



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

1. Call to Order
2. Approval of the Agenda
3. Disclosure of Conflict of Interest
4. Approval of Minutes:
 - a. April 8, 2024 Village Commission Meeting
5. Business Arising from Minutes:
 - a. April 8, 2024 Village Commission Meeting
6. Comments from the Chair
7. Public Input Specific to Agenda Topics
8. Committee Reports:
 - a. Beautification Committee — No meeting since last report
 - b. Finance & Audit Committee — Draft minutes included in package
 - c. Joint Accessibility Advisory Committee — No meeting since last report
 - d. New Minas Water Commission — No meeting since last report
 - e. Regional Sewer Committee — Draft minutes included in package
9. Staff Reports:
 - a. Clerk Treasurer/CAO — Report included in package
 - b. Manager of Municipal Operations — Report included in package
 - c. Manager of Finance — Report included in package
 - d. Director of Recreation & Community Development — Report included in package
10. New Business:
 - a. Non-union Salary Administration Policy
11. Correspondence — none
12. Other Business
13. General Public Input
14. Adjournment



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

4. Approval of Minutes



Village of New Minas
Commission Meeting
April 8, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
DRAFT MINUTES

Commissioners Present:

- Dave Chaulk, Chair
- James Redmond, Vice Chair
- Mary Munroe
- Quentin Hill
- Debra Windle-Smith

Commissioners Absent:

- None

Staff Present:

- Tim Bouter, Clerk Treasurer/CAO

Others Present:

- Kevin Davison, Kings County District 8 Councillor (via Zoom)
- Donna Randell (via Zoom)
- Maynard Stevens

1. Call to Order:

Dave Chaulk called the meeting to order at 7:00pm, welcoming those in attendance.

2. Approval of the Agenda:

Motion:

THAT the Agenda for the April 8, 2024 Commission Meeting be approved as circulated.

M/James Redmond
S/Debra Windle-Smith
Motion Carried

3. Disclosure of Conflict of Interest:

No conflicts of interest were declared.

4. Approval of Minutes:

- a. March 11, 2024 Village Commission Meeting

Motion:

THAT the Minutes for the March 11, 2024 Village Commission Meeting be approved as circulated.

**M/Quentin Hill
S/James Redmond
Motion Carried**

5. Business Arising from Minutes:

- a. March 11, 2024 Village Commission Meeting

There was no business arising from the March 11, 2024 minutes.

6. Comments from the Chair:

There were no comments from the Chair.

7. Public Input Specific to Agenda Topics:

There was no public input.

8. Committee Reports:

- a. Beautification Committee

Mary Munroe provided a verbal summary of the written report circulated by email and draft minutes included in the April 8, 2024 Commission agenda package.

Motion:

THAT the written report and draft minutes for the Beautification Committee be received as included in the April 8, 2024 Commission agenda package and as verbally summarized by Mary Munroe.

**M/Mary Munroe
S/James Redmond
Motion Carried**

- c. Joint Accessibility Advisory Committee

Quentin Hill provided a verbal summary of the draft minutes included in the April 8, 2024 Commission agenda package.

Motion:

THAT the draft minutes for the Joint Accessibility Committee be received as included in the April 8, 2024 Commission agenda package and as verbally summarized by Quentin Hill.

M/Quentin Hill
S/James Redmond
Motion Carried

d. New Minas Water Commission

James Redmond provided a verbal summary of the draft minutes included in the April 8, 2024 Commission agenda package.

Motion:

THAT the draft minutes for the New Minas Water Commission be received as included in the April 8, 2024 Commission agenda package and as verbally summarized by James Redmond.

M/James Redmond
S/Quentin Hill
Motion Carried

e. Regional Sewer Committee

James Redmond provided a verbal summary of the draft minutes included in the April 8, 2024 Commission agenda package.

Motion:

THAT the draft minutes for the Regional Sewer Committee be received as included in the April 8, 2024 Commission agenda package and as verbally summarized by James Redmond.

M/James Redmond
S/Quentin Hill
Motion Carried

9. Staff Reports:

The Clerk Treasurer/CAO provided a verbal summary of the following written reports included in the April 8, 2024 Commission agenda package:

- a. Clerk Treasurer/CAO — Report included in package
- b. Manager of Municipal Operations — Report included in package
- c. Manager of Finance — Report included in package
- d. Director of Recreation & Community Development — Report included in package

Motion:

THAT the Staff Reports be received as included in the April 8, 2024 Commission agenda package and as verbally summarized by the Clerk Treasurer/CAO.

M/James Redmond
S/Debra Windle-Smith
Motion Carried

10. New Business:

a. Interest Rates for Overdue Taxes

The Clerk Treasurer/CAO recommended increasing the interest rate for overdue taxes from 1% to 1.5%. This would add incentive for property owners to pay their taxes on time, and would also be consistent with the interest rate charged by the New Minas Water Commission. A survey taken through the AMANS email distribution list indicated that the interest rate for the majority of municipal units across the Province ranges from 1-2% per month (locally, the Town of Wolfville is 1% per month, Berwick is 1.5% per month and Kentville is 2% per month). 1.5% per month would place the Village in the middle of the range. The Commission deferred this issue, requesting the Clerk Treasurer/CAO to report back on the interest rate charged by the Municipality of the County of Kings.

b. Strategic Planning Update

The Clerk Treasurer/CAO (with input from Debra Windle-Smith and Quentin Hill) provided an update on ongoing initiatives of the Strategic Planning Working Group. The Group met with Rob Frost from the Municipality of the County of Kings on April 4 and discussed the following:

- Overview of New Minas Strategic Plan
- Overview of Kings County Economic Development Strategy
- Responsibilities/jurisdiction
- Partnerships with Stakeholders
- Current Infill & Redevelopment Opportunities
- New Minas South

The next step will be to coordinate a meeting with representatives from the County, Province and Federal Government to discuss road and servicing extensions into New Minas South.

The Valley REN recently hosted an Open House to launch their new Site Selector Tool (Guru) on March 26th at 9am at the Louis Millett Complex. This tool can show where customers are, how easy it is to get goods to and from a place, and even how much it might cost to operate there. For businesses in the Annapolis Valley, this means they can pick the best location that makes it easier to grow their business, serve their customers well, and save money. It's a smart way to make big decisions without guessing, making sure businesses have a better chance at success.

The Clerk Treasurer/CAO will coordinate for the Valley REN to present an overview at a future Village Commissioner meeting. A longer-term objective will be to organize a facilitated session to demonstrate the development case and needs to landowners, brainstorm development potential and to celebrate the land use changes that have been put in place.

c. Crosswalk Lines (Commissioner Munroe)

Commissioner Munroe spoke about the need to standardize crosswalk markings throughout the Village, and to ensure that crosswalk lines are repainted following paving projects. The Commission requested by consensus for the Public Works Department to create an inventory of the Village's crosswalks and their current state.

11. Correspondence:

There was no correspondence.

12. Other Business:

There was no other business.

13. General Public Input:

Donna Randell:

- Commented on how nice the new banners look.

Maynard Stevens:

- Provided positive feedback on banners and sign at Lockhart & Ryan Park
- Mentioned that the crosswalk at Alders is used by seniors going to Walmart
- Mentioned that other Villages should be surveyed about the interest rate for overdue taxes

14. Adjournment:

There being no further business, Dave Chaulk called for a motion to adjourn at 7:57pm.

Motion:

THAT the meeting be adjourned.

**M/James Redmond
S/Quentin Hill
Motion Carried**



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

8. Committee Reports



Village of New Minas
Finance & Audit Committee
May 1, 2024 @ 3:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
DRAFT MINUTES

Members Present:

- Dave Chaulk, Commission Member & Chair (via Zoom)
- Valerie Kneen-Teed, Citizen Member
- Bruce MacArthur, Citizen Member

Members Absent:

- Quentin Hill, Commission Member (with regrets)

Staff Present:

- Tim Bouter, Clerk Treasurer/CAO
- Shelly Palmer, Manager of Finance

Others Present:

- None

1. Call to Order:

The Chair called the meeting to order at 3:03pm, welcoming those in attendance.

2. Approval of the Agenda:

Motion:

THAT the Agenda for the May 1, 2024 Finance & Audit Committee Meeting be approved as circulated.

**M/ Bruce MacArthur
S/Valerie Kneen-Teed
Motion Carried**

3. Approval of Minutes:

- a. January 17, 2024 Finance & Audit Committee Meeting

Motion:

THAT the Minutes for the January 17, 2024 Finance & Audit Committee Meeting be approved as amended.

