

**Operating Summary**

	2024/25	2023/24	2024B v 2023P	2023/24	2024B v 2023B
	Budget	Projections*	Variance	Budget	Variance
<b>Revenue</b>					
Taxes	7,931,983	7,279,140	652,843	7,501,015	430,967
Grants in Lieu of Taxes	1,206,255	1,111,664	94,591	1,109,615	96,640
Sale of Services	1,058,889	918,622	140,267	949,423	109,466
Services provided to other governments	397,903	276,538	121,365	302,535	95,369
Other revenue from own sources	137,095	144,305	(7,210)	143,000	(5,905)
Unconditional Transfers from other governments	204,039	879,189	(675,150)	478,844	(274,805)
Other Transfers	2,125,770	1,171,357	954,413	2,142,198	(16,428)
<b>Total Revenue</b>	<b>13,061,933</b>	<b>11,780,815</b>	<b>1,281,119</b>	<b>12,626,630</b>	<b>435,303</b>
<b>Expenditure</b>					
Mayor and Council (+ Election)	535,844	475,619	60,226	435,050	100,794
Corporate Services and Office of the CAO	3,371,586	1,923,218	1,448,368	2,756,302	615,284
Engineering and Public Works	1,462,376	1,527,155	(64,779)	1,493,387	(31,012)
Environmental Health Services	1,353,886	1,258,123	95,764	1,391,966	(38,079)
Community Development Administration	408,836	338,481	70,354	399,059	9,777
Partnerships & Initiatives	570,344	887,138	(316,793)	564,330	6,015
Protective Services	2,960,477	2,942,096	18,381	2,997,244	(36,767)
Recreation and Cultural Services	706,221	612,307	93,914	728,692	(22,471)
Provincial Responsibilities	1,692,329	1,758,492	(66,164)	1,760,578	(68,249)
<b>Total Expenditure</b>	<b>13,061,899</b>	<b>11,722,628</b>	<b>1,339,271</b>	<b>12,526,607</b>	<b>535,292</b>
<b>Excess (deficiency) of revenue over expenditure</b>	<b>\$ 34</b>	<b>\$ 58,186</b>	<b>\$ (58,152)</b>	<b>\$ 100,023</b>	<b>\$ (99,989)</b>

\*Year End Projections not finalized

**Capital Summary**

	Total 24/25 Costs	Funding				
		Capital Out of Revenue	Reserves	Grants	WIP/Borrowing	Utility Dep/Surplus
<b>Bay Street Budget Project</b>	<b>3,202,891</b>	<b>38,119</b>	<b>-</b>	<b>1,800,000</b>	<b>1,210,411</b>	<b>154,362</b>
Paving	443,000			221,500	221,500	
Sidewalk	167,691			121,973	45,718	
Curb	289,079			211,992	77,088	
Storm Sewer	396,076			290,456	105,620	
Trunk Sewer	428,301	38,119		203,733	186,449	
Engineering & Design	119,069			87,318	31,751	
Retaining Wall	455,519			-	455,519	
Utility Pole line Work	325,371			238,605	86,766	
Watermain Upgrade	578,785			424,423		154,362
<b>College St to Creighton Bundle Project</b>	<b>185,000</b>	<b>49,000</b>	<b>82,000</b>	<b>54,000</b>	<b>-</b>	<b>-</b>
Paving	58,000		4,000	54,000		
Sidewalk	78,000		78,000			
Curb	49,000	49,000				
<b>West St (PW for AT) Bundle Project</b>	<b>474,000</b>	<b>30,000</b>	<b>-</b>	<b>204,000</b>	<b>-</b>	<b>240,000</b>
Paving	204,000			204,000		
Capping Sanitary	30,000	30,000				
Watermain	240,000					240,000
<b>Church St Roundabout (TIR) Bundle Project</b>	<b>371,000</b>	<b>-</b>	<b>211,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>
Storm	166,000		166,000			
Sanitary	45,000		45,000			
Watermain	160,000					160,000
<b>Other Public Works</b>	<b>1,236,000</b>	<b>478,500</b>	<b>445,000</b>	<b>312,500</b>	<b>-</b>	<b>-</b>
Bridges	535,000		435,000	100,000		
Public Works Equipment	46,000	46,000				
Traffic Flow/Parking Assessment	10,000		10,000			
Storms Systems	30,000	30,000				
Sewer Treatment Projects	615,000	402,500		212,500		
<b>Other Water Utility</b>	<b>2,581,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,503,599</b>	<b>78,000</b>
Other Water Utility	2,503,599				2,503,599	
Other Watermain projects	78,000					78,000
<b>Electric Utility</b>	<b>10,822,343</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>	<b>-</b>	<b>2,822,343</b>
Capital Project Approved by NSUARB	10,822,343			8,000,000		2,822,343
<b>Community Development</b>	<b>2,375,693</b>	<b>100,759</b>	<b>1,031,198</b>	<b>1,243,736</b>	<b>-</b>	<b>-</b>
Active Transportation	1,631,791		460,499	1,171,292		
Parks & Recreation	593,143		520,699	72,444		
Accessibility	50,000		50,000			
Other Community Development	100,759	100,759				
<b>Administration</b>	<b>3,234,155</b>	<b>-</b>	<b>48,000</b>	<b>854,794</b>	<b>2,331,361</b>	<b>-</b>
Community Solar Garden	3,186,155			854,794	2,331,361	
Other Town Hall	48,000		48,000			
<b>Total Capital</b>	<b>24,482,681</b>	<b>696,378</b>	<b>1,817,198</b>	<b>12,469,030</b>	<b>6,045,371</b>	<b>3,454,705</b>

