

2023-05-09 Special Municipal Council

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MUNICIPALITY OF THE COUNTY OF ANNAPOLIS

SPECIAL MUNICIPAL COUNCIL AGENDA

Immediately Following COTW – Tuesday, May 9, 2023

Municipal Administration Building, 752 St. George Street, Annapolis Royal, NS



1. **ROLL CALL**
2. **DISCLOSURE OF INTEREST**
3. **APPROVAL of the Order of the Day**
4. **NEW BUSINESS**
Recommendations from 2023-05-02 Special Committee of the Whole:
 - 4.1 2023-24 Operating Budget
 - 4.2 Levy and Collection of Tax Rate for Fiscal Year 2023-24
 - 4.3 Collection of Area Rates for 2023-24
5. **ADJOURNMENT**

**2023-05-02 Special Committee of the Whole
Recommendations to
2023-05-09 Special Council**

- **2023-24 Operating Budget**

To approve the 2023-24 operating budget pursuant to the recommendation of Committee of the Whole.

- **Levy and Collection of Tax Rate for Fiscal Year 2023-24**

Pursuant to section 72 of the *Municipal Government Act*, the Municipal Council of the Municipality of the County of Annapolis estimates that sums amounting to \$14,307,124 are required for the lawful purpose of the Municipality for the year ending March 31, 2024, to be raised from the residential assessment and the sums amounting to \$1,243,955 are required as aforesaid to be raised from commercial assessment, after crediting the probable revenue from all sources other than rates for the said year and making due allowances for the abatement and losses which might occur in the collection of the taxes for the said year which may not be collected or collectible;

I move, in accordance with the recommendation of Committee of the Whole, that municipal council authorize the levying and collection of the rate of \$1.025 on each one hundred dollars of the assessed value of residential and resource property assessed in the assessment roll and the rate of \$1.80 on each one hundred dollars of the assessed value of commercial property assessed in the assessment roll, which rates the Council deems sufficient to raise the sums required to defray expenditures of the said Municipality for the said year, and any deficit from any preceding year; **and**

Authorize that interest at the rate of 12% per annum be charged on current rates and taxes remaining unpaid on or after June 30, 2023; **and**

Authorize the payment of said taxes to be made to the Municipal Treasurer of the said Municipality on or before the last day of June in the said year; **and**

That Municipal council fixes June 30, 2023, as the day after which the Clerk may proceed to issue warrants for the collection of all rates and taxes unpaid.

- **Collection of Area Rates for 2023-24**

That municipal council set the area rates for streetlights, fire hydrants, paving, sidewalks and other specified rates as presented for the 2023-24 fiscal year; in accordance with section 75 of the *Municipal Government Act*, the area rate shall apply to the residential, commercial, resource, and business occupancy assessment in the area, as attached, pursuant to the recommendation of Committee of the Whole.



2023/24 DRAFT OPERATING BUDGET

COUNTY *of* ANNAPOLIS
NATURALLY ROOTED

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Demographic Profile

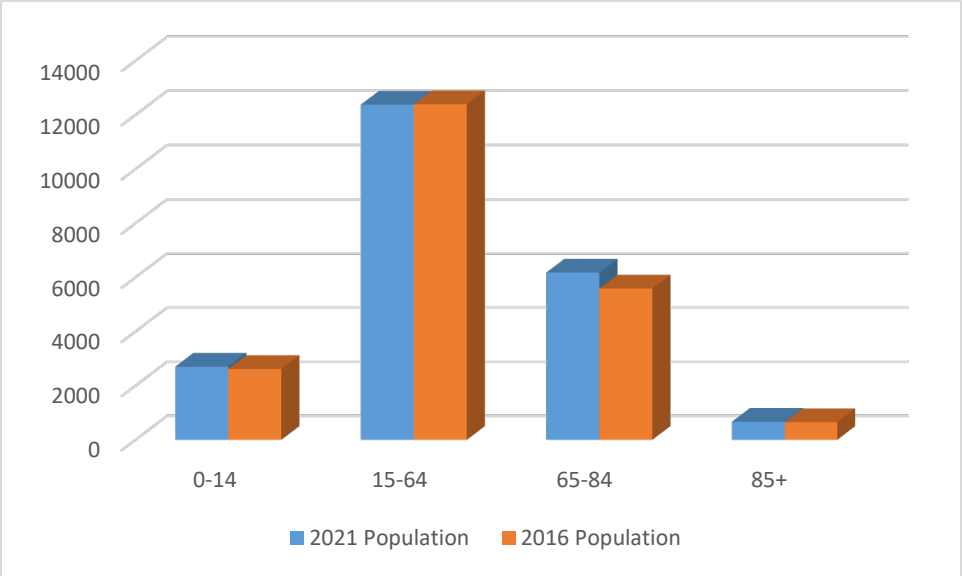
The County of Annapolis is located on the French shore of the Province of Nova Scotia along the shores of the Bay of Fundy. ¹



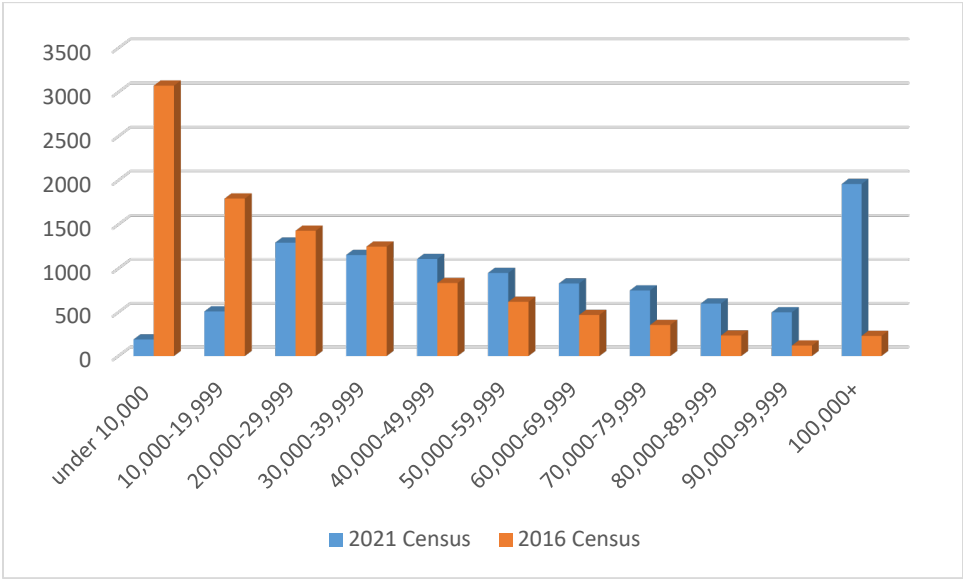
The population for the County is 18,834 per the 2021 census resulting in a growth rate of 3.23%. Growth is a new trend in the County as the population had been trending downward since at least 1996. The following table shows the breakdown of that population with the majority of people in the 15-64 age category. This total number of private dwellings has increased from 11,391 to 11,612 from the 2016 census to the 2021 census. The median age has also increased from 52.7 to 54.

¹ 2021 Census Data. Statistics Canada. <https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/details/page.cfm?Lang=E&SearchText=Annapolis&DGUIDlist=2021A00031205&GENDERlist=1,2,3&STATISTIClist=1&HEADERlist=0>; 2016 Census Data. Statistics Canada. <https://www12.statcan.gc.ca/census-recensement/2016/dp-pd/prof/details/page.cfm?Lang=E&Geo1=CD&Code1=1205&Geo2=PR&Code2=12&SearchText=Annapolis&SearchType=Begins&SearchPR=01&B1=All&GeoLevel=PR&GeoCode=1205&TABID=1&type=0>

Household Income

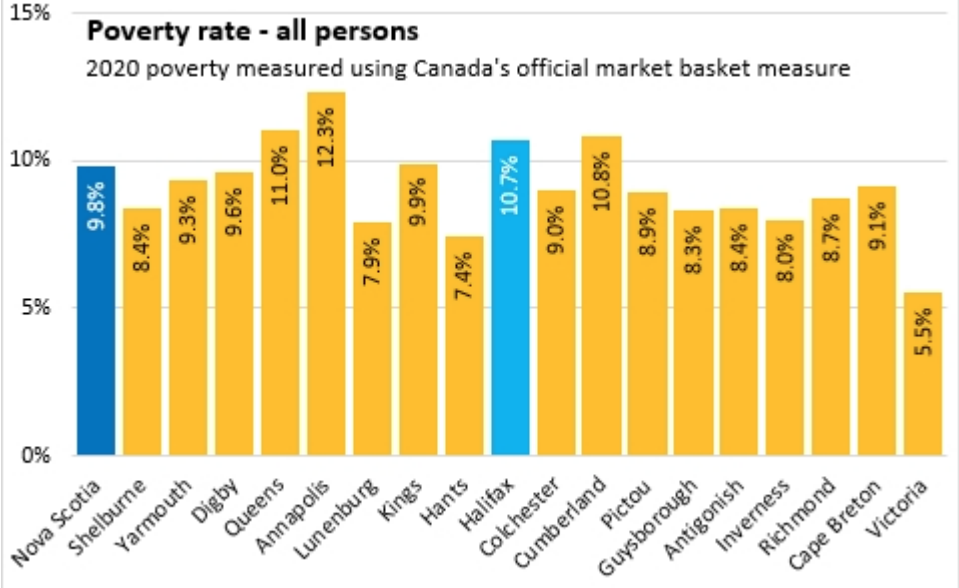


The median total household income in 2021 is \$56,800, which is up from \$49,589 in 2016 though it remains below the Provincial rural average. The following table shows a shift to increasing total household income in 2021.



