

WEST HANTS MUNICIPALITY
Committee of the Whole – Budget Meeting Agenda
April 12, 2023, 6:00 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



-
1. Call to Order
 2. Attendance
 3. Announcements
 4. Approval of the Agenda, including additions or deletions
 5. Declaration(s) of Conflict of Interest
 6. 6:00-6:15 Introduction and Overview of the 2023-24 Budget
Mark Phillips & Diana Gibson
 7. 6:15-6:45 General Revenues and Expenses
 8. 6:45-8:00 Protective Services Overview
 - a. 6:45-7:15 RCMP
 - b. 7:15-8:00 Fire Protection
 9. 8:00-8:15 Break
 10. 8:15-9:00 Reserve Budget Overview
 11. 9:00-9:45 Capital budget Overview
 12. 9:45-10:00 Discussion & Direction from Council
 13. Next Meeting Date / Adjournment
 - a. Committee of the Whole Budget Meeting April 17, 2023, at 6p.m.



West Hants

something inspiring awaits

West Hants Regional Municipality

2023-24 Capital Budget

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CAPITAL BUDGETS

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

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

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

2023-24 Capital Projects

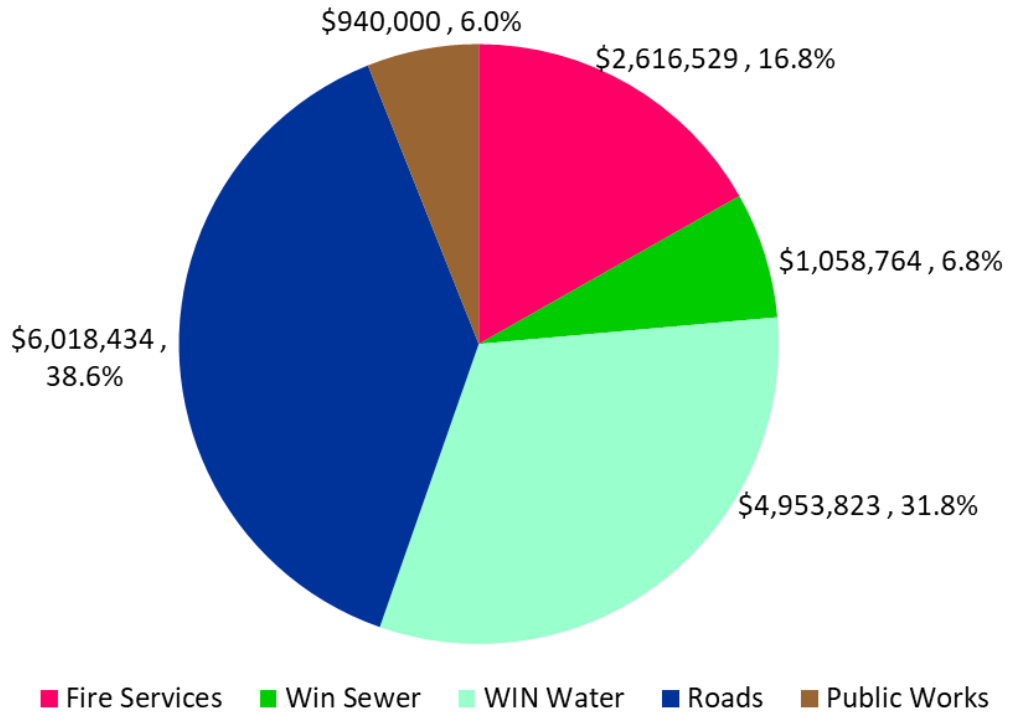
There are several capital projects identified for 2023-24 projected to total \$25.3 million. Of that, \$9.4 million is attributed to projects approved in previous years and carried forward into 2023-24. The total amount of borrowing proposed in this capital budget is \$15.2 million, of which, \$4.5 million is a carryforward from the previous capital budget. 31.2% of the debt servicing is attributed to the Windsor and West Hants Water Utilities and does not impact the Municipality’s debt service ratio.

Actual borrowing and debt servicing ratios could fluctuate as staff identify other funding opportunities (grants or donations). Should those opportunities not be available, current year capital projects financed by long-term debt impact the following fiscal year's debt servicing ratio. Assuming no availability of grants or donations, the debt service ratio for 2023-24 is estimated to be 9.2%.

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

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

BORROWING BY DEPARTMENT



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

IT/Community Development/Planning/By-Law

**WEST HANTS REGIONAL MUNICIPALITY
2023-24 YEAR CAPITAL BUDGET PLAN
PROJECT SUMMARY INFORMATION**

IT/COMMUNITY DEVELOPMENT/PLANNING/BY-LAW	CAPITAL SPEND	FUNDING SOURCE
Fibre Network Extension to HFD Station	\$ 30,000	Operating Reserve
Phase 3 - Fibre Camera System	\$ 30,000	Operating Reserve
Surveillance Upgrades	\$ 16,000	Operating Reserve
Public Wi-Fi Access Points (3)	\$ 15,000	Operating Reserve
Windsor Waterfront Camera Upgrade	\$ 6,000	Operating Reserve
Ice Resurfacer	\$ 170,000	CCBF
Sports Complex Upgrades	\$ 150,000	Carryover Reserve/CCBF
Exterior LED Sign	\$ 70,000	CCBF
Acoustics	\$ 52,000	CCBF
Streetscaping Exterior Betterments	\$ 25,000	Operating Reserve
Old Parish Cemetery - North & South End Stone Wall Restoration (2023)	\$ 256,646	CCBF/Operating Reserve
Recreation Property - Active Transportation & Community Trail Opportunities - Bridge, Culvert & Trail Upgrades (2023)	\$ 200,000	CCBF
Community Beautification Products - Highway Signs (deferred from 2022-23) & Seasonal Community Decorations (2023)	\$ 100,000	Carryover Reserve/Operating Reserve/Grant
Windsor Community Centre - Electronic Sign & Heat Pump System (2023)	\$ 95,000	CCBF
Tremain Crescent Ballfield - New Poles, Netting & Fencing (2023)	\$ 68,000	CCBF
P&G Truck - 1/2 Ton Truck (2023)	\$ 65,000	Vehicle Reserve
Plans & Strategies - Community Beautification Plan (2023) (deferred from 2022)	\$ 65,000	Carryover Reserve
Elmcroft Park - Correct Drainage Issues (deferred from 2022-23) & Design Concept for Redesign of Space	\$ 40,000	Carryover Reserve/Operating Reserve
Hobarts Beach Recreation Site - Green Space & Viewing Area (2023)	\$ 30,000	CCBF
Windsor Coach House - Replace Doors, Interior Shelving & Winterize Washrooms (2023)	\$ 30,000	Building Reserve
P&G Equipment to Support Outdoor Recreation Activities - Side-by-Side (2023)	\$ 30,000	Operating Reserve
Glooscap First Nations Community Led Tribute Project (deferred from 2022-23)	\$ 30,000	Carryover Reserve
Shamrock Field - Field, Fencing & Building Work (2023)	\$ 15,000	CCBF
Riverbank Cemetery - Storage Building (2023)	\$ 15,000	Operating Reserve
Replacement of Hantsport Historical Society Museum Mural (deferred from 2022-23)	\$ 15,000	Carryover Reserve
Maplewood Cemetery - Building Siding, Windows & Doors (2023)	\$ 12,000	Building Reserve
P&G Truck (Previously Approved in 2019)	\$ 9,189	General Operations
Drone	\$ 25,000	Equipment Reserve
Plotter Replacement	\$ 20,000	Operating Reserve
Small Scale Solar Project (MCCAP) (deferred from 2022-23)	\$ 20,000	Operating Reserve
IT/COMMUNITY DEVELOPMENT/PLANNING/BY-LAW TOTAL	\$ 1,704,835	6.7%

Fire Service

FIRE SERVICES	CAPITAL SPEND	FUNDING SOURCE
HFD - Rear Parking Lot	\$ 120,000	MFC/Loan
HFD - Waterproofing Truck Bay Wall	\$ 19,500	MFC/Loan
HFD - Thermal Imaging Cameras	\$ 15,018	MFC/Loan
HFD - Master Intake Valve Repair (Truck 21)	\$ 6,500	MFC/Loan
BFD 1 - Roof Replacement (deferred from 2022-23)	\$ 568,804	MFC/Loan
BFD 1 - Jet Pump to Fill Trucks	\$ 4,500	WHRM Fire Equipment Reserve
BFD 2 - Epoxy Bay Floor	\$ 70,000	Consolidation Funding
BFD 2 - Scan Light & Winch	\$ 40,000	MFC/Loan
BFD 2 - Thermal Imaging Cameras	\$ 15,018	WHRM Fire Equipment Reserve
BFD 2 - Flag Poles	\$ 9,000	Consolidation Funding
BFD 2 - LED Lighting for Parking Lot	\$ 6,000	Consolidation Funding
SWH - Holmatro Combi Tool Kit	\$ 22,391	WHRM Fire Equipment Reserve
SWH - SCBA Bottles	\$ 19,138	MFC/Loan
SWH - APX 4000 Portables with Mic	\$ 8,412	MFC/Loan
SFD - Pave Truck Bay Entrance - (deferred from 2021-22)	\$ 90,000	WHRM Fire Equipment Reserve
SFD - Light Rescue Utility Vehicle (deferred from 2020-21)	\$ 186,792	MFC/Loan
WFD - Rescue 4 - Replaces 1993 E1 & 1991 R6	\$ 1,632,365	MFC/Loan
WFD - Electric Combi Tool	\$ 22,391	TOW Fire Reserve
WFD - Thermal Imaging Cameras	\$ 15,018	TOW Fire Reserve
FIRE SERVICES TOTAL	\$ 2,870,847	11.3%

Sewer System

SEWER SYSTEM	CAPITAL SPEND	FUNDING SOURCE
West Hants Sewer		
Hantsport Sewer Renewal Projects - Riverview Road (2023)	\$ 426,600	Hantsport Infrastructure Reserve
L/S Submersible Pump	\$ 40,000	WH Sewer Reserve
FSTP - Metal Roof Replacement	\$ 40,000	WH Sewer Reserve
L/S Chambers/Piping	\$ 35,000	WH Sewer Reserve
L/S Panel/SCADA	\$ 30,000	WH Sewer Reserve
Cutter Stacks for Grinder	\$ 25,000	Carryover Reserve/WH Sewer Reserve
FSTP - Security Gate	\$ 25,000	WH Sewer Reserve
New Service Laterals	\$ 20,000	Users
FSTP - Heater for Headworks Room	\$ 15,000	WH Sewer Reserve
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	Carryover Reserve/WH Sewer Reserve
Clarifier Cover Replacement	\$ 10,000	WH Sewer Reserve
FSTP - Surge Protection	\$ 7,000	WH Sewer Reserve
L/S Access Doors	\$ 5,000	WH Sewer Reserve
<i>Subtotal West Hants Sewer</i>	<i>\$ 691,100</i>	<i>2.7%</i>
Windsor Sewer		
Windsor Sewer Renewal Projects - Albert Street & College Road (2023)	\$ 1,312,520	WIN Sewer Reserve/MFC
Lagoon Drive Standby Generator	\$ 140,000	MFC/Loan
Lagoon Drive - Study - Headworks Connection	\$ 50,000	Carryover Reserve
L/S Chambers/Piping/Structures	\$ 45,000	WIN Sewer Reserve
L/S Submersible Pump	\$ 40,000	WIN Sewer Reserve
L/S Panel/SCADA	\$ 35,000	Carryover Reserve/WIN Sewer Reserve
Lift Station #6 Replacement Building/Panel	\$ 15,000	WIN Sewer Reserve
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	Carryover Reserve/WIN Sewer Reserve
Lagoon Drive Disinfection Equipment	\$ 10,000	WIN Sewer Reserve
Surge Protection Lagoons	\$ 7,000	WIN Sewer Reserve
L/S Access Doors	\$ 5,000	Win Sewer Reserve
<i>Subtotal Windsor Sewer</i>	<i>\$ 1,672,020</i>	<i>6.6%</i>
SEWER SYSTEM TOTAL	\$ 2,363,120	9.3%

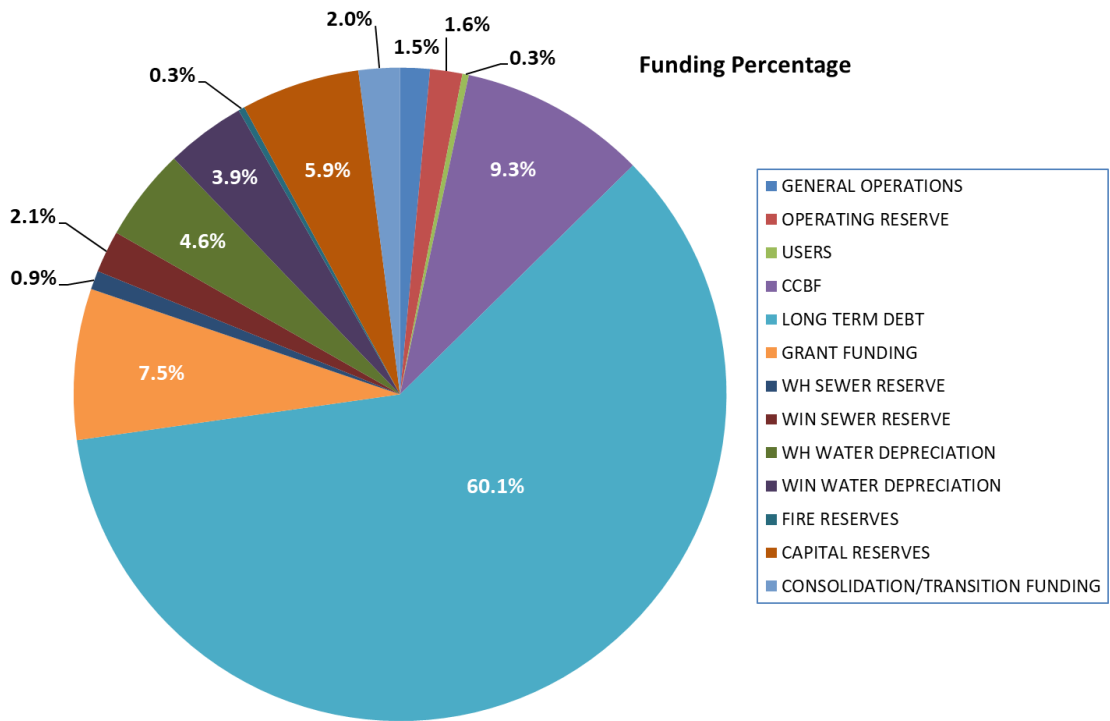
Water System

WATER SYSTEM	CAPITAL SPEND	FUNDING SOURCE
West Hants Water		
Hantsport Water Renewal Projects - Riverview Road (2023)	\$ 270,900	WH Water Depreciation
TMP - Service Upgrades (deferred from 2020-21)	\$ 300,000	WH Water Depreciation
Main/Service Repairs	\$ 175,000	WH Water Depreciation
Interconnect Falmouth/Windsor	\$ 100,000	WH Water Depreciation
FWTP - Actuator & SCADA	\$ 70,000	WH Water Depreciation
HWTP - PRV Chamber Upgrades (deferred from 2022-23)	\$ 40,000	WH Water Depreciation
HWTP - Lagoon Lining (Regulatory)	\$ 40,000	WH Water Depreciation
HWTP - Inline Instrumentation Upgrade	\$ 35,000	WH Water Depreciation
FWTP - Perimeter Fencing	\$ 35,000	WH Water Depreciation
New Water Meters	\$ 30,000	Users
FWTP - Upgrades	\$ 30,000	WH Water Depreciation
HWTP - Process Upgrades	\$ 25,000	WH Water Depreciation
Treatment Plants Gate & Security (deferred from 2022-23)	\$ 25,000	WH Water Depreciation
Decommission Panuke Road Booster Station	\$ 25,000	WH Water Depreciation
Hantsport Water Modelling & Capacity Study	\$ 25,000	WH Water Depreciation
New Customer Laterals	\$ 20,000	Users
HWTP - Filter Cartridge Replacement	\$ 20,000	WH Water Depreciation
HWTP - Facility Upgrades	\$ 20,000	WH Water Depreciation
TMP - Replace Main Valves	\$ 15,000	WH Water Depreciation
HWTP - System Assessment Report	\$ 15,000	WH Water Depreciation
Falmouth Watershed Roads	\$ 10,000	WH Water Operations
Standpipe Corrosion Control	\$ 10,000	WH Water Depreciation
Falmouth Standpipe Flow Meter	\$ 10,000	WH Water Depreciation
Automatic Flushing Station Upgrades	\$ 8,000	WH Water Operations
FWTP - Chemical Pumps	\$ 5,000	WH Water Operations
HWTP - Chemical Pump	\$ 5,000	WH Water Operations
<i>Subtotal West Hants Water</i>	<i>\$ 1,363,900</i>	<i>5.4%</i>
Windsor Water		
Windsor Water Renewal Projects - College Road (2023)	\$ 390,500	WIN Water Depreciation
Water Storage Tank Facility (deferred from 2022-23)	\$ 3,200,000	MFC/Loan
Sluice Gate Upgrades (deferred from 2022-23)	\$ 850,000	MFC/Loan
Mill Lakes Road Construction (deferred from 2022-23)	\$ 678,823	MFC/Loan
Wentworth Road Watermain Replacement	\$ 324,440	WIN Water Depreciation
Filter Redundancy WTP - 3rd Process Train	\$ 150,000	WIN Water Depreciation
Electronic Meter Reading System (Itron)	\$ 150,000	MFC/Loan
Interconnect Falmouth/Windsor	\$ 100,000	WIN Water Depreciation
Additional Water Haul Station in Windsor	\$ 75,000	MFC/Loan
Waste Pump Rebuild	\$ 25,000	WIN Water Depreciation
Meter Replacement	\$ 10,800	Users
Benchtop Turbidity Meter	\$ 9,000	WIN Water Depreciation
Automatic Flushing Station Upgrades	\$ 8,000	WIN Water Operations
<i>Subtotal Windsor Water</i>	<i>\$ 5,971,563</i>	<i>23.51%</i>
WATER SYSTEM TOTAL	\$ 7,335,463	28.9%

Public Works

PUBLIC WORKS	CAPITAL SPEND	FUNDING SOURCE
Roads		
West Hants Road Renewal Projects - J-Class Roads (2023)	\$ 200,000	Consolidation Funding
Hantsport Road Renewal Projects - Riverview Road (2023)	\$ 1,084,744	Consolidation Funding/Hantsport Infrastructure Reserve/MFC
Windsor Road Renewal Projects Albert Street & College Road (2023)	\$ 4,831,390	Windsor Infrastructure Reserve/Grants/MFC
Windsor Stormwater Cunnabel Creek Project	\$ 200,000	MFC/Loan
Active Sealing Program	\$ 50,000	Transportation Reserve
Active Signage Program	\$ 10,000	Transportation Reserve
Traffic Control Wentworth Road @ Payzant Drive	\$ 2,625,000	MFC/Loan
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	CCBF
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	CCBF
King Street - North Parking Enhancement Design	\$ 60,000	Operating Reserve
Crosswalk Rapid Flashing Signals	\$ 32,000	CCBF
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	CCBF
Equipment		
Street Sweeper	\$ 350,000	WIN PWK Equip Reserve/WH Transportation Reserve
Replace Backhoe (Case) with Excavator	\$ 210,000	MFC/Loan
Asphalt Patching Trailer	\$ 85,000	Equipment Reserve
Equipment Float	\$ 45,000	Equipment Reserve
Brine Spray Equipment	\$ 40,000	Equipment Reserve
Automatic Greaser for Loader	\$ 15,000	Equipment Reserve
Asphalt/Concrete Grinder Drum Replacement	\$ 6,000	Operating Reserve
Facilities		
Hantsport PW Garage Upgrades - Roof Repairs (\$20,000 deferred from 2022-23) (2023)	\$ 50,000	Transitional Funding/Building Reserve
Public Works Maintenance Facility / Shop	\$ 25,000	Operating Reserve
PW Shop Security Gate	\$ 25,000	Operating Reserve
Surge Protection (100 King & 76 Morison)	\$ 14,000	Operating Reserve
Vehicles		
Replace 2011 Salt/Plow - Dump Truck (Unit 50 - 2011 International)	\$ 250,000	MFC/Loan
Truck Replacement (Unit 41 - 2011 F-450)	\$ 130,000	MFC/Loan
Truck Replacement (Unit 35)	\$ 130,000	MFC/Loan
PUBLIC WORKS TOTAL	\$ 11,123,134	43.8%
TOTAL 2023-24 COST	\$ 25,397,398	

