

TOWN OF MULGRAVE

OPERATING BUDGET 2023 2024

| | <u>2023 24</u> | <u>2022 23</u> |
|----------------------|----------------|----------------|
| TAX RATE RESIDENTIAL | 1.2375 | 1.2375 |
| TAX RATE COMMERCIAL | 4.5257 | 4.5257 |
| TAX RATE RESOURCE | 1.2375 | 1.2375 |
| FIRE RATE | .2015 | .2015 |
| SEWER RATE | .4015 | .4015 |
| WASTE COLLECT. | \$135.00 | \$128.25 |

2023 2024

BUDGET

SUMMARY

REVENUE

| | |
|--|----------------------------|
| TAXES | \$1,721,335.00 |
| PAYMENT IN LIEU OF TAXES | 12,564.00 |
| OTHER REVENUE FROM OWN RESOURCES | 227,763.00 |
| UNCONDITIONAL TRANSFERS FROM OTHER GOV'T | 135,406.00 |
| CONDITIONAL TRANSFERS FROM OTHER GOV'T | 59,543.00 |
| OTHER TRANSFERS | 79,887.00 |
| TOTAL REVENUES | <u>2,236,498.00</u> |

EXPENDITURES

| | |
|------------------------------------|----------------------------|
| GEN'L GOV'T SERVICES | 837,658.00 |
| PROTECTIVE SERVICES | 406,938.00 |
| TRANSPORTATION SERVICES | 416,773.00 |
| ENVIRONMENTAL HEALTH SERVICES | 279,830.00 |
| ENVIRONMENTAL DEVELOPMENT SERVICES | |
| RECREATION AND CULTURAL SERVICES | 261,844.00 |
| FISCAL SERVICES | 33,455.00 |
| TOTAL EXPENDITURES | <u>2,236,498.00</u> |

DETAIL

| | <u>2023</u> | <u>2024</u> |
|---|---------------|-----------------------|
| | <u>BUDGET</u> | |
| OPERATING REVENUE | | |
| TAXES | | |
| General | | |
| Residential Taxes | | 356,604.00 |
| Resource Taxes | | 19,644.00 |
| Commercial Taxes | | 1,065,318.00 |
| Forestry | | 267.00 |
| | | <u>1,441,833.00</u> |
| BY SERVICES | | |
| Sanitary Sewer | | 261,125.00 |
| Hydrants | | 124,284.00 |
| Solid Waste | | 47,250.00 |
| | | <u>432,659.00</u> |
| OTHER | | |
| Aliant | | 2,430.00 |
| Deed Transfer | | 5,000.00 |
| Wind Turbine | | 16,716.00 |
| | | <u>24,146.00</u> |
| Transferred to Reg.Ctre for Educ. | | -133,703.00 |
| Transfer to correctional Services | | -8,600.00 |
| Deficit of Housing Authority | | -35,000.00 |
| | | <u>\$1,721,335.00</u> |
| Grant in Lieu of Taxes | | |
| Province of NS | | \$122.00 |
| CBC | | 1,155.00 |
| NSLC | | 11,287.00 |
| | | <u>\$12,564.00</u> |
| Revenue Own Resources | | |
| Recreation programs & fees | | |
| Soccer Program | | 600.00 |
| Recreation Program Misc. | | 5,000.00 |
| Community Pool | | 10,000.00 |
| Employment Grants | | |
| Fitness Centre Revenue | | 10,000.00 |
| McNair's Cove fundraising | | |
| | | <u>25,600.00</u> |
| Recreation & Other fundraising | | |
| Pool fundraising revenue | | 2,000.00 |
| School Rentals | | 20,000.00 |
| Trans Canada Trail | | 2,000.00 |
| Recreation Programmer Revenue | | |
| Scotia Days | | 30,000.00 |
| Fundraising Memor.Ctre(Fitns& Oth.) | | |
| | | <u>54,000.00</u> |
| Licenses,permits and fines | | |
| Building Permits | | \$500.00 |
| Tax certificates | | 500.00 |
| Dog Licenses | | |
| Fines | | |
| | | <u>1,000.00</u> |
| Rent | | |
| Atl. Assoc. of CBDC's Rent | | 51,511.00 |
| Post Office Rental Income | | 31,280.00 |
| Eastlink Land Rent | | 4,307.00 |
| | | <u>87,098.00</u> |