The provincially issued financial condition indicators measures the residential tax effort, which is calculated as the total residential tax per dwelling unit / median household income. This is used to assess basic affordability of property taxes in the area. In 2020/21 the ratio was 2.6% indicating low risk and acceptable affordability. Re-calculation of this ratio using statistics available in 2023/24 result in a ratio of 2.17% assuming the same tax rate of 1.025%. This suggests a slight increase in affordability overall, however, individual circumstances may contradict.

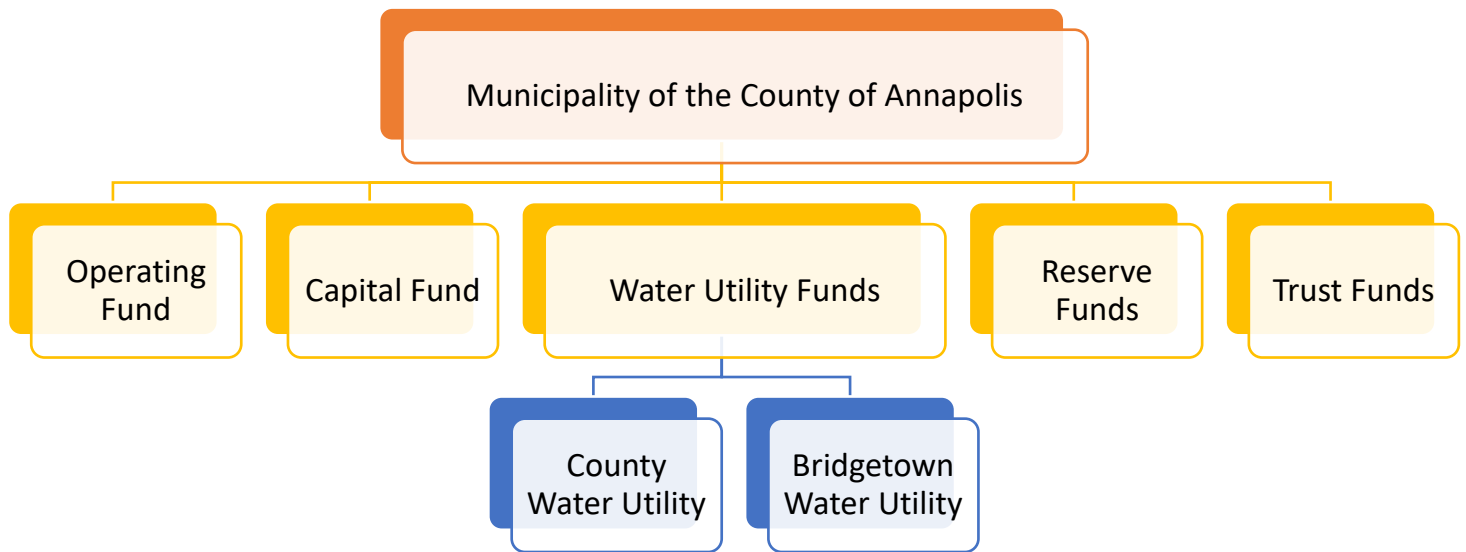
Nova Scotia’s poverty rate as a Province, from the 2021 census is 9.8% which is tied for the highest in Canada (with British Columbia). A further breakdown of the areas in Nova Scotia the highest poverty rates within the Province are in Annapolis County with 12.3% (see below).



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² Nova Scotia. Finance and Treasury Board Economics and Statistics.
https://novascotia.ca/finance/statistics/archive_news.asp?id=18263&dg=&df=&dto=0&dti=3

Municipal Funds



Operating Fund

This fund includes the day to day operation of the Municipality and provision of services to the residents. These services include everything from governance and administration to roads, sewer services, garbage collection and disposal, recreation services, and protection services. Included in this fund is the replenishment of reserves and reserve funds for future capital financing and fiscal responsibility.

Capital Fund

The capital fund supports the infrastructure and assets utilized by the Municipality to provide the aforementioned services to the residents. Capital budgets are funded through the use of capital reserve funds, Canada Community Building Funds (CCBF), other capital grant sources, and rated services (ex. Sewer).

Water Utility Funds

The water utilities are governed by the Nova Scotia Utility and Review Board and are prescribed to ensure the safe supply, processing and distribution of potable water. The costs associated with operations and capital infrastructure replacement are financed through water rates and are billed to users accordingly. The Municipality has two water utilities including County Water and Bridgetown Water and each system operates independently.

Reserve Funds

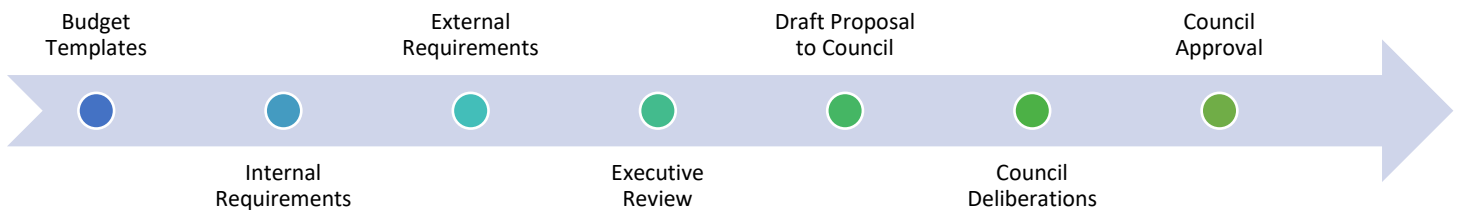
Section 99(1) of the Municipal Government Act (MGA) requires Municipalities to maintain a capital reserve fund for investment in capital assets and replacement/major maintenance of existing infrastructure and assets. Operating reserves are set aside as a tool to fund future expenses and support the Municipality’s ability to respond to emergency situations, out of budget expenses that arise unexpectedly, and to ensure business continuity. Specific purpose reserves and reserve funds are permitted as directed by Council and are used to save for pre-defined uses. For example: excess sewer rates are saved in reserve to fund the capital requirements for the sewer systems.

Trust Funds

This fund is minor as the Municipality holds specific funds in trust as a result of the dissolution of the former Town of Bridgetown. These items include school trusts, the Max Young Trust, and a few others. The use is legislated and restricted.

Budgeting Process

The development of the annual budget includes input from various stakeholders that is combined into a draft budget for Council's consideration. The process undertaken is as follows:



Economic Pressures

As the economic landscape is transitioning from a pandemic there are a number of factors that add both positive and negative pressures on the annual budget.

Inflation

Inflation for January 2023 for the Province of Nova Scotia was 6.9%, which is significantly higher than what is traditionally expected. Inflation used to hover around the 2% mark. This has resulted in a substantial increase in the cost of goods and services as well as added pressure on households.

Municipalities don't use every basket of goods/services that factor into the overall 6.9% calculation. Therefore, a simplified version of a Municipal Price Index has been used to inform the budget process as follows:

| Expense | Total Budget (\$) 22/23 | Total Budget (%) | CPI Increase | Levy Increase (\$) | Levy Increase (%) |
|----------------------------|-------------------------|------------------|--------------|--------------------|-------------------|
| Insurance | 154,511 | 0.72% | 15.00% | 23,177 | 0.11% |
| Energy Costs (heat/hydro) | 202,000 | 0.94% | 46.10% | 93,122 | 0.43% |
| Salaries & Benefits (COLA) | 4,688,935 | 21.72% | 1.50% | 70,334 | 0.33% |
| Fleet & Equipment | 73,300 | 0.34% | 18.00% | 13,194 | 0.06% |
| Fuel | 118,035 | 0.55% | 48.20% | 56,893 | 0.26% |
| Infrastructure | 8,517,673 | 39.45% | 1.90% | 161,836 | 0.75% |
| Other Expenses | 7,835,148 | 36.29% | 6.70% | 524,955 | 2.43% |
| | 21,589,602 | | | 943,510 | 4.37% |

The table above indicates a more reasonable inflationary pressure for the Municipality is 4.37%, slightly less than the unadjusted consumer price index. This table contains estimates that represent the best information available as of the date of preparation.

Other Economic Pressures

There are numerous pressures in today's economy that include both cyclical as well as recoveries from a global pandemic. The following is not an exhaustive list, but include pressures that have been felt throughout the Municipality:

- High interest rates – increased cost of borrowing and debt financing, but also increased interest revenues on deposit accounts and guaranteed investment certificates (GIC)
- Equity market fluctuations – though the investment with returns tied to the equity market is safe the market conditions may prolong the time before we receive the cash gains.
- Increasing fuel prices – resulting in cost of contract increases as well as in-house service provision increases
- Labour force – with the baby boomers exiting the workforce it is becoming increasingly difficult to attract skilled, experienced staff. This is not a reflection of unemployment but a demographic shift. This includes contractors and skilled trades for project completion as well

Property Assessments

Assessments are calculated and provided to the Municipality by Property Valuation Services Corporation (PVSC). The 2023/24 assessment year has been very substantial resulting in a significant increase in overall assessments. The total assessment has increased approximately \$176 million, resulting in additional revenues of approximately \$1.89 million. It is important to note, as presented by PVSC, assessment has appeared to have peaked at a high in 2023/24. Over the next few years it is expected to decrease which will also result in a decrease in revenues. Considering cost pressures and reserve replenishment, this may result in the need for an increase in property tax rates at that time.

| Taxable Assessment | 2024 | 2023 | \$ Change | % Change |
|------------------------|---------------|---------------|-------------|----------|
| Residential Assessment | 1,395,817,000 | 1,238,463,400 | 157,353,600 | 12.71% |
| Resource Assessment | 66,983,400 | 57,904,700 | 9,078,700 | 15.68% |
| Commercial Assessment | 69,108,600 | 58,708,900 | 10,399,700 | 17.71% |
| Uniform Assessment | 1,441,713,759 | 1,317,154,762 | 124,558,997 | 9.46% |

The following table reflects the impact of the increased assessment on the revenue generation by property classification. These increased revenues are offset by a decrease in other revenues such as the equalization grant returning to original amounts, and the decrease in property sales is resulting in lower deed transfer tax revenues.