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



Previously Approved Projects

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

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

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

Five-Year Project Summaries

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

IT/Community Development/Planning/By-Law

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

P&G Truck (Previously Approved in 2019)	\$ 9,189	\$ 9,189	\$ -	\$ -	\$ -	\$ 18,378	\$ -	\$ -	\$ 18,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meadow Pond Recreation Lands	\$ -	\$ 154,000	\$ 115,500	\$ 76,000	\$ -	\$ 345,500	\$ 345,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Causeway Trail	\$ -	\$ 125,000	\$ 50,000	\$ 75,000	\$ -	\$ 250,000	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hants Aquatic Centre - Plan for Redesigned Interior to Create Staff Room & Gender Neutral Washrooms (2023)	\$ -	\$ 125,000	\$ 50,000	\$ 35,000	\$ -	\$ 210,000	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical Outlets on Gerrish Street	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Irishmans Road Recreation Site	\$ -	\$ 40,000	\$ 30,000	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Mini Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chittick Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Burgess Crescent	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Newport Landing Waterfront Park	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Skatepark	\$ -	\$ 30,000	\$ 15,000	\$ -	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Eldridge Road Recreation Site	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 20,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Loan Program & Adaptive Programming	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
St. Croix Recreation Site Upgrades	\$ -	\$ -	\$ 45,000	\$ 30,000	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cheverie Saltmarsh Restoration Trail	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drone	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plotter Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Small Scale Solar Project (MCCAP) (deferred from 2022-23)	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Inspection Vehicles - Ordering Approval Request (2023)	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ -	\$ 170,000	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Truck Replacement	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL	\$ 1,704,835	\$ 1,672,689	\$ 790,500	\$ 411,000	\$ 160,000	\$ 4,739,024	\$ 2,737,146	\$ 1,849,000	\$ 103,378	\$ -	\$ -	\$ 42,000	\$ -	\$ 7,500	\$ -	\$ -

By Annual Funding Source

GENERAL/COMMUNITY DEVELOPMENT/COURTHOUSE							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ 1,046,646	\$ 969,000	\$ 465,500	\$ 181,000	\$ 75,000	\$ 2,737,146	
RESERVES	\$ 641,500	\$ 567,500	\$ 325,000	\$ 230,000	\$ 85,000	\$ 1,849,000	
GENERAL OPERATIONS	\$ 9,189	\$ 94,189	\$ -	\$ -	\$ -	\$ 103,378	
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CONSOLIDATION FUNDING	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000	
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
PROV/FED GRANT FUNDING	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	
IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL	\$ 1,704,835	\$ 1,672,689	\$ 790,500	\$ 411,000	\$ 160,000	\$ 4,739,024	

Fire Services

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

By Annual Funding Source

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

Sewer System

	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
WEST HANTS SEWER SYSTEM														
Hantsport Sewer Renewal Projects - Riverview Road (2023)	\$ 426,600	\$ 448,000	\$ 382,600	\$ 74,750	\$ -	\$ 1,331,950	\$ -	\$ 1,331,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Metal Roof Replacement	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Chambers/Piping	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Panel/SCADA	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cutter Stacks for Grinder	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Security Gate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Service Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
FSTP - Heater for Headworks Room	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clarifier Cover Replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Surge Protection	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Access Doors	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FSTP - Phase 3 Expansion	\$ -	\$ 150,000	\$ 3,100,000	\$ -	\$ -	\$ 3,250,000	\$ -	\$ 770,000	\$ -	\$ -	\$ 930,000	\$ -	\$ -	\$ 1,550,000
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
FSTP - Replacement Rotating Assemblies	\$ -	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ 17,000	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rehabilitation of Oxidation Ditch	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 500,000
WEST HANTS SEWER SUBTOTAL	\$ 691,100	\$ 878,195	\$ 3,577,600	\$ 1,178,250	\$ 95,000	\$ 6,420,145	\$ -	\$ 2,898,450	\$ -	\$ 100,000	\$ 1,371,695	\$ -	\$ -	\$ 2,050,000
WINDSOR SEWER SYSTEM														
Windsor Sewer Renewal Projects - Albert Street & College Road (2023)	\$ 1,312,520	\$ 906,190	\$ 872,000	\$ 1,550,100	\$ 286,000	\$ 4,926,810	\$ -	\$ 1,216,443	\$ -	\$ -	\$ 3,710,367	\$ -	\$ -	\$ -
Lagoon Drive Standby Generator	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -
Lagoon Drive - Study - Headworks Connection	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Chambers/Piping/Structures	\$ 45,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 185,000	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Submersible Pump	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Panel/SCADA	\$ 35,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lift Station #6 Replacement Building/Panel	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Crane for Service Truck (Deferred from 2022-23)	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive Disinfection Equipment	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Surge Protection Lagoons	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S Access Doors	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive Sludge Removal / Drying Bed Construction	\$ -	\$ 336,440	\$ -	\$ -	\$ -	\$ 336,440	\$ -	\$ -	\$ -	\$ -	\$ 336,440	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
WSTP - UV Chamber Shelter	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSTP - Blower Shelter	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WSTP - Spare Equipment	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
L/S #1 - New Rotating Assembly	\$ -	\$ 8,500	\$ -	\$ 9,000	\$ -	\$ 17,500	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -	\$ -	\$ -
Lagoon Drive UV Installation	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ -	\$ -	\$ -
Lagoon Drive Preliminary Screening	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -
WINDSOR SEWER SUBTOTAL	\$ 1,672,020	\$ 1,557,825	\$ 2,207,000	\$ 1,649,100	\$ 361,000	\$ 7,446,945	\$ -	\$ 1,840,943	\$ 27,500	\$ -	\$ 5,578,502	\$ -	\$ -	\$ -
SEWER SYSTEM TOTAL	\$ 2,363,120	\$ 2,436,020	\$ 5,784,600	\$ 2,827,350	\$ 456,000	\$ 13,867,090	\$ -	\$ 4,739,393	\$ 27,500	\$ 100,000	\$ 6,950,197	\$ -	\$ -	\$ 2,050,000

By Annual Funding Source

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

WINDSOR SEWER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 613,256	\$ 436,857	\$ 75,000	\$ 555,030	\$ 160,800	\$ -	\$ 1,840,943
GENERAL OPERATIONS	\$ -	\$ 8,500	\$ 10,000	\$ 9,000	\$ -	\$ -	\$ 27,500
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 1,058,764	\$ 1,112,468	\$ 2,122,000	\$ 1,085,070	\$ 200,200	\$ -	\$ 5,578,502
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WINDSOR SEWER SUBTOTAL	\$ 1,672,020	\$ 1,557,825	\$ 2,207,000	\$ 1,649,100	\$ 361,000	\$ -	\$ 7,446,945

SEWER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 1,284,356	\$ 1,153,357	\$ 1,152,600	\$ 913,280	\$ 235,800	\$ -	\$ 4,739,393
GENERAL OPERATIONS	\$ -	\$ 8,500	\$ 10,000	\$ 9,000	\$ -	\$ -	\$ 27,500
USERS	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 100,000
LONG TERM DEBT	\$ 1,058,764	\$ 1,254,163	\$ 3,052,000	\$ 1,385,070	\$ 200,200	\$ -	\$ 6,950,197
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ -	\$ 1,550,000	\$ 500,000	\$ -	\$ -	\$ 2,050,000
SEWER SYSTEM TOTAL	\$ 2,363,120	\$ 2,436,020	\$ 5,784,600	\$ 2,827,350	\$ 456,000	\$ -	\$ 13,867,090

Water System

WEST HANTS WATER UTILITY	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Hantsport Water Renewal Projects - Riverview Road (2023)	\$ 270,900	\$ 395,200	\$ 259,600	\$ 212,675	\$ 247,400	\$ 1,385,775	\$ -	\$ 1,385,775	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMP - Service Upgrades (deferred from 2020-21)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Main/Service Repairs	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000	\$ -	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interconnect Falmouth/Windsor	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ -	\$ 1,106,000	\$ -	\$ 301,200	\$ -	\$ -	\$ 301,800	\$ -	\$ -	\$ 503,000
FWTP - Actuator & SCADA	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - PRV Chamber Upgrades (deferred from 2022-23)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Lagoon Lining (Regulatory)	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Inline Instrumentation Upgrade	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FWTP - Perimeter Fencing	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Water Meters	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
FWTP - Upgrades	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Process Upgrades	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment Plants Gate & Security (deferred from 2022-23)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Decommission Panuke Road Booster Station	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Water Modelling & Capacity Study	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Customer Laterals	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
HWTP - Filter Cartridge Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Facility Upgrades	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMP - Replace Main Valves	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - System Assessment Report	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Watershed Roads	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ -	\$ 10,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Standpipe Corrosion Control	\$ 10,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 22,000	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Falmouth Standpipe Flow Meter	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Flushing Station Upgrades	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000	\$ -	\$ 8,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -
FWTP - Chemical Pumps	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	\$ -	\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Chemical Pump	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000	\$ -	\$ 5,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Transmission Main	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ 1,050,000
TMP - District Meter	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
HWY 1 Hants Border Watermain Upgrade	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FWTP - Asphalt Driveway & Yard	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Davison Lake Reservoir Upgrades	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
FWTP - New Polymer System (deferred from 2020-21)	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWTP - Spare Pump & Motor	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HWY 1 Falmouth Water Main Upgrade	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ -	\$ -	\$ -
FWTP - Replace Geotubes (deferred from 2020-21)	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Distribution Pump	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WEST HANTS WATER SUBTOTAL	\$ 1,363,900	\$ 4,449,215	\$ 1,882,600	\$ 530,675	\$ 587,400	\$ 8,813,790	\$ -	\$ 3,716,990	\$ 112,000	\$ 250,000	\$ 3,006,800	\$ -	\$ -	\$ 1,728,000

WINDSOR WATER UTILITY	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Windsor Water Renewal Projects - College Road (2023)	\$ 390,500	\$ 723,860	\$ 599,500	\$ 1,535,100	\$ 214,000	\$ 3,462,960	\$ -	\$ 1,277,160	\$ -	\$ -	\$ 2,185,800	\$ -	\$ -	\$ -
Water Storage Tank Facility (deferred from 2022-23)	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
Sluice Gate Upgrades (deferred from 2022-23)	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ -
Mill Lakes Road Construction (deferred from 2022-23)	\$ 678,823	\$ -	\$ -	\$ -	\$ -	\$ 678,823	\$ -	\$ -	\$ -	\$ -	\$ 678,823	\$ -	\$ -	\$ -
Wentworth Road Watermain Replacement	\$ 324,440	\$ 424,350	\$ 204,450	\$ -	\$ -	\$ 953,240	\$ -	\$ 851,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,225
Filter Redundancy WTP - 3rd Process Train	\$ 150,000	\$ 3,038,000	\$ -	\$ -	\$ -	\$ 3,188,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 3,038,000	\$ -	\$ -	\$ -
Electronic Meter Reading System (Itron)	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Interconnect Falmouth/Windsor	\$ 100,000	\$ 1,006,000	\$ -	\$ -	\$ -	\$ 1,106,000	\$ -	\$ 301,200	\$ -	\$ -	\$ 301,800	\$ -	\$ -	\$ 503,000
Additional Water Haul Station in Windsor	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Waste Pump Rebuild	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meter Replacement	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 54,000	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ -	\$ -	\$ -
Benchtop Turbidity Meter	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Flushing Station Upgrades	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 40,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ 75,015	\$ -	\$ 75,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lime Building Upgrades	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Terrain Vehicle (ATV) Replacement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Geotubes	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WINDSOR WATER SUBTOTAL	\$ 5,971,563	\$ 5,356,025	\$ 822,750	\$ 1,553,900	\$ 232,800	\$ 13,937,038	\$ -	\$ 2,738,390	\$ 60,000	\$ 54,000	\$ 10,479,423	\$ -	\$ -	\$ 605,225
WATER SYSTEM TOTAL	\$ 7,335,463	\$ 9,805,240	\$ 2,705,350	\$ 2,084,575	\$ 820,200	\$ 22,750,828	\$ -	\$ 6,455,380	\$ 172,000	\$ 304,000	\$ 13,486,223	\$ -	\$ -	\$ 2,333,225

By Annual Funding Source

WEST HANTS WATER UTILITY							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESERVES	\$ 1,163,900	\$ 1,026,415	\$ 564,600	\$ 452,675	\$ 509,400	\$	\$ 3,716,990
GENERAL OPERATIONS	\$ -	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$	\$ 112,000
USERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$	\$ 250,000
LONG TERM DEBT	\$ -	\$ 1,766,800	\$ 1,240,000	\$ -	\$ -	\$	\$ 3,006,800
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
PROV/FED GRANT FUNDING	\$ 150,000	\$ 1,578,000	\$ -	\$ -	\$ -	\$	\$ 1,728,000
WEST HANTS WATER SUBTOTAL	\$ 1,363,900	\$ 4,449,215	\$ 1,882,600	\$ 530,675	\$ 587,400	\$	\$ 8,813,790

WINDSOR WATER UTILITY							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
RESERVES	\$ 998,940	\$ 1,112,495	\$ 102,225	\$ 460,530	\$ 64,200	\$	\$ 2,738,390
GENERAL OPERATIONS	\$ 8,000	\$ 28,000	\$ 8,000	\$ 8,000	\$ 8,000	\$	\$ 60,000
USERS	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$ 10,800	\$	\$ 54,000
LONG TERM DEBT	\$ 4,953,823	\$ 3,701,730	\$ 599,500	\$ 1,074,570	\$ 149,800	\$	\$ 10,479,423
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
PROV/FED GRANT FUNDING	\$ -	\$ 503,000	\$ 102,225	\$ -	\$ -	\$	\$ 605,225
WINDSOR WATER SUBTOTAL	\$ 5,971,563	\$ 5,356,025	\$ 822,750	\$ 1,553,900	\$ 232,800	\$	\$ 13,937,038

WATER SYSTEM							
ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	
CCBF RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
RESERVES	\$ 2,162,840	\$ 2,138,910	\$ 666,825	\$ 913,205	\$ 573,600	\$	\$ 6,455,380
GENERAL OPERATIONS	\$ 8,000	\$ 56,000	\$ 36,000	\$ 36,000	\$ 36,000	\$	\$ 172,000
USERS	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$ 60,800	\$	\$ 304,000
LONG TERM DEBT	\$ 4,953,823	\$ 5,468,530	\$ 1,839,500	\$ 1,074,570	\$ 149,800	\$	\$ 13,486,223
CONSOLIDATION FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
TRANSITIONAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
PROV/FED GRANT FUNDING	\$ 150,000	\$ 2,081,000	\$ 102,225	\$ -	\$ -	\$	\$ 2,333,225
WATER SYSTEM TOTAL	\$ 7,335,463	\$ 9,805,240	\$ 2,705,350	\$ 2,084,575	\$ 820,200	\$	\$ 22,750,828

Public Works

PUBLIC WORKS	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
Roads														
West Hants Road Renewal Projects - J-Class Roads (2023)	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Hantsport Road Renewal Projects - Riverview Road (2023)	\$ 1,084,744	\$ 1,375,788	\$ 1,037,750	\$ 443,969	\$ 503,694	\$ 4,445,944	\$ 296,975	\$ 2,285,399	\$ -	\$ -	\$ 1,588,571	\$ 275,000	\$ -	\$ -
Windsor Road Renewal Projects Albert Street & College Road (2023)	\$ 4,831,390	\$ 2,407,013	\$ 2,057,375	\$ 5,684,550	\$ 788,750	\$ 15,769,078	\$ 1,332,845	\$ 2,385,503	\$ -	\$ -	\$ 9,030,131	\$ -	\$ -	\$ 3,020,600
Windsor Stormwater Cunnabel Creek Project	\$ 200,000	\$ -	\$ 12,204,785	\$ 5,188,819	\$ 5,188,819	\$ 22,782,423	\$ -	\$ -	\$ -	\$ -	\$ 11,491,211	\$ -	\$ -	\$ 11,291,211
Active Sealing Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Active Signage Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Control Wentworth Road @ Payzant Drive	\$ 2,625,000	\$ -	\$ -	\$ -	\$ -	\$ 2,625,000	\$ -	\$ -	\$ -	\$ -	\$ 2,625,000	\$ -	\$ -	\$ -
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 890,000	\$ 890,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
King Street - North Parking Enhancement Design	\$ 60,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 235,000	\$ -	\$ 60,000	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -
Crosswalk Rapid Flashing Signals	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 160,000	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
King Street - South East Sidewalk Construction	\$ -	\$ 136,000	\$ -	\$ -	\$ -	\$ 136,000	\$ 136,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ 98,000	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Centennial Drive Sidewalk Construction	\$ -	\$ -	\$ 48,000	\$ -	\$ -	\$ 48,000	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chester Road - Sidewalk Construction	\$ -	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000	\$ 148,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Roads Subtotal</i>	<i>\$ 9,748,134</i>	<i>\$ 4,935,801</i>	<i>\$ 15,787,910</i>	<i>\$ 11,807,338</i>	<i>\$ 6,823,263</i>	<i>\$ 49,102,445</i>	<i>\$ 3,374,820</i>	<i>\$ 5,230,901</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 25,409,913</i>	<i>\$ 1,275,000</i>	<i>\$ -</i>	<i>\$ 14,311,811</i>
Equipment														
Street Sweeper	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Backhoe (Case) with Excavator	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ -	\$ -	\$ -
Asphalt Patching Trailer	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Float	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Brine Spray Equipment	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Automatic Greaser for Loader	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Asphalt/Concrete Grinder Drum Replacement	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -
Additional Sidewalk Machine	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -
Vacuum Truck / Jet Rodder	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ 141,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Valve Exercising Trailer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,695	\$ -	\$ -	\$ -
<i>Equipment Subtotal</i>	<i>\$ 751,000</i>	<i>\$ 381,695</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 1,132,695</i>	<i>\$ -</i>	<i>\$ 491,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 973,390</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
Facilities														
Hantsport PW Garage Upgrades - Roof Repairs (\$20,000 deferred from 2022-23) (2023)	\$ 50,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 70,000	\$ -	\$ 52,337	\$ -	\$ -	\$ -	\$ -	\$ 17,663	\$ -
Public Works Maintenance Facility / Shop	\$ 25,000	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,025,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
PW Shop Security Gate	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Surge Protection (100 King & 76 Morison)	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windsor Library - Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hantsport Library - Roof Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Facilities Subtotal</i>	<i>\$ 114,000</i>	<i>\$ 70,000</i>	<i>\$ 2,000,000</i>	<i>\$ 10,000</i>	<i>\$ -</i>	<i>\$ 2,194,000</i>	<i>\$ -</i>	<i>\$ 176,337</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 2,000,000</i>	<i>\$ -</i>	<i>\$ 17,663</i>	<i>\$ -</i>

Vehicles																										
Replace 2011 Salt/Plow - Dump Truck (Unit 50 - 2011 International)	\$	250,000	\$	-	\$	-	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	-		
Truck Replacement (Unit 41 - 2011 F-450)	\$	130,000	\$	-	\$	-	\$	-	\$	-	\$	130,000	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	-		
Truck Replacement (Unit 35)	\$	130,000	\$	-	\$	-	\$	-	\$	-	\$	130,000	\$	-	\$	-	\$	-	\$	130,000	\$	-	\$	-		
Truck Replacement (Unit 52 - 2013 International Crane/Dump Truck)	\$	-	\$	210,000	\$	-	\$	-	\$	-	\$	210,000	\$	-	\$	-	\$	-	\$	210,000	\$	-	\$	-		
Public Works Service Vehicle	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	60,000	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	-		
Truck Replacement (Unit 23 - 2013 F-150)	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	60,000	\$	-	\$	-	\$	-	\$	60,000	\$	-	\$	-		
Truck Replacement (Unit 25 - 2017 1500 & Unit 28 - 2015 Ram 1500)	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	100,000	\$	-	\$	-	\$	-	\$	100,000	\$	-	\$	-		
Vehicles Subtotal	\$	510,000	\$	210,000	\$	120,000	\$	100,000	\$	-	\$	940,000	\$	-	\$	190,000	\$	-	\$	750,000	\$	-	\$	-		
Other Projects																										
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
Other Projects Subtotal	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-		
PUBLIC WORKS TOTAL	\$	11,123,134	\$	5,597,496	\$	17,907,910	\$	11,917,338	\$	6,823,263	\$	53,369,140	\$	3,374,820	\$	6,088,238	\$	-	\$	29,133,303	\$	1,275,000	\$	17,663	\$	14,311,811

