West Hants Utilities

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.

Sewage Treatment – The regional municipality owns and operates four wastewater treatment facilities:

- Windsor Lagoons - A two-cell secondary treatment plant, located at 3 Lagoon Drive, provides sewage treatment for a partial area of Windsor and the service area of Three Mile Plains.
- Windsor Headworks Facility - Located at 293 Wentworth Road, started operation in June 2016. This facility treats combined sanitary and storm water from a large catchment area of Windsor.
- Falmouth Wastewater plant - Located off the Falmouth Connector (Highway 101 access), was upgraded in 2009/10 (phase #1). The plant uses biological and UV treatment. This plant provides treatment for that entire service area.
- 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.

Our Manager of Wastewater Treatment has direct responsible charge for the daily operation of the Sewage Treatment Facilities, and directs treatment plant operators as required, with help

from Public Works and Water Utility if needed. Nova Scotia Environment 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.

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 plant power and 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

- Moving the Windsor sewer treatment fees for Three Mile Plains is the source of the increase for Administration and reduction in Sewage Treatment & Disposal.
- Salary and benefits have increased this year due to cost of living and benefit changes.
- A rate study has been budgeted for under Administration costs in 2022-2023.

West Hants Regional Municipality West Hants Sewer Budget Summary 2022-2023

	Budget	Estimates	Variance
REVENUE	2021-2022	2022-2023	
Sewer Rates	\$ 1,124,977	\$ 1,217,564	8.2%
Other Revenue	\$ -	\$ -	#DIV/0!
Total Revenue	\$ 1,124,977	\$ 1,217,564	8.2%
EXPENSES			
Administration	\$ 952,240	\$ 1,063,265	11.7%
Sewage Collection System	\$ 23,500	\$ 23,500	0.0%
Lift Stations	\$ 75,100	\$ 77,321	3.0%
Sewage Treatment & Disposal	\$ 135,000	\$ 106,000	-21.5%
Total Expenses	\$ 1,185,840	\$ 1,270,086	7.1%
Surplus/(Deficit)	\$ (60,863)	\$ (52,522)	-13.7%

Windsor Sewer Budget Highlights

- Salary and benefits have increased this year due to cost of living and benefit changes.
- Rate study has been identified for the upcoming year, as deficits are impacting the Utility's ability to support ongoing capital works. A rate study has been budgeted for under Administration costs in 2022-2023.

West Hants Regional Municipality Windsor Sewer Budget Summary 2022-2023

	Budget 2021-2022	Estimates 2022-2023	Variance
REVENUE			
Sewer Rates	\$ 995,000	\$ 959,968	-3.5%
Other Revenue	\$ 4,000	\$ 60,000	1400.0%
Total Revenue	\$ 999,000	\$ 1,019,968	2.1%
EXPENSES			
Administration	\$ 907,755	\$ 950,343	4.7%
Sewage Collection System	\$ 48,500	\$ 41,000	-15.5%
Lift Stations	\$ 56,400	\$ 56,450	0.1%
Sewage Treatment & Disposal	\$ 157,650	\$ 147,144	-6.7%
Total Expenses	\$ 1,170,305	\$ 1,194,937	2.1%
Surplus/(Deficit)	\$ (171,305)	\$ (174,969)	2.1%

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. 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 3760m³/day (2019 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 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, along with increased system water storage and possibility of connecting 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 structures and road upgrades in 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 750m³/day (2019 Figures).

Due to the age of the water treatment plant, there are critical components that will require replacement/upgrades in the next few years. We are looking at chemical feed, process instrumentation, and process equipment upgrades and installing 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. Staff will be 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 600m³/day (2019 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. 2022 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

- The three-year phased in water consumption rates ended in 2021-22. A rate study has been budgeted for under Administration costs in 2022-2023.
- Operational labour and supervision have increased this year due to cost of living and benefit changes.
- The increase in Transmission and Distribution is related to mains and fleet maintenance.

West Hants Regional Municipality West Hants Water Budget Summary 2022-2023

REVENUE	Budget 2021-2022	Estimates 2022-2023	Variance
Rate Sales	\$ 1,684,000	\$ 1,717,680	2.0%
Fire Protection	\$ 601,250	\$ 597,039	-0.7%
Sprinkler Services	\$ 900	\$ 918	2.0%
Other Operating Revenue	\$ 26,100	\$ 52,542	101.3%
Total Operating Revenue	\$ 2,312,250	\$ 2,368,179	2.4%
EXPENSES			
Source of Supply	\$ 458,720	\$ 467,970	2.0%
Power and Pumping	\$ 40,600	\$ 48,800	20.2%
Water Treatment	\$ 319,150	\$ 362,000	13.4%
Transmission and Distribution	\$ 595,120	\$ 751,345	26.3%
Administration and General	\$ 774,912	\$ 792,549	2.3%
Total Operating Expenditures	\$ 2,188,502	\$ 2,422,664	10.7%
Total Non-Operating Revenue	\$ 3,500	\$ 3,500	0.0%
Total Non-Operating Expenditures	\$ 116,455	\$ 136,934	17.6%
Operating Surplus/Deficit	\$ 10,793	\$ (187,919)	-1841.1%

Windsor Water Utility Budget Highlights

- A rate study has been budgeted for under Administration costs in 2022-2023.
- Operational labour and supervision have increased this year due to cost of living and benefit changes.
- Uncollectable accounts have been increased to accommodate bad debt expenses on the outstanding receivables.
- The maintenance for watershed roads has decreased, resulting in the changes to Source of Supply.

West Hants Regional Municipality Windsor Water Budget Summary 2022-2023

	Budget 2021-2022	Estimates 2022-2023	Variance
REVENUE			
Rate Sales	\$ 1,477,700	\$ 1,500,200	1.5%
Fire Protection	\$ 408,900	\$ 476,241	16.5%
Sprinkler Services	\$ 7,400	\$ 7,548	2.0%
Other Operating Revenue	\$ 137,281	\$ 137,533	0.2%
Total Operating Revenue	\$ 2,031,281	\$ 2,121,522	4.4%
EXPENSES			
Source of Supply	\$ 15,000	\$ 7,000	-53.3%
Water Treatment	\$ 441,850	\$ 466,200	5.5%
Transmission and Distribution	\$ 403,508	\$ 430,350	6.7%
Administration and General	\$ 505,405	\$ 545,631	8.0%
Total Operating Expenditures	\$ 1,365,763	\$ 1,449,181	6.1%
Total Non-Operating Revenue	\$ 7,698	\$ 2,710	-64.8%
Total Non-Operating Expenditures	\$ 244,295	\$ 274,778	12.5%
Operating Surplus/Deficit	\$ 428,921	\$ 400,273	-6.7%

APPENDICES – DETAILED BUDGETS

Appendix 1 – Municipal Budget

REVENUE

ASSESSABLE PROPERTY TAXES

Assessable Property

	2021-22 BUDGET	2022-2023 ESTIMATES
Residential	\$ 6,178,409	\$ 6,724,672
Commercial		
Commercial property	\$ 1,195,625	\$ 1,191,303
Resource		
Taxable assessments	\$ 201,468	\$ 231,684
Recreation Property tax	\$ 5,655	\$ 5,655
Forest property tax (< 50,000 acres)	\$ 23,984	\$ 23,984
Forest property tax (> 50,000 acres)	\$ 20,704	\$ 20,704
Special assessments - Super 8	\$ 53,346	\$ 53,346
Special assessments - Sewer	\$ 1,124,977	\$ 1,217,564
Special assessments - Sewer	\$ 999,000	\$ 1,019,968
Area rates (1) and special assessments - West Hants	\$ 6,955,875	\$ 7,543,304
Area rates (2) and special assessments - Hantsport	\$ 587,201	\$ 612,980
Area rates (3) and special assessments - Windsor	\$ 4,139,250	\$ 4,301,814
Area rates and special assessments - HMCC	\$ 86,340	\$ 90,349
Area rates and special assessments - WBES	\$ -	\$ -

Subtotal \$ 21,571,835 \$ 23,037,327

Business Property

Based on revenues - Aliant	\$ 79,380	\$ 79,380
NS Power Inc. - Grant in lieu of taxes	\$ 207,445	\$ 207,445
HST Rebate	\$ 112,360	\$ 112,360

Subtotal \$ 399,185 \$ 399,185

Other taxes

Deed transfer tax	\$ 1,415,972	\$ 1,800,000
5% fund	\$ 8,000	\$ 8,000

Subtotal \$ 1,423,972 \$ 1,808,000

TOTAL TAXES

\$ 23,394,992 \$ 25,244,512

GRANT IN LIEU OF TAX

Federal government	\$ 47,760	\$ 50,497
Federal government agencies	\$ -	\$ -
Provincial government		
Provincial property and property of supported institutions	\$ 20,111	\$ 22,239
Crown timber lands	\$ 17,650	\$ 17,650
Fire Protection	\$ -	\$ -
Wind Farm	\$ -	\$ -

TOTAL GRANTS IN LIEU OF TAXES

\$ 85,521 \$ 90,386

SERVICES PROVIDED TO OTHER GOVERNMENTS & AGENCIES

\$ 1,284,811 \$ 1,104,673

SALES OF SERVICES

Sale of services (excluding transit)	\$ 989,269	\$ 1,009,116
Sale of services (including transit)	\$ -	\$ -

TOTAL SALES OF SERVICE

\$ 989,269 \$ 1,009,116

OTHER REVENUE FROM OWN SOURCES

Licenses and permits	\$	51,949	\$	52,988
Fines	\$	44,962	\$	45,861
Rentals	\$	131,910	\$	100,811
Concessions and franchises	\$	-	\$	-
Return on investment	\$	67,310	\$	68,656
Penalties and interest on taxes	\$	307,153	\$	313,296
Miscellaneous	\$	57,635	\$	37,635
TOTAL OTHER REVENUE FROM OWN SOURCES	\$	660,918	\$	619,246

UNCONDITIONAL TRANSFERS FROM OWN GOVTS

Federal Government	\$	-	\$	-
Provincial Government				
Service Nova Scotia and Municipal Relations				
Municipal Grants Act - Equalization	\$	463,476	\$	463,476
Municipal Grants Act - Farm property acreage	\$	89,139	\$	89,139
Subtotal	\$	552,615	\$	552,615
Other provincial				
Resource Recovery Fund Board	\$	-	\$	-
Other	\$	6,300	\$	6,300
Subtotal	\$	6,300	\$	6,300
TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS	\$	558,915	\$	558,915

CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS

Federal Government	\$	14,950	\$	14,950
Federal Agency - CMHC	\$	-	\$	-
Provincial Government	\$	49,500	\$	49,500
TOTAL CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS	\$	64,450	\$	64,450

CONDTRANSFERS FROM OTHER LOCAL GOVTS

\$	182,035	\$	166,257
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TOTAL REVENUE

\$	27,220,911	\$	28,857,554
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EXPENDITURES**General Rate General government services**

Transfers to assessment services	\$	333,473	\$	330,544
Interest on short term and long-term debt	\$	1,045	\$	1,045
Other general government services	\$	2,977,488	\$	3,101,366
Amortization	\$	-	\$	-
Subtotal	\$	3,312,006	\$	3,432,955

Area Rate 1 General government services

Transfers to assessment services	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-
Other general government services	\$	21,450	\$	16,000
Amortization	\$	-	\$	-
Subtotal	\$	21,450	\$	16,000

Area Rate 2 General government services

Transfers to assessment services	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-
Other general government services	\$	17,000	\$	17,000
Amortization	\$	-	\$	-
Subtotal	\$	17,000	\$	17,000

Area Rate 3 General government services

Transfers to assessment services	\$	-	\$	-
Interest on short term and long-term debt	\$	10,007	\$	7,464
Other general government services	\$	37,824	\$	39,110
Amortization	\$	-	\$	-
Subtotal	\$	47,831	\$	46,574

General Rate Protective Services

Police Protection	\$	-	\$	-
Transfer to correctional services	\$	252,159	\$	255,941
Other law enforcement	\$	169,812	\$	171,894
Fire Protection	\$	1,424,669	\$	1,437,486
Interest on short term and long-term debt	\$	15,752	\$	23,791
Emergency measures	\$	91,599	\$	43,330
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Protective inspections	\$	-	\$	-
Other protective services	\$	483,571	\$	515,211
Subtotal	\$	2,437,563	\$	2,447,653

Area Rate 1 Protective Services

Police Protection	\$	3,464,229	\$	3,662,072
Transfer to correctional services	\$	-	\$	-
Other law enforcement	\$	-	\$	-
Fire Protection	\$	727,588	\$	803,048
Interest on short term and long-term debt	\$	137,084	\$	128,648
Emergency measures	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Protective inspections	\$	-	\$	-
Other protective services	\$	-	\$	-
Subtotal	\$	4,328,900	\$	4,593,768

Area Rate 2 Protective Services

Police Protection	\$	-	\$	-
Transfer to correctional services	\$	-	\$	-
Other law enforcement	\$	-	\$	-
Fire Protection	\$	-	\$	-
Interest on short term and long-term debt	\$	1,136	\$	579
Emergency measures	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Protective inspections	\$	-	\$	-
Other protective services	\$	11,965	\$	14,040
Subtotal	\$	13,101	\$	14,619

Area Rate 3 Protective Services

Police Protection	\$	1,484,669	\$	1,569,459
Transfer to correctional services	\$	-	\$	-
Other law enforcement	\$	-	\$	-
Fire Protection	\$	271,255	\$	271,255
Interest on short term and long-term debt	\$	-	\$	-
Emergency measures	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Protective inspections	\$	-	\$	-
Other protective services	\$	-	\$	-
Subtotal	\$	1,755,924	\$	1,840,714

General Rate Transportation Services

Public Transit	\$	-	\$	-
Interest on short term and long-term debt	\$	1,733	\$	8,816
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other transportation services	\$	842,083	\$	720,599
Subtotal	\$	843,816	\$	729,415

Area Rate 1 Transportation Services

Public Transit	\$	-	\$	-
Interest on short term and long-term debt	\$	1,622	\$	1,238
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other transportation services	\$	226,727	\$	224,300
Subtotal	\$	228,348	\$	225,538

Area Rate 2 Transportation Services

Public Transit	\$	-	\$	-
Interest on short term and long-term debt	\$	14,000	\$	8,000
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other transportation services	\$	218,840	\$	214,300
Subtotal	\$	232,840	\$	222,300

Area Rate 3 Transportation Services

Public Transit	\$	-	\$	-
Interest on short term and long-term debt	\$	80,227	\$	73,541
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other transportation services	\$	516,186	\$	498,300
Subtotal	\$	596,413	\$	571,841

General Rate Environmental Health Services

Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	75,579	\$	66,600
Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other environmental health services	\$	99,730	\$	83,430
Subtotal	\$	175,309	\$	150,030

Area Rate 1 Environmental Health Services

Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	-	\$	-
Interest on short term and long-term debt	\$	19,022	\$	15,176
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other environmental health services	\$	2,065,810	\$	2,193,967
Subtotal	\$	2,084,832	\$	2,209,143

Area Rate 2 Environmental Health Services

Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	-	\$	-
Interest on short term and long-term debt	\$	3,670	\$	2,875
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other environmental health services	\$	-	\$	-
Subtotal	\$	3,670	\$	2,875

Area Rate 3 Environmental Health Services

Transfer to the capital reserve for solid waste closure/post-closure costs	\$	-	\$	-
Other current expenditures for solid waste landfill costs	\$	-	\$	-
Interest on short term and long-term debt	\$	110,159	\$	105,235
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Valuation allowances	\$	-	\$	-
Other environmental health services	\$	917,215	\$	960,270
Subtotal	\$	1,027,374	\$	1,065,505

General Rate Public Health Services

Deficit of Regional Housing Authority	\$	148,912	\$	195,000
Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Other public health services	\$	-	\$	-
Subtotal	\$	148,912	\$	195,000

Area Rate 1 Public Health Services

Deficit of Regional Housing Authority	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Other public health services	\$	-	\$	-
Subtotal	\$	-	\$	-

Area Rate 2 Public Health Services

Deficit of Regional Housing Authority	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Other public health services	\$	31,260	\$	29,332
Subtotal	\$	31,260	\$	29,332

Area Rate 3 Public Health Services

Deficit of Regional Housing Authority	\$	-	\$	-
Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other debt charges	\$	-	\$	-
Other public health services	\$	34,821	\$	52,493
Subtotal	\$	34,821	\$	52,493

General Rate Environmental Development Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other environmental development services	\$	1,035,245	\$	1,276,357
Subtotal	\$	1,035,245	\$	1,276,357

Area Rate 1 Environmental Development Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other environmental development services	\$	-	\$	-
Subtotal	\$	-	\$	-

Area Rate 2 Environmental Development Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other environmental development services	\$	-	\$	-
Subtotal	\$	-	\$	-

Area Rate 3 Environmental Development Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other environmental development services	\$	-	\$	-
Subtotal	\$	-	\$	-

General Rate Recreation and Cultural Services

Interest on short term and long-term debt	\$	813	\$	1,015
Amortization	\$	-	\$	-
Other recreation and cultural services	\$	2,465,048	\$	2,578,085
Subtotal	\$	2,465,860	\$	2,579,100

Area Rate 1 Recreation and Cultural Services

Interest on short term and long-term debt	\$	2,075	\$	45,565
Amortization	\$	-	\$	-
Other recreation and cultural services	\$	-	\$	-
Subtotal	\$	2,075	\$	45,565

Area Rate 2 Recreation and Cultural Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other recreation and cultural services	\$	-	\$	35,074
Subtotal	\$	-	\$	35,074

Area Rate 3 Recreation and Cultural Services

Interest on short term and long-term debt	\$	-	\$	-
Amortization	\$	-	\$	-
Other recreation and cultural services	\$	-	\$	-
Subtotal	\$	-	\$	-

Area Rate HMCC

HMCC	\$	86,340	\$	90,349
Subtotal	\$	86,340	\$	90,349

Area Rate WBES

WBES	\$	-	\$	-
Subtotal	\$	-	\$	-

Education	\$	4,855,570	\$	4,680,811
Extraordinary or special items	\$	-	\$	-

GENERAL RATE EXPENDITURES SUBTOTAL	\$	15,274,281	\$	15,491,320
AREA RATE 1 EXPENDITURES SUBTOTAL	\$	6,665,605	\$	7,090,014
AREA RATE 2 EXPENDITURES SUBTOTAL	\$	297,871	\$	321,200
AREA RATE 3 EXPENDITURES SUBTOTAL	\$	3,462,364	\$	3,577,128

HMCC AREA RATE EXPENDITURES SUBTOTAL	\$	86,340	\$	90,349
WBES AREA RATE EXPENDITURES SUBTOTAL	\$	-	\$	-
EXPENDITURES SUBTOTAL	\$	25,786,461	\$	26,570,011

PLUS GENERAL RATE PRINCIPAL PAYMENTS	\$	452,372	\$	780,131
PLUS AREA RATE 1 PRINCIPAL PAYMENTS	\$	772,270	\$	784,290
PLUS AREA RATE 2 PRINCIPAL PAYMENTS	\$	67,160	\$	45,660
PLUS AREA RATE 3 PRINCIPAL PAYMENTS	\$	474,086	\$	474,086

+/- GENERAL RATE TRANSFERS	-\$	274,408	\$	37,657
+/- AREA RATE 1 TRANSFERS	-\$	482,000	-\$	331,000
+/- AREA RATE 2 TRANSFERS	\$	222,170	\$	246,120
+/- AREA RATE 3 TRANSFERS	\$	202,800	\$	250,600
TOTAL EXPENDITURES	\$	27,220,911	\$	28,857,554

Appendix 2 – Municipal Fire Budget

West Hants Regional Municipality Municipal Fire Service 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion of Oper	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ 986,087	\$ 1,044,245
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Services	\$ -	\$ -
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Contributions (TOW)	\$ -	\$ -
Other	\$ -	\$ -
Total Revenue	\$ 986,087	\$ 1,044,245
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ -	\$ -
Fuel	\$ -	\$ -
Major Repairs	\$ -	\$ -
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>
<i>Equipment & Services</i>		
Personal Protection	\$ -	\$ -
Fire Suppression & Rescue Equipment	\$ 7,700	\$ -
SCBA Testing, Inspections & Repairs	\$ -	\$ -
Equipment Repairs & Maintenance	\$ -	\$ -
Rehab Supplies	\$ -	\$ -
<i>Equipment Sub Total</i>	<i>\$ 7,700</i>	<i>\$ -</i>
<i>Communications</i>		
Dispatch	\$ 48,115	\$ 52,600
Communication Equipment	\$ -	\$ -
Maintenance & Testing	\$ -	\$ -
Communication Expenses	\$ 3,926	\$ -
<i>Communication Sub Total</i>	<i>\$ 52,041</i>	<i>\$ 52,600</i>
Total Firefighting Operations	\$ 59,741	\$ 52,600

Training

Fire & Rescue Training	\$	-	\$	13,000
Training Grounds, Equipment & Exercises	\$	-	\$	3,225
Medical First Responder	\$	-	\$	-
Seminars / Materials	\$	5,215	\$	-
Training - Travel / Meals / Etc.	\$	-	\$	-
<i>Training Sub Total</i>	\$	5,215	\$	16,225

Fire Station

Light & Power	\$	-	\$	-
Heating	\$	-	\$	-
General Maintenance & Grounds	\$	-	\$	-
Building Maintenance	\$	-	\$	-
Emergency Equipment	\$	-	\$	-
Snow Removal	\$	-	\$	-
Janitorial / Cleaning Supplies	\$	-	\$	-
Maintenance - Apparatus Superintendent	\$	-	\$	-
Renovations / Major Repairs	\$	-	\$	-
Insurance	\$	-	\$	-
Station Supplies and Expenses	\$	-	\$	-
Rent	\$	-	\$	-
<i>Fire Station Sub Total</i>	\$	-	\$	-

Administration

Telecommunication Expenses	\$	-	\$	-
Office Supplies & Expenses	\$	-	\$	-
Membership	\$	-	\$	-
Legal / Audit Fees	\$	-	\$	-
Bank Charges / Interest	\$	-	\$	-
Insurance	\$	6,000	\$	4,795
WCB	\$	8,800	\$	5,500
EAP	\$	8,400	\$	8,800
Uniform	\$	-	\$	-
Membership Recognition	\$	3,000	\$	5,635
Computer Services	\$	18,000	\$	2,300
Public Events	\$	-	\$	-
Firefighter Honorarium	\$	-	\$	-
Uniforms	\$	-	\$	-
Other	\$	-	\$	1,500
<i>Administration Sub Total</i>	\$	44,200	\$	28,530