**M/ Valerie Kneen-Teed
S/Bruce MacArthur
Motion Carried**

4. Business Arising from Minutes:

- a. January 17, 2024 Finance & Audit Committee Meeting

There was no business arising from the January 17, 2024 minutes.

5. Comments from the Chair:

There were no comments from the Chair.

6. Presentations:

There were no presentations.

7. New Business:

- a. Q4 Variance Reports

The Clerk Treasurer/CAO presented the Q4 Variance Report and Statement of Accounts as attached in Appendix A, which were reviewed on a line by line basis.

Motion:

THAT the Q4 Variance Report and Statement of Accounts be received as presented by the Clerk Treasurer/CAO.

**M/Bruce MacArthur
S/Valerie Kneen-Teed
Motion Carried**

8. Next Meeting Date:

- a. June 5, 2024

The next meeting is scheduled for Wednesday June 5, 2024 @ 3:00 pm at the Commission Room of the LMCC. The 2024 Financial Statements will be reviewed at this meeting.

9. Public Input:

There was no public input.

10. Adjournment:

There being no further business, the Chair called for a motion to adjourn at 4:06pm.

Motion:

THAT the meeting be adjourned.

M/Bruce MacArthur
S/Valerie Kneen-Teed
Motion Carried

DRAFT

**Appendix A —
Q4 Variance Reports and Statement of Accounts**

DRAFT



Village of New Minas
Statement of Revenue & Expense
For the Period Ending March 31, 2024

Administration	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Administration Revenue							
12410 - Tax Certificate Fees	\$ 200.00	\$ 300.00	67%	\$ (100.00)	-33%	\$ 300.00	\$ 100.00
14900 - Miscellaneous Revenue	\$ (3,142.66)	\$ 1,200.00	-262%	\$ (4,342.66)	-362%	\$ 1,200.00	\$ 4,342.66
15160 - Dog Licenses	\$ 1,045.00	\$ 900.00	116%	\$ 145.00	16%	\$ 900.00	\$ (145.00)
15500 - Refund PST on Gas/Diesel	\$ 1,880.84	\$ 2,700.00	70%	\$ (819.16)	-30%	\$ 2,700.00	\$ 819.16
15510 - Earned Interest	\$ 85,589.90	\$ 60,000.00	143%	\$ 25,589.90	43%	\$ 60,000.00	\$ (25,589.90)
15700 - HST Offset - Nova Scotia Power/UNSM	\$ 12,552.74	\$ 12,000.00	105%	\$ 552.74	5%	\$ 12,000.00	\$ (552.74)
18000 - Shared Services Revenue	\$ 129,929.00	\$ 129,929.00	100%	\$ -	0%	\$ 129,929.00	\$ -
Total Administration Revenue	\$ 228,054.82	\$ 207,029.00	110%	\$ 21,025.82	10%	\$ 207,029.00	\$ (21,025.82)
Administration Expenditures							
21136 - Service Charges	\$ 26.77	\$ 480.00	6%	\$ 453.23	94%	\$ 480.00	\$ 453.23
21210 - Salaries	\$ 216,436.49	\$ 213,687.88	101%	\$ (2,748.61)	-1%	\$ 213,687.88	\$ (2,748.61)
21212 - CPP	\$ 63,888.72	\$ 82,442.00	77%	\$ 18,553.28	23%	\$ 82,442.00	\$ 18,553.28
21213 - EI Premiums	\$ 27,110.61	\$ 31,592.00	86%	\$ 4,481.39	14%	\$ 31,592.00	\$ 4,481.39
21213A - Pension	\$ 73,530.93	\$ 73,511.00	100%	\$ (19.93)	0%	\$ 73,511.00	\$ (19.93)
21213B - Medical & Dental	\$ 39,491.80	\$ 41,184.00	96%	\$ 1,692.20	4%	\$ 41,184.00	\$ 1,692.20
21213C - Group Insurance	\$ 11,065.36	\$ 10,870.00	102%	\$ (195.36)	-2%	\$ 10,870.00	\$ (195.36)
21213D - Bonus	\$ 5,986.35	\$ 7,250.00	83%	\$ 1,263.65	17%	\$ 7,250.00	\$ 1,263.65
21213E - Workers Compensation	\$ 39,339.90	\$ 43,687.00	90%	\$ 4,347.10	10%	\$ 43,687.00	\$ 4,347.10
21215 - Legal Expense	\$ 3,070.45	\$ 6,000.00	51%	\$ 2,929.55	49%	\$ 6,000.00	\$ 2,929.55
21220 - BMW Utility Vehicle - 33%	\$ 1,217.73	\$ 1,200.00	101%	\$ (17.73)	-1%	\$ 1,200.00	\$ (17.73)
21225 - Audit	\$ 8,864.27	\$ 10,600.00	84%	\$ 1,735.73	16%	\$ 10,600.00	\$ 1,735.73
21230 - Stationary & Office Supplies	\$ 3,839.83	\$ 3,900.00	98%	\$ 60.17	2%	\$ 3,900.00	\$ 60.17
21230A - Postage	\$ 5,108.06	\$ 8,000.00	64%	\$ 2,891.94	36%	\$ 8,000.00	\$ 2,891.94
21230B - Lease & Service Agreements	\$ 5,918.90	\$ 7,695.00	77%	\$ 1,776.10	23%	\$ 7,695.00	\$ 1,776.10
21230C - Telephone	\$ 3,697.99	\$ 4,440.00	83%	\$ 742.01	17%	\$ 4,440.00	\$ 742.01
21230E - Website	\$ 350.27	\$ 400.00	88%	\$ 49.73	12%	\$ 400.00	\$ 49.73
21230F - Advertising	\$ 505.15	\$ 880.00	57%	\$ 374.85	43%	\$ 880.00	\$ 374.85
21230G - Computer Support	\$ 607.28	\$ 2,400.00	25%	\$ 1,792.72	75%	\$ 2,400.00	\$ 1,792.72
21230I - Miscellaneous	\$ 1,447.77	\$ 2,400.00	60%	\$ 952.23	40%	\$ 2,400.00	\$ 952.23
21230J - Publications	\$ -	\$ 180.00	0%	\$ 180.00	100%	\$ 180.00	\$ 180.00
21230K - Software	\$ 26,652.12	\$ 31,200.00	85%	\$ 4,547.88	15%	\$ 31,200.00	\$ 4,547.88
21231N - Insurance	\$ 226,486.24	\$ 241,000.00	94%	\$ 14,513.76	6%	\$ 241,000.00	\$ 14,513.76
21235 - Travel and Conference	\$ 2,631.99	\$ 4,725.00	56%	\$ 2,093.01	44%	\$ 4,725.00	\$ 2,093.01
21235A - Courses and Training	\$ 625.36	\$ 4,800.00	13%	\$ 4,174.64	87%	\$ 4,800.00	\$ 4,174.64
21235B - Memberships	\$ 680.57	\$ 840.00	81%	\$ 159.43	19%	\$ 840.00	\$ 159.43
21235C - Staff Meetings	\$ 1,497.07	\$ 1,500.00	100%	\$ 2.93	0%	\$ 1,500.00	\$ 2.93
21236 - Bank Charges	\$ 12,156.19	\$ 9,960.00	122%	\$ (2,196.19)	-22%	\$ 9,960.00	\$ (2,196.19)
21940 - Marketing and Development	\$ -	\$ 2,000.00	0%	\$ 2,000.00	100%	\$ 2,000.00	\$ 2,000.00
21970 - Dog Tags	\$ -	\$ 630.00	0%	\$ 630.00	100%	\$ 630.00	\$ 630.00
Total Administration Expenditures	\$ 782,234.17	\$ 849,453.88	92%	\$ 67,219.71	8%	\$ 849,453.88	\$ 67,219.71