By Annual Funding Source

PUBLIC WORKS ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ 1,300,770	\$ 777,500	\$ 603,400	\$ 411,550	\$ 145,600	\$ 3,238,820
RESERVES	\$ 1,085,179	\$ 861,869	\$ 1,146,188	\$ 2,181,284	\$ 813,719	\$ 6,088,238
GENERAL OPERATIONS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM DEBT	\$ 6,608,434	\$ 2,687,615	\$ 9,855,930	\$ 6,530,094	\$ 3,069,534	\$ 28,751,608
CONSOLIDATION FUNDING	\$ 325,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,275,000
TRANSITIONAL FUNDING	\$ 17,663	\$ -	\$ -	\$ -	\$ -	\$ 17,663
PROV/FED GRANT FUNDING	\$ 1,736,088	\$ 1,284,512	\$ 6,102,393	\$ 2,594,409	\$ 2,594,409	\$ 14,311,811
TOTAL	\$ 11,073,134	\$ 5,961,496	\$ 17,907,910	\$ 11,917,338	\$ 6,823,263	\$ 53,683,140

Total Cost Five Year Cost by Funding Source

	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST	CCBF RESERVE	RESERVES	GENERAL OPERATIONS	USERS	LONG TERM DEBT	CONSOLIDATION FUNDING	TRANSITIONAL FUNDING	PROV/FED GRANT FUNDING
TOTAL 5-YEAR COST	\$ 25,397,398	\$ 19,947,369	\$ 29,519,764	\$ 19,300,263	\$ 10,159,463	\$ 104,324,256	\$ 5,975,966	\$ 19,256,179	\$ 302,878	\$ 404,000	\$ 58,467,034	\$ 1,512,000	\$ 17,663	\$ 18,702,536

By Annual Funding Source

ANNUAL FUNDING SOURCE	2023-24	2024-25	2025-26	2026-27	2027-28	5-YEAR COST
CCBF RESERVE	\$ 2,347,416	\$ 1,746,500	\$ 1,068,900	\$ 592,550	\$ 220,600	\$ 5,975,966
RESERVES	\$ 5,253,193	\$ 4,766,486	\$ 3,290,613	\$ 4,237,769	\$ 1,708,119	\$ 19,256,179
GENERAL OPERATIONS	\$ 17,189	\$ 158,689	\$ 46,000	\$ 45,000	\$ 36,000	\$ 302,878
USERS	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 80,800	\$ 404,000
LONG TERM DEBT	\$ 15,237,549	\$ 9,801,382	\$ 17,058,834	\$ 11,049,734	\$ 5,319,534	\$ 58,467,034
CONSOLIDATION FUNDING	\$ 500,000	\$ 392,000	\$ 220,000	\$ 200,000	\$ 200,000	\$ 1,512,000
TRANSITIONAL FUNDING	\$ 17,663	\$ -	\$ -	\$ -	\$ -	\$ 17,663
PROV/FED GRANT FUNDING	\$ 1,893,588	\$ 3,365,512	\$ 7,754,618	\$ 3,094,409	\$ 2,594,409	\$ 18,702,536
TOTAL 5-YEAR COST	\$ 25,347,398	\$ 20,311,369	\$ 29,519,764	\$ 19,300,263	\$ 10,159,463	\$ 104,638,256

Canada Community Building Fund Projects

WEST HANTS REGIONAL MUNICIPALITY CANADA COMMUNITY BUILDING FUNDING SUMMARY 2023-24 PROJECT SUMMARY INFORMATION

IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW	2023-24	5 YEAR TOTAL
Ice Resurfacers	\$ 170,000	\$ 170,000
Sports Complex Upgrades	\$ 100,000	\$ 300,000
Exterior LED Sign	\$ 70,000	\$ 70,000
Acoustics	\$ 52,000	\$ 52,000
Heat Exchanger	\$ -	\$ 150,000
Old Parish Cemetery - North & South End Stone Wall Restoration (2023)	\$ 246,646	\$ 246,646
Recreation Property - Active Transportation & Community Trail Opportunities - Bridge, Culvert & Trail Upgrades (2023)	\$ 200,000	\$ 425,000
Windsor Community Centre - Electronic Sign & Heat Pump System (2023)	\$ 95,000	\$ 95,000
Tremain Crescent Ballfield - New Poles, Netting & Fencing (2023)	\$ 68,000	\$ 68,000
Elmcroft Park - Correct Drainage Issues (deferred from 2022-23) & Design Concept for Redesign of Space	\$ -	\$ 150,000
Hobarts Beach Recreation Site - Green Space & Viewing Area (2023)	\$ 30,000	\$ 60,000
Shamrock Field - Field, Fencing & Building Work (2023)	\$ 15,000	\$ 65,000
Maplewood Cemetery - Building Siding, Windows & Doors (2023)	\$ -	\$ 45,000
Meadow Pond Recreation Lands	\$ -	\$ 345,500
Causeway Trail	\$ -	\$ 125,000
Irishmans Road Recreation Site	\$ -	\$ 70,000
Falmouth Mini Park	\$ -	\$ 40,000
Burgess Crescent	\$ -	\$ 40,000
Newport Landing Waterfront Park	\$ -	\$ 40,000
Windsor Skatepark	\$ -	\$ 45,000
Eldridge Road Recreation Site	\$ -	\$ 20,000
St. Croix Recreation Site Upgrades	\$ -	\$ 75,000
Cheverie Saltmarsh Restoration Trail	\$ -	\$ 40,000
IT/COMMUNITY DEVELOPMENT/PLANNING/BYLAW TOTAL	\$ 1,046,646	\$ 2,737,146
PUBLIC WORKS	2023-24	5 YEAR TOTAL
Hantsport Road Renewal Projects	\$ 93,375	\$ 296,975
Windsor Road Renewal Projects	\$ 520,395	\$ 1,332,845
Avondale Boat Launch & Dyke Repair (deferred from 2022-23)	\$ 390,000	\$ 890,000
Main Street Hantsport - Sidewalk Replacement	\$ 250,000	\$ 250,000
Crosswalk Rapid Flashing Signals	\$ 32,000	\$ 160,000
Sidewalk - Causeway to Waterfront Basketball Court	\$ 15,000	\$ 15,000
King Street - South East Sidewalk Construction	\$ -	\$ 136,000
Chestnut Street - Windsor Sidewalk Construction	\$ -	\$ 98,000
Centennial Drive Sidewalk Construction	\$ -	\$ 48,000
Chester Road - Sidewalk Construction	\$ -	\$ 148,000
PUBLIC WORKS TOTAL	\$ 1,300,770	\$ 3,374,820
TOTAL CCBF PROJECTIONS	\$ 2,347,416	\$ 6,111,966
WH MARCH 31, 2023 EXPECTED RESERVE BALANCE	\$ 1,807,213	\$ 1,807,213
TOW MARCH 31, 2023 EXPECTED RESERVE BALANCE	\$ -	\$ -
WHRM MARCH 31, 2023 EXPECTED RESERVE BALANCE	\$ 3,064,974	\$ 3,064,974
ANTICIPATED REVENUE IN 2024-2028	\$ 970,000	\$ 4,850,000
ANTICIPATED RESERVE BALANCE MARCH 31, 2024/2028	\$ 3,494,772	\$ 3,610,222



West Hants

something inspiring awaits

West Hants Regional Municipality

2023-24 Operating Budget

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EXECUTIVE SUMMARY

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

Four years into consolidation the Municipal tax rate has stabilized, and there is continued support for growth, development, and connectivity within our Region. This budget is focused on the future and continuous improvement of services. The proposed operating budget for 2023-24, is \$2.5 million, 8.9% higher than last year at \$31,331,012.

Revenue Summary

Revenue has increased by \$2.5 million. Much of this can be attributed to an increase of the assessment roll, resulting in \$2,732,557 in additional tax revenue. As the housing market's activity starts to slow, the expected revenue from deed transfer taxes has been decreased, reducing the Municipality's dependence on the housing market trends for 2023-24. A decrease is expected in revenue for services provided to other governments and agencies, which relates to waste diversion and administrative revenue.

Expense Summary

Expenses have increased by \$2.5 million. Many expenses are seeing an increase this year due to inflation and a consumer price index of 6.5%. During preparation of this budget, staff reviewed many items, including allocations of expenses between departments, contracted services versus in-house services, staffing compensation and benefits. Further, two new positions have been created, one within the CAO's Office for an HR Specialist and one within the Planning & Development Department for a new Municipal Climate Change Coordinator. New capital expenditures will add \$599,342 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 2023-24 is presented with sustained residential and commercial tax rates across all three former boundaries.

The residential general rate is proposed as \$0.4670, and the general commercial rate is proposed as \$0.98. Both rates have been maintained from last year.

It is further proposed that the combined rates of \$1.0223 for West Hants residential, \$1.65 for Hantsport residential, and \$1.87 for Windsor residential be maintained from last year.

It is further proposed that the combined rates of \$1.78 for West Hants commercial, \$3.75 for Hantsport commercial, and \$3.85 for Windsor commercial be maintained from 2022-23.

RATE SUMMARY

Commercial	2022-23	2023-24
General Rate	0.98	0.98

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

Residential	2022-23	2023-24
General Rate	0.4670	0.4670

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

*Combined area rates means all rates applicable to that

WEST HANTS REGIONAL MUNICIPALITY BUDGET OVERVIEW

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

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

West Hants Regional Municipality Budget Overview

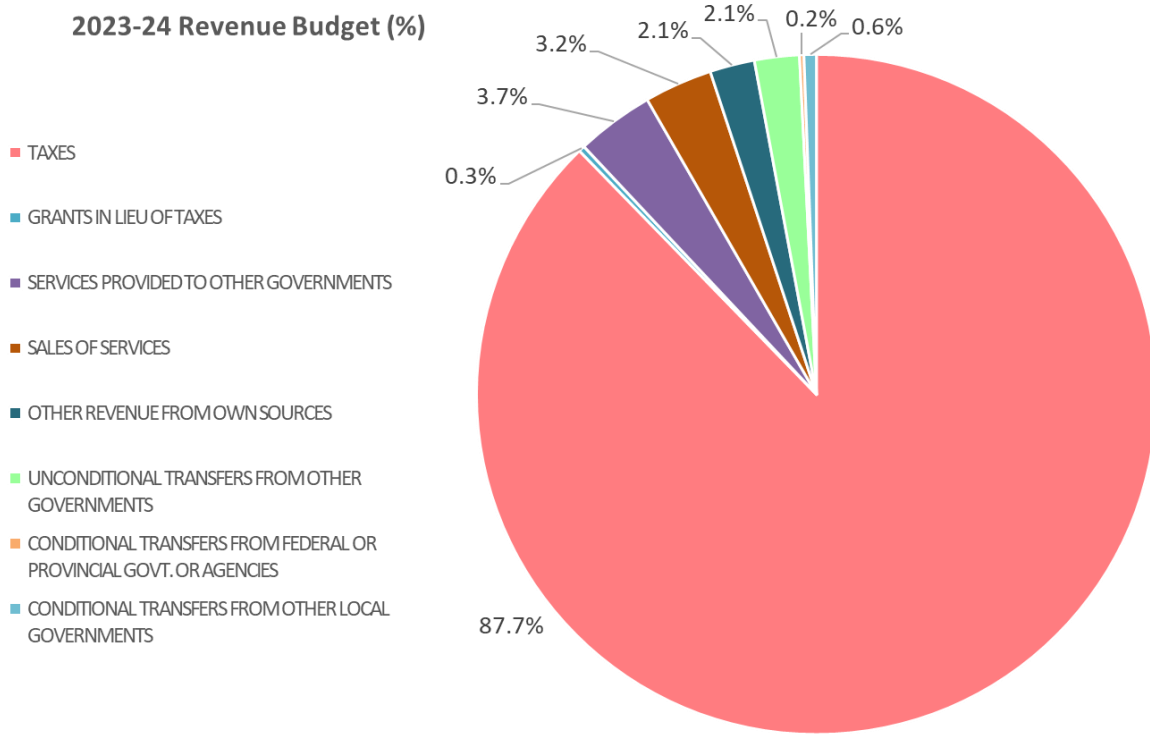
2023-24 WEST HANTS REGIONAL MUNICIPALITY BUDGET

REVENUE	2022-23 BUDGET	2023-24 BUDGET	VARIANCE
TAXES	\$ 25,068,948	\$ 27,481,804	9.6%
GRANTS IN LIEU OF TAXES	\$ 90,085	\$ 91,960	2.1%
SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 1,085,173	\$ 1,157,282	6.6%
SALES OF SERVICES	\$ 1,009,116	\$ 1,014,521	0.5%
OTHER REVENUE FROM OWN SOURCES	\$ 624,246	\$ 666,961	6.8%
UNCONDITIONAL TRANSFERS FROM OTHER	\$ 662,151	\$ 668,485	1.0%
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVT. OR AGENCIES	\$ 64,450	\$ 65,000	0.9%
CONDITIONAL TRANSFERS FROM OTHER LOCAL	\$ 166,257	\$ 185,000	11.3%
TOTAL	\$ 28,770,426	\$ 31,331,012	8.9%
EXPENSES			
GENERAL GOVERNMENT SERVICES	\$ 3,501,071	\$ 3,461,382	-1.1%
PROTECTIVE SERVICES	\$ 8,878,943	\$ 9,371,042	5.5%
TRANSPORTATION	\$ 1,662,153	\$ 1,747,663	5.1%
ENVIRONMENTAL HEALTH SERVICES	\$ 3,370,238	\$ 3,271,874	-2.9%
PUBLIC HEALTH SERVICES	\$ 276,825	\$ 298,345	7.8%
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 1,240,857	\$ 1,286,510	3.7%
RECREATION AND CULTURAL SERVICES	\$ 2,652,636	\$ 2,810,837	6.0%
EDUCATION	\$ 4,680,803	\$ 5,000,882	6.8%
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -	0.0%
NET EXPENSES	\$ 26,263,526	\$ 27,248,534	3.8%
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 2,365,112	\$ 2,384,994	0.8%
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND AGENCIES	\$ 141,788	\$ 1,697,484	1097.2%
TOTAL	\$ 28,770,426	\$ 31,331,012	8.9%
SURPLUS / (DEFICIT)	\$ -	\$ -	0.0%

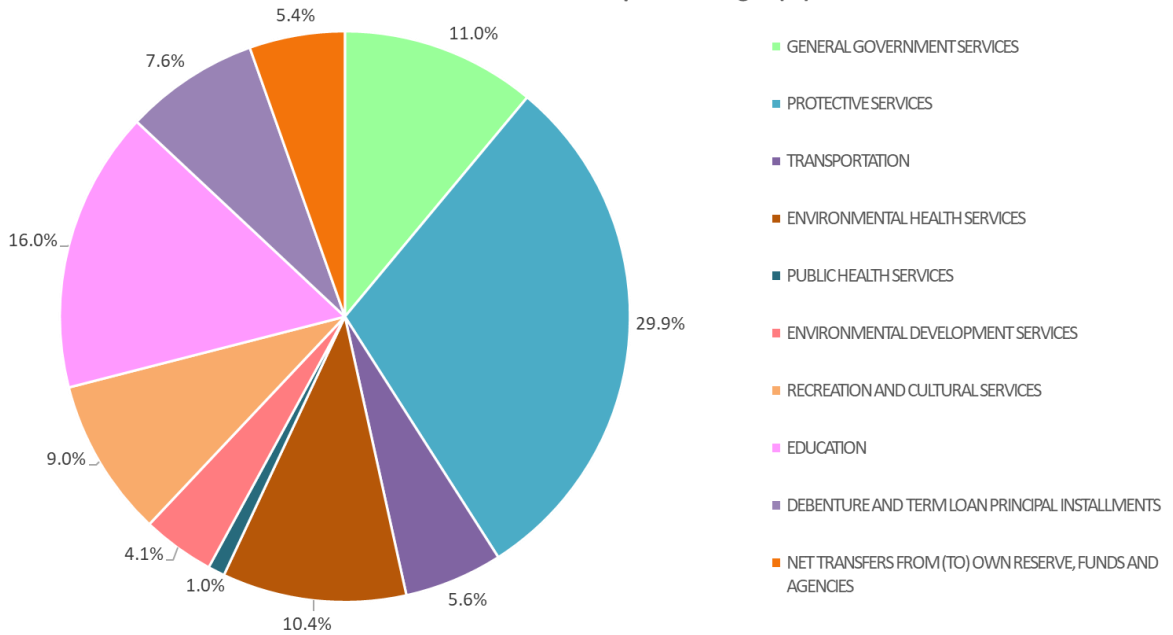
Expense Legend:

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

2023-24 Revenue Budget (%)



2023-24 Expense Budget (%)



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. In 2023-24 we have budgeted for the tax rate to be maintained from the previous fiscal year.

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

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

West Hants Area Rate by Expense

WEST HANTS				
Area Rate By Expense	Commercial		Residential	
GENERAL GOVERNMENT SERVICES	\$	0.0017	\$	0.0011
PROTECTIVE SERVICES	\$	0.4936	\$	0.3426
TRANSPORTATION	\$	0.0219	\$	0.0152
ENVIRONMENTAL HEALTH SERVICES	\$	0.2107	\$	0.1463
PUBLIC HEALTH SERVICES	\$	-	\$	-
ENVIRONMENTAL DEVELOPMENT SERVICES	\$	-	\$	-
RECREATION AND CULTURAL SERVICES	\$	-	\$	-
EDUCATION	\$	-	\$	-
EXTRAORDINARY OR SPECIAL ITEMS	\$	-	\$	-
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$	0.0721	\$	0.0501
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$	-	\$	-
Total Area Rate	\$	0.8000	\$	0.5553
General Rate	\$	0.9800	\$	0.4670
Total West Hants Tax Rate	\$	1.7800	\$	1.0223

Hantsport Area Rate by Expense

HANTSPORT		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0564	\$ 0.0180
PROTECTIVE SERVICES	\$ 0.0210	\$ 0.0067
TRANSPORTATION	\$ 0.6788	\$ 0.2163
ENVIRONMENTAL HEALTH SERVICES	\$ 0.0065	\$ 0.0021
PUBLIC HEALTH SERVICES	\$ 0.0972	\$ 0.0310
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ 0.1096	\$ 0.0349
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.0680	\$ 0.0217
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 0.6169	\$ 0.1966
HMCC	\$ 0.3155	\$ 0.1005
Total Area Rate	\$ 1.9700	\$ 0.6277
Total Area Rate - West Hants	\$ 0.8000	\$ 0.5553
General Rate	\$ 0.9800	\$ 0.4670
Total Hantsport Tax Rate	\$ 3.7500	\$ 1.6500

Windsor Area Rate by Expense

WINDSOR		
Area Rate By Expense	Commercial	Residential
GENERAL GOVERNMENT SERVICES	\$ 0.0345	\$ 0.0169
PROTECTIVE SERVICES	\$ 1.2786	\$ 0.6250
TRANSPORTATION	\$ 0.3792	\$ 0.1854
ENVIRONMENTAL HEALTH SERVICES	\$ 0.7220	\$ 0.3529
PUBLIC HEALTH SERVICES	\$ 0.0346	\$ 0.0169
ENVIRONMENTAL DEVELOPMENT SERVICES	\$ -	\$ -
RECREATION AND CULTURAL SERVICES	\$ -	\$ -
EDUCATION	\$ -	\$ -
EXTRAORDINARY OR SPECIAL ITEMS	\$ -	\$ -
DEBENTURE AND TERM LOAN PRINCIPAL INSTALLMENTS	\$ 0.2721	\$ 0.1330
NET TRANSFERS FROM (TO) OWN RESERVE, FUNDS AND	\$ 0.1490	\$ 0.0728
Total Area Rate	\$ 2.8700	\$ 1.4030
General Rate	\$ 0.9800	\$ 0.4670
Total Windsor Tax Rate	\$ 3.8500	\$ 1.8700

Non-Tax Related Revenue

Resource and Special Assessment

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

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

Business Property Transfers

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

- There 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. For 2023-24 the HST was based on 2022-23 income taxes.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23			
Based on Revenue (MTT)	\$ 77,498	\$ 79,380	\$ 78,439	\$ 75,450	\$ 79,380	\$ 79,380	5.2%
NS Power Inc. Grant	\$ 207,455	\$ 204,319	\$ 205,887	\$ 218,730	\$ 218,730	\$ 218,730	0.0%
HST Rebate (UNSM)	\$ 75,910	\$ 110,211	\$ 93,061	\$ 112,360	\$ 86,729	\$ 86,729	-22.8%
<i>Subtotal</i>	\$ 360,863	\$ 393,910	\$ 377,387	\$ 406,540	\$ 384,839	\$ 384,839	-5.3%

Other Taxes

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

- Deed Transfer Tax By-Law has a set rate of 1.5%. With activity in the housing market slowing, we are estimating Deed Transfer Tax to be lower than what was budgeted in 2022-23, by \$300,000.
- There are no anticipated changes to the 5% Monies, it is simply an estimate with no impact on the tax rate.