Long Term Debt Payments

Principal - BFD/CC	\$	89,000	\$	89,000
Term Loan Interest - BFD/CC	\$	24,553	\$	24,553
Brooklyn Pumper Principal	\$	74,000	\$	74,000
Brooklyn Pumper Interest	\$	11,453	\$	11,453
Summerville Pumper Principal	\$	42,200	\$	42,200
Summerville Pumper Interest	\$	9,770	\$	9,770
Aerial Truck Principal	\$	80,000	\$	80,000
Aerial Truck Interest charges	\$	23,986	\$	23,986
Fire Transition MFC Principal	\$	193,682	\$	193,682
Fire Transition MFC Interest	\$	34,176	\$	34,176
TMP Fire Station RBC Principal	\$	49,944	\$	49,944
TMP Fire Station RBC Interest	\$	37,441	\$	39,783
Pumper/Tanker - BFD 2 (ETA Mar 22)	\$	48,363	\$	50,539
Aerial 4 - WFD (ETA April - May 22)	\$	70,701	\$	73,882
Building Generator - BFD 2 (Pending)	\$	2,320	\$	16,241
Rescue 32 - SWHFD (ETA May 21)	\$	15,216	\$	15,900
Ventilation - SWHFD	\$	1,842	\$	2,023
Maxi Force Airbag Set - BFD	\$	803	\$	1,025
Light Rescue Utility - SFD	\$	10,744	\$	16,086
Major Repairs - Pumper /Tanker 4 - BFD	\$	3,218	\$	4,556
Pave Truck Bay Entrances - SFD	\$	3,521	\$	1,982
Reside Main Station - SFD			\$	2,376
Proposed Additions 2022-23			\$	39,733
Long Term Debt Payments	\$	826,931	\$	896,890
Total Fire Service Operations	\$	936,087	\$	994,245
Capital & Reserve Expenses				
Capital Contributions	\$	-	\$	-
Reserve Contributions	\$	50,000	\$	50,000
<i>Capital & Reserve Expenditures Sub Total</i>	<i>\$</i>	<i>50,000</i>	<i>\$</i>	<i>50,000</i>
Total Municipal Fire Expenses	\$	986,087	\$	1,044,245
Surplus/Deficit	\$	-	\$	-

Appendix 3 – Hantsport Fire Budget

**West Hants Regional Municipality
Hantsport Fire Service
2022-2023 Detailed Budget**

	Budget	Estimates
REVENUE	2021-2022	2022-2023
Fundraising / Donations - Non Municipal Portion of Operations	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ 19,154	\$ 19,154
Fire Society	\$ -	\$ -
Municipal Costs	\$ 137,225	\$ 145,272
Capital (Debt Servicing) Contributions - West Hants	\$ 255,318	\$ 255,380
Capital (Debt Servicing) Contributions - Kings (2022 = 29.5% Calls)	\$ 25,214	\$ 66,404
Operation Contributions - Kings (2022 = 29.5% Calls)	\$ 58,811	\$ 60,787
Operation Contributions - Glooscap	\$ 7,065	\$ 7,065
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Services	\$ -	\$ -
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Total Revenue	\$ 502,787	\$ 554,063
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 18,000	\$ 15,000
Fuel	\$ 7,500	\$ 9,500
Major Repairs		\$ -
Insurance	\$ 19,900	\$ 21,024
<i>Apparatus Sub Total</i>	<i>\$ 45,400</i>	<i>\$ 45,524</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 29,000	\$ 20,000
Fire Suppression & Rescue Equipment	\$ 2,000	\$ 18,000
Scab Testing, Inspection & Repairs	\$ 1,500	\$ 5,500
Equipment Repairs & Maintenance	\$ 2,000	\$ 2,000
Rehab Supplies	\$ 1,400	\$ 1,500
<i>Equipment Sub Total</i>	<i>\$ 35,900</i>	<i>\$ 47,000</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Pagers/Portable Radios	\$ 5,000	\$ 5,000
Maintenance & Testing	\$ 1,000	\$ 1,000
Publications/Subscriptions	\$ 500	\$ 500
<i>Communication Sub Total</i>	<i>\$ 6,500</i>	<i>\$ 6,500</i>
Total Firefighting Operations	\$ 87,800	\$ 99,024

Training

Fire Rescue Training	\$	2,500	\$	6,000
Training Grounds & Equipment and Exercises	\$	-	\$	2,500
Medical First Responder	\$	2,000	\$	1,000
Seminars/Materials	\$	1,000	\$	1,000
Travel/Meals/Etc.	\$	500	\$	500
<i>Training Sub Total</i>	\$	6,000	\$	11,000

Fire Station

Light & Power	\$	6,500	\$	6,500
Heating	\$	3,000	\$	3,000
General Maintenance & Grounds	\$	1,000	\$	3,500
Building Maintenance	\$	-	\$	-
Emergency Equipment	\$	1,000	\$	1,000
Snow Removal/Grounds	\$	5,000	\$	3,700
Janitorial/Cleaning	\$	1,200	\$	1,200
Maintenance - Apparatus Superintendent	\$	30,000	\$	24,100
Renovations/Major Repairs	\$	-	\$	-
Insurance	\$	-	\$	-
Station Supplies & Expenses	\$	-	\$	-
Rent	\$	-	\$	-
<i>Fire Station Sub Total</i>	\$	47,700	\$	43,000

Administration

Telephone, Internet, Etc.	\$	1,800	\$	1,800
Office Supplies & Expenses	\$	-	\$	-
Membership	\$	500	\$	500
Legal/Audit Fees	\$	3,000	\$	3,000
Bank Charges/Interest	\$	-	\$	-
Insurance	\$	-	\$	-
WCB	\$	1,800	\$	1,800
EAP	\$	1,500	\$	1,500
Computer Services	\$	500	\$	500
Public Events	\$	2,000	\$	1,500
Firefighter Honorarium	\$	45,000	\$	45,000
Membership Recognition			\$	4,000
Uniforms	\$	1,500	\$	500
Other	\$	4,000	\$	-
<i>Administration Sub Total</i>	\$	61,600	\$	60,100

Long Term Debt Payments

Hantsport Pumper Principal	\$	25,000	\$	25,000
Hantsport Pumper Interest	\$	4,412	\$	4,412
Fire Truck Chassis Principal	\$	17,500	\$	17,500
Fire Truck Chassis Interest	\$	4,051	\$	4,051
Truck Box Principal (Area Rate)	\$	12,500	\$	12,500
Truck Box Interest (Area Rate)	\$	1,436	\$	1,436
Fire Hall Roof Principal (Area Rate)	\$	4,500	\$	4,500
Fire Hall Roof Interest (Area Rate)	\$	718	\$	718
Fire Hall Principal - Phase 1	\$	9,670	\$	9,670
Fire Hall Interest - Phase 1	\$	435	\$	435
Breathing Apparatuses Principal	\$	16,500	\$	16,500
Breathing Apparatuses Interest	\$	2,311	\$	1,901
Command Scene Lighting Principal	\$	2,751	\$	2,751
Command Scene Lighting Interest	\$	393	\$	393
Maxi Force Airbag Set Principal	\$	803	\$	803
Maxi Force Airbag Set Interest	\$	222	\$	222
HFD - Fire Station Phase 2 Principal	\$	188,927	\$	92,966
HFD - Fire Station Phase 2 Interest	\$	7,557	\$	3,719
HFD - 100' Quint (to replace Engine 11)			\$	136,119
HFD - SCUBA			\$	5,343

<i>Total Long Term Debt Payments</i>	\$	299,687	\$	340,939
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Total Fire Service Operations	\$	502,787	\$	554,063
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Capital & Reserve Expenses

Misc.	\$	-	\$	-
Reserve Contributions	\$	-	\$	-
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$	-
Total Hantsport Fire Expenses	\$	502,787	\$	554,063
Surplus/Deficit			\$	-

Appendix 4 – Summerville Fire Budget

West Hants Regional Municipality Summerville Fire Department 2022-2023 Detailed Budget

	Budget 2021-2022	Estimates 2022-2023
REVENUE		
Fundraising / Donations - Non Municipal Portion of Operations	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ 58,466	\$ 66,763
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Services	\$ 152,113	\$ 153,813
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Total Revenue	\$ 210,578	\$ 220,576
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 15,500	\$ 13,000
Fuel	\$ 3,000	\$ 3,000
Major Repairs	\$ -	\$ -
Insurance	\$ 15,805	\$ 17,599
<i>Apparatus Sub Total</i>	<i>\$ 34,305</i>	<i>\$ 33,599</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 13,000	\$ 19,000
Fire Suppression & Rescue Equipment	\$ 7,000	\$ 7,000
Scab Testing, Inspection & Repairs	\$ 11,000	\$ 5,500
Equipment Repairs & Maintenance	\$ 6,000	\$ 6,000
Rehab Supplies	\$ 2,500	\$ 1,500
<i>Equipment Sub Total</i>	<i>\$ 39,500</i>	<i>\$ 39,000</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Communication Equipment	\$ 4,500	\$ 4,500
Maintenance & Testing	\$ 1,000	\$ 1,000
Communication Expenses	\$ 2,000	\$ 1,800
<i>Communication Sub Total</i>	<i>\$ 7,500</i>	<i>\$ 7,300</i>
Total Firefighting Operations	\$ 81,305	\$ 79,899

Training

Fire Rescue Training	\$	6,000	\$	4,000
Training Grounds & Equipment and Exercises	\$	-	\$	2,000
Medical First Responder	\$	1,500	\$	1,500
Seminars/Materials	\$	1,500	\$	1,500
Travel/Meals/Etc.	\$	1,600	\$	1,300
<i>Training Sub Total</i>	\$	10,600	\$	10,300

Fire Station

Light & Power	\$	6,000	\$	5,000
Heating	\$	9,000	\$	12,000
General Maintenance	\$	10,000	\$	14,500
Building Maintenance	\$	-	\$	-
Emergency Equipment	\$	3,000	\$	5,500
Snow Removal/Grounds	\$	13,500	\$	14,500
Janitorial/Cleaning	\$	5,000	\$	4,000
Maintenance - Apparatus Superintendent	\$	-	\$	-
Renovations/Major Repairs	\$	10,000	\$	17,000
Insurance	\$	17,660	\$	19,664
Other Station Expenses	\$	8,000	\$	750
Other	\$	-	\$	-
<i>Fire Station Sub Total</i>	\$	82,160	\$	92,914

Administration

Telephone, Internet, Etc.	\$	3,000	\$	5,500
Office Supplies and Expenses	\$	3,000	\$	2,500
Membership	\$	750	\$	750
Legal/Audit Fees	\$	3,000	\$	3,000
Bank Charges/Interest	\$	500	\$	350
Insurance	\$	1,763	\$	1,963
WCB	\$	-	\$	-
EAP	\$	-	\$	-
Computer Services	\$	3,000	\$	2,800
Public Events	\$	3,000	\$	2,500
Firefighter Honorarium	\$	15,000	\$	15,000
Membership Recognition	\$	-	\$	600
Uniforms	\$	1,500	\$	1,500
Other	\$	2,000	\$	1,000
<i>Administration Sub Total</i>	\$	36,513	\$	37,463

Long Term Debt Payments

	\$	-	\$	-
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Total Fire Service Operations \$ 210,578 \$ 220,576

Capital & Reserve Expenses

Long Term Debt - New Tanker	\$	-	\$	-
Long Term Debt - New Pumper	\$	-	\$	-
Payout - Credit Union Loan	\$	-	\$	-
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$	-
Total Summerville Fire Expenses	\$	210,578	\$	220,576
Surplus/Deficit	\$	-	\$	-

Appendix 5 – Walton Fire Budget

West Hants Regional Municipality Walton Fire Department 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion of Operations	\$ 10,000	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ -	\$ -
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ 36,218	\$ 40,102
Operation Contributions - West Hants Fire Services	\$ 38,850	\$ 38,850
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ 10,000	\$ -
Total Revenue	\$ 95,068	\$ 78,952
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 9,000	\$ 10,000
Fuel	\$ 1,500	\$ 1,500
Major Repairs	\$ 10,000	\$ 12,000
Insurance	\$ -	\$ -
<i>Apparatus Sub Total</i>	<i>\$ 20,500</i>	<i>\$ 23,500</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 7,750	\$ 8,000
Fire Suppression & Rescue Equipment	\$ 20,000	\$ 20,000
Scab Testing, Inspection & Repairs	\$ 4,500	\$ 7,500
Equipment Repairs & Maintenance		\$ -
Rehab Supplies	\$ 6,600	\$ 6,600
<i>Equipment Sub Total</i>	<i>\$ 38,850</i>	<i>\$ 42,100</i>
<i>Communications</i>		
Dispatch	\$ -	\$ 300
Communication Equipment	\$ 10,000	\$ -
Maintenance & Testing	\$ 5,000	\$ -
Communication Expenses	\$ 100	\$ -
<i>Communication Sub Total</i>	<i>\$ 15,100</i>	<i>\$ 300</i>
Total Firefighting Operations	\$ 74,450	\$ 65,900

Training			
Fire Rescue Training	\$	14,000	\$ 14,000
Training Grounds & Equipment and Exercises	\$	-	\$ -
Medical First Responder	\$	1,000	\$ 1,000
Seminars/Materials	\$	1,000	\$ 1,000
Travel/Meals/Etc.	\$	2,000	\$ -
<i>Training Sub Total</i>	\$	18,000	\$ 16,000
Fire Station			
Light & Power	\$	5,300	\$ 5,000
Heating	\$	4,500	\$ 3,000
General Maintenance & Grounds	\$	500	\$ 7,500
Building Maintenance	\$	-	\$ -
Emergency Equipment	\$	500	\$ 500
Snow Removal/Grounds	\$	1,500	\$ 1,500
Janitorial/Cleaning	\$	1,200	\$ -
Maintenance - Apparatus Superintendent	\$	-	\$ -
Renovations/Major Repairs	\$	4,500	\$ 4,500
Insurance	\$	15,957	\$ 20,084
Station Supplies and Expenses	\$	6,500	\$ -
Rent	\$	-	\$ -
<i>Fire Station Sub Total</i>	\$	40,457	\$ 42,084
Administration			
Telephone, Internet, Etc.	\$	2,200	\$ 2,200
Office Supplies and Expenses	\$	900	\$ 900
Membership	\$	1,000	\$ 400
Legal/Audit Fees	\$	700	\$ 700
Bank Charges/Interest	\$	2,500	\$ 2,500
Insurance	\$	3,388	\$ 2,869
WCB	\$	-	\$ -
EAP	\$	-	\$ -
Computer Services	\$	550	\$ 550
Public Events	\$	1,000	\$ -
Firefighter Honorarium	\$	-	\$ -
Membership Recognition	\$	-	\$ -
Uniforms	\$	10,000	\$ 10,000
Other	\$	5,000	\$ -
<i>Administration Sub Total</i>	\$	27,238	\$ 20,119
<i>Long Term Debt Payments</i>	\$	25,000	\$ 25,000
Total Fire Service Operations	\$	185,145	\$ 169,103
Capital & Reserve Expenses			
Truck Bay floor	\$	-	\$ -
Transfer to Reserves	\$	10,000	\$ -
<i>Capital & Reserve Expenditures Sub Total</i>	\$	10,000	\$ -
Total Walton Fire Expenses	\$	195,145	\$ 169,103
Surplus/Deficit	-\$	100,077	-\$ 90,151

Appendix 6 – Brooklyn Fire – Station 1

West Hants Regional Municipality Brooklyn Station 1 Fire Service 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion of Operations	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ 120,500	\$ 115,310
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ 54,028	\$ 60,551
Operation Contributions - West Hants Fire Services	\$ 214,912	\$ 198,299
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Total Revenue	\$ 389,440	\$ 374,160
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 25,500	\$ 27,000
Fuel	\$ 6,500	\$ 10,000
Major Repairs	\$ 12,000	\$ 10,000
Insurance	\$ 22,000	\$ 33,310
<i>Apparatus Sub Total</i>	<i>\$ 66,000</i>	<i>\$ 80,310</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 36,740	\$ 51,000
Fire Suppression & Rescue Equipment	\$ 20,000	\$ 23,000
Scab Testing, Inspection & Repairs	\$ 16,000	\$ 6,000
Equipment Repairs & Maintenance	\$ 8,500	\$ 5,000
Rehab Supplies	\$ 1,500	\$ 1,300
<i>Equipment Sub Total</i>	<i>\$ 82,740</i>	<i>\$ 86,300</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Communication Equipment	\$ 4,500	\$ 5,000
Maintenance & Testing	\$ 2,000	\$ 2,000
Communication Expenses	\$ 6,000	\$ 5,500
<i>Communication Sub Total</i>	<i>\$ 12,500</i>	<i>\$ 12,500</i>
Total Firefighting Operations	\$ 161,240	\$ 179,110

Training

Fire Rescue Training	\$	8,000	\$	5,000
Training Grounds & Equipment and Exercises			\$	10,500
Medical First Responder	\$	1,000	\$	610
Seminars/Materials	\$	1,000	\$	1,000
Travel/Meals/Etc.	\$	1,000	\$	1,000
<i>Training Sub Total</i>	\$	11,000	\$	18,110

Fire Station

Light & Power	\$	16,000	\$	2,800
Heating	\$	-	\$	-
General Maintenance & Grounds	\$	10,000	\$	5,700
Building Maintenance	\$	-	\$	6,300
Emergency Equipment	\$	1,000	\$	1,200
Snow Removal/Grounds	\$	25,000	\$	12,000
Janitorial/Cleaning	\$	3,000	\$	2,000
Maintenance - Apparatus Superintendent	\$	39,000	\$	39,000
Renovations/Major Repairs	\$	2,500	\$	4,500
Insurance	\$	-	\$	-
Station Supplies and Expenses	\$	-	\$	3,950
Rent	\$	-	\$	-
<i>Fire Station Sub Total</i>	\$	96,500	\$	77,450

Administration

Telephone, Internet, Etc.	\$	4,000	\$	4,500
Office Supplies and Expenses	\$	3,000	\$	4,050
Membership	\$	300	\$	650
Legal/Audit Fees	\$	3,500	\$	3,000
Bank Charges/Interest	\$	400	\$	500
Insurance	\$	2,500	\$	-
WCB	\$	-	\$	2,300
EAP	\$	-	\$	-
Computer Services	\$	1,000	\$	2,000
Public Events	\$	500	\$	1,000
Firefighter Honorarium	\$	55,000	\$	55,000
Membership Recognition			\$	6,990
Uniforms	\$	2,500	\$	2,500
Other	\$	6,000	\$	3,000
<i>Administration Sub Total</i>	\$	78,700	\$	85,490

<i>Long Term Debt Payments</i>	\$	42,000	\$	14,000
Total Fire Service Operations	\$	389,440	\$	374,160

Capital & Reserve Expenses

Misc.				
Reserve Contributions				
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$	-
Total BFD Station 1 Fire Expenses	\$	389,440	\$	374,160
Surplus/Deficit	\$	-	\$	-

Appendix 7 – Brooklyn Fire - Station 2

West Hants Regional Municipality BFD Station 2 Fire Service 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion of Operations	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ 60,175	\$ 63,110
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Services	\$ 94,200	\$ 100,190
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Total Revenue	\$ 154,375	\$ 163,300
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 10,000	\$ 7,000
Fuel	\$ 3,500	\$ 5,000
Major Repairs	\$ 5,000	\$ 6,000
Insurance	\$ 12,175	\$ 15,739
<i>Apparatus Sub Total</i>	<i>\$ 30,675</i>	<i>\$ 33,739</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 15,500	\$ 16,000
Fire Suppression & Rescue Equipment	\$ 7,500	\$ 17,000
Scab Testing, Inspection & Repairs	\$ 7,000	\$ 2,000
Equipment Repairs & Maintenance	\$ 3,000	\$ 6,000
Rehab Supplies	\$ 500	\$ 700
<i>Equipment Sub Total</i>	<i>\$ 33,500</i>	<i>\$ 41,700</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Communication Equipment	\$ 5,000	\$ 1,500
Maintenance & Testing	\$ 500	\$ -
Communication Expenses	\$ 2,500	\$ 1,000
<i>Communication Sub Total</i>	<i>\$ 8,000</i>	<i>\$ 2,500</i>
Total Firefighting Operations	\$ 72,175	\$ 77,939

Training			
Fire Rescue Training	\$	3,500	\$ 3,000
Training Grounds & Equipment and Exercises	\$	-	\$ 2,000
Medical First Responder	\$	1,000	\$ 390
Seminars/Materials	\$	750	\$ 300
Travel/Meals/Etc.	\$	600	\$ 500
<i>Training Sub Total</i>	\$	5,850	\$ 6,190
Fire Station			
Light & Power	\$	4,900	\$ 3,071
Heating	\$	4,000	\$ 7,300
General Maintenance & Grounds	\$	2,800	\$ -
Building Maintenance	\$	-	\$ 5,000
Emergency Equipment	\$	200	\$ -
Snow Removal/Grounds	\$	3,000	\$ 4,500
Janitorial/Cleaning	\$	1,500	\$ 1,000
Maintenance - Apparatus Superintendent	\$	15,000	\$ 15,000
Renovations/Major Repairs	\$	-	\$ -
Insurance	\$	-	\$ -
Station Supplies and Expenses	\$	-	\$ 1,500
Rent	\$	-	\$ -
<i>Fire Station Sub Total</i>	\$	31,400	\$ 37,371
Administration			
Telephone, Internet, Etc.	\$	600	\$ 500
Office Supplies and Expenses	\$	750	\$ 500
Membership	\$	100	\$ 100
Legal/Audit Fees	\$	2,500	\$ 1,200
Bank Charges/Interest	\$	-	\$ -
Insurance	\$	1,000	\$ -
WCB	\$	-	\$ 1,000
EAP	\$	-	\$ -
Computer Services	\$	500	\$ 2,000
Public Events	\$	500	\$ 500
Firefighter Honorarium	\$	35,000	\$ 32,000
Membership Recognition	\$	-	\$ 1,010
Uniforms	\$	2,000	\$ 2,000
Other	\$	2,000	\$ 990
<i>Administration Sub Total</i>	\$	44,950	\$ 41,800
<i>Long Term Debt Payments</i>	\$	-	\$ -
Total Fire Service Operations	\$	154,375	\$ 163,300
Capital & Reserve Expenses			
Misc.	\$	-	\$ -
Reserve Contributions	\$	-	\$ -
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$ -
Total BFD Station 2 Fire Expenses	\$	154,375	\$ 163,300
Surplus/Deficit	\$	-	\$ -