| | <u>2023</u> <u>2024</u> |
|---|-------------------------|
| | <u>BUDGET</u> |
| Public Works | |
| Tipping fees & oth. P.W.REV. | |
| Snow Removal Contract | 1,000.00 |
| Crew Equipment Rentals | |
| | <u>1,000.00</u> |
| Employee Benefit cost share | 1,500.00 |
| Interest on Taxes | 37,000.00 |
| Bank Interest | 15,000.00 |
| Miscellaneous | |
| Miscellaneous | |
| Sale of property | |
| Marina Wharf Project Temp Hldg | |
| Election revenue | |
| Marina Revenue(Rent) | 5,565.00 |
| Other Revenue | |
| | <u>5,565.00</u> |
| TOTAL REVENUE FROM OWN SOURCE | \$227,763.00 |
| | |
| Unconditional Transfers | |
| Munic. Financ Capac.(Equalization) | 127,508.00 |
| HST Offset | 6,000.00 |
| NSPC | 898.00 |
| Emergency measures -911 | 1,000.00 |
| TOTAL UNCONDITIONAL TRANSFERS | \$135,406.00 |
| | |
| Conditional Transfers | |
| Visitor Information Centre/Museum | 9,843.00 |
| Health & Wellness | |
| Physical Activity Grant | 15,000.00 |
| Recreation Grants | |
| CSJ Grants | \$8,000.00 |
| Other grants | 1,000.00 |
| Active Community Fund | 12,000.00 |
| Senior's Programs Revenue | |
| New horizons grant | 12,900.00 |
| | <u>33,900.00</u> |
| Provincial fuel tax refund | 800.00 |
| Gas tax revenue | |
| Special Operating Grant | |
| Wastewater & Waste Diversion | |
| TOTAL CONDITIONAL TRANSFERS | \$59,543.00 |
| | |
| OTHER TRANSFERS | |
| DHW Regional Pac | |
| Transfer fr Operating Reserve | 79,887.00 |
| TOTAL OTHER TRANSFERS | \$79,887.00 |
| | |
| TOTAL OPERATING REVENUE | \$2,236,498.00 |

2023 2024

BUDGET

OPERATING EXPENDITURES

GENERAL GOVERNMENT SERVICES

LEGISLATIVE

Council remuneration

| | |
|--------------------|------------------|
| MAYOR HONORARIUM | 13,063.00 |
| COUNCIL HONORARIUM | 30,041.00 |
| COUNCIL WCB | 1,108.00 |
| COUNCIL CPP | 1,464.00 |
| | <u>45,676.00</u> |

Council Travel

| | |
|--------------------------|-----------------|
| MAYOR TRAVEL | 900.00 |
| COUNCIL EXPENSE / TRAVEL | 800.00 |
| | <u>1,700.00</u> |

Elections

ELECTIONS

Other

| | |
|---------------------------|-----------------|
| OTHER COUNCIL MEETINGS | 100.00 |
| CONVENTIONS & DELEGATIONS | 1,000.00 |
| | <u>1,100.00</u> |

\$48,476.00

GENERAL ADMINISTRATION

ADMINISTRATIVE

Salaries & Benefits

| | |
|-------------------------|-------------------|
| ADMINISTRATION SALARY | 118,349.00 |
| ADMINISTRATION CPP | 5,968.00 |
| ADMINISTRATION EI | 2,132.00 |
| ADMINISTRATION WCB | 3,042.00 |
| ADMINISTRATION PENSION | 5,917.00 |
| ADMINISTRATION BENEFITS | 8,810.00 |
| | <u>144,218.00</u> |

Travel & Training

| | |
|---------------------------------|-----------------|
| ADMINISTRATION EXPENSE / TRAVEL | 1,000.00 |
| ADMINISTRATION TRAINING | 1,600.00 |
| | <u>2,600.00</u> |

Office

| | |
|-----------------|------------------|
| POSTAGE | 3,800.00 |
| PHOTOCOPIER | 4,500.00 |
| SHORT/OVER | |
| OFFICE SUPPLIES | 1,000.00 |
| STATIONARY | 2,500.00 |
| TELEPHONE | 6,800.00 |
| | <u>18,600.00</u> |