General Government (Commissioners, Crosswalk & Property Tax)	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
General Government Revenue							
11110 - Residential Property Taxes	\$ 1,282,627.74	\$ 1,269,195.00	101%	\$ 13,432.74	1%	\$ 1,269,195.00	\$ (13,432.74)
11121 - Commercial Property Taxes	\$ 932,146.95	\$ 904,256.00	103%	\$ 27,890.95	3%	\$ 904,256.00	\$ (27,890.95)
11131 - Resource Property Taxes	\$ 7,360.93	\$ 8,130.00	91%	\$ (769.07)	-9%	\$ 8,130.00	\$ 769.07
11145 - Interest on Property Taxes	\$ 14,904.39	\$ 16,200.00	92%	\$ (1,295.61)	-8%	\$ 16,200.00	\$ 1,295.61
12210 - Grants in Lieu of Taxes Federal	\$ 41,915.97	\$ 41,700.00	101%	\$ 215.97	1%	\$ 41,700.00	\$ (215.97)
12310 - Grants In Lieu of Taxes - Provincial	\$ 15,699.00	\$ 16,265.00	97%	\$ (566.00)	-3%	\$ 16,265.00	\$ 566.00
13310 - Crosswalk Services	\$ 9,840.00	\$ 9,648.00	102%	\$ 192.00	2%	\$ 9,648.00	\$ (192.00)
Total General Government Revenue	\$ 2,304,494.98	\$ 2,265,394.00	102%	\$ 39,100.98	2%	\$ 2,265,394.00	\$ (39,100.98)
General Government Expenditures							
21110 - Remuneration	\$ 63,257.32	\$ 62,964.00	100%	\$ (293.32)	0%	\$ 62,964.00	\$ (293.32)
21112 - Committee Honorariums	\$ 1,750.00	\$ 2,000.00	88%	\$ 250.00	13%	\$ 2,000.00	\$ 250.00
21132 - Travel and Expenses	\$ 628.97	\$ 1,960.00	32%	\$ 1,331.03	68%	\$ 1,960.00	\$ 1,331.03
21133A - Other Expenses	\$ 7,060.74	\$ 7,550.00	94%	\$ 489.26	6%	\$ 7,550.00	\$ 489.26
21134 - Membership Dues	\$ -	\$ 500.00	0%	\$ 500.00	100%	\$ 500.00	\$ 500.00
21135 - Elections Expense	\$ -	\$ 3,000.00	0%	\$ 3,000.00	100%	\$ 3,000.00	\$ 3,000.00
21950 - Grants & Special Donations	\$ 53,480.88	\$ 53,088.00	101%	\$ (392.88)	-1%	\$ 53,088.00	\$ (392.88)
21950A - Apple Blossom Festival	\$ 2,142.28	\$ 3,100.00	69%	\$ 957.72	31%	\$ 3,100.00	\$ 957.72
21960 - Youth Engagement	\$ 3,000.00	\$ 3,500.00	86%	\$ 500.00	14%	\$ 3,500.00	\$ 500.00
21238 - Crossing Guard Wages	\$ 17,913.44	\$ 18,557.76	97%	\$ 644.32	3%	\$ 18,557.76	\$ 644.32
21242 - Tax Expense	\$ 1,042.85	\$ 1,700.00	61%	\$ 657.15	39%	\$ 1,700.00	\$ 657.15
22450 - Fire Protection Hydrant Tax	\$ 265,650.00	\$ 265,650.00	100%	\$ -	0%	\$ 265,650.00	\$ -
Total General Government Expenditures	\$ 415,926.48	\$ 423,569.76	98%	\$ 7,643.28	2%	\$ 423,569.76	\$ 7,643.28

Facility (Facility & Bar Services)	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Facility Revenue							
15300 - Facility Rental Revenue	\$ 49,610.09	\$ 53,500.00	93%	\$ (3,889.91)	-7%	\$ 53,500.00	\$ 3,889.91
15400 - Membership Fees/Drop In Fees	\$ 48,395.38	\$ 27,000.00	179%	\$ 21,395.38	79%	\$ 27,000.00	\$ (21,395.38)
17572A - Craft Fair Revenue	\$ 1,747.75	\$ 1,700.00	103%	\$ 47.75	3%	\$ 1,700.00	\$ (47.75)
15310 - Facility Bar Revenue	\$ 6,745.99	\$ 12,000.00	56%	\$ (5,254.01)	-44%	\$ 12,000.00	\$ 5,254.01
Total Facility Revenue	\$ 106,499.21	\$ 94,200.00	113%	\$ 12,299.21	13%	\$ 94,200.00	\$ (12,299.21)
Facility Expenditures							
21250 - Facility Wages	\$ 118,145.39	\$ 129,074.92	92%	\$ 10,929.53	8%	\$ 129,074.92	\$ 10,929.53
21251 - Power	\$ 46,142.74	\$ 42,000.00	110%	\$ (4,142.74)	-10%	\$ 42,000.00	\$ (4,142.74)
21251A - Repairs & Maintenance	\$ 22,942.44	\$ 15,000.00	153%	\$ (7,942.44)	-53%	\$ 15,000.00	\$ (7,942.44)
21251B - Staff Clothing	\$ -	\$ 800.00	0%	\$ 800.00	100%	\$ 800.00	\$ 800.00
21251C - Supplies	\$ 10,958.63	\$ 11,250.00	97%	\$ 291.37	3%	\$ 11,250.00	\$ 291.37
21251E - Staff Training	\$ -	\$ 600.00	0%	\$ 600.00	100%	\$ 600.00	\$ 600.00
21251F - Propane	\$ 516.85	\$ 1,980.00	26%	\$ 1,463.15	74%	\$ 1,980.00	\$ 1,463.15
21251H - Water & Sewage	\$ 901.10	\$ 800.00	113%	\$ (101.10)	-13%	\$ 800.00	\$ (101.10)
21251I - Waste Removal	\$ 4,817.41	\$ 3,600.00	134%	\$ (1,217.41)	-34%	\$ 3,600.00	\$ (1,217.41)
21251J - Telephone	\$ 677.85	\$ 660.00	103%	\$ (17.85)	-3%	\$ 660.00	\$ (17.85)
21251K - Equipment & Maintenance Contracts	\$ 7,325.43	\$ 7,200.00	102%	\$ (125.43)	-2%	\$ 7,200.00	\$ (125.43)
21251L - Administration Expenses	\$ 222.59	\$ 250.00	89%	\$ 27.41	11%	\$ 250.00	\$ 27.41
21251M - Grounds Maintenance	\$ 3,000.00	\$ 3,000.00	100%	\$ -	0%	\$ 3,000.00	\$ -
27113A - Craft Fair Expenses	\$ -	\$ 400.00	0%	\$ 400.00	100%	\$ 400.00	\$ 400.00
21251N - Bar Liquor Purchases	\$ 3,382.75	\$ 4,200.00	81%	\$ 817.25	19%	\$ 4,200.00	\$ 817.25
21251O - Bar Labour	\$ 1,827.75	\$ 3,600.00	51%	\$ 1,772.25	49%	\$ 3,600.00	\$ 1,772.25
21251P - Mix Supplies	\$ -	\$ 840.00	0%	\$ 840.00	100%	\$ 840.00	\$ 840.00
21251Q - Dry Goods Expense	\$ -	\$ 360.00	0%	\$ 360.00	100%	\$ 360.00	\$ 360.00
21251R - Miscellaneous	\$ -	\$ -		\$ -	0%	\$ -	\$ -
Total Facility Expenditures	\$ 220,860.93	\$ 225,614.92	98%	\$ 4,753.99	2%	\$ 225,614.92	\$ 4,753.99