Appendix 8 – Windsor Fire Department

West Hants Regional Municipality Windsor Fire Department 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion of Operations	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ -	\$ -
Municipal Costs	\$ 295,016	\$ 307,567
Capital (Debt Servicing) Contributions - West Hants	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Services	\$ -	\$ -
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Fire Protection Area Rate	\$ -	\$ -
Total Revenue	\$ 295,016	\$ 307,567
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 16,000	\$ 25,000
Fuel	\$ 5,000	\$ 5,000
Major Repairs	\$ 3,500	\$ 3,500
Insurance	\$ 12,000	\$ 17,678
<i>Apparatus Sub Total</i>	<i>\$ 36,500</i>	<i>\$ 51,178</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 36,740	\$ 25,700
Fire Suppression & Rescue Equipment	\$ 12,326	\$ 15,500
Scab Testing, Inspection & Repairs	\$ 9,700	\$ 10,000
Equipment Repairs & Maintenance	\$ 8,000	\$ 11,000
Rehab Supplies	\$ 1,000	\$ 1,200
<i>Equipment Sub Total</i>	<i>\$ 67,766</i>	<i>\$ 63,400</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Communication Equipment	\$ 5,500	\$ 6,700
Maintenance & Testing	\$ 1,200	\$ 1,200
Communication Expenses	\$ 500	\$ 3,500
<i>Communication Sub Total</i>	<i>\$ 7,200</i>	<i>\$ 11,400</i>
Total Firefighting Operations	\$ 111,466	\$ 125,978

Training			
Fire Rescue Training	\$	10,000	\$ 7,000
Training Grounds & Equipment and Exercises	\$	-	\$ 500
Medical First Responder	\$	400	\$ -
Seminars/Materials	\$	3,600	\$ 1,000
Training - Travel / Meals / Etc.	\$	500	\$ 500
<i>Training Sub Total</i>	\$	14,500	\$ 9,000
Fire Station			
Light & Power	\$	-	\$ -
Heating	\$	-	\$ -
General Maintenance & Grounds	\$	3,000	\$ 5,400
Building Maintenance	\$	-	\$ -
Emergency Equipment	\$	100	\$ 500
Snow Removal/Grounds	\$	-	\$ -
Janitorial/Cleaning	\$	500	\$ 500
Maintenance - Apparatus Superintendent	\$	27,440	\$ 24,100
Renovations/Major Repairs	\$	2,000	\$ 2,000
Insurance	\$	-	\$ -
Station Supplies and Expenses	\$	-	\$ 1,200
Rent	\$	63,660	\$ 66,711
<i>Fire Station Sub Total</i>	\$	96,700	\$ 100,411
Administration			
Telephone, Internet, Etc.	\$	3,500	\$ 2,500
Office Supplies and Expenses	\$	3,000	\$ 1,800
Membership	\$	700	\$ 978
Legal/Audit Fees	\$	3,300	\$ 3,500
Bank Charges/Interest	\$	-	\$ -
Insurance	\$	3,600	\$ 3,600
WCB	\$	-	\$ -
EAP	\$	-	\$ -
Computer Services	\$	2,000	\$ 3,500
Public Events	\$	750	\$ 800
Firefighter Honorarium	\$	44,000	\$ 44,000
Membership Recognition	\$	-	\$ 6,500
Uniforms	\$	6,000	\$ 5,000
Other	\$	5,500	\$ -
<i>Administration Sub Total</i>	\$	72,350	\$ 72,178
Long Term Debt Payments			
Total Fire Service Operations	\$	295,016	\$ 307,567
Capital & Reserve Expenses			
Misc.			
Reserve Contributions			
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$ -
Total Windsor Fire Expenses	\$	295,016	\$ 307,567
Surplus/Deficit	\$	-	\$ -

Appendix 9 – Southwest Hants Fire Budget

West Hants Regional Municipality Southwest Hants Fire Service 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fundraising / Donations - Non Municipal Portion c	\$ 7,500	\$ 6,000
Fire Protection Area Rate	\$ -	\$ -
Area Rates	\$ -	\$ -
Fire Society	\$ 14,500	\$ 10,600
Municipal Costs	\$ 63,682	\$ 72,505
Capital (Debt Servicing) Contributions - West Hant	\$ -	\$ -
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -
Operation Contributions - Kings	\$ -	\$ -
Operation Contributions - Glooscap	\$ -	\$ -
Operation Contributions - East Hants	\$ -	\$ -
Operation Contributions - West Hants Fire Service:	\$ -	\$ -
Grants	\$ -	\$ -
Provincial / Federal Funding	\$ -	\$ -
Total Revenue	\$ 85,682	\$ 89,105
EXPENSES		
Firefighting Operations		
<i>Apparatus</i>		
Regular Maintenance	\$ 8,500	\$ 8,500
Fuel	\$ 800	\$ 800
Major Repairs	\$ -	\$ -
Insurance	\$ 1,000	\$ 1,400
<i>Apparatus Sub Total</i>	<i>\$ 10,300</i>	<i>\$ 10,700</i>
<i>Equipment & Services</i>		
Personal Protection	\$ 10,250	\$ 12,000
Fire Suppression & Rescue Equipment	\$ 2,000	\$ 2,000
Scab Testing, Inspection & Repairs	\$ 1,500	\$ 1,800
Equipment Repairs & Maintenance	\$ 5,100	\$ 2,000
Rehab Supplies	\$ -	\$ 500
Other	\$ -	\$ -
<i>Equipment Sub Total</i>	<i>\$ 18,850</i>	<i>\$ 18,300</i>
<i>Communications</i>		
Dispatch	\$ -	\$ -
Communication Equipment	\$ 1,500	\$ 2,000
Maintenance & Testing	\$ 500	\$ 500
Communication Expenses	\$ 250	\$ 250
<i>Communication Sub Total</i>	<i>\$ 2,250</i>	<i>\$ 2,750</i>
Total Firefighting Operations	\$ 31,400	\$ 31,750

Training

Fire Rescue Training	\$	800	\$	1,000
Training Grounds & Equipment and Exercises	\$	-	\$	-
Medical First Responder	\$	500	\$	500
Seminars/Materials	\$	500	\$	500
Travel/Meals/Etc.	\$	250	\$	250
<i>Training Sub Total</i>	\$	2,050	\$	2,250

Fire Station

Light & Power	\$	6,000	\$	7,000
Heating	\$	5,000	\$	4,200
General Maintenance & Grounds	\$	2,000	\$	2,000
Building Maintenance				
Emergency Equipment	\$	6,500	\$	300
Snow Removal/Grounds	\$	2,500	\$	3,100
Janitorial/Cleaning	\$	2,400	\$	2,400
Maintenance - Apparatus Superintendent	\$	2,500	\$	12,050
Renovations/Major Repairs	\$	-	\$	-
Insurance	\$	-	\$	-
Station Supplies and Expenses	\$	-	\$	-
Rent	\$	-	\$	-
<i>Fire Station Sub Total</i>	\$	26,900	\$	31,050

Administration

Telephone, Internet, Etc.	\$	1,410	\$	1,560
Office Supplies and Expenses	\$	100	\$	-
Membership	\$	35	\$	35
Legal/Audit Fees	\$	1,250	\$	1,250
Bank Charges/Interest	\$	25	\$	10
Insurance	\$	6,000	\$	7,000
WCB	\$	200	\$	-
EAP	\$	-	\$	-
Computer Services	\$	512	\$	200
Public Events	\$	3,000	\$	2,500
Firefighter Honorarium	\$	9,000	\$	9,000
Membership Recognition	\$	-	\$	2,000
Uniforms	\$	800	\$	500
Other	\$	3,000	\$	-
<i>Administration Sub Total</i>	\$	25,332	\$	24,055

<i>Long Term Debt Payments</i>	\$	-	\$	-
Total Fire Service Operations	\$	85,682	\$	89,105

Capital & Reserve Expenses

Misc.	\$	-	\$	-
Reserve Contributions	\$	-	\$	-
<i>Capital & Reserve Expenditures Sub Total</i>	\$	-	\$	-
Total SWH Fire Expenses	\$	85,682	\$	89,105
Surplus/Deficit	\$	-	\$	-

Appendix 10 – Office of CAO

West Hants Regional Municipality Office of the CAO 2021-2022 Detailed Budget

Legislation	Budget 2021-2022	Estimates 2022-2023
Mayor	\$ 56,954	\$ 60,029
Councillors	\$ 332,116	\$ 350,135
Training & Development	\$ 5,000	\$ 5,000
Citizens Members	\$ 6,000	\$ 6,000
Other Legislative Expenses	\$ 17,000	\$ 17,000
Total Legislation	\$ 417,070	\$ 438,165

Office of CAO

Salaries

Salaries - Full time	\$ 302,231	\$ 288,148
Overtime	\$ 15,000	\$ 15,000
Benefits & Deductions	\$ 34,946	\$ 45,127
Total Salary & Benefits	\$ 352,178	\$ 348,275

CAO Administration

Mileage & Expenses	\$ 2,500	\$ 2,500
Training & Development	\$ 3,500	\$ 1,500
Conventions & Conferences	\$ 1,000	\$ 3,500
Membership Fees	\$ 2,000	\$ 6,000
Legal	\$ 70,000	\$ 50,000
Total CAO Administration	\$ 79,000	\$ 63,500
Total Office of the CAO	\$ 431,178	\$ 411,775

West Hants Area Rate

	Budget 2021-2022	Estimates 2022-2023
Pension shortfall Bennett	\$ 5,950	\$ 5,950
Pension (Haley)	\$ 15,500	\$ 10,050
Total Area Rate Expenses	\$ 21,450	\$ 16,000

Hantsport Area Rate

	Budget 2021-2022	Estimates 2022-2023
Pension (McGinn)	\$ 17,000	\$ 17,000
Total Area Rate Expenses	\$ 17,000	\$ 17,000

Windsor Area Rate

	Budget 2021-2022	Estimates 2022-2023
Pension (Armstrong)	\$ 37,824	\$ 39,110
Total Area Rate Expenses	\$ 37,824	\$ 39,110

Appendix 11 – REMO

West Hants Regional Municipality REMO 2022-2023 Detailed Budget

EXPENSES	Budget		Estimates	
	2021-2022		2022-2023	
Full Time - Salary	\$	36,705	\$	11,399
Employer Share Benefits	\$	6,167	\$	2,150
Mileage and Expenses	\$	300	\$	200
Training and Development	\$	1,000	\$	-
EOC Telephone	\$	7,000	\$	2,760
Computer Expenses	\$	-	\$	-
Mandated Communication	\$	-	\$	-
Marketing/PR	\$	500	\$	500
Public Information	\$	1,200	\$	1,000
Satellite Phones	\$	2,000	\$	2,000
Satellite Television	\$	300	\$	-
Insurance	\$	-	\$	470
Exercise Expenses	\$	500	\$	500
EOC Equip. and Supplies	\$	-	\$	-
Radio Equipment/repeater	\$	500	\$	-
Radio License	\$	1,350	\$	1,350
Emergency Response Costs	\$	25,000	\$	20,000
EMO Training	\$	750	\$	1,000
Capital out of Revenue	\$	-	\$	-
<i>Sub Total</i>	\$	83,271	\$	43,330
Administration Fee 10%	\$	8,327	\$	-
<i>Sub Total</i>	\$	91,599	\$	43,330
Honorarium alt-coord.	\$	7,000	\$	-
Total Expenses	\$	98,599	\$	43,330

Appendix 12 – By-Law

**West Hants Regional Municipality
By-Law Enforcement
2022-2023 Detailed Budget**

EXPENSES	Budget 2021-2022	Estimates 2022-2023
Salary- Full Time	\$ 109,181	\$ 119,439
Overtime	\$ 2,884	\$ -
Employer Share Benefits	\$ 22,975	\$ 25,350
Mileage & Expenses	\$ 1,000	\$ -
Training & Development	\$ 4,000	\$ 3,000
Conventions & Conferences	\$ -	\$ 1,902
Membership Fees	\$ 200	\$ 200
Telephone	\$ 2,500	\$ 2,500
Mandated Communication	\$ 250	\$ 250
Insurance	\$ 1,522	\$ 1,004
Prosecuting Attorney	\$ 14,350	\$ 8,706
Dog Impoundment	\$ 1,000	\$ 500
Dog Tag Contribution SPCA	\$ 1,500	\$ 1,500
Supplies & Miscellaneous	\$ 7,900	\$ 2,900
Lease Vehicle	\$ 5,900	\$ 6,000
Truck Maintenance	\$ 4,700	\$ 4,350
Truck Fuel	\$ 4,000	\$ 3,000
Truck Registration	\$ 300	\$ -
Capital Out Of Revenue	\$ -	\$ -
Total Expenses	\$ 184,162	\$ 180,600

Appendix 13 – Department of Finance

West Hants Regional Municipality Department of Financial Services 2021-2022 Detailed Budget

	Budget 2021-2022	Estimates 2022-2023
Finance Department		
Salaries - Finance	\$ 686,896	\$ 760,460
Hourly - Causal	\$ 4,399	\$ -
Overtime	\$ 15,000	\$ 19,500
Benefits & Deductions	\$ 130,237	\$ 155,722
Total Salary & Benefits	\$ 836,532	\$ 935,682
Finance Administration		
Mileage	\$ 1,750	\$ 2,000
Training & Development	\$ 4,500	\$ 4,500
Conventions & Conferences	\$ 1,000	\$ 3,500
Membership Fees	\$ 4,500	\$ 4,500
Audit	\$ 17,677	\$ 20,257
Cash Over & Short	\$ 100	\$ 100
Financial Services Charges	\$ 26,000	\$ 29,000
Operational Costs	\$ 1,000	\$ 750
Total Finance Administration	\$ 56,527	\$ 64,607
Total Finance Department	\$ 893,059	\$ 1,000,289
Taxation		
Tax Rebates- Low Income	\$ 3,000	\$ 3,500
Tax Rebates- Exemptions	\$ 105,800	\$ 122,559
Day Care Reductions	\$ 17,500	\$ 1,500
Other Taxation-Seasonal	\$ 2,200	\$ 2,200
Tax Sale Expense	\$ -	\$ -
Street Lighting Clover Lane	\$ 2,065	\$ 639
Total Taxation	\$ 130,565	\$ 130,398

Other General Admin Services

Office Administration	\$	120,411	\$	117,891
IT Operations	\$	481,859	\$	486,190
Staff Improvement/Apprec.	\$	12,000	\$	17,500
Election	\$	-	\$	-
Telephone	\$	4,000	\$	13,000
Insurance	\$	196,982	\$	207,588
Other General Services	\$	6,500	\$	6,500
Water for resale	\$	9,600	\$	-
Mandated Communications	\$	6,500	\$	3,000
Marketing/PR	\$	7,500	\$	2,000
Public Communications	\$	36,570	\$	37,500
Safety Committee	\$	1,000	\$	2,500
Employee Support Committee	\$	2,250	\$	3,000
Total Other General Admin	\$	885,172	\$	896,669

Assessment Recovery Costs

Assessment Recovery Costs	\$	333,473	\$	330,544
<i>Total Assessment Recovery Cost</i>	<i>\$</i>	<i>333,473</i>	<i>\$</i>	<i>330,544</i>
Total General Rate Expenses	\$	3,090,517	\$	3,207,839

Appendix 14 – IT Budget

West Hants Regional Municipality Information Technology 2022-23 Detailed Budget

EXPENSES	Budget 2021-2022	Estimates 2022-2023
<u><i>Salaries</i></u>		
Salary- Full Time	70,942	72,363
Overtime	-	-
Employer Share - Benefits	12,829	14,082
Mileage & Expenses	1,750	500
Training & Development	1,500	1,000
Conventions & Conferences	-	-
Membership Fees	-	-
Telephone	700	540
<i>Sub Total</i>	87,721	88,486
<u><i>Hardware</i></u>		
Camera / Wifi Maintenance	5,500	5,665
Laptop or desktop replacement/upgrades	8,000	11,000
iPhone Repacements	6,000	7,500
Council Chambers Equip. Upgrades	-	3,000
Owl Meeting Camera	-	4,000
GIS Workstation	-	-
Networking Maintenance	8,500	11,155
Supplies and Maintenance	5,000	5,000
iPad Hardware (iPad + Case)	1,500	-
<i>Sub Total</i>	34,500	47,320
<u><i>Software</i></u>		
VMWare	2,000	2,000
Firepower Services	13,000	8,000
Keystone Support	6,500	6,500
Anti-Virus	2,400	2,600
Microsoft Office 365	26,400	29,500
Email Security	-	16,037
Office Protect	4,000	4,000
Exclaimer Signature Manager	2,300	2,400
Adobe Acrobat Standard Upgrades	6,000	6,500
Secure VPN		1,700
Logmein Service	1,500	1,500
<i>Sub Total</i>	64,100	80,737

Administration

New Copiers	6,000	-
CAO Office Hardware	2,200	-
Zoom Meeting Service	876	876
Cybersecurity Training		-
Laserfiche LSAP (Support)	8,500	11,500
<i>Sub Total</i>	17,576	12,376

Planning and Development

ArcGIS 10 License	2,000	2,000
Zoom Meeting Service	240	240
GPS Annual Subscription	1,200	1,200
iPads/Mobile Desks - Building Inspection	-	-
ArcGIS Online Credits	1,000	1,300
TownSuite Maintenance & Support	8,500	8,500
<i>Sub Total</i>	12,940	13,240

Public Works

HIPPO CMMS	2,800	2,884
Tablets for Public Works	2,000	-
Cell Plan for Tablets	-	-
<i>Sub Total</i>	4,800	2,884

Community Development

Online Registration System	11,000	11,000
Laptops for Summer Students (3)	2,000	-
Zoom Meeting Service	876	876
iPhone for Summer Students (4)	1,700	-
<i>Sub Total</i>	15,576	11,876

Council

Internal Communication: iPad For Council	-	-
Wireless Plan (LTE Cellular)	-	-
iPad Software	-	-
<i>Sub Total</i>	-	-

<i>Contingency Fund</i>	1,000	1,000
<i>Internet/Telecommunications Charges</i>	3,600	3,600
<i>Backup / Monitoring / Email / Website</i>		
Veeam Backup System Maintenance	4,500	3,900
MessageScreen Email Spam Appliance	-	-
Website Branding & Planning	-	-
Website support costs	5,500	5,500
<i>Sub Total</i>	10,000	9,400
<i>IT Service Contract</i>		
IT Services	74,825	74,825
<i>Sub Total</i>	74,825	74,825
<i>Diamond annual support costs</i>		
Platinum support plan	50,000	50,000
Addition Users (one time cost)	-	-
Year End Updates (Payroll)	4,000	6,210
GP UPGRADE TO 2019	10,000	-
Training Professional Services	3,500	3,500
<i>Sub Total</i>	67,500	59,710
Total IT Operating Budget	481,859	486,190

Appendix 15 – Planning and Building Inspections

Planning

West Hants Regional Municipality Planning and Development 2022-2023 Detailed Budget

Development Services EXPENSES	Budget 2021-2022	Estimates 2022-2023
Salaries And Wages - Full Time	\$ 479,879	\$ 637,137
Hourly - Part Time	\$ 5,860	\$ 6,572
Hourly - Term/Students	\$ 10,000	\$ 43,680
Overtime	\$ 3,500	\$ 3,500
Vacation	\$ 36,754	\$ -
Employer Share Benefits	\$ 90,215	\$ 126,447
Mileage & Expenses	\$ 3,000	\$ 1,000
Training & Development	\$ 2,500	\$ 1,650
Conventions & Conferences	\$ 1,000	\$ 2,000
Memberships & Subscriptions	\$ 2,827	\$ 3,200
Telephone	\$ -	\$ 3,100
Mandated Advertising	\$ 5,000	\$ 8,000
Legal	\$ 7,000	\$ 8,000
General (Planning & Zoning)	\$ 1,000	\$ -
Office Supplies	\$ 2,000	\$ 4,500
Printing	\$ 2,000	\$ 500
Postage & Courier	\$ 300	\$ 300
Computer Expenses	\$ -	\$ -
Photocopying	\$ -	\$ 1,000
Capital Out of Revenue	\$ -	\$ -
Planning Boards (Heritage Advisory Expenses)	\$ -	\$ 1,000
Development-Related Contingencies	\$ 1,500	\$ -
Total Planning Expenses	\$ 654,335	\$ 851,586

Building Inspection and Permits

West Hants Regional Municipality Building Inspection 2022-2023 Detailed Budget

EXPENSES	Budget 2021-2022	Estimates 2022-2023
Salaries -Full Time	\$ 283,984	\$ 305,861
Overtime	\$ 6,569	\$ -
Employer Share Benefits	\$ 49,118	\$ 52,994
Mileage & Expenses	\$ 4,500	\$ 4,615
Training & Development	\$ 15,240	\$ 13,539
Conventions & Conferences	\$ -	\$ 1,201
Membership Fees	\$ 863	\$ 3,314
Telephone	\$ 3,200	\$ 3,350
General Administration & Supplies	\$ 5,330	\$ 6,420
Insurance	\$ 2,283	\$ 2,098
Vehicle Maintenance	\$ 5,500	\$ 6,435
Vehicle Fuel	\$ 6,000	\$ 4,200
Vehicle Registration	\$ 300	\$ 225
Capital Expense Vehicle	\$ -	\$ 10,000
Total Building Inspection Expenses	\$ 382,887	\$ 414,251

Appendix 16 – Community Development

West Hants Regional Municipality Community Development Administration 2022-2023 Detailed Budget

Hantsport Area Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
HMCC Area Rate	\$ 86,340	\$ 90,349
<i>Total HMCC Area Rate Revenue</i>	<i>\$ 86,340</i>	<i>\$ 90,349</i>
Total Revenue	\$ 86,340	\$ 90,349
EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary - full time	\$ 221,669	\$ 263,895
Overtime	\$ 1,500	\$ 1,500
Employer Share Benefits	\$ 38,211	\$ 46,784
Mileage & Expenses	\$ 3,000	\$ 3,000
Training & Development	\$ 2,250	\$ 5,250
Conventions & Conferences	\$ 1,000	\$ -
Membership Fees	\$ 2,200	\$ 1,800
Telephone	\$ 4,500	\$ 4,500
Bank Service Charges	\$ -	\$ -
Insurance -Premium & Claims	\$ 22,375	\$ 24,806
Marketing/PR	\$ 3,000	\$ 3,000
General Recreation Expenses	\$ 1,500	\$ 1,500
Staff Identification	\$ 4,500	\$ 3,000
<i>Total Administration & Facilities Expenses</i>	<i>\$ 305,705</i>	<i>\$ 359,035</i>
Other Recreation & Cultural Services		
Town Crier Expenses	\$ 1,000	\$ 1,000
Hockey Heritage	\$ -	\$ -
<i>Total Other Recreation & Cultural Services Expenses</i>	<i>\$ 1,000</i>	<i>\$ 1,000</i>
Total CD Administration Expenses Before Area Rates	\$ 306,705	\$ 360,035
Hantsport Area Rate	Budget	Estimates
	2020-2021	2022-2023
HMCC Grant	\$ -	\$ 35,074
Total Area Rate Expenses	\$ -	\$ 35,074
HMCC Area Rate Expenses		
HMCC Admin Fee	\$ 8,634	\$ 8,214
Splashpad	\$ 4,000	\$ 4,228
Grounds Maintenance	\$ 25,000	\$ 26,425
Equipment Usage	\$ 1,500	\$ 1,586
Dog Park Water	\$ 1,000	\$ 1,057
Pool Water	\$ 1,500	\$ 1,586
HMCC Misc. Exp	\$ 44,706	\$ 47,254
Total HMCC Area Rate Expenses	\$ 86,340	\$ 90,349
Total Community Development Administration Expenses	\$ 393,045	\$ 485,458