	2024	2023	Variance	2023
	Budget	Projections*		Budget

\* year end not finalized

**Revenue**

Taxes:

Residential Assessed	4,485,692.07	4,137,654.87	348,037	4,140,004
Commercial Assessed	2,149,120.85	1,950,426.41	198,694	1,963,697
Resource Prop Assessed	8,444.49	7,929.84	515	8,064
Aliant Communications	26,826.00	26,250.13	576	26,250
HST Offset Payment, Prov of NS	40,000.00	39,639.18	361	40,000
Waste Collection Charge	540,236.62	539,631.13	605	535,528
Fire Levy	381,662.51	289,813.87	91,849	286,172
Deed Transfer Tax	300,000.00	287,794.33	12,206	501,300
<b>Total Taxes</b>	<b>7,931,982.54</b>	<b>7,279,139.76</b>	<b>652,843</b>	<b>7,501,015</b>

Grants in Lieu of Taxes:

Federal Government	37,852.60	37,566.92	286	37,567
Federal Agencies	17,818.60	17,684.12	134	17,684
NSPI GIL	7,014.00	7,014.00	-	7,401
Provincial	1,143,569.47	1,049,399.03	94,170	1,046,963
<b>Total Grants in Lieu of Taxes</b>	<b>1,206,254.67</b>	<b>1,111,664.07</b>	<b>94,591</b>	<b>1,109,615</b>

Sale of Services:

Sewer Rates	831,365.19	744,912.00	86,453	729,250
Parking Meters	29,500.00	27,014.90	2,485	40,000
Street Sweeper Rental/Services	24,223.76	18,500.00	5,724	24,224
Fire Service Revenue	36,000.00	36,000.00	-	36,000
Track and Field	300.00	3,028.00	(2,728)	3,000
Summer Program Revenue	18,000.00	17,210.31	790	16,875
Tennis	2,000.00	-	2,000	2,000
Programs	3,000.00	75.00	2,925	3,000
Active Living Revenue	45,000.00	44,675.00	325	80,574
Federal Work Revenue	12,000.00	11,602.00	398	8,000
Extraordinary Revenue - Recreation	42,500.00	-	42,500	-
Facility Revenue	15,000.00	15,604.90	(605)	6,500
<b>Total Sale of Services</b>	<b>1,058,888.95</b>	<b>918,622.11</b>	<b>140,267</b>	<b>949,423</b>

Services provided to other governments:

STP-Recoveries From County	397,903.33	276,538.06	121,365	302,535
<b>Total Services provided to other governments</b>	<b>397,903.33</b>	<b>276,538.06</b>	<b>121,365</b>	<b>302,535</b>

Other revenue from own sources:

Dog Tax	200.00	325.00	-	-
General Licenses	5,000.00	5,080.00	4,000	4,000
Fines & Fees	-	18,328.61	-	-
Fines & Fees (Tickets)	40,000.00	18,721.47	70,000	70,000
STFX Parking Fines	-	4,300.00	-	-
St. Martha's Parking Fines	-	751.00	-	-
Criminal Record Checks - Residents	3,500.00	5,950.00	3,000	3,000
Criminal Record Checks - St Fx	3,500.00	4,700.00	3,000	3,000
Land	-	1,631.85	2,000	2,000
Investment Interest	16,000.00	15,918.56	15,000	15,000
Interest Taxes	31,695.00	31,695.41	30,000	30,000
Sundry Revenue	19,200.00	18,369.29	1,000	1,000
Green Energy Project Revenue	18,000.00	18,533.67	15,000	15,000
Employment Grants	-	-	-	-
<b>Total Other revenue from own sources</b>	<b>137,095.00</b>	<b>144,304.86</b>	<b>143,000</b>	<b>143,000</b>

Unconditional Transfers from other governments:

Farm Acreage Grant	331.00	331.00	311	311
Munic Grants Act Operate	176,708.00	176,708.00	176,708	176,708
Other Provincial Operating Grants	-	367,852.15	-	290,000
Other Federal Operating Grants	-	279,571.19	-	-
E M O	2,000.00	1,796.31	1,825	1,825
Recycling-R.R.F. Disbursements	25,000.00	52,930.00	10,000	10,000
<b>Total Unconditional Transfers from other governments</b>	<b>204,039.00</b>	<b>879,188.65</b>	<b>188,844</b>	<b>478,844</b>

Other Transfers:

Transfer to/from reserve	396,909.00	105,000.00	1,105,947	528,309
Transfer from AREA	-	331,857.54	(331,858)	400,000
J.J. Carroll Swim	1,000.00	1,000.00	1,000	1,000
J.J. Carroll Track & Field Tru	2,000.00	2,000.00	2,000	2,000
Transfer From Electric	305,572.00	575,000.00	575,000	575,000
Transfer from Capital Reserve	1,515,987.63	156,499.68	575,000	635,889
<b>Total Other Transfers</b>	<b>2,221,468.63</b>	<b>1,171,357.22</b>	<b>1,927,090</b>	<b>2,142,198</b>
<b>Total Revenue</b>	<b>13,157,632</b>	<b>11,780,815</b>	<b>3,267,999</b>	<b>12,626,630</b>

**Expenditures**

	2024	2023		2023
	Budget	Projections*	Variance	Budget

**General Government**

Mayor and Council:

Mayor	53,091.09	51,771.84	1,319		51,800
Council	176,608.92	171,809.94	4,799		172,300
Mayors Pension		-			
Mayor/Council Telephone-Mobile Devices	2,100.00	1,731.17	369		1,980
Grants to Organizations	199,044.39	221,241.42	(22,197)		183,111
Council Conference/Travel	30,000.00	29,064.45	936		25,859
Council Chambers IT	20,000.00				
Elections	55,000.00	-	55,000		
<b>Total Mayor and Council</b>	<b>535,844.40</b>	<b>475,618.82</b>	<b>40,226</b>		<b>435,050</b>

**General Administration**

Office of the CAO & Corporate Services:

Wages	305,629.94	270,833.13	34,797	0	290,043
Canada Pension/Employ. Ins	14,220.78	14,194.46	26		15,093
Workers Compensation Prem.	4,897.80	4,642.46	255		4,756
Pension	24,450.40	22,253.28	2,197		23,203
Group Insurance	10,200.06	9,627.35	573		10,200
Other Benefits	600.00	300.00	300		600
CAO Conference and Travel	10,596.75	10,092.14	505		10,673
Clerks Pension Charges	5,000.00	11,045.88	(6,046)		3,000
Subscription/Memberships	14,000.00	17,910.00	(3,910)		13,586
Wages	393,858.48	384,627.18	9,231		380,792
Canada Pension/Employ. Ins	23,058.78	26,453.37	(3,395)		24,482
Workers Compensation Prem.	7,665.83	8,038.93	(373)		7,559
Pension	31,508.68	30,006.19	1,502		30,463
Group Insurance	12,900.78	14,756.29	(1,856)		12,901
Other Benefits	750.00	417.61	332		750
Training	9,000.00	2,241.66	6,758		8,450
Group Pension Fees	500.00	232.00	268		500
<b>Total Office of the CAO &amp; Corporate Services</b>	<b>868,838.27</b>	<b>827,671.93</b>	<b>41,166</b>		<b>837,052</b>

Shared Services:

IT - Software	18,978.00	21,032.17	(2,054)		18,816
IT - Hardware	12,000.00	9,062.43	2,938		8,500
IT - Contracts	97,215.00	84,458.80	12,756		85,000
Postage	28,000.00	25,028.64	2,971		27,114
Miscellaneous	2,500.00	2,721.94	(222)		2,100
Wages	-	8,789.64	(8,790)		21,729
Canada Pension/Employ. Ins	-	284.99	(285)		1,701
Workers Compensation Prem.	-	203.68	(204)		506
Pension	-	-	-		1,738
Group Insurance	-	-	-		1,498
Other Benefits	-	75.00	(75)		150
Training	-	-	-		1,000
Building Maint - Fuel	23,690.00	22,018.28	1,672		23,000
Building Maint - Electricity	10,750.00	8,161.00	2,589		9,244
Building Maint - Cleaning/Janitorial	45,600.00	45,957.98	(358)		30,000
Building Maint - Water/Sewer	775.85	705.32	71		600
Building Maint - General Repairs	41,250.00	18,966.73	22,283		26,250
Legal and Consulting	45,000.00	40,941.11	4,059		40,000
Admin and Office	2,630.84	2,529.65	101		2,500
Office - kitchen supplies	2,000.00	1,020.26	980		2,000
Office - Supplies	17,300.00	15,097.97	2,202		17,300
Telephone - Landline	11,154.87	10,673.64	481		10,750
Telephone - Mobile Devices	4,320.00	3,586.60	733		3,750
Health & Safety Supplies	20,000.00	602.77	19,397		2,000
Safety Training	2,000.00	3,058.00	(1,058)		1,750
Equipment - Maint. Contracts	15,000.00	12,525.56	2,474		13,603
Equipment - Repairs		-	-		
Asset Insurance	40,019.75	32,515.53	7,504		35,319
Fire Levy	9,125.45	7,466.28	1,659		6,660
Pandemic Contingency	-	-	-		-
Insurance and Other Claims	5,000.00	3,356.24	1,644		5,000
Staff Conference/Travel	15,487.50	17,182.74	(1,695)		14,750
Meetings	4,000.00	1,663.89	2,336		4,000
Socials/other events	5,500.00	5,819.03	(319)		5,150
Safety Conferences	5,000.00	2,868.55	2,131		4,537
<b>Total Shared Services</b>	<b>484,297.26</b>	<b>408,374.42</b>	<b>75,923</b>		<b>428,016</b>

Financial Management Services:

Audit	50,000.00	57,159.16	(7,159)		26,312
Assessment Services	75,000.00	71,131.04	3,869		71,131
<b>Total Financial Management Services</b>	<b>125,000.00</b>	<b>128,290.20</b>	<b>(3,290)</b>		<b>97,443</b>

Cost Recoveries:

Recovery Electric	(625,079.98)	(461,415.84)	(163,664)		(461,416)
Recovery Water	(290,364.97)	(275,119.20)	(15,246)		(275,119)

