
MEETING: Committee of the Whole Meeting

DATE: March 4, 2025

TIME: 6:00 PM

PLACE: Town Council Chambers

Agenda

1. Land Acknowledgement
2. Call to Order
3. Approval of Agenda
4. Presentations
 - 4.1 Antigonish Culture Alive (ACA) – Cassie MacDonald
 - 4.2 Rural Communities Foundation Nova Scotia (RCFNS) – Hugh MacKay
 - 4.3 Financial Update with Year-end Projections – M. Barkhouse
5. Councillor Reports
6. Adjournment

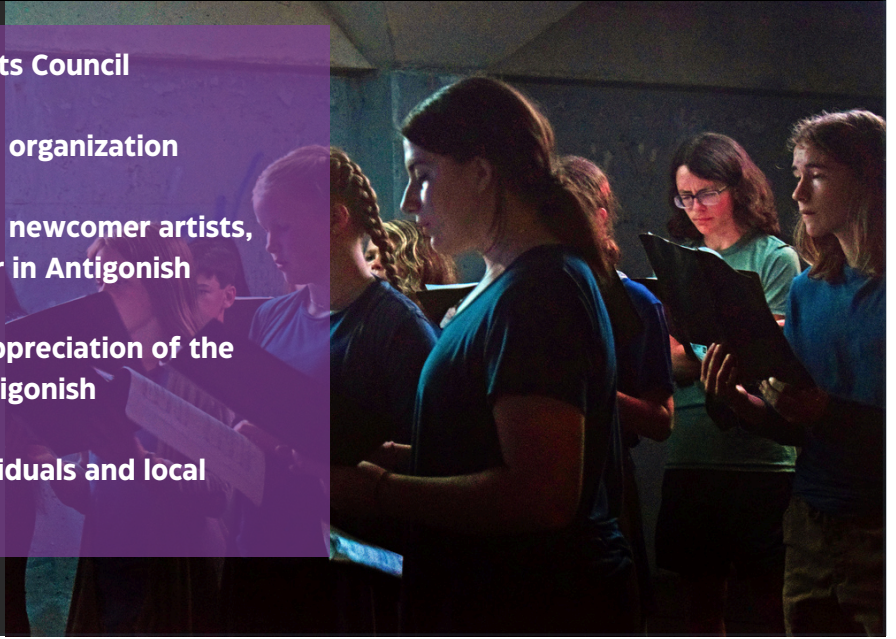


ANTIGONISH
CULTURE ALIVE

Presentation to the Town of Antigonish Council
February, 18 2025

Who we are

- Volunteer fun Community Arts Council
- Not-for-profit and Charitable organization
- Entry point for emerging and newcomer artists, to the arts and culture sector in Antigonish
- Fostering the creation and appreciation of the arts in the community of Antigonish
- Advice and supports to individuals and local creative communities.



Since 2010, ACA has been dedicated to enhanced and sustained artistic and cultural life in this region.

SUPPORTING OUR PARTNERS

- CHARITABLE TAX SERVICES
- ARTIST RESIDENCY PROGRAM
- PROFESSIONAL DEVELOPMENT



Programs and events under the ACA banner provide opportunities for well-established as well as emerging artists to present their work to the general public.

By partnering with other arts organizations, business and government, ACA is able to expand the market and support for the works of artists and artisans.

ACA provides Charitable Tax receipt services for other arts organizations in our region who are performing cultural services that fall within our Charitable tax mission and mandate.

Organizations that use this service include; “The Performing Arts Series”- a curated contemporary classical Music program that invites 7 to 10 internationally recognized musical ensembles each year.

and

“The Arts House” which is a community operated space for teaching ceramics, painting, and dance.

ARTIST RESIDENCY PROGRAM:

ACA has partnered with the All-of-Us Society for Presentation (ASAP) Artist-Run Centre to administer their annual (7th year) summer artist residency program. This program partners artists

with community groups to support and pay artists a full-time wage for 2 months to develop their practice. The artists are then curated and paid for a culminating project in Antigonight.

ATLANTIC ART AT NIGHT FESTIVAL ALLIANCE (AANFA): Since 2021, ACA has participated as a founding board member for a consortium of Atlantic art festivals. Participation has included professional development in cultural humility, organizing an online conference, and developing an in-person conference on art organizers and mental health in Newfoundland for summer 2024.

The StFX Art Gallery has been committed to fostering, celebrating, and presenting contemporary artistic practices since 1976 and lends its reputation, historical and institutional knowledge to ACA as an official partner. As well, since 2022, our formal partnership with St F X service learning has provided important experiential learning opportunities to X students.

Every year we partner with and support the local L'Arche community's own creative endeavours, L'Arche Hearts and Hands, with a consistent project slot within Antigonight and lots of opportunities to work and engage with the festival administrative team. One member of the L'Arche community is also on the Antigonish Culture Alive board.

Our Annual Programs

Art After  Dark Festival
ANTIGONIGHT
★ Since 2010 ★



THE TOWN OF **ANTIGONISH**

MUNICIPALITY OF THE COUNTY OF **ANTIGONISH**

CALL FOR
SUBMISSIONS
PUBLIC ART

Grace Lane Smith, 2022

Antigonight

- **Since its inception in 2010, Antigonight: Art After Dark has been Antigonish Culture Alive's most recognizable and popular outdoor, public art event.**
- **Free and Accessible**
- **Features and pays local artists**
- **On average 3000 festival goers annually**



Antigonight: Art After Dark Festival, as the central event and enactment of ACA's charitable mandate, provides free and accessible opportunities for community members to deeply engage with contemporary visual and performing arts. Antigonight has progressively worked to build relationships within the community to celebrating local arts and culture from a multitude of voices and experiences including African Nova Scotian, Filipino, Mi'kmaq, newcomers, and women-identified, and 2slgbtqia+ artists and community groups. To this, Antigonight and ACA as the overseeing board, is dedicated to engaging in deep participation that shifts ideas, meanings, and understanding of our local community and the world through transformative visual and performing arts in Northeastern Mi'kma'ki/Nova Scotia.



Antigonight is Northeastern Nova Scotia's premiere public Art at Night Festival.



Antigonight is a unique festival that brings together contemporary arts practice and rural community-based art making.



We hold space within the festival for local initiatives such as the Guatemala-Canada Breaking the Silence initiative.

Shown here is an art quilt presented at the 2024 Antigonight festival --created by Maya Achi youth to commemorate the Río Negro massacres of 1982, memorializing their grandparents, great-grandparents, and community members who were victims of this state-sponsored violence.

The project involved a call and response between groups of Guatemalan and Antigonish youth, as they explored each other's cultures.



The festival provides an opportunity for artists to display their work and become known within the community.



It gives the community the chance to interact with contemporary art spanning multiple mediums, such as dance, theatre, music, sound art, and installation art.



Art projects are positioned around downtown venues including parks, closed-off sections of Main Street, and the public library where visitors have easy access. Exhibits and performances are found on sidewalks and in storefronts, alleyways, and nooks and crannies of the downtown.

Mural Program

Antigonish Culture Alive has been partnering with the Town of Antigonish since 2022 on the Public Art Program.

This program is an investment for the community, elevating Antigonish and its growth as a cultural hub within Northeastern Mi'kma'ki.





Grace Lane Smith - 2022



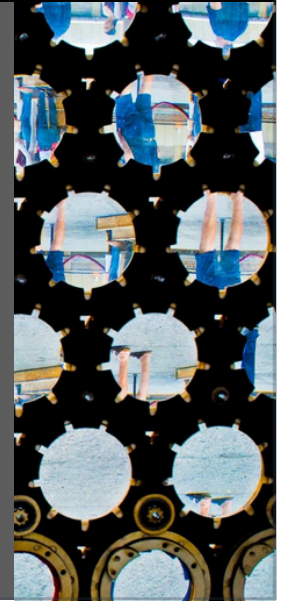
The 2024 mural competition winners, Molly Margaret and Marissa Bialowas.

Thanks to an incredible donation from Scotiabank, the Municipality of the County of Antigonish and the Town of Antigonish are building a mini-pitch by the schools on Appleseed Drive, creating a wonderful space for a mural!

The mural is underway and will be presented in June of this year.

COMMUNITY PARTNERSHIPS

- SUMMER PROGRAMMING
- JOHN HUGH GILLIS REGIONAL HIGHSCHOOL SCHOLARSHIP
- CREATIVE PICTOU COUNTY EXECUTIVE DIRECTOR JOB SHARE
- ANTIGONISH VISION FOR THE ARTS (AVA)
- FLOATCHELLA
- PUBLIC LIBRARY GALLERY MANAGEMENT- UPCOMING



SUMMER PROGRAMMING: 2016-present

3 summer staff will be hired through the Nova Scotia SKILLS Incentive and Canada Summer Jobs (CGS). These staff will support administration and promotion of Antigonight as well as free summer programming in collaboration with Antigonish Public Library such as

A weekly zine workshop will begin in July and run for six weeks;

A Rainbow Family Storytelling for Pride Week;

Youth art-making drop-in sessions,

An Art-Attack (drawing competition) featuring three visual artists creating works based on prompts provided by the audience, and two improv performers.

IMAGINATION PLAYGROUND CAPITAL CAMPAIGN: Ongoing

ACA is beginning a capital campaign to fundraise for a 'free play' playground for children aged

2-12 years. The funds are expected to be raised by summer 2025 and the purchased playground will debut at Antigonight and thereafter administered by the Municipality of the County of Antigonish as free arts-based programming that will be available via loan to non-profit children's programming year-round.

CREATIVE PICTOU COUNTY EXECUTIVE DIRECTOR JOB SHARE: New

ACA teamed up with Creative Pictou County to share the costs of an Executive Director position. We are thrilled to have Carissa Ainslie in this position as February, 2024, as Interim Executive Director. We are hoping this partnership building between Arts Council's will lead to a plethora of new opportunities including improved communications and resources for rural artists.

ANTIGONISH VISION FOR THE ARTS (AVA): New 2023

ACA has supported a coalition of local arts organizations working toward a shared arts space. This effort is committed to community owned space, which may take the form of a new build or a large renovation. AVA is actively engaged in assessing the assets and needs of the community. Some large funders have already been identified and many years of consultation, advocacy, fundraising and education is required to ensure that the project will gain momentum. AVA has asked to exist as a subcommittee of ACA.

FLOATCHELLA: New

ACA has partnered with a small emerging music festival named Floatchella (heading into it's 4th year) to support them with financial and administrative services. This organizational partnership is intended to lead to free and accessible music events in Antigonish, It may also lead to uniquely curated musical components as part of Antigonight.

PUBLIC LIBRARY GALLERY MANAGEMENT: New

Following the success of the Town of Antigonish's Public Art Program. ACA is proposing supervision of Antigonish's Public Library "The People's Place" rotating gallery. The proposed format would have each gallery in the Pictou-Antigonish Public Libraries (PARL) managed by their respective local arts organizations (i.e. ACA supporting Antigonish Public Library, Creative Pictou County supporting Pictou Library/Decoste Centre). ACA would select an annual jury to curate and oversee 10-12 installations per year. This would include curating a national or provincially recognized artist, overseeing annual installations including L'Arche Antigonish and the International Baccalaureate High School Arts Program and an annual open call for 3-4 local installations. ACA would provide the necessary "toolbox" and technical support for artists engaging in this process for the first time.

FUNDRAISING & COMMUNITY

- ALL YOU NEED IS CAKE FUNDRAISER
- ADIRONDACK CHAIR RAFFLE
- STATE OF THE WORLD FILM PREMIER





ALL YOU NEED IS

Cake!