**West Hants Regional Municipality
Swimming Pool
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Facility Passes	\$ -	\$ 5,625
Daily Admissions	\$ 22,000	\$ 15,000
Child Lesson Fees	\$ 15,000	\$ 43,200
Rentals	\$ 5,000	\$ 5,000
Grants	\$ 5,000	\$ 18,058
Classes	\$ 3,000	\$ 2,100
Other	\$ 25,875	\$ -
Total Swimming Pool Revenue	\$ 75,875	\$ 88,983
EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Hourly - Part Time	\$ 90,000	\$ 115,736
Vacation	\$ 3,594	\$ 4,629
Employer Share Benefits	\$ 8,139	\$ 8,512
Mileage & Expenses	\$ 400	\$ 400
Training & Development	\$ 3,000	\$ 3,000
Telephone	\$ 400	\$ 600
Building Maintenance	\$ 9,000	\$ 10,000
Program Supplies	\$ 4,000	\$ 4,000
Pool Maintenance	\$ 7,500	\$ 9,000
Light & Power	\$ 12,000	\$ 12,472
Insurance -Premium & Claims	\$ 2,530	\$ 3,346
Water & Sewer	\$ 14,000	\$ 11,850
Pool Pass Grants (Non Cash)	\$ 2,800	\$ -
Capital out of Revenue	\$ 12,480	\$ 12,480
Total Swimming Pool Expenses	\$ 169,843	\$ 196,026
Surplus/(Deficit)	\$ (93,968)	\$ (107,043)

**West Hants Regional Municipality
Recreation Programs
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Provincial Grants	\$ 42,000	\$ 45,000
Federal Grants	\$ 21,752	\$ 5,000
KES Aquatics	\$ 10,000	\$ -
Event Revenue	\$ -	\$ -
General Programs	\$ 65,000	\$ 76,200
Summer Programs	\$ 65,000	\$ 52,000
<i>Total Recreation Programs Revenue</i>	<i>\$ 203,752</i>	<i>\$ 178,200</i>
EXPENSES	Budget	Estimates
Programing Staff	2021-2022	2022-2023
Salary - Full Time	\$ 110,988	\$ 134,369
Overtime	\$ 3,000	\$ 1,500
Employer Share Benefits	\$ 21,915	\$ 30,311
Mileage	\$ 4,000	\$ 4,000
Training & Development	\$ 3,000	\$ 6,000
Conventions & Conferences	\$ -	\$ -
Telephone	\$ -	\$ 1,500
<i>Total Active Liv & Rec Staff</i>	<i>\$ 142,903</i>	<i>\$ 177,680</i>
Programs & Supplies		
Hourly - term/students (wages & vac)	\$ 115,074	\$ 111,805
Overtime	\$ 2,000	\$ 2,000
Vacation	\$ 4,603	\$ 4,264
Employer Share Benefits	\$ 11,124	\$ 9,471
Mileage & Miscellaneous	\$ 12,000	\$ 7,500
Summer Camp Supplies	\$ 7,000	\$ 7,000
Summer Camp Special Activity Expenses	\$ 5,000	\$ 5,000
Staff Identification	\$ 6,500	\$ 5,000
Sports Supplies	\$ 4,000	\$ 4,000
Valley Senior Games	\$ 500	\$ 500
Active Transportation	\$ 7,400	\$ 5,000
Recreation Programs	\$ 102,000	\$ 82,000
<i>Total Programs & Supplies Expenses</i>	<i>\$ 277,201</i>	<i>\$ 243,540</i>
Total Programs Expenses	\$ 420,104	\$ 421,220

GRANTS

Grants & Contribution	\$	97,500	\$	97,500
Travel Assistance	\$	2,500	\$	2,500
Sponsorship/Advertising/In-kind	\$	4,000	\$	4,000
Heritage	\$	5,000	\$	5,000
Safety	\$	15,000	\$	15,000
From 5% Fund	\$	-	\$	-
Trails	\$	5,000	\$	2,500
<i>Total Grants and Reserves</i>	\$	129,000	\$	126,500
Total Program & Grants Expenses	\$	549,104	\$	547,720
Surplus / Deficit (Not including Grants)	\$	(216,352)	\$	(243,020)

**West Hants Regional Municipality
Parks & Grounds
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
St. Croix Field Rental Revenue	\$ 6,000	\$ 6,000
Parks Canada Revenue	\$ 6,000	\$ 6,000
Transfer from 5% Fund	\$ 4,600	
Total Parks & Grounds Revenue	\$ 6,000	\$ 12,000

EXPENSES	Budget	Estimates
Parks & Grounds Maintenance	2021-2022	2022-2023
Salary - Full Time	\$ 77,791	\$ 61,737
Hourly - full time, term/students	\$ 114,912	\$ 107,478
Overtime	\$ 1,000	\$ 1,500
Vacation	\$ 5,855	\$ 2,362
Employer Share Benefits	\$ 27,612	\$ 25,426
Mileage	\$ 1,500	\$ 1,000
Training & Development	\$ 2,000	\$ 3,500
Conventions & Conferences	\$ 250	\$ -
Total Parks & Ground Maintenance	\$ 230,920	\$ 227,774

Recreation Sites		
Truck Maintenance	\$ 6,750	\$ 7,000
Leased Equipment		\$ 10,800
Fuel	\$ 5,000	\$ 17,000
Capital Expenditures	\$ 8,000	\$ 20,189
Rec Signs	\$ 10,000	\$ 5,000
Parks & Grounds Maintenance	\$ 45,300	\$ 43,550
Fields Maintenance	\$ 35,000	\$ 32,000
Trails Maintenance	\$ 29,600	\$ 30,000
Tree Expenses	\$ 1,500	\$ 1,500
Halewood Drive Paving & Sewer Charge	\$ 550	\$ 550
Parks & Grounds Snow Removal	\$ 11,000	\$ 8,000
Community Beautification	\$ 32,766	\$ 37,000
Maintenance Equipment & Supplies	\$ 25,500	\$ 21,000
Historic Site - Poor Farm Cemetery	\$ 1,200	\$ 750
Playground Equipment	\$ -	\$ -
Total Recreation Sites	\$ 212,166	\$ 234,339
Total Parks & Grounds Expenses	\$ 443,086	\$ 462,113

Surplus/(Deficit)	\$ (437,086)	\$ (450,113)
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**West Hants Regional Municipality
Community Centre
2022-2023 Detailed Budget**

General Rate		
REVENUE	Budget 2021-2022	Estimates 2022-2023
Rentals	\$ 28,534	\$ 34,865
Other	\$ 2,500	\$ 2,500
Total Community Centre Revenue	\$ 31,034	\$ 37,365
EXPENSES	Budget 2021-2022	Estimates 2022-2023
Administration & Facilities		
Salary - Full Time	\$ 59,964	\$ 55,684
Hourly - Part Time	\$ 27,000	\$ 36,536
Overtime		
Vacation	\$ -	\$ 1,454
Employer Share Benefits	\$ 15,465	\$ 16,358
Personal Leave	\$ 3,554	
Mileage & Expenses	\$ -	
Training & Development	\$ 500	\$ 850
Telephone	\$ -	\$ 600
Building Maintenance	\$ 20,000	\$ 15,000
Operating Supplies & Services	\$ 1,500	\$ 3,000
Taxes	\$ 3,500	\$ 3,500
Light & Power	\$ 13,000	\$ 10,000
Heating	\$ 15,350	\$ 15,000
Insurance -Premium & Claims	\$ 17,200	\$ 20,938
Water & Sewer	\$ 2,800	\$ 2,200
Total Community Centre Expenses	\$ 179,833	\$ 181,120
Surplus/(Deficit)	\$ (148,799)	\$ (143,756)

**West Hants Regional Municipality
Brooklyn Civic Centre
2022-2023 Detailed Budget**

General Rate		
REVENUE	Budget 2021-2022	Estimates 2022-2023
Rentals	\$ 8,500	\$ 1,500
Other	\$ -	\$ -
Total Brooklyn Civic Centre Revenue	\$ 8,500	\$ 1,500
EXPENSES	Budget 2021-2022	Estimates 2022-2023
Administration & Facilities		
BBC - Building Maintenance & Supplies	\$ -	\$ 9,000
BCC - Lights & Power	\$ 17,000	\$ 8,000
Total Brooklyn Civic Centre Expenses	\$ 17,000	\$ 17,000
Surplus/(Deficit)	\$ (8,500)	\$ (15,500)

**West Hants Regional Municipality
Sports Complex
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Advertising	\$ 25,000	\$ 22,000
Facilities Rentals	\$ 18,400	\$ 5,000
Ice Rentals	\$ 247,250	\$ 320,850
Skating Admissions	\$ 5,300	\$ 2,500
Field House - Rental	\$ 153,090	\$ 131,560
Dry Floor Rentals	\$ 5,000	\$ -
Grants	\$ -	\$ -
Sponsorship	\$ 11,000	\$ 13,000
<i>Total Sport Complex Revenue</i>	<i>\$ 465,040</i>	<i>\$ 494,910</i>
EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary - Full Time	\$ 89,659	\$ 103,916
Hourly - Part Time	\$ 31,691	\$ 26,640
Hourly - Seasonal	\$ 101,640	\$ 83,067
Overtime	\$ 4,939	\$ 3,000
Vacation	\$ 11,835	
Employer Share Benefits	\$ 40,822	\$ 43,405
Mileage & Expenses	\$ 1,000	\$ 1,000
Training & Development	\$ 6,000	\$ 4,000
Telephone	\$ 1,749	\$ 3,500
Capital out of Revenue/ Transfer to Reserves	\$ 11,000	\$ 13,000
Bank Services Charges	\$ 800	
Insurance -Premium & Claims & Legal/Audit	\$ 27,000	\$ 29,568
Communications/Marketing	\$ 500	\$ 1,500
Building Maintenance	\$ 5,000	\$ 15,000
Plant Maintenance	\$ 30,000	\$ 33,310
Ice Cleaner Equipment & Maintenance	\$ 2,500	\$ 10,000
Sports Equipment	\$ 4,000	\$ 4,000
Grounds & Snow Removal	\$ 20,000	\$ 13,200
End of Season Expenses	\$ -	
Staff Identification	\$ 1,000	\$ 1,000
Water & Sewer	\$ 15,000	\$ 12,000
Office Supplies & Misc.	\$ 2,500	\$ 2,500
Light & Power	\$ 190,000	\$ 195,000
Software & licensing	\$ 2,500	\$ 1,500
Union Costs	\$ 3,500	\$ -
<i>Total Sport Complex Expenses</i>	<i>\$ 604,635</i>	<i>\$ 600,106</i>
Surplus/(Deficit)	\$ (139,595)	\$ (105,196)

**West Hants Regional Municipality
Welcome Centre
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Federal Grants - Tourist Bureau	\$ 6,400	\$ -
Provincial Grants - Tourist Bureau	\$ 10,900	\$ 15,000
Total Welcome Centre Revenue	\$ 17,300	\$ 15,000
EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Hourly -Part Time	\$ 28,500	\$ 28,131
Overtime	\$ -	\$ -
Vacation	\$ 1,140	\$ 1,125
Employer Share Benefits	\$ 2,801	\$ 2,193
Mileage	\$ 200	\$ 200
Training & Development	\$ 400	\$ 400
Conventions & Conferences	\$ -	\$ -
Telephone	\$ 800	\$ 1,200
Repairs & Maintenance	\$ 300	\$ -
Operational costs	\$ 5,000	\$ 10,000
Supplies	\$ 400	\$ 400
Total Welcome Centre Expenses	\$ 39,541	\$ 43,649
Surplus/(Deficit)	\$ (22,241)	\$ (28,649)

**West Hants Regional Municipality
Community Economic Development
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
CED Revenue	\$ -	\$ 7,000
Downtown Development	\$ -	\$ -
Total Community Economic Development Revenue	\$ -	\$ 7,000
EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary - Full Time	\$ 129,138	\$ 131,007
Overtime	\$ 3,000	\$ 500
Employer Share Benefits	\$ 23,450	\$ 23,992
Mileage & Expenses	\$ 4,000	\$ 4,000
Training & Development	\$ 3,000	\$ 6,000
Conference & Convention	\$ -	\$ -
Membership	\$ 1,250	\$ 1,000
Telephone	\$ 1,000	\$ 1,300
Community Development Programs	\$ 15,000	\$ 17,000
Community and Volunteer Recognition	\$ 2,200	\$ 4,000
Operating Supplies & Services	\$ 500	\$ 5,000
Marketing/PR	\$ 15,000	\$ 15,000
Festivals & Community Branding	\$ 12,000	\$ 17,000
Apple Blossom	\$ -	\$ 3,000
Downtown Development Societies	\$ 45,872	\$ 80,872
Business Enhancement	\$ 20,000	\$ -
Communities in Bloom/Tree Canopy	\$ 5,000	\$ 4,000
Total Community Economic Development Expenses	\$ 280,410	\$ 313,671
Surplus/(Deficit)	\$ (280,410.34)	\$ (306,671.00)

Cemetery Budget

West Hants Regional Municipality Riverbank Cemetery 2022-2023 Detailed Budget

Area Rate REVENUE	Budget 2021-2022	Estimates 2022-2023
Income From Investments	\$ -	\$ -
Area Rate Revenue	\$ 31,260	\$ 29,332
Sale Of Lots	\$ 1,200	\$ 2,500
Care Of Lots	\$ 1,800	\$ 2,500
Grants - West Hants	\$ -	\$ -
Grants - Special	\$ -	\$ -
Other	\$ -	\$ -
Total Revenue	\$ 34,260	\$ 34,332
Area Rate EXPENSES	Budget	Estimates
<i>Salary & Benefits</i>	<i>2021-2022</i>	<i>2022-2023</i>
Salary - Full Time	\$ 13,677	\$ 14,607
Hourly - Part Time	\$ 7,056	\$ 8,288
Overtime	\$ -	\$ -
Vacation	\$ 282	\$ 332
Employer Share Benefits	\$ 3,471	\$ 4,015
<i>Total Salary And Benefits</i>	<i>\$ 24,485</i>	<i>\$ 27,242</i>
<i>Operating Expenses</i>		
Training & Development	\$ 300	\$ 300
Cemetery Grounds Maintenance	\$ 3,500	\$ 3,500
Equipment/Maintenance	\$ 500	\$ 800
Water	\$ 300	\$ 300
Insurance	\$ 75	\$ 90
General Projects	\$ 4,000	\$ 1,000
Tree Pruning/Planting	\$ 500	\$ 500
Operational Costs	\$ 600	\$ 600
<i>Total Operating Expenses</i>	<i>\$ 9,775</i>	<i>\$ 7,090</i>
Total Expenses	\$ 34,260	\$ 34,332

**West Hants Regional Municipality
Maplewood Cemetery
2022-2023 Detailed Budget**

Area Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Income From Investments	\$ -	\$ -
Area Rate Revenue	\$ 34,821	\$ 52,493
Sale Of Lots	\$ 3,890	\$ 4,000
Care Of Lots	\$ 2,000	\$ 4,000
Burial Fees	\$ 22,120	\$ 12,500
Grants - Special	\$ -	\$ -
Other	\$ -	\$ -
Total Revenue	\$ 62,831	\$ 72,993

Area Rate	Budget	Estimates
EXPENSES	2021-2022	2022-2023
<i>Salary & Benefits</i>		
Salary - Full Time	\$ 31,912	\$ 34,083
Hourly - Part Time	\$ 14,112	\$ 16,576
Overtime	\$ -	\$ -
Vacation	\$ -	\$ 663
Employer Share Benefits	\$ 8,107	\$ 8,906
<i>Total Salary And Benefits</i>	<i>\$ 54,131</i>	<i>\$ 60,228</i>

<i>Operating Expenses</i>		
Training & Development	\$ 300	
Cemetery Grounds Maintenance	\$ 4,500	\$ 4,500
Equipment/Maintenance	\$ 1,000	\$ 1,000
Old Parish Burial - Maintenance	\$ 400	\$ 400
Water	\$ 500	\$ 500
Insurance	\$ 200	\$ 239
Lights & Power	\$ 800	\$ 826
General Projects	\$ 1,000	\$ 1,800
Telephone	\$ -	
Operational Costs	\$ -	\$ 3,500
<i>Total Operating Expenses</i>	<i>\$ 8,700</i>	<i>\$ 12,765</i>
Total Expenses	\$ 62,831	\$ 72,993

Appendix 17 – Roads and Streets

West Hants Regional Municipality Public Works Administration 2022-2023 Detailed Budget

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Street Betterment - Clover Lane	\$ 3,506	\$ 3,506
Business Improvement District - Windsor D.T.	\$ -	\$ -
Total Revenue	\$ 3,506	\$ 3,506
EXPENSES		
Salaries	\$ 284,557	\$ 235,000
Overtime	\$ 23,000	\$ 24,150
Call of Duty Pay	\$ 11,000	\$ 11,000
Employer Share Benefits	\$ 69,629	\$ 42,000
Union - Retirement Allowance	\$ 1,000	\$ 1,000
Mileage & Expenses	\$ 2,500	\$ 2,500
Training & Development	\$ 3,200	\$ 3,600
Telephone	\$ 3,000	\$ 3,000
Mandated Communications	\$ 1,000	\$ -
Publications	\$ 500	\$ -
Legal	\$ 200	\$ 1,000
Insurance & Claims	\$ 21,670	\$ 25,896
Computer and Asset Management	\$ 6,670	\$ 6,670
Fee to DOT	\$ 188,404	\$ 191,230
Maintenance - Equipment	\$ 50,000	\$ 40,000
Maintenance - Small Tool & Equipment	\$ 10,000	\$ 10,000
Equipment	\$ 15,000	\$ 10,000
Equipment - Sewer	\$ 7,100	\$ -
Equipment Fuel	\$ 5,100	\$ 5,100
Truck Maintenance	\$ 19,000	\$ 19,000
Truck Fuel	\$ 20,000	\$ 20,000
Engineering	\$ 7,500	\$ 7,500
Street Lighting Charge	\$ 5,000	\$ 5,000
Traffic Lights	\$ 5,000	\$ 5,000
Other	\$ 5,500	\$ 5,500
West Hants Dial-A-Ride	\$ -	\$ 30,000
Capital out of Revenue	\$ -	\$ 16,453
<i>Sub Total</i>	<i>\$ 765,530</i>	<i>\$ 720,599</i>
Admin. Fee 10%	\$ 76,553	\$ -
Total General Expense	\$ 842,083	\$ 720,599

WEST HANTS AREA RATE	Budget	Estimates
EXPENSES	2021-2022	2022-2023
Salary & Benefits	\$ 35,955	\$ 45,500
Snow & Ice Control	\$ 55,000	\$ 55,000
Street / Storm / Sidewalk Maintenance	\$ 70,000	\$ 70,000
Snow Equipment Maintenance	\$ 8,800	\$ 8,800
Roads - Materials	\$ 12,000	\$ 12,000
PW Cost Distribution	\$ 22,560	\$ 33,000
Street Betterment - Clover Lane	\$ 1,800	\$ -
<i>Sub Total</i>	<i>\$ 206,115</i>	<i>\$ 224,300</i>
Admin fee 10%	\$ 20,612	
<i>Total West Hants Expenses</i>	<i>\$ 226,727</i>	<i>\$ 224,300</i>

HANTSPORT AREA RATE	Budget	Estimates
EXPENSES	2021-2022	2022-2023
Salary & Benefits	\$ 48,645	\$ 62,300
Snow & Ice Control (Streets)	\$ 57,000	\$ 57,000
Snow & Ice Control (Sidewalks)	\$ 18,000	\$ -
Street Maintenance	\$ 7,000	\$ 30,000
Sidewalk Maintenance	\$ 6,000	\$ 6,000
Snow Equipment Maintenance	\$ 12,000	\$ 12,000
PW Cost Distribution	\$ 18,800	\$ 20,500
Shed Fuel and Power	\$ 2,000	\$ -
Insurance - Premiums and Claims	\$ 3,000	\$ -
Street Lights	\$ 26,500	\$ 26,500
<i>Sub Total</i>	<i>\$ 198,945</i>	<i>\$ 214,300</i>
Admin fee 10%	\$ 19,895	
<i>Total Hantsport Expenses</i>	<i>\$ 218,840</i>	<i>\$ 214,300</i>

WINDSOR AREA RATE	Budget	Estimates
EXPENSES	2021-2022	2022-2023
Salary & Benefits	\$ 126,900	\$ 167,500
Snow & Ice Control (Streets)	\$ 66,000	\$ 66,000
Street Maintenance	\$ 125,000	\$ 120,000
Sidewalk Maintenance	\$ 28,000	\$ 28,000
Snow Equipment Maintenance	\$ 30,000	\$ 30,000
PW Cost Distribution	\$ 22,560	\$ 24,500
Shed Fuel and Power	\$ 500	\$ -
Parking Lot - Lease	\$ 7,300	\$ 7,300
Tree Removals & Planting	\$ 8,000	\$ 8,000
Street & Traffic Lights	\$ 55,000	\$ 47,000
<i>Sub Total</i>	<i>\$ 469,260</i>	<i>\$ 498,300</i>
Admin fee 10%	\$ 46,926	
<i>Total Windsor Expenses</i>	<i>\$ 516,186</i>	<i>\$ 498,300</i>
Total Public Works Administration and Roads Expenses	\$ 1,803,835	\$ 1,657,499

Appendix 18 – Waste Collection and Disposal

West Hants Regional Municipality Waste Collection and Disposal 2022-2023 Detailed Budget