Fire Services	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Fire Services Revenue							
13320 - Kings County Grant	\$ 282,975.00	\$ 282,976.00	100%	\$ (1.00)	0%	\$ 282,976.00	\$ 1.00
13321 - Fire Department Payments	\$ 26,482.91	\$ 6,925.00	382%	\$ 19,557.91	282%	\$ 6,925.00	\$ (19,557.91)
Total Fire Services Revenue	\$ 309,457.91	\$ 289,901.00	107%	\$ 19,556.91	7%	\$ 289,901.00	\$ (19,556.91)
Fire Services Expenditures							
22460 - Travel & Training	\$ 21,639.51	\$ 8,000.00	270%	\$ (13,639.51)	-170%	\$ 8,000.00	\$ (13,639.51)
22472 - Building Maintenance & Repairs	\$ 24,949.76	\$ 26,312.00	95%	\$ 1,362.24	5%	\$ 26,312.00	\$ 1,362.24
22473 - Heating Fuel	\$ 12,111.33	\$ 18,000.00	67%	\$ 5,888.67	33%	\$ 18,000.00	\$ 5,888.67
22474 - Power	\$ 10,979.57	\$ 15,000.00	73%	\$ 4,020.43	27%	\$ 15,000.00	\$ 4,020.43
22475 - Telephone	\$ 9,272.38	\$ 7,000.00	132%	\$ (2,272.38)	-32%	\$ 7,000.00	\$ (2,272.38)
22476 - Wages	\$ 43,332.12	\$ 41,170.00	105%	\$ (2,162.12)	-5%	\$ 41,170.00	\$ (2,162.12)
22476A - Benefits & Deductions	\$ 8,141.08	\$ 8,376.00	97%	\$ 234.92	3%	\$ 8,376.00	\$ 234.92
22476C - Workers Compensation	\$ 4,588.75	\$ 5,500.00	83%	\$ 911.25	17%	\$ 5,500.00	\$ 911.25
22480 - Chemicals	\$ -	\$ -		\$ -	0%	\$ -	
22481 - Equipment, Appliances, Hoses	\$ 20,823.30	\$ 16,600.00	125%	\$ (4,223.30)	-25%	\$ 16,600.00	\$ (4,223.30)
22482 - Vehicle Gas & Diesel	\$ 13,913.67	\$ 15,000.00	93%	\$ 1,086.33	7%	\$ 15,000.00	\$ 1,086.33
22483 - Vehicle Maintenance	\$ 57,675.28	\$ 47,000.00	123%	\$ (10,675.28)	-23%	\$ 47,000.00	\$ (10,675.28)
22485 - Uniforms	\$ 11,244.86	\$ 12,000.00	94%	\$ 755.14	6%	\$ 12,000.00	\$ 755.14
22486 - Licenses & Communications	\$ 9,780.60	\$ 10,800.00	91%	\$ 1,019.40	9%	\$ 10,800.00	\$ 1,019.40
22488 - Legal & Professional Fees	\$ -	\$ 1,000.00	0%	\$ 1,000.00	100%	\$ 1,000.00	\$ 1,000.00
22489 - Dues	\$ 3,721.15	\$ 300.00	1240%	\$ (3,421.15)	-1140%	\$ 300.00	\$ (3,421.15)
22494 - Audit	\$ 5,214.27	\$ 4,954.00	105%	\$ (260.27)	-5%	\$ 4,954.00	\$ (260.27)
22495 - General Office Expenses	\$ 4,111.38	\$ 6,088.00	68%	\$ 1,976.62	32%	\$ 6,088.00	\$ 1,976.62
22495A - Honorariums	\$ 7,420.00	\$ 7,300.00	102%	\$ (120.00)	-2%	\$ 7,300.00	\$ (120.00)
22495C - Canaan Tower User Fee	\$ -	\$ -		\$ -	0%	\$ -	
22496 - Insurance	\$ 40,538.90	\$ 39,501.00	103%	\$ (1,037.90)	-3%	\$ 39,501.00	\$ (1,037.90)
Total Fire Services Expenditures	\$ 309,457.91	\$ 289,901.00	107%	\$ (19,556.91)	-7%	\$ 289,901.00	\$ (19,556.91)

Recreation	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Recreation Recreation Revenue							
17569 - Recreation - Kaleidoscope Program	\$ -	\$ -		\$ -	0%	\$ -	
17570A - Recreation - Seasonal Programs	\$ 84,366.37	\$ 40,620.00	208%	\$ 43,746.37	108%	\$ 40,620.00	\$ (43,746.37)
17570B - Recreation - Summer Day Camp	\$ 97,153.97	\$ 89,200.00	109%	\$ 7,953.97	9%	\$ 89,200.00	\$ (7,953.97)
17570C - Recreation - March Break Day Camps	\$ 7,062.50	\$ 5,280.00	134%	\$ 1,782.50	34%	\$ 5,280.00	\$ (1,782.50)
17570D - Recreation - Any Child Can Participate	\$ 3,252.75	\$ -		\$ 3,252.75	0%	\$ -	
17570E - Recreation - Adventure Club	\$ 139,062.46	\$ 155,200.00	90%	\$ (16,137.54)	-10%	\$ 155,200.00	\$ 16,137.54
17570F - Recreation - After School Programs	\$ -	\$ -		\$ -	0%	\$ -	
17571 - Recreation - Special Events	\$ 700.00	\$ 1,500.00	47%	\$ (800.00)	-53%	\$ 1,500.00	\$ 800.00
17571B - Recreation - Celebration of Lights	\$ -	\$ 1,000.00	0%	\$ (1,000.00)	-100%	\$ 1,000.00	\$ 1,000.00
17572 - Recreation - Employment Grants	\$ 25,000.00	\$ 27,500.00	91%	\$ (2,500.00)	-9%	\$ 27,500.00	\$ 2,500.00
17573 - Recreation - Celebration Days	\$ 1,500.00	\$ 250.00	600%	\$ 1,250.00	500%	\$ 250.00	\$ (1,250.00)
17573A - Recreation - Canada Day	\$ -	\$ 1,000.00	0%	\$ (1,000.00)	-100%	\$ 1,000.00	\$ 1,000.00
17575A - Recreation - County of Kings Professional	\$ 20,000.00	\$ 20,000.00	100%	\$ -	0%	\$ 20,000.00	\$ -
Total Recreation Revenue	\$ 378,098.05	\$ 341,550.00	111%	\$ 36,548.05	11%	\$ 341,550.00	\$ (36,548.05)
Recreation Expenditures							
27110 - Management Salaries	\$ 73,858.79	\$ 73,926.98	100%	\$ 68.18	0%	\$ 73,926.98	\$ 68.18
27111 - Intern Events Coordinator	\$ -	\$ -		\$ -	0%	\$ -	
27111H - Program & Event Wages	\$ -	\$ 1,500.00	0%	\$ 1,500.00	100%	\$ 1,500.00	\$ 1,500.00
27111J - Fitness Incentive	\$ -	\$ -		\$ -	0%	\$ -	
27111K - Recreation - Summer Day Camps Salaries	\$ 86,839.54	\$ 83,640.96	104%	\$ (3,198.58)	-4%	\$ 83,640.96	\$ (3,198.58)
27112 - Summer Day Camp Expenses	\$ 11,139.01	\$ 6,300.00	177%	\$ (4,839.01)	-77%	\$ 6,300.00	\$ (4,839.01)
27112A - Seasonal Program Expenses	\$ 16,077.82	\$ 15,000.00	107%	\$ (1,077.82)	-7%	\$ 15,000.00	\$ (1,077.82)
27112B - After School Programs	\$ -	\$ -		\$ -	0%	\$ -	
27112C - Active Kids Healthy Kids Grant	\$ -	\$ 500.00	0%	\$ 500.00	100%	\$ 500.00	\$ 500.00
27112D - March Break Camps	\$ 4,734.60	\$ 5,292.80	89%	\$ 558.20	11%	\$ 5,292.80	\$ 558.20
27112E - Any Child Can Participate	\$ 3,115.00	\$ 3,000.00	104%	\$ (115.00)	-4%	\$ 3,000.00	\$ (115.00)
27112G - Active Living Coordinator	\$ 46,094.39	\$ 54,855.00	84%	\$ 8,760.61	16%	\$ 54,855.00	\$ 8,760.61
27113 - Equipment Purchase & Maintenance	\$ (682.46)	\$ 2,040.00	-33%	\$ 2,722.46	133%	\$ 2,040.00	\$ 2,722.46
27114 - Stationary	\$ 2,503.45	\$ 2,440.00	103%	\$ (63.45)	-3%	\$ 2,440.00	\$ (63.45)
27114A - Software	\$ 2,802.49	\$ 6,750.00	42%	\$ 3,947.51	58%	\$ 6,750.00	\$ 3,947.51
27114B - Telephone	\$ 1,937.50	\$ 2,040.00	95%	\$ 102.50	5%	\$ 2,040.00	\$ 102.50
27114D - Advertising	\$ 1,399.81	\$ 3,000.00	47%	\$ 1,600.19	53%	\$ 3,000.00	\$ 1,600.19
27114E - Kaleidoscope Expenses	\$ -	\$ -		\$ -	0%	\$ -	
27114F - Miscellaneous Expense	\$ 113.42	\$ 600.00	19%	\$ 486.58	81%	\$ 600.00	\$ 486.58