TUESDAY, FEB 14, 6-9 PM
@ CANDID BREWING COMPANY

\$10 EACH, INCLUDES A CUPCAKE AND CARD!

Visit Candid to purchase tickets!



OUR BOARD

- **Our volunteer board meets monthly and is composed of an executive (chair, vice-chair, secretary, and treasurer) and board membership at-large that includes representation from our partner organizations.**
- **ACA is accountable to our funders, community stakeholders, and partners by means of regular reporting, AGM, and community consultations.**
- **ACA maintains a website and social media presence, with the by-laws and mission statement publicly available.**

ASAP Artist-Run Centre, Antigonish Performing Arts Series, L'Arche Antigonish, Atlantic Art at Night Festivals Alliance (AANFA), St. Francis Xavier University Art Gallery, and Creative Pictou Country).



2024 SNAPSHOT



CAPTURE THIS QR CODE



ANTIGONIGHT
SEPTEMBER 14, 2024

LONE GULL CREATIVE MEDIA - VIDEO OF ANTIGONIGHT 2024



THANK YOU!

FROM ANTIGONISH CULTURE ALIVE



Rural Communities Foundation of Nova Scotia Dave Gunning Zero Hunger



Hugh MacKay
Rural Communities Foundation
of Nova Scotia
www.rcfofns.com

Agenda

- Who we are
- What we do
- Dave Gunning Zero Hunger Fund
- Ask for Consideration
- Q&A



Who we are

- A community foundation supporting rural Nova Scotia, through convening, fund development and granting.
- We have a proven track record, with more than 20 years of developing and delivering grant programs.
- We are a federally registered charity, accountable to community members, donors & grantees.
- We are a member of the Community Foundations of Canada and the Nova Scotia Not-for-Profit Coalition.

What we do

- We support community-based local improvement initiatives in rural Nova Scotia.
- We convene local people to find local solutions to problems and challenges.
- We fundraise to provide grants to community organizations.
- We provide tax receipts for donations.
- We administer trust funds on behalf of individuals and organizations.

What we do

Some of our current projects:

- **Ukrainian Nova Scotia Resettlement Fund**
- **Joan Feynman Climate Change Fund**
- **Housing For Health**
- **Soaring Eagle Fine Arts Grants**
- **Community Impact Conferences**

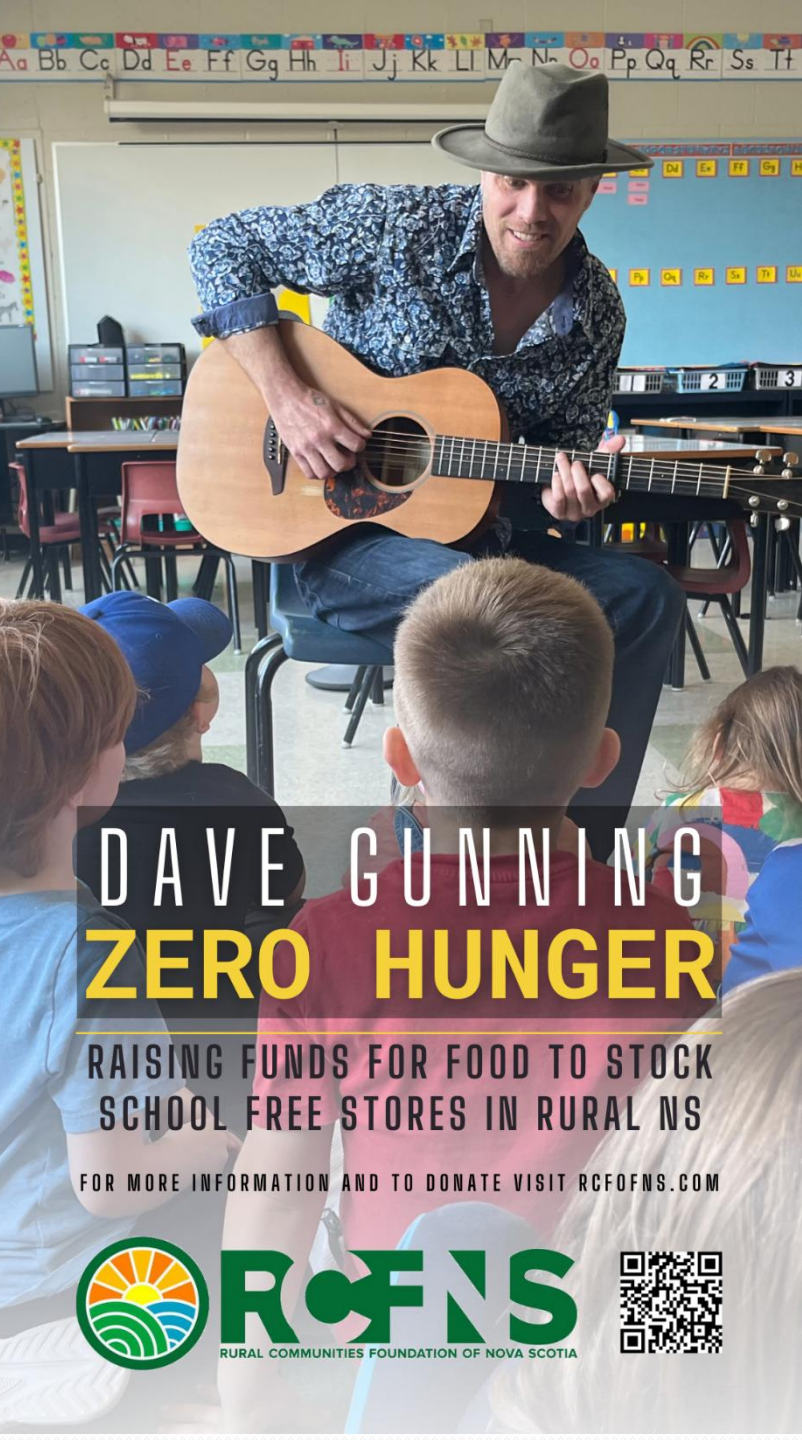


What we do

Some of our current projects:

- Ukrainian Nova Scotia Resettlement Fund
- Joan Feynman Climate Change Fund
- Housing For Health
- Soaring Eagle Fine Arts Grants
- Community Impact Conferences
- **Dave Gunning Zero Hunger Fund**





Dave Gunning Zero Hunger Fund

Supporting
Free Stores in
Rural Schools across
Nova Scotia

DAVE GUNNING
ZERO HUNGER

RAISING FUNDS FOR FOOD TO STOCK
SCHOOL FREE STORES IN RURAL NS

FOR MORE INFORMATION AND TO DONATE VISIT RCFOFNS.COM



RCFNS
RURAL COMMUNITIES FOUNDATION OF NOVA SCOTIA



Dave Gunning Zero Hunger Fund

- Acclaimed Nova Scotia musician Dave Gunning has teamed up with RCFNS to launch the Dave Gunning Zero Hunger Fund.
- The campaign is aimed at supporting 'Free Stores' in rural Nova Scotia schools.
- Free Stores provide food for students to take home for their families who are struggling to provide adequate nutrition.
- Fundraising began in late 2023 and throughout 2024.

Dave Gunning Zero Hunger Fund

- In December 2024 we distributed \$100,000 in grants to Free Stores in schools across Nova Scotia, including a

\$3,500.00 grant to:

Dr. John Hugh Gills Regional School



Dave Gunning Zero Hunger Fund

- Our 2025 goal is to raise \$200,000 to provide grants to additional rural schools.
- We have raised 15% of the 2025 goal through public and corporate donations.
- We are applying for municipal community grants
- Funds raised locally will be granted to local schools.

Dave Gunning Zero Hunger Fund

Our ask:

- Provide individual and corporate awareness and support for the campaign
- <https://rcfofns.com/dave-gunning-zero-hunger>



Dave Gunning Zero Hunger Fund

Our ask:

- Provide individual and corporate awareness and support for the campaign

<https://rcfofns.com/dave-gunning-zero-hunger>

- Consider us for a Community Grant
- Support a Dave Gunning Zero Hunger fundraising concert in Antigonish



Dave Gunning Zero Hunger

Thank you
for your time and consideration!

QUESTIONS?



www.rcfofns.com

Financial Update and Year End Projections
State of the Town - Financial
March 4, 2025

THE TOWN OF
ANTIGONISH



Agenda

Overview of Financial Position

Budget Overview

Year-to-Date (YTD) Performance – January 2025

- Operating – General Government
- Capital – General Government

Year-End Projections – March 2025

- Operating – General Government
- Reserves
- Recommended Motions

Questions

Overview of Financial Position

	2024-25 Budget	January Year-to-Date Actuals	2024-25 Year End Projections
<i>Revenue</i>	13,061,900	10,004,300	12,567,700
<i>Expenses</i>	13,061,900	9,357,800	12,396,900
<i>Surplus</i>	-	646,500	170,800

Budget Overview



Revenue

Revenue

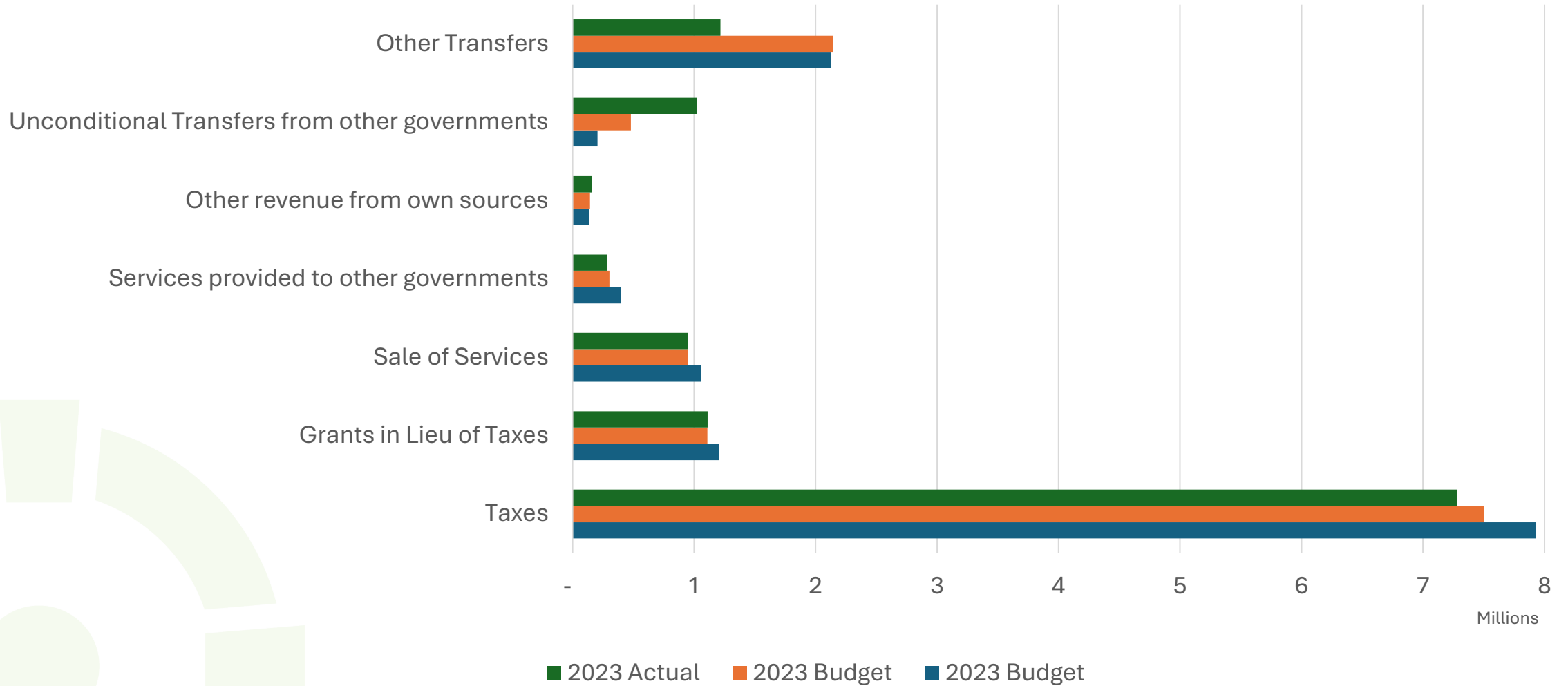
2024-25 Budget

2023-24 Budget

2023-24 Actual

<i>Taxes</i>	7,932,000	61%	7,501,000	59%	7,240,100	60%
<i>Grants in Lieu of Taxes</i>	1,206,300	9%	1,109,600	9%	1,111,700	9%
<i>Sale of Services</i>	1,058,900	8%	949,400	8%	950,700	8%
<i>Services to other Governments</i>	397,900	3%	302,500	2%	285,800	2%
<i>Other revenue from own sources</i>	137,100	1%	143,000	1%	158,400	1%
<i>Transfers from other Governments</i>	204,000	2%	478,800	4%	1,022,000	9%
<i>Other Transfers</i>	2,125,800	16%	2,142,200	17%	1,216,800	10%
	13,061,900		12,626,600		11,985,400	