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Deed Transfer Tax	\$ 1,773,147	\$ 2,662,847	\$ 2,217,997	\$ 1,800,000	\$ 1,500,000		-16.7%
Other (5% Monies)	\$ 1,570	\$ 17,250	\$ 9,410	\$ 8,000	\$ 10,000		25.0%
<i>Subtotal</i>	<i>\$ 1,774,717</i>	<i>\$ 2,680,097</i>	<i>\$ 2,227,407</i>	<i>\$ 1,808,000</i>	<i>\$ 1,510,000</i>		<i>-16.5%</i>

Services Provided to Other Governments and Agencies

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

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

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

Sales of Service

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

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

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

Other Revenue from Own Sources

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

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

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

Unconditional Transfers from Own Government

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

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

	ACTUALS			BUDGET		BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24	2023-24		
Municipal Capacity Grant	\$ 595,785	\$ 1,125,416	\$ 860,601	\$ 562,708	\$ 562,708		0.0%	
MGA, Farm Property Acreage	\$ 88,918	\$ 89,139	\$ 89,029	\$ 93,143	\$ 99,477		6.8%	
911 Cost Recovery	\$ 6,356	\$ 6,369	\$ 6,362	\$ 6,300	\$ 6,300		0.0%	
<i>Subtotal</i>	<i>\$ 691,059</i>	<i>\$ 1,220,924</i>	<i>\$ 955,991</i>	<i>\$ 662,151</i>	<i>\$ 668,485</i>		<i>1.0%</i>	

Conditional Transfers from Federal and Provincial Governments

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

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

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

Conditional Transfers from Other Local Governments

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

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

	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23			
Kings County Fire Service	\$ 94,296	\$ 3,080	\$ 48,688	\$ 60,787	\$ 71,600	17.8%	
IT Services (Town & Villages)	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%	
Glooscap Fire Grant	\$ 7,064	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	0.0%	
Glooscap Landing Service	\$ 28,067	\$ 48,768	\$ 38,418	\$ 30,000	\$ 30,000	0.0%	
Capital Fire Grant Kings	\$ 21,352	\$ 25,214	\$ 23,283	\$ 66,404	\$ 74,335	11.9%	
<i>Subtotal</i>	\$ 150,779	\$ 84,127	\$ 117,453	\$ 166,256	\$ 185,000	11.3%	

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.

- 49.5% of the Municipality's debt servicing cost is related to Fire Services.
- The proposed 2023-24 debt servicing costs will add \$0.0413 on the general tax rate.
- The total debt servicing cost including area rated debt servicing, makes up 8.9% of the total budget.

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

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

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

2023-2024	Principal	Interest	Total
HFD - Rear Parking Lot	\$ 6,099	\$ 284	\$ 6,383
HFD - Waterproofing Truck Bay Wall	\$ 3,990	\$ 186	\$ 4,176
HFD - Thermal Imaging Cameras	\$ 3,073	\$ 143	\$ 3,216
HFD - Master Intake Valve Repair (Truck 21)	\$ 1,330	\$ 62	\$ 1,392
BFD2 - Scan Light & Winch	\$ 4,328	\$ 202	\$ 4,529
SWH - SCBA Bottles	\$ 3,916	\$ 182	\$ 4,099
SWH - APX 4000 Portables with Mic	\$ 1,721	\$ 80	\$ 1,802
WFD - Rescue 4	\$ 82,970	\$ 3,864	\$ 86,834
Brooklyn Civic Center Replacement Roof	\$ 41,823	\$ 1,948	\$ 43,771
Albert Street & College Road - Windsor Sewer Renewal	\$ 45,987	\$ 2,142	\$ 48,129
Lagoon Drive Standby Generator	\$ 10,666	\$ 497	\$ 11,162
Riverview Road - Hantsport Road Renewal	\$ 31,439	\$ 1,464	\$ 32,903
Albert Street & College Road - Windsor Road Renewal	\$ 130,044	\$ 6,056	\$ 136,100
Traffic Control @ Wentworth/Payzant	\$ 133,424	\$ 6,214	\$ 139,638
Windsor Stormwater Cunnabel Creek	\$ 32,181	\$ 1,499	\$ 33,679
Replace Case Backhoe with Excavator	\$ 14,706	\$ 685	\$ 15,391
Replace 2011 Salt/Plow Dump Truck	\$ 15,071	\$ 702	\$ 15,773
Replace Unit 35	\$ 9,904	\$ 461	\$ 10,365
Subtotal	\$ 1,251,781	\$ 126,492	\$ 1,387,724

Police Protection

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

- The cost for RCMP services is up 5.4% from 2022-23, and is area rated 70% to area rate 1 and 30% to area rate 3.
- The DNA testing expense did not increase from 2022-23.

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

Law Enforcement

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

- This mandatory payment represents \$0.0113 on the general tax rate.

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

Fire Protection

Represents the combined budgets of all fire services that provide fire protection in the West Hants area. Fire budgets for each of the fire services are presented individually to Council by the Fire Chief or appointed representative. Detailed budgets are provided in **Appendices 2-9**. The amount for water supply and hydrants is ordered by the Utility and Review Board (UARB) through the various water utility rate hearings.

- Water Supply and Hydrants costs have increased based on UARB orders.
- Municipal Fire Services budget has increased by 8.7%.

	ACTUALS			BUDGET 2022-23	BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average			
Fire Fighting Service	\$ 714,763	\$ 613,191	\$ 663,977	\$ 1,448,486	\$ 1,573,984	8.7%
Water Supply & Hydrants	\$ 1,366,403	\$ 860,282	\$ 1,113,342	\$ 1,074,303	\$ 1,106,532	3.0%
<i>Subtotal</i>	<i>\$ 2,081,166</i>	<i>\$ 1,473,473</i>	<i>\$ 1,777,319</i>	<i>\$ 2,522,789</i>	<i>\$ 2,680,516</i>	<i>6.3%</i>

Public Safety

West Hants Ground Search and Rescue is a line item within the budget at the past level of grant support.

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

Housing

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

- There is an increase to this item expected for 2023-24 based on reports from the Regional Housing Authority.
- This payment represents \$0.0096 on the general tax rate.

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

Community Development

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

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

- MCCAP Workplan is funding to support initiatives from motions of the MCCAP committee.

	ACTUALS			BUDGET		BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24			
Valley REN	\$ 67,501	\$ 67,501	\$ 67,501	\$ 68,000	\$ 68,000		0.0%	
VCFN	\$ 7,808	\$ -	\$ 3,904	\$ 8,000	\$ 3,360		-58.0%	
MCCAP	\$ -	\$ -	\$ -	\$ 26,500	\$ 30,000		13.2%	
<i>Subtotal</i>	<i>\$ 75,309</i>	<i>\$ 67,501</i>	<i>\$ 71,405</i>	<i>\$ 102,500</i>	<i>\$ 101,360</i>		<i>-1.1%</i>	

Industrial Park

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

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

Cultural Buildings and Facilities

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

- Costs for the Hantsport Library have increased, and the 2023-24 estimates are reflective of this. This increase is attributed to building maintenance, and increased power and insurance costs.
- Costs for the Windsor Library have increased, and the 2023-24 estimates are reflective of this. This increase is attributed to building maintenance, and increased power and insurance costs.
- The Regional Library contribution has increased for 2023-24, contributions are based on population. This contribution to the Regional Library represents \$0.0055 on the general tax rate.

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

Appropriations to Regional School Boards

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

Wolfville, Kentville and Berwick. The formula uses the number of students attending the schools and determines the education cost based on the weighted percentage of students in each area.

- A lift in the UA and an inclusion of the inter-municipal agreement has led to an overall increase of 6.8%.
- The mandatory contribution to Regional School Boards represents \$0.2243 on the general tax rate.

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

Internal Transfers

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

- 5% Fund supports recreation equipment, land acquisition, and park development in West Hants.
- Carryover Reserve is the amount previously approved in 2022-23, for projects that were not able to be completed in 2022-23, and funding was carried over to 2023-24.
- Consolidation and Transition Funding are transfers of funding to cover operational costs as part of the funding agreements with the Province of Nova Scotia.
- The Hantsport Infrastructure Reserve will allow Hantsport to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Windsor Infrastructure Reserve will allow Windsor to fund required infrastructure upgrades unique to the community and leverage additional Federal and Provincial funding.
- The Smoothing Reserve will be used to offset the impact of the loss of equalization funds over the next 2 years.
- Proposed contribution to regional capital and operating reserves is \$1,793,197.

	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
<i>General Rate</i>						
MCCAP	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Equipment	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	0.0%
Boundary Reserve	\$ -	\$ -	\$ -	\$ 12,250	\$ 12,250	0.0%
Election Reserve	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	0.0%
Safe Restart Funding Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Hantsport Transition Reserve	\$ -	\$ -	\$ -	\$ (40,593)	\$ (17,663)	0.0%
RCMP Reserve	\$ -	\$ -	\$ -	\$ (250,000)	\$ -	-100.0%
Consolidation Reserve	\$ -	\$ -	\$ -	\$ (150,000)	\$ -	-100.0%
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Fund	\$ -	\$ -	\$ -	\$ 485,000	\$ 1,059,627	118.5%
Asset Retirement Obligation Reserve	\$ -	\$ -	\$ -	\$ -	\$ 146,320	100.0%
<i>West Hants Rate</i>						
Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Reserve	\$ -	\$ -	\$ -	\$ (219,000)	\$ -	-100.0%
RCMP Reimbursement Province	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Carryover Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
5% Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Hantsport Rate</i>						
Hantsport Smoothing (AR)	\$ -	\$ -	\$ -	\$ (60,030)	\$ (60,030)	0.0%
Hantsport Infrastructure Reserve	\$ -	\$ -	\$ -	\$ 338,250	\$ 275,000	-18.7%
Hantsport Pension Liability	\$ -	\$ -	\$ -	\$ (17,000)	\$ (18,020)	6.0%
<i>Windsor Rate</i>						
Operating Reserve	\$ -	\$ -	\$ -	\$ (305,389)	\$ -	-100.0%
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Windsor Infrastructure Reserve	\$ -	\$ -	\$ -	\$ 273,300	\$ 225,000	-17.7%
Fire Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Transfer to Reserves</i>	\$ 306,120	\$ 934,642	\$ 620,381	\$ 141,788	\$ 1,697,484	1097.2%

Non-Departmental Area Rates

Debt Servicing

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

WEST HANTS

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

HANTSPORT

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

WINDSOR

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

Other Services

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

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

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

Office of the Chief Administrative Officer Budgets

Overview

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

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

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

CAO (1)

Municipal Operations Supervisor and Emergency Management Coordinator (1)

Executive Assistant (1)

HR Specialist (1)

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

Mayor (1)

Deputy Mayor (1)

Councilors (10)

Council Support

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

Executive Assistant

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

Office of the CAO Budget Highlights

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

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

**West Hants Regional Municipality
Office of the CAO Budget Summary
2023-24**

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

Area Rates (West Hants)

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

Area Rates (Hantsport)

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

Area Rates (Windsor)

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

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

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

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

Emergency Measures Organization

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

REMO Budgets Highlights

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

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

West Hants Regional Municipality EMO Budget Summary 2023-24

EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Staff Salaries & Benefits	\$ 13,550	\$ 13,940	2.9%
Equipment Purchase and Operation	\$ 29,780	\$ 27,120	-8.9%
Total Expenses	\$ 43,330	\$ 41,060	-5.2%

Financial Services Budgets

Overview

Financial Services is made up of 12 employees who are responsible for the overall management and direction of Municipal financial affairs. This includes over \$30 million in operational revenues and \$25 million in budgeted capital costs. Financial Services coordinates the preparation of budgets, financial analysis, annual reporting and audit, and the day-to-day transactions of the Municipality. In addition, Financial Services oversees the finances of the Municipal Water Utilities, with a combined operational budget of \$4.4 million.

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

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

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

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

2023-24 Proposed Budgets

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

Financial Services Budget Highlights

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

**West Hants Regional Municipality
Finance Budget Summary
2023-24**

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

Taxation

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

**West Hants Regional Municipality
Tax Budget Summary
2023-24**

EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Taxation	\$ 130,398	\$ 159,340	22.2%
Total Tax	\$ 130,398	\$ 159,340	22.2%

Other General Administration Services

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

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

**West Hants Regional Municipality
Other General Admin Budget Summary
2023-24**

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

Planning and Development Department Budget

Overview

The Planning and Development Department is responsible for:

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

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

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

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

2023-24 Proposed Budget

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

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

Planning and Development Budget Highlights

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

**West Hants Regional Municipality
Planning and Development Budget Summary
2023-24**

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

Building Inspection

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

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

Building Inspection Budget Highlights

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

**West Hants Regional Municipality
Building Inspection Budget Summary
2023-24**

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

By-Law Enforcement and Dangerous and Unsightly

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

By-Law Budgets Highlights

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

**West Hants Regional Municipality
By-Law Budget Summary
2023-24**

EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Salary & Benefits	\$ 144,789	\$ 149,300	3.1%
Mileage & Fleet	\$ 13,350	\$ 16,500	23.6%
Staff Development	\$ 5,102	\$ 3,400	-33.4%
Administration	\$ 6,654	\$ 9,950	49.5%
Protective Services	\$ 10,706	\$ 9,500	-11.3%
Total Expenses	\$ 180,600	\$ 188,650	4.5%

MCCAP

The Municipal Climate Change Action Plan Committee is the responsibility of the Planning and Development Department. To carry out the work identified by MCCAP and approved by Council in the workplan and local action plan, a student was hired for the 2022 summer term and a second individual was hired for a one-year term ending in June 2023. Full-time employment of an individual to support this work is proposed in this 2023-2024 budget.

MCCAP Budgets Highlights

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

**West Hants Regional Municipality
MCCAP Budget Summary
2023-24**

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

Overview

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

Recreation Programs

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

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

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

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

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

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

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

Recreation Facilities

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

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

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

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

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

Community Economic Development

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

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

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

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

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

Volunteer Recognition

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

Banner Program Partnerships

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

Grants and Contributions

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

2023-2024 Proposed Budgets

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

Community Development Budget Highlights

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

**West Hants Regional Municipality
Community Development Budget Summary
2023-24**

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

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

General Rate Expenses	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Recreation Administration	\$ 360,035	\$ 373,450	3.7%
Recreation Programs	\$ 411,868	\$ 451,200	9.5%
Parks & Grounds	\$ 440,502	\$ 480,989	9.2%
Swimming Pool	\$ 160,778	\$ 168,370	4.7%
Community Centre (Windsor)	\$ 176,120	\$ 181,640	3.1%
Community Centre (Brooklyn)	\$ 17,000	\$ 13,800	-18.8%
Sports Complex	\$ 590,106	\$ 621,650	5.3%
Welcome Centre	\$ 34,908	\$ 37,100	6.3%
Community Economic Development	\$ 273,671	\$ 337,550	23.3%
Grants	\$ 119,000	\$ 123,000	3.4%
<i>Total General Rate Expenses</i>	<i>\$ 2,583,988</i>	<i>\$ 2,788,750</i>	<i>7.9%</i>

HMCC Expenses			
HMCC - Grant	\$ 35,074	\$ 35,000	100.0%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 35,074</i>	<i>\$ 35,000</i>	<i>100.0%</i>

HMCC Area Rate Expenses			
HMCC - Area Rate	\$ 90,349	\$ 100,735	11.5%
<i>Total HMCC Area Rate Expenses</i>	<i>\$ 90,349</i>	<i>\$ 100,735</i>	<i>11.5%</i>
Total Expenses	\$ 2,709,411	\$ 2,924,484	7.9%

Cemetery Budget Highlights – Area Rate

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

Burial Information April 1, 2022 – February 22, 2023

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

Approximate number of lots remaining in each cemetery:

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

Riverbank Cemetery Budget Highlights

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

**West Hants Regional Municipality
Riverbank Cemetery Budget Summary
2023-24**

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

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

Maplewood Cemetery Budget Highlights

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

**West Hants Regional Municipality
Maplewood Cemetery Budget Summary
2023-24**

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

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

Public Works Budgets

Overview

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

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

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

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

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

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

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

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

2023-24 Proposed Budgets

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

Roads and Streets

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

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

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

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

Roads and Streets Budget Highlights

- Provincial road costs through Department of Transportation are a general rated item and the budget has an increase of 6.8%. The mandatory contribution to Provincial roads represents \$0.0089 on the general tax rate.
- The administrative and compound costs related to Public Works Distribution for the general area have decreased and increased for each area rate.
- Road maintenance is an area rated service to recognize the ongoing costs of maintaining streets, streetlights, and sidewalk and street snow clearing.

**West Hants Regional Municipality
Roads & Streets Budget Summary
2023-24**

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

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

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

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

Waste Collection and Disposal

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

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

Waste Collection and Disposal Budget Highlights

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

West Hants Regional Municipality Waste Collection and Disposal Budget Summary 2023-24

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

Windsor Area Rate EXPENSES	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Recycling & Refuse Collection	\$ 83,800	\$ 85,900	2.5%
Organics Processing	\$ 112,470	\$ 117,600	4.6%
Landfill Tipping Fees	\$ 58,200	\$ 59,400	2.1%
Salary & Benefits	\$ 45,300	\$ 47,800	5.5%
Administration	\$ 8,420	\$ 5,150	-38.8%
<i>Total Windsor Expenses</i>	<i>\$ 308,190</i>	<i>\$ 315,850</i>	<i>2.5%</i>
Total Expenses	\$ 1,400,050	\$ 1,453,783	3.8%

Municipal Landfill (closed)

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

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

Landfill Budget Highlights

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

West Hants Regional Municipality Landfill Budget Summary 2023-24

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

Waste Diversion

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

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

Waste Diversion Budget Highlights

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

**West Hants Regional Municipality
Waste Diversion Budget Summary
2023-24**

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

Municipal Facilities

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

Municipal Facilities Budget Highlights

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

**West Hants Regional Municipality
Facilities Buildings Budget Summary
2023-24**

REVENUE	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
Windsor Office Rentals	\$ 66,711	\$ 66,700	0.0%
Windsor Office Leases	\$ 30,500	\$ 36,500	19.7%
Total Revenue	\$ 97,211	\$ 103,200	6.2%

EXPENSES - 100 KING STREET

Salary & Benefits	\$ 26,700	\$ 19,950	-25.3%
Administration	\$ 2,540	\$ 6,150	142.1%
Building Operations	\$ 73,893	\$ 80,500	8.9%
Building Maintenance	\$ 40,000	\$ 58,510	46.3%
Total Operations	\$ 143,133	\$ 165,110	15.4%

EXPENSES - 76 MORISON DRIVE

Salary & Benefits	\$ 23,975	\$ 21,250	-11.4%
Administration	\$ 2,450	\$ 1,950	-20.4%
Building Operations	\$ 30,512	\$ 31,550	3.4%
Building Maintenance	\$ 24,000	\$ 35,600	48.3%
Total Operations	\$ 80,937	\$ 90,350	11.6%
Total Expenses	\$ 224,071	\$ 255,460	14.0%

Courthouse

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

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

Courthouse Budget Highlights

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

**West Hants Regional Municipality
Courthouse Budget Summary
2023-24**

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

Libraries

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

Library Budget Highlights

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

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

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

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

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

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.

Wastewater Treatment

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

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

The regional municipality owns and operates four wastewater treatment facilities:

Windsor Lagoon Treatment Facility - A two-cell lagoon secondary treatment plant and uses gas chlorine and sulfur dioxide. This facility is located at 3 Lagoon Drive, provides sewage treatment for a partial area of Windsor and the service area of Three Mile Plains. The Windsor Lagoon wastewater treatment facility treats approximately 2600m³ of combined sanitary and storm water per day.

Windsor Headworks Facility - Located at 293 Wentworth Road, started operation in June 2016. This facility uses mechanical screening, lagoon aeration/retention and UV treatment. This facility treats approximately 2450m³/day of combined sanitary and storm water from a large catchment area of Windsor.

Falmouth Wastewater Treatment Facility - Located at 48 Falmouth Connector (Highway 101 access), was upgraded in 2009/10 (phase #1). The plant uses biological and UV treatment. This plant provides treatment for the entire Falmouth service area and processes approximately 600m³ of wastewater per day. This facility is nearing max design flow capability.

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

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

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

West Hants Sewer Budget Highlights

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

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

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

Windsor Sewer Budget Highlights

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

**West Hants Regional Municipality
Windsor Sewer Budget Summary
2023-24**

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

Municipal Water Utility

Water Utility

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

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

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

Windsor Water Treatment – Our Dissolved Air Flotation (DAF) water treatment plant produces and delivers approximately 3460m³/day (2022 figures), of treated water to the Region of Windsor and Three Mile Plains water utilities. This is a chemically assisted process which focuses primarily on colour removal containing many complex systems.