| Property Tax Revenues | 2023 Revenues | 2024 Revenues | \$ Change | % Change |
|--------------------------------------|-------------------|-------------------|------------------|---------------|
| Residential | 12,694,250 | 14,307,124 | 1,612,874 | 12.71% |
| Commercial | 1,056,760 | 1,243,955 | 187,195 | 17.71% |
| Resource | 593,523 | 686,580 | 93,057 | 15.68% |
| Recreation | 6,548 | 6,876 | 328 | 5.01% |
| Forest (commercial - 40 cents/acre) | 9,698 | 8,749 | (949) | -9.78% |
| Forest (residential - 25 cents/acre) | 54,040 | 54,007 | (33) | -0.06% |
| Total | 14,414,819 | 16,307,291 | 1,892,472 | 13.13% |

Tax Rate Comparisons

The following table shows the residential and commercial tax rates for Municipalities with similar uniform assessment amounts. The Towns and surrounding Municipalities have been included for information, but the assessment bases are quite different.

| Municipality | Residential Tax Rate | Commercial Tax Rate |
|---|----------------------|---------------------|
| Similar Uniform Assessment | | |
| Municipality of the County of Annapolis | 1.025 | 1.80 |
| Town of Antigonish | 1.11 | 2.63 |
| Municipality of Cumberland | 1.17 | 2.76 |
| Municipality of the County of Inverness | 1.05 | 1.91 |
| Town of Pictou | 1.69 | 4.34 |
| Region of Queens | 1.07 | 2.17 |
| Geographic Proximity | | |
| Town of Middleton | 1.79 | 4.27 |
| Town of Annapolis Royal | 1.70 | 3.20 |
| District of Digby | 1.30 | 1.85 |
| Municipality of the County of Kings | 0.853 | 2.287 |

The draft budget includes no change to the existing \$1.025 and \$1.80 residential and commercial tax rates for the County of Annapolis. The table above indicates that with the exception of the County of Kings, Annapolis has the lowest residential tax rates, and possesses the lowest commercial tax rate of all displayed. The top part of the graph show those with similar uniform assessments which translates into similar tax bases. The geographic proximity locations are shown as potential places to reside, however, they have very different assessment bases than the County.

The commercial tax rate has remained unchanged since prior to 2012, which is worth keeping in mind to ensure the increasing tax burden is shared between both residents and commercial properties, rather than one bearing the increase over the other.

In order to decrease the residential tax rate by one penny to \$1.015 it would require the removal of approximately \$139,000 of expenses. The reduction required for the commercial rate to decrease by a penny to \$1.80 requires the reduction of approximately \$6,900. Conversely, an increase to the residential tax rate of a penny would result in an increase in revenues of approximately \$139,000 and \$6,900 respectively.

Budget Categories

| Budget Category | Details |
|--------------------------|---|
| Professional Development | This includes all professional development from course fees to mileage and meals. |
| Utilities | Utilities includes heat, hydro, water and sewer charges. |
| Materials & Supplies | Materials and supplies are purchases for provision |
| Repairs & Maintenance | Repairs and maintenance includes facilities, vehicles and equipment. These represent lifecycle costs for the larger assets. |
| Professional Services | Professional services are third party services such as legal, audit, and consulting services. |
| Contracted Services | Contracted services are those provided by external businesses by contract or agreement that are not otherwise performed in house. |
| External Transfers | External transfers are typically to outside boards, agencies, and other government organizations. These can include transfers to other funds, like the water utilities. |

Operating Budget Summary

The following table is a summary of the revenue sources and expenses by type included in the 2023/24 draft operating budget.

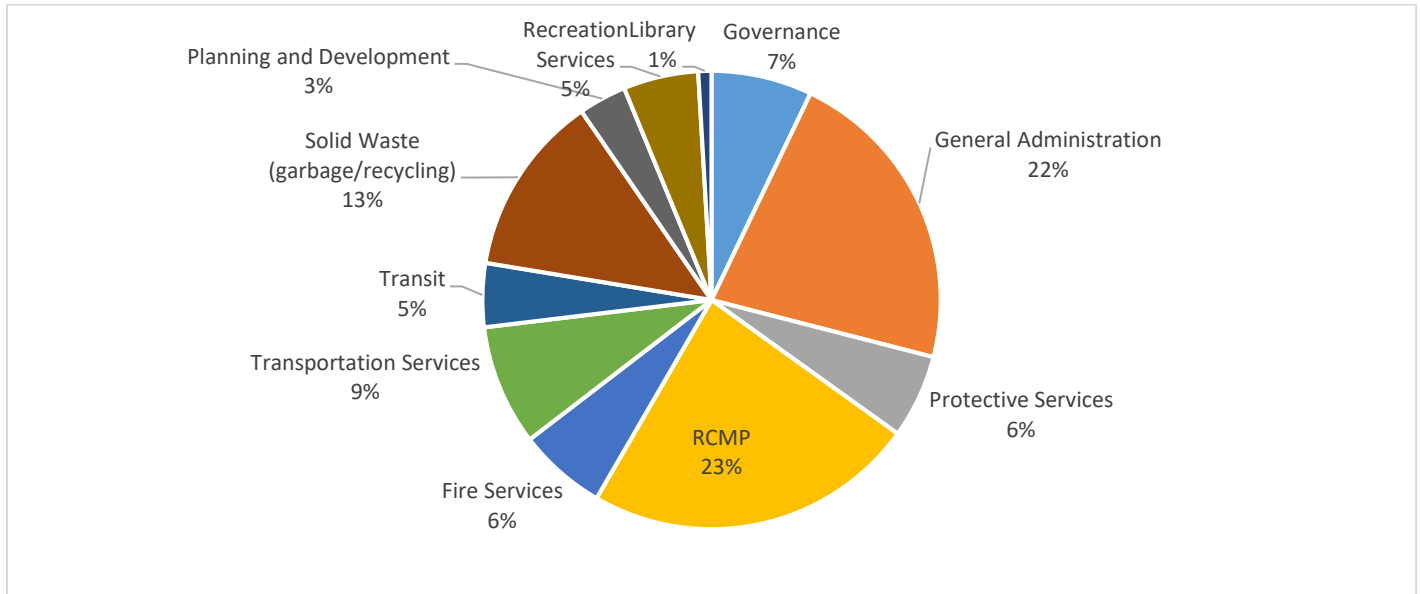
| | 2022/23 Budget | 2023/24 Budget | Increase (Decrease) |
|--|-------------------|-------------------|------------------------|
| Revenue | | | |
| Area Rates | 1,505,180 | 1,831,417 | 326,237 |
| Bridgetown Community Rate | 295,086 | 260,980 | (34,106) |
| User Fees | 1,294,523 | 1,550,362 | 255,839 |
| Conditional Grants | 20,539 | 50,333 | 29,794 |
| Cost Recovery - rates | 163,955 | 312,059 | 148,104 |
| Interest Income | 12,000 | 12,500 | 500 |
| Other Municipal Contributions | 36,329 | 41,842 | 5,513 |
| Other Revenues - own source | 199,100 | 286,985 | 87,885 |
| Payment in Lieu of Taxation (PIL) | 373,310 | 386,645 | 13,335 |
| Sales | 4,500 | 4,600 | 100 |
| Taxation - Assessable Property | 16,909,499 | 18,322,392 | 1,412,893 |
| Transfer from Reserve | - | 81,000 | 81,000 |
| Unconditional Grants | 1,357,199 | 963,842 | (393,357) |
| Total Revenues | 22,171,220 | 24,104,956 | 1,933,736 |
| | | | |
| Expense | | | |
| Annapolis Valley Regional Center for Education | 4,000,000 | 4,418,238 | 418,238 |
| Transfer to Reserve | 943,690 | 1,600,321 | 656,631 |
| Community Events | 4,000 | 2,500 | (1,500) |
| Contracted Services | 7,117,000 | 7,382,753 | 265,753 |
| Cost Recovery | 421,509 | 549,245 | 127,736 |
| Debt Repayment | 250,614 | 328,484 | 77,870 |
| External Transfers | 1,626,085 | 1,992,359 | 366,274 |
| Insurance | 209,829 | 307,396 | 97,567 |
| Interest on Short-term Borrowing | 12,000 | 176,400 | 164,400 |
| IT Services | 92,311 | 96,129 | 3,818 |
| Materials & Supplies | 737,198 | 798,107 | 60,909 |
| Nova Scotia Housing Contribution | 145,000 | 145,000 | - |
| Professional Development | 270,435 | 261,150 | (9,285) |
| Professional Services | 267,872 | 222,900 | (44,972) |
| Repairs & Maintenance | 202,753 | 182,065 | (20,688) |
| Salaries & Benefits | 4,785,357 | 5,089,964 | 304,607 |
| Strategic Initiatives | 110,000 | 35,000 | (75,000) |
| Tax Exemptions | 171,646 | 205,000 | 33,354 |
| Utilities | 322,702 | 311,945 | (10,757) |
| Total Expenses | 21,690,001 | 24,104,956 | 2,414,955 |