	2024	2023		2023
	Budget	Projections*	Variance	Budget
Recovery STP	(5,718.60)	(5,718.60)	-	(5,719)
Recovery AREA	(44,767.41)	(82,270.00)	37,503	(82,270)
<b>Total Cost Recoveries</b>	<b>(965,930.96)</b>	<b>(824,523.64)</b>	<b>(141,407)</b>	<b>(824,524)</b>
<b>Unrecoverable Taxes and Exemptions:</b>				
Tax Exemptions	9,350.00	4,722.70	4,627	6,750
Provision for Uncollectible Taxes	-	-	-	-
Collection Charges	500.00	-	500	500
<b>Total Unrecoverable Taxes and Exemptions</b>	<b>9,850.00</b>	<b>4,722.70</b>	<b>5,127</b>	<b>7,250</b>
<b>Banking and Debt Charges:</b>				
Interest - Debentures	8,655.61	6,565.16	2,090	10,972
Bank Charges	12,000.00	6,816.94	5,183	15,000
Principal - Debentures	315,300.00	315,300.00	-	315,300
Principal - Term Debt		-		
<b>Total Banking and Debt Charges</b>	<b>335,955.61</b>	<b>328,682.10</b>	<b>7,274</b>	<b>341,272</b>
<b>Capital out of Revenue:</b>				
Capital Expenditures	2,609,274.3	1,050,000.0	1,559,274	1,869,793
<b>Total Capital out of Revenue</b>	<b>2,609,274.30</b>	<b>1,050,000.00</b>	<b>1,559,274</b>	<b>1,869,793</b>
<b>Total Government and Administration</b>	<b>4,003,128.89</b>	<b>2,398,836.53</b>	<b>1,584,292</b>	<b>3,191,352</b>

**Engineering & Public Works**

**Admin and Engineering:**

Engineering Costs	10,000.00	19,280.00	(9,280)	10,000
Wages	425,467.24	391,516.12	33,951	393,513
Canada Pension/Employ. Ins	22,989.04	24,935.57	(1,947)	24,207
Workers Compensation Prem.	7,810.93	7,862.21	(51)	7,570
Pension	31,204.59	28,463.96	2,741	28,870
Group Insurance	15,451.84	14,427.80	1,024	15,149
Vehicle Allowance/Mileage	7,500.00	9,133.94	(1,634)	4,500
Other Benefits	750.00	343.73	406	750
Training	2,100.00	995.24	1,105	2,100
Admin and Office	2,500.00	2,052.00	448	1,000
Office - Supplies	6,000.00	6,526.52	(527)	6,000
Telephone - Landline	9,800.00	10,145.89	(346)	9,800
Telephone - Mobile Devices	3,600.00	3,574.52	25	3,600
Vehicle Transponders	4,600.00	4,505.16	95	4,600
Safety Supplies	11,000.00	12,546.04	(1,546)	11,000
Safety Training	7,200.00	7,478.30	(278)	4,500
Meetings	100.00	-	100	100
Socials/other events	200.00	-	200	200
Staff Conference/Travel	500.00	-	500	500
<b>Total Admin and Engineering</b>	<b>568,773.63</b>	<b>543,787.00</b>	<b>24,987</b>	<b>527,959</b>

**Public Works - Equipment:**

Equipment - Parts	26,000.00	20,257.49	5,743	26,000
Equipment - Maint. Contracts	7,500.00	6,893.59	606	7,500
Equipment - Repairs	80,000.00	102,251.70	(22,252)	75,545
Tools - Small Equipment	12,000.00	7,656.52	4,343	11,000
Equipment Lease	20,000.00	23,667.48	(3,667)	24,223
Supplies - Fuel	111,000.00	108,991.92	2,008	105,000
Supplies - Other	11,000.00	18,279.85	(7,280)	8,200
<b>Total Public Works - Equipment</b>	<b>267,500.00</b>	<b>287,998.55</b>	<b>(20,499)</b>	<b>257,468</b>

**Public Works - Shop:**

Building Maint - Fuel	12,500.00	11,918.49	582	16,000
Building Maint - Electricity	15,000.00	12,837.04	2,163	15,000
Building Maint - Cleaning/Janitorial	5,000.00	5,388.82	(389)	3,900
Building Maint - Water/Sewer	1,800.00	1,513.91	286	1,480
Building Maint - General Repairs	10,000.00	9,255.67	744	12,000
Asset Insurance	57,768.16	51,576.32	6,192	51,576
<b>Total Public Works - Shop</b>	<b>102,068.16</b>	<b>92,490.25</b>	<b>9,578</b>	<b>99,956</b>

**Cost Recoveries:**

Recovery-Electric	(259,093.48)	(222,479.40)	(36,614)	(222,479)
Recovery-Water	(353,665.61)	(324,818.28)	(28,847)	(324,818)
Recovery-STP	(70,000.00)	(69,027.72)	(972)	(69,028)
<b>Total Cost Recoveries</b>	<b>(682,759.10)</b>	<b>(616,325.40)</b>	<b>(66,434)</b>	<b>(616,325)</b>

**Wages:**

Wages	558,014.71	579,968.09	(21,953)	587,350
Canada Pension/Employ. Ins	34,360.42	42,237.36	(7,877)	39,216
Workers Compensation Prem.	11,570.96	14,146.88	(2,576)	12,433
Pension	33,880.47	35,188.90	(1,308)	35,613
Group Insurance	16,719.45	14,381.03	2,338	16,392
Clothing	8,000.00	5,127.12	2,873	7,823