WEST HANTS AREA RATE EXPENSES	Budget 2021-2022	Estimates 2022-2023
Waste Collection		
Recycling & Refuse Collection - Waste Mgmt.	\$ 747,000	\$ 754,470
Recyclables Processing	\$ 83,000	\$ 83,830
Organics Tipping Fees	\$ 90,000	\$ 100,000
Tipping Fees	\$ 79,000	\$ 95,000
Bins in Public Works Compound	\$ 4,200	\$ 4,500
<i>Sub Total</i>	<i>\$ 1,003,200</i>	<i>\$ 1,037,800</i>
Administration		
Salary	\$ 34,300	\$ 37,000
Overtime	\$ 2,000	\$ 2,100
Call Duty Pay	\$ -	\$ -
Employer Share Benefits	\$ 5,880	\$ 7,050
Mileage & Expenses	\$ -	\$ -
Training & Development	\$ 610	\$ 610
Telephone	\$ 1,500	\$ 500
Mandated Communication	\$ 2,600	\$ 4,500
Insurance -Premiums & Claims	\$ 200	\$ -
PW Cost Allocation	\$ -	\$ -
Truck/Equipment Maintenance	\$ -	\$ 1,500
Truck/Equipment Fuel	\$ -	\$ 800
Public Works Waste Collection Materials	\$ 500	\$ -
Recycling & Refuse Promotions	\$ 2,000	\$ 1,500
Illegal Site Cleanup	\$ 1,000	\$ 1,000
<i>Sub Total</i>	<i>\$ 50,590</i>	<i>\$ 56,560</i>
Administration Fee	\$ 5,000	\$ -
Total West Hants Expenses	\$ 1,058,790	\$ 1,094,360

WINDSOR AREA RATE	Budget	Estimates
EXPENSES	2021-2022	2022-2023
Waste Collection		
Recycling Collection/Processing	\$ 82,000	\$ 83,800
Bins (green cart & Public Waste Stations)	\$ 11,500	\$ 10,000
Compostable Organics Collection	\$ 36,830	\$ 46,470
Organic Tipping Fees	\$ 26,000	\$ 26,000
Organic Tipping Fees	\$ 40,000	\$ 40,000
Garbage collection	\$ 47,500	\$ 48,200
<i>Sub Total</i>	<i>\$ 243,830</i>	<i>\$ 254,470</i>
Administration		
Salary	\$ 32,300	\$ 38,000
Overtime	\$ -	\$ -
Call Duty Pay	\$ -	\$ -
Employer Share Benefits	\$ 5,359	\$ 7,300
Mileage & Expenses	\$ 500	\$ 500
Training & Development	\$ 120	\$ 220
Telephone	\$ 1,265	\$ 400
Mandated Communication	\$ 30	\$ 4,500
PW Cost Allocation	\$ -	\$ -
Truck Maintenance	\$ 3,000	\$ 1,500
Truck Fuel	\$ 1,600	\$ 800
Other	\$ 500	\$ 500
Recycling & Refuse Promotions	\$ 500	\$ 500
Illegal Site Cleanup	\$ 500	\$ 500
<i>Sub Total</i>	<i>\$ 45,674</i>	<i>\$ 54,720</i>
Administration Fee	\$ -	\$ -
Total Windsor Expenses	\$ 289,504	\$ 309,190
Total Expenses	\$ 1,348,294	\$ 1,403,550

Appendix 19 – Landfill (Closed)

West Hants Regional Municipality Landfill 2022-2023 Detailed Budget

	Budget	Estimates
REVENUE	2021-2022	2022-2023
Transfer from Capital Reserve - LANDFILL	\$ 75,029	\$ 66,600
Total Revenue	\$ 75,029	\$ 66,600
EXPENSES		
Salary	\$ 5,885	\$ 4,500
Overtime	\$ 50	\$ 50
Call Duty Pay	\$ -	\$ -
Employer Share Benefits	\$ 1,173	\$ 750
Mileage & Expenses	\$ 500	\$ 500
Training & Development	\$ 300	\$ 300
Telephone	\$ 600	\$ 600
Mandated Communication	\$ 200	\$ -
Legal	\$ -	\$ -
Insurance & Claims	\$ -	\$ -
Monitoring Program Sampling	\$ 35,000	\$ 35,000
Site Maintenance	\$ 20,000	\$ 20,000
PW Cost Contribution	\$ 4,500	\$ 4,900
<i>Sub Total</i>	<i>\$ 68,208</i>	<i>\$ 66,600</i>
Administration Fee	\$ 6,821	\$ -
Total Expenses	\$ 75,029	\$ 66,600

Appendix 20 – Waste Diversion

West Hants Regional Municipality Waste Diversion 2022-2023 Detailed Budget

REVENUE	Budget		Estimates	
	2021-2022		2022-2023	
Region 6 Waste Station Fund	\$	10,000	\$	-
Region 6 Enforcement funding	\$	20,474	\$	5,000
Transfer of Diversion Credits	\$	69,256	\$	78,430
Total Revenue	\$	99,730	\$	83,430
EXPENSES				
Salary	\$	54,450	\$	56,000
Overtime	\$	-	\$	630
Call Duty Pay	\$	-	\$	-
Employer Share Benefits	\$	8,880	\$	10,700
Mileage/Expenses	\$	2,500	\$	2,500
Training & Development	\$	900	\$	700
Telephone	\$	1,000	\$	1,000
Mandated Communication	\$	5,000	\$	200
Marketing/PR	\$	-	\$	-
PW Cost Allocation	\$	500	\$	500
Equipment	\$	500	\$	500
Truck Maintenance	\$	1,300	\$	1,300
Truck Fuel	\$	400	\$	400
Public Information	\$	-	\$	-
Administration Fee	\$	5,000	\$	-
Recycling Projects	\$	1,000	\$	1,000
Supplies	\$	300	\$	500
Other Organics Diversion Prog.	\$	1,000	\$	500
Curbside Enforcement Prog.	\$	15,000	\$	5,000
Waste Sorting Stations	\$	2,000	\$	2,000
Total Expenses	\$	99,730	\$	83,430

Appendix 21 – Municipal Facilities

West Hants Regional Municipality Municipal Facilities 2022-2023 Detailed Budget

100 King St.	Budget	Estimates
REVENUE	2021-2022	2022-2023
Rentals - Windsor Fire	\$ 63,160	\$ 66,711
Lease - Cell Tower	\$ 6,100	\$ 4,500
Lease - ScotianWEB	\$ 29,000	\$ 26,000
Rentals - West Hants Water Utility	\$ 19,750	\$ -
Rentals - Windsor Water Utility	\$ 10,300	\$ -
Total General Rate Revenue	\$ 128,310	\$ 97,211

EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary - Full Time	\$ 28,000	\$ 23,000
Overtime	\$ 500	
Call Duty Pay	\$ 2,000	\$ 300
Employer Share Benefits	\$ 5,432	\$ 3,400
Mileage & Expenses	\$ 500	\$ 200
Training & Development	\$ 640	\$ 640
Telephone	\$ 1,110	\$ 200
Mandated Communications	\$ 50	\$ -
Building Maintenance	\$ 30,000	\$ 40,000
PW Cost Contribution	\$ -	\$ -
Operating Supplies & Services	\$ 1,500	\$ 1,500
Equipment Fuel	\$ 600	\$ 600
Light & Power	\$ 38,000	\$ 38,000
Fuel	\$ 23,000	\$ 21,000
Water & Sewer	\$ 8,500	\$ 8,500
Insurance -Premium & Claims	\$ 2,200	\$ 5,143
Property Taxes	\$ 650	\$ 650
Total 100 Kings St Building Expenses	\$ 142,682	\$ 143,133

76 Morison**EXPENSES****Administration & Facilities**

	Budget	Estimates
	2021-2022	2022-2023
Salary - Full Time	\$ 22,500	\$ 20,000
Overtime	\$ -	\$ -
Call Duty Pay	\$ 375	\$ 375
Employer Share Benefits	\$ 4,074	\$ 3,600
Mileage & Expenses	\$ 375	\$ 300
Training & Development	\$ 225	\$ 200
Telephone	\$ 1,125	\$ 450
Mandated Communications	\$ 38	\$ -
Building Maintenance	\$ 12,750	\$ 24,000
PW Cost Contribution	\$ -	\$ -
Operating Supplies & Services	\$ 3,750	\$ 1,500
Equipment Fuel	\$ 450	\$ 450
Light & Power	\$ 26,250	\$ 19,500
Water & Sewer	\$ 2,250	\$ 2,250
Insurance -Premium & Claims	\$ 2,475	\$ 6,812
Property Taxes	\$ 1,125	\$ 1,500
Total 76 Morison Dr Building Expenses	\$ 77,762	\$ 80,937

**West Hants Regional Municipality
Windsor Library
2022-2023 Detailed Budget**

General Rate	Budget	Estimates
REVENUE	2021-2022	2022-2023
Rentals	\$ -	\$ -
Total General Rate Revenue	\$ -	\$ -

EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary & Benefits	\$ 4,500	\$ 7,080
Mileage & Expenses	\$ 300	\$ -
Training & Development	\$ -	\$ -
Telephone	\$ 600	\$ 600
Building Maintenance	\$ 6,000	\$ 12,000
Operating Supplies & Services	\$ 700	\$ 700
Light & Power	\$ 9,000	\$ 7,500
Water & Sewer	\$ 1,000	\$ 1,000
Insurance -Premium & Claims	\$ 1,200	\$ 1,716
Regional Library Assessments	\$ -	
Total Admin & Facilities	\$ 23,300	\$ 30,596

**West Hants Regional Municipality
Hantsport Library
2021-22 Detailed Budget**

EXPENSES	Budget	Estimates
Administration & Facilities	2021-2022	2022-2023
Salary & Benefits	\$ 4,500	\$ 4,720
Building Maintenance	\$ 4,500	\$ 6,975
Light & Power	\$ -	\$ 2,785
Insurance -Premium & Claims	\$ -	\$ 1,490
Water & Sewer	\$ -	\$ 750
Total Admin & Facilities	\$ 9,000	\$ 16,720
Total Library Expenses	\$ 32,300	\$ 47,316

**West Hants Regional Municipality
Courthouse
2022-2023 Detailed Budget**

REVENUE	Budget 2021-2022	Estimates 2022-2023
Fiscal Courthouse	\$ 77,834.00	\$ 83,753.17
Total Revenue	\$ 77,834.00	\$ 83,753.17
EXPENSES		
Salary	\$ 26,640.00	\$ 14,000.00
Overtime	\$ 500.00	\$ 500.00
Call Duty Pay	\$ -	\$ -
Employee Share Benefits	\$ 4,074.00	\$ 2,650.00
Mileage & Expenses	\$ 500.00	\$ 500.00
Training & Development	\$ 200.00	\$ -
Telephone	\$ 220.00	\$ 100.00
Advertising	\$ -	\$ -
Insurance & Claims	\$ 2,400.00	\$ 2,089.24
Fuel	\$ 18,000.00	\$ 19,000.00
Power	\$ 4,700.00	\$ 4,800.00
Water/Sewer	\$ 2,500.00	\$ 2,500.00
Supplies Cleaning	\$ 3,900.00	\$ 3,500.00
Repairs	\$ 3,500.00	\$ 3,500.00
Other Gen. Maint.	\$ 4,000.00	\$ 23,000.00
Total Operations	\$ 71,134.00	\$ 76,139.24
Admin. Fee	\$ 6,700.00	\$ 7,613.92
Capital Expenditures (50%)	\$ -	\$ -
Total Expenses	\$ 77,834.00	\$ 83,753.17

**West Hants Regional Municipality
Hantsport Food Bank
2022-2023 Detailed Budget**

REVENUE	Budget 2021-2022	Estimates 2022-2023
Rent	\$ 3,600	\$ 3,600
Total Food Bank Revenue	\$ 3,600	\$ 3,600
EXPENSES		
Food Bank	Budget 2021-2022	Estimates 2022-2023
Building Maintenance	\$ -	\$ 2,000
Light & Power	\$ 2,193	\$ 2,200
Insurance -Premium & Claims	\$ -	\$ -
Heating	\$ -	\$ -
Property Taxes	\$ 8,011	\$ 8,050
Land Lease	\$ 521	\$ 550
Water & Sewer	\$ 1,240	\$ 1,240
Total Food Bank Expenses	\$ 11,965	\$ 14,040

Appendix 22 – Municipal Sewer Utilities

West Hants Regional Municipality West Hants Sewer 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Sewer Rates (Effluent)	\$ 571,162	\$ 614,886
Sewer Rates (Base)	\$ 553,815	\$ 602,678
Other Revenue	\$ -	
Total Revenue	\$ 1,124,977	\$ 1,217,564

EXPENSES	Budget 2021-2022	Estimates 2022-2023
Administration		
Salary	\$ 252,000	\$ 225,000
Overtime		\$ 18,900
Call Duty Pay	\$ 6,500	\$ 7,800
Employer Share Benefits	\$ 32,000	\$ 41,650
Mileage & Expenses	\$ 750	\$ 750
Training & Development	\$ 2,500	\$ 2,500
Telephone	\$ 3,500	\$ 2,000
Computer & Asset Management	\$ 6,670	\$ 8,500
Administration Fee	\$ 63,200	\$ 69,520
Insurance - Premiums & Claims	\$ 3,500	\$ 3,183
Depreciation	\$ 314,087	\$ 340,305
Professional Service	\$ 5,000	\$ 10,800
Truck/Equipment Maintenance	\$ 20,175	\$ 20,100
Truck/Equipment Fuel	\$ 9,140	\$ 14,200
PW Distribution (Compound Costs)	\$ 17,661	\$ 19,000
Other	\$ 5,000	\$ 5,000
Capital out of Revenue	\$ -	
Treatment Plant - Kings County	\$ 92,000	\$ 95,600
Treatment Plant - Windsor Sewer	\$ -	\$ 60,000
Mandated Communications	\$ 600	\$ 500
Total Administration	\$ 834,283	\$ 945,308

Sewage Collection Systems

Pipe Maintenance	\$	20,000	\$	20,000
Operational Expenses	\$	3,500	\$	3,500
Total Sewage Collection Systems	\$	23,500	\$	23,500

Lift Stations

Insurance - Premiums & Claims	\$	6,100	\$	8,321
Power	\$	28,000	\$	28,000
Maintenance	\$	40,000	\$	40,000
Portable Generator	\$	1,000	\$	1,000
Total Lift Stations	\$	75,100	\$	77,321

Sewage Treatment & Disposal

Sewage Treatment Fee	\$	55,000	\$	6,000
Power	\$	50,000	\$	50,000
Operational Expenses	\$	30,000	\$	50,000
Total Sewage Treatment & Disposal	\$	135,000	\$	106,000

Long Term Debt Payments

MFC Principal Payment	\$	91,667	\$	91,667
MFC Interest Payment	\$	26,290	\$	26,290
Long Term Debt Payments	\$	117,957	\$	117,957
Total Expenses	\$	1,185,840	\$	1,270,086

Surplus/(Deficit)	\$	(60,863)	\$	(52,522)
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**West Hants Regional Municipality
Windsor Sewer
2022-2023 Detailed Budget**

REVENUE	Budget 2021-2022	Estimates 2022-2023
Sewer Rates	\$ 995,000	\$ 959,968
Other Revenue	\$ 4,000	\$ 60,000
Total Revenue	\$ 999,000	\$ 1,019,968

EXPENSES	Budget 2021-2022	Estimates 2022-2023
Administration		
Salary	\$ 210,500	\$ 220,000
Overtime	\$ -	\$ 10,500
Call Duty Pay	\$ 6,500	\$ 7,800
Employer Share Benefits	\$ 33,720	\$ 41,100
Mileage & Expenses	\$ 600	\$ 600
Training & Development	\$ 1,850	\$ 2,000
Telephone	\$ 2,000	\$ 500
Computer & Asset Management	\$ 6,670	\$ 8,500
Marketing/PR	\$ 200	\$ -
Administration Fee	\$ 46,760	\$ 51,436
Insurance - Premiums & Claims	\$ 7,000	\$ 3,500
Professional Services	\$ 4,500	\$ 9,300
Mandated Communications	\$ -	\$ 500
Depreciation	\$ 169,771	\$ 171,034
Equipment	\$ 2,000	\$ 6,000
Equipment Maintenance	\$ 9,000	\$ 8,000
Truck Maintenance	\$ 10,700	\$ 9,500
Truck/Equipment Fuel	\$ 5,000	\$ 8,000
PW Distribution (Compound Costs)	\$ 17,661	\$ 19,000
Other	\$ 500	\$ 250
Capital out of Revenue	\$ -	\$ -
Industrial Park - Town of Windsor	\$ -	\$ -
Total Administration	\$ 534,932	\$ 577,520

Sewage Collection Systems

Pipe Maintenance	\$	7,500	\$	6,500
Operational Expenses	\$	7,500	\$	6,000
Maintenance - Manhole Structure	\$	3,500	\$	3,500
Outside Contract Work	\$	30,000	\$	25,000
Total Sewage Collection Systems	\$	48,500	\$	41,000

Lift Stations

Insurance - Premiums & Claims	\$	1,500	\$	1,950
Power	\$	31,500	\$	31,500
Maintenance	\$	20,000	\$	20,000
Stock Items	\$	100	\$	-
Water Charges	\$	2,500	\$	2,500
Portable Generator	\$	800	\$	500
Total Lift Stations	\$	56,400	\$	56,450

Sewage Treatment & Disposal- Lagoon Drive

Insurance	\$	1,000	\$	780
Chemical Supplies	\$	11,000	\$	11,000
Power	\$	52,000	\$	56,000
Maintenance	\$	14,500	\$	10,000
Water/Sewer Charges	\$	500	\$	550
Operational Expenses	\$	7,000	\$	7,000
Total ST&D Lagoon Dr	\$	86,000	\$	85,330

Sewage Treatment & Disposal- Wentworth Road

Insurance	\$	2,650	\$	2,314
Power	\$	11,000	\$	8,500
Equipment Maintenance	\$	45,000	\$	35,000
Water/Sewer Charges	\$	8,500	\$	8,500
Operational Expenses	\$	4,500	\$	7,500
Total ST&D Wentworth Rd	\$	71,650	\$	61,814
Total Sewage Treatment & Disposal	\$	157,650	\$	147,144

Long Term Debt Payments

MFC Principal Payment	\$	255,978	\$	255,978
MFC Interest Payment	\$	116,845	\$	116,845
Long Term Debt Payments	\$	372,823	\$	372,823
Total Expenses	\$	1,170,305	\$	1,194,937
Surplus/(Deficit)	\$	(171,305)	\$	(174,969)

Appendix 23 – Municipal Water Utilities

West Hants Regional Municipality West Hants Water Utility 2022-2023 Detailed Budget

REVENUE	Budget 2021-2022	Estimates 2022-2023
Residential - Consumption	\$ 1,205,000	\$ 1,229,100
Residential - Meter	\$ 479,000	\$ 488,580
Commercial (Bulk Sales)	\$ 1,950	\$ 1,989
Public	\$ 600,000	\$ 595,789
Private	\$ 1,250	\$ 1,250
Services	\$ 900	\$ 918
Other	\$ 4,000	\$ 4,080
Special Services	\$ 16,150	\$ 16,473
Water Sales	\$ -	\$ 24,000
Interest Earned Overdue Acc.	\$ 4,000	\$ 6,000
TOTAL OPERATING REVENUE	\$ 2,312,250	\$ 2,368,179
EXPENSES	Budget 2021-2022	Estimates 2022-2023
SOURCE OF SUPPLY		
Operational Labour	\$ 35,000	\$ 44,250
Operational Supplies and Exp.	\$ 500	\$ 1,500
Maintenance (SOS)	\$ 7,500	\$ 8,000
Other	\$ 1,500	\$ -
Water Purchased - TMP	\$ 413,720	\$ 413,720
Other Expenses	\$ -	\$ -
Water Rights	\$ 500	\$ 500
TOTAL SOURCE OF SUPPLY	\$ 458,720	\$ 467,970
POWER AND PUMPING		
Operational Labour	\$ 35,000	\$ 43,700
Structures and Improvements	\$ 1,600	\$ 1,600
Pumping Equipment	\$ 3,000	\$ 2,500
Other Expenses	\$ 1,000	\$ 1,000
TOTAL POWER AND PUMPING	\$ 40,600	\$ 48,800

WATER TREATMENT

Operational Labour	\$	110,000	\$	132,700
Power - 238 Eldridge Rd	\$	67,000	\$	30,000
Power - Hantsport WTP	\$	6,000	\$	43,000
Fuel / Propane - Inc. Generator- & Maintainance	\$	550	\$	13,000
Chemicals and Other	\$	70,000	\$	78,000
Telephone	\$	4,000	\$	4,000
Alarm	\$	1,000	\$	700
Structures and Improvements	\$	5,600	\$	5,600
Treatment Equipment	\$	45,000	\$	45,000
Supplies and Maintenance	\$	10,000	\$	10,000
TOTAL WATER TREATMENT	\$	319,150	\$	362,000

TRANSMISSION AND DISTRIBUTION

Supervision	\$	216,300	\$	251,900
Operational Labour	\$	172,000	\$	246,700
Reservoirs and Standpipes	\$	17,000	\$	17,000
Structures and Improvements	\$	3,000	\$	3,000
Mains	\$	30,000	\$	75,000
Other Distribution Plants (Leak Detection)	\$	10,000	\$	7,500
Services	\$	34,000	\$	30,000
Meters - Supplies and Maintenance	\$	6,000	\$	6,000
Hydrants	\$	10,000	\$	10,000
PW Cost Contribution	\$	20,000	\$	21,520
Rents (DMA Radio)	\$	850	\$	850
Fleet Maintenance	\$	15,630	\$	23,675
Fleet Fuel	\$	9,140	\$	12,000
Other	\$	200	\$	200
Lab Analysis	\$	28,000	\$	20,000
Monitoring Services	\$	8,500	\$	4,000
Power	\$	14,500	\$	22,000
TOTAL TRANSMISSION & DISTRIBUTION	\$	595,120	\$	751,345

ADMINISTRATION

Meter Reading	\$	1,615	\$	-
Billing and Accounting	\$	-	\$	-
Professional Services	\$	-	\$	32,500
Computer & Asset Management	\$	29,000	\$	6,667
Mileage & Expenses	\$	2,500	\$	3,100
Training & Development	\$	2,500	\$	3,505
Telephone	\$	5,500	\$	5,000
Advertising	\$	1,000	\$	1,000
Administration Fee	\$	230,641	\$	220,242
General Office Expenses	\$	4,400	\$	4,400
Auditor	\$	8,475	\$	8,800
UARB	\$	1,000	\$	9,495
Insurance	\$	9,200	\$	7,655
General Property	\$	3,000	\$	-
Other Expenses	\$	6,000	\$	6,000
Depreciation	\$	430,709	\$	444,812
Taxes	\$	39,372	\$	39,372
TOTAL ADMINISTRATION EXPENSE	\$	774,912	\$	792,549
TOTAL OPERATING EXPENSES	\$	2,188,502	\$	2,422,664