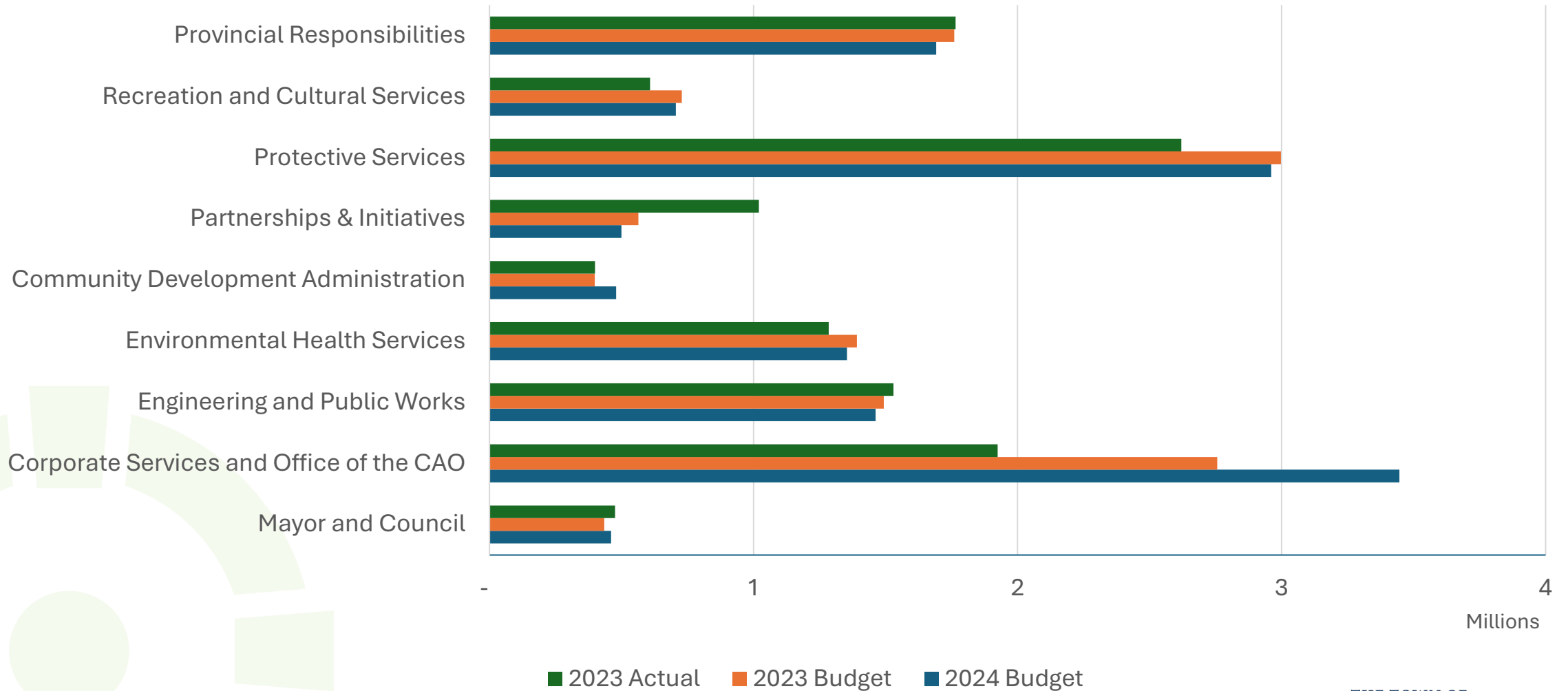
Revenue



Expenses

<i>Expenses</i>	<i>2024-25 Budget</i>		<i>2023-24 Budget</i>		<i>2023-24 Actual</i>	
<i>Mayor and Council</i>	460,800	4%	435,000	3%	475,600	4%
<i>Corporate Services and Office of the CAO</i>	3,446,600	26%	2,756,300	22%	1,924,900	17%
<i>Engineering and Public Works</i>	1,462,400	11%	1,493,400	12%	1,530,000	13%
<i>Environmental Health Services</i>	1,353,900	10%	1,392,000	11%	1,284,800	11%
<i>Community Development Administration</i>	479,500	4%	399,100	3%	399,500	3%
<i>Partnerships & Initiatives</i>	499,700	4%	564,300	5%	1,020,000	9%
<i>Protective Services</i>	2,960,500	23%	2,997,200	24%	2,620,600	23%
<i>Recreation and Cultural Services</i>	706,200	5%	728,700	6%	608,100	5%
<i>Provincial Responsibilities</i>	1,692,300	13%	1,760,600	14%	1,765,000	15%
	13,061,900		12,526,600		11,628,400	

Expenses



January 2025 Year-to-Date

Overview

Revenue - Highlights

Expenses - Highlight

Capital

Overview of Financial Position

	2024-25 Budget	January Year-to-Date Actuals	Variance to Budget
<i>Revenue</i>	13,061,900	10,004,300	(3,057,600)
<i>Expenses</i>	13,061,900	9,357,800	(3,704,100)
<i>Net</i>	-	646,500	646,500

Revenue

<i>Revenue</i>	<i>2024-25 Budget</i>	<i>Jan-25 YTD Actual</i>	<i>Variance</i>
<i>Taxes</i>	7,931,983	7,970,163	38,180
<i>Grants in Lieu of Taxes</i>	1,206,255	65,296	(1,140,959)
<i>Sale of Services</i>	1,058,889	816,238	(242,651)
<i>Services to other Governments</i>	397,903	141,278	(256,625)
<i>Other revenue from own sources</i>	137,095	462,582	325,487
<i>Transfers from other Governments</i>	204,039	545,727	341,688
<i>Other Transfers</i>	2,125,770	3,000	(2,122,770)
	13,061,933	10,004,284	(3,057,650)

Revenue Highlights



PNS Grants-in-Lieu

Grants paid by the Province for any provincial own infrastructure and StFX residences

\$1,143,600 to be received in March

All obligations to PNS has been met

- Approved Financial Statements & Financial Information Report (FIR) submitted in February



Deed Transfer Tax

Reached full year budget in January 2025

Difficult to forecast as it is depended on property being sold



Sewer Billings

Cycles remaining: 1
Including sewer billings to County



Introduction of Marketing Levy

3% levy on fixed roof accommodations
\$63,000 received

Promote Antigonish & attract tourist

No budget in 2024-25 but will be moved to deferred revenue after offsetting any expenses.

Minimal expenses occurred in 2024-25, to build up reserve to begin marketing initiatives



Year-end Transfer

Operating Reserves

- dependent on expenses occurred

Capital Reserves

dependent on expenses occurred

Electric Utility Dividend

Expenses

<i>Expenses</i>	<i>2024-25 Budget</i>	<i>Jan-25 YTD Actual</i>	<i>Variance</i>
<i>Mayor and Council</i>	460,844	436,737	(24,107)
<i>Corporate Services and Office of the CAO</i>	3,446,586	695,371	(2,751,215)
<i>Engineering and Public Works</i>	1,462,376	1,213,499	(248,877)
<i>Environmental Health Services</i>	1,353,886	1,286,812	(67,074)
<i>Community Development Administration</i>	479,479	399,920	(79,559)
<i>Partnerships & Initiatives</i>	499,701	808,745	309,043
<i>Protective Services</i>	2,960,477	2,540,603	(419,874)
<i>Recreation and Cultural Services</i>	706,221	559,344	(146,877)
<i>Provincial Responsibilities</i>	1,692,329	1,416,744	(275,585)
	13,061,899	9,357,775	(3,704,125)

Expenses Highlights



Wages

Retirements
Delay in replacements
Over-time demand increase



Electricity Rates increase

Consumption increase due to weather
Rate increase approved after the budget was finalized, with approved rates different than original filing



RCMP contract

Trending higher than anticipated



Antigonish Arena

Equipment repair and replacement
•Cost shared between PNS and County (1/3 each)



Capital

Year-end entry to be made
Tracking seem not clear on what will be put in due to inventory and movement between accounts

Capital

	2024-25 Budget	Jan-25 YTD Total Actual	Funding Received	Town Capital Expense
<i>Town Hall Heat Pump</i>	10,000	9,900	-	9,900
<i>Public Works Truck *stolen</i>	-	58,300		58,300
<i>Hawthorne Street</i>	-	508,900	(402,200)	106,700
<i>Bay Street Design</i>	281,600	64,600	(64,600)	-
<i>College Street Bridge</i>	535,000	156,900	(156,900)	-
<i>Sewer Treatment Plant & Sewer Lines</i>	96,700	94,100		94,100
<i>Arbour Drive Playground & Trail</i>	194,400	148,700	(56,600)	92,100
<i>Accessibility Ramp (Sandlot)</i>	50,000	67,800	(52,100)	15,700
<i>Active Transportation Trail</i>	1,005,200	1,173,900	(1,146,000)	27,900
Total Year-to-Date				404,700