	2024	2023		2023
	Budget	Projections*	Variance	Budget
Other Benefits	1,350.00	384.80	965	1,350
Training	1,500.00	1,553.23	(53)	1,000
<b>Total Wages</b>	<b>665,396.02</b>	<b>692,987.41</b>	<b>(27,591)</b>	<b>701,176</b>
<b>Streets and Sidewalks:</b>				
S/S General	1,000.00	2,441.84	(1,442)	1,000
S/S Line Painting	17,000.00	12,188.44	4,812	25,000
S/S Streets	268,500.00	228,199.85	40,300	218,000
S/S Sidewalks	10,000.00	3,469.73	6,530	20,000
S/S Curb/Guttter	10,000.00	8,289.89	1,710	20,000
Snow -Salt and Hauling	80,000.00	67,204.92	12,795	70,000
Snow - Removal	10,000.00	53,731.04	(43,731)	5,000
Trees	5,000.00	273.75	4,726	7,500
<b>Total Streets and Sidewalks</b>	<b>401,500.00</b>	<b>375,799.46</b>	<b>25,701</b>	<b>366,500</b>
<b>Storm Sewers:</b>				
Storm Sewers	10,000.00	7,143.59	2,856	10,000
<b>Total Storm Sewers</b>	<b>10,000.00</b>	<b>7,143.59</b>	<b>2,856</b>	<b>10,000</b>
<b>Bridges and Crossings:</b>				
Bridges	7,000.00	28.24	6,972	5,505
Railway Crossing	5,000.00	7,100.00	(2,100)	5,550
<b>Total Bridges and Crossings</b>	<b>12,000.00</b>	<b>7,128.24</b>	<b>4,872</b>	<b>11,055</b>
<b>Street lights:</b>				
Street Lighting	90,000.00	106,257.88	(16,258)	106,000
<b>Total Street lights</b>	<b>90,000.00</b>	<b>106,257.88</b>	<b>(16,258)</b>	<b>106,000</b>
<b>Public Works - Interest:</b>				
Interest - Debentures	27,897.10	29,887.93	(1,991)	29,599
Interest - Term Debt	-	-	-	-
<b>Total Public Works - Interest</b>	<b>27,897.10</b>	<b>29,887.93</b>	<b>(1,991)</b>	<b>29,599</b>
<b>Public Works</b>	<b>1,462,375.81</b>	<b>1,527,154.91</b>	<b>(64,779)</b>	<b>1,493,387</b>

**Environmental Health Services**

**Solid Waste and Disposal:**

Waste Co-or/Comm. Expenses	11,736.62	11,653.13	83	11,653
Garbage-Collection	141,000.00	132,823.76	8,176	137,000
Garbage-Disposal/Transport	78,000.00	69,638.42	8,362	75,000
Garbage-Other	37,000.00	42,922.75	(5,923)	35,875
Recycling-Collection	250,000.00	234,626.15	15,374	242,000
Recycling-Disposal/Transport	41,000.00	33,047.55	7,952	36,000
Recycling-Other Costs	6,500.00	5,214.35	1,286	8,000
Misc Waste Related	-	-	-	-
<b>Total Solid Waste and Disposal</b>	<b>565,236.62</b>	<b>529,926.11</b>	<b>35,311</b>	<b>545,528</b>

**Sewage Collection and Disprtribution:**

San. Sewers Supp & Exp	74,000.00	32,227.60	41,772	71,400
Storm Sewers	38,500.00	38,999.58	(500)	38,500
San. Sewers Common Lines	21,000.00	17,077.94	3,922	19,000
San. Sewers 100% Town Lines	34,000.00	22,795.18	11,205	34,000
<b>Total Sewage Collection and Disprtribution</b>	<b>167,500.00</b>	<b>111,100.30</b>	<b>56,400</b>	<b>162,900</b>

**Sewage Treatment Plant:**

STP-Maintenance	62,500.00	65,864.24	(3,364)	79,500
STP-Equipment Maintenance	79,500.00	94,383.71	(14,884)	122,500
STP-Administrative	37,500.00	37,311.94	188	37,500
STP-Insurance/Accounting	25,863.40	24,868.65	995	21,183
STP-Electricity	175,000.00	173,208.72	1,791	200,000
STP-Chemicals	13,000.00	5,774.23	7,226	13,000
Wages	105,813.81	100,762.74	5,051	96,200
Canada Pension/Employ. Ins	10,330.25	6,487.69	3,843	6,037
Workers Compensation Prem.	3,326.75	2,137.18	1,190	1,622
Pension	6,362.00	6,208.74	153	6,302
Group Insurance	4,116.00	4,027.44	89	3,976
STP-Manpower	72,837.65	71,061.12	1,777	70,716
STP-Financial/Capital Costs	25,000.00	25,000.00	-	25,000
STP Capital Investment Fund	-	-	-	-

<b>Total Sewage Treatment Plant</b>	<b>621,149.86</b>	<b>617,096.40</b>	<b>4,053</b>	<b>683,537</b>
<b>Total Enviromental Health Services</b>	<b>1,353,886.48</b>	<b>1,258,122.81</b>	<b>95,764</b>	<b>1,391,966</b>

**Protective Services**

<b>0</b>				
<b>Police Services Admin:</b>				
Wages	74,468.77	68,075.43	6,393	71,760
Canada Pension/Employ. Ins	5,345.24	5,191.70	154	5,610