Summary of Significant Changes

| Budget Item | Pre-budget Adjustment | 23/24 Budget Impact | Total Budget Impact |
|--|-----------------------|---------------------|---------------------|
| Increase (Decrease) in Revenues | | | |
| Increase in property tax revenues | | 1,892,472 | 1,892,472 |
| Deed Transfer Tax | | (600,000) | (600,000) |
| Equalization Grant | | (405,628) | (405,628) |
| Reduction of BT Community Rate | | (68,385) | (68,385) |
| Hydrant Area Rates | 160,171 | - | 160,171 |
| Increase (Decrease) in Expenses | | | |
| Insurance | 48,676 | 77,637 | 126,313 |
| Kings Transit Authority | 39,585 | 51,712 | 91,297 |
| Low Income and Tax Exempt Properties | | 33,354 | 33,354 |
| RCMP Contract Cost | | 171,164 | 171,164 |
| Education Contribution | 45,271 | 372,967 | 418,238 |
| Microsoft 365 | | 15,008 | 15,008 |
| Cost of Living Adjustment (COLA) | | 44,873 | 44,873 |
| New Staff | | 172,670 | 172,670 |
| Annualization of Existing Staff | | 152,576 | 152,576 |
| Interest on ST Borrowing | 164,400 | - | 164,400 |
| Remittance for Lawrencetown | 242,508 | - | 242,508 |
| Fire Services Review | | 75,000 | 75,000 |
| Reduction of Legal Costs | | (100,000) | (100,000) |
| Annual Financial Statement Audit | | 13,800 | 13,800 |
| Removal of one-time initiatives | | (140,000) | (140,000) |
| Reserve Replenishment | | | |
| Elections Reserve | | 38,500 | 38,500 |
| Capital Reserve | | 35,000 | 35,000 |
| Recreation & Culture Reserve | | 55,000 | 55,000 |
| Operating Reserve | | 90,040 | 90,040 |
| Capital Reserve | | 400,000 | 400,000 |
| BT Sewer Reserve | | 123,804 | 123,804 |
| County Sewer Reserve | | 394,393 | 394,393 |
| Streetlighting Reserve | 38,250 | 30,228 | 68,478 |

Budget Breakdown by Service

This figure represents the percentage breakdown of services that make up the expenses funded by the tax rates. For example, 23% of the tax funded expenses are related to the RCMP. There are other substantial services that are rate funded and not reflected in the figure below such as, sewer services and water utility services. General administration includes items such as the contracted amount paid to PVSC for valuation services, overhead for IT that services the Municipality as a whole, and all the legal/professional services that are provided for the organization as a whole as well.



Average Tax Bill Breakdown

This shows where each \$100 of assessment goes as well as the average tax bill based on the updated 2023/24 average residential dwelling assessment of \$177,935, up from \$147,560 in the prior year. This considers only the tax rate (no area rates) of \$1.025 per \$100 of assessment, which is proposed to remain unchanged for the upcoming fiscal year.

| <i>Service</i> | <i>Per \$100</i> | <i>Per Average Tax Bill</i> |
|--|------------------|-----------------------------|
| <i>Governance</i> | 7.11 | 129.77 |
| <i>General Administration</i> | 21.89 | 399.33 |
| <i>Protective Services</i> | 5.91 | 107.71 |
| <i>RCMP</i> | 23.45 | 427.79 |
| <i>Fire Services</i> | 6.22 | 113.48 |
| <i>Transportation Services</i> | 8.51 | 155.19 |
| <i>Transit</i> | 4.50 | 82.12 |
| <i>Solid Waste (garbage/recycling)</i> | 12.80 | 233.39 |
| <i>Planning and Development</i> | 3.38 | 61.70 |
| <i>Recreation Services</i> | 5.29 | 96.49 |
| <i>Library</i> | 0.93 | 17.01 |
| Total | 100.00 | 1,824.00 |

The average tax bill is calculated using the average assessment for a dwelling multiplied by 1.025% to reach \$1,824 for the fiscal year. The same logic can be utilized by residents to anticipate the property tax portion of the bill (area rates are in addition to the tax rates).

\$177,935 x 1.025%

Human Resource Requests

As a result of recent growth and direction of the Municipality there are requests for additional staff in the proposed budget. Some of these requests have been made over the years and others are addressing current and future needs (including succession planning).

In 2022/23 the Municipality underwent a Human Resources and Compensation Review to provide an objective review and recommendation for the organizational structure. This is intended to remove the bias and ensure the right people are in the right jobs and adding value to the organization. Additionally, it serves as a market check on salary and compensation to ensure the Municipality is in line with industry expectations to remain competitive and responsible.

Though the project is not officially complete, there has been substantial progress and staff have been sure to include only the highest priority staff requests that are in line with the review.

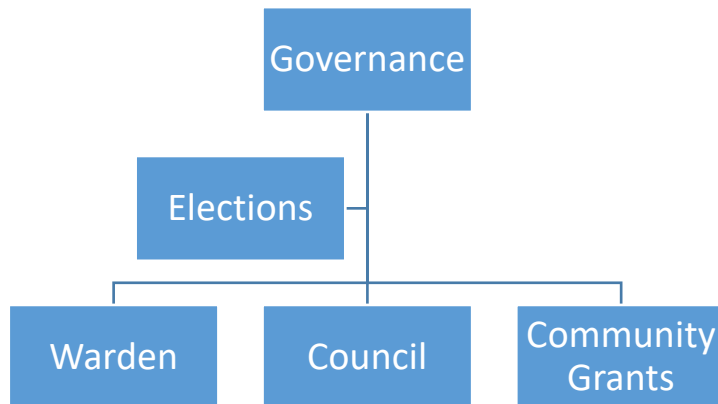
The table below includes all staff considerations at this time. The new staff requests for consideration have been included in the budget for 6-9 months due to the time required to post and hire the positions. The Junior Engineer position is included in this table with the cost impacting the levy. This position is expected to support rated budgets as well, such as water utilities and sewer services.

The annualization section includes positions that were accommodated in the 2022/23 budget but the full annual cost of the positions are in the current proposed budget. There are staff currently filling these positions.

Lastly, in the removed section staff prioritized the requests and voluntarily removed positions to ensure a balanced budget with adequate reserve replenishment. This is also a result of pre-budget adjustments required and other increases in mandatory contributions such as Education and RCMP to name a few.

| Position | Salary | Benefits | Total Cost |
|---|---------------|-----------------|-------------------|
| NEW – 50-75% | | | |
| <i>Sr. Administrative Assistant</i> | 47,153 | 11,788 | 58,941 |
| <i>Legislative Services Coordinator</i> | 32,149 | 8,037 | 40,186 |
| <i>Active Living Coordinator (net)</i> | 14,154 | 9,788 | 23,942 |
| <i>Junior Engineer</i> | 39,681 | 9,920 | 49,601 |
| Total New Positions | | | 172,670 |
| ANNUALIZATION - 100% | | | |
| <i>Customer Service Representative</i> | 42,502 | 6,375 | 48,877 |
| <i>REMO Coordinator</i> | 29,471 | 7,928 | 37,399 |
| <i>Heavy Equipment Operator</i> | 53,040 | 13,260 | 66,300 |
| Total Annualization | | | 152,576 |
| REMOVED - 0% | | | |
| <i>Development Officer</i> | 41,208 | 10,302 | 51,510 |
| <i>Records Management Clerk</i> | 24,059 | 6,015 | 30,074 |
| Total Annualization | | | 81,584 |

Governance

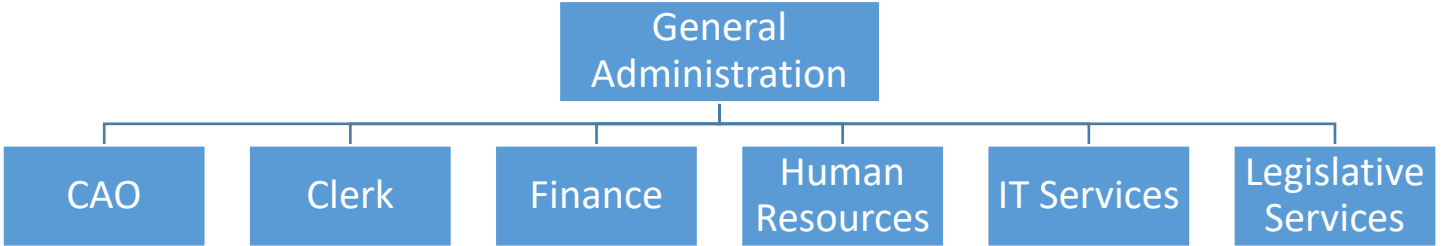


| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|------------------|----------------|----------------|----------------|
| Salaries and Benefits | 518,772 | 488,200 | (30,572) | 459,024 |
| Professional Development | 61,200 | 59,000 | (2,200) | 66,985 |
| Materials & Supplies | 25,525 | 21,000 | (4,525) | 18,461 |
| Community Events | 4,000 | 2,500 | (1,500) | 1,650 |
| IT Services | 10,960 | 10,000 | (960) | 7,109 |
| Professional Services | - | - | - | 20,538 |
| Contracted Services | 67,238 | 42,368 | (24,870) | - |
| External Transfers | 315,150 | 335,500 | 20,350 | 251,636 |
| Transfer to Reserve | - | 38,500 | 38,500 | - |
| Total Governance | 1,002,845 | 997,068 | (5,777) | 825,402 |
| % Change over prior year | | | -0.58% | |

Summary of Key Changes

- Reduction in benefits as they were budgeted at full-time staff rates in the 22/23 budget
- Reduction in contracted services per the IMSA Agreement which indicates a 23/24 contribution of \$42,368 down from \$67,238 for 22/23
- Establishment of a transfer to reserve for elections to reduce the large impact in the year of the election. It is one quarter of the estimated cost for a hybrid election
- Includes increase of \$20,000 for TCTS

General Administration



Chief Administrative Officer

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|-----------------------|----------------|
| Salaries & Benefits | 373,379 | 386,743 | 13,364 | 491,103 |
| Professional Development | 32,920 | 23,000 | (9,920) | 2,251 |
| Materials & Supplies | 5,600 | 7,900 | 2,300 | 6,115 |
| Contracted Services | - | - | - | 5,759 |
| Strategic Initiatives | 90,000 | - | (90,000) ³ | 28,812 |
| Total CAO | 501,899 | 417,643 | (84,256) | 534,040 |
| % Change over prior year | | | -16.79% | |

Clerk

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|---------------------|----------------|
| Salaries & Benefits | 218,375 | 292,105 | 73,730 ⁴ | 201,890 |
| Professional Development | 11,925 | 11,100 | (825) | 1,210 |
| Materials & Supplies | 5,180 | 10,300 | 5,120 | 2,821 |
| Total Clerk | 235,480 | 313,505 | 78,025 | 205,921 |
| % Change over prior year | | | 33.13% | |

³ Removal of \$45,000 for strategic plan and \$45,000 for physician recruitment that was budgeted in excess of the Policy Amounts per AM-1.4.9.1 Medical Assistance Recruitment Program.