Information Technology

| | |
|---------------------------|------------------|
| COMPUTER | 5,200.00 |
| COMPUTER/SOFTWARE EXPENSE | 23,000.00 |
| | <u>28,200.00</u> |

Contract Services

| | |
|--------------------------------|------------------|
| SOLICITOR | 35,000.00 |
| AUDITOR | 21,000.00 |
| ENGINEERING SERVICES | |
| CONSULTING SERVICES | 9,000.00 |
| CONTRACTED ACCOUNTING SERVICES | 10,000.00 |
| | <u>75,000.00</u> |

| | <u>2023</u> <u>2024</u> |
|-------------------------------------|----------------------------|
| | <u>BUDGET</u> |
| | <u>75,000.00</u> |
| Insurance | |
| GENERAL INSURANCE | 10,350.00 |
| INSURANCE (SCHOOL BLDG) | 6,000.00 |
| Taxation | |
| REDUCED TAXES - LOW INCOME | |
| TAX EXEMPTION SECTION 71 | 287,171.00 |
| TAXES PAID BY TOWN | |
| | <u>287,171.00</u> |
| Assessment Services | |
| PROPERTY VALUATION SERVICE | 14,988.00 |
| Collections & Recoveries | |
| TAX SALE | |
| ALLOW UNCOLLECTIBLE TAXES | 6,000.00 |
| | <u>6,000.00</u> |
| Other | |
| ADVERTISING | 4,500.00 |
| DONATIONS | 3,500.00 |
| FESTIVALS | 3,500.00 |
| MEMBERSHIP/DUES | 2,700.00 |
| SUBSCRIPTIONS/ FLOWERS | 1,200.00 |
| DINNERS | 4,800.00 |
| ADMIN. OF LAND | 2,000.00 |
| MISCELLANEOUS | 1,500.00 |
| OTHER MISCELLANEOUS | 1,500.00 |
| | <u>25,200.00</u> |
| TOTAL ADMINISTRATION | <u><u>\$618,327.00</u></u> |
| Municipal Property | |
| Post Office | |
| FEDERAL BUILDING JANITOR | 12,000.00 |
| FEDERAL BUILDING REPAIRS | 25,000.00 |
| FEDERAL BUILDING ELECTRIC & OIL | 14,000.00 |
| FEDERAL BUILDING INSURANCE | 1,100.00 |
| | <u>52,100.00</u> |
| MARINA | |
| MARINA BLDG REPAIRS | 500.00 |
| MARINA BLDG INSURANCE | 650.00 |
| MARINA BLDG ELECTRICITY | 500.00 |
| MARINA BLDG OTHER | 500.00 |
| | <u>2,150.00</u> |
| MEMORIAL CENTRE | |
| MEMORIAL CTRE WAGES | 24,263.00 |
| MEMORIAL CTRE CPP | 1,224.00 |
| MEMORIAL CTRE EI | 494.00 |
| MEMORIAL CTRE WCB | 624.00 |
| MEMORIAL CTRE PENSION | |
| MEMORIAL CTRE BENEFITS | |
| MEMORIAL CTRE MTCE & SUPPLIES | 7,000.00 |
| MEMORIAL CTRE RENOVATIONS & REPAIRS | 8,000.00 |
| MEMORIAL CTRE-OIL & OTHER | 38,000.00 |
| MUNICIPAL BUILDING, ACCESSIBILITY | |
| MEMORIAL CTRE LIGHT & POWER | 22,000.00 |
| MEMORIAL CTRE WATER | |

| | <u>2023</u> | <u>2024</u> |
|----------------------------------|---------------|--------------------------|
| | <u>BUDGET</u> | |
| MEMORIAL CTRE JANITORS | | 14,000.00 |
| MEMORIAL CTRE SECURITY | | 1,000.00 |
| | | <u>116,605.00</u> |
| TOTAL MUNICIPAL PROPERTY | | <u>170,855.00</u> |
| TOTAL GOVERNMENT SERVICES | | <u>837,658.00</u> |