	<b>2024</b>	<b>2023</b>		<b>2023</b>
	<b>Budget</b>	<b>Projections*</b>	<b>Variance</b>	<b>Budget</b>
Workers Compensation Prem.	1,733.13	1,611.54	122	1,670
Pension	3,425.97	3,581.76	(156)	3,343
Group Insurance	4,014.48	3,995.94	19	3,936
Other Benefits	300.00	-	300	-
Training	1,500.00	1,496.73	3	
<b>Total Police Services Admin</b>	<b>90,787.59</b>	<b>83,953.10</b>	<b>6,834</b>	<b>86,319</b>
<b>RCMP Services:</b>				
RCMP Contract Costs	1,835,000.0	1,903,836.7	(68,837)	1,948,889
Senior Safety Committee	-	-		3,000
<b>Total RCMP Services</b>	<b>1,835,000.00</b>	<b>1,903,836.73</b>	<b>(68,837)</b>	<b>1,951,889</b>
<b>Crossing Gaurd (Traffic Activities):</b>				
Wages	51,040.10	46,354.62	4,685	47,754
Other Benefits	4,763.30	3,281.58	1,482	4,749
Crosswalk Expenses	1,500.00	657.66	842	1,500
<b>Total Crossing Gaurd (Traffic Activities)</b>	<b>57,303.40</b>	<b>50,293.86</b>	<b>7,010</b>	<b>54,003</b>
<b>EMO:</b>				
EMO Expenses	6,250.00	2,484.34	3,766	6,250
EMO Stipends	24,375.00	-	24,375	24,375
EMO Other	3,200.00	975.41	2,225	3,200
Disaster Related Labour Costs		-	-	
Disaster Related Operating Costs		6,872.45	(6,872)	
<b>Total EMO</b>	<b>33,825.00</b>	<b>10,332.20</b>	<b>23,493</b>	<b>33,825</b>
<b>Total Protective Services</b>	<b>2,016,915.99</b>	<b>2,048,415.89</b>	<b>(31,500)</b>	<b>2,126,037</b>
<b><u>By-Law Enforcement</u></b>				
<b>Administration:</b>				
Vehicle	5,200.00	9,117.79	(3,918)	2,850
Wages	128,924.57	171,500.34	(42,576)	124,373
Canada Pension/Employ. Ins	9,055.49	10,310.48	(1,255)	9,499
Workers Compensation Prem.	3,008.78	3,179.48	(171)	2,942
Pension	10,313.96	12,286.86	(1,973)	9,950
Group Insurance	4,423.11	4,462.22	(39)	4,336
Clothing	2,800.00	2,941.13	(141)	2,800
Other Benefits	300.00	150.00	150	300
Admin and Office	1,000.00	293.53	706	1,500
Office - Supplies	14,200.00	641.09	13,559	6,650
Telephone - Mobile Devices	1,200.00	1,485.13	(285)	2,000
E-Ticketing	14,000.00	18,733.87	(4,734)	13,500
Training	1,500.00	-	1,500	1,500
Staff Conference/Travel	3,300.00	2,602.01	698	2,800
Socials/other events	-	-	-	
Meetings				
<b>Total By-Law Enforcement Administration</b>	<b>199,225.91</b>	<b>237,703.93</b>	<b>(38,478)</b>	<b>185,000</b>
<b>Traffic Service:</b>				
Meter Maintenance	13,150.00	16,148.13	(2,998)	500
Traffic Control	10,000.00	13,948.59	(3,949)	10,000
Traffic Authority	7,500.00	4,065.39	3,435	5,000
<b>Total Traffic Service</b>	<b>30,650.00</b>	<b>34,162.11</b>	<b>(3,512)</b>	<b>15,500</b>
<b>Animal Control:</b>				
AC - Services	100.00	100.00	-	250
AC - Pound Maintenance	100.00	383.94	(284)	750
<b>Total Animal Control</b>	<b>200.00</b>	<b>483.94</b>	<b>(284)</b>	<b>1,000</b>
<b>Total By-Law Enforcement</b>	<b>230,075.91</b>	<b>272,349.98</b>	<b>(42,274)</b>	<b>201,500</b>
<b><u>Fire Department</u></b>				
<b>Fire Fighting Admin:</b>				
Firemen Honoraria	35,000.00	33,234.72	1,765	40,000
Firemen EAP	1,300.00	1,322.65	(23)	1,300
Workers Compensation Prem.	14,700.00	14,233.14	467	14,323
<b>Total Fire Fighting Admin</b>	<b>51,000.00</b>	<b>48,790.51</b>	<b>2,209</b>	<b>55,623</b>
<b>Fire Alarm Systems:</b>				
Alarm System Salary	3,500.00	4,186.62	(687)	3,000
Telephone - Landline	1,000.00	720.07	280	1,000
Telephone - Mobile Devices	-	-	-	
<b>Total Fire Alarm Systems</b>	<b>4,500.00</b>	<b>4,906.69</b>	<b>(407)</b>	<b>4,000</b>
<b>Water Supply &amp; Hydrants:</b>				
Fire Protection - Hydrants	376,036.00	286,172.00	89,864	286,172