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

Falmouth Water Treatment Plant - This Conventional Water Treatment Plant is designed to treat raw water for the removal of colour, turbidity, and other impurities to provide high quality drinking water for potable and domestic use for the community of Falmouth. This plant combines the time proven principles of mixing, coagulation, flocculation, tube settler assisted clarification and high-rate filtration. The treatment process is a completely automatic, operation. However, due to the watershed characteristics, the raw water quality changes rapidly after rain/storm events. This dictates close operator intervention and process adjustments during and after these events. The plant has only a single train which treats an average of 859m³/day (2022 Figures).

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

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

Hantsport Water Treatment Plant - Built in 2004, this membrane treatment plant is responsible for the production of all treated water for the community of Hantsport, Glooscap First Nations and Hants Border (Kings County), supplying an average of 550m³/day (2022 figures). The raw water supply is in the protected watershed area of Davidson Lake. Raw water flows 6.9 km by gravity fed transmission main to the treatment facility. After treatment, water is pumped 4.1 km from the treatment facility to a storage tank in the community of Hantsport.

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

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

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

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

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

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

West Hants Water Utility Budget Highlights

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

**West Hants Regional Municipality
West Hants Water Budget Summary
2023-24**

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

Windsor Water Utility Budget Highlights

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

**West Hants Regional Municipality
Windsor Water Budget Summary
2023-24**

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

APPENDICES – DETAILED BUDGETS

Appendix 1 – Municipal Budget

REVENUE

ASSESSABLE PROPERTY TAXES

Assessable Property

	2022-2023 BUDGET	2023-2024 BUDGET	VARIANCE
Residential	\$ 6,545,252	\$ 7,455,772	13.9%
Commercial	\$ 1,191,303	\$ 1,309,086	9.9%
Resource			
Taxable Assessments	\$ 225,503	\$ 241,957	7.3%
Recreation Property Tax	\$ 5,655	\$ 5,653	0.0%
Forest Property Tax (< 50,000 acres)	\$ 23,984	\$ 25,663	7.0%
Forest Property Tax (> 50,000 acres)	\$ 20,704	\$ 22,153	7.0%
Special Assessments - Super 8	\$ 53,346	\$ 58,147	9.0%
Special Assessments - West Hants Sewer	\$ 1,186,564	\$ 1,294,235	9.1%
Special Assessments - Windsor Sewer	\$ 1,019,968	\$ 1,125,148	10.3%
Area Rates (1) and Special Assessments - West Hants	\$ 7,578,413	\$ 8,499,001	12.1%
Area Rates (2) and Special Assessments - Hantsport	\$ 606,080	\$ 730,651	20.6%
Area Rates (3) and Special Assessments - Windsor	\$ 4,307,288	\$ 4,718,763	9.6%
Area Rates and Special Assessments - HMCC	\$ 90,349	\$ 100,735	11.5%

Subtotal \$ 22,854,408 \$ 25,586,965 12.0%

Business Property

Based on Revenues - Aliant	\$ 75,450	\$ 79,380	5.2%
NS Power Inc. - Grant in Lieu of Taxes	\$ 218,730	\$ 218,730	0.0%
HST Rebate	\$ 112,360	\$ 86,729	-22.8%

Subtotal \$ 406,540 \$ 384,839 -5.3%

Other Taxes

Deed Transfer Tax	\$ 1,800,000	\$ 1,500,000	-16.7%
5% Fund	\$ 8,000	\$ 10,000	25.0%

Subtotal \$ 1,808,000 \$ 1,510,000 -16.5%

TOTAL TAXES

\$ 25,068,948 \$ 27,481,804 9.6%

GRANT IN LIEU OF TAX

Federal Government and Agencies	\$ 50,321	\$ 51,416	2.2%
Provincial Property and Property of Supported Institutions	\$ 22,114	\$ 22,894	3.5%
Crown Timber Lands	\$ 17,650	\$ 17,650	0.0%
Fire Protection	\$ -	\$ -	0.0%

TOTAL GRANTS IN LIEU OF TAXES

\$ 90,085 \$ 91,960 2.1%

SERVICES PROVIDED TO OTHER GOVERNMENTS & AGENCIES

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

SALES OF SERVICES

\$ 1,009,116 \$ 1,014,521 0.5%

TOTAL SALES OF SERVICE

\$ 1,009,116 \$ 1,014,521 0.5%

OTHER REVENUE FROM OWN SOURCES

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

UNCONDITIONAL TRANSFERS FROM OWN GOVTS

Federal Government	\$ -	\$ -	0.0%
Provincial Government			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act - Equalization	\$ 562,708	\$ 562,708	0.0%
Municipal Grants Act - Farm Property Acreage	\$ 93,143	\$ 99,477	6.8%
Subtotal	\$ 655,851	\$ 662,185	1.0%
Other Provincial			
Resource Recovery Fund Board	\$ -	\$ -	0.0%
Other	\$ 6,300	\$ 6,300	0.0%
Subtotal	\$ 6,300	\$ 6,300	0.0%
TOTAL UNCONDITIONAL TRANSFERS FROM OWN GOVTS	\$ 662,151	\$ 668,485	1.0%

CONDITIONAL TRANSFERS FROM FED AND PROV GOVTS

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

COND TRANSFERS FROM OTHER LOCAL GOVTS

	\$ 166,257	\$ 185,000	11.3%
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TOTAL REVENUE

	\$ 28,770,426	\$ 31,331,012	8.9%
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EXPENDITURES**General Rate General Government Services**

Transfers to Assessment Services	\$ 330,544	\$ 332,421	0.6%
Interest on Short-Term and Long-Term Debt	\$ 1,045	\$ 1,094	4.7%
Other General Government Services	\$ 3,084,466	\$ 3,041,650	-1.4%
Amortization	\$ -	\$ -	0.0%
Subtotal	\$ 3,416,055	\$ 3,375,165	-1.2%

Area Rate 1 General government services

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

Area Rate 2 General government services

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

Area Rate 3 General government services

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

General Rate Protective Services

Police Protection	\$ -	\$ -	0.0%
Transfer to Correctional Services	\$ 251,281	\$ 251,281	0.0%
Other Law Enforcement	\$ 171,894	\$ 179,650	4.5%
Fire Protection	\$ 1,448,486	\$ 1,573,984	8.7%
Interest on Short-Term and Long-Term Debt	\$ 23,791	\$ 37,781	58.8%
Emergency Measures	\$ 43,330	\$ 41,060	-5.2%
Other Protective Services	\$ 501,618	\$ 554,245	10.5%
Subtotal	\$ 2,440,400	\$ 2,638,001	8.1%

Area Rate 1 Protective Services

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

Area Rate 2 Protective Services

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

Area Rate 3 Protective Services

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

General Rate Transportation Services

Interest on Short-Term and Long-Term Debt	\$ 7,390	\$ 39,118	429.4%
Other Transportation Services	\$ 718,816	\$ 705,952	-1.8%
Subtotal	\$ 726,205	\$ 745,070	2.6%

Area Rate 1 Transportation Services

Interest on Short-Term and Long-Term Debt	\$ 1,238	\$ 838	-32.3%
Other Transportation Services	\$ 188,300	\$ 212,350	12.8%
Subtotal	\$ 189,538	\$ 213,188	12.5%

Area Rate 2 Transportation Services

Interest on Short-Term and Long-Term Debt	\$ 8,000	\$ -	-100.0%
Other Transportation Services	\$ 192,300	\$ 216,700	12.7%
Subtotal	\$ 200,300	\$ 216,700	8.2%

Area Rate 3 Transportation Services

Interest on Short-Term and Long-Term Debt	\$ 63,810	\$ 48,405	-24.1%
Other Transportation Services	\$ 482,300	\$ 524,300	8.7%
Subtotal	\$ 546,110	\$ 572,705	4.9%

General Rate Environmental Health Services

Other Current Expenditures for Solid Waste Landfill Costs	\$ 54,100	\$ 53,860	-0.4%
Interest on Short-Term and Long-Term Debt	\$ -	\$ 2,638	0.0%
Other Environmental Health Services	\$ 76,430	\$ 75,700	-1.0%
Subtotal	\$ 130,530	\$ 132,198	1.3%

Area Rate 1 Environmental Health Services

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

Area Rate 2 Environmental Health Services

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

Area Rate 3 Environmental Health Services

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

General Rate Public Health Services

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

Area Rate 1 Public Health Services

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

Area Rate 2 Public Health Services

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

Area Rate 3 Public Health Services

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

General Rate Environmental Development Services

Interest on Short-Term and Long-Term Debt	\$ -	\$ -	0.0%
Other Environmental Development Services	\$ 1,240,857	\$ 1,286,510	3.7%
Subtotal	\$ 1,240,857	\$ 1,286,510	3.7%

Area Rate 1 Environmental Development Services

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

Area Rate 2 Environmental Development Services

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

Area Rate 3 Environmental Development Services

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

General Rate Recreation and Cultural Services

Interest on Short-Term and Long-Term Debt	\$ 46,580	\$ 45,861	-1.5%
Other Recreation and Cultural Services	\$ 2,480,633	\$ 2,629,241	6.0%
Subtotal	\$ 2,527,213	\$ 2,675,103	5.9%

Area Rate 1 Recreation and Cultural Services

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

Area Rate 2 Recreation and Cultural Services

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

Area Rate 3 Recreation and Cultural Services

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

Area Rate HMCC

HMCC	\$ 90,349	\$ 100,735	11.5%
Subtotal	\$ 90,349	\$ 100,735	11.5%
Education	\$ 4,680,803	\$ 5,000,882	6.8%
Extraordinary or Special Items	\$ -	\$ -	0.0%
GENERAL RATE EXPENDITURES SUBTOTAL	\$ 15,311,498	\$ 16,067,929	4.9%
AREA RATE 1 EXPENDITURES SUBTOTAL	\$ 7,013,123	\$ 7,072,034	0.8%
AREA RATE 2 EXPENDITURES SUBTOTAL	\$ 299,200	\$ 309,546	3.5%
AREA RATE 3 EXPENDITURES SUBTOTAL	\$ 3,549,356	\$ 3,698,290	4.2%
HMCC AREA RATE EXPENDITURES SUBTOTAL	\$ 90,349	\$ 100,735	11.5%
EXPENDITURES SUBTOTAL	\$ 26,263,526	\$ 27,248,534	3.8%
PLUS GENERAL RATE PRINCIPAL PAYMENTS	\$ 745,141	\$ 1,251,781	68.0%
PLUS AREA RATE 1 PRINCIPAL PAYMENTS	\$ 784,290	\$ 700,614	-10.7%
PLUS AREA RATE 2 PRINCIPAL PAYMENTS	\$ 45,660	\$ 21,700	-52.5%
PLUS AREA RATE 3 PRINCIPAL PAYMENTS	\$ 790,021	\$ 410,899	-48.0%
+/- GENERAL RATE TRANSFERS	\$ 131,657	\$ 1,275,534	868.8%
+/- AREA RATE 1 TRANSFERS	\$ (219,000)	\$ -	-100.0%
+/- AREA RATE 2 TRANSFERS	\$ 261,220	\$ 196,950	-24.6%
+/- AREA RATE 3 TRANSFERS	\$ (32,089)	\$ 225,000	-801.2%
TOTAL EXPENDITURES	\$ 28,770,426	\$ 31,331,012	8.9%

Appendix 2 – Regional Fire Budget

**West Hants Regional Municipality
Regional Fire Service
2023-24 Detailed Budget**

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

Administration

Telecommunication Expenses	\$	-	\$	-	\$	-	\$	-	0.0%	
Office Supplies & Expenses	\$	-	\$	-	\$	-	\$	1,100	100.0%	
Membership	\$	-	\$	-	\$	-	\$	-	0.0%	
Professional Services	\$	-	\$	-	\$	-	\$	15,800	100.0%	
Bank Charges / Interest	\$	-	\$	-	\$	-	\$	-	0.0%	
Insurance	\$	-	\$	-	\$	-	\$	4,795	147,105	2967.9%
WCB	\$	-	\$	6,006	\$	3,003	\$	5,500	8,000	45.5%
EAP	\$	-	\$	4,753	\$	2,377	\$	8,800	6,500	-26.1%
Uniform	\$	-	\$	-	\$	-	\$	-	-	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	5,635	2,500	-55.6%
Computer Services	\$	-	\$	9,359	\$	4,680	\$	2,300	2,275	-1.1%
Public Events	\$	-	\$	-	\$	-	\$	-	-	0.0%
Firefighter Honorarium	\$	-	\$	-	\$	-	\$	-	-	0.0%
Uniforms	\$	-	\$	-	\$	-	\$	-	-	0.0%
Other	\$	25	\$	7,697	\$	3,861	\$	1,500	1,000	-33.3%
Administration Sub Total	\$	25	\$	27,815	\$	13,920	\$	28,530	184,280	545.9%

Long Term Debt Payments

Principal - Refinance BFD & Civic Centre (#40-B-1)	\$	-	\$	-	\$	-	\$	89,000	\$	89,000	0.0%
Interest - Refinance BFD & Civic Centre (#40-B-1)	\$	-	\$	12,366	\$	6,183	\$	24,553	\$	24,124	-1.7%
Principal - BFD - Radios (#40-B-1)	\$	-	\$	-	\$	-	\$	2,446	\$	2,446	0.0%
Interest - BFD - Radios (#40-B-1)	\$	-	\$	177	\$	89	\$	349	\$	337	-3.3%
Principal - BFD - Rescue Pumper (#36-B-1)	\$	74,000	\$	74,000	\$	74,000	\$	74,000	\$	74,000	0.0%
Interest - BFD - Rescue Pumper (#36-B-1)	\$	10,474	\$	9,374	\$	9,924	\$	11,453	\$	6,773	-40.9%
Principal - SFD - Pumper (#37-A-1)	\$	42,200	\$	42,200	\$	42,200	\$	42,200	\$	42,200	0.0%
Interest - SFD - Pumper (#37-A-1)	\$	8,955	\$	8,056	\$	8,505	\$	9,770	\$	6,046	-38.1%
Principal - HFD - Aerial Truck (#36-B-1)	\$	80,000	\$	80,000	\$	80,000	\$	80,000	\$	80,000	0.0%
Interest - HFD - Aerial Truck (#36-B-1)	\$	22,928	\$	21,738	\$	22,333	\$	23,986	\$	18,927	-21.1%
Principal - HFD - Fire Transition (#36-A-1)	\$	193,682	\$	193,682	\$	193,682	\$	193,682	\$	193,682	0.0%
Interest - HFD - Fire Transition (#36-A-1)	\$	30,876	\$	27,183	\$	29,030	\$	34,176	\$	18,581	-45.6%
Principal - BFD - Station 2 (#38-A-1)	\$	49,944	\$	49,944	\$	49,944	\$	49,944	\$	49,944	0.0%
Interest - BFD - Station 2 (#38-A-1)	\$	38,677	\$	37,441	\$	38,059	\$	39,783	\$	34,697	-12.8%
Principal - BFD - Pumper/Tanker	\$	-	\$	-	\$	-	\$	50,539	\$	62,826	24.3%
Interest - BFD - Pumper/Tanker	\$	-	\$	-	\$	-	\$	-	\$	2,921	100.0%
Principal - WFD - Ariel	\$	-	\$	-	\$	-	\$	73,882	\$	93,491	26.5%
Interest - WFD - Ariel	\$	-	\$	-	\$	-	\$	-	\$	4,347	100.0%
Principal - BFD 2 - Generator	\$	-	\$	-	\$	-	\$	16,241	\$	15,576	-4.1%
Interest - BFD 2 - Generator	\$	-	\$	-	\$	-	\$	-	\$	724	100.0%
Principal - SWH - Rescue 32 (#42-A-1)	\$	-	\$	-	\$	-	\$	15,900	\$	15,422	-3.0%
Interest - SWH - Rescue 32 (#42-A-1)	\$	-	\$	-	\$	-	\$	-	\$	7,991	100.0%
Principal - SWH - Ventilation	\$	-	\$	-	\$	-	\$	2,023	\$	2,285	13.0%
Interest - SWH - Ventilation	\$	-	\$	-	\$	-	\$	-	\$	106	100.0%
Principal - BFD - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	-	\$	-	\$	1,025	\$	803	-21.7%
Interest - BFD - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	223	\$	112	\$	-	\$	215	100.0%
Principal - SFD - Light Rescue	\$	-	\$	-	\$	-	\$	16,086	\$	15,456	-3.9%
Interest - SFD - Light Rescue	\$	-	\$	-	\$	-	\$	-	\$	720	100.0%
Principal - BFD - Pumper #4 Repairs (#41-A-1)	\$	-	\$	-	\$	-	\$	4,556	\$	3,089	-32.2%
Interest - BFD - Pumper #4 Repairs (#41-A-1)	\$	-	\$	67	\$	34	\$	-	\$	114	100.0%
Principal - SFD - Pave Truck Bays	\$	-	\$	-	\$	-	\$	1,982	\$	1,905	-3.9%
Interest - SFD - Pave Truck Bays	\$	-	\$	-	\$	-	\$	-	\$	89	100.0%
Principal - SFD - Reside Main Station	\$	-	\$	-	\$	-	\$	2,379	\$	2,285	-4.0%
Interest - SFD - Reside Main Station	\$	-	\$	-	\$	-	\$	-	\$	106	100.0%
Proposed Additions 2023-24	\$	-	\$	-	\$	-	\$	39,733	\$	96,114	141.9%
Long Term Debt Payments	\$	551,737	\$	556,452	\$	554,094	\$	899,688	\$	967,343	7.5%
Total Fire Service Operations	\$	551,762	\$	584,267	\$	568,014	\$	944,443	\$	1,185,458	25.5%

Capital & Reserve Expenses

Capital Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	0.0%
Capital & Reserve Expenditures Sub Total	\$	-	\$	-	\$	-	\$	50,000	\$	50,000	0.0%
Total Municipal Fire Expenses	\$	551,762	\$	584,267	\$	568,014	\$	994,443	\$	1,235,458	24.2%
Surplus/Deficit	\$	(551,762)	\$	(584,267)	\$	(568,014)	\$	(994,443)	\$	(1,235,458)	24.2%

Appendix 3 – Hantsport Fire Budget

**West Hants Regional Municipality
Hantsport Fire Service
2023-24 Detailed Budget**

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ 19,154	\$ 4,722	-75.3%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ 145,272	\$ 175,735	21.0%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ 268,590	\$ 280,490	4.4%
Debt Servicing Contributions - Kings (33.5% calls)	\$ 21,352	\$ 25,214	\$ 23,283	\$ 53,195	\$ 74,335	\$ 74,335	39.7%
Operation Contributions - Kings (33.5% calls)	\$ 94,296	\$ 3,080	\$ 48,688	\$ 60,787	\$ 71,600	\$ 71,600	17.8%
Operation Contributions - Glooscap	\$ 7,064	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	\$ 7,065	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ 122,712	\$ 35,359	\$ 79,035	\$ 554,063	\$ 613,946	\$ 613,946	10.8%
EXPENSES							
Firefighting Operations							
<i>Apparatus</i>							
Regular Maintenance	\$ -	\$ 11,067	\$ 5,534	\$ 15,000	\$ 17,000	\$ 17,000	13.3%
Fuel	\$ 8,831	\$ 11,506	\$ 10,168	\$ 9,500	\$ 10,000	\$ 10,000	5.3%
Major Repairs	\$ 29,149	\$ 8,423	\$ 18,786	\$ -	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 37,980</i>	<i>\$ 30,996</i>	<i>\$ 34,488</i>	<i>\$ 24,500</i>	<i>\$ 27,000</i>	<i>\$ 27,000</i>	<i>10.2%</i>
<i>Equipment & Services</i>							
Personal Protection	\$ -	\$ 16,479	\$ 8,239	\$ 20,000	\$ 30,000	\$ 30,000	50.0%
Fire Suppression & Rescue Equipment	\$ -	\$ 2,647	\$ 1,324	\$ 18,000	\$ 19,000	\$ 19,000	5.6%
Scab Testing, Inspection & Repairs	\$ -	\$ 641	\$ 321	\$ 5,500	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 4,038	\$ 307	\$ 2,173	\$ 2,000	\$ 2,500	\$ 2,500	25.0%
Rehab Supplies	\$ -	\$ 506	\$ 253	\$ 1,500	\$ 2,000	\$ 2,000	33.3%
<i>Equipment Sub Total</i>	<i>\$ 4,038</i>	<i>\$ 20,580</i>	<i>\$ 12,309</i>	<i>\$ 47,000</i>	<i>\$ 59,000</i>	<i>\$ 59,000</i>	<i>25.5%</i>
<i>Communications</i>							
Pagers/Portable Radios	\$ 7,979	\$ 10,528	\$ 9,253	\$ 5,000	\$ 7,500	\$ 7,500	50.0%
Maintenance & Testing	\$ -	\$ 2,598	\$ 1,299	\$ 1,000	\$ 2,000	\$ 2,000	100.0%
Publications/Subscriptions	\$ 665	\$ 1,203	\$ 934	\$ 500	\$ 500	\$ 500	0.0%
<i>Communication Sub Total</i>	<i>\$ 8,643</i>	<i>\$ 14,329</i>	<i>\$ 11,486</i>	<i>\$ 6,500</i>	<i>\$ 10,000</i>	<i>\$ 10,000</i>	<i>53.8%</i>
Total Firefighting Operations	\$ 50,661	\$ 65,904	\$ 58,283	\$ 78,000	\$ 96,000	\$ 96,000	23.1%
Training							
Fire Rescue Training (including travel & meals)	\$ 3,203	\$ 4,530	\$ 3,866	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
<i>Training Sub Total</i>	<i>\$ 3,203</i>	<i>\$ 4,530</i>	<i>\$ 3,866</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>0.0%</i>
Fire Station							
Light & Power	\$ 8,613	\$ 2,383	\$ 5,498	\$ 6,500	\$ 8,000	\$ 8,000	23.1%
Heating	\$ 4,212	\$ 137	\$ 2,175	\$ 3,000	\$ 16,500	\$ 16,500	450.0%
General Maintenance & Grounds	\$ 17,907	\$ 3,488	\$ 10,697	\$ 3,500	\$ 4,000	\$ 4,000	14.3%
Emergency Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ 3,700	\$ 4,000	\$ 4,000	8.1%
Janitorial/Cleaning	\$ 50	\$ 200	\$ 125	\$ 1,200	\$ 6,500	\$ 6,500	441.7%
Maintenance - Apparatus Superintendent	\$ 36,629	\$ 29,266	\$ 32,947	\$ 24,100	\$ 24,700	\$ 24,700	2.5%
Renovations/Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Station Supplies & Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ 67,410</i>	<i>\$ 35,473</i>	<i>\$ 51,442</i>	<i>\$ 43,000</i>	<i>\$ 64,700</i>	<i>\$ 64,700</i>	<i>50.5%</i>