27114G - Photocopies	\$ 1,006.61	\$ 480.00	210%	\$ (526.61)	-110%	\$ 480.00	\$ (526.61)
27115 - Travel & Conference	\$ 3,416.81	\$ 5,400.00	63%	\$ 1,983.19	37%	\$ 5,400.00	\$ 1,983.19
27116A - Staff Training	\$ 2,254.37	\$ 1,200.00	188%	\$ (1,054.37)	-88%	\$ 1,200.00	\$ (1,054.37)
27116B - Membership Fees	\$ 747.74	\$ 3,180.00	24%	\$ 2,432.26	76%	\$ 3,180.00	\$ 2,432.26
27119 - Special Events	\$ 112.59	\$ 3,400.00	3%	\$ 3,287.41	97%	\$ 3,400.00	\$ 3,287.41
27119A - Celebration of Lights	\$ 4,650.40	\$ 5,000.00	93%	\$ 349.60	7%	\$ 5,000.00	\$ 349.60
27119C - Celebration Days	\$ 6,078.23	\$ 10,000.00	61%	\$ 3,921.77	39%	\$ 10,000.00	\$ 3,921.77
27119D - Volunteer Week	\$ 61.88	\$ 150.00	41%	\$ 88.12	59%	\$ 150.00	\$ 88.12
27119E - Canada Day	\$ 4,691.27	\$ 7,350.00	64%	\$ 2,658.73	36%	\$ 7,350.00	\$ 2,658.73
27119F - Adventure Club Expenses	\$ 7,887.68	\$ 6,000.00	131%	\$ (1,887.68)	-31%	\$ 6,000.00	\$ (1,887.68)
27119G - Adventure Club Labour	\$ 136,736.73	\$ 119,167.92	115%	\$ (17,568.81)	-15%	\$ 119,167.92	\$ (17,568.81)
27190 - Trails Lease	\$ -	\$ 2,100.00	0%	\$ 2,100.00	100%	\$ 2,100.00	\$ 2,100.00
Total Recreation Expenditures	\$ 417,577.67	\$ 424,313.66	98%	\$ 4,635.99	1%	\$ 424,313.66	\$ 6,735.98

Parks/Playgrounds	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Parks/Playgrounds Revenue							
17574 - Community Development Grant	\$ 5,489.50	\$ 5,000.00	110%	\$ 489.50	10%	\$ 5,000.00	\$ (489.50)
17576 - Misc Revenue	\$ 10,000.00	\$ 10,000.00	100%	\$ -	0%	\$ 10,000.00	\$ -
17577 - Field & Other Revenue	\$ 12,362.50	\$ 9,500.00	130%	\$ 2,862.50	30%	\$ 9,500.00	\$ (2,862.50)
Total Parks/Playgrounds Revenue	\$ 27,852.00	\$ 24,500.00	114%	\$ 3,352.00	14%	\$ 24,500.00	\$ (3,352.00)
Parks/Playgrounds Expenditures							
27170 - Parks/Playgrounds - Wages	\$ 135,340.94	\$ 168,167.63	80%	\$ 32,826.69	20%	\$ 168,167.63	\$ 32,826.69
27170G - Parks/Playgrounds - Travel & Training	\$ 247.68	\$ 600.00	41%	\$ 352.32	59%	\$ 600.00	\$ 352.32
27179 - Sign Truck Gas & Maintenance	\$ 3,938.61	\$ 6,800.00	58%	\$ 2,861.39	42%	\$ 6,800.00	\$ 2,861.39
27180 - Parks Building Maintenance	\$ 1,924.16	\$ 900.00	214%	\$ (1,024.16)	-114%	\$ 900.00	\$ (1,024.16)
27180A - Power	\$ 6,606.56	\$ 6,300.00	105%	\$ (306.56)	-5%	\$ 6,300.00	\$ (306.56)
27180B - Furnace Oil	\$ 2,945.34	\$ 1,800.00	164%	\$ (1,145.34)	-64%	\$ 1,800.00	\$ (1,145.34)
27180C - Maintenance & Cleaning	\$ 2,341.04	\$ 3,480.00	67%	\$ 1,138.96	33%	\$ 3,480.00	\$ 1,138.96
27180D - Equipment Diesel	\$ 3,345.04	\$ 4,000.00	84%	\$ 654.96	16%	\$ 4,000.00	\$ 654.96
27180E - Fields/Grounds/Splash Pad Maintenance	\$ 18,393.15	\$ 30,000.00	61%	\$ 11,606.85	39%	\$ 30,000.00	\$ 11,606.85
27180F - Waste Disposal	\$ 5,024.10	\$ 3,600.00	140%	\$ (1,424.10)	-40%	\$ 3,600.00	\$ (1,424.10)
27180I - Chevy Silverado Gas & Maintenance	\$ 3,173.64	\$ 3,700.00	86%	\$ 526.36	14%	\$ 3,700.00	\$ 526.36
27180K - Tools & Shop Supplies	\$ 1,320.70	\$ 1,200.00	110%	\$ (120.70)	-10%	\$ 1,200.00	\$ (120.70)
27180L - Water & Sewage	\$ 6,771.83	\$ 8,400.00	81%	\$ 1,628.17	19%	\$ 8,400.00	\$ 1,628.17
27180P - Telephone	\$ 3,059.27	\$ 3,180.00	96%	\$ 120.73	4%	\$ 3,180.00	\$ 120.73
27181 - F150 Gas & Maintenance	\$ 4,825.94	\$ 5,900.00	82%	\$ 1,074.06	18%	\$ 5,900.00	\$ 1,074.06
27181D - Equipment Maintenance	\$ 2,535.28	\$ 1,900.00	133%	\$ (635.28)	-33%	\$ 1,900.00	\$ (635.28)
27181F - Equipment Gas	\$ 503.00	\$ 960.00	52%	\$ 457.00	48%	\$ 960.00	\$ 457.00
27182 - Tractor Diesel & Maintenance	\$ 1,534.84	\$ 5,200.00	30%	\$ 3,665.16	70%	\$ 5,200.00	\$ 3,665.16
Total Parks/Playgrounds Expenditures	\$ 203,831.12	\$ 256,087.63	80%	\$ 52,256.51	20%	\$ 256,087.63	\$ 52,256.51

Public Works (Public Works, Sidewalks & Snow Clearing)	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Public Works, Sidewalks & Snow Clearing Revenue							
14901 - C of K Sidewalk Maintenance	\$ 21,380.00	\$ 20,500.00	104%	\$ 880.00	4%	\$ 20,500.00	\$ (880.00)
Total Public Works, Sidewalks & Snow Clearing Revenue	\$ 21,380.00	\$ 20,500.00	104%	\$ 880.00	4%	\$ 20,500.00	\$ (880.00)
Public Works Expenditures							
21240 - Public Works - Engineering Services	\$ -	\$ 10,020.00	0%	\$ 10,020.00	100%	\$ 10,020.00	\$ 10,020.00
24109 - Public Works - Wages	\$ 119,932.25	\$ 135,863.06	88%	\$ 15,930.81	12%	\$ 135,863.06	\$ 15,930.81
24112C - Public Works - Chevy Silverado Gas & Maintenance	\$ 1,904.24	\$ 3,700.00	51%	\$ 1,795.76	49%	\$ 3,700.00	\$ 1,795.76
24112F - Public Works - 2 Ton F550 Diesel & Maintenance	\$ 2,575.03	\$ 6,000.00	43%	\$ 3,424.97	57%	\$ 6,000.00	\$ 3,424.97
24113 - Public Works - Tractor Maintenance	\$ 310.39	\$ -		\$ (310.39)	0%	\$ -	
24200 - Public Works - Shop Expenses - 50%	\$ 2,427.15	\$ 2,040.00	119%	\$ (387.15)	-19%	\$ 2,040.00	\$ (387.15)
24200A - Public Works - Shop Power - 50%	\$ 907.95	\$ 1,422.00	64%	\$ 514.05	36%	\$ 1,422.00	\$ 514.05
24200B - Public Works - Clothing and Boots	\$ 3,598.52	\$ 4,400.00	82%	\$ 801.48	18%	\$ 4,400.00	\$ 801.48
24200C - Public Works - Office Expenses	\$ 109.19	\$ 900.00	12%	\$ 790.81	88%	\$ 900.00	\$ 790.81
24200D - Public Works - Travel & Training	\$ 1,572.91	\$ 3,300.00	48%	\$ 1,727.09	52%	\$ 3,300.00	\$ 1,727.09
24200E - Public Works - Telephone	\$ 3,038.31	\$ 3,180.00	96%	\$ 141.69	4%	\$ 3,180.00	\$ 141.69
24200G - Public Works - Tools/Shop Supplies	\$ 684.35	\$ 2,220.00	31%	\$ 1,535.65	69%	\$ 2,220.00	\$ 1,535.65
24200I - Public Works - Safety Equipment	\$ 1,125.69	\$ 2,220.00	51%	\$ 1,094.31	49%	\$ 2,220.00	\$ 1,094.31
21220 - BMW Utility Vehicle - 33%	\$ 1,433.58	\$ 1,200.00	119%	\$ (233.58)	-19%	\$ 1,200.00	\$ (233.58)
23240 - Street Beautification	\$ 7,617.76	\$ 10,000.00	76%	\$ 2,382.24	24%	\$ 10,000.00	\$ 2,382.24
23250 - Street Lighting	\$ 29,758.84	\$ 28,236.00	105%	\$ (1,522.84)	-5%	\$ 28,236.00	\$ (1,522.84)
23232 - Sidewalk Maintenance	\$ 5,824.52	\$ 5,600.00	104%	\$ (224.52)	-4%	\$ 5,600.00	\$ (224.52)
23232A - Crosswalk Maintenance	\$ 8,745.63	\$ 9,000.00	97%	\$ 254.37	3%	\$ 9,000.00	\$ 254.37
23232B - Snow Clearing - Wages	\$ 49,744.95	\$ 59,188.36	84%	\$ 9,443.41	16%	\$ 59,188.36	\$ 9,443.41
23232K - Snow Clearing - Tractor Gas/Diesel	\$ 1,426.85	\$ 3,200.00	45%	\$ 1,773.15	55%	\$ 3,200.00	\$ 1,773.15
23232M - Snow Clearing - Tractor Maintenance	\$ 2,563.47	\$ 7,500.00	34%	\$ 4,936.53	66%	\$ 7,500.00	\$ 4,936.53
23232N - Snow Clearing - Salt/Sand	\$ 4,827.00	\$ 7,500.00	64%	\$ 2,673.00	36%	\$ 7,500.00	\$ 2,673.00
23232P - Snow Clearing - Plow Tools	\$ 154.26	\$ 625.00	25%	\$ 470.74	75%	\$ 625.00	\$ 470.74
Total Public Works Expenditures	\$ 250,282.84	\$ 307,314.43	81%	\$ 57,031.59	19%	\$ 307,314.43	\$ 57,031.59