| | <u>2023 2024</u> |
|---|---------------------|
| | <u>BUDGET</u> |
| PROTECTIVE SERVICES | |
| Police- RCMP | |
| POLICE PROTECTION | \$201,495.00 |
| Water Supply & Hydrants | |
| FIRE PROTECTION HYDRANTS | 107,793.00 |
| FIRE HYDRANT REPAIRS | 107,793.00 |
| | <u>107,793.00</u> |
| Fire Department | |
| Honoraria & training | |
| VFD HONORARIMS | 7,650.00 |
| VFD HALLOWEEN PATROL | 700.00 |
| VFD TRAINING/ PREVENTION | 1,000.00 |
| | <u>9,350.00</u> |
| Building | |
| VFD STATION REPAIRS | 6,200.00 |
| VFD ELECTRICITY | 11,500.00 |
| VFD TELEPHONE | 6,000.00 |
| VFD WASTE DISPOSAL | 800.00 |
| VFD HEATING OIL | 14,500.00 |
| | <u>39,000.00</u> |
| Vehicles | |
| VFD GAS VEHICLES | 1,000.00 |
| VFD VEHICLE REPAIRS | 2,500.00 |
| VFD INSURANCE(includes WCB) | 13,000.00 |
| | <u>16,500.00</u> |
| Equipment | |
| VFD EQUIPMENT | 2,800.00 |
| VFD NEW EQUIPMENT | 8,000.00 |
| VFD EQUIPMENT REPAIRS | 2,500.00 |
| | <u>13,300.00</u> |
| Other | |
| VFD RADIO LICENCSE FEE | 1,200.00 |
| VFD AD & D INSUR. & OTHER | 3,800.00 |
| | <u>5,000.00</u> |
| Total Fire Department | 83,150.00 |
| | <u>83,150.00</u> |
| EMO(3,500) & MUTUAL AID(5,000) EXP | 8,500.00 |
| Pandemic & Other Health | 1,000.00 |
| Animal Control | |
| ANIMAL FOOD & SUPPLIES | 600.00 |
| | 600.00 |
| | <u>600.00</u> |
| BUILDING INSPECTOR | 4,400.00 |
| | <u>4,400.00</u> |
| TOTAL PROTECTIVE SERVICES | \$406,938.00 |
| | <u>\$406,938.00</u> |

2023 2024

BUDGET

TRANSPORTATION SERVICES

Public Works

Salaries ,wages, & Benefits

| | |
|------------------------|-------------------|
| PW SALARY | \$198,838.00 |
| PUBLIC WORKS, CPP | 10,079.00 |
| PUBLIC WORKS, EI | 3,816.00 |
| PUBLIC WORKS, WCB | 5,110.00 |
| PUBLIC WORKS, PENSION | 7,918.00 |
| PUBLIC WORKS, BENEFITS | 6,403.00 |
| TRAINING | 2,500.00 |
| | <u>234,664.00</u> |

Personal Protective Equipment

| | |
|---------|-----------------|
| PW PP&E | 2,000.00 |
| | <u>2,000.00</u> |

TELEPHONE

1,100.00

INSURANCE

17,850.00

Workshop

| | |
|----------------------------------|------------------|
| OIL (HEAT) | |
| PW BLDG OIL | 7,000.00 |
| PW BUILDING ELECTRICITY | 2,800.00 |
| PW BUILDING MAINTENANCE/ REPAIRS | 1,500.00 |
| WORKSHOP RADIO / RENT | |
| | <u>11,300.00</u> |

Vehicles & Equipment

| | |
|--|--------------------|
| VEHICLE MAINTEN/REPAIRS/BACKHOE LOADER | 15,000.00 |
| SMALL TOOLS AND EQUIPMENT | 6,000.00 |
| TRAFFIC CONTROL | 2,000.00 |
| EQUIPMENT REPAIRS | 4,500.00 |
| BACKHOE & LOADER FUEL | 14,000.00 |
| TRUCK FUEL | 4,000.00 |
| 1/2 ton truck veh mtce Oil | |
| VEHICLE MTCE & REPAIRS (EXTRAORDINARY) | 1,000.00 |
| DUMP TRUCK PARTS | |
| | <u>\$46,500.00</u> |