Administration											
Telephone, Internet, Etc.	\$	1,836	\$	2,450	\$	2,143	\$	1,800	\$	2,200	22.2%
Office Supplies & Expenses	\$	-	\$	-	\$	-	\$	-	\$	2,000	100.0%
Membership	\$	275	\$	318	\$	296	\$	500	\$	500	0.0%
Professional Services	\$	3,622	\$	6,212	\$	4,917	\$	3,000	\$	4,000	33.3%
Insurance	\$	18,796	\$	17,520	\$	18,158	\$	21,024	\$	18,000	-14.4%
WCB	\$	1,152	\$	2,061	\$	1,607	\$	1,800	\$	2,000	11.1%
EAP	\$	-	\$	1,025	\$	512	\$	1,500	\$	1,500	0.0%
Computer Services	\$	-	\$	696	\$	348	\$	500	\$	500	0.0%
Public Events	\$	-	\$	657	\$	329	\$	1,500	\$	1,500	0.0%
Firefighter Honorarium	\$	66,825	\$	45,000	\$	55,913	\$	45,000	\$	45,000	0.0%
Membership Recognition	\$	-	\$	-	\$	-	\$	4,000	\$	4,000	0.0%
Uniforms	\$	2,262	\$	926	\$	1,594	\$	500	\$	1,000	100.0%
Other	\$	11,730	\$	5,482	\$	8,606	\$	-	\$	500	100.0%
Administration Sub Total	\$	106,499	\$	82,346	\$	94,422	\$	81,124	\$	82,700	1.9%

Long Term Debt Payments											
Principal - Hantsport Pumper (#36-A-1)	\$	24,921	\$	24,921	\$	24,921	\$	25,000	\$	24,921	-0.3%
Interest - Hantsport Pumper (#36-A-1)	\$	3,973	\$	3,498	\$	3,735	\$	4,412	\$	2,391	-45.8%
Principal - Fire Truck Chassis (#37-A-1)	\$	17,500	\$	17,500	\$	17,500	\$	17,500	\$	17,500	0.0%
Interest - Fire Truck Chassis (#37-A-1)	\$	3,883	\$	3,527	\$	3,705	\$	4,051	\$	2,507	-38.1%
Principal - Truck Box (#32-A-1) (Area Rate)	\$	12,500	\$	12,500	\$	12,500	\$	12,500	\$	-	-100.0%
Interest - Truck Box (#32-A-1) (Area Rate)	\$	1,051	\$	644	\$	847	\$	1,436	\$	-	-100.0%
Principal - Fire Hall Roof (#34-A-1) (Area Rate)	\$	4,500	\$	4,500	\$	4,500	\$	4,500	\$	4,500	0.0%
Interest - Fire Hall Roof (#34-A-1) (Area Rate)	\$	611	\$	492	\$	551	\$	718	\$	222	-69.0%
Principal - Breathing Apparatuses (#38-B-1)	\$	16,500	\$	16,500	\$	16,500	\$	16,500	\$	16,500	0.0%
Interest - Breathing Apparatuses (#38-B-1)	\$	1,901	\$	1,459	\$	1,680	\$	1,901	\$	503	-73.5%
Principal - Command Scene Lighting (#41-A-1)	\$	-	\$	-	\$	-	\$	2,751	\$	2,751	0.0%
Interest - Command Scene Lighting (#41-A-1)	\$	-	\$	199	\$	100	\$	393	\$	372	-5.4%
Principal - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	-	\$	-	\$	803	\$	803	0.0%
Interest - Maxi Force Airbag Set (#41-A-1)	\$	-	\$	223	\$	112	\$	222	\$	215	-2.8%
Principal - Fire Station - Phase 1 & 2	\$	-	\$	-	\$	-	\$	102,636	\$	127,015	23.8%
Interest - Fire Station - Phase 1 & 2	\$	-	\$	-	\$	-	\$	4,154	\$	5,915	42.4%
100' Quint (to replace Engine 11)	\$	-	\$	-	\$	-	\$	136,119	\$	136,877	0.6%
SCBA	\$	-	\$	-	\$	-	\$	5,343	\$	5,354	0.2%
Proposed Additions 2023-24	\$	-	\$	-	\$	-	\$	-	\$	11,200	100.0%
Total Long Term Debt Payments	\$	87,338	\$	85,962	\$	86,650	\$	340,939	\$	359,547	5.5%
Total Fire Service Operations	\$	264,450	\$	208,311	\$	236,380	\$	476,063	\$	517,947	8.8%

Capital & Reserve Expenses											
Misc.	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Capital & Reserve Expenditures Sub Total	\$	-	\$	-	\$	-	\$	-	\$	-	0.0%
Total Hantsport Fire Expenses	\$	315,111	\$	274,216	\$	294,663	\$	554,063	\$	613,947	10.8%
Surplus/Deficit	\$	(192,399)	\$	(238,857)	\$	(215,628)	\$	-	\$	-	0.0%
Total Hantsport Operating Less Debt	\$	227,773	\$	188,254	\$	208,013	\$	213,124	\$	254,400	19.4%

Appendix 4 – Summerville Fire Budget

West Hants Regional Municipality Summerville Fire Department 2023-24 Detailed Budget

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

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

Appendix 5 – Walton Fire Budget

West Hants Regional Municipality Walton Fire Department 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	BUDGET 2023-24	
Fundraising / Donations	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Society	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Debt Servicing Contributions - West Hants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Capital (Debt Servicing) Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Kings	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - Glooscap	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	\$ 130,253	\$ 128,300	-1.5%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	\$ 38,850	\$ 38,850	0.0%
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Total Revenue	\$ -	\$ -	\$ -	\$ 169,103	\$ 167,150	-1.2%
EXPENSES						
Firefighting Operations						
<i>Apparatus</i>						
Regular Maintenance	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.0%
Fuel	\$ -	\$ -	\$ -	\$ 1,500	\$ 5,000	233.3%
Major Repairs	\$ -	\$ -	\$ -	\$ 12,000	\$ 9,000	-25.0%
<i>Apparatus Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 23,500</i>	<i>\$ 24,000</i>	<i>2.1%</i>
<i>Equipment & Services</i>						
Personal Protection	\$ -	\$ -	\$ -	\$ 8,000	\$ 10,000	25.0%
Fire Suppression & Rescue Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ 15,000	-25.0%
Scab Testing, Inspection & Repairs	\$ -	\$ -	\$ -	\$ 7,500	\$ 6,000	-20.0%
Equipment Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 9,000	0.0%
Rehab Supplies	\$ -	\$ -	\$ -	\$ 6,600	\$ 4,500	-31.8%
<i>Equipment Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 42,100</i>	<i>\$ 44,500</i>	<i>5.7%</i>
<i>Communications</i>						
Dispatch	\$ -	\$ -	\$ -	\$ 300	\$ 300	0.0%
Communication Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance & Testing	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Communication Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Communication Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 300</i>	<i>\$ 300</i>	<i>0.0%</i>
Total Firefighting Operations	\$ -	\$ -	\$ -	\$ 65,900	\$ 68,800	4.4%
Training						
Fire Rescue Training (including travel & meals)	\$ -	\$ -	\$ -	\$ 14,000	\$ 12,000	-14.3%
Training Grounds, Equipment & Exercises	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Medical First Responder	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,400	240.0%
Seminars/Materials	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%
<i>Training Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 16,000</i>	<i>\$ 16,400</i>	<i>2.5%</i>
Fire Station						
Light & Power	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,000	-20.0%
Heating	\$ -	\$ -	\$ -	\$ 3,000	\$ 6,000	100.0%
General Maintenance & Grounds	\$ -	\$ -	\$ -	\$ 7,500	\$ 200	-97.3%
Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	100.0%
Emergency Equipment	\$ -	\$ -	\$ -	\$ 500	\$ -	-100.0%
Snow Removal/Grounds	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Janitorial/Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Maintenance - Apparatus Superintendent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Renovations/Major Repairs	\$ -	\$ -	\$ -	\$ 4,500	\$ -	-100.0%
Station Supplies and Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Rent	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
<i>Fire Station Sub Total</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 22,000</i>	<i>\$ 21,700</i>	<i>-1.4%</i>

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

Appendix 6 – Brooklyn Fire – Station 1

West Hants Regional Municipality Brooklyn Station 1 Fire Service 2023-24 Detailed Budget

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

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

Appendix 7 – Brooklyn Fire - Station 2

West Hants Regional Municipality Brooklyn Station 2 Fire Service 2023-24 Detailed Budget

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

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

Appendix 8 – Windsor Fire Department

West Hants Regional Municipality Windsor Fire Department 2023-24 Detailed Budget

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

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

Appendix 9 – Southwest Hants Fire Budget

West Hants Regional Municipality Southwest Hants Fire Service 2023-24 Detailed Budget

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

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

Appendix 10 – Office of CAO

West Hants Regional Municipality Office of the CAO 2023-2024 Detailed Budget

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

West Hants Area Rate

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

Hantsport Area Rate

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

Windsor Area Rate

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

Appendix 11 – EMO

West Hants Regional Municipality EMO 2023-24 Detailed Budget

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Salary	\$ 3,011	\$ 21,119	\$ 12,065	\$ 11,399	\$ 11,700	2.6%	
Employer Share Benefits	\$ 59	\$ 5,330	\$ 2,694	\$ 2,150	\$ 2,240	4.2%	
Mileage & Expenses	\$ 70	\$ 181	\$ 126	\$ 200	\$ 200	0.0%	
Training & Development	\$ -	\$ 159	\$ 80	\$ 1,000	\$ 1,170	17.0%	
EOC Telephone	\$ 7,368	\$ 5,327	\$ 6,348	\$ 2,760	\$ -	-100.0%	
Satellite Phones	\$ 1,588	\$ 1,789	\$ 1,688	\$ 2,000	\$ 7,300	265.0%	
Public Communication	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	0.0%	
Insurance	\$ 1,223	\$ 390	\$ 807	\$ 470	\$ -	-100.0%	
Branding / Communications / Advertising	\$ -	\$ 200	\$ 100	\$ 500	\$ 500	0.0%	
Exercise Expenses	\$ -	\$ -	\$ -	\$ 500	\$ 100	-80.0%	
EOC Equip. and Supplies	\$ 3,775	\$ 29	\$ 1,902	\$ -	\$ 500	100.0%	
Radio License & Equipment	\$ 1,661	\$ 1,377	\$ 1,519	\$ 1,350	\$ 1,350	0.0%	
Emergency Response Costs	\$ 28,790	\$ 14,686	\$ 21,738	\$ 20,000	\$ 15,000	-25.0%	
Total Expenses	\$ 47,546	\$ 50,587	\$ 49,066	\$ 43,330	\$ 41,060	-5.2%	

Appendix 12 – By-Law

**West Hants Regional Municipality
By-Law Enforcement
2023-24 Detailed Budget**

EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23			
Salary- Full Time	\$ 77,157	\$ 95,671	\$ 86,414	\$ 119,439	\$ 123,000	3.0%	
Employer Share Benefits	\$ 16,767	\$ 21,530	\$ 19,149	\$ 25,350	\$ 26,300	3.7%	
Mileage & Expenses	\$ 5,177	\$ -	\$ 2,589	\$ -	\$ 500	100.0%	
Training & Development	\$ -	\$ 91	\$ 45	\$ 4,902	\$ 3,200	-34.7%	
Membership Fees	\$ -	\$ 200	\$ 100	\$ 200	\$ 200	0.0%	
Telephone	\$ 2,400	\$ 2,589	\$ 2,495	\$ 2,500	\$ 2,000	-20.0%	
Insurance	\$ 630	\$ 839	\$ 735	\$ 1,004	\$ 2,400	139.1%	
Prosecuting Attorney	\$ 13,013	\$ 3,300	\$ 8,156	\$ 8,706	\$ 9,000	3.4%	
Dog Impoundment	\$ -	\$ 25	\$ 13	\$ 500	\$ 500	0.0%	
Dog Tag Contribution SPCA	\$ -	\$ 588	\$ 294	\$ 1,500	\$ -	-100.0%	
Supplies & Miscellaneous	\$ 6,336	\$ 2,940	\$ 4,638	\$ 3,150	\$ 5,550	76.2%	
Fleet Lease	\$ -	\$ 3,848	\$ 1,924	\$ 6,000	\$ 7,000	16.7%	
Fleet Maintenance	\$ 675	\$ 610	\$ 643	\$ 4,350	\$ 5,000	14.9%	
Fleet Fuel	\$ 1,889	\$ 3,310	\$ 2,600	\$ 3,000	\$ 4,000	33.3%	
Capital Out Of Revenue	\$ -	\$ 625	\$ 313	\$ -	\$ -	0.0%	
Total Expenses	\$ 124,046	\$ 136,166	\$ 130,106	\$ 180,600	\$ 188,650	4.5%	

Appendix 13 – Financial Services

West Hants Regional Municipality Department of Financial Services 2023-2024 Detailed Budget

Finance Department	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2023-24		
Salaries - Finance	\$ 671,273	\$ 700,050	\$ 685,661	\$ 782,960	\$ 793,700		1.4%
Benefits & Deductions	\$ 116,193	\$ 119,061	\$ 117,627	\$ 155,722	\$ 152,400		-2.1%
Total Salary & Benefits	\$ 787,466	\$ 819,111	\$ 803,288	\$ 938,682	\$ 946,100		0.8%
Finance Administration							
Mileage & Expenses	\$ 1,698	\$ 3,032	\$ 2,365	\$ 3,000	\$ 3,000		0.0%
Training & Development	\$ 3,081	\$ 5,232	\$ 4,156	\$ 7,500	\$ 6,500		-13.3%
Membership Fees	\$ 7,622	\$ 3,884	\$ 5,753	\$ 4,000	\$ 4,000		0.0%
Audit	\$ 67,109	\$ 18,198	\$ 42,654	\$ 20,257	\$ 30,460		50.4%
Cash Over & Short	\$ 177	\$ 221	\$ 199	\$ 100	\$ 100		0.0%
Financial Services Charges	\$ 36,614	\$ 32,531	\$ 34,572	\$ 30,000	\$ 30,000		0.0%
Operational Costs	\$ 103	\$ 104	\$ 104	\$ 750	\$ 500		-33.3%
Total Finance Administration	\$ 116,405	\$ 63,201	\$ 89,803	\$ 65,607	\$ 74,560		13.6%
Total Finance Department	\$ 903,871	\$ 882,312	\$ 893,091	\$ 1,004,289	\$ 1,020,660		1.6%
Taxation							
Tax Rebates- Low Income	\$ 1,580	\$ 3,344	\$ 2,462	\$ 3,500	\$ 4,000		14.3%
Tax Rebates- Exemptions	\$ 54,501	\$ 122,559	\$ 88,530	\$ 122,559	\$ 151,000		23.2%
Day Care Reductions	\$ 1,081	\$ 1,017	\$ 1,049	\$ 1,500	\$ 1,500		0.0%
Other Taxation-Seasonal	\$ 2,103	\$ 2,075	\$ 2,089	\$ 2,200	\$ 2,200		0.0%
Tax Sale Expense	\$ 3,117	\$ (18,070)	\$ (7,476)	\$ -	\$ -		0.0%
Street Lighting Clover Lane	\$ 608	\$ 621	\$ 614	\$ 639	\$ 640		0.2%
Total Taxation	\$ 62,991	\$ 111,545	\$ 87,268	\$ 130,398	\$ 159,340		22.2%
Other General Admin Services							
Telephone	\$ 13,582	\$ 17,572	\$ 15,577	\$ 11,000	\$ 14,000		27.3%
Safety Committee	\$ -	\$ 67	\$ 33	\$ 1,000	\$ 2,000		100.0%
Social Committee	\$ 99	\$ 1,482	\$ 791	\$ 2,000	\$ 2,000		0.0%
Mandated Communications	\$ 2,691	\$ 732	\$ 1,711	\$ 3,000	\$ 3,750		25.0%
Land Matters	\$ 46,206	\$ 109,915	\$ 78,060	\$ -	\$ 10,000		100.0%
Public Communications	\$ -	\$ 28,248	\$ 14,124	\$ 33,000	\$ 37,945		15.0%
Office Administration	\$ 116,849	\$ 123,326	\$ 120,087	\$ 117,891	\$ 120,335		2.1%
Staff Appreciation	\$ 3,565	\$ 18,369	\$ 10,967	\$ 17,500	\$ 14,500		-17.1%
Election	\$ 7,190	\$ 7,942	\$ 7,566	\$ -	\$ 1,500		100.0%
Insurance	\$ 164,807	\$ 173,714	\$ 169,260	\$ 207,588	\$ 242,900		17.0%
Other General Services	\$ 11,066	\$ 75,316	\$ 43,191	\$ 6,500	\$ 6,500		0.0%
Branding / Communications / Advertising	\$ 2,770	\$ 4,531	\$ 3,650	\$ 2,000	\$ -		-100.0%
IT Operations	\$ 315,486	\$ 382,624	\$ 349,055	\$ 476,790	\$ 452,620		-5.1%
Total Other General Admin	\$ 684,311	\$ 943,838	\$ 814,074	\$ 878,269	\$ 908,050		3.4%
Assessment Recovery Costs							
Assessment Recovery Costs	\$ 332,405	\$ 333,473	\$ 332,939	\$ 330,544	\$ 332,421		0.6%
Total Assessment Recovery Cost	\$ 332,405	\$ 333,473	\$ 332,939	\$ 330,544	\$ 332,421		0.6%
Total General Rate Expenses	\$ 2,887,674	\$ 3,086,540	\$ 2,987,107	\$ 3,190,939	\$ 3,374,071		5.7%

Appendix 14 – IT Budget

**West Hants Regional Municipality
Information Technology
2023-24 Detailed Budget**

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

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

Appendix 15 – Planning and Building Inspections

Planning

**West Hants Regional Municipality
Planning and Development
2023-24 Detailed Budget**

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

MCCAP

**West Hants Regional Municipality
MCCAP
2023-24 Detailed Budget**

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

Building Inspection and Permits

**West Hants Regional Municipality
Building Inspection
2023-24 Detailed Budget**

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

Appendix 16 – Community Development

**West Hants Regional Municipality
Community Development Administration
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Swimming Pool
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Recreation Programs
2023-24 Detailed Budget**