⁴ Includes the Sr. Administrative Assistant to the Clerk.

Finance

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|------------------|------------------|-----------------|------------------|
| Revenues | | | | |
| User Charges | 9,000 | 9,000 | - | 6,225 |
| Cost Recover - rates | 163,955 | 130,703 | (33,252) | 23,792 |
| Total Revenues | 172,955 | 139,703 | (33,252) | 30,017 |
| | | | | |
| Expenses | | | | |
| Salaries & Benefits | 799,133 | 761,695 | (37,438) | 618,287 |
| Professional Development | 21,650 | 20,500 | (1,150) | 13,787 |
| IT Services | - | - | - | - |
| Insurance | - | - | - | - |
| Materials & Supplies | 55,950 | 56,000 | 50 | 41,674 |
| Repairs & Maintenance | - | - | - | - |
| Professional Services | 30,200 | 44,000 | 13,800 | 45,131 |
| Contracted Services | 473,351 | 474,000 | 649 | 445,163 |
| Tax Exemptions | 171,646 | 205,000 | 33,354 | 166,956 |
| Total Expenses | 1,551,930 | 1,561,195 | 9,265 | 1,330,997 |
| | | | | |
| Total Finance | 1,378,975 | 1,421,492 | 42,517 | 1,300,980 |
| % Change over prior year | | | 3.08% | |

IT Services

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|---------------------|----------------|
| Salaries & Benefits | 152,313 | 184,169 | 31,856 ⁵ | 147,010 |
| Professional Development | 8,050 | 11,800 | 3,750 | 6,306 |
| IT Services | 75,000 | 70,000 | (5,000) | 67,905 |
| Insurance | 200 | 200 | - | 169 |
| Materials & Supplies | 12,520 | 38,282 | 25,762 ⁶ | 10,899 |
| Repairs & Maintenance | - | - | - | - |
| Professional Services | 3,500 | 27,000 | 23,500 ⁷ | 2,526 |
| Contracted Services | 25,000 | 30,000 | 5,000 | 29,978 |
| Transfer to Reserve | - | 15,000 | 15,000 ⁸ | - |
| Total IT Services | 276,583 | 376,451 | 99,868 | 264,793 |
| % Change over prior year | | | 36.11% | |

⁵ Provision to replace the Assistant Manager with a Manager position as discussed with Council.

⁶ Includes the conversion from Microsoft Office 2013 to Microsoft Office 365 as this is the primary software utilized by all staff and Council (excel, word, powerpoint, outlook, etc.) for \$15,008. Also included is around \$10,000 for server licences and \$3,600 for Laserfiche licencing for records management.

⁷ Includes \$20,000 for offsite enhanced cyber security to minimize the liability to the Municipality.

⁸ For IT lifecycle replacement.

Human Resources

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|------------------------------|----------------|
| Salaries & Benefits | 228,480 | 193,508 | (34,972) | 207,960 |
| Professional Development | 24,450 | 12,710 | (11,740) | 10,157 |
| Materials & Supplies | 29,250 | 10,800 | (18,450) | 19,469 |
| Professional Services | - | - | - | 75,943 |
| Contracted Services | 50,000 | - | (50,000) | 25,811 |
| Total Human Resources | 332,180 | 217,018 | (115,162)⁹ | 339,340 |
| % Change over prior year | | | -34.67% | |

Legislative Services

This is a new cost centre for 2023/24 and includes the costs for liability insurance for the Municipality as a whole, legal expenses including FOIPOP costs. The Director was previously included in Human Resources but has been split out between the two cost centres. Certain costs have been transferred from Human Resources to Legislative Services.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|-----------------------------------|----------------|----------------|---------------|----------------|
| Salaries & Benefits | - | 81,672 | 81,672 | - |
| Professional Development | - | 15,550 | 15,550 | - |
| Insurance | 105,000 | 121,221 | 16,221 | 113,294 |
| Materials & Supplies | - | 3,700 | 3,700 | - |
| Professional Services | 200,500 | 100,000 | (100,500) | 83,145 |
| Total Legislative Services | 305,500 | 322,142 | 16,642 | 196,438 |
| % Change over prior year | | | 5.45% | |

Corporate Services

This cost centre includes all the general revenues and general transfers to other government entities, as well as reserve replenishment.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|-----------------------------------|-------------------|-------------------|------------------|-------------------|
| Revenues | | | | |
| Taxation - Assessable Property | 14,414,819 | 16,307,291 | 1,892,472 | 14,391,534 |
| Taxation - other | 2,494,680 | 1,894,807 | (599,873) | 2,794,760 |
| Payment in Lieu of Taxation (PIL) | 373,310 | 386,645 | 13,335 | 119,867 |
| Area Rates | 216,335 | 244,204 | 27,869 | 227,792 |
| Bridgetown Community Rate | 295,086 | 260,980 | (34,106) | 300,220 |
| Unconditional Grants | 1,357,199 | 944,305 | (412,894) | 550,847 |
| Other Revenues - own source | 199,100 | 286,985 | 87,885 | 455,407 |
| Total Revenues | 19,350,529 | 20,465,047 | 1,114,518 | 18,840,426 |
| | | | | |

⁹ Part of the Director previously included in HR has been split between HR and Legislative Services. The professional development has also been shared. The HR and compensation review has been removed.

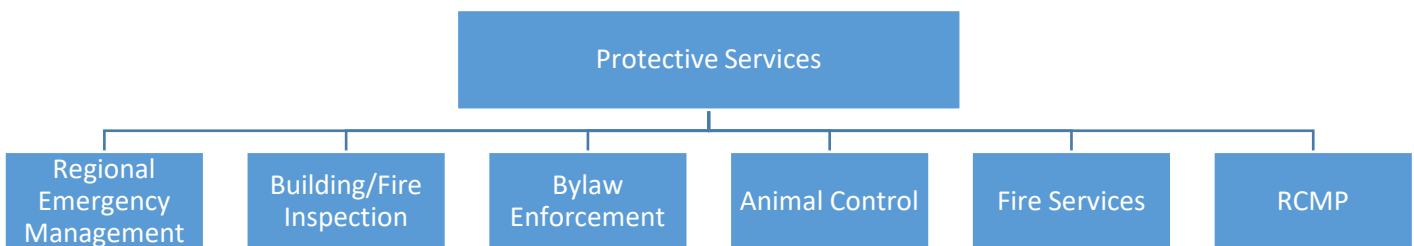
| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|------------------------------------|---------------------|---------------------|------------------|------------------|
| Expenses | | | | |
| External Transfers | 50,000 | 292,508 | 242,508 | 264,627 |
| Interest on Short-term Borrowing | 12,000 | 176,400 | 164,400 | 102,339 |
| Nova Scotia Housing Contribution | 145,000 | 145,000 | - | - |
| Education Contribution | 4,000,000 | 4,418,238 | 418,238 | 4,045,272 |
| Operating Reserve Replenishment | 525,545 | 100,000 | (435,505) | - |
| Capital Reserve Fund Replenishment | - | 849,895 | 400,000 | - |
| Total Expenses | 4,732,545 | 5,982,041 | 1,249,496 | 4,412,238 |
| Total Corporate Services | (14,617,984) | (14,483,006) | 134,978 | 3,884,226 |
| % Change over prior year | | | -0.92% | |

The increase in revenues from property assessments is \$1,892,472. This increase in revenues is offset by other decreases in revenue such as:

- Reduction in unconditional grants for the equalization payment that was doubled for the 2022/23 fiscal year only
- Reduction in deed transfer tax as house sales decrease. The estimate of lost revenues in this line item is \$600,000

The education contribution is based 50% on uniform assessment at a rate of 0.3048% and 50% student enrolment rates. This has resulted in an increased overall contribution of \$418,238.

Protective Services



Regional Emergency Management Organization (REMO)

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|---------------|---------------|----------------------|---------------|
| Revenues | | | | |
| Town Contributions | 11,329 | 16,842 | 5,513 | |
| Total Revenues | 11,329 | 16,842 | 5,513 | - |
| | | | | |
| Salaries & Benefits | 34,442 | 71,841 | 37,399 ¹⁰ | 33,507 |
| Professional Development | 4,450 | 6,240 | 1,790 | 2,234 |
| IT Services | 350 | 4,329 | 3,979 | - |
| Materials & Supplies | 2,920 | 4,550 | 1,630 | 636 |
| Repairs & Maintenance | 1,000 | 2,000 | 1,000 | - |
| Professional Services | - | 300 | 300 | - |
| Contracted Services | 11,250 | 5,270 | (5,980) | 5,431 |
| Total Expenses | 54,412 | 94,530 | 40,118 | 41,808 |
| | | | | |
| Total REMO | 43,083 | 77,688 | 34,605 | 41,808 |
| % Change over prior year | | | 80.32% | |

Building/Fire Inspection Services

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------------|----------------|----------------|----------------------|----------------|
| Revenues | | | | |
| Permits | 26,000 | 38,000 | 12,000 | 36,549 |
| Total Revenues | 26,000 | 38,000 | 12,000 | 36,549 |
| | | | | |
| Expenses | | | | |
| Salaries & Benefits | 360,316 | 403,665 | 43,349 | 292,267 |
| Professional Development | 34,410 | 19,550 | (14,860) | 12,044 |
| Materials & Supplies | 6,300 | 9,300 | 3,000 | 3,745 |
| Cost Recovery | - | 48,362 | 48,362 ¹¹ | 14,058 |
| Total Expenses | 401,026 | 480,877 | 79,851 | 322,115 |
| | | | | |
| Total Building/Fire Inspection | 375,026 | 442,877 | 67,851 | 285,566 |
| % Change over prior year | | | 18.09% | |

¹⁰ Increased from a part-time REMO Coordinator to a full-time service model. This includes additional revenues from the Town to support the regional initiative.