	<b>2024</b>	<b>2023</b>		<b>2023</b>
	<b>Budget</b>	<b>Projections*</b>	<b>Variance</b>	<b>Budget</b>
Total Water Supply & Hydrants	376,036.00	286,172.00	89,864	286,172
<b>Training:</b>				
Training - Other	4,500.00	4,958.99	(459)	4,500
Training	8,000.00	6,103.59	1,896	8,000
<b>Total Training</b>	<b>12,500.00</b>	<b>11,062.58</b>	<b>1,437</b>	<b>12,500</b>
<b>Fire Station &amp; Buildings:</b>				
Building Maint - Fuel	13,000.00	14,989.16	(1,989)	13,000
Building Maint - Electricity	3,000.00	2,481.18	519	3,000
Building Maint - Cleaning/Janitorial	4,000.00	2,742.50	1,258	4,000
Building Maint - Water/Sewer	2,000.00	2,250.35	(250)	2,000
Building Maint - General Repairs	15,000.00	6,052.25	8,948	15,000
Asset Insurance	1,589.12	3,411.56	(1,822)	1,335
<b>Total Fire Station &amp; Buildings</b>	<b>38,589.12</b>	<b>31,927.00</b>	<b>6,662</b>	<b>38,335</b>
<b>Fire Fighting Equipment:</b>				
Equipment - Maint. Contracts		53.60	(54)	
Equipment - Repairs		-	-	
Equipment - R&M - Engine #1	7,000.00	3,329.06	3,671	8,000
Equipment - R&M - Engine #2	3,000.00	2,000.58	999	4,000
Equipment - R&M - Ladder #3	7.50	6,191.01	(6,184)	8,500
Equipment - R&M - Rescue #4	3,000.00	1,682.07	1,318	4,000
Equipment - R&M - Repairs PPE & BA	44,000.00	10,284.34	33,716	11,000
Equipment - R&M - Tools/Motor/Pumps	1,000.00	-	1,000	1,000
Asset Insurance	20,467.74	18,514.11	1,954	18,514
Supplies - Fire Fighting Gear	-	67,707.59	(67,708)	75,450
Supplies - PPE	1,400.00	5,916.66	(4,517)	15,350
Supplies - Radios and Pagers	25,000.00	3,433.75	21,566	5,600
Supplies - Fire Prevention	4,000.00	-	4,000	1,000
Supplies - Uniform & Station Wear	1,000.00	3,023.18	(2,023)	2,000
Supplies - Dues, Licence & Misc	2,000.00	4,939.31	(2,939)	4,700
Supplies - Fuel	1,600.00	-	1,600	
Supplies - Other		185.36	(185)	
<b>Total Fire Fighting Equipment</b>	<b>113,475.24</b>	<b>127,260.62</b>	<b>(13,785)</b>	<b>159,114</b>
<b>Capital Financing:</b>				
Interest - Debentures	6,363.30	5,251.56	1,112	8,004
Capital Investment Funds	111,021.28	105,959.17	5,062	105,959
<b>Total Capital Financing</b>	<b>117,384.58</b>	<b>111,210.73</b>	<b>6,174</b>	<b>113,963</b>
<b>Total Fire Department</b>	<b>713,484.94</b>	<b>621,330.13</b>	<b>92,155</b>	<b>669,707</b>

**Community Development**

**Community Development Administration:**

Wages	104,014.07	100,242.21	3,772	98,518
Canada Pension/Employ. Ins	4,740.26	5,295.67	(555)	5,031
Workers Compensation Prem.	1,632.60	1,707.02	(74)	1,633
Pension	8,321.13	7,916.02	405	7,881
Group Insurance	4,209.46	4,235.84	(26)	4,127
Other Benefits	150.00	150.00	-	150
Professional Development and Training	1,500.00	1,365.00	135	2,000
Telephone - Mobile Devices	200.00	690.15	(490)	1,200
Office Materials	550.00	141.80	408	200
Travel		190.36	(190)	500
<b>Total Community Development Administration</b>	<b>125,317.51</b>	<b>121,934.07</b>	<b>3,383</b>	<b>121,240</b>

**Community Development Partnerships:**

Eastern District Planning Commission	109,713.00	113,042.31	(3,329)	114,972
Heritage Expenses	45,000.00	40,074.04	4,926	40,000
Transit	45,000.00	50,000.00	(5,000)	45,000
Antigonish Affordable Housing	30,000.00			
Deficit Arena	50,000.00	152,356.40	(102,356)	124,395
St FX - Facilities Operating Grant	49,488.31	46,462.57	3,026	46,463
<b>Total Community Development Partnerships</b>	<b>329,201.31</b>	<b>401,935.32</b>	<b>(102,734)</b>	<b>370,830</b>

**People's Place Library:**

Building Rent - Library	(27,000.00)	(27,000.00)	-	(27,000)
Janitorial Materials	12,000.00	16,077.12	(4,077)	5,150
Janitorial - Wages	28,860.00	12,187.50	16,673	28,660
R&M-Building	48,750.00	23,039.11	25,711	28,840
R&M-Snow Removal	1,600.00	539.19	1,061	1,545
R&M-Waste Management	3,605.00	6,090.79	(2,486)	3,605
R&M-Security	4,000.00	1,099.15	2,901	4,120
Utilities-Lights	28,847.97	26,711.08	2,137	36,050
Utilities-Water/Sewer	2,163.00	2,395.75	(233)	2,163
Telephone - Landline	1,648.00	1,595.92	52	1,648
Asset Insurance	9,426.21	8,270.35	1,156	5,467
Interest - Debenture	13,692.93	9,860.16	3,833	15,509

	<b>2024</b>	<b>2023</b>		<b>2023</b>
	<b>Budget</b>	<b>Projections*</b>	<b>Variance</b>	<b>Budget</b>
Other	(56,950.09)	(35,057.98)	(21,892)	(45,124)
Total People's Place Library	70,643.02	45,808.14	24,835	60,632
<b>Other Initiatives:</b>				
Accessibility Projects	25,000.00	2,665.54	22,334	12,500
Community Projects Contribution	30,000.00	30,000.00	-	30,000
Pilot Projects, Studies and Strategy Developme	80,500.00	371,728.69	(291,229)	116,000
St. Martha's Hospital Contribution	35,000.00	35,000.00	-	35,000
Total Other Initiatives	170,500.00	439,394.23	(268,894)	193,500
<b>Total Community Development</b>	<b>695,661.84</b>	<b>1,009,071.76</b>	<b>(343,410)</b>	<b>746,202</b>

**Marketing & Communications**

Marketing & Communications:

Wages	71,574.58	67,033.42	4,541	71,322
Canada Pension/Employ. Ins	5,754.07	5,383.24	371	6,264
Workers Compensation Prem.	1,877.56	1,632.98	245	1,872
Pension	4,818.59	4,811.20	7	4,819
Group Insurance	3,213.43	3,217.63	(4)	3,150
Professional Development and Training	600.00	593.49	7	600
Communications Advertising	28,000.00	33,603.08	(5,603)	24,000
Communications Supplies	1,500.00	1,386.39	114	3,900
Wayfinding Installation and Repair	37,500.00	907.29	36,593	2,500
Telephone - Mobile Devices	1,750.00	1,494.90	255	1,200
Communications Projects	51,280.00	27,779.88	23,500	26,960
Communications Programs and Tools	7,100.00	3,101.50	3,999	6,300
Sponsorships	28,400.00	22,710.72	5,689	24,150
Other Benefits	150.00	-	150	150
Total Marketing & Communications	243,518.23	173,655.72	69,863	177,187

Special Events:

Canada Day Expenses	20,000.00	16,550.43	3,450	20,000
Christmas	20,000.00	26,341.03	(6,341)	20,000
Total Special Events	40,000.00	42,891.46	(2,891)	40,000
<b>Total Marketing &amp; Communications</b>	<b>283,518.23</b>	<b>216,547.18</b>	<b>66,971</b>	<b>217,187</b>

**Recreation and Beautification**

Recreation Administration:

Wages	133,084.95	125,086.54	7,998	135,313
Canada Pension/Employ. Ins	8,984.00	9,365.51	(382)	9,908
Workers Compensation Prem.	2,987.04	2,901.58	85	3,057
Pension	10,646.79	10,081.15	566	10,825
Group Insurance	4,154.07	4,464.39	(310)	4,073
Other Benefits	300.00	300.00	-	300
Training	3,000.00	1,974.23	1,026	5,000
Admin and Office	3,500.00	3,515.71	(16)	4,000
Telephone - Landline	300.00	332.24	(32)	300
Telephone - Mobile Devices	3,500.00	3,266.43	234	3,200
Staff Conference/Travel	500.00	266.86	233	2,500
Meetings	2,500.00	41.73	2,458	500
Vehicle Allowance/Mileage	500.00	-	500	500
Advertising	-	983.94	(984)	-
Total Recreation Administration	173,956.85	162,580.31	11,377	179,476

Programming:

Programming Wages	62,565.29	65,886.56	(3,321)	58,562
Federal Works Expense	-	25.00	(25)	-
Tennis	2,000.00	108.46	1,892	1,500
Program Expenditures	47,600.00	9,223.80	38,376	7,500
Summer Program	14,200.00	9,423.69	4,776	10,300
Insurance-Property/Liability	15,200.54	13,755.38	1,445	13,755
Active Living	42,115.00	13,299.74	28,815	52,883
Track and Field	4,000.00	1,144.21	2,856	3,000
Aquatics	1,000.00	-	1,000	1,000
Vehicle Allowance/Mileage	600.00	327.33	273	500
Total Programming	189,280.83	113,194.17	76,087	149,000

Facilities:

Facilities-Expenses	-	1,164.38	(1,164)	-
Facilities-Taxes	17,451.73	17,079.22	373	16,714
Wages	102,893.04	78,084.45	24,809	88,840
Canada Pension/Employ. Ins	7,358.66	5,528.66	1,830	6,912
Workers Compensation Prem.	2,394.66	1,914.47	480	2,068
Vehicle Allowance/Mileage	200.00	62.79	137	200
Facilities - Electricity	6,500.00	15,525.32	(9,025)	12,000
Facilities - Water/Sewer	5,000.00	3,573.09	1,427	4,000
Facilities - General Repairs	55,140.00	112,740.55	(57,601)	101,980
Amenities	14,780.00	648.86	14,131	34,780
Vehicles and Fleet	18,000.00	1,244.81	16,755	11,500

	<b>2024</b>	<b>2023</b>		<b>2023</b>
	<b>Budget</b>	<b>Projections*</b>	<b>Variance</b>	<b>Budget</b>
Equipment and Tools	4,000.00	518.19	3,482	6,000
Equipment Repairs	10,000.00	9,679.63	320	
<b>Total Facilities</b>	<b>243,718.09</b>	<b>247,764.42</b>	<b>(4,046)</b>	<b>284,994</b>
<b>Beautification:</b>				
Hanging Baskets	12,500.00	6,656.09	5,844	12,500
Beautification Contracts	55,435.00	73,995.63	(18,561)	82,278
Beautification Projects	31,330.50	8,116.36	23,214	20,444
<b>Total Beautification</b>	<b>99,265.50</b>	<b>88,768.08</b>	<b>10,497</b>	<b>115,222</b>
<b>Total Recreation and Beautification</b>	<b>706,221.28</b>	<b>612,306.98</b>	<b>93,914</b>	<b>728,692</b>
<b><u>Provincial Responsibilities</u></b>				
<b>Provincial Responsibilities:</b>				
Corrections	-	73,982.76	(73,983)	75,529
Regional Library	38,821.00	38,821.00	-	41,058
Dist BD Appropriation	1,653,507.58	1,543,990.68	109,517	1,543,991
Antigonish Housing Authority	-	101,697.80	(101,698)	100,000
<b>Total Provincial Responsibilities</b>	<b>1,692,328.58</b>	<b>1,758,492.24</b>	<b>(66,164)</b>	<b>1,760,578</b>
<b>Total Provincial Responsibilities</b>	<b>1,692,328.58</b>	<b>1,758,492.24</b>	<b>(66,164)</b>	<b>1,760,578</b>
<b>Total Expenditures</b>	<b>13,157,597.94</b>	<b>11,722,628.41</b>	<b>1,384,970</b>	<b>12,526,607</b>
<b>Surplus (Deficit)</b>	<b>34.19</b>	<b>58,186.32</b>	<b>1,883,030</b>	<b>100,023</b>