TOTAL PUBLIC WORKS

313,414.00

ROADS

SNOW REMOVAL

| | |
|--------------------------|------------------|
| SNOW REMOVAL MAINTENANCE | |
| SNOW REMOVAL SALARY | 22,316.00 |
| SNOW REMOVAL CPP | 1,116.00 |
| SNOW REMOVAL EI | 426.00 |
| SNOW REMOVAL WCB | 574.00 |
| SNOW REMOVAL PENSION | 930.00 |
| SNOW REMOVAL BENEFITS | 597.00 |
| SALT | 34,000.00 |
| | <u>59,959.00</u> |

ROAD TRANSPORT

| | |
|-------------------|------------------|
| ROADS AND STREETS | \$14,000.00 |
| | <u>14,000.00</u> |

TOTAL ROAD MAINTENANCE

73,959.00

STREET LIGHTING

29,400.00

| | <u>2023</u> | <u>2024</u> |
|--------------------------------------|-------------|---------------------|
| | | <u>BUDGET</u> |
| TOTAL TRANSPORTATION SERVICES | | \$416,773.00 |

2023 2024

BUDGET

ENVIROMENTAL HEALTH SERVICES

Wastewater Operations

Salaries ,Wages, & Benefits

| | |
|-----------------|-------------------|
| SEWER, SALARY | 100,301.00 |
| SEWER, CPP | 5,454.00 |
| SEWER, EI | 1,974.00 |
| SEWER, WCB | 2,578.00 |
| SEWER, PENSION | 4,830.00 |
| SEWER, BENEFITS | 6,183.00 |
| | <u>121,320.00</u> |

Training & Safety

| | |
|-------------------------|-----------------|
| ADMINISTRATION TRAINING | \$2,800.00 |
| SEWER TRAINING | 3,000.00 |
| SEWER PP&E | 500.00 |
| | <u>6,300.00</u> |

INSURANCE

8,000.00

SEWER STATIONS POWER

40,660.00

Maintenance

| | |
|--------------------------------------|--------------------|
| TOOLS AND EQUIPMENT | 1,100.00 |
| REPLACEMENT PARTS | 5,000.00 |
| STORM WATER CATCH BASIN AND CULVERTS | 3,000.00 |
| SEWER LINE REPAIRS | 1,000.00 |
| SEWER LIFT STATION | 4,000.00 |
| SEWER TREATMENT TESTING | 5,200.00 |
| SEWER PLT MISC.MTCE | 2,000.00 |
| VACUUM TRUCK | 1,500.00 |
| SLUDGE DISPOSAL | 1,500.00 |
| | <u>\$24,300.00</u> |

TOTAL WASTEWATER OPERATIONS

200,580.00

SOLID WASTE

| | |
|--------------------------------|--------------------|
| GARBAGE COLLECTIONS CONTRACTED | <u>\$47,250.00</u> |
|--------------------------------|--------------------|

TIPPING FEES GUYS LANDFLL

27,000.00

ERSWMC BUDGET COSTS

\$5,000.00

TOTAL SOLID WASTE OPERATIONS

79,250.00

TOTAL ENVIROMENTAL HEALTH SERVICES

\$279,830.00

RECREATIONAL & CULTURE SERVICES

ADMINISTRATION

Salaries & Wages

| | |
|--------------------------|-----------|
| RECREATION ADMIN, SALARY | 69,646.00 |
|--------------------------|-----------|