¹¹ This is a cost recovery for fleet. All costs have been included in a centralized fleet budget with cost recovery proportionate to the department vehicles.

Bylaw Enforcement

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|----------------------|----------------|
| Salaries & Benefits | 159,627 | 183,502 | 23,875 | 144,705 |
| Professional Development | 7,300 | 6,300 | (1,000) | 1,026 |
| Materials & Supplies | 2,740 | 2,500 | (240) | 1,301 |
| Repairs & Maintenance | 1,000 | 1,000 | - | - |
| Professional Services | 8,000 | 25,000 | 17,000 ¹² | 35,528 |
| Contracted Services | 1,000 | 1,040 | 40 | 18 |
| Cost Recovery | - | 24,181 | 24,181 | 11,716 |
| Total Bylaw Enforcement | 179,667 | 243,523 | 63,856 | 194,295 |
| % Change over prior year | | | 35.54% | |

Animal Control

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|---------------|---------------|-----------------|---------------|
| Revenues | | | | |
| User Fees | 3,500 | 2,500 | (1,000) | |
| Total Revenues | 3,500 | 2,500 | (1,000) | - |
| Expenses | | | | |
| Salaries & Benefits | 59,398 | 45,462 | (13,936) | 60,102 |
| Professional Development | 400 | 400 | - | - |
| Materials & Supplies | 9,650 | 9,150 | (500) | 1,369 |
| Professional Services | 1,500 | 1,000 | (500) | 1,332 |
| Contracted Services | 11,200 | 10,000 | (1,200) | 7,632 |
| Total Expenses | 82,148 | 66,012 | (16,136) | 70,434 |
| Total Animal Control | 78,648 | 63,512 | (15,136) | 70,434 |
| % Change over prior year | | | -19.25% | |

Salaries are shared between animal control and bylaw services. There is a decrease in animal control, offset by an increase in bylaw services.

Policing – RCMP

Policing is a mandatory contribution for provision of the RCMP services.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|--------------------------|-------------|-------------|---------------|------------|
| Salaries & Benefits | 600 | 600 | - | - |
| Professional Development | 500 | 500 | - | - |
| Professional Services | 18,472 | 18,600 | 128 | 16,903 |

¹² Legal services estimate to deal with bylaw issues that are in legal proceedings. The actual spending from 22/23 was higher than anticipated and is dependent on external factors.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|------------------|------------------|-----------------------|------------------|
| Contracted Services | 2,833,127 | 3,004,291 | 171,164 ¹³ | 2,124,845 |
| External Transfers | 257,783 | 262,939 | 5,156 | 250,534 |
| Total RCMP | 3,110,482 | 3,286,930 | 176,448 | 2,392,282 |
| % Change over prior year | | | 5.67% | |

Fire Services

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|------------------|------------------|-----------------------|------------------|
| Revenues | | | | |
| Area Rates | 1,080,917 | 1,341,508 | 260,591 ¹⁴ | 1,076,065 |
| Total Revenues | 1,080,917 | 1,341,508 | 260,591 | 1,076,065 |
| Expenses | | | | |
| Salaries & Benefits | 14,908 | 14,908 | - | 10,249 |
| Professional Development | 1,000 | - | (1,000) | 100 |
| Materials & Supplies | 4,000 | 1,100 | (2,900) | 3,350 |
| Contracted Services | 712,807 | 802,063 | 89,256 ¹⁵ | 712,804 |
| External Transfers | 846,452 | 944,713 | 98,261 ¹⁶ | 233,039 |
| Cost Recovery | 400,704 | 400,704 | - | 400,704 |
| Debt Repayment | 51,368 | 49,954 | (1,414) | 17,368 |
| Total Expenses | 2,031,239 | 2,213,442 | 182,203 | 1,377,615 |
| Total Fire Services | 950,322 | 871,934 | (78,388) | 301,550 |
| % Change over prior year | | | -8.25% | |

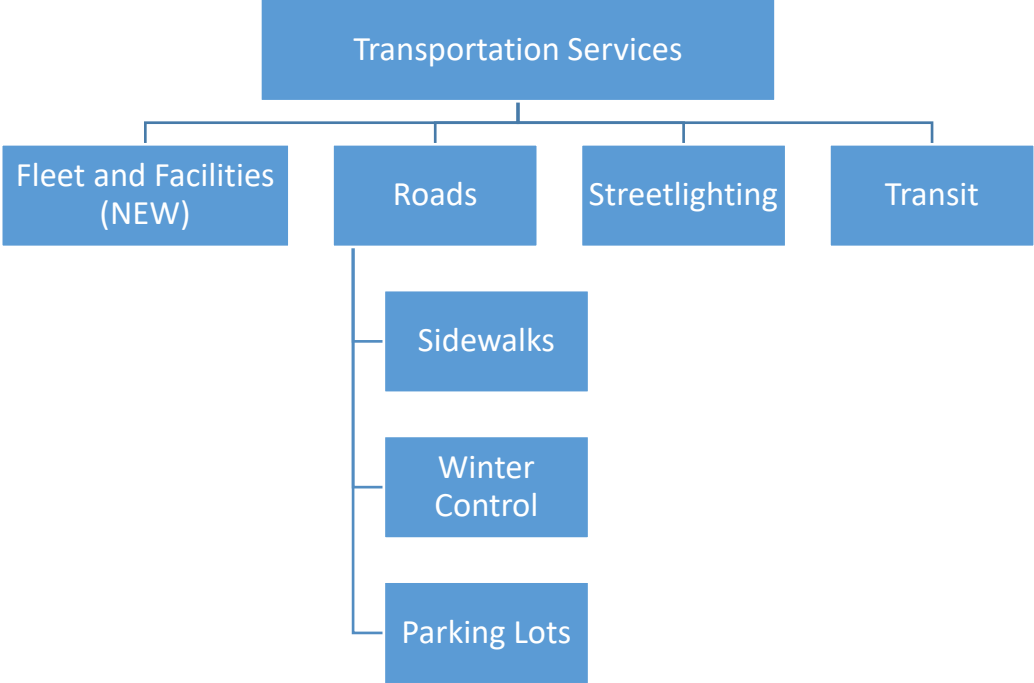
¹³ 6.04% increase over the prior year as confirmed by the Justice department.

¹⁴ The full revenues were not included in the prior budget to offset the "cost recovery" expense for water use in the hydrants. This is set out in the UARB Board Order.

¹⁵ This includes \$75,000 for the fire services review requested by Council.

¹⁶ External transfers are based on assessment which has increased.

Transportation Services



Fleet and Facilities

This is a new cost centre as there has been an operational shift in how fleet and facilities are managed internally. The cost recoveries represent the share of cost for the provision of various other Municipal services. As these are new cost centres there is no inclusion for year-to-date (YTD) costs. Council will be kept apprised of the status of these cost centers in future variance reporting throughout 2023/24.

Centralized Fleet

| | 2023 Budget | 2024 Budget | Budget Change |
|---------------------------------|----------------|----------------|------------------|
| Revenues | | | |
| Cost Recovery | - | 181,356 | 181,356 |
| Total Revenues | - | 181,356 | 181,356 |
| Expenses | | | |
| Insurance | 42,060 | 63,898 | 21,838 |
| Materials & Supplies | 109,543 | 115,000 | 5,457 |
| Repairs & Maintenance | 47,550 | 55,000 | 7,450 |
| Transfer to Reserve | - | 20,000 | 20,000 |
| Total Expenses | 199,153 | 253,898 | 54,745 |
| Total Fleet | 199,153 | 72,542 | (126,611) |
| % Change over prior year | | | -63.57% |

Public Works Facilities

| | 2023 Budget | 2024 Budget | Budget Change |
|---------------------------------|----------------|----------------|---------------|
| IT Services | 253 | 300 | 47 |
| Insurance | 24,924 | 29,202 | 4,278 |
| Utilities | 17,745 | 18,000 | 255 |
| Materials & Supplies | 8,500 | 8,500 | - |
| Repairs & Maintenance | 19,800 | 20,000 | 200 |
| Contracted Services | 2,614 | 4,500 | 1,886 |
| Debt Repayment | 75,000 | 75,000 | - |
| Total PW Facilities | 148,836 | 155,502 | 6,666 |
| % Change over prior year | | | 4.48% |

Other Facilities – including administration building(s) and recreational facilities

| | 2023 Budget | 2024 Budget | Budget Change |
|---------------------------------|----------------|----------------|-----------------|
| Salaries & Benefits | 41,693 | 500 | (41,193) |
| IT Services | 1,012 | 1,000 | (12) |
| Insurance | 17,669 | 45,005 | 27,336 |
| Utilities | 68,850 | 61,100 | (7,750) |
| Materials & Supplies | 1,100 | 3,000 | 1,900 |
| Repairs & Maintenance | 70,738 | 30,200 | (40,538) |
| Contracted Services | 73,000 | 53,540 | (19,460) |
| External Transfers | 26,000 | 26,000 | - |
| Cost Recovery | (15,000) | (15,000) | - |
| Debt Repayment | 35,302 | 34,997 | (305) |
| Total Facilities | 320,364 | 240,342 | (80,022) |
| % Change over prior year | | | -24.98% |

Public Works Administration

This cost centre represents the overhead for the provision of transportation services including items like training and development, health and safety. For reporting purposes it will be allocated on a percentage basis to the service areas in which it supports.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|----------------------------------|----------------|----------------|----------------|----------------|
| Salaries & Benefits | 659,531 | 726,323 | 66,792 | 431,395 |
| Professional Development | 17,525 | 17,500 | (25) | 9,071 |
| IT Services | - | 3,600 | 3,600 | 2,789 |
| Materials & Supplies | 23,500 | 44,000 | 20,500 | 15,903 |
| Contracted Services | 5,000 | 5,000 | - | - |
| Cost Recovery | (58,764) | - | 58,764 | - |
| Debt Repayment | - | 13,866 | 13,866 | 31,909 |
| Total Public Works Admin. | 646,792 | 810,289 | 163,497 | 491,067 |
| % Change over prior year | | | 25.28% | |

Roads

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|-----------------|----------------|
| Revenues | | | | |
| Area Rates | 11,097 | 11,123 | 26 | 10,936 |
| Total Revenues | 11,097 | 11,123 | 26 | 10,936 |
| Expenses | | | | |
| Insurance | - | 1,093 | 1,093 | - |
| Materials & Supplies | - | 30,000 | 30,000 | - |
| Contracted Services | 411,837 | 351,278 | (60,559) | 363,767 |
| Transfer to Reserve | 10,958 | 10,891 | (67) | 10,936 |
| Total Expenses | 422,795 | 393,262 | (29,533) | 374,703 |
| Total Roads | 411,698 | 382,139 | (29,559) | 363,767 |
| % Change over prior year | | | -7.18% | |

The roads budget has a reduction in contracted services and increase in materials and supplies to reflect the provision of services internally as opposed to contractors.