2024-25 Year-End Projections

Overview

Revenue - Highlights

Expenses - Highlights

Reserves

Overview of Financial Position

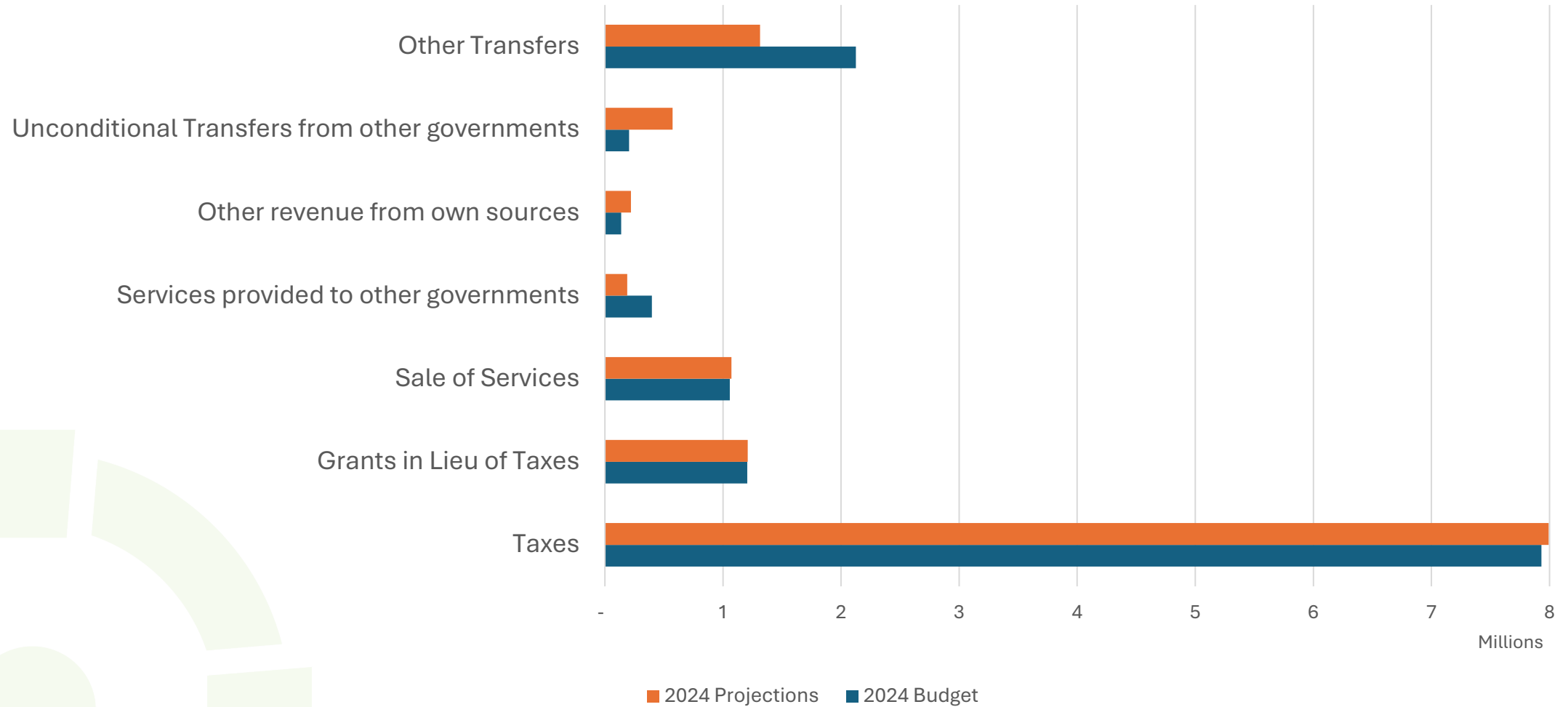
	2024-25 Budget	January Year-to-Date Actuals	Variance to Budget	2024-25 Year End Projections	Variance to Budget
<i>Revenue</i>	13,061,900	10,004,300	(3,057,600)	12,567,700	(494,200)
<i>Expenses</i>	13,061,900	9,357,800	(3,704,100)	12,396,900	(665,000)
<i>Net</i>	-	646,500	646,500	170,800	170,800

Revenue

<i>Revenue</i>	<i>2024-25 Budget</i>	<i>2024-25 Year End Projections</i>	<i>Variance</i>
<i>Taxes</i>	7,931,983	7,992,521	(60,539)
<i>Grants in Lieu of Taxes</i>	1,206,255	1,208,865	(2,610)
<i>Sale of Services</i>	1,058,889	1,071,126	(12,237)
<i>Services to other Governments</i>	397,903	188,370	209,533
<i>Other revenue from own sources</i>	137,095	220,959	(83,864)
<i>Transfers from other Governments</i>	204,039	572,727	(368,688)
<i>Other Transfers</i>	2,125,770	1,470,086	655,684
	13,061,933	12,724,655	337,279

Revenue

2024-25 Budget vs Projections



Revenue Highlights



PNS Grants-in-Lieu

\$1,143,600 to be received in March



Deed Transfer Tax

February – Actuals
March – Based on prior year's March transfer



Sewer Billings

Average of the previous billing cycles for 2024-25, prorated to March



Year-end Transfer

Operating Reserves: \$792K

- Mini Pitch
- STP Desludging Project
- Town Hall Heat Pumps

Capital Reserves \$92K

- Arbor Drive Playground & Trail

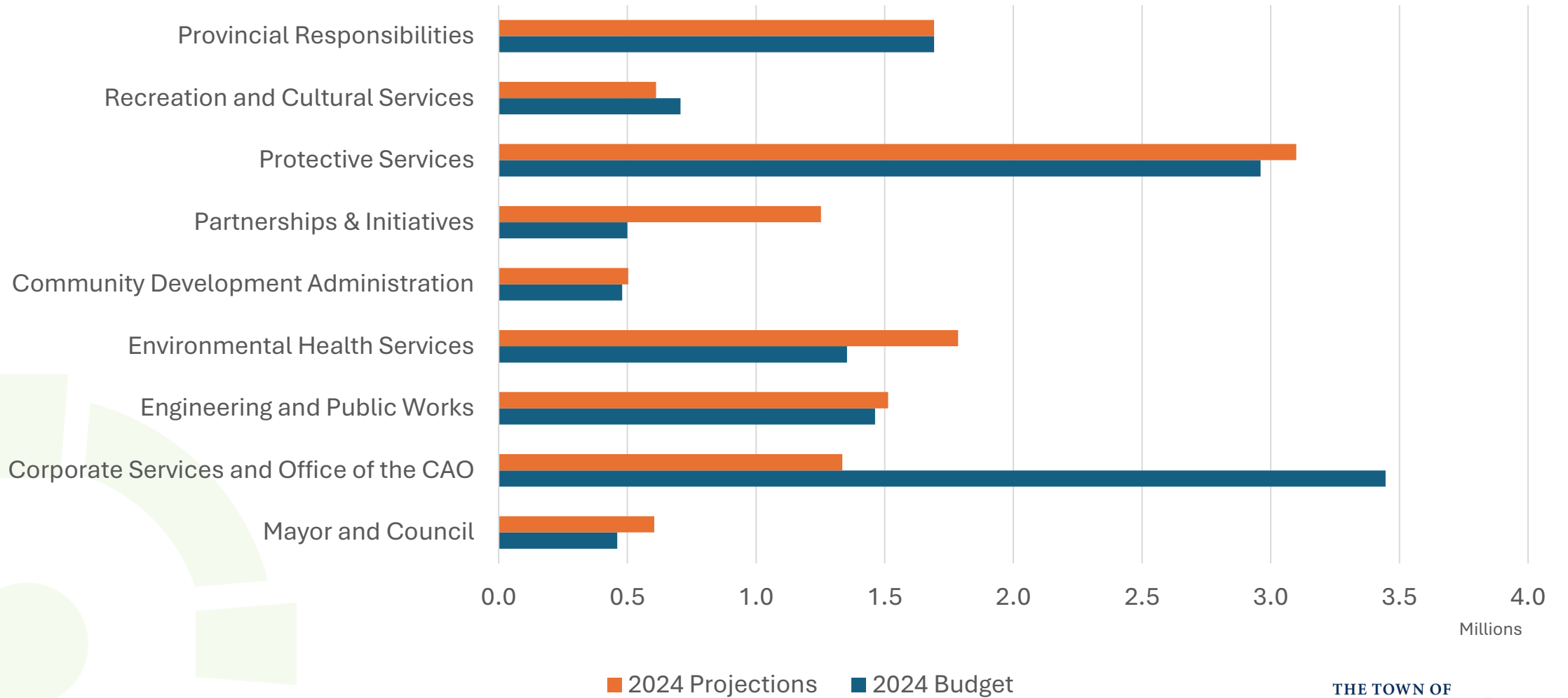
Electric Utility Dividend: \$300K

Expenses

<i>Expenses</i>	<i>2024-25 Budget</i>	<i>2024-25 Year End Projections</i>	<i>Variance</i>
<i>Mayor and Council</i>	460,844	604,244	143,400
<i>Corporate Services and Office of the CAO</i>	3,446,586	1,335,102	(2,111,484)
<i>Engineering and Public Works</i>	1,462,376	1,513,559	51,183
<i>Environmental Health Services</i>	1,353,886	1,784,775	430,889
<i>Community Development Administration</i>	479,479	503,620	24,142
<i>Partnerships & Initiatives</i>	499,701	1,252,179	752,478
<i>Protective Services</i>	2,960,477	3,099,404	138,927
<i>Recreation and Cultural Services</i>	706,221	611,690	(94,531)
<i>Provincial Responsibilities</i>	1,692,329	1,692,329	0
	13,061,899	12,396,902	(664,998)

Expenses

2024-25 Budget vs Projections



Expenses Highlights



Wages

Forecasted based on current compliment, and expired new hire start dates (prior to March 31)

- Over-time hours forecasted at current levels due to possible weather events and limited 'on-call' resources as new employees are trained



Mini Pitch

Payment for Mini Pitch was made in February 2025 to Antigonish County:

- \$298K
- Update required as this was originally budgeted as a capital asset, but where the Town does not own the asset, it is now classified as an operating expense



RCMP contract

Forecasted Q4 to be the average of the previous three quarters

- \$440K



Capital

Year-end entry: \$532K*

- Preliminary
- Details to follow



Special Olympics

Commitment: \$100K

- Recorded in Community Grants



Public Works

Snow Clearing & Removal

- On budget for year-end, pending larger weather events

Desludging Project

- On budget, invoices arriving for February & March

Reserves - Capital

	<i>Currently Earmarked</i>	<i>2024-25 Budget</i>	<i>Reallocate to/from Ops</i>	<i>2024-25 Projections</i>	<i>2025-26 Earmarked*</i>
Opening Balance	2,552,100			2,552,100	2,250,500
<i>College Street Bridge</i>	(300,000)	(300,000)	(135,000)	(156,000)	(279,000)
<i>Accessibility Projects</i>	(50,000)	(50,000)		-	-
<i>STP Reserve</i>	(145,600)			(145,600)	
<i>Church Street Roundabout</i>	(211,000)	(211,000)			(211,000)
<i>Active Transportation Trail</i>	(460,500)	(460,500)			-
<i>Mini Pitch</i>	(398,800)	(398,800)	398,800	-	-
<i>Fire Vehicle Replacement</i>	(572,600)				(572,600)
<i>Main Street Parking Lot</i>			(256,000)	(256,000)	
Project Total	(2,138,490)	(1,420,290)	7,800	(301,600)	(1,318,600)
Projected Ending Balance	413,610			2,250,500	931,900

Reserves - Operating

	<i>Currently Earmarked</i>	<i>2024-25 Budget</i>	<i>Reallocate to/from Cap</i>	<i>2024-25 Projections</i>	<i>2025-26 Earmarked*</i>
Opening Balance	2,458,600			2,458,600	1,885,600
Main Street Parking Lot	(256,000)	-	256,000	-	-
STP Sludge Fund	(225,000)	-		(400,000)	-
College Street Bridge	(135,000)	(135,000)	135,000		-
Network Upgrade	(38,000)	(38,000)			(38,000)
Heat Pump	(10,000)	(10,000)		(9,900)	-
Arbour Drive Trail	(30,200)	(30,200)		(200)	-
Arbour Drive Playground	(91,900)	(91,900)		(91,900)	-
Traffic Flow/Parking Assessments	(10,000)	(10,000)			(10,000)
College St (ECCU) - Sidewalk	(78,000)	(78,000)			(78,000)
College St (Main St to Mid Block X-walk)	(4,000)	(4,000)			(4,000)
Mini Pitch			(398,800)	(398,800)	
Project Total	(878,100)	(397,100)	(7,800)	(900,790)	(130,000)
2024-25 Estimated Surplus				327,800	
Projected Ending Balance	1,580,450			1,885,600	1,755,600