Sewer Utility	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Sewer Utility Revenue							
11210 - Sewer - User Charges	\$ 804,466.23	\$ 685,824.00	117%	\$ 118,642.23	17%	\$ 685,824.00	\$ (118,642.23)
11211 - Sewer - Penalties	\$ 2,785.30	\$ 2,000.00	139%	\$ 785.30	39%	\$ 2,000.00	\$ (785.30)
11212 - Sewer - Canaan Heights	\$ 20,528.19	\$ 19,562.00	105%	\$ 966.19	5%	\$ 19,562.00	\$ (966.19)
Total Sewer Utility Revenue	\$ 827,779.72	\$ 707,386.00	117%	\$ 120,393.72	17%	\$ 707,386.00	\$ (120,393.72)
Sewer Utility Expenditures							
24224A - Sewer - General Maintenance	\$ 12,384.45	\$ 11,824.00	105%	\$ (560.45)	-5%	\$ 11,824.00	\$ (560.45)
24225 - Sewer - Wages	\$ 63,084.66	\$ 74,367.62	85%	\$ 11,282.96	15%	\$ 74,367.62	\$ 11,282.96
24233 - Sewer - Pumping Stations Power	\$ 2,745.20	\$ 3,231.00	85%	\$ 485.80	15%	\$ 3,231.00	\$ 485.80
24234 - Sewer - Supplies	\$ 100.53	\$ 546.00	18%	\$ 445.47	82%	\$ 546.00	\$ 445.47
24235 - Sewer - Travel & Training	\$ 1,349.87	\$ 646.00	209%	\$ (703.87)	-109%	\$ 646.00	\$ (703.87)
24236 - Sewer - Office Supplies	\$ 1,451.31	\$ 1,639.00	89%	\$ 187.69	11%	\$ 1,639.00	\$ 187.69
24240 - Sewer - Treatment	\$ 369,628.92	\$ 369,900.00	100%	\$ 271.08	0%	\$ 369,900.00	\$ 271.08
24242 - Sewer - Shared Services Expense	\$ 129,929.00	\$ 129,929.00	100%	\$ -	0%	\$ 129,929.00	\$ -
24250 - Sewer - Municipal Fees	\$ 26,713.61	\$ 25,100.00	106%	\$ (1,613.61)	-6%	\$ 25,100.00	\$ (1,613.61)
24260 - Sewer - Health/Safety Expense	\$ 992.13	\$ 1,077.00	92%	\$ 84.87	8%	\$ 1,077.00	\$ 84.87
24290 - Sewer - Laterals	\$ -	\$ 1,615.00	0%	\$ 1,615.00	100%	\$ 1,615.00	\$ 1,615.00
28223 - Sewer - Reserve	\$ 169,637.56	\$ 87,511.00	194%	\$ (82,126.56)	-94%	\$ 87,511.00	\$ (82,126.56)
Total Sewer Utility Expenditures	\$ 778,017.24	\$ 707,385.62	110%	\$ (70,631.62)	-10%	\$ 707,385.62	\$ (70,631.62)

Capital Reserve Accounts	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Capital Reserve Accounts Expenditures							
28226 - Capital Reserve	\$ 266,086.83	\$ 266,086.83	100%	\$ -	0%	\$ 266,086.83	\$ (0.00)
28227 - Equipment Reserve	\$ 51,350.09	\$ 51,350.09	100%	\$ -	0%	\$ 51,350.09	\$ 0.00
28229 - Capital Reserve from Surplus	\$ 149,382.08	\$ 149,382.08	100%	\$ -	0%	\$ 149,382.08	\$ 0.00
Total Capital Reserve Accounts Expenditures	\$ 466,819.00	\$ 466,819.00	100%	\$ -	0%	\$ 466,819.00	\$ -

Totals	Current Year to Date			Variance Analysis		Annual Budget	
	Actuals to 31-Mar	Budget at 31-Mar	Actual as % of Budget at 31-Mar	\$ Variance at 31-Mar	% Variance at 31-Mar	2023/24 Annual Budget	Annual Budget Remaining
Total Revenue	\$ 4,203,617	\$ 3,950,460	106%	\$ 253,157	6%	\$ 3,950,460	\$ (253,157)
Total Expenditures	\$ 3,845,007	\$ 3,950,460	97%	\$ 105,453	3%	\$ 3,950,460	\$ 105,453



**Village of New Minas
Statement of Accounts
March 31, 2023**

Village of New Minas General Accounts				
Account Description	Account #	Balance	GIC	Total
General Capital (including capital reserves)	121-517-7	\$ 1,186,252.78	\$ 1,100,000.00	\$ 2,286,252.78
General Operating Reserve	121-541-7	\$ -	\$ 500,000.00	\$ 500,000.00
General Operating	121-549-0	\$ 1,657,142.61	\$ -	\$ 1,657,142.61
			Subtotal	\$ 4,443,395.39
New Minas Water Commission Accounts				
Account Description	Account #	Balance	GIC	Total
Water Capital Depreciation	113-239-8	\$ 931,964.94	\$ 2,000,000.00	\$ 2,931,964.94
Water Capital & Equipment Reserve	113-240-6	\$ 124,756.78	\$ -	\$ 124,756.78
Water Operating	113-241-4	\$ 791,097.04	\$ -	\$ 791,097.04
			Subtotal	\$ 3,847,818.76
			Total	\$ 8,291,214.15



**Village of New Minas
Statement of Accounts
June 30, 2023**

Village of New Minas General Accounts				
Account Description	Account #	Balance	GIC	Total
General Capital (including capital reserves)	121-517-7	\$ 1,705,449.41	\$ 1,100,000.00	\$ 2,805,449.41
General Operating Reserve	121-541-7	\$ -	\$ 500,000.00	\$ 500,000.00
General Operating	121-549-0	\$ 1,610,817.11	\$ -	\$ 1,610,817.11
			Subtotal	\$ 4,916,266.52
New Minas Water Commission Accounts				
Account Description	Account #	Balance	GIC	Total
Water Capital Depreciation	113-239-8	\$ 1,282,444.53	\$ 2,000,000.00	\$ 3,282,444.53
Water Capital & Equipment Reserve	113-240-6	\$ 186,617.98	\$ -	\$ 186,617.98
Water Operating	113-241-4	\$ 313,412.28	\$ -	\$ 313,412.28
			Subtotal	\$ 3,782,474.79
			Total	\$ 8,698,741.31