Streetlighting

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|-----------------|----------------|----------------------|------------------|
| Revenues | | | | |
| Area Rates | 196,831 | 234,582 | 37,751 ¹⁷ | 195,739 |
| Total Revenues | 196,831 | 234,582 | 37,751 | 195,739 |
| | | | | |
| Expenses | | | | |
| Insurance | - | 11,087 | 11,087 | - |
| Utilities | 65,000 | 60,000 | (5,000) | 52,223 |
| Repairs & Maintenance | 6,700 | 10,000 | 3,300 | 4,237 |
| Debt Repayment | 86,881 | 85,017 | (1,864) | 8,319 |
| Transfer to Reserve | - | 68,478 | 68,478 ¹⁸ | - |
| Total Expenses | 158,581 | 234,582 | 76,001 | 64,780 |
| | | | | |
| Total Streetlights | (38,250) | 0 | 38,250 | (130,959) |
| % Change over prior year | | | -100.00% | |

Kings Transit Authority (KTA)

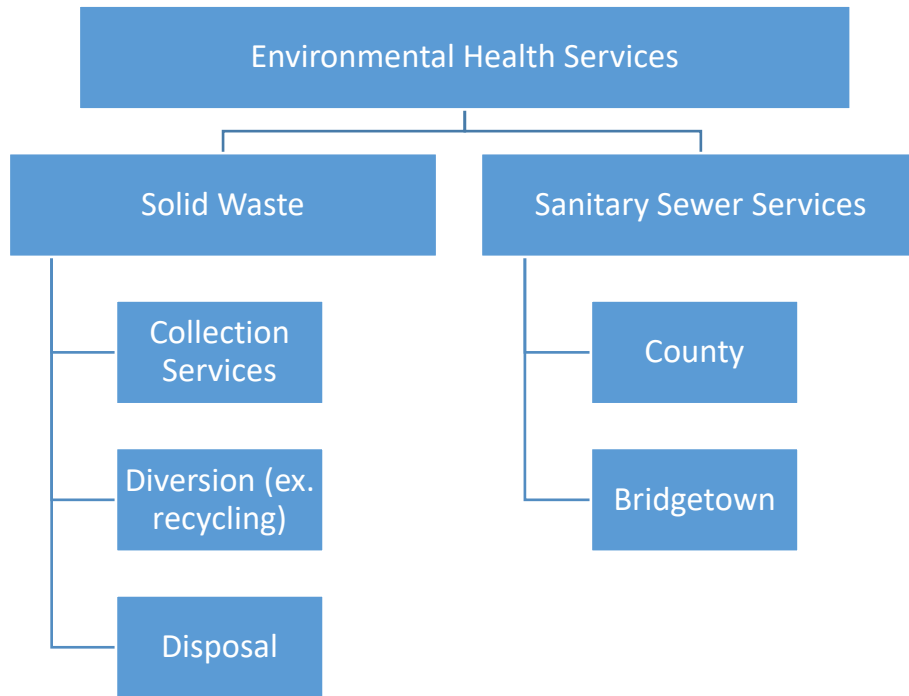
| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|----------------------|----------------|
| Revenues | | | | |
| Other Municipal Contributions | 25,000 | 25,000 | - | 25,000 |
| Total Revenues | 25,000 | 25,000 | - | 25,000 |
| | | | | |
| Expenses | | | | |
| Contracted Services | 564,706 | 656,003 | 91,297 ¹⁹ | 604,291 |
| Total Expenses | 564,706 | 656,003 | 91,297 | 604,291 |
| | | | | |
| Total Transit | 539,706 | 631,003 | 91,297 | 579,291 |
| % Change over prior year | | | 16.92% | |

¹⁷ This is keeping the area rate the same as the prior year, but reflects the increase in assessment.

¹⁸ This is to balance the budget and reflects the capital replacement of the assets.

¹⁹ See attached Kings Transit Authority Budget.

Environmental Health Services



Solid Waste Services (garbage/recycling)

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|-----------------------------------|------------------|------------------|------------------------|---------------|
| Salaries & Benefits | 25,830 | - | (25,830) ²⁰ | 20,310 |
| Materials & Supplies | 6,750 | 5,000 | (1,750) | - |
| Contracted Services | 1,685,000 | 1,718,600 | 33,600 | 2,805 |
| Debt Repayment | - | 69,650 | 69,650 | 22,422 |
| Total Solid Waste Services | 1,717,580 | 1,793,250 | 75,670 | 45,537 |
| \$ Change over prior year | | | 4.41% | |

Bridgetown Sanitary Sewer System

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|--------------------------|----------------|----------------|----------------|----------------|
| Revenues | | | | |
| User Fees | 150,000 | 312,166 | 162,166 | 121,873 |
| Interest Income | 1,000 | 1,500 | 500 | 1,308 |
| Total Revenues | 151,000 | 313,666 | 162,666 | 123,182 |
| Expenses | | | | |
| Salaries & Benefits | 27,888 | 74,738 | 46,850 | 21,663 |
| Professional Development | 1,180 | 6,000 | 4,820 | 1,388 |
| Insurance | 1,386 | 1,421 | 35 | 1,549 |

²⁰ These salaries have been reallocated to Public Works Admin cost centre as the bin replacements and distribution is expected to be completed by Valley Waste this fiscal year.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|-----------------|-----------------|
| Utilities | 13,100 | 10,000 | (3,100) | 8,952 |
| Materials & Supplies | 57,100 | 57,100 | - | 38,811 |
| Repairs & Maintenance | - | - | - | 2,556 |
| Contracted Services | 4,800 | 14,800 | 10,000 | - |
| Cost Recovery | 51,025 | 27,363 | (23,662) | - |
| Debt Repayment | 2,063 | - | (2,063) | 32 |
| Transfer to Reserve | 40,000 | 122,244 | 82,244 | - |
| Total Expenses | 198,542 | 313,665 | 115,123 | 74,950 |
| | | | | |
| Total Bridgetown Sewers | 47,542 | (0) | (47,542) | (48,231) |
| % Change over prior year | | | -100.00% | |

County of Annapolis Sanitary Sewer System

This includes the sewer services in Granville Ferry, Lequille, Bear River, Carleton Corner, Nictaux and Cornwallis Park/Deep Brook.

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|------------------|------------------|-----------------|------------------|
| Revenues | | | | |
| User Fees | 1,076,398 | 1,159,496 | 83,098 | 1,251,519 |
| Interest Income | 11,000 | 11,000 | - | 13,320 |
| Total Revenues | 1,087,398 | 1,170,496 | 83,098 | 1,264,838 |
| | | | | |
| Expenses | | | | |
| Salaries & Benefits | 258,159 | 287,731 | 29,572 | 262,316 |
| Professional Development | 5,650 | 8,500 | 2,850 | 1,117 |
| IT Services | 1,400 | 1,600 | 200 | 1,064 |
| Insurance | 12,990 | 16,949 | 3,959 | 13,882 |
| Utilities | 146,600 | 129,750 | (16,850) | 105,725 |
| Materials & Supplies | 228,503 | 226,200 | (2,303) | 167,162 |
| Repairs & Maintenance | 15,000 | 18,000 | 3,000 | 13,629 |
| Professional Services | 200 | 1,000 | 800 | 1,365 |
| Contracted Services | 162,070 | 121,000 | (41,070) | 58,951 |
| Cost Recovery | 43,544 | 39,454 | (4,090) | 11,860 |
| Transfer to Reserve | 312,187 | 320,313 | 8,126 | - |
| Total Expenses | 1,186,303 | 1,170,497 | (15,806) | 637,070 |
| | | | | |
| Total Bridgetown Sewers | 98,905 | 0 | (98,905) | (627,769) |
| % Change over prior year | | | -100.00% | |

Community Development Services



Planning and Development

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------------|----------------|----------------|----------------------|----------------|
| Revenues | | | | |
| User Fees | 12,000 | 14,600 | 2,600 | 14,525 |
| Conditional Grants | - | 7,233 | 7,233 | - |
| Transfer from Reserve | - | 81,000 | 81,000 ²¹ | - |
| Total Revenues | 12,000 | 102,833 | 90,833 | 14,525 |
| Expenses | | | | |
| Salaries & Benefits | 508,322 | 564,740 | 56,418 ²² | 360,778 |
| Professional Development | 15,950 | 17,500 | 1,550 | 6,024 |
| IT Services | 3,036 | 5,000 | 1,964 | 6,711 |
| Materials & Supplies | 22,383 | 22,933 | 550 | 5,601 |
| Professional Services | 5,500 | 6,000 | 500 | 4,800 |
| Contracted Services | - | 81,000 | 81,000 | - |
| Total Expenses | 555,191 | 697,173 | 141,982 | 383,914 |
| Total Planning and Development | 543,191 | 594,340 | 51,149 | 369,389 |
| % Change over prior year | | | 9.42% | |

| Area Advisory Committees | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|--------------------------|-------------|-------------|---------------|------------|
| Salaries & Benefits | 13,100 | 16,900 | 3,800 | 9,541 |
| Professional Development | 2,700 | 3,900 | 1,200 | 2,624 |
| Materials & Supplies | 6,100 | 6,000 | (100) | 420 |

²¹ This is a carry-forward project for the County Wide Plan. It was previously included as a capital item, however it does not meet the definition of a Tangible Capital Asset. It is offset by the expenses anticipated and has a net zero impact on the tax rate.