| | <u>2023</u> <u>2024</u> |
|-----------------------------------|---------------------------|
| | <u>BUDGET</u> |
| RECREATION ADMIN, CPP | 2,936.00 |
| RECREATION ADMIN, EI | 1,351.00 |
| RECREATION ADMIN, WCB | 1,649.00 |
| RECREATION ADMIN, PENSION | 2,297.00 |
| RECREATION ADMIN, BENEFITS | |
| | <u>77,879.00</u> |
| Training Conferences,Dues | |
| RECREATION DIRECTOR TRAVEL | 3,000.00 |
| RECREATION ADMIN, MEMBERSHIP/DUES | \$400.00 |
| RECREATION ADMIN, CONFERENCES | 300.00 |
| PROFESSIONAL DEVELOPMENT | 200.00 |
| | <u>3,900.00</u> |
| Office | |
| RECREATION OFFICE EXPENSES | 200.00 |
| ADVERTISING | 100.00 |
| HEALTH &WELLNESS PROGRAM | 100.00 |
| RECREATION ADMIN, TELEPHONE | 800.00 |
| | <u>\$1,200.00</u> |
| POOL | |
| POOL STAFF SALARY | \$21,998.00 |
| POOL STAFF, CPP | 208.00 |
| POOL STAFF EI | 502.00 |
| POOL STAFF WCB | 565.00 |
| STAFF TRAINING | 1,000.00 |
| POOL TELEPHONE | 800.00 |
| POOL ELECTRICITY & OIL | 1,200.00 |
| POOL SUPPLIES | 6,000.00 |
| | <u>32,273.00</u> |
| POOL FUNDRAISING EXPENSE | |
| PARKS AND FIELDS | |
| PARKS AND FIELDS | \$1,000.00 |
| REC MTCE PROG, SALARY | 25,123.00 |
| REC MTCE PROG, CPP | 1,017.00 |
| REC MTCE PROG, EI | 559.00 |
| REC MTCE PROG WCB | 630.00 |
| REC MTCE PROG PP & E | 300.00 |
| REC MTCE PROG, ADMIN EXP / TRAVEL | 1,800.00 |
| | <u>\$30,429.00</u> |
| YOUTH CENTRE | |
| TENNIS COURT | 610.00 |
| VISITOR INFO CENTRE | |
| VIC SALARY | 9,280.00 |
| VIC CPP | 112.00 |
| VIC EI | 212.00 |
| VIC WCB | 239.00 |
| | <u>9,843.00</u> |
| TRAIL DEVELOPMENT EXPENSE | <u>2,000.00</u> |
| RECREATION INSURANCE | <u>6,800.00</u> |
| PROGRAMS | |
| VOLUNTEER RECOGNITION | 700.00 |
| MICELLANEOUS / DAY CAMP | 1,000.00 |
| SPRING / SUMMER PROGRAMS | 2,000.00 |
| FALL / WINTER PROGRAMS | 1,200.00 |
| WINTER CARNIVAL | 500.00 |
| SOCCER PROGRAM | 200.00 |
| FISH DERBY / KIDS FIRST | 1,000.00 |

| | <u>2023</u> <u>2024</u> |
|--|----------------------------|
| | <u>BUDGET</u> |
| SENIOR PROGRAMS | 1,500.00 |
| NEW HORIZONS PROGRAM | 12,900.00 |
| ACTIVE COMMUNITY LIVING | 12,000.00 |
| CANADA DAY | 2,000.00 |
| SCOTIA DAYS | 35,000.00 |
| FITNESS CENTRE OPERATIONS | 5,500.00 |
| 100 YEARS CELEBRATIONS | 5,000.00 |
| RECREATION EQUIPMENT | \$400.00 |
| Fundraising Supplies | \$2,000.00 |
| | <u>\$82,900.00</u> |
| CULTURAL BUILDINGS AND FACILITIES | |
| LIBRAIRIES | |
| REGIONAL LIBRARY | 6,510.00 |
| MUSEUM GRANT | 7,500.00 |
| | <u>\$14,010.00</u> |
| TOTAL RECREATION & CULTURE SERVICES | <u>261,844.00</u> |
| FISCAL SERVICES | |
| Interest & Fees | |
| FUNDED FROM TAXES | |
| SHORT TERM INTEREST | |
| BANKING CHARGES | 6,000.00 |
| BACKHOE LOAN INTEREST 35-A-1 | 1,779.00 |
| | <u>7,779.00</u> |
| FUNDED FROM SEWER RATES | |
| LOGGIE LIFT STA INTEREST 36-A-1 | 5,143.00 |
| | <u>5,143.00</u> |
| Principal Repayments | |
| FUNDED FROM TAXES | |
| BACKHOE PRINCIPAL 35-A-1 | 8,433.00 |
| | <u>8,433.00</u> |
| FUNDED FROM SEWER RATES | |
| LOGGIE LIFT STA PRINCIPAL 36-A-1 | 12,100.00 |
| | <u>12,100.00</u> |
| TOTAL FISCAL SERVICES | <u>33,455.00</u> |
| TRANSFERS TO OWN FUNDS | |
| TOTAL EXPENDITURES | <u>2,236,498.00</u> |
| Change in Operating Surplus | |
| Beginning Surplus | |
| Ending Surplus(Deficit) | |