*Projected

Reserves - Operating

Municipal Affairs Financial Condition Indicator on Combined Reserves (Operating & Capital)




- This evaluates if the Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs. This indicator provides the value of funds set aside for planned future needs, to smooth expenses, or for unexpected expenses.

$$\text{Projected 19.1\%} = \frac{1,885,600}{9,857,300} = \frac{\text{Projected Ending Balance}}{\text{Projected Op Expenses}}$$

This is considered moderate risk

- 2023-24 = 28.1% (under review – low risk)
- 2022-23 = 25.3% (low risk)

Risk Thresholds:

-  Low: Greater than 20%
-  Moderate: 10% to 20%
-  High: Less than 10%

Reserves - Combined

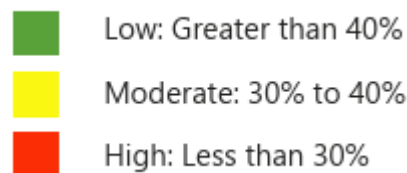
Municipal Affairs Financial Condition Indicator on Combined Reserves (Operating & Capital)

- This indicator shows the value of the funds held in the reserves compared to a single year's operation including amortization expenses.

$$\text{Projected } 38.6\% = \frac{4,136,000}{10,704,600} = \frac{\text{Projected Ending Balances}}{\text{Projected Op Expenses} + \text{Capital \& Debt Principal}}$$

This is considered moderate risk

- 2023-24 = 50.8% (under review - low risk)
- 2022-23 = 48.2% (low risk)



Recommended Motions

Motion 1:

Whereas the purchase of the Mini Pitch does not meet the eligibility criteria for a capital purchase;

Be it resolved that the amount of \$398,800 be transferred from the operating reserves to cover the cost of the Mini Pitch.

Motion 2:

Whereas the following projects were previously earmarked under operating funds;

Be it resolved that the following amounts be transferred from operating funds and earmarked under capital reserves:

- **College Street Bridge:** \$135,000 (bringing the total in capital reserves to \$279,000)
- **Main Street Parking Lot:** \$256,000

Questions



Summary	2024-25	Jan 2025 (YTD)	Budget v Actual	2024-25	Budget v Projections
	Budget	Actuals	Variance	Projections*	Variance
Revenue					
Taxes	7,931,983	7,970,163	38,180	7,992,521	(60,539)
Grants in Lieu of Taxes	1,206,255	65,296	(1,140,959)	1,208,865	(2,610)
Sale of Services	1,058,889	816,238	(242,651)	1,071,126	(12,237)
Services provided to other governments	397,903	141,278	(256,625)	188,370	209,533
Other revenue from own sources	137,095	462,582	325,487	220,959	(83,864)
Unconditional Transfers from other governments	204,039	545,727	341,688	572,727	(368,688)
Other Transfers	2,125,770	3,000	(2,122,770)	1,313,144	812,626
	<u>13,061,933</u>	<u>10,004,284</u>	<u>(3,057,650)</u>	<u>12,567,713</u>	<u>494,221</u>
Expenditure					
Mayor and Council	460,844	436,737	(24,107)	604,244	143,400
Corporate Services and Office of the CAO	3,446,586	695,371	(2,751,215)	1,335,102	(2,111,484)
Engineering and Public Works	1,462,376	1,213,499	(248,877)	1,513,559	51,183
Environmental Health Services	1,353,886	1,286,812	(67,074)	1,784,775	430,889
Community Development Administration	479,479	399,920	(79,559)	503,620	24,142
Partnerships & Initiatives	499,701	808,745	309,043	1,252,179	752,478
Protective Services	2,960,477	2,540,603	(419,874)	3,099,404	138,927
Recreation and Cultural Services	706,221	559,344	(146,877)	611,690	(94,531)
Provincial Responsibilities	1,692,329	1,416,744	(275,585)	1,692,329	0
	<u>13,061,899</u>	<u>9,357,775</u>	<u>(3,704,125)</u>	<u>12,396,902</u>	<u>(664,998)</u>
Excess(deficiency) of revenue over expenditure	<u>34</u>	<u>646,509</u>	<u>646,475</u>	<u>170,811</u>	<u>(170,777)</u>

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st

Revenue

Taxes:

10-600-1700-001000 Residential Assessed	4,485,692	4,485,463	4,485,463	4,132,932	4,137,655
10-600-1700-002000 Commercial Assessed	2,149,121	2,138,961	2,138,961	1,950,426	1,950,426
10-600-1750-001000 Resource Prop Assessed	8,444	8,444	8,444	7,930	7,930
10-600-1800-002000 Aliant Communications	26,826	26,826	26,826	26,250	26,250
10-600-1800-003000 HST Offset Payment, Prov of NS	40,000	53,590	53,590	39,639	39,639
10-600-1900-001000 Waste Collection Charge	540,237	544,773	544,773	538,911	539,631
10-600-1900-002000 Fire Levy	381,663	380,393	380,393	289,814	289,814
10-600-2000-001000 Deed Transfer Tax	300,000	331,712	354,071	254,233	287,794
Total Taxes	7,931,983	7,970,163	7,992,521	7,240,136	7,279,140

Grants in Lieu of Taxes:

10-620-2100-001000 Federal Government	37,853	39,758	39,758	37,567	37,567
10-620-2100-002000 Federal Agencies	17,819	17,819	17,819	17,684	17,684
10-620-2100-004000 NSPI GIL	7,014	7,719	7,719	7,014	7,014
10-620-2100-003000 Provincial	1,143,569	-	1,143,569	-	1,049,399
Total Grants in Lieu of Taxes	1,206,255	65,296	1,208,865	62,265	1,111,664

Sale of Services:

10-640-2300-001000 Sewer Rates	831,365	619,394	825,859	531,308	752,077
10-640-2400-001000 Parking Meters	29,500	20,997	25,196	22,236	27,015
10-640-2400-002000 Street Sweeper Rental/Services	24,224	-	24,224	-	24,224
10-640-2600-001000 Fire Service Revenue	36,000	36,000	36,000	36,000	36,000
10-920-2500-002000 Track and Field	300	4,460	4,460	3,028	3,028
10-920-2500-003000 Summer Program Revenue	18,000	29,320	29,320	17,290	17,210
10-920-2500-005000 Tennis	2,000	-	-	-	-
10-920-2500-006000 Programs	3,000	2,100	2,100	75	75
10-920-2500-007000 Active Living Revenue	45,000	64,386	64,386	42,125	67,575
10-920-2500-007500 Federal Work Revenue	12,000	11,714	11,714	6,540	11,602
10-920-2500-009000 Extraordinary Revenue - Recreation	42,500	22,822	42,822	-	-
10-920-2500-001000 Facility Revenue	15,000	5,045	5,045	10,970	11,861
Total Sale of Services	1,058,889	816,238	1,071,126	669,572	950,667

Services provided to other governments:

10-660-2200-001000 STP-Recoveries From County	397,903	141,278	188,370	165,955	285,798
Total Services provided to other governments	397,903	141,278	188,370	165,955	285,798

Other revenue from own sources:

10-680-2700-001000 Dog Tax	200	450	450	300	325
10-680-2700-002000 General Licenses	5,000	1,785	2,142	4,330	5,080
10-680-2700-003000 Building Permits					
10-680-2800-001000 Fines & Fees		20,269	20,269	17,623	18,329
10-680-2800-002000 Fines & Fees (Tickets)	40,000	14,863	17,835	16,596	18,721
10-680-2800-003000 STFX Parking Fines		9,300	11,160	2,975	4,300
10-680-2800-004000 St. Martha's Parking Fines		1,249	1,499	726	751
10-680-2800-005000 Criminal Record Checks - Residents	3,500	6,700	6,700	4,450	6,850
10-680-2800-006000 Criminal Record Checks - St Fix	3,500	5,150	5,150	3,200	3,900
10-680-2900-020000 Land	-	1,419	1,419	1,632	1,632
10-680-3000-001000 Investment Interest	16,000	283,844	13,844	338,844	28,823
10-680-3100-001000 Interest Taxes	31,695	33,601	40,321	27,949	31,695
10-680-3200-001000 Sundry Revenue	19,200	2,869	2,869	1,764	18,369
10-680-3200-002000 Green Energy Project Revenue	18,000	18,106	21,727	16,991	19,633
10-680-3200-004000 Marketing Levy		62,978	75,574	-	-
10-680-3200-003000 Employment Grants					
Total Other revenue from own sources	137,095	462,582	220,959	437,381	158,409

Unconditional Transfers from other governments:

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st
10-720-3400-002000 Farm Acreage Grant	331	342	342	331	331
10-720-3400-003000 Munic Grants Act Operate	176,708	171,784	171,784	88,354	176,706
10-720-3400-004000 Other Provincial Operating Grants	-	18,120	18,120	-	142,824
10-720-3400-006000 Other Federal Operating Grants	-	355,481	355,481	-	279,571
10-720-3400-001000 E M O	2,000	-	2,000	1,796	369,648
10-720-3300-001000 Recycling-R.R.F. Disbursements	25,000	-	25,000	-	52,930
Total Unconditional Transfers from other governments	204,039	545,727	572,727	90,481	1,022,011
Other Transfers:					
10-780-3500-001000 Transfer to/from reserve	396,909	-	792,281	-	150,342
10-780-3500-004000 Transfer from AREA	-	-	125,767	-	331,858
10-920-3600-001000 J.J. Carroll Swim	1,000	1,000	1,000	1,000	1,000
10-920-3600-002000 J.J. Carroll Track & Field Tru	2,000	2,000	2,000	2,000	2,000
10-780-3500-002000 Transfer From Electric	305,572	-	300,000	-	575,000
10-780-3500-005000 Transfer from Capital Reserve	1,420,289	-	92,096	-	156,561
Total Other Transfers	2,125,770	3,000	1,313,144	3,000	1,216,761
Total Revenue	13,061,933	10,004,284	12,567,713	8,668,790	12,024,449

Expenditures

General Government

Mayor and Council:

10-800-3700-001000 Mayor	53,091	44,226	53,071	43,143	51,772
10-800-3700-002000 Council	176,609	146,182	175,561	143,382	171,810
10-800-3700-200000 Mayor/Council Telephone-Mobile Dev	2,100	2,229	2,463	1,627	1,731
10-800-4600-160000 Grants to Organizations	199,044	175,013	299,044	163,741	221,241
10-800-4600-215000 Council Conference/Travel	30,000	25,083	30,099	20,163	29,064
10-800-4600-180000 Council Chambers IT	20,000	-	-	-	-
10-800-4600-002000 Elections	55,000	44,005	44,005	-	-
Total Mayor and Council	535,844	436,737	604,244	372,057	475,619

General Administration

Office of the CAO & Corporate Services:

10-800-3720-100000 Wages	305,630	261,431	320,303	238,429	273,876
10-800-3720-102000 Canada Pension/Employ. Ins	14,221	20,489	25,126	10,205	14,194
10-800-3720-103000 Workers Compensation Prem.	4,898	6,590	8,235	3,506	4,642
10-800-3720-104000 Pension	24,450	16,647	21,230	19,576	22,253
10-800-3720-105000 Group Insurance	10,200	6,209	7,900	8,318	9,627
10-800-3720-108000 Other Benefits	600	413	563	25,300	300
10-800-4600-218000 CAO Conference and Travel	10,597	6,738	8,086	6,532	10,092
10-800-3800-005000 Clerks Pension Charges	5,000	1,512	1,512	11,046	11,046
10-800-3800-007000 Subscription/Memberships	14,000	11,476	13,772	7,307	17,910
10-800-3800-100000 Wages	393,858	307,893	394,435	309,102	384,627
10-800-3800-102000 Canada Pension/Employ. Ins	23,059	19,321	25,140	20,579	26,453
10-800-3800-103000 Workers Compensation Prem.	7,666	6,408	8,500	6,192	8,039
10-800-3800-104000 Pension	31,509	24,179	30,011	24,165	30,006
10-800-3800-105000 Group Insurance	12,901	12,108	15,726	11,998	14,756
10-800-3800-108000 Other Benefits	750	738	738	418	418
10-800-3800-109000 Training	9,000	704	1,704	1,211	2,242
10-800-3800-006000 Group Pension Fees	500	-	-	-	232
Total Office of the CAO & Corporate Services	868,838	702,856	882,980	703,883	830,715

Shared Services:

10-800-4200-001000 IT - Software	18,978	14,836	14,836	9,317	21,032
10-800-4200-002000 IT - Hardware	12,000	4,095	4,095	8,355	9,062
10-800-4200-003000 IT - Contracts	97,215	74,376	94,376	40,002	84,458
10-800-4200-008000 Postage	28,000	18,771	22,943	20,857	25,029
10-800-4200-009000 Miscellaneous	2,500	2,459	2,868	2,525	2,722
10-800-4200-100000 Wages	-	-	-	8,790	8,790
10-800-4200-102000 Canada Pension/Employ. Ins	-	-	-	285	285

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st
10-800-4200-103000 Workers Compensation Prem.	-	-	-	204	204
10-800-4200-104000 Pension	-	-	-	-	-
10-800-4200-105000 Group Insurance	-	-	-	-	-
10-800-4200-108000 Other Benefits	-	50	50	75	75
10-800-4200-109000 Training	-	-	-	-	-
10-800-4200-140000 Building Maint - Fuel	23,690	16,287	21,638	14,762	22,018
10-800-4200-141000 Building Maint - Electricity	10,750	21,098	24,098	7,306	8,161
10-800-4200-142000 Building Maint - Cleaning/Janitorial	45,600	41,551	49,861	36,747	45,958
10-800-4200-143000 Building Maint - Water/Sewer	776	596	794	705	705
10-800-4200-144000 Building Maint - General Repairs	41,250	6,988	9,338	14,143	20,635
10-800-4200-170000 Legal and Consulting	45,000	43,450	53,450	27,217	40,941
10-800-4200-175000 Admin and Office	2,631	1,642	1,970	2,530	2,530
10-800-4200-176000 Office - kitchen supplies	2,000	751	902	926	1,020
10-800-4200-177000 Office - Supplies	17,300	10,012	12,015	11,555	15,098
10-800-4200-195000 Telephone - Landline	11,155	8,539	10,418	8,766	10,674
10-800-4200-200000 Telephone - Mobile Devices	4,320	3,538	4,317	2,698	3,587
10-800-4200-206000 Health & Safety Supplies	20,000	100	100	603	603
10-800-4200-207000 Safety Training	2,000	540	1,040	3,058	3,058
10-800-4200-231000 Equipment - Maint. Contracts	15,000	10,979	13,394	10,032	12,526
10-800-4200-232000 Equipment - Repairs	-	-	-	-	-
10-800-4200-250000 Asset Insurance	40,020	39,286	39,286	32,516	32,516
10-800-4200-300000 Fire Levy	9,125	8,960	8,960	7,466	7,466
10-800-4200-350000 Pandemic Contingency	-	-	-	-	-
10-800-4600-004000 Insurance and Other Claims	5,000	9,010	14,010	3,356	3,356
10-800-4600-220000 Staff Conference/Travel	15,488	13,562	15,562	15,906	17,183
10-800-4600-221000 Meetings	4,000	2,709	3,251	1,452	1,664
10-800-4600-222000 Socials/other events	5,500	3,774	4,529	5,292	5,819
10-800-4200-205000 Safety Conferences	5,000	-	5,000	-	2,869
Total Shared Services	484,297	357,958	433,098	297,445	410,043
Financial Management Services:					
10-800-3900-125000 Audit	50,000	(3,575)	41,425	3,641	39,135
10-800-4100-001000 Assessment Services	75,000	70,545	70,545	71,131	71,131
Total Financial Management Services	125,000	66,970	111,970	74,772	110,266
Cost Recoveries:					
10-800-4300-001000 Recovery Electric	(625,080)	(520,900)	(625,080)	(384,513)	(461,416)
10-800-4300-002000 Recovery Water	(290,365)	(241,971)	(290,365)	(229,266)	(275,119)
10-800-4300-003000 Recovery STP	(5,719)	(4,766)	(5,719)	(4,766)	(5,719)
10-800-4300-004000 Recovery AREA	(44,767)	-	(44,767)	-	(82,270)
Total Cost Recoveries	(965,931)	(767,636)	(965,931)	(618,545)	(824,524)
Unrecoverable Taxes and Exemptions:					
10-800-4000-001000 Tax Exemptions	9,350	7,741	7,741	-	4,723
10-800-4500-405000 Provision for Uncollectible Taxes	-	-	-	-	25,029
10-800-4500-400000 Collection Charges	500	-	500	-	-
Total Unrecoverable Taxes and Exemptions	9,850	7,741	8,241	-	29,752
Banking and Debt Charges:					
10-800-4400-260000 Interest - Debentures	8,656	4,941	8,753	6,565	10,586
10-800-4400-270000 Bank Charges	12,000	7,241	8,689	5,735	6,817
10-995-9600-410000 Principal - Debentures	315,300	315,300	315,300	315,300	315,300
10-995-9600-430000 Principal - Term Debt	-	-	-	-	-
Total Banking and Debt Charges	335,956	327,482	332,741	327,600	332,703
Capital out of Revenue:					
10-995-9700-009000 Capital Expenditures	2,513,576	-	532,001	-	1,035,942
Total Capital out of Revenue	2,513,576	-	532,001	-	1,035,942
Total Government and Administration	3,907,430	1,132,108	1,939,346	1,157,212	2,400,516

	2024-25 Budget	Jan 2025 (YTD) Actuals	2024-25 Projections*	2023-24 Jan YTD	2023-24 March 31st
Engineering & Public Works					
Admin and Engineering:					
10-840-6400-002000 Engineering Costs	10,000	4,599	10,099	10,376	19,280
10-840-6400-100000 Wages	425,467	334,924	410,262	310,683	386,967
10-840-6400-102000 Canada Pension/Employ. Ins	22,989	19,565	23,166	18,447	24,936
10-840-6400-103000 Workers Compensation Prem.	7,811	6,504	7,792	5,833	7,862
10-840-6400-104000 Pension	31,205	23,218	26,077	23,043	28,464
10-840-6400-105000 Group Insurance	15,452	10,907	12,203	11,772	14,428
10-840-6400-106000 Vehicle Allowance/Mileage	7,500	2,473	3,223	8,590	9,134
10-840-6400-108000 Other Benefits	750	569	719	344	344
10-840-6400-109000 Training	2,100	257	657	995	995
10-840-6400-175000 Admin and Office	2,500	715	1,073	1,975	2,052
10-840-6400-177000 Office - Supplies	6,000	5,464	6,557	5,750	6,527
10-840-6400-195000 Telephone - Landline	9,800	8,323	9,988	8,420	10,146
10-840-6400-200000 Telephone - Mobile Devices	3,600	3,275	3,935	2,918	3,575
10-840-6400-201000 Vehicle Transponders	4,600	5,857	12,119	3,754	4,505
10-840-6400-206000 Safety Supplies	11,000	5,776	6,952	10,246	12,194
10-840-6400-207000 Safety Training	7,200	2,711	3,261	6,681	7,478
10-840-6400-221000 Meetings	100	-	-	-	-
10-840-6400-222000 Socials/other events	200	-	150	-	-
10-840-6400-220000 Staff Conference/Travel	500	-	250	-	-
Total Admin and Engineering	568,774	435,137	538,482	429,827	538,886
Public Works - Equipment:					
10-840-6500-230000 Equipment - Parts	26,000	12,771	17,771	10,649	20,257
10-840-6500-231000 Equipment - Maint. Contracts	7,500	6,339	7,607	6,365	6,894
10-840-6500-232000 Equipment - Repairs	80,000	108,544	121,308	67,325	102,662
10-840-6500-233000 Tools - Small Equipment	12,000	27,970	27,970	5,685	6,880
10-840-6500-301000 Equipment Lease	20,000	19,723	23,667	19,723	23,667
10-840-6500-275000 Supplies - Fuel	111,000	76,700	93,050	74,952	109,810
10-840-6500-276000 Supplies - Other	11,000	13,360	13,860	13,446	15,943
Total Public Works - Equipment	267,500	265,406	305,232	198,145	286,113
Public Works - Shop:					
10-840-6600-140000 Building Maint - Fuel	12,500	6,680	8,107	7,606	11,918
10-840-6600-141000 Building Maint - Electricity	15,000	13,144	15,144	10,973	12,837
10-840-6600-142000 Building Maint - Cleaning/Janitorial	5,000	5,504	6,204	4,761	4,207
10-840-6600-143000 Building Maint - Water/Sewer	1,800	1,609	2,145	1,514	1,514
10-840-6600-144000 Building Maint - General Repairs	10,000	10,529	11,694	4,040	9,256
10-840-6600-250000 Asset Insurance	57,768	57,768	57,768	51,576	51,576
Total Public Works - Shop	102,068	95,234	101,063	80,470	91,309
Cost Recoveries:					
10-840-6700-001000 Recovery-Electric	(259,093)	(215,911)	(259,093)	(185,400)	(222,479)
10-840-6700-002000 Recovery-Water	(353,666)	(294,721)	(353,666)	(270,682)	(324,818)
10-840-6700-003000 Recovery-STP	(70,000)	(58,333)	(70,000)	(57,523)	(69,028)
Total Cost Recoveries	(682,759)	(568,966)	(682,759)	(513,605)	(616,325)
Wages:					
10-840-6800-100000 Wages	558,015	439,965	566,103	515,967	579,968
10-840-6800-102000 Canada Pension/Employ. Ins	34,360	27,091	37,802	30,805	42,237
10-840-6800-103000 Workers Compensation Prem.	11,571	9,390	13,297	10,474	14,147
10-840-6800-104000 Pension	33,880	25,584	28,908	28,899	35,189
10-840-6800-105000 Group Insurance	16,719	8,652	10,073	11,928	14,381
10-840-6800-107000 Clothing	8,000	3,576	4,076	4,836	5,127
10-840-6800-108000 Other Benefits	1,350	990	1,440	385	385
10-840-6800-109000 Training	1,500	202	952	1,492	1,553
Total Wages	665,396	515,450	662,651	604,786	692,987
Streets and Sidewalks:					