**Village of New Minas
Statement of Accounts
September 30, 2023**

Village of New Minas General Accounts				
Account Description	Account #	Balance	GIC	Total
General Capital (including capital reserves)	121-517-7	\$ 1,298,712.92	\$ 1,500,000.00	\$ 2,798,712.92
General Operating Reserve	121-541-7	\$ 16,164.38	\$ 500,000.00	\$ 516,164.38
General Operating	121-549-0	\$ 2,352,762.94	\$ -	\$ 2,352,762.94
			Subtotal	\$ 5,667,640.24
New Minas Water Commission Accounts				
Account Description	Account #	Balance	GIC	Total
Water Capital Depreciation	113-239-8	\$ 812,203.06	\$ 2,500,000.00	\$ 3,312,203.06
Water Capital & Equipment Reserve	113-240-6	\$ 200,744.21	\$ -	\$ 200,744.21
Water Operating	113-241-4	\$ 615,738.11	\$ -	\$ 615,738.11
			Subtotal	\$ 4,128,685.38
			Total	\$ 9,796,325.62



**Village of New Minas
Statement of Accounts
December 31, 2023**

Village of New Minas General Accounts				
Account Description	Account #	Balance	GIC	Total
General Capital (including capital reserves)	121-517-7	\$ 1,235,068.82	\$ 1,500,000.00	\$ 2,735,068.82
General Operating Reserve	121-541-7	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
General Operating	121-549-0	\$ 1,455,548.59	\$ -	\$ 1,455,548.59
			Subtotal	\$ 5,190,617.41
New Minas Water Commission Accounts				
Account Description	Account #	Balance	GIC	Total
Water Capital Depreciation	113-239-8	\$ 812,203.06	\$ 2,500,000.00	\$ 3,312,203.06
Water Capital & Equipment Reserve	113-240-6	\$ 189,728.14	\$ -	\$ 189,728.14
Water Operating	113-241-4	\$ 747,570.65	\$ -	\$ 747,570.65
			Subtotal	\$ 4,249,501.85
			Total	\$ 9,440,119.26



**Village of New Minas
Statement of Accounts
March 31, 2024**

Village of New Minas General Accounts				
Account Description	Account #	Balance	GIC	Total
General Capital (including capital reserves)	121-517-7	\$ 1,217,441.22	\$ 1,500,000.00	\$ 2,717,441.22
General Operating Reserve	121-541-7	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
General Operating	121-549-0	\$ 1,643,444.40	\$ -	\$ 1,643,444.40
			Subtotal	\$ 5,360,885.62
New Minas Water Commission Accounts				
Account Description	Account #	Balance	GIC	Total
Water Capital Depreciation	113-239-8	\$ 812,203.06	\$ 2,500,000.00	\$ 3,312,203.06
Water Capital & Equipment Reserve	113-240-6	\$ 195,016.04	\$ -	\$ 195,016.04
Water Operating	113-241-4	\$ 791,330.91	\$ -	\$ 791,330.91
			Subtotal	\$ 4,298,550.01
			Total	\$ 9,659,435.63

**THE MUNICIPALITY OF THE COUNTY OF KINGS
REGIONAL SEWER COMMITTEE
Thursday, April 25, 2024
MINUTES**

Meeting Date and Time A meeting the Regional Sewer Committee was held on Thursday, April 25, 2024, at 10:02 a.m. at the Municipal Complex in Coldbrook, Nova Scotia.

1. Roll Call In attendance:

Municipality of the County of Kings: Aaron Dondale, Manager of Operations
Brad Carrigan, Director of Engineering & Public Works, Lands & Parks
Joel Hirtle- Councillor – Chair
Mike Livingston, Manager of Financial Reporting
Shivani Gilhotra, Manager of Treatment Plants and Compliance
Susan Gray, Recording Secretary
Zobia Jawed, Director of ENV

Town of Kentville: Cate Savage, Deputy Mayor, and Deputy Chair (voting member)
Dave Bell, Director of EPW

Village of New Minas: James Redmond, Commissioner (voting member)
Tim Bouter, Clerk Treasurer/CAO

PepsiCo Foods Limited: Absent

Regrets: Jeff Lawrence, Chief Administrative Officer

Call to Order Councillor Joel Hirtle called the meeting to order at 10:02am. Roll call was taken.

2. Approval of Agenda **On motion of Deputy Mayor Cate Savage and Commissioner James Redmond, that the April 25, 2024, agenda be approved as circulated.**

Motion Carried.

3. Disclosure of Conflict-of-interest Issues None.

4. Approval of Minutes **On motion of Deputy Mayor Cate Savage and Commissioner James Redmond, that the April 25, 2024, agenda be approved as circulated.**
Motion Carried.

5. Business Arising from Minutes

None.

New Business**6. Update on RG5 Forcemain.**

Reports were reviewed. TOK flows Feb and March were over a couple of times. VNM was none. PepsiCo did have high TSS as well as many overages.

Average daily flows for Town of Kentville were not provided over the last couple of months.

7. Capital Update – Aeration Upgrades

Director of ENG PW will be meeting with the Engineers around April 10th with items for discussion. The briefing was reviewed.

Discussions and questions from the:
Town of Kentville owned a section and now seeking clarification.
Sections of the pipes that are not part of the regional system.
Not part of the Regional until 2 or more partners join.

8. Financial Update

Deferred to next meeting.

9. Partner Updates

Deferred to next meeting.

10. Round Table

Deferred to next meeting.

11. Other Business

Deferred to next meeting.

12. Correspondence

Deferred to next meeting.

13. Next Meeting

TBD

14. Adjournment

The meeting adjourned at 10:15 a.m.

Approval:
Regional Sewer Committee



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

9. Staff Reports

Information Report (Agenda Item 9.a.)

To: Village Commission

By: Tim Bouter, Clerk Treasurer/CAO

Meeting Date: May 13, 2024

Subject: Monthly Report — Clerk Treasurer/CAO



Monthly Report — Clerk Treasurer/CAO

Summary:

The year end audit for 2023/24 took place from May 6-8. Lawrence Lake will be presenting the draft financial statements to the Finance & Audit Committee on June 5th. This meeting will be open to all Commissioners to attend and ask questions. A finalized version of the Financial Statements (including any recommendations regarding transfers to reserves) will be brought to the June 10 Village Commission meeting for approval. Lawrence will then present the Approved Financial Statements in summary form at the Village AGM on June 29.

After more than a year of persistently working on this issue, PVSC has recently changed the tax designation of the Busch Lane Tower back to “Commercial-Exempt”. The County will be sending us back the taxes we paid for this property last year. This decision also protects our other water utility properties from being changed to taxable in the future.

Highlights of the Past Month:

- New Hires:
 - Utility Operator #2: Zachary Alcorn — April 15
 - Active Living Coordinator: Natalie Palmer — May 21
- Water Utility taxation issue has been resolved

Regularly Scheduled Meetings:

In the past month, I attended the following regularly scheduled meetings:

- Collective meetings Department Heads (weekly on Tuesdays)
- Individual meetings with Department Heads (weekly)
- Village Commission (April 8)
- Monthly Meeting with Kevin Davison (April 19)
- Regional Sewer Committee (April 25)
- Finance & Audit Committee (May 1)

Other Notable Meetings:

- Labour Management Meeting (April 9)
- ANSV Quarterly Board Meeting (April 11)
- Village Asset Management (April 29)

Information Report (Agenda Item 9.a.)

To: Village Commission

By: Tim Bouter, Clerk Treasurer/CAO

Meeting Date: May 13, 2024

Subject: Monthly Report — Clerk Treasurer/CAO



Professional Development:

- Volunteering as a mentor for Engineers Nova Scotia
- PMP training — ongoing

Outlook for Next Month:

The planned focus for the next month will be as follows:

- Commission and Committee meetings
- Department Head meetings (collective and individual)
- Capital Projects
- Finance:
 - Bank reconciliations
 - Accounts payable
 - Invoicing and receivables
 - Payroll (bi-weekly)

Sincerely,

A handwritten signature in black ink that reads "Tim B".

Tim Bouter, P. Eng.

Clerk Treasurer/Chief Administrative Officer

t 902-681-0430 | e timb@newminas.com

Village of New Minas

9489 Commercial Street

New Minas, NS B4N 3G3

newminas.com

Information Report (Agenda Item 9.b.)

To: Village Commission

By: Gerard Hamilton, Manager of Municipal Operations

Meeting Date: May 13, 2024

Subject: Monthly Report — Manager of Municipal Operations



Monthly Report — Manager of Municipal Operations

Summary:

Winter is behind us and the Public Works staff have been busy with community clean up, installation of the new banners, sports fields preparation, water works maintenance and many tasks associated with this time of year. We are now purchasing capital equipment and storing snow clearing equipment. I am happy to say that we are fully staffed. It has been a challenge to recruit people that have the skills that are required for our style of work.