General Rate									
REVENUE	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE			
Provincial Grants	\$ -	\$ 115,133	\$ 57,566	\$ 45,000	\$ 55,000	22.2%			
Federal Grants	\$ 87,493	\$ 22,805	\$ 55,149	\$ 5,000	\$ 10,000	100.0%			
General Programs	\$ 24,370	\$ 78,500	\$ 51,435	\$ 76,200	\$ 25,375	-66.7%			
Summer Programs	\$ 2,050	\$ 66,160	\$ 34,105	\$ 52,000	\$ 52,000	0.0%			
Inspire West Hants - Community Contributions	\$ -	\$ -	\$ -	\$ -	\$ 500	100.0%			
Total Recreation Programs Revenue	\$ 113,913	\$ 282,598	\$ 198,255	\$ 178,200	\$ 142,875	-19.8%			
EXPENSES									
Programing Staff	2020-21	ACTUALS 2021-22	2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE			
Salary - Full Time	\$ 107,723	\$ 99,314	\$ 103,518	\$ 135,869	\$ 131,500	-3.2%			
Employer Share Benefits	\$ 21,362	\$ 20,190	\$ 20,776	\$ 30,311	\$ 25,300	-16.5%			
Mileage & Expenses	\$ 2,246	\$ 2,140	\$ 2,193	\$ 4,000	\$ 4,000	0.0%			
Training & Development	\$ 755	\$ 1,888	\$ 1,322	\$ 6,000	\$ 6,500	8.3%			
Telephone	\$ -	\$ 498	\$ 249	\$ 1,500	\$ 1,000	-33.3%			
Total Active Liv & Rec Staff	\$ 132,085	\$ 124,031	\$ 128,058	\$ 177,680	\$ 168,300	-5.3%			
Programs & Supplies									
Hourly - term/students	\$ 33,255	\$ 143,224	\$ 88,240	\$ 108,717	\$ 125,900	15.8%			
Employer Share Benefits	\$ 3,966	\$ 11,521	\$ 7,743	\$ 9,471	\$ 12,000	26.7%			
Mileage & Expenses	\$ 22	\$ 3,633	\$ 1,828	\$ 7,500	\$ 4,500	-40.0%			
Branding / Communications / Advertising	\$ -	\$ -	\$ -	\$ -	\$ 6,000	100.0%			
Summer Camp Supplies	\$ 489	\$ 6,085	\$ 3,287	\$ 12,000	\$ 9,000	-25.0%			
Staff Identification	\$ 749	\$ 3,250	\$ 2,000	\$ 5,000	\$ 5,000	0.0%			
Sports Supplies	\$ 100	\$ 3,748	\$ 1,924	\$ 4,000	\$ 4,000	0.0%			
Valley Senior Games	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.0%			
Recreation Programs	\$ 45,625	\$ 34,347	\$ 39,986	\$ 82,000	\$ 20,000	-75.6%			
Inspire West Hants	\$ -	\$ -	\$ -	\$ -	\$ 2,000	100.0%			
Program Contractors	\$ -	\$ -	\$ -	\$ -	\$ 12,000	100.0%			
Community Events	\$ -	\$ -	\$ -	\$ -	\$ 19,000	100.0%			
Program Subsidy	\$ -	\$ -	\$ -	\$ -	\$ 58,000	100.0%			
Active Transportation	\$ 744	\$ 12,074	\$ 6,409	\$ 5,000	\$ 5,000	0.0%			
Total Programs & Supplies Expenses	\$ 84,950	\$ 217,882	\$ 151,416	\$ 234,188	\$ 282,900	20.8%			
Total Programs Expenses	\$ 217,035	\$ 341,913	\$ 279,474	\$ 411,868	\$ 451,200	9.5%			
GRANTS									
Public Safety Grants	\$ 21,000	\$ 16,000	\$ 18,500	\$ 7,500	\$ 7,500	0.0%			
Heritage Grants	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0.0%			
Grants & Contribution	\$ 37,250	\$ 205,000	\$ 121,125	\$ 97,500	\$ 100,000	2.6%			
Sponsorship/Advertising/In-kind Grants	\$ -	\$ 3,500	\$ 1,750	\$ 4,000	\$ 4,000	0.0%			
Trails Grants	\$ 1,018	\$ 3,000	\$ 2,009	\$ 2,500	\$ 2,500	0.0%			
Travel Assistance Grants	\$ -	\$ 75	\$ 38	\$ 2,500	\$ 2,500	0.0%			
From 5% Fund	\$ -	\$ 2,673	\$ 1,337	\$ -	\$ 1,500	100.0%			
Total Grants & Reserves	\$ 59,268	\$ 230,248	\$ 144,758	\$ 119,000	\$ 123,000	3.4%			
Total Program & Grants Expenses	\$ 276,303	\$ 572,161	\$ 424,232	\$ 530,868	\$ 574,200	8.2%			
Surplus / Deficit (Not including Grants)	\$ (103,122)	\$ (59,315)	\$ (81,219)	\$ (233,668)	\$ (308,325)	32.0%			

**West Hants Regional Municipality
Parks & Grounds
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Sports Complex
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Community Centre
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Brooklyn Civic Centre
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Welcome Centre
2023-24 Detailed Budget**

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

**West Hants Regional Municipality
Community Economic Development
2023-24 Detailed Budget**

General Rate		ACTUALS			BUDGET		BUDGET	
REVENUE	2020-21	2021-22	2-Year Average	2022-23	2023-24	VARIANCE		
CED Revenue	\$ -	\$ -	\$ -	\$ 7,000	\$ 12,000	71.4%		
Downtown Development	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%		
Total Community Economic Development Revenue	\$ -	\$ -	\$ -	\$ 7,000	\$ 12,000	71.4%		
EXPENSES		ACTUALS			BUDGET		BUDGET	
Administration & Facilities	2020-21	2021-22	2-Year Average	2022-23	2023-24	VARIANCE		
Salary - Full Time	\$ 136,768	\$ 102,973	\$ 119,870	\$ 131,507	\$ 137,000	4.2%		
Employer Share Benefits	\$ 22,455	\$ 17,532	\$ 19,993	\$ 23,992	\$ 24,300	1.3%		
Mileage & Expenses	\$ 1,584	\$ 1,709	\$ 1,646	\$ 4,000	\$ 4,000	0.0%		
Training & Development	\$ 653	\$ 1,468	\$ 1,060	\$ 6,000	\$ 4,000	-33.3%		
Membership	\$ 842	\$ 484	\$ 663	\$ 1,000	\$ 1,000	0.0%		
Telephone	\$ 1,318	\$ 1,456	\$ 1,387	\$ 1,300	\$ 1,300	0.0%		
Community Development Programs	\$ 6,563	\$ 14,208	\$ 10,386	\$ 17,000	\$ 20,000	17.6%		
Communities in Bloom/Tree Canopy	\$ 1,550	\$ 1,255	\$ 1,403	\$ 4,000	\$ 4,000	0.0%		
Operating Supplies & Services	\$ -	\$ 259	\$ 130	\$ 5,000	\$ 3,300	-34.0%		
Branding / Communications / Advertising	\$ 8,491	\$ 14,904	\$ 11,698	\$ 15,000	\$ 33,150	121.0%		
Community and Volunteer Recognition	\$ 1,600	\$ 468	\$ 1,034	\$ 4,000	\$ 4,000	0.0%		
Apple Blossom	\$ -	\$ -	\$ -	\$ 3,000	\$ 4,500	50.0%		
Festivals	\$ 548	\$ 17,018	\$ 8,783	\$ 17,000	\$ 22,000	29.4%		
Downtown Development Societies	\$ -	\$ 40,872	\$ 20,436	\$ 40,872	\$ 71,000	73.7%		
Business Enhancement	\$ -	\$ 8,414	\$ 4,207	\$ -	\$ 4,000	100.0%		
Total Community Economic Development Expenses	\$ 182,370	\$ 223,020	\$ 202,695	\$ 273,671	\$ 337,550	23.3%		
Surplus/(Deficit)	\$ (182,370)	\$ (223,020)	\$ (202,695)	\$ (266,671)	\$ (325,550)	22.1%		

Cemetery Budget

**West Hants Regional Municipality
Riverbank Cemetery
2023-24 Detailed Budget**

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

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

Operating Expenses		ACTUALS			BUDGET		BUDGET	
	2020-21	2021-22	2-Year Average	2022-23	2023-24	VARIANCE		
Training & Development	\$ -	\$ -	\$ -	\$ 300	\$ 500	66.7%		
Operational Costs	\$ 594	\$ 737	\$ 666	\$ 600	\$ 300	-50.0%		
Insurance	\$ 63	\$ 69	\$ 66	\$ 90	\$ 95	5.3%		
Cemetery Grounds Maintenance	\$ 3,243	\$ 1,942	\$ 2,593	\$ 3,500	\$ 3,500	0.0%		
Equipment Maintenance	\$ 307	\$ 698	\$ 502	\$ 800	\$ 500	-37.5%		
Water	\$ 154	\$ 769	\$ 462	\$ 300	\$ 350	16.7%		
General Projects	\$ 1,652	\$ 525	\$ 1,089	\$ 1,000	\$ 1,500	50.0%		
Tree Pruning/Planting	\$ 156	\$ -	\$ 78	\$ 500	\$ 500	0.0%		
Total Operating Expenses	\$ 6,171	\$ 4,740	\$ 5,455	\$ 7,090	\$ 7,245	2.2%		
Total Expenses	\$ 17,529	\$ 18,570	\$ 18,049	\$ 34,332	\$ 36,045	5.0%		

**West Hants Regional Municipality
Maplewood Cemetery
2023-24 Detailed Budget**

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

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

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

Appendix 17 – Roads and Streets

West Hants Regional Municipality Public Works Administration 2023-24 Detailed Budget

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

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

West Hants Regional Municipality Roads 2023-24 Detailed Budget

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

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

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

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

West Hants Regional Municipality Waste Collection and Disposal 2023-24 Detailed Budget

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

Appendix 19 – Landfill (Closed)

**West Hants Regional Municipality
Landfill
2023-24 Detailed Budget**

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

Appendix 20 – Waste Diversion

**West Hants Regional Municipality
Waste Diversion
2023-24 Detailed Budget**

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

Appendix 21 – Municipal Facilities

West Hants Regional Municipality Municipal Facilities 2023-24 Detailed Budget

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

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

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

West Hants Regional Municipality Hantsport Food Bank 2023-24 Detailed Budget

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

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

**West Hants Regional Municipality
Windsor Library
2023-24 Detailed Budget**

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

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

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

EXPENSES Administration & Facilities	2020-21	ACTUALS		2-Year Average	BUDGET 2022-23	BUDGET 2023-24	VARIANCE
		2021-22					
Salary & Benefits	\$ -	\$ -	\$ -	\$ 4,720	\$ 5,000	5.9%	
Insurance	\$ -	\$ 2,500	\$ 1,250	\$ 1,490	\$ 1,598	7.2%	
Building Maintenance	\$ 18,980	\$ 18,561	\$ 18,771	\$ 11,250	\$ 8,000	-28.9%	
Water & Sewer	\$ -	\$ 681	\$ 340	\$ 750	\$ 497	-33.7%	
Power	\$ -	\$ -	\$ -	\$ 2,785	\$ 2,494	-10.5%	
Total Admin & Facilities	\$ 18,980	\$ 21,741	\$ 20,361	\$ 20,995	\$ 17,589	-16.2%	

Total Library Expenses	\$ 54,976	\$ 59,565	\$ 57,270	\$ 51,592	\$ 51,352	-0.5%
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**West Hants Regional Municipality
Courthouse
2023-24 Detailed Budget**

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

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

Appendix 22 – Municipal Sewer Utilities

West Hants Regional Municipality West Hants Sewer 2023-24 Detailed Budget

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

**West Hants Regional Municipality
Windsor Sewer
2023-24 Detailed Budget**

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

Appendix 23 – Municipal Water Utilities

West Hants Regional Municipality West Hants Water Utility 2023-24 Detailed Budget

REVENUE	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
Residential - Consumption	\$ 1,003,721	\$ 981,822	\$ 992,771	\$ 1,229,100	\$ 1,032,298		-16.0%
Residential - Meter	\$ 552,860	\$ 678,695	\$ 615,777	\$ 488,580	\$ 728,836		49.2%
Commercial (Bulk Sales)	\$ 1,558	\$ 1,949	\$ 1,753	\$ 1,989	\$ 2,033		2.2%
Public	\$ 600,000	\$ 595,789	\$ 597,894	\$ 595,789	\$ 613,663		3.0%
Private	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,288		3.0%
Services	\$ 900	\$ 900	\$ 900	\$ 918	\$ 927		1.0%
Other	\$ 4,406	\$ 10,490	\$ 7,448	\$ 4,080	\$ 4,202		3.0%
Special Services	\$ 16,050	\$ 16,705	\$ 16,378	\$ 16,473	\$ 17,661		7.2%
Water Sales	\$ -	\$ 14,163	\$ 7,081	\$ 24,000	\$ 161,727		573.9%
Interest Earned Overdue Acc.	\$ 3,562	\$ 10,116	\$ 6,839	\$ 6,000	\$ 3,336		-44.4%
TOTAL OPERATING REVENUE	\$ 2,184,306	\$ 2,311,878	\$ 2,248,092	\$ 2,368,179	\$ 2,565,970		8.4%
EXPENSES	ACTUALS			BUDGET		BUDGET 2023-24	VARIANCE
	2020-21	2021-22	2-Year Average	2022-23	2022-23		
SOURCE OF SUPPLY							
Maintenance (SOS)	\$ 2,115	\$ 3,423	\$ 2,769	\$ 8,000	\$ 8,000		0.0%
Water Purchased - TMP	\$ 492,756	\$ 497,165	\$ 494,961	\$ 413,720	\$ 426,132		3.0%
Water/Provincial Permits	\$ 859	\$ 470	\$ 664	\$ 500	\$ 5,000		900.0%
TOTAL SOURCE OF SUPPLY	\$ 495,730	\$ 501,058	\$ 498,394	\$ 422,220	\$ 439,132		4.0%
WATER TREATMENT							
Operational Labour	\$ 194,762	\$ 166,045	\$ 180,404	\$ 220,650	\$ 233,800		6.0%
Power - 238 Eldridge Rd	\$ 36,948	\$ 44,031	\$ 40,489	\$ 30,000	\$ 37,100		23.7%
Power - Hantsport WTP	\$ 4,856	\$ 32	\$ 2,444	\$ 43,000	\$ 18,350		-57.3%
Fuel / Propane - Inc. Generator- & Maintenance	\$ 7,780	\$ 12,817	\$ 10,299	\$ 13,000	\$ 13,000		0.0%
Chemicals	\$ 74,436	\$ 72,588	\$ 73,512	\$ 78,000	\$ 85,000		9.0%
Alarm	\$ 229	\$ 599	\$ 414	\$ 700	\$ 700		0.0%
Structures & Improvements	\$ 14,260	\$ 8,484	\$ 11,372	\$ 7,200	\$ 11,600		61.1%
Pumping Equipment	\$ 598	\$ 778	\$ 688	\$ 2,500	\$ 2,500		0.0%
Treatment Equipment	\$ 39,653	\$ 59,506	\$ 49,580	\$ 45,000	\$ 55,000		22.2%
Supplies & Maintenance	\$ 6,632	\$ 3,639	\$ 5,136	\$ 11,500	\$ 11,500		0.0%
Other Expenses	\$ 438	\$ 3,544	\$ 1,991	\$ 1,000	\$ 1,000		0.0%
TOTAL WATER TREATMENT	\$ 380,592	\$ 372,062	\$ 376,327	\$ 452,550	\$ 469,550		3.8%
TRANSMISSION & DISTRIBUTION							
Supervision	\$ 203,215	\$ 194,261	\$ 198,738	\$ 251,900	\$ 251,777		0.0%
Operational Labour	\$ 194,384	\$ 152,480	\$ 173,432	\$ 246,700	\$ 291,463		18.1%
Reservoirs & Standpipes	\$ 11,232	\$ 15,711	\$ 13,471	\$ 17,000	\$ 20,000		17.6%
Structures & Improvements	\$ 4,787	\$ 179	\$ 2,483	\$ 3,000	\$ -		-100.0%
Mains	\$ 110,669	\$ 79,734	\$ 95,202	\$ 75,000	\$ 85,000		13.3%
Leak Detection	\$ 8,353	\$ 3,371	\$ 5,862	\$ 7,500	\$ 7,500		0.0%
Bulk Water Haul Station	\$ -	\$ -	\$ -	\$ -	\$ 4,500		100.0%
Services	\$ (100,323)	\$ (100,563)	\$ (100,443)	\$ 30,000	\$ 40,000		33.3%
Meters - Supplies & Maintenance	\$ 3,281	\$ 2,613	\$ 2,947	\$ 6,000	\$ 6,000		0.0%
Hydrants	\$ 4,314	\$ 16,136	\$ 10,225	\$ 10,000	\$ 8,500		-15.0%
PW Cost Distribution	\$ 16,543	\$ 18,441	\$ 17,492	\$ 21,520	\$ 30,150		40.1%
Rents (DMA Radio)	\$ 718	\$ 319	\$ 519	\$ 850	\$ 600		-29.4%
Fleet Maintenance	\$ 9,157	\$ 23,921	\$ 16,539	\$ 23,675	\$ 25,000		5.6%
Fleet Fuel	\$ 7,943	\$ 21,255	\$ 14,599	\$ 12,000	\$ 25,000		108.3%
Other	\$ 1,168	\$ 159	\$ 663	\$ 200	\$ 200		0.0%
Lab Analysis	\$ 16,679	\$ 15,478	\$ 16,079	\$ 20,000	\$ 15,000		-25.0%
Monitoring Services	\$ 202	\$ 3,286	\$ 1,744	\$ 4,000	\$ 2,000		-50.0%
Power	\$ 27,892	\$ 20,709	\$ 24,301	\$ 22,000	\$ 9,647		-56.1%
TOTAL TRANSMISSION & DISTRIBUTION	\$ 520,215	\$ 467,490	\$ 493,852	\$ 751,345	\$ 822,337		9.4%

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

**West Hants Regional Municipality
Windsor Water Utility
2023-24 Detailed Budget**

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

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

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

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

ADMINISTRATION

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

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

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

NON OPERATING EXPENSES

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



West Hants

something inspiring awaits

West Hants Regional Municipality

2023-24 Reserve Budget

**WEST HANTS REGIONAL MUNICIPALITY
RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2023-24**

Operating Reserves	Approved	Proposed	Proposed	Estimated	Proposed	Notes
	March 31, 2023	March 31, 2024			2023-24 Spend	
	Reserve Balance	Reserve Balance		Additions	Reserve Balance	
WH - 5% Fund/Land Acquisition	\$ 170,025	\$ 163,025	\$ -	\$ -	\$ 163,025	
TOW- 5% Open Space Reserve	\$ 22,235	\$ 22,235	\$ -	\$ -	\$ 22,235	
TOW- 5% Subdivision Contribution	\$ 30,916	\$ 30,916	\$ -	\$ -	\$ 30,916	
WHRM Fire Services Reserve	\$ 88,680	\$ 65,611	\$ 41,909	\$ 50,000	\$ 73,702	Reserve Policy - 2%
Boundary Reserve	\$ 12,250	\$ -	\$ -	\$ 12,250	\$ 12,250	
Election Reserve	\$ 25,000	\$ 25,000	\$ -	\$ 25,000	\$ 50,000	
Sports Complex Donations	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ 2,000	
Carryover	\$ 516,151	\$ 1,109,699	\$ 355,000	\$ -	\$ 754,699	
RCMP Reserve (Restricted)	\$ 453,434	\$ 740,434	\$ -	\$ -	\$ 740,434	
TOW- Swim Pool Liner Reserve	\$ 50,038	\$ 50,038	\$ -	\$ -	\$ 50,038	
TOW- Operating Reserve	\$ 953,719	\$ 943,791	\$ -	\$ -	\$ 943,791	
WHRM Operating Reserve	\$ 2,363,035	\$ 2,257,646	\$ 404,500	\$ 1,000,000	\$ 2,853,146	Moved Gen Ops surplus as per FRAM
WH - Operating Reserve	\$ 1,011,946	\$ 2,424,607	\$ -	\$ -	\$ 2,424,607	
Total	\$ 5,699,429	\$ 7,835,003	\$ 801,409	\$ 1,087,250	\$ 8,120,844	Reserve Policy - 10% of revenue or \$3.1 million