NON OPERATING REVENUE

Bank Interest	\$	3,500	\$	3,500
TOTAL NON OPERATING REVENUE	\$	3,500	\$	3,500

NON OPERATING EXPENSES

Principal	\$	60,133	\$	60,134
Long Term Debt (interest)	\$	46,322	\$	16,800
Interfund Borrowing	\$	-	\$	-
Capital Expenditures out of Revenue	\$	-	\$	50,000
Transfer to Sludge Handling Reserve	\$	10,000	\$	10,000
TOTAL NON OPERATING EXPENSES	\$	116,455	\$	136,934
Total Surplus/(Deficit)	\$	10,793	\$	(187,919)

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**West Hants Regional Municipality
Windsor Water Utility
2022-2023 Detailed Budget**

	Budget	Estimates
REVENUE	2021-2022	2022-2023
Residential Metered	\$ 675,000	\$ 688,500
Commercial / Institutional	\$ 450,000	\$ 459,000
Industrial Meters	\$ -	\$ -
Fire Protection -Town of Windsor	\$ 275,000	\$ 319,208
Fire Protection - West Hants	\$ 132,000	\$ 155,095
Fire Protection- Private Hydrants	\$ 1,900	\$ 1,938
Sprinkler Service	\$ 7,400	\$ 7,548
Three Mile Plains Water Utility	\$ 294,700	\$ 294,700
Wentworth Water Utility	\$ 5,000	\$ 5,000
Dill Road Utility	\$ 52,000	\$ 52,000
West Hants- Underwood Meter	\$ 1,000	\$ 1,000
West Hants Service Charge	\$ 124,700	\$ 124,700
Interest On Customer Accounts	\$ 7,200	\$ 7,344
Other operating revenue	\$ 5,381	\$ 5,489
TOTAL OPERATING REVENUE	\$2,031,281	\$2,121,522

	Budget	Estimates
EXPENSES	2021-2022	2022-2023
SOURCE OF SUPPLY		
Maintenance - Watershed Roads	\$ 12,000	\$ 5,000
Other Supplies & Expenses	\$ 1,500	\$ 500
Water Withdrawal Fees	\$ 1,500	\$ 1,500
TOTAL SOURCE OF SUPPLY	\$ 15,000	\$ 7,000

WATER TREATMENT		
Operational Labour	\$ 154,200	\$ 182,900
Telephone	\$ 2,500	\$ 3,000
Photocopier	\$ 1,200	\$ 500
Office Supplies	\$ 200	\$ 200
Computer Expenses	\$ 4,500	\$ 3,500
Training & Travel	\$ 5,500	\$ 5,000
Chemicals	\$ 111,500	\$ 115,600
Other Supplies & Expenses	\$ 2,000	\$ 3,000
Maintenance - Plant Roadways	\$ 5,000	\$ 5,000
Maintenance - Building	\$ 20,000	\$ 15,000
Maintenance - Equipment	\$ 37,500	\$ 37,500
Light & Power	\$ 51,500	\$ 49,000
Fuel	\$ 23,000	\$ 23,000
Maintenance - Waste Water Lagoon	\$ 5,000	\$ 5,000
Lab Supplies	\$ 5,500	\$ 5,500
Outside Testing	\$ 12,000	\$ 12,000
All Terrain Vehicle	\$ 750	\$ 500
TOTAL WATER TREATMENT	\$ 441,850	\$ 466,200

TRANSMISSION AND DISTRIBUTION

Operational Labour	\$ 266,808	\$ 319,150
Small Tools & Equipment	\$ 5,000	\$ 6,000
Maintenance - Mains & Standpipes	\$ 85,000	\$ 65,000
Maintenance - Services	\$ 15,000	\$ 10,000
Maintenance - Meters	\$ 3,000	\$ 3,000
Maintenance - Hydrants	\$ 8,500	\$ 7,500
Power - Isolation Valve Chamber	\$ 1,200	\$ 1,200
Other Expenses	\$ 2,000	\$ 1,500
Vehicle Use From PW	\$ 17,000	\$ 17,000
TOTAL TRANSMISSION & DISTRIBUTION	\$ 403,508	\$ 430,350

ADMINISTRATION

Advertising	\$ 1,200	\$ 700
Legal	\$ 5,000	\$ -
Auditors	\$ 8,475	\$ 8,800
UARB	\$ -	\$ 9,495
Professional Services	\$ -	\$ 52,000
Computer & Asset Management	\$ 6,000	\$ 6,667
Insurance	\$ 9,963	\$ 10,645
Meter Reading Costs	\$ 1,115	\$ -
Uncollectible Accounts	\$ 1,000	\$ 7,500
Special Services	\$ 16,000	\$ -
Training & Travel	\$ 10,000	\$ 10,000
Telephone	\$ -	\$ -
PW Contribution	\$ 25,000	\$ 27,000
Rental	\$ 10,300	\$ -
Administration Fee	\$ 132,498	\$ 131,744
TOTAL ADMINISTRATION EXPENSE	\$ 226,551	\$ 264,551

DEPRECIATION	\$ 247,244	\$ 249,469
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TAXES

Taxes By Municipal Units-WTR	\$ 29,478	\$ 29,478
Taxes Levied By URB-WTR	\$ 2,132	\$ 2,132
TOTAL TAXES EXPENSE	\$ 31,610	\$ 31,610
TOTAL OPERATING EXPENSES	\$ 1,365,763	\$ 1,449,181

Operating Profit (Loss)	\$ 665,518	\$ 672,341
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NON OPERATING REVENUE

Interest-WTR	\$ 6,498	\$ 2,010
Other Non-Operating revenue	\$ 1,200	\$ 700
TOTAL NON OPERATING REVENUE	\$ 7,698	\$ 2,710

NON OPERATING EXPENSES

Other Interest & Bank Service Charges-WTR	\$ 25	\$ -
Interest Paid on Consumer Deposits-WTR	\$ 100	\$ -
Principal on Long Term Debt-WTR	\$ 182,520	\$ 226,933
Interest on Long Term Debt-WTR	\$ 61,650	\$ 47,845

CAPITAL EXPENDITURES OUT OF REVENUE

TOTAL NON OPERATING EXPENSES	\$ 244,295	\$ 274,778
Total Surplus/(Deficit)	\$ 428,921	\$ 400,273



West Hants Regional Municipality

2022-2023 Reserve Budget

WEST HANTS REGIONAL MUNICIPALITY
RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2022-23

Operating Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	Notes
WH - 5% Fund/Land Acquisition	\$ 162,025	\$ -	\$ 8,000	\$ 170,025	
TOW- 5% Open Space Reserve	\$ 22,235	\$ -	\$ -	\$ 22,235	
TOW- 5% Subdivision Contribution	\$ 30,916	\$ -	\$ -	\$ 30,916	
Fire Services Reserve	\$ 60,378	\$ 21,698	\$ 50,000	\$ 88,680	Reserve Policy - 2%
WH - Equipment Reserve	\$ 2,600	\$ 2,600	\$ -	\$ -	
Boundary Reserve	\$ -	\$ -	\$ 12,250	\$ 12,250	
Election Reserve	\$ -	\$ -	\$ 25,000	\$ 25,000	
Sports Complex Donations	\$ 2,000	\$ -	\$ -	\$ 2,000	
Carryover	\$ 157,708	\$ 157,708	\$ 516,151	\$ 516,151	
RCMP Reserve (Restricted)	\$ 1,007,385	\$ 907,000	\$ 353,049	\$ 453,434	
TOW- Swim Pool Liner Reserve	\$ 50,038	\$ -	\$ 12,480	\$ 62,518	
TOW- Operating Reserve	\$ 1,324,108	\$ 65,000	\$ -	\$ 1,259,108	
Operating Reserve	\$ 659,453	\$ 364,353	\$ 1,203,935	\$ 1,499,035	Moved Gen Ops surplus as per FRAM
WH - Operating Reserve	\$ 1,289,346	\$ 407,000	\$ 2,600	\$ 884,946	
Total	\$ 4,768,191	\$ 1,925,359	\$ 2,183,465	\$ 5,026,297	Reserve Policy - 10% of revenue or \$2.8 million

Capital Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	
WH - Sewer Reserve	\$ 1,249,643	\$ 185,741	\$ 287,783	\$ 1,351,685	
TOW- Sewer Reserve	\$ 933,871	\$ 323,850	\$ -	\$ 610,021	
Building Reserve	\$ 50,000	\$ 17,500	\$ 64,286	\$ 96,786	Reserve Policy - 2%
Road Infrastructure Reserve	\$ 176,711	\$ 209,150	\$ 257,143	\$ 224,704	Reserve Policy - 8%
Vehicle Reserve	\$ 100,000	\$ 90,000	\$ 128,571	\$ 138,571	Reserve Policy - 4%
Capital Reserve	\$ 377,523	\$ 1,750,000	\$ 1,750,000	\$ 377,523	Incl. Proceeds of Sale Surplus
Hantsport Fire Reserve	\$ 100	\$ -	\$ -	\$ 100	
TOW- Fire Equipment Reserve	\$ 298,476	\$ 102,110	\$ -	\$ 196,366	
TOW- PWKS Equipment Reserve	\$ 321,655	\$ 45,000	\$ -	\$ 276,655	
WH - Building	\$ 684,396	\$ 252,337	\$ -	\$ 432,059	
WH - Transportation	\$ 218,848	\$ 50,000	\$ -	\$ 168,848	
Total	\$ 4,411,224	\$ 3,025,688	\$ 2,487,783	\$ 3,873,319	

WEST HANTS REGIONAL MUNICIPALITY
RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2022-23

Special Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	Notes
Canada Community Building Fund	\$ 1,198,075	\$ 750,513	\$ 970,000	\$ 1,417,562	
WH - Gas Tax (CCBF)	\$ 4,722,145	\$ 1,805,000	\$ -	\$ 2,917,145	
TOW- Gas Tax Reserve (CCBF)	\$ 153,046	\$ 153,046	\$ -	\$ -	
WIN/WH - Consolidation Reserve	\$ 528,403	\$ 281,500	\$ 3,000,000	\$ 3,246,903	
Safe Restart Fund	\$ 177,244	\$ 40,000	\$ -	\$ 137,244	
WH - Landfill Closure	\$ 224,266	\$ 68,408	\$ -	\$ 155,858	
HNS - Hantsport Smoothing Reserve	\$ 240,120	\$ 60,030	\$ -	\$ 180,090	
HNS - Hantsport Infrastructure Reserve	\$ 140,341	\$ 143,396	\$ 323,150	\$ 320,095	
WIN - Windsor Infrastructure Reserve	\$ 202,800	\$ 200,000	\$ 250,600	\$ 253,400	
Post Transition Cost (HP Dissolution)	\$ 40,593	\$ 40,593	\$ -	\$ -	Use remaining amount
Infrastructure (HP Dissolution)	\$ 17,663	\$ 17,663	\$ -	\$ -	Use remaining amount
Total	\$ 7,644,696	\$ 3,560,149	\$ 4,543,750	\$ 8,628,297	

Water Operating Reserves	Est. Reserve Balance	Proposed 2022-23 Spend	Estimated Additions	Proposed March 31/23 Reserve Balance	
WH - Sludge Reserve	\$ 82,362	\$ -	\$ 10,000	\$ 92,362	UARB order to add \$10K/year
Total	\$ 82,362	\$ -	\$ 10,000	\$ 92,362	

Water Capital Reserves					
Windsor Utility Depreciation	\$ 3,863,952	\$ 331,125	\$ 249,469	\$ 3,782,296	
West Hants Utility Depreciation	\$ 4,187,439	\$ 534,571	\$ 444,812	\$ 4,097,680	
Total	\$ 8,051,392	\$ 865,696	\$ 694,281	\$ 7,879,977	

Total Reserves	\$ 24,957,864	\$ 9,376,892	\$ 9,919,279	\$ 25,500,252	
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West Hants

something inspiring awaits

West Hants Regional Municipality

2022-2023 Capital Budget

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CAPITAL BUDGETS

Capital budgets provide the Municipality with an opportunity to assess and plan for necessary capital assets. 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 replacement or upgrade of these assets, which includes:

- Canada Community Building Fund (CCBF) – Federal money that has conditions on what it can be spent on.
- Reserves – Money that the Municipality has set aside for a general or specific purpose.
- Depreciation Reserve – Similar to a reserve but is related to capital assets and their depreciated value.
- General Operations (Capital out of Revenue) – Money that is generated through the operating budget and spent on capital assets.
- User – Capital asset costs that are directly paid for by the user.
- Debt – Money that is borrowed from a lending source. The Municipality typically aims to borrow from the Municipal Finance Corporation (MFC) for lower interest rates.
- Transition Funding – Money that has been specifically earmarked for identified capital projects related to the Hantsport dissolution.
- Consolidation Funding – Money that has been specifically earmarked for capital projects related to Bill 55 legislation.

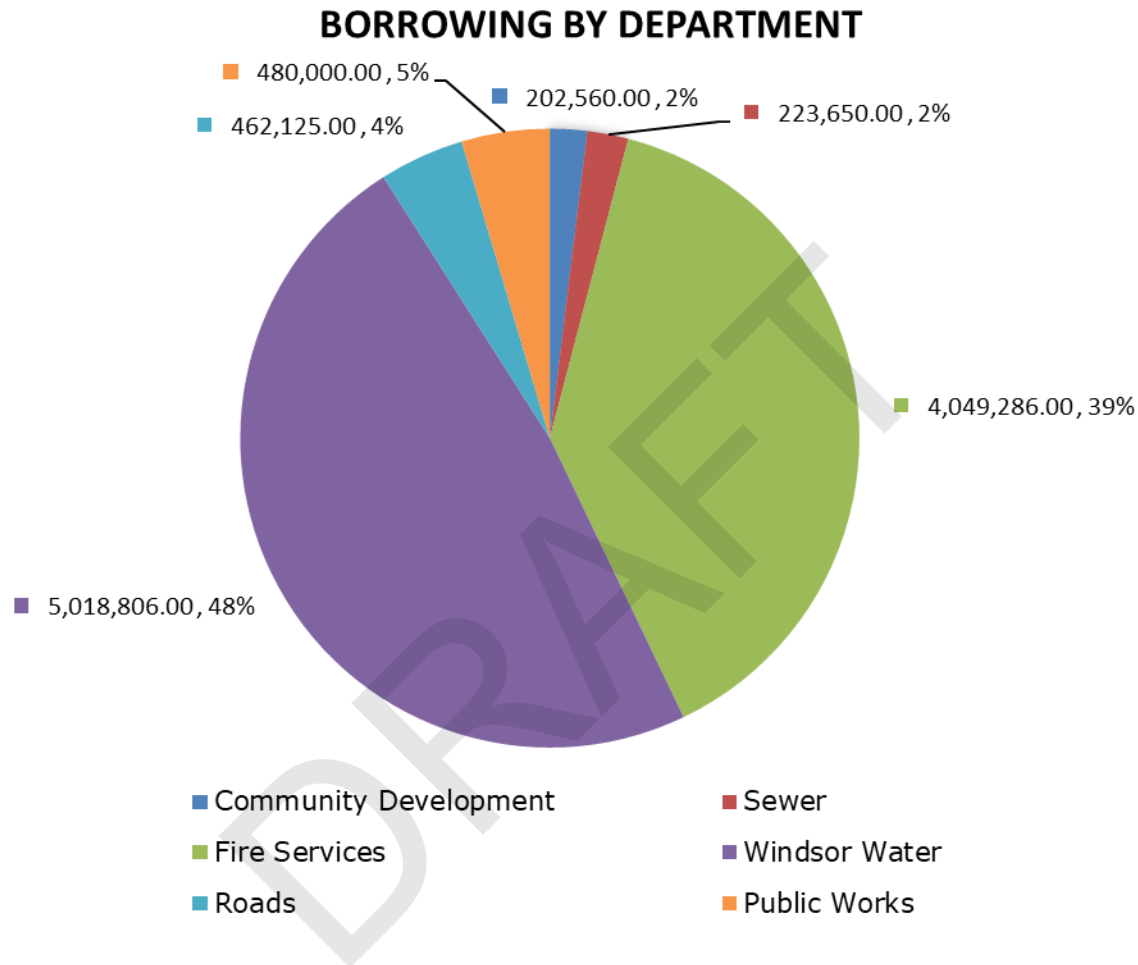
2022-2023 Projects

There are several capital projects identified for 2022-2023 projected to total \$19.3 million. Of that total, \$5.2 million is attributed to projects approved in previous years and carried forward into 2022-2023, and \$2.6 million of the projects have been preapproved for the 2022-2023 fiscal year. The total amount of borrowing proposed in this capital budget is \$10.4 million, which represents 54.1% of the total 2022-2023 Capital Budget. 20% of the debt servicing amount is related to projects carried forward from 2021-2022. 48.1% of the debt servicing is attributed to the Windsor Water Utility 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 2022-2023 is estimated to be 11%.

The five-year capital plan is reviewed annually. If there is limited availability of funding opportunities (i.e., grants, cost shared capital projects, reserves etc.) 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.



See below for a detailed breakdown of the proposed 2022-23 capital projects, their cost, and funding source.

General

WEST HANTS REGIONAL MUNICIPALITY 2022-23 YEAR CAPITAL BUDGET PLAN PROJECT SUMMARY INFORMATION

GENERAL/RECREATION/COURTHOUSE	CAPITAL SPEND	FUNDING SOURCE
Website Redevelopment - Branding	\$ 37,000	Operating Reserve
Core Switches - Main Core Stack	\$ 23,253	Operating Reserve
Server Replacement - Seneca Xprotec (2022)	\$ 5,100	Operating Reserve
New Server - Veeam	\$ 2,400	General Operations
Old Parish Cemetery - SE Wall Restoration (2022)	\$ 307,366	CCBF
Recreation Property - Active Transportation & Community Trail Opportunities (2022)	\$ 250,000	CCBF/Loan
Hobarts Beach Recreation Site - Boat Launch (2022)	\$ 100,000	CCBF
Plans & Strategies - Community Beautification Plan (2022)	\$ 65,000	Operating Reserve
P&G Truck - 1/2 Ton Truck (2022)	\$ 55,000	General Operations
Hants Aquatic Centre - Underground Pipe Repairs (2022)	\$ 42,000	Operating Reserve
Community Beautification Products - Waste Stations & Seasonal Community Decorations (2022)	\$ 120,000	Operating Reserve
Recreation & Facilities Truck	\$ 40,000	Capital Reserve
Windsor Skatepark - Ramp Extension & Feature (2022)	\$ 37,000	CCBF
Victoria Park - Gazebo Repair (2022)	\$ 35,000	Operating Reserve
Windsor Waterside Park - Gazebo (2022)	\$ 35,000	CCBF
P&G Small Equipment - Plow & Side-by-Side (2022)	\$ 20,000	General Ops/Capital Reserve
Elmcroft Park - Correct Drainage Issues (2022)	\$ 15,000	Operating Reserve
Equipment Loan Program - Mobile Storage Trailer (2022)	\$ 15,000	Operating Reserve
P&G Truck - 2019 Previous Approved	\$ 9,189	General Operations
Windsor Community Centre - Automatic Door System - Wheelchair Ramp (2022)	\$ 10,000	CCBF
Maplewood Cemetery - Equipment Storage (2022)	\$ 9,000	Operating Reserve
Glooscap First Nations Community Led Tribute Project	\$ 30,000	Operating Reserve
Replacement of Hantsport Historical Society Museum Mural	\$ 10,000	Operating Reserve
Sports Complex Parking	\$ 52,560	RBC/MFC/Loan
Fieldhouse Protective Netting	\$ 40,825	CCBF
Sports Complex Upgrades	\$ 150,000	Carryover Reserve/CCBF
Sports Complex - Scissor Lift	\$ 20,564	CCBF
MCCAP - Electric Vehicle Charging Stations	\$ 48,000	Operating Reserve/Grants
Small Scale Solar Project	\$ 20,000	CCBF
TOTAL	\$ 1,604,257	8.3%

Fire Service

FIRE SERVICES	CAPITAL SPEND	FUNDING SOURCE
MFS - Hose Tester	\$ 7,926	Fire Equip Reserve
MFS - BFD 1 & 2 Radios (4 Radios)	\$ 20,858	RBC/MFC/Loan
HFD - 100' Quint Replace Engine 11 (Preapproved 2022-23)	\$ 1,716,750	RBC/MFC/Loan
HFD - SCUBA Replacement	\$ 25,000	RBC/MFC/Loan
HFD New Fire Station - (Previously Approved 2021)	\$ 3,888,974	CCBF/Loan
BFD 1 - Extrication Tools, Batteries, & Chargers	\$ 52,314	RBC/MFC/Loan
BFD 1 - Civic Centre Roof	\$ 500,000	Capital Reserve/Loan
BFD 2 - Building Generator - (Previously Approved 2020)	\$ 76,000	RBC/MFC/Loan
BFD 2 - Equipment/Tools for New Truck #1	\$ 75,000	Operating/Capital Reserves
BFD 2 - Boiler Replacement	\$ 20,000	RBC/MFC/Loan
SFD - Reside Main Station - (Previously Approved 2021)	\$ 30,000	RBC/MFC/Loan
SFD - Pave Truck Bay Entrance - (Previously Approved 2021)	\$ 25,000	RBC/MFC/Loan
WFD - Rescue 4 - Preapproval Truck for 2023-2024, Equipment	\$ 60,000	Capital Reserve/Loan
WFD - Thermal Imaging Cameras (x2)	\$ 22,300	Fire Equip Reserve
WFD - Electric Jaws Cutter	\$ 19,810	Fire Equip Reserve
TOTAL \$	6,539,932	33.9%

Sewer System

SEWER SYSTEM	CAPITAL SPEND	FUNDING SOURCE
West Hants Sewer		
Hantsport Sewer Renewal Projects 2022 - Bog Road (Preapproved)	\$ 42,241	Capital Reserve
L/S Submersible Pump	\$ 40,000	Capital Reserve
L/S Chambers/Piping	\$ 35,000	Capital Reserve
L/S Access Doors	\$ 5,000	Capital Reserve
L/S Panel/SCADA	\$ 30,000	Capital Reserve
New Service Laterals	\$ 20,000	Users
Cutter Stacks for Grinder	\$ 5,000	Capital Reserve
Replacement Crane for Service Truck	\$ 5,000	Capital Reserve
FSTP Heater for Headworks Building	\$ 6,000	Capital Reserve
FSTP Gate & Security	\$ 17,500	Capital Reserve
Subtotal West Hants Sewer	\$ 205,741	1.1%
Windsor Sewer		
Windsor Sewer Renewal Projects 2022 - Albert Street	\$ 319,500	Capital Reserve/Loan
L/S Submersible Pump	\$ 40,000	Capital Reserve
L/S Chambers/Piping	\$ 35,000	Capital Reserve
L/S Access Doors	\$ 5,000	Capital Reserve
L/S Panel/SCADA	\$ 30,000	Capital Reserve
L/S #1 New Rotating Assembly	\$ 8,000	Capital Reserve
Lagoon Drive - Study - Headworks Connection	\$ 60,000	Capital Reserve
WSTP Spare Equipment	\$ 15,000	Capital Reserve
Replacement of Crane for Service Truck	\$ 5,000	Capital Reserve
Tide Flex - Duckbill Check Valve LS #1	\$ 30,000	Capital Reserve
Subtotal Windsor Sewer	\$ 547,500	2.8%
TOTAL SEWER SYSTEM \$	753,241	3.9%