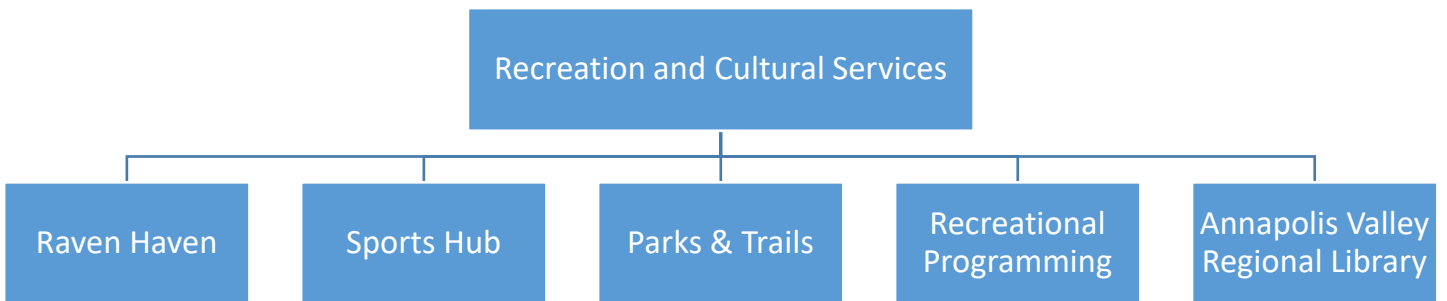
²² This includes annualization for the GIS Technician that was hired in 2022/23 as only part of the year was included.

| Area Advisory Committees | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------------|---------------|---------------|---------------|---------------|
| Total Planning and Development | 21,900 | 26,800 | 4,900 | 12,584 |
| % Change over prior year | | | 22.37% | |

Outreach/Tourism

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|---------------|---------------|
| Salaries & Benefits | 97,271 | 101,447 | 4,176 | 39,414 |
| Professional Development | 8,600 | 8,300 | (300) | 1,603 |
| Materials & Supplies | 41,750 | 39,750 | (2,000) | 2,089 |
| Strategic Initiatives | 20,000 | 35,000 | 15,000 | 2,476 |
| Total Outreach/Tourism | 167,621 | 184,497 | 16,876 | 45,583 |
| % Change over prior year | | | 10.07% | |

Recreation and Cultural Services



Raven Haven

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|--------------------------|---------------|---------------|---------------|---------------|
| Revenues | | | | |
| Sales | 4,500 | 4,600 | 100 | 4,451 |
| Total Revenues | 4,500 | 4,600 | 100 | 4,451 |
| Expenses | | | | |
| Salaries & Benefits | 34,229 | 36,842 | 2,613 | 21,816 |
| Professional Development | 1,200 | 1,600 | 400 | 205 |
| IT Services | 300 | 300 | - | 30 |
| Insurance | 4,700 | 8,212 | 3,512 | - |
| Utilities | 1,400 | 1,600 | 200 | 1,479 |
| Materials & Supplies | 14,940 | 14,040 | (900) | 8,306 |
| Repairs & Maintenance | 6,200 | 6,600 | 400 | 876 |
| Total Expenses | 62,969 | 69,194 | 6,225 | 32,712 |

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|---------------|---------------|---------------|---------------|
| Total Raven Haven | 58,469 | 64,594 | 6,125 | 28,261 |
| % Change over prior year | | | 10.48% | |

Sports Hub

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|---------------|---------------|----------------------|---------------|
| Revenues | | | | |
| User Fees | 2,200 | - | (2,200) | |
| Conditional Grants | 10,000 | 10,000 | - | 10,000 |
| Total Revenues | 12,200 | 10,000 | (2,200) | 10,000 |
| Expenses | | | | |
| Salaries & Benefits | 4,373 | 15,024 | 10,651 | 7,407 |
| Utilities | 9,807 | 9,000 | (807) | 1,853 |
| Insurance | 2,500 | 22,295 | 19,795 ²³ | 12,575 |
| Materials & Supplies | 11,992 | - | (11,992) | 12,979 |
| Repairs & Maintenance | 15,500 | 20,000 | 4,500 | 5,315 |
| Total Expenses | 44,172 | 66,319 | 22,147 | 40,129 |
| Total Sports Hub | 31,972 | 56,319 | 24,347 | 40,129 |
| % Change over prior year | | | 76.15% | |

Parks & Trails

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|---------------|----------------|----------------------|---------------|
| Salaries & Benefits | 49,610 | 143,002 | 93,392 ²⁴ | 38,379 |
| Insurance | 900 | 9,109 | 8,209 | - |
| Repairs & Maintenance | 15,765 | 15,765 | - | 16,683 |
| Contracted Services | 15,000 | - | (15,000) | - |
| Cost Recovery | - | 24,181 | 24,181 | - |
| Total Parks & Trails | 81,275 | 192,057 | 110,782 | 55,063 |
| % Change over prior year | | | 136.31% | |

²³ The majority of the increase for the Sports Hub is the insurance costs associated with the facility, washroom facility, turf, and running track.

²⁴ Previously these salaries have not been allocated to parks and trails, however, with the addition of new parks and trails and the inability to keep up in 2022/23 with maintenance requirements resources have been allocated this year.

Recreation Programming

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|-------------------------------------|----------------|----------------|----------------------|----------------|
| Revenues | | | | |
| User Fees | 15,425 | 14,600 | (825) | |
| Conditional Grants | 10,539 | 33,100 | 22,561 ²⁵ | |
| Total Revenues | 25,964 | 47,700 | 21,736 | - |
| Expenses | | | | |
| Salaries & Benefits | 145,608 | 161,681 | 16,073 | 125,897 |
| Professional Development | 9,375 | 11,200 | 1,825 | 2,428 |
| Utilities | 200 | 200 | - | 142 |
| Materials & Supplies | 45,402 | 52,002 | 6,600 | 20,807 |
| Repairs & Maintenance | 3,500 | 3,500 | - | 358 |
| Contracted Services | 8,000 | 8,000 | - | 7,091 |
| Transfer to Reserve | 55,000 | 55,000 | - | - |
| Total Expenses | 267,085 | 291,583 | 24,498 | 156,723 |
| Total Recreation Programming | 241,121 | 243,883 | 2,762 | 156,723 |
| % Change over prior year | | | 1.15% | |

Annapolis Valley Regional Library

| | 2023 Budget | 2024 Budget | Budget Change | Actual YTD |
|---------------------------------|----------------|----------------|---------------|----------------|
| External Transfers | 130,700 | 130,700 | - | 130,700 |
| Total Library | 130,700 | 130,700 | - | 130,700 |
| % Change over prior year | | | 0.00% | |

The Annapolis Valley Regional Library mandatory contribution remains unchanged, which is great news for the Municipality considering all the great events, programs and services available to the residents.

²⁵ This is a grant for an Active Living Coordinator Position where the expenses are included in the salaries & benefits line.

**Municipality of the County of Annapolis
2023/24 Property Tax and Area Rates**

| Property Taxes | District # | Rate |
|------------------------------|-------------------|-------------|
| Residential | | 1.025 |
| Resource | | 1.025 |
| Commercial | | 1.80 |
| Commercial Forest (per acre) | | 0.40 |
| Forest (per acre) | | 0.25 |
| Farm | | Exempt |
| Recreation (per acre) | | 47.19 |

| Fire Hydrants | District # | Rate |
|----------------------|-------------------|-------------|
| Margaretsville | 2 | 0.002587 |
| Inglewood | 3 | 0.002345 |
| Granville Ferry | 4, 5 | 0.002125 |
| Carleton Corner | 7 | 0.001950 |
| Church Road | 3 | 0.001946 |
| Middleton | 2, 10 | 0.002413 |
| Cornwallis Park | 6 | 0.002567 |
| Bridgetown | 3, 7 | 0.002890 |

| Paving Rates | District # | Rate |
|----------------------|-------------------|-------------|
| Chipman/Baxter | 1 | 0.000617 |
| Cameron Dr. | 1 | 0.000261 |
| Brookside/Pine Grove | 1 | 0.000583 |
| Bradley St. | 1 | 0.000403 |
| Ward Estates | 11 | \$ 431.18 |

| Fire Services | District # | Rate |
|--------------------------|-------------------|-------------|
| Kingston Fire Protection | 1, 11 | 0.000550 |
| Fire Capital | remaining | 0.000611 |

| Community Rates | District # | Rate |
|--------------------------|-------------------|-------------|
| Village of Lawrencetown | 10 | 0.006600 |
| Bridgetown - Residential | | 0.003995 |
| Bridgetown - Commercial | | 0.006514 |

| Other Area Rates | District # | Rate |
|-------------------------|-------------------|-------------|
| Streetlighting | all | 0.000428 |
| Water Supply Lending | 115661 | \$ 1,696.18 |

Note: all rates are expressed as a \$ value per \$100 of assessed value of the property, with the exception of the Ward Estates and Water Supply Lending rates which are an annual lump sum payment