	2024-25 Budget	Jan 2025 (YTD) Actuals	2024-25 Projections*	2023-24 Jan YTD	2023-24 March 31st
10-840-6900-295000 S/S General	1,000	1,915	1,915	1,352	2,442
10-840-6900-296000 S/S Line Painting	17,000	9,902	9,902	6,955	12,188
10-840-6900-297000 S/S Streets	268,500	246,704	266,704	215,947	227,626
10-840-6900-298000 S/S Sidewalks	10,000	6,114	9,864	3,470	1,697
10-840-6900-299000 S/S Curb/Gutter	10,000	7,676	10,001	8,290	9,436
10-840-6900-315000 Snow -Salt and Hauling	80,000	35,608	80,000	46,044	67,205
10-840-6900-316000 Snow - Removal	10,000	2,061	10,000	1,336	56,169
10-840-8300-001000 Trees	5,000	-	3,500	274	274
Total Streets and Sidewalks	401,500	309,980	391,886	283,669	377,037
Storm Sewers:					
10-840-7000-001000 Storm Sewers	10,000	-	10,000	7,144	7,144
Total Storm Sewers	10,000	-	10,000	7,144	7,144
Bridges and Crossings:					
10-840-7100-001000 Bridges	7,000	32,638	32,638	28	28
10-840-7100-010000 Railway Crossing	5,000	24,043	24,043	4,393	7,099
Total Bridges and Crossings	12,000	56,681	56,681	4,421	7,128
Street lights:					
10-840-7200-001000 Street Lighting	90,000	87,826	102,426	96,266	115,791
Total Street lights	90,000	87,826	102,426	96,266	115,791
Public Works - Interest:					
10-840-7400-260000 Interest - Debentures	27,897	16,751	27,897	18,470	29,888
10-840-7400-265000 Interest - Term Debt	-	-	-	-	-
Total Public Works - Interest	27,897	16,751	27,897	18,470	29,888
Total Engineering & Public Works	1,462,376	1,213,499	1,513,559	1,209,593	1,529,957

Environmental Health Services

Solid Waste and Disposal:

10-860-7500-001000 Waste Co-or/Comm. Expenses	11,737	11,737	11,737	11,653	11,653
10-860-7500-005000 Garbage-Collection	141,000	125,259	147,744	109,916	132,824
10-860-7500-006000 Garbage-Disposal/Transport	78,000	49,055	63,555	60,429	69,638
10-860-7500-007000 Garbage-Other	37,000	47,623	52,623	36,445	42,196
10-860-7500-015000 Recycling-Collection	250,000	200,343	239,174	196,708	234,626
10-860-7500-016000 Recycling-Disposal/Transport	41,000	18,018	26,497	24,922	33,048
10-860-7500-017000 Recycling-Other Costs	6,500	(0)	(0)	-	5,214
Total Solid Waste and Disposal	565,237	452,035	541,330	440,075	529,199

Sewage Collection and Distribution:

10-860-7600-001000 San. Sewers Supp & Exp	74,000	38,989	68,989	36,207	51,037
10-860-7600-010000 Storm Sewers	38,500	16,991	28,991	33,149	19,822
10-860-7600-020000 San. Sewers Common Lines	21,000	14,730	16,230	13,337	17,078
10-860-7600-030000 San. Sewers 100% Town Lines	34,000	209	209	22,795	22,795
Total Sewage Collection and Distribution	167,500	70,919	114,419	105,489	110,731

Sewage Treatment Plant:

10-860-7700-030000 STP-Maintenance	62,500	97,671	99,671	42,724	65,864
10-860-7700-040000 STP-Equipment Maintenance	79,500	83,153	89,316	100,993	94,384
10-860-7700-050000 STP-Administrative	37,500	33,687	34,687	32,502	37,312
10-860-7700-060000 STP-Insurance/Accounting	25,863	26,385	26,385	24,254	24,869
10-860-7700-080000 STP-Electricity	175,000	188,659	226,390	155,698	200,989
10-860-7700-090000 STP-Chemicals	13,000	67,204	67,204	-	5,774
10-860-7700-100000 Wages	105,814	76,289	99,070	65,551	100,763
10-860-7700-102000 Canada Pension/Employ. Ins	10,330	3,539	5,144	3,965	6,488
10-860-7700-103000 Workers Compensation Prem.	3,327	1,265	2,015	1,315	2,137
10-860-7700-104000 Pension	6,362	4,439	5,495	4,330	6,209

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st
10-860-7700-105000 Group Insurance	4,116	2,917	3,613	2,744	4,027
10-860-7700-020000 STP-Manpower	72,838	60,001	75,026	59,218	71,061
10-860-7700-070000 STP-Financial/Capital Costs	25,000	118,651	395,010	-	25,000
10-860-7700-071000 STP Capital Investment Fund	-				
Total Sewage Treatment Plant	621,150	763,859	1,129,026	493,294	644,876
Total Environmental Health Services	1,353,886	1,286,812	1,784,775	1,038,858	1,284,807

Protective Services

Police Services Admin:

10-820-4700-100000 Wages	74,469	57,504	73,162	54,954	68,075
10-820-4700-102000 Canada Pension/Employ. Ins	5,345	4,373	5,401	4,198	5,192
10-820-4700-103000 Workers Compensation Prem.	1,733	1,459	1,844	1,283	1,612
10-820-4700-104000 Pension	3,426	2,965	3,671	2,893	3,582
10-820-4700-105000 Group Insurance	4,014	3,506	4,343	3,216	3,996
10-820-4700-108000 Other Benefits	300	-	300	-	-
10-820-4700-109000 Training	1,500	-	-	770	1,497
Total Police Services Admin	90,788	69,808	88,721	67,314	83,953

RCMP Services:

10-820-4800-001000 RCMP Contract Costs	1,835,000	1,550,005	1,990,613	1,161,223	1,634,851
10-820-4800-002000 Senior Safety Committee	-				
Total RCMP Services	1,835,000	1,550,005	1,990,613	1,161,223	1,634,851

Crossing Guard (Traffic Activities):

10-820-4900-100000 Wages	51,040	32,522	43,319	35,848	46,355
10-820-4900-108000 Other Benefits	4,763	2,492	3,317	2,587	3,282
10-820-4900-001000 Crosswalk Expenses	1,500	311	811	633	658
Total Crossing Guard (Traffic Activities)	57,303	35,324	47,446	39,068	50,294

EMO:

10-820-5900-001000 EMO Expenses	6,250	68	6,068	2,484	4,905
10-820-5900-002000 EMO Stipends	24,375	-	24,000	-	-
10-820-5900-003000 EMO Other	3,200	-	3,200	975	975
10-820-5900-100000 Disaster Related Labour Costs					
10-820-5900-200000 Disaster Related Operating Costs		-	-	6,872	6,872
Total EMO	33,825	68	33,268	10,332	12,753
Total Protective Services	2,016,916	1,655,205	2,160,048	1,277,937	1,781,851

By-Law Enforcement

By-Law Enforcement Administration:

10-820-5000-001000 Vehicle	5,200	4,522	5,272	9,044	9,118
10-820-5000-100000 Wages	128,925	111,162	134,443	143,081	171,500
10-820-5000-102000 Canada Pension/Employ. Ins	9,055	8,446	10,456	8,077	10,310
10-820-5000-103000 Workers Compensation Prem.	3,009	2,805	3,526	2,479	3,179
10-820-5000-104000 Pension	10,314	8,531	10,542	10,352	12,287
10-820-5000-105000 Group Insurance	4,423	3,581	4,440	3,603	4,462
10-820-5000-107000 Clothing	2,800	1,402	1,702	2,798	2,941
10-820-5000-108000 Other Benefits	300	300	300	150	150
10-820-5000-175000 Admin and Office	1,000	4,025	4,025	294	294
10-820-5000-177000 Office - Supplies	14,200	295	1,295	575	641
10-820-5000-200000 Telephone - Mobile Devices	1,200	1,277	1,691	1,221	1,460
10-820-5000-210000 E-Ticketing	14,000	13,762	13,912	15,353	18,734
10-820-5000-109000 Training	1,500	2,051	2,051	-	-
10-820-5000-220000 Staff Conference/Travel	3,300	1,852	2,252	2,602	2,602
10-820-5000-222000 Socials/other events	-				
10-820-5000-221000 Meetings					
Total By-Law Enforcement Administration	199,226	164,009	195,905	199,628	237,679

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st

Traffic Service:

10-840-7300-001000 Meter Maintenance	13,150	9,882	10,175	16,036	16,001
10-840-7300-010000 Traffic Control	10,000	9,294	11,152	14,623	12,187
10-840-7300-011000 Traffic Authority	7,500	1,588	1,588	2,435	4,065
Total Traffic Service	30,650	20,764	22,916	33,094	32,254

Animal Control:

10-820-6100-001000 AC - Services	100	-	500	100	100
10-820-6100-002000 AC - Pound Maintenance	100	(6)	(6)	346	384
Total Animal Control	200	(6)	494	446	484
Total By-Law Enforcement	230,076	184,767	219,315	233,169	270,417

Fire Department

Fire Fighting Admin:

10-820-5200-001000 Firemen Honoraria	35,000	36,239	36,239	33,235	33,235
10-820-5200-003000 Firemen EAP	1,300	1,174	1,562	1,196	1,323
10-820-5800-103000 Workers Compensation Prem.	14,700	15,570	15,570	10,554	14,233
Total Fire Fighting Admin	51,000	52,983	53,371	44,985	48,791

Fire Alarm Systems:

10-820-5300-001000 Alarm System Salary	3,500	3,443	3,755	3,434	4,187
10-820-5300-195000 Telephone - Landline	1,000	329	529	472	720
10-820-5300-200000 Telephone - Mobile Devices	-	-	-	-	-
Total Fire Alarm Systems	4,500	3,772	4,285	3,906	4,907

Water Supply & Hydrants:

10-820-5400-001000 Fire Protection - Hydrants	376,036	376,036	376,036	286,172	286,172
Total Water Supply & Hydrants	376,036	376,036	376,036	286,172	286,172

Training:

10-820-5500-001000 Training - Other	4,500	3,769	4,519	4,533	4,959
10-820-5500-109000 Training	8,000	8,619	8,619	3,647	6,104
Total Training	12,500	12,388	13,138	8,180	11,063

Fire Station & Buildings:

10-820-5600-140000 Building Maint - Fuel	13,000	8,307	12,919	10,338	14,989
10-820-5600-141000 Building Maint - Electricity	3,000	3,410	4,210	2,195	2,481
10-820-5600-142000 Building Maint - Cleaning/Janitorial	4,000	1,765	2,115	2,247	2,743
10-820-5600-143000 Building Maint - Water/Sewer	2,000	2,481	3,308	2,250	2,250
10-820-5600-144000 Building Maint - General Repairs	15,000	1,917	2,729	2,299	6,052
10-820-5600-250000 Asset Insurance	1,589	3,666	3,666	3,412	3,412
Total Fire Station & Buildings	38,589	21,546	28,946	22,741	31,927

Fire Fighting Equipment:

10-820-5700-231000 Equipment - Maint. Contracts		818	818	54	54
10-820-5700-232000 Equipment - Repairs					
10-820-5700-233000 Equipment - R&M - Engine #1	7,000	-	-	2,423	4,427
10-820-5700-234000 Equipment - R&M - Engine #2	3,000	831	831	1,359	2,001
10-820-5700-235000 Equipment - R&M - Ladder #3	8	11,482	11,482	6,191	6,191
10-820-5700-236000 Equipment - R&M - Rescue #4	3,000	609	609	1,508	2,213
10-820-5700-237000 Equipment - R&M - Repairs PPE & B	44,000	12,097	17,097	9,783	10,284
10-820-5700-238000 Equipment - R&M - Tools/Motor/Pum	1,000	938	938	-	-
10-820-5700-250000 Asset Insurance	20,468	20,468	20,468	18,514	18,514
10-820-5700-277000 Supplies - Fire Fighting Gear	-	42,153	42,153	65,081	9,897
10-820-5700-278000 Supplies - PPE	1,400	22,245	22,745	1,526	5,917
10-820-5700-279000 Supplies - Radios and Pagers	25,000	1,393	1,893	3,434	3,434
10-820-5700-280000 Supplies - Fire Prevention	4,000	892	1,392	-	-