Capital Reserves	Approved	Proposed	Proposed	Estimated	Proposed	Notes
	March 31, 2023	March 31, 2024			2023-24 Spend	
	Reserve Balance	Reserve Balance		Additions	Reserve Balance	
WH - Sewer Reserve	\$ 1,340,185	\$ 1,318,561	\$ 234,500	\$ 350,514	\$ 1,434,575	
TOW- Sewer Reserve	\$ 653,341	\$ 640,487	\$ 528,256	\$ 176,165	\$ 288,396	
WHRM Building Reserve	\$ 119,286	\$ 119,286	\$ 74,337	\$ 100,000	\$ 144,949	Reserve Policy - 2%
WHRM Road Infrastructure Reserve	\$ 304,704	\$ 301,958	\$ -	\$ 400,000	\$ 701,958	Reserve Policy - 8%
WHRM Vehicle Reserve	\$ 133,571	\$ 133,571	\$ 195,000	\$ 200,000	\$ 138,571	Reserve Policy - 4%
Capital Reserve	\$ 2,127,523	\$ 186,075	\$ 243,925	\$ 359,627	\$ 301,777	Includes \$250,000 capacity
Hantsport Fire Reserve	\$ 100	\$ 100	\$ -	\$ -	\$ 100	
TOW- Fire Equipment Reserve	\$ 196,366	\$ 243,781	\$ 37,409	\$ -	\$ 206,372	
TOW- PWKS Equipment Reserve	\$ 286,655	\$ 279,616	\$ 211,075	\$ -	\$ 68,541	
WH - Building	\$ 432,059	\$ 432,059	\$ -	\$ -	\$ 432,059	
WH - Transportation	\$ 168,848	\$ 168,848	\$ 90,000	\$ -	\$ 78,848	
Total	\$ 5,762,638	\$ 3,824,342	\$ 1,614,502	\$ 1,586,306	\$ 3,796,146	

WEST HANTS REGIONAL MUNICIPALITY
RESERVE BALANCE AND PROPOSED ADDITIONS/SPENDING 2023-24

Special Reserves	Approved	Proposed	Proposed	Estimated	Proposed	Notes
	March 31, 2023	March 31, 2024			2023-24 Spend	
	Reserve Balance	Reserve Balance	2023-24 Spend	Additions	Reserve Balance	
Canada Community Building Fund	\$ 1,066,251	\$ 3,064,974	\$ 2,257,416	\$ 970,000	\$ 1,777,558	
WH - Gas Tax (CCBF)	\$ 2,627,145	\$ 1,807,213	\$ -	\$ -	\$ 1,807,213	
Consolidation Reserve	\$ 3,246,903	\$ 3,428,047	\$ 500,000	\$ -	\$ 2,928,047	
Safe Restart Fund	\$ 137,244	\$ 83,373	\$ 83,373	\$ -	\$ -	Use remaining amount
WH - Landfill Closure	\$ 155,858	\$ 166,954	\$ 166,954	\$ -	\$ -	Move to ARO Reserve
HNS - Hantsport Smoothing Reserve	\$ 180,090	\$ 240,120	\$ 60,030	\$ 60,030	\$ 240,120	
HNS - Hantsport Infrastructure Reserve	\$ 335,195	\$ 1,024,422	\$ 674,442	\$ 275,000	\$ 624,980	
WIN - Windsor Infrastructure Reserve	\$ 276,100	\$ 276,100	\$ -	\$ 225,000	\$ 501,100	
Infrastructure (HP Dissolution)	\$ -	\$ 17,663	\$ 17,663	\$ -	\$ -	Use remaining amount
Asset Retirement Obligation Reserve	\$ -	\$ -	\$ 53,860	\$ 313,274	\$ 259,414	
Total	\$ 8,024,786	\$ 10,108,866	\$ 3,813,738	\$ 1,843,304	\$ 8,138,432	

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

Water Capital Reserves						
Windsor Utility Depreciation	\$ 3,799,796	\$ 3,970,394	\$ 836,720	\$ 254,661	\$ 3,388,335	
West Hants Utility Depreciation	\$ 4,135,180	\$ 4,627,548	\$ 1,135,900	\$ 458,157	\$ 3,949,805	
Total	\$ 7,934,976	\$ 8,597,942	\$ 1,972,620	\$ 712,818	\$ 7,338,140	

Total Reserves	\$ 27,514,191	\$ 30,458,515	\$ 8,202,269	\$ 5,249,678	\$ 27,505,924	
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West Hants

something inspiring awaits

West Hants Regional Municipality

2023-24 Supplementary Details

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SUPPLEMENTARY DETAILS

To assist with decision making staff have provided supplementary details related to the 2023-24 Draft Budgets. These details offer more information around certain critical items within the budgets.

Tax Rate Comparison

Provided below is a calculation for each of the former units and how the increase in assessment value in 2023 affects three different average property values. These calculations are based on sustaining the 2022-23 tax rate in 2023-24.

2023-24 Tax Rate Comparison on Average Households

Within the Former Boundaries of Hantsport (tax rate \$1.65)

Property Value	Taxes	Property Value	Taxes	Property Value	Taxes
2022-23 \$ 50,000	\$ 825	2022-23 \$ 300,000	\$ 4,950	2022-23 \$ 500,000	\$ 8,250
2023-24 \$ 57,000	\$ 940	2023-24 \$ 342,000	\$ 5,643	2023-24 \$ 570,000	\$ 9,405
Tax Increase based on Assesment \$ 115		Tax Increase based on Assesment \$ 693		Tax Increase based on Assesment \$ 1,155	

Within the Former Boundaries of Windsor (tax rate \$1.87)

Property Value	Taxes	Property Value	Taxes	Property Value	Taxes
2022-23 \$ 50,000	\$ 935	2022-23 \$ 300,000	\$ 5,610	2022-23 \$ 500,000	\$ 9,350
2023-24 \$ 57,000	\$ 1,066	2023-24 \$ 342,000	\$ 6,395	2023-24 \$ 570,000	\$10,659
Tax Increase based on Assesment \$ 131		Tax Increase based on Assesment \$ 785		Tax Increase based on Assesment \$ 1,309	

Within the Former Boundaries of West Hants (tax rate \$1.0223)

Property Value	Taxes	Property Value	Taxes	Property Value	Taxes
2022-23 \$ 50,000	\$ 511	2022-23 \$ 300,000	\$ 3,067	2022-23 \$ 500,000	\$ 5,112
2023-24 \$ 57,000	\$ 583	2023-24 \$ 342,000	\$ 3,496	2023-24 \$ 570,000	\$ 5,827
Tax Increase based on Assesment \$ 72		Tax Increase based on Assesment \$ 429		Tax Increase based on Assesment \$ 716	

Area Rate Options

During our budget workshops in January 2023, Council requested a look at tax rates based on changes to items that are currently general rated versus area rated. Below is a calculation showing how these changes affect the overall taxes for each of the former units, as well as what that change means for each of the above average property values.

2023-24 Area Rate Options

Option 1 - Status Quo				
	General	West Hants	Hantsport	Windsor
2023-24 Proposed Rate	0.4670	1.0223	1.6500	1.8700
Tax by Property Value				
	\$ 50,000	\$ 511.15	\$ 825.00	\$ 935.00
	\$ 300,000	\$ 3,066.90	\$ 4,950.00	\$ 5,610.00
	\$ 500,000	\$ 5,111.50	\$ 8,250.00	\$ 9,350.00
Option 2 - General Rate Road Expenses				
	General	West Hants	Hantsport	Windsor
Proposed Rate	0.5314	1.0717	1.4037	1.6564
Variance from Status Quo	-0.0644	-0.0494	0.2463	0.2136
Tax Change by Property Value				
	\$ 50,000	\$ 24.70	\$ (123.15)	\$ (106.80)
	\$ 300,000	\$ 148.20	\$ (738.90)	\$ (640.80)
	\$ 500,000	\$ 247.00	\$ (1,231.50)	\$ (1,068.00)

Option 3 - General Rate RCMP Expenses

	General	West Hants	Hantsport	Windsor
Proposed Rate	0.8265	1.0908	1.7185	1.4322
Variance from Status Quo	-0.3595	-0.0685	-0.0685	0.4378

Tax Change by Property Value

\$ 50,000	\$ 34.25	\$ 34.25	\$ (218.90)
\$ 300,000	\$ 205.50	\$ 205.50	\$ (1,313.40)
\$ 500,000	\$ 342.50	\$ 342.50	\$ (2,189.00)

Option 4 - General Rate Roads & RCMP Expenses

	General	West Hants	Hantsport	Windsor
Proposed Rate	0.8909	1.1551	1.7710	1.4642
Variance from Status Quo	-0.4239	-0.1328	-0.1210	0.4058

Tax Change by Property Value

\$ 50,000	\$ 66.40	\$ 60.50	\$ (202.90)
\$ 300,000	\$ 398.40	\$ 363.00	\$ (1,217.40)
\$ 500,000	\$ 664.00	\$ 605.00	\$ (2,029.00)

Deed Transfer Tax History

In the 2023-24 Draft Operating Budget staff have reduced the revenue expected from Deed Transfer Tax down by \$300,000 to \$1,500,000. This reduced the municipality's reliance on Deed Transfer Tax as the current real estate market activity slows. Below is a detailed look at the amount budgeted for Deed Transfer Tax since consolidation as well as the amount received in each year since. Should Council wish, the 2023-24 value for Deed Transfer Tax can be adjusted before budget approval.

Deed Transfer Tax History

2023-24 Proposed Deed Transfer Tax Budget	\$		\$	1,500,000
		2020-21	2021-22	2022-23
Budgeted Value	\$	692,778	\$ 1,416,972	\$ 1,800,000
Received:				
April	\$	95,188	\$ 158,441	\$ 232,400
May	\$	85,247	\$ 203,631	\$ 248,462
June	\$	133,597	\$ 284,467	\$ 230,120
July	\$	111,505	\$ 322,404	\$ 370,713
August	\$	173,906	\$ 225,701	\$ 329,648
September	\$	195,241	\$ 190,835	\$ 290,738
October	\$	197,755	\$ 240,962	\$ 262,159
November	\$	233,720	\$ 271,745	\$ 179,196
December	\$	185,028	\$ 312,166	\$ 185,476
January	\$	100,695	\$ 144,318	\$ 134,143
February	\$	151,726	\$ 134,806	\$ 108,753
March	\$	109,539	\$ 173,371	<i>Not yet received</i>
Total Received:	\$	1,773,147	\$ 2,662,847	\$ 2,571,807
Received Over Budget	\$	1,080,369	\$ 1,245,875	\$ 771,807

Expense Summaries

During our budget workshops in January 2023, Council requested municipal wide summaries of two different expense items. Below are the summaries for vehicle expenses and marketing expenses.

2023-24 Vehicle Expense Summary by Department

<i>Planning & Development</i>	Fuel	Maintenance	Total
Building Inspection	\$ 5,000	\$ 8,200	
By-Law	\$ 4,000	\$ 5,000	
<i>Subtotal</i>	\$ 9,000	\$ 13,200	\$ 22,200

<i>Community Development</i>	Fuel	Maintenance	Total
Parks & Grounds	\$ 25,500	\$ 11,000	
<i>Subtotal</i>	\$ 25,500	\$ 11,000	\$ 36,500

<i>Public Works</i>	Fuel	Maintenance	Total
Roads	\$ 28,000	\$ 25,000	
West Hants Sewer	\$ 24,000	\$ 19,000	
Windsor Sewer	\$ 15,000	\$ 8,500	
Waste Diversion	\$ 600	\$ 1,300	
West Hants Waste Collection	\$ 800	\$ 1,500	
Windsor Waste Collection	\$ 800	\$ 1,500	
<i>Subtotal</i>	\$ 69,200	\$ 56,800	\$ 126,000

<i>Water Utilities</i>	Fuel	Maintenance	Total
West Hants Water	\$ 25,000	\$ 25,000	
Windsor Water	\$ 15,000	\$ 15,000	
<i>Subtotal</i>	\$ 40,000	\$ 40,000	\$ 80,000

<i>Protective Services</i>	<i>Fuel</i>	<i>Maintenance</i>	<i>Total</i>
Regional Fire	\$ -	\$ 9,930	
Windsor Fire	\$ 7,000	\$ 31,000	
Southwest Hants Fire	\$ 1,200	\$ 8,500	
Summerville Fire	\$ 4,000	\$ 11,500	
Brooklyn Fire - Station 1	\$ 14,250	\$ 42,500	
Brooklyn Fire - Station 2	\$ 8,000	\$ 10,000	
Hantsport Fire	\$ 10,000	\$ 17,000	
<i>Subtotal</i>	\$ 44,450	\$ 130,430	<u>\$ 174,880</u>
Total	\$ 188,150	\$ 251,430	\$ 439,580
Total without Fire Departments	\$ 143,700	\$ 121,000	\$ 264,700

2023-24 Marketing Expense Summary by Department

Note: Marketing has been updated within the budget to be called Branding/Communications/Advertising to better reflect how this budget item is used.

<i>General Government</i>	<i>Branding/ Communications/ Advertising</i>	<i>Mandated Communications</i>	<i>Public Communications</i>	<i>Total</i>
Other General Admin Services	\$ -	\$ 3,750	\$ 37,945	
<i>Subtotal</i>	\$ -	\$ 3,750	\$ 37,945	<u>\$ 41,695</u>
<i>Planning & Development</i>	<i>Branding/ Communications/ Advertising</i>	<i>Mandated Communications</i>	<i>Public Communications</i>	<i>Total</i>
Development Services	\$ -	\$ 17,000	\$ -	
<i>Subtotal</i>	\$ -	\$ 17,000	\$ -	<u>\$ 17,000</u>
<i>Community Development</i>	<i>Branding/ Communications/ Advertising</i>	<i>Mandated Communications</i>	<i>Public Communications</i>	<i>Total</i>
Administration	\$ 5,000	\$ -	\$ -	
Programs	\$ 6,000	\$ -	\$ -	
Sports Complex	\$ 1,500	\$ -	\$ -	
Community Economic Developm	\$ 33,150	\$ -	\$ -	
<i>Subtotal</i>	\$ 45,650	\$ -	\$ -	<u>\$ 45,650</u>
<i>Public Works</i>	<i>Branding/ Communications/ Advertising</i>	<i>Mandated Communications</i>	<i>Public Communications</i>	<i>Total</i>
Waste Diversion	\$ -	\$ 500	\$ -	
West Hants Waste Collection	\$ -	\$ 3,000	\$ -	
Windsor Waste Collection	\$ -	\$ 1,500	\$ -	
<i>Subtotal</i>	\$ -	\$ 5,000	\$ -	<u>\$ 5,000</u>
<i>Protective Services</i>	<i>Branding/ Communications/ Advertising</i>	<i>Mandated Communications</i>	<i>Public Communications</i>	<i>Total</i>
EMO	\$ 500	\$ -	\$ 1,000	
<i>Subtotal</i>	\$ 500	\$ -	\$ 1,000	<u>\$ 1,500</u>
Total	\$ 46,150	\$ 25,750	\$ 38,945	<u>\$ 110,845</u>

Windfarm Revenue

During our budget workshops in January 2023, Council requested to know the revenue received from each of the windmills within the region. There are agreements with each of the two current windfarms, with revenue calculated based on megawatts. The below calculation is based on if each windmill had the same megawatts.

Windfarm Revenue Calculation

2023-24 Total Projected Revenue	\$	175,676
Number of Windmills	\$	<u>13</u>
Revenue per Windmill	\$	<u>13,514</u>

Pre-Approval Requests

Within the 2023-24 Draft Capital Budget, it is assumed that years two to five are there for comparison only, and each of those items will come back to budget deliberations in the year they are scheduled. However, in 2023-24 there are four items that departments are requesting pre-approval for.

Department	Item	Request
Building Inspection	2024-25 Electric Vehicle	<p>This item was in the 2022-23 Operating Budget as a lease, since then department has determined they are unable to lease an electric vehicle and that the delivery time to purchase an electric vehicle is 1.5 to 2 years.</p> <p>We are requesting approval to order an electric vehicle, up to \$85,000 including net tax during the 2023-24 year, knowing that the expense will not be recorded until 2024-25.</p>
Building Inspection	2025-26 Electric Vehicle	<p>The department has determined a second replacement vehicle is needed during the 2025-26 year.</p> <p>We are requesting approval to order an electric vehicle, up to \$85,000 including net tax before the end of the 2023-24 year, knowing that the expense will not be recorded until 2025-26.</p>
Hantsport Fire Department	2024-25 Light Rescue 51	<p>Hantsport Fire has determined the need to replace Light Rescue 51 during the 2024-25 budget year.</p> <p>We are requesting approval to go to tender during the 2023-24 year, knowing that the expense and truck delivery will not occur until 2024-25.</p>
Windsor Fire Department	2025-26 Engine 4	<p>Windsor Fire has determined the need to replace Engine 4 during the 2025-26 budget year.</p> <p>We are requesting approval to go to tender during the 2023-24 year, knowing that the expense and truck delivery will not occur until 2025-26.</p>

Budget Highlights by Department

Below is a summary of highlights from within the 2023-24 Draft Budgets. These are items that are seeing a large variance this year or are new from previous years.

Department	Item	Description
CAO's Office	Salary & Benefits	Within the Salary & Benefits section of the CAO's Office there is an increase related to a new HR Specialist position. This position has been pro-rated for a 10 month year to allow time for recruitment.
IT	Cloud-Based Platforms	<p>Within the IT budget, there are three Municipal platforms that will be moving to a cloud-based platform during 2023-24. These items will have a one-time increased cost for set up fees during this year. The platforms affected are:</p> <ul style="list-style-type: none"> • Laserfiche – used for storage of municipal files and contracts • Townsuite – used for development planning and addresses • GP Microsoft Dynamics – used as the primary Municipal accounting system
Planning & Development	MCCAP	<p>Approved by Council during 2022-23, a new budget has been created for MCCAP, this budget includes:</p> <ul style="list-style-type: none"> • Full-time coordinator to start July 2023 • Term coordinator to finish July 2023 • Administrative expenses such as computer, telephone, memberships • MCCAP Workplan expenses increased this year to leverage external funding.
Community Development	Program Subsidy/Inspire West Hants	<p>Discussed during the January 2023 budget workshops, Community Development has created a two-path plan to help subsidize recreation programs</p> <ul style="list-style-type: none"> • Overall Program subsidy <ul style="list-style-type: none"> ○ An expense has been created to subsidize both general and summer programs for all participants. Revenues will remain at the value expected for 2023-24, with West Hants Regional Municipality covering 75% of the costs. ○ Inspire West Hants has been created to help individuals in need who are unable to pay for programs, both offered by WHRM and external regional groups. A \$2,000 expense has been created this

year to start this program, with the intent that any funds remaining at the end of the fiscal year will be transferred to a reserve to be used for this same purpose in the future. Community Development will also be reaching out to individuals and companies throughout the region who may be interested in supporting this program. These funds will be used directly to support the year they are received or placed into the reserve for future use.

Parks & Grounds	Fleet Lease	An increased expense for fleet lease is included this year, to allow the team to lease a new commercial zero-turn mower.
Parks & Grounds	Tree Expense	An increased expense has been requested this year to create a planting program in the former boundaries of Windsor and Hantsport.
Community Economic Development	Downtown Business Societies	A \$30,000 increase has been included in this year’s expense to help the Society hire a coordinator to help with their initiatives.
Public Works	J-Class Roads	\$200,000 for J-Class Roads is within the Draft Capital Budget, proposing that part of the \$3,000,000 received from the Provincial government for Consolidation be used to cover the cost of upgrading and repairing these roads.

Budget Highlights – Non-Departmental

Below are two highlight items within the draft budgets that do not directly affect any department.

- Asset Retirement Obligations (ARO)
 - This year a new Public Sector Account Board Standard (PS3280) has been introduced.
 - A new ARO Policy is required for this standard and will be presented to Council.
 - This standard requires municipalities to create liabilities for any asset they purchase that has a legal or contractual retirement obligation.
 - For the first year of implementation, municipalities were required to review all current assets and determine if retirement obligations currently exist.

- Financial Services and Public Works took at this task and determined the following assets with retirement obligations and reason for the obligation:

Community Centre at 78 Thomas Street, Windsor	Possible Asbestos
Courthouse at 240 King Street, Windsor	Possible Asbestos
Municipal Office at 100 King Street, Windsor	Possible Asbestos
Hantsport Library at 10 Main Street, Hantsport	Possible Asbestos
Hantsport Water Haul Station at Willow Street, Hantsport	Nova Scotia Environment - Water Well Decommissioning Regulations
West Hants Closed Landfill	Formerly Retired Under PS3270 – Closed Landfills

- The five buildings identified below have a total estimated retirement cost of \$731,600.
 - The standard implementation plan allows municipalities to put that estimated cost into an ARO Reserve over 5 years to lessen the burden on the operating budget.
- Additionally, the closed landfill reserve must move any remaining funds into the ARO Reserve.
 - Within the 2023-24 Draft Reserve Budget the remaining balance of the WH Closed Landfill Reserve is being withdrawn and added to the ARO Reserve.
- Revenue Capacity
 - With the increase in 2023 assessment values from PVSC and budgeting to maintain the 2022-23 tax rates the operating budget has a \$250,000 revenue over expenses surplus.
 - We are required to present a balanced budget during budget deliberations, so this \$250,000 has tentatively been assigned as an addition to West Hants Regional Municipality’s capital reserves.
 - The \$250,000 is available for Council to direct staff on the usage during budget deliberations.