Water System

West Hants Water

Hantsport Water Renewal Projects 2022 - Bog Road (Preapproved)	\$	49,571	Capital Reserve
TMP Booster Station Upgrade (Previously Approved)	\$	605,000	CCBF
FWTP SCADA Panel Upgrade	\$	200,000	CCBF
Main/Service Repairs	\$	175,000	Capital Reserve
Falmouth Watershed Roads	\$	40,000	Capital Reserve
HWTP PRV Chamber Upgrades	\$	40,000	Capital Reserve
Treatment Plants Gate & Security	\$	35,000	Capital Reserve
Upgrade Meter Reading Device (Itron)	\$	32,000	Capital Reserve
New Water Meters	\$	30,000	Users
Falmouth FWTP Plant Upgrades	\$	30,000	Capital Reserve
HWTP - Process Upgrades	\$	25,000	Capital Reserve
New Customer Laterals	\$	20,000	Users
Leak Detection	\$	20,000	Capital Reserve
Hantsport WTP - Filter Cartridge Replacement	\$	20,000	Capital Reserve
TMP Replace Main Valves	\$	15,000	Capital Reserve
System Assessment Report - FWTP & HWTP	\$	15,000	Capital Reserve
Hantsport Distribution Pump	\$	10,000	Capital Reserve
Falmouth Standpipe Corrosion Control	\$	10,000	Capital Reserve
Automatic Flushing Station Upgrades	\$	8,000	Capital Reserve
Falmouth FWTP Chemical Pumps	\$	5,000	Capital Reserve
Hantsport HWTP Chemical Pump	\$	5,000	Capital Reserve
Subtotal West Hants Water	\$	1,389,571	7.2%

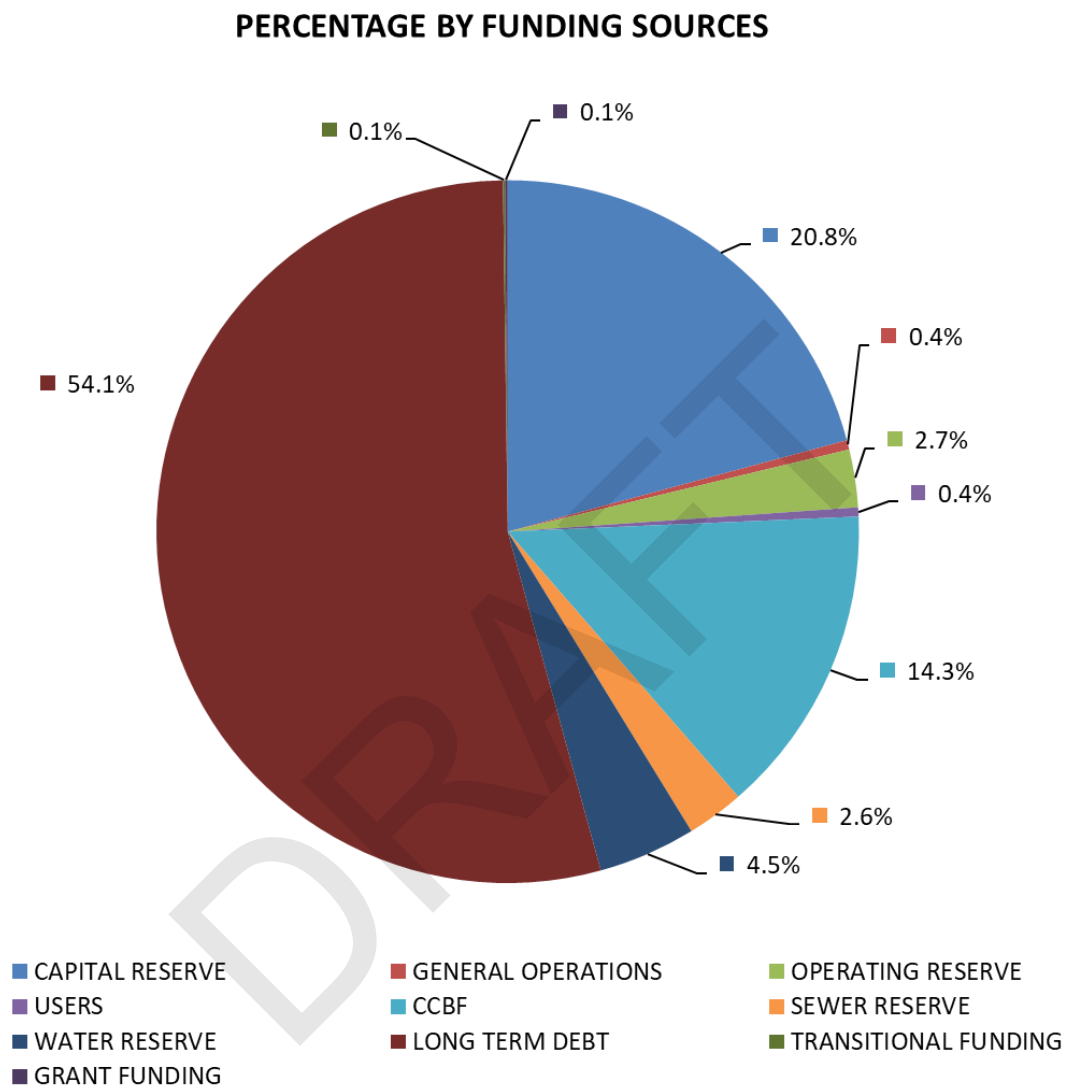
Windsor Water

Wentworth Road Watermain Replacement	\$	85,125	Capital Reserve
Water Storage Tank Facility	\$	3,200,000	RBC/MFC/Loan
Sluice Gate-Water Control Structure & Dam Upgrades and Road Construction	\$	1,538,806	RBC/MFC/Loan
Electronic Meter Reading System (Itron)	\$	300,000	Capital Reserve/Loan
Actuator Replacement Program	\$	80,000	Capital Reserve
Lime Building Upgrades	\$	50,000	Capital Reserve
Treatment Plant Gate & Security	\$	35,000	Capital Reserve
Automatic Flushing Station Upgrades	\$	16,000	Capital Reserve
Replace Geotubes	\$	15,000	Capital Reserve
System Assessment Report	\$	15,000	Capital Reserve
Containerized Workshop at Lagoons	\$	15,000	Capital Reserve
Meter Replacement	\$	10,800	Users
Subtotal Windsor Water	\$	5,360,731	27.80%
TOTAL WATER SYSTEM	\$	6,750,302	35.0%

Public Works

PUBLIC WORKS	CAPITAL SPEND	FUNDING SOURCE
Roads		
General Roads Rehabilitation - Active Sealing Program	\$ 50,000	Capital Reserve
Hantsport Road Renewal Projects 2022 - Bog Road (Preapproved)	\$ 143,396	Capital Reserve
Windsor Road Renewal Projects 2022 - Albert Street	\$ 662,125	Capital Reserve/Loan/CCBF
Windsor Stormwater Cunnabel Creek Project	\$ 200,000	RBC/MFC/Loan
Avondale Boat Launch & Dyke Repair	\$ 100,000	CCBF
King Street - North Parking Enhancement Design	\$ 60,000	Capital Reserve
Crosswalk Rapid Flashing Signals	\$ 24,000	CCBF
Traffic Radar Signs	\$ 5,000	Capital Reserve
Equipment		
Replace 2006 Sidewalk Machine with Flail Mower	\$ 280,000	RBC/MFC/Loan
Vehicle Lift	\$ 50,000	Operating/Capital Reserves
Ice Control Brine Spray System	\$ 30,000	Operating/Capital Reserves
Facilities		
Municipal Complex Reno	\$ 1,750,000	Capital Reserve
Hantsport PW Garage Upgrades	\$ 20,000	Transition/Reserve
Public Works Maintenance Gate & Security	\$ 17,500	Capital Reserve
Vehicles		
Replace 1.5 Ton Dump Truck (Unit 35 - 2013 Ram 3500)	\$ 110,000	RBC/MFC/Loan
Replace 2014 Dodge 2500 (Unit 30) with 3500	\$ 90,000	RBC/MFC/Loan
PW Service Truck - (Previously Approved 2019)	\$ 7,600	General Operations
Sidewalk Plow - (Previously Approved 2019)	\$ 8,853	General Operations
Truck 51 - New Dump Body	\$ 50,000	Capital Reserve
TOTAL	\$ 3,658,474	18.9%
TOTAL 2022-2023 COST	\$ 19,306,205	

The following chart represents the breakdown of proposed 2022-2023 capital projects by funding source.



Previously Approved Projects

These are projects that are primarily 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 2022-2023

ITEM	COST	GENERAL OPERATIONS	PAID TO DATE	BALANCE REMAINING
Sidewalk Plow (2019)	\$ 38,000	\$ 7,600	\$ 15,200	\$ 15,200
PW Service Truck (2019)	\$ 44,266	\$ 8,853	\$ 17,706	\$ 17,707
Recreation Truck (2019)	\$ 45,946	\$ 9,189	\$ 18,378	\$ 18,379
TOTAL	\$ 128,212	\$ 25,642	\$ 51,284	\$ 51,285

Road Infrastructure Projects

West Hants Regional Municipality 5-YEAR CAPITAL BUDGET PLAN 2021/22 - 2025/26 ROAD INFRASTRUCTURE PROJECTS

PROJECT NAME:	Year 1 2022/2023	Year 2 2023/2024	Year 3 2024/2025	Year 4 2025/2026	Year 5 2026/2027
Windsor Road Infrastructure					
Albert Street - Sewer Main & Street Renewal	\$ 981,625				
College Road - Water Main & Street Renewal		\$ 2,924,581			
King Street - Services & Street Renewal		\$ 200,000	\$ 8,729,750		
Avon Street - Services & Street Renewal				\$ 1,204,374	
Underwood Drive - Services & Street Renewal				\$ 40,000	\$ 1,208,750
Nesbitt Street South - Services & Street Renewal				\$ 40,000	\$ 868,975
O'Brien Street - Services & Street Renewal					\$ 100,000
Hantsport Road Infrastructure					
Bog Road - Services & Street Renewal	\$ 235,208				
Riverview Drive - Services & Street Renewal			\$ 1,732,244		
Porters Avenue - Services & Street Renewal			\$ 30,000	\$ 555,988	
Rand Street - Services & Street Renewal					\$ 50,000
West Hants Road Infrastructure					
Irven Drive Phase 1 - Street Renewal					\$ 378,000
TOTALS:	\$ 1,216,833	\$ 3,124,581	\$ 10,491,994	\$ 1,760,361	\$ 2,605,725

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.

General

GENERAL/COMMUNITY DEVELOPMENT/COURTHOUSE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Website Redevelopment - Branding	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ 37,000	\$ 37,000					
Core Switches - Main Core Stack	\$ 23,253	\$ -	\$ -	\$ -	\$ -	\$ 23,253	\$ 23,253	\$ 23,253					
Server Replacement - Seneca Xprotec (2022)	\$ 5,100	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 45,100	\$ 45,100						
New Server - Veeam	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ 2,400		\$ 2,400					
Council Chambers Upgrades	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000						
Old Parish Cemetery - SE Wall Restoration (2022)	\$ 307,366	\$ 330,625	\$ -	\$ -	\$ -	\$ 637,991	\$ 637,991						
Recreation Property - Active Transportation & Community Trail Opportunities (2022)	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 100,000			\$ 150,000			
Hobarts Beach Recreation Site - Boat Launch (2022)	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000						
Plans & Strategies - Community Beautification Plan (2022)	\$ 65,000	\$ 65,000	\$ 65,000	\$ 75,000	\$ 75,000	\$ 345,000	\$ 345,000						
P&G Truck - 1/2 Ton Truck (2022)	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ 110,000		\$ 110,000					
Hants Aquatic Centre - Underground Pipe Repairs (2022)	\$ 42,000	\$ 40,000	\$ 50,000	\$ 20,000	\$ -	\$ 152,000	\$ 152,000						
Community Beautification Products - Waste Stations & Seasonal Community Decorations (2022)	\$ 120,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 180,000	\$ 120,000	\$ 60,000					
Recreation & Facilities Truck	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000						
Windsor Skatepark - Ramp Extension & Feature (2022)	\$ 37,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 57,000	\$ 57,000						
Victoria Park - Gazebo Repair (2022)	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000						
Windsor Waterside Park - Gazebo (2022)	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000						
P&G Small Equipment - Plow & Side-by-Side (2022)	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000						
Elmcroft Park - Correct Drainage Issues (2022)	\$ 15,000	\$ 25,000	\$ 25,000	\$ 100,000	\$ -	\$ 165,000	\$ 125,000	\$ 40,000					
Equipment Loan Program - Mobile Storage Trailer (2022)	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000						
P&G Truck - 2019 Previous Approved	\$ 9,189	\$ 9,189	\$ 9,189	\$ -	\$ -	\$ 27,567		\$ 27,567					
Windsor Community Centre - Automatic Door System - Wheelchair Ramp (2022)	\$ 10,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 60,000	\$ 35,000	\$ 25,000					
Maplewood Cemetery - Equipment Storage (2022)	\$ 9,000	\$ -	\$ 45,000	\$ -	\$ -	\$ 54,000	\$ 54,000						
Irishmans Road Recreation Site	\$ -	\$ 30,000	\$ 25,000	\$ -	\$ -	\$ 55,000	\$ 55,000						
St. Croix Recreation Site Upgrades	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 60,000	\$ 30,000	\$ 30,000					
Falmouth Mini Park	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000						
Meadow Pond Recreation Lands	\$ -	\$ 124,200	\$ 96,600	\$ 63,600	\$ -	\$ 284,400	\$ 284,400						
Causeway Trail	\$ -	\$ 40,000	\$ 175,000	\$ 50,000	\$ -	\$ 265,000	\$ 40,000	\$ 137,500				\$ 87,500	
Eldridge Road Recreation Site	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 24,000	\$ 1,000					
Chittick Park	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000						
Burgess Crescent	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000						
Newport Landing Waterfront Park	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ 30,000						
Shamrock Field	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000						
Rotundus Park (Old Tourist Bureau)	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000						
Cheverie Saltmarsh Restoration Trail	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 40,000						
Glooscap First Nations Community Led Tribute Project	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000						
Replacement of Hantsport Historical Society Museum Mural	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000						

Sports Complex Parking	\$	52,560	\$	-	\$	-	\$	-	\$	-	\$	52,560											\$	52,560				
Fieldhouse Protective Netting	\$	40,825	\$	-	\$	-	\$	-	\$	-	\$	40,825	\$	40,825														
Sports Complex Upgrades	\$	150,000	\$	50,000	\$	50,000	\$	50,000	\$	50,000	\$	350,000	\$	307,954	\$	42,046												
Sports Complex - Scissor Lift	\$	20,564	\$	-	\$	-	\$	-	\$	-	\$	20,564	\$	20,564														
Ice Resurfacer	\$	-	\$	150,000	\$	-	\$	-	\$	-	\$	150,000	\$	150,000														
Welcoming Artwork	\$	-	\$	75,000	\$	-	\$	-	\$	-	\$	75,000	\$	75,000														
Heat Exchanger	\$	-	\$	-	\$	150,000	\$	-	\$	-	\$	150,000	\$	150,000														
RO Water Treatment System	\$	-	\$	-	\$	-	\$	50,000	\$	-	\$	50,000		\$	50,000													
MCCAP - Electric Vehicle Charging Stations	\$	48,000	\$	-	\$	-	\$	-	\$	-	\$	48,000		\$	24,000											\$	24,000	
Small Scale Solar Project	\$	20,000	\$	-	\$	-	\$	-	\$	-	\$	20,000	\$	20,000														
Building Inspection Vehicles	\$	-	\$	-	\$	40,000	\$	-	\$	-	\$	40,000	\$	20,000	\$	20,000												
Drone	\$	-	\$	25,000	\$	-	\$	-	\$	-	\$	25,000	\$	25,000														
By-Law Truck	\$	-	\$	-	\$	30,000	\$	-	\$	-	\$	30,000	\$	15,000	\$	15,000												
TOTAL	\$	1,604,257	\$	1,186,014	\$	1,040,789	\$	463,600	\$	160,000	\$	4,454,660	\$	2,457,734	\$	1,446,899	\$	235,967	\$	-	\$	202,560	\$	-	\$	111,500		

By Annual Funding Source

GENERAL/COMMUNITY DEVELOPMENT/COURTHOUSE							5-YEAR COST
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027		
CCBF RESERVE	\$ 778,709	\$ 873,825	\$ 501,600	\$ 253,600	\$ 50,000	\$	2,457,734
RESERVES	\$ 532,399	\$ 232,000	\$ 392,500	\$ 195,000	\$ 95,000	\$	1,446,899
GENERAL OPERATIONS	\$ 66,589	\$ 80,189	\$ 59,189	\$ 15,000	\$ 15,000	\$	235,967
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
LONG TERM DEBT	\$ 202,560	\$ -	\$ -	\$ -	\$ -	\$	202,560
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
PROV/FED GRANT FUNDING	\$ 24,000	\$ -	\$ 87,500	\$ -	\$ -	\$	111,500
TOTAL	\$ 1,604,257	\$ 1,186,014	\$ 1,040,789	\$ 463,600	\$ 160,000	\$	4,454,660

Fire Services

FIRE SERVICES	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Hantsport Fire Department	\$ 5,630,724	\$ 110,000	\$ -	\$ -	\$ -	\$ 5,740,724	\$ 1,000,000	\$ 1,055,610			\$ 3,685,114		
Brooklyn Fire Department - Station 1	\$ 552,314	\$ -	\$ -	\$ -	\$ -	\$ 552,314		\$ 250,000			\$ 302,314		
Brooklyn Fire Department - Station 2	\$ 171,000	\$ 102,515	\$ -	\$ -	\$ -	\$ 273,515		\$ 75,000			\$ 198,515		
South West Hants Fire Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Summerville Fire Department	\$ 55,000	\$ -	\$ -	\$ -	\$ 60,000	\$ 115,000					\$ 115,000		
Windsor Fire Department	\$ 102,110	\$ 1,250,000	\$ 75,000	\$ 1,245,000	\$ 980,000	\$ 3,652,110		\$ 102,110			\$ 3,550,000		
Protective Services	\$ 28,784	\$ -	\$ -	\$ -	\$ -	\$ 28,784		\$ 7,926			\$ 20,858		
TOTAL	\$ 6,539,932	\$ 1,462,515	\$ 75,000	\$ 1,245,000	\$ 1,040,000	\$ 10,362,447	\$ 1,000,000	\$ 1,490,646	\$ -	\$ -	\$ 7,871,801	\$ -	\$ -

By Annual Funding Source

FIRE SERVICES	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
ANNUAL FUNDING SOURCE						
CCBF RESERVE	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
RESERVES	\$ 1,490,646	\$ -	\$ -	\$ -	\$ -	\$ 1,490,646
GENERAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 4,049,286	\$ 1,462,515	\$ 75,000	\$ 1,245,000	\$ 1,040,000	\$ 7,871,801
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,539,932	\$ 1,462,515	\$ 75,000	\$ 1,245,000	\$ 1,040,000	\$ 10,362,447

Sewer System

WEST HANTS SEWER SYSTEM	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Hantsport Sewer Renewal Projects 2022 - Bog Road (Preapproved)	\$ 42,241	\$ -	\$ 426,600	\$ 74,750	\$ -	\$ 543,591		\$ 543,591					
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ 160,000	\$ 40,000					
L/S Chambers/Piping	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000	\$ 140,000	\$ 35,000					
L/S Access Doors	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 15,000	\$ 10,000	\$ 5,000					
L/S Panel/SCADA	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000	\$ 60,000	\$ 30,000					
New Service Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000				\$ 100,000			
Cutter Stacks for Grinder	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ 5,000					
Replacement Crane for Service Truck	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ 5,000					
FSTP Heater for Headworks Building	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000		\$ 6,000					
FSTP Gate & Security	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500		\$ 17,500					
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695					\$ 141,695		
FSTP Metal Roof Replacement	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000		\$ 40,000					
FSTP Replacement Rotating Assemblies	\$ -	\$ 8,000	\$ -	\$ 8,500	\$ -	\$ 16,500		\$ 16,500					
Falmouth WWTF - Phase 3 Expansion	\$ -	\$ -	\$ 150,000	\$ 3,100,000	\$ -	\$ 3,250,000		\$ 770,000			\$ 930,000		\$ 1,550,000
Rehabilitation of Oxidation Ditch	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000		\$ 200,000			\$ 300,000		\$ 500,000
SUBTOTAL	\$ 205,741	\$ 319,695	\$ 706,600	\$ 3,278,250	\$ 1,095,000	\$ 5,605,286	\$ 370,000	\$ 1,713,591	\$ -	\$ 100,000	\$ 1,371,695	\$ -	\$ 2,050,000

WINDSOR SEWER SYSTEM	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Windsor Sewer Renewal Projects 2022 - Albert Street	\$ 319,500	\$ 30,000	\$ 1,550,100	\$ 214,229	\$ 337,000	\$ 2,450,829		\$ 196,677			\$ 330,765	\$ 410,464	\$ 1,512,924
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000		\$ 200,000					
L/S Chambers/Piping	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000		\$ 175,000					
L/S Access Doors	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 15,000		\$ 5,000	\$ 10,000				
L/S Panel/SCADA	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 90,000		\$ 90,000					
L/S #1 New Rotating Assembly	\$ 8,000	\$ -	\$ 8,500	\$ -	\$ 9,000	\$ 25,500		\$ 8,000	\$ 17,500				
Lagoon Drive - Study - Headworks Connection	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000		\$ 60,000					
WSTP Spare Equipment	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000		\$ 45,000					
Replacement of Crane for Service Truck	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000		\$ 5,000					
Tide Flex - Duckbill Check Valve LS #1	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695					\$ 141,695		
Lagoon Drive Disinfection Equipment	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 20,000			\$ 20,000				
Lagoon Drive UV Installation	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ 650,000					\$ 650,000		
Lagoon Drive Sludge Removal / Drying Bed Construction	\$ -	\$ -	\$ 336,440	\$ -	\$ -	\$ 336,440					\$ 336,440		
WSTP UV Chamber Shelter	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000		\$ 20,000					
WSTP Blower Shelter	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000		\$ 20,000					
Lagoon Drive Preliminary Screening	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000					\$ 600,000		
SUBTOTAL	\$ 547,500	\$ 291,695	\$ 2,710,040	\$ 899,229	\$ 436,000	\$ 4,884,464	\$ -	\$ 854,677	\$ 47,500	\$ -	\$ 2,058,900	\$ 410,464	\$ 1,512,924
SEWER TOTAL	\$ 753,241	\$ 611,390	\$ 3,416,640	\$ 4,177,479	\$ 1,531,000	\$ 10,489,750	\$ 370,000	\$ 2,568,268	\$ 47,500	\$ 100,000	\$ 3,430,595	\$ 410,464	\$ 3,562,924