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st
10-820-5700-281000 Supplies - Uniform & Station Wear	1,000	999	1,499	2,185	3,023
10-820-5700-282000 Supplies - Dues, Licence & Misc	2,000	3,521	3,971	4,425	5,364
10-820-5700-275000 Supplies - Fuel	1,600	-	-	-	-
10-820-5700-276000 Supplies - Other		165	165	185	185
Total Fire Fighting Equipment	113,475	118,611	126,061	116,668	71,504
Capital Financing:					
10-820-6300-260000 Interest - Debentures	6,363	4,273	7,182	5,252	8,004
10-820-6300-270000 Capital Investment Funds	111,021	111,021	111,021	-	105,959
Total Capital Financing	117,385	115,294	118,204	5,252	113,963
Total Fire Department	713,485	700,631	720,041	487,903	568,326

Community Development

Community Development Administration:

10-910-8100-100000 Wages	104,014	84,944	109,876	79,498	100,242
10-910-8100-102000 Canada Pension/Employ. Ins	4,740	3,996	5,844	3,740	5,296
10-910-8100-103000 Workers Compensation Prem.	1,633	1,386	2,366	1,222	1,707
10-910-8100-104000 Pension	8,321	6,750	8,322	6,382	7,916
10-910-8100-105000 Group Insurance	4,209	3,542	5,069	3,410	4,236
10-910-8100-108000 Other Benefits	150	115	115	150	150
10-910-8100-109000 Professional Development and Traini	1,500	365	865	1,365	1,365
10-910-8100-200000 Telephone - Mobile Devices	200	506	618	590	690
10-910-8100-175000 Office Materials	550	138	238	142	142
10-910-8100-220000 Travel		-	-		
Total Community Development Administration	125,318	101,742	133,313	96,499	121,744

Community Development Partnerships:

10-900-8100-001000 Eastern District Planning Commissio	109,713	82,285	109,713	113,042	113,042
10-900-8400-010000 Heritage Expenses	45,000	45,115	45,115	40,074	40,074
10-900-8350-003000 Transit	45,000	45,000	45,000	50,000	50,000
10-900-8350-007000 Antigonish Affordable Housing	30,000	30,000	30,000	-	-
10-920-8900-002000 Deficit Arena	50,000	97,731	97,731	152,356	152,356
10-800-4600-170000 St FX - Facilities Operating Grant	49,488	49,488	49,488	46,463	46,463
Total Community Development Partnerships	329,201	349,619	377,048	401,935	401,935

People's Place Library:

10-920-2900-001000 Building Rent - Library	(27,000)	(4,000)	(27,000)	(10,000)	(27,000)
10-920-2900-002000 Janitorial Materials	12,000	10,740	11,646	14,637	16,077
10-920-2900-003000 Janitorial - Wages	28,860	18,448	28,640	11,372	18,228
10-920-2900-004000 R&M-Building	48,750	8,519	10,222	22,669	25,375
10-920-2900-005000 R&M-Snow Removal	1,600	48	1,600	234	539
10-920-2900-006000 R&M-Waste Management	3,605	2,521	3,334	5,149	6,091
10-920-2900-007000 R&M-Security	4,000	1,201	1,201	1,099	1,099
10-920-2900-009000 Utilities-Lights	28,848	21,146	28,620	21,836	34,797
10-920-2900-010000 Utilities-Water/Sewer	2,163	2,372	3,162	2,396	2,396
10-920-2900-195000 Telephone - Landline	1,648	1,427	1,597	1,174	1,596
10-920-2900-250000 Asset Insurance	9,426	9,426	9,426	8,270	8,270
10-920-9100-260000 Interest - Debenture	13,693	8,769	13,693	9,860	15,509
10-920-2900-014000 Other	(56,950)	4,043	(48,102)	445	(42,121)
Total People's Place Library	70,643	84,659	38,040	89,141	60,856

Other Initiatives:

10-900-8350-001000 Accessibility Projects	25,000	2,000	401,900	2,405	2,666
10-900-8350-004000 Community Projects Contribution	30,000	30,000	30,000	-	30,000
10-900-8350-005000 Pilot Projects, Studies and Strategy C	80,500	391,717	391,717	208,225	550,390
10-900-8350-006000 St. Martha's Hospital Contribution	35,000	35,000	35,000	35,000	35,000
10-900-8600-001000 HAF - MPS High Density Review		408	16,514	-	-
Total Other Initiatives	170,500	459,125	875,131	245,630	618,056
Total Community Development	695,662	995,146	1,423,532	833,205	1,202,590

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st

Marketing & Communications

Marketing & Communications:

10-910-8150-100000 Wages	71,575	49,112	63,885	49,806	67,033
10-910-8150-102000 Canada Pension/Employ. Ins	5,754	4,396	5,469	3,953	5,383
10-910-8150-103000 Workers Compensation Prem.	1,878	1,425	1,829	1,171	1,633
10-910-8150-104000 Pension	4,819	4,091	4,289	3,875	4,811
10-910-8150-105000 Group Insurance	3,213	2,796	2,929	2,588	3,218
10-910-8150-109000 Professional Development and Training	600	697	697	562	593
10-910-8150-130000 Communications Advertising	28,000	23,253	26,938	25,762	33,915
10-910-8150-175000 Communications Supplies	1,500	2,571	2,746	1,357	1,386
10-910-8150-302000 Wayfinding Installation and Repair	37,500	1,474	21,474	907	907
10-910-8150-200000 Telephone - Mobile Devices	1,750	1,503	1,695	1,194	1,495
10-910-8150-300000 Communications Projects	51,280	38,527	46,232	24,045	27,780
10-910-8150-301000 Communications Programs and Tools	7,100	6,069	7,282	2,945	3,102
10-800-4200-131000 Sponsorships	28,400	23,092	23,967	20,211	22,711
		5,402	75,574	-	-
10-910-8150-108000 Other Benefits	150	-	150	-	-
Total Marketing & Communications	243,518	164,408	285,157	138,377	173,968

Special Events:

10-900-8200-001000 Canada Day Expenses	20,000	25,021	23,021	17,142	16,550
10-900-8500-005000 Christmas	20,000	24,089	24,089	26,341	26,341
Total Special Events	40,000	49,110	47,110	43,483	42,891
Total Marketing & Communications	283,518	213,519	332,267	181,860	216,859

Recreation and Beautification

Recreation Administration:

10-920-8600-100000 Wages	133,085	114,393	142,616	99,353	125,087
10-920-8600-102000 Canada Pension/Employ. Ins	8,984	8,107	8,932	7,364	9,366
10-920-8600-103000 Workers Compensation Prem.	2,987	2,705	3,450	2,269	2,902
10-920-8600-104000 Pension	10,647	8,649	10,728	8,079	10,081
10-920-8600-105000 Group Insurance	4,154	3,708	4,581	3,404	4,464
10-920-8600-108000 Other Benefits	300	355	355	300	300
10-920-8600-109000 Training	3,000	2,004	2,004	1,350	1,974
10-920-8600-175000 Admin and Office	3,500	585	702	3,113	3,516
10-920-8600-195000 Telephone - Landline	300	-	-	237	332
10-920-8600-200000 Telephone - Mobile Devices	3,500	2,491	2,823	2,722	3,266
10-920-8600-220000 Staff Conference/Travel	500	760	760	267	267
10-920-8600-221000 Meetings	2,500	-	-	42	42
10-920-8600-106000 Vehicle Allowance/Mileage	500	-	-	-	-
10-920-8600-130000 Advertising	-	-	-	984	984
Total Recreation Administration	173,957	143,757	176,952	129,483	162,580

Programming:

10-920-8700-100000 Programming Wages	62,565	62,420	68,925	60,808	65,887
10-920-8700-001000 Federal Works Expense	-	-	-	25	25
10-920-8700-005000 Tennis	2,000	108	108	108	108
10-920-8700-006000 Program Expenditures	47,600	19,235	21,235	1,335	9,224
10-920-8700-007000 Summer Program	14,200	8,287	8,287	9,424	9,424
10-920-8700-009000 Insurance-Property/Liability	15,201	15,201	15,201	13,755	13,755
10-920-8700-010000 Active Living	42,115	17,984	18,634	9,070	13,300
10-920-8700-003000 Track and Field	4,000	225	225	1,144	1,144
10-920-8700-004000 Aquatics	1,000	-	-	-	-
10-920-8700-106000 Vehicle Allowance/Mileage	600	26	26	327	327
Total Programming	189,281	123,486	132,640	95,998	113,194

Facilities:

10-920-8800-001000 Facilities-Expenses		1,725	1,725	1,164	1,164
10-920-8800-080000 Facilities-Taxes	17,452	17,209	17,209	17,079	17,079

	2024-25	Jan 2025 (YTD)	2024-25	2023-24	
	Budget	Actuals	Projections*	Jan YTD	March 31st
10-920-8800-100000 Wages	102,893	87,484	89,587	76,162	78,084
10-920-8800-102000 Canada Pension/Employ. Ins	7,359	6,168	6,310	5,421	5,529
10-920-8800-103000 Workers Compensation Prem.	2,395	2,231	2,292	1,866	1,914
10-920-8800-106000 Vehicle Allowance/Mileage	200	-	-	63	63
10-920-8800-141000 Facilities - Electricity	6,500	17,674	23,674	15,194	15,525
10-920-8800-143000 Facilities - Water/Sewer	5,000	5,078	6,771	3,573	3,573
10-920-8800-144000 Facilities - General Repairs	55,140	59,168	59,168	112,536	107,574
10-920-8800-151000 Amenities	14,780	-	-	649	649
10-920-8800-152000 Vehicles and Fleet	18,000	2,087	2,087	1,245	1,245
10-920-8800-153000 Equipment and Tools	4,000	1,651	1,651	518	518
10-920-8800-232000 Equipment Repairs	10,000	3,271	3,271	9,680	9,680
Total Facilities	243,718	203,746	213,743	245,150	242,598
Beautification:					
10-900-8300-003000 Hanging Baskets	12,500	7,754	7,754	6,656	6,656
10-900-8300-006000 Beautification Contracts	55,435	55,767	55,767	73,386	74,937
10-900-8300-008000 Beautification Projects	31,331	24,834	24,834	8,116	8,116
Total Beautification	99,266	88,355	88,355	88,158	89,710
Total Recreation and Beautification	706,221	559,344	611,690	558,789	608,082
<u>Provincial Responsibilities</u>					
Provincial Responsibilities:					
10-820-5100-001000 Corrections	-	-	-	55,488	73,983
10-920-9400-001000 Regional Library	38,821	38,821	38,821	38,821	38,821
10-940-9550-001000 Dist BD Appropriation	1,653,508	1,377,923	1,653,508	1,286,659	1,543,991
10-900-7900-001000 Antigonish Housing Authority	-	-	-	1,698	108,245
Total Provincial Responsibilities	1,692,329	1,416,744	1,692,329	1,382,666	1,765,039
Total Provincial Responsibilities	1,692,329	1,416,744	1,692,329	1,382,666	1,765,039
Total Expenditures	13,061,899	9,357,775	12,396,902	8,361,191	11,628,444
Surplus (Deficit)	34	646,509	170,811	307,599	396,006