Current Task/Projects:

- Several water leaks in the Greenwich area
- Sports fields are ready for use
- New banners installed throughout Commercial Street
- New Staff members will be attending safety courses
- Flushing of the distribution system
- New mixer has been installed at the Woodvale Tank

Long-Term Projects:

- Met with AIM Network to discuss asset management
- Recreation refurbishment capital project ongoing (meetings)

Meetings:

- Occupational Health and Safety meeting
- Monthly manager's meeting

Professional Development:

- Attending a Public Works Conference at the Old Orchard Inn this week
- Safety course ongoing

Outlook for Next Month:

- Mowing throughout the village/parks
- Daily operations
- Water infrastructure maintenance
- Cleaning of sections of the wastewater system throughout the Village

Information Report (Agenda Item 9.c.)

To: Village Commission

By: Shelly Palmer, Manager of Finance

Meeting Date: May 13, 2024

Subject: Monthly Report — Manager of Finance



Monthly Report — Manager of Finance

Summary:

The Finance Department has been busy these last few weeks. The 2023/24 Audit began on May 6. The 2024/25 HST offset has been sent the Municipal Affairs and Housing, just waiting for a refund. PST claims for both the Village and the New Minas Volunteer Fire Department Gas/Diesel/Propane have been sent for rebates.

The 2024/25 Tax Levy will be run by the end of this week and notices will go out in the mail the first of next week. This reduces the pressure of having tax notices, water billing and Day Camp all going out the first week in July.

Current Tasks/Projects:

- All April’s bank reconciliations are completed.
- Fourth Quarter Due to/from and HST, are completed, just waiting on payment.
- 2024/25 Audit is underway.

Budget Update:

Property Taxes	Budgeted	Collected Year to Date April 30
• Residential	\$1,342,749	\$24,370.74
• Commercial	\$980,142	\$6,480.35
• Resource	\$8,270	\$0.50
 Sewer	 Budgeted	 Collected Year to Date April 30
• Usage Charges	\$780,000	\$168,614.74
 Water	 Budgeted	 Collected Year to Date April 30
• Metered Sales	\$845,000	\$119,574.66
• Sprinkler Service	\$4,925	\$991.81

Professional Development Summary:

- None currently.

Outlook for future Months:

eCommerce payments are working out nicely, payment is requested for each online registration.

Information Report (Agenda Item 9.d.)

To: Village Commission

By: John Ansara, Director of Recreation & Community Development

Meeting Date: May 13, 2024

Subject: Monthly Report — Director of Recreation & Community Development



Monthly Report — Director of Recreation & Community Development

Summary:

- Hired Active Living Coordinator: Natalie Palmer, will start May 21
- Summer Camp Registration
 - Technical difficulties cut registration short, but camps were 70% full in first 10 minutes before system issues occurred. Discussions ongoing with Univerus to remedy the issue
- New fitness equipment arrived and installed
- Met with MBA Group to go over site plan for old Rec Office Renos
- Met with conveners of Soccer and baseball associations to discuss field usage through the summer
- Golfview Playground completed by Ocean Playground, last piece is to have swings installed by our public works (swings were removed with the plan to re-install)

Current Tasks/Projects:

- Valley recreation Summer Staff Training planning
- Summer program planning

Long-Term Projects:

- Beautification
- Parks and Playgrounds
- Douglas St Park development – sent out notification of development plan to community

Meetings:

- Upcoming: Valley Rec Spring Meeting – April 17-18

Professional Development Summary:

- Professional Development Summary
- Valley Rec Spring Meeting – Attended Valley/South Shore in Lunenburg
 - Lots of discussion regarding best practices for reaching newcomers to the community
- Annapolis Valley Trails Association – discussion continues with regard to future planning

Outlook for Next Month:

- Summer Day Camp staff training
- Staff first aid training

Village of New Minas

Non-Union Salary Administration Policy



Policy Number: VNM-2024-01
Policy Adoption Date: June 10, 2024
Most Recent Amendment: N/A

1. Purpose

The Village maintains a salary administration program that endeavours to be internally equitable, externally competitive, affordable for the Village, and which is used to recruit and retain qualified, motivated, and productive employees.

This Policy:

- 1.1 Expresses the principles of salary administration as it applies to non-union employees;
- 1.2 Ensures a process to determine fair and equitable compensation for positions and related duties within the Village;
- 1.3 Identifies the components of the salary administration program;
- 1.4 Identifies circumstances under which an employee’s salary may be changed; and
- 1.5 Provides guidance for determining the starting salaries of new employees.

2. Scope

- 2.1. This Policy applies to all non-union employees of the Municipality, excluding the Clerk Treasurer/CAO.
- 2.2. The Clerk Treasurer/CAO’s salary shall be determined through a contract negotiated with Council.
- 2.3. The Collective Agreement shall determine salary administration for union employees.

3. General Procedures

- 3.1. The Clerk Treasurer/CAO will be responsible to conduct a salary review every four years or less, to ensure that the Village remains competitive and that the salary scales are aligned with comparable employers. Proposed changes to the salary scales will be brought to the Village Commission for approval through amendments to this Policy.
- 3.2. The Clerk Treasurer/CAO will be responsible to ensure that all non-union employees participate in an annual Performance Review.

4. Starting Salaries

- 4.1. By default, newly-hired employees will start at the minimum rate of pay within the salary range for the position.

- 4.2. Notwithstanding Clause 4.1, there may be circumstances when it is determined that a rate of pay higher than the minimum is necessary to hire a candidate or to acknowledge previous related experience. Factors that may be considered are:
- Candidate's knowledge, skills, and/or experience related to the position
 - Candidate's salary from previous employment
 - Market salary rate for the position
 - Salary relative to subordinates, peers, and supervisor
- 4.3. The Clerk Treasurer/CAO will be responsible for determining the starting salary of new employees within the approved salary scales.

5. Non-Union Employee Pay Increases

- 5.1. The non-union employee salary scales included in Section 7 will be increased annually according to the Consumer Price Index (CPI) in recognition of the decreased purchasing power of money and to maintain the standard of living established by the scales. The average CPI for Nova Scotia as reported by Statistics Canada for the 12-month period beginning February of the prior year to the end of February of the current year will be used for this calculation. CPI increases will be effective on April 1st of each year.
- 5.2. Each employee will automatically receive an annual CPI increase in accordance with Clause 5.1.
- 5.3. Employees with satisfactory performance in accordance with Clause 3.2 will receive a 1.25% increase in addition to the CPI increase. Subject to budgetary approval of the Commission, the Clerk Treasurer/CAO will have discretionary authority to increase annual salaries up to 5% above CPI for employees who have demonstrated exemplary performance or whose skills and experience in the position justify movement up the scale.
- 5.4. Employees that have reached the maximum pay range within their salary scale will not be eligible for performance increases beyond the annual CPI increase.

6. Commission Remuneration

- 6.1. The remuneration scales included in Section 8 will be increased annually according to the Consumer Price Index (CPI) in recognition of the decreased purchasing power of money and to maintain the standard of living established by the scales. The average CPI for Nova Scotia as reported by Statistics Canada for the 12-month period beginning February of the prior year to the end of February of the current year will be used for this calculation. CPI increases will be effective on April 1st of each year.
- 6.2. Commissioners (including the Chair and Deputy Chair) will receive an annual CPI increase in accordance with Clause 6.1.

7. 2024/25 Non-Union Salary Scales

Category	Positions	Annual Pay Range
Level 1	Administrative Assistant; Custodian	40,000 to 50,000
Level 2	Head Custodian; Recreation Coordinator	45,000 to 57,500
Level 3	Active Living Coordinator; Finance Officer	50,000 to 65,000
Level 4	Director of Recreation & Community Development; Manager of Finance	65,000 to 90,000
Level 5	Director of Municipal Operations	75,000 to 100,000
Level 6	Director of Finance (CPA)	85,000 to 110,000

8. 2024/25 Commission Remuneration Scales

Category	Positions	Annual Remuneration
Level 1	Commissioner	12,636
Level 2	Commission Deputy Chair	13,482
Level 3	Commission Chair	14,328

9. Amendments

Date	Amendments
June 10, 2024	Policy adopted by Commission



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

10. New Business



Village of New Minas
Commission Meeting
May 13, 2024 @ 7:00 PM
Commission Room, LMCC
New Minas, Nova Scotia
AGENDA

11. Correspondence