By Annual Funding Source

WEST HANTS SEWER SYSTEM						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ -	\$ 110,000	\$ 110,000	\$ 75,000	\$ 75,000	\$ 370,000
RESERVES	\$ 185,741	\$ 48,000	\$ 576,600	\$ 703,250	\$ 200,000	\$ 1,713,591
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
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ -	\$ 1,550,000	\$ 500,000	\$ 2,050,000
SUBTOTAL	\$ 205,741	\$ 319,695	\$ 706,600	\$ 3,278,250	\$ 1,095,000	\$ 5,605,286

WINDSOR SEWER SYSTEM						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 323,850	\$ 106,578	\$ 241,525	\$ 75,000	\$ 107,724	\$ 854,677
GENERAL OPERATIONS	\$ -	\$ 15,000	\$ 13,500	\$ 10,000	\$ 9,000	\$ 47,500
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 223,650	\$ 141,695	\$ 986,440	\$ 707,115	\$ -	\$ 2,058,900
TRANSITIONAL FUNDING	\$ -	\$ 6,423	\$ 331,887	\$ -	\$ 72,154	\$ 410,464
PROV/FED GRANT FUNDING	\$ -	\$ 21,999	\$ 1,136,688	\$ 107,115	\$ 247,122	\$ 1,512,924
SUBTOTAL	\$ 547,500	\$ 291,695	\$ 2,710,040	\$ 899,229	\$ 436,000	\$ 4,884,464

SEWER SYSTEM						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ -	\$ 110,000	\$ 110,000	\$ 75,000	\$ 75,000	\$ 370,000
RESERVES	\$ 509,591	\$ 154,578	\$ 818,125	\$ 778,250	\$ 307,724	\$ 2,568,268
GENERAL OPERATIONS	\$ -	\$ 15,000	\$ 13,500	\$ 10,000	\$ 9,000	\$ 47,500
USERS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
LONG TERM DEBT	\$ 223,650	\$ 283,390	\$ 986,440	\$ 1,637,115	\$ 300,000	\$ 3,430,595
TRANSITIONAL FUNDING	\$ -	\$ 6,423	\$ 331,887	\$ -	\$ 72,154	\$ 410,464
PROV/FED GRANT FUNDING	\$ -	\$ 21,999	\$ 1,136,688	\$ 1,657,115	\$ 747,122	\$ 3,562,924
SEWER TOTAL	\$ 753,241	\$ 611,390	\$ 3,416,640	\$ 4,177,479	\$ 1,531,000	\$ 10,489,750

Water System

WINDSOR WATER UTILITY	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Windsor Water Renewal Projects 2022 - Albert Street	\$ -	\$ 626,440	\$ 1,535,100	\$ 328,970	\$ 509,360	\$ 2,999,870		\$ 305,021				\$ 571,792.75	\$ 2,123,056
Wentworth Road Watermain Replacement	\$ 85,125	\$ 324,440	\$ 424,350	\$ 204,450	\$ -	\$ 1,038,365		\$ 773,920					\$ 264,445
Water Storage Tank Facility	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000					\$ 3,200,000		
Sluice Gate-Water Control Structure & Dam Upgrades and Road Construction	\$ 1,538,806	\$ 850,000	\$ -	\$ -	\$ -	\$ 2,388,806		\$ 850,000			\$ 1,538,806		
Electronic Meter Reading System (Itron)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000		\$ 20,000			\$ 280,000		
Actuator Replacement Program	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000		\$ 80,000					
Lime Building Upgrades	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000		\$ 50,000					
Treatment Plant Gate & Security	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000		\$ 35,000					
Automatic Flushing Station Upgrades	\$ 16,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 48,000		\$ 16,000	\$ 32,000				
Replace Geotubes	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
System Assessment Report	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000		\$ 15,000					
Containerized Workshop at Lagoons	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000		\$ 15,000					
Meter Replacement	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000				\$ 54,000			
Filter Redundancy WTP - 3rd Process Train	\$ -	\$ 150,000	\$ 3,038,000	\$ -	\$ -	\$ 3,188,000		\$ 150,000			\$ 3,038,000		
Interconnect Falmouth/Windsor	\$ -	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ 1,106,000		\$ 301,200			\$ 301,800		\$ 503,000
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015		\$ 75,015			\$ -		
All Terrain Vehicle (ATV) Replacement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000			\$ 20,000				
SUBTOTAL	\$ 5,360,731	\$ 2,179,695	\$ 6,022,250	\$ 552,220	\$ 528,160	\$ 14,643,056	\$ -	\$ 2,716,156	\$ 52,000	\$ 54,000	\$ 8,358,606	\$ 571,793	\$ 2,890,501

WEST HANTS WATER UTILITY	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Hantsport Water Renewal Projects 2022 - Bog Road	\$ 49,571	\$ -	\$ 270,900	\$ 116,350	\$ -	\$ 436,821		\$ 436,821					
TMP Booster Station Upgrade (Previously Approved)	\$ 605,000	\$ -	\$ -	\$ -	\$ -	\$ 605,000	\$ 605,000						
FWTP SCADA Panel Upgrade	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000						
Main/Service Repairs	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000		\$ 875,000					
Falmouth Watershed Roads	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 80,000		\$ 40,000	\$ 40,000				
HWTP PRV Chamber Upgrades	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000		\$ 40,000					
Treatment Plants Gate & Security	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000		\$ 35,000					
Upgrade Meter Reading Device (Itron)	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ 32,000		\$ 32,000					
New Water Meters	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000				\$ 150,000			
Falmouth FWTP Plant Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000		\$ 150,000					
HWTP - Process Upgrades	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 75,000		\$ 75,000					
New Customer Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000				\$ 100,000			
Leak Detection	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000		\$ 100,000					
Hantsport WTP - Filter Cartridge Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000		\$ 100,000					
TMP Replace Main Valves	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000		\$ 75,000					
System Assessment Report - FWTP & HWTP	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
Hantsport Distribution Pump	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000		\$ 50,000					
Falmouth Standpipe Corrosion Control	\$ 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				
Falmouth FWTP Chemical Pumps	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000		\$ 5,000	\$ 20,000				
Hantsport HWTP Chemical Pump	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000		\$ 5,000	\$ 20,000				
TMP Service Upgrades	\$ -	\$ 300,000	\$ -	\$ 500,000	\$ -	\$ 800,000	\$ 500,000	\$ 150,000					\$ 150,000
TMP District Meter	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000				\$ 250,000			
Interconnect Falmouth/Windsor	\$ -	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ 1,106,000		\$ 301,200		\$ 301,800			\$ 503,000
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015		\$ 75,015					
FWTP - Actuator & SCADA	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000		\$ 70,000					
HWTP - Asphalt Driveway & Yard	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
FWTP - New Polymer System	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000		\$ 25,000					
Falmouth Standpipe Flow Meter	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000		\$ 10,000					
Hantsport Transmission Main	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 2,100,000				\$ 1,050,000			\$ 1,050,000
HWY 1 Hants Border Watermain Upgrade	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ 165,000		\$ 165,000					
Yield Study Review - Davison Lake Reservoir Upgrades	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000		\$ 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	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000		\$ 30,000					
SUBTOTAL	\$ 1,389,571	\$ 1,248,015	\$ 3,954,900	\$ 2,259,350	\$ 348,000	\$ 9,199,836	\$ 1,305,000	\$ 2,948,036	\$ 127,000	\$ 250,000	\$ 2,841,800	\$ -	\$ 1,728,000
WATER TOTAL	\$ 6,750,302	\$ 3,427,710	\$ 9,977,150	\$ 2,811,570	\$ 876,160	\$ 23,842,892	\$ 1,305,000	\$ 5,664,232	\$ 179,000	\$ 304,000	\$ 11,200,406	\$ 571,753	\$ 4,618,501

By Annual Funding Source

WINDSOR WATER UTILITY						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 331,125	\$ 1,385,182	\$ 706,286	\$ 266,710	\$ 26,854	\$ 2,716,156
GENERAL OPERATIONS	\$ -	\$ 28,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 52,000
USERS	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000
LONG TERM DEBT	\$ 5,018,806	\$ -	\$ 3,339,800	\$ -	\$ -	\$ 8,358,606
TRANSITIONAL FUNDING	\$ -	\$ 134,125	\$ 328,675	\$ -	\$ 108,992	\$ 571,793
PROV/FED GRANT FUNDING	\$ -	\$ 621,588	\$ 1,628,689	\$ 266,710	\$ 373,514	\$ 2,890,501
SUBTOTAL	\$ 5,360,731	\$ 2,179,695	\$ 6,022,250	\$ 552,220	\$ 528,160	\$ 14,643,056

WEST HANTS WATER UTILITY						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ 805,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,305,000
RESERVES	\$ 534,571	\$ 770,015	\$ 932,100	\$ 441,350	\$ 270,000	\$ 2,948,036
GENERAL OPERATIONS	\$ -	\$ 28,000	\$ 43,000	\$ 28,000	\$ 28,000	\$ 127,000
USERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
LONG TERM DEBT	\$ -	\$ 250,000	\$ 1,351,800	\$ 1,240,000	\$ -	\$ 2,841,800
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ 150,000	\$ 1,578,000	\$ -	\$ -	\$ 1,728,000
SUBTOTAL	\$ 1,389,571	\$ 1,248,015	\$ 3,954,900	\$ 2,259,350	\$ 348,000	\$ 9,199,836

WATER SYSTEM						
ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ 805,000	\$ -	\$ -	\$ 500,000	\$ -	\$ 1,305,000
RESERVES	\$ 865,696	\$ 2,155,197	\$ 1,638,386	\$ 708,060	\$ 296,894	\$ 5,664,232
GENERAL OPERATIONS	\$ -	\$ 56,000	\$ 51,000	\$ 36,000	\$ 36,000	\$ 179,000
USERS	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$ 304,000
LONG TERM DEBT	\$ 5,018,806	\$ 250,000	\$ 4,691,600	\$ 1,240,000	\$ -	\$ 11,200,406
TRANSITIONAL FUNDING	\$ -	\$ 134,125	\$ 328,675	\$ -	\$ 108,952	\$ 571,753
PROV/FED GRANT FUNDING	\$ -	\$ 771,588	\$ 3,206,689	\$ 266,710	\$ 373,514	\$ 4,618,501
SEWER TOTAL	\$ 6,750,302	\$ 3,427,710	\$ 9,977,150	\$ 2,811,570	\$ 876,160	\$ 23,842,892

Public Works & Transition

PUBLIC WORKS	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Roads													
General Roads Rehabilitation - Active Sealing Program	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 150,000		\$ 150,000					
Hantsport Road Renewal Projects 2022 - Bog Road (Preapproved)	\$ 143,396	\$ -	\$ 1,064,744	\$ 364,888	\$ 50,000	\$ 1,623,027	\$ 119,925	\$ 642,025			\$ 861,077		
Windsor Road Renewal Projects 2022 - Albert Street	\$ 662,125	\$ 2,468,141	\$ 5,644,550	\$ 741,175	\$ 1,331,365	\$ 10,847,356	\$ 154,950	\$ 1,123,336			\$ 640,662	\$ 2,017,784	\$ 6,910,624
West Hants Road Renewal Projects 2022 - None	\$ -	\$ -	\$ -	\$ -	\$ 378,000	\$ 378,000		\$ 378,000					
Windsor Stormwater Cunabel Creek Project	\$ 200,000	\$ -	\$ 12,204,785	\$ 5,188,819	\$ 5,188,819	\$ 22,782,423					\$ 11,491,211		\$ 11,291,211
Avondale Boat Launch & Dyke Repair	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000						
King Street - North Parking Enhancement Design	\$ 60,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 235,000		\$ 60,000			\$ 175,000		
Crosswalk Rapid Flashing Signals	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000						
Traffic Radar Signs	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000		\$ 10,000					
Traffic Control Wentworth Road @ Payzant Drive	\$ -	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 1,800,000					\$ 1,800,000		
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ 98,000	\$ 98,000						
Centennial Drive Sidewalk Construction	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000						
Centennial Drive Culvert Replacement	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000					\$ 300,000		\$ 300,000
King Street - South East Sidewalk Construction	\$ -	\$ -	\$ 136,000	\$ -	\$ -	\$ 136,000	\$ 136,000						
Chester Road - Sidewalk Construction	\$ -	\$ -	\$ -	\$ -	\$ 148,000	\$ 148,000	\$ 148,000						
Equipment													
Replace 2006 Sidewalk Machine with Flail Mower	\$ 280,000	\$ -	\$ -	\$ -	\$ -	\$ 280,000					\$ 280,000		
Vehicle Lift	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000		\$ 50,000					
Ice Control Brine Spray System	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
Street Sweeper	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000					\$ 375,000		
Replace Backhoe (Case)	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ 270,000					\$ 270,000		
Additional Sidewalk Machine	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000					\$ 240,000		
Vacuum Truck / Jet Rodder	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ 141,695					\$ 141,695		
Facilities													
Municipal Complex Reno	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000		\$ 1,750,000					
Hantsport PW Garage Upgrades	\$ 20,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 40,000		\$ 22,337				\$ 17,663	
Public Works Maintenance Gate & Security	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ 17,500		\$ 17,500					
Windsor Library - Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000		\$ 30,000					
Public Works Maintenance Facility / Shop	\$ -	\$ 25,000	\$ 2,000,000	\$ -	\$ -	\$ 2,025,000		\$ 25,000			\$ 2,000,000		
Hantsport Library - Roof Replacement	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000		\$ 30,000					

Replace 1.5 Ton Dump Truck (Unit 35 - 2013 Ram 3500)	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
Replace 2014 Dodge 2500 (Unit 30) with 3500	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
Truck 51 - New Dump Body	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Replace 2011 Salt/Plow - Dump Truck (Unit 50 - 2011	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
Truck Replacement (Unit 41 - 2011 F-450)	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000
Truck Replacement (Unit 52 - 2013 International Crane/Dump Truck)	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 160,000	\$ 160,000
Public Works Service Vehicle	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Truck Replacement (Unit 23 - 2013 F-150)	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
PW Service Truck - (Previously Approved 2019)	\$ 8,853	\$ 8,853	\$ 8,853	\$ -	\$ -	\$ 26,559	\$ 26,559
Sidewalk Plow - (Previously Approved 2019)	\$ 7,600	\$ 7,600	\$ 7,600	\$ -	\$ -	\$ 22,800	\$ 22,800
Truck Replacement (Unit 25 - 2017 1500 & Unit 28 - 2015 Ram 1500	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
TOTAL	\$ 3,658,474	\$ 6,364,594	\$ 22,058,227	\$ 6,414,881	\$ 7,256,184	\$ 45,752,360	\$ 1,352,875 \$ 4,618,199 \$ 49,359 \$ - \$ 19,194,645 \$ 2,035,447 \$ 18,501,835

By Annual Funding Source

PUBLIC WORKS ANNUAL FUNDING SOURCE							5-YEAR COST
CCBF RESERVE	\$ 174,850	\$ 670,000	\$ 229,375	\$ 130,650	\$ 148,000	\$ 1,352,875	
RESERVES	\$ 2,507,383	\$ 319,808	\$ 653,058	\$ 585,189	\$ 552,761	\$ 4,618,199	
GENERAL OPERATIONS	\$ 16,453	\$ 16,453	\$ 16,453	\$ -	\$ -	\$ 49,359	
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LONG TERM DEBT	\$ 942,125	\$ 3,020,000	\$ 9,409,270	\$ 3,028,840	\$ 2,794,409	\$ 19,194,645	
TRANSITIONAL FUNDING	\$ 17,663	\$ 528,446	\$ 1,208,566	\$ 17,129	\$ 263,644	\$ 2,035,447	
PROV/FED GRANT FUNDING	\$ -	\$ 1,809,888	\$ 10,541,504	\$ 2,653,073	\$ 3,497,369	\$ 18,501,835	
TOTAL	\$ 3,658,474	\$ 6,364,594	\$ 22,058,227	\$ 6,414,881	\$ 7,256,184	\$ 45,752,360	

Total Cost Five Year Cost by Funding Source

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
TOTAL 5-YEAR COST	\$ 19,306,205	\$ 13,052,223	\$ 36,567,806	\$ 15,112,530	\$ 10,863,344	\$ 94,902,108	\$ 6,485,609	\$ 15,788,243	\$ 511,826	\$ 404,000	\$ 41,900,006	\$ 3,017,663	\$ 26,794,760

By Annual Funding Source

ANNUAL FUNDING SOURCE	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	5-YEAR COST
CCBF RESERVE	\$ 2,758,559	\$ 1,653,825	\$ 840,975	\$ 959,250	\$ 273,000	\$ 6,485,609
RESERVES	\$ 5,905,714	\$ 2,861,582	\$ 3,502,069	\$ 2,266,499	\$ 1,252,379	\$ 15,788,243
GENERAL OPERATIONS	\$ 83,042	\$ 167,642	\$ 140,142	\$ 61,000	\$ 60,000	\$ 511,826
USERS	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 404,000
LONG TERM DEBT	\$ 10,436,427	\$ 5,015,905	\$ 15,162,310	\$ 7,150,955	\$ 4,134,409	\$ 41,900,007
TRANSITIONAL FUNDING	\$ 17,663	\$ 668,994	\$ 1,869,128	\$ 17,129	\$ 444,750	\$ 3,017,663
PROV/FED GRANT FUNDING	\$ 24,000	\$ 2,603,475	\$ 14,972,382	\$ 4,576,898	\$ 4,618,005	\$ 26,794,760
TOTAL 5-YEAR COST	\$ 19,306,205	\$ 13,052,223	\$ 36,567,806	\$ 15,112,530	\$ 10,863,344	\$ 94,902,108

Gas Tax Projects

WEST HANTS REGIONAL MUNICIPALITY CANADA COMMUNITY BUILDING FUNDING SUMMARY PROJECT SUMMARY INFORMATION

GENERAL/RECREATION/COURTHOUSE	2022-23	5 YEARS
Old Parish Cemetery - SE Wall Restoration (2022)	\$ 307,366	\$ 637,991
Recreation Property - Active Transportation & Community Trail Opportunities (2022)	\$ 100,000	\$ 100,000
Hobarts Beach Recreation Site - Boat Launch (2022)	\$ 100,000	\$ 100,000
Windsor Skatepark - Ramp Extension & Feature (2022)	\$ 37,000	\$ 57,000
Windsor Waterside Park - Gazebo (2022)	\$ 35,000	\$ 35,000
Elmcroft Park - Correct Drainage Issues (2022)	\$ -	\$ 125,000
Windsor Community Centre - Automatic Door System - Wheelchair Ramp (2022)	\$ 10,000	\$ 35,000
Irishmans Road Recreation Site	\$ -	\$ 55,000
St. Croix Recreation Site Upgrades	\$ -	\$ 30,000
Falmouth Mini Park	\$ -	\$ 40,000
Meadow Pond Recreation Lands	\$ -	\$ 284,400
Causeway Trail	\$ -	\$ 40,000
Eldridge Road Recreation Site	\$ -	\$ 24,000
Burgess Crescent	\$ -	\$ 40,000
Newport Landing Waterfront Park	\$ -	\$ 30,000
Shamrock Field	\$ -	\$ 20,000
Cheverie Saltmarsh Restoration Trail	\$ -	\$ 40,000
Fieldhouse Protective Netting	\$ 40,825	\$ 40,825
Sports Complex Upgrades	\$ 150,000	\$ 307,954
Sports Complex - Scissor Lift	\$ 20,564	\$ 20,564
Ice Resurfacer	\$ -	\$ 150,000
Welcoming Artwork	\$ -	\$ 75,000
Heat Exchanger	\$ -	\$ 150,000
Small Scale Solar Project	\$ 20,000	\$ 20,000
TOTAL	\$ 820,755	\$ 2,457,734
FIRE SERVICES	2022-23	5 YEARS
Hantsport Fire Department	\$ 1,000,000	\$ 1,000,000
TOTAL	\$ 1,000,000	\$ 1,000,000
SEWER SYSTEM	2022-23	5 YEARS
West Hants Sewer		
L/S Submersible Pump	\$ 40,000	\$ 160,000
L/S Chambers/Piping	\$ 35,000	\$ 140,000
L/S Access Doors	\$ 5,000	\$ 10,000
L/S Panel/SCADA	\$ 30,000	\$ 60,000
TOTAL	\$ 110,000	\$ 370,000

WATER SYSTEM	2022-23	5 YEARS
West Hants Water		
TMP Booster Station Upgrade (Previously Approved)	\$ 605,000	\$ 605,000
FWTP SCADA Panel Upgrade	\$ 200,000	\$ 200,000
TMP Service Upgrades	\$ -	\$ 500,000
TOTAL	\$ 805,000	\$ 1,305,000
PUBLIC WORKS	2022-23	5 YEARS
Hantsport Road Renewal Projects 2022 - Bog Road (Preapproved)	\$ -	\$ 119,925
Windsor Road Renewal Projects 2022 - Albert Street	\$ 50,850	\$ 154,950
Avondale Boat Launch & Dyke Repair	\$ 100,000	\$ 600,000
Crosswalk Rapid Flashing Signals	\$ 24,000	\$ 48,000
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ 98,000
Centennial Drive Sidewalk Construction	\$ -	\$ 48,000
King Street - South East Sidewalk Construction	\$ -	\$ 136,000
TOTAL	\$ 174,850	\$ 1,204,875
TOTAL CCBF PROJECTIONS	\$ 2,910,605	\$ 6,337,609
WH MARCH 31, 2022 EXPECTED RESERVE BALANCE	\$ 4,722,145	\$ 4,722,145
TOW MARCH 31, 2022 EXPECTED RESERVE BALANCE	\$ 153,046	\$ 153,046
MARCH 31, 2022 EXPECTED RESERVE BALANCE	\$ 1,198,075	\$ 1,198,075
ANTICIPATED REVENUE IN 2023/2027	\$ 970,000	\$ 4,853,744
ANTICIPATED RESERVE BALANCE MARCH 31, 2023/2027	\$ 4,132,661	\$ 4,589,401