



Town of Amherst
Audit Committee

Agenda

Date: **Monday, March 29, 2021**
Time: **4:00 pm**

	Pages
1. CALL TO ORDER	
2. APPROVAL OF AGENDA	
3. APPROVAL OF MINUTES	2 - 4
4. THIRD QUARTER FINANCIAL REPORT	5 - 19
5. CAPITAL BUDGET - ACTUALS TO DATE	20 - 22
6. ADJOURN	

**Town of Amherst
Audit Committee
Minutes**

Date: January 7, 2021
Time: 4:00 pm
Location: Zoom Virtual Meeting

Members Present David Kogon, Council representative, Chair
Deputy Mayor Hal Davidson, Council representative
Councillor Sheila Christie, Council representative
Councillor Dale Fawthrop, Council representative
Councillor Lisa Emery, Council representative
Councillor Leon Landry, Council representative
Jeff Brennan, Citizen representative
Rob Small, Citizen representative

Members Absent Councillor George Baker

Staff Present Greg Herrett, Chief Administrative Officer
Mike Hunter, Chief Financial Officer
Sarah Wilson, Senior Accountant
Natalie LeBlanc, Deputy Clerk

Staff Absent Kimberlee Jones, Municipal Clerk

Due to the COVID-19 pandemic and the requirement for physical distancing, this was a virtual meeting held via Zoom.

1. CALL TO ORDER

Mayor Kogon called the meeting to order at 4:03 p.m.

2. APPROVAL OF AGENDA

Moved By Citizen Small

Seconded By Councillor Emery

To approve the agenda as circulated.

Motion Carried

3. APPROVAL OF MINUTES

Moved By Councillor Emery

Seconded By Councillor Landry

To approve the minutes of the September 14, 2020 Audit Committee meeting as circulated.

Motion Carried

4. ELECTION OF CHAIR AND VICE-CHAIR

Moved By Deputy Mayor Davidson

Seconded By Councillor Emery

To re-elect Mayor Kogon as Chair of the Audit Committee for the year 2021.

Motion Carried

Moved By Deputy Mayor Davidson

Seconded By Councillor Fawthrop

To elect Councillor Christie as Vice-Chair of the Audit Committee for the year 2021.

Motion Carried

5. PRESENTATION OF SECOND QUARTER FINANCIAL RESULTS

The Chief Financial Officer reviewed his memo included as part of the agenda package summarizing the second quarter financial results.

The Senior Accountant presented the second quarter financial results, as included in the agenda package.

6. CAPITAL BUDGET - ACTUALS-TO-DATE

The Senior Accountant presented the capital budget actuals-to-date, as included in the agenda package.

7. APPOINTMENT OF AUDITOR

Moved By Deputy Mayor Davidson

Seconded By Councillor Fawthrop

That the Audit Committee recommend to Council the appointment of Jorgensen & Bickerton as the Municipal Auditor for the 2020-21 fiscal year.

Motion Carried

Moved By Deputy Mayor Davidson

Seconded By Councillor Emery

That the Audit Committee recommends to Committee of the Whole a direction to staff to issue an RFP for the appointment of auditor for the 2021/22 fiscal year.

Motion Carried

8. ADJOURN

Moved By Deputy Mayor Davidson

Seconded By Councillor Christie

To adjourn the meeting at 5:17 p.m.

Motion Carried

Natalie LeBlanc
Deputy Clerk

David Kogon, MD
Mayor



THIRD QUARTER FINANCIAL REPORT

FOR THE PERIOD ENDED DECEMBER 31, 2020 (UNAUDITED)

Town of Amherst



INTRODUCTION

Quarterly financial reporting is being prepared by the Town of Amherst as a means of providing the community, council and the organization with a regular overview of financial and statistical information. Quarterly financial reporting is a strategic priority identified by council.

The primary information provided in the quarterly report is a comparison of the year to date budget amounts to actual revenues and expenditures for operating departments. All financial information is based on preliminary, unaudited information reported from the municipal finance system as of the report date. Seasonal variations in municipal operations may affect the proportion of revenues achieved or expenditures incurred to date.

This quarterly report provides information in seven parts:

Organizational Structure, page 3

- ℓ Hierarchy with departmental responsibilities.

Commentary, page 4

- ℓ Charts and comments

Schedules of Operations, pages 5-7

- ℓ Schedule of Operations – General Operating Fund – Revenues & Expenditures
- ℓ Schedule of Operations – General Operating Fund – Departmental & Mandatory Expenditures
- ℓ Schedule of Operations – Water Operating Fund – Revenues & Expenditures

Statement of Financial Position, page 8

- ℓ Consolidated Statement of Financial Position

Capital Budget, pages 9-11

- ℓ 2020/21 Capital budget with actual and committed costs

Tax Rates, pages 12-13

- ℓ General
- ℓ Mandatory Provincial Contribution Area Rate
- ℓ Community Support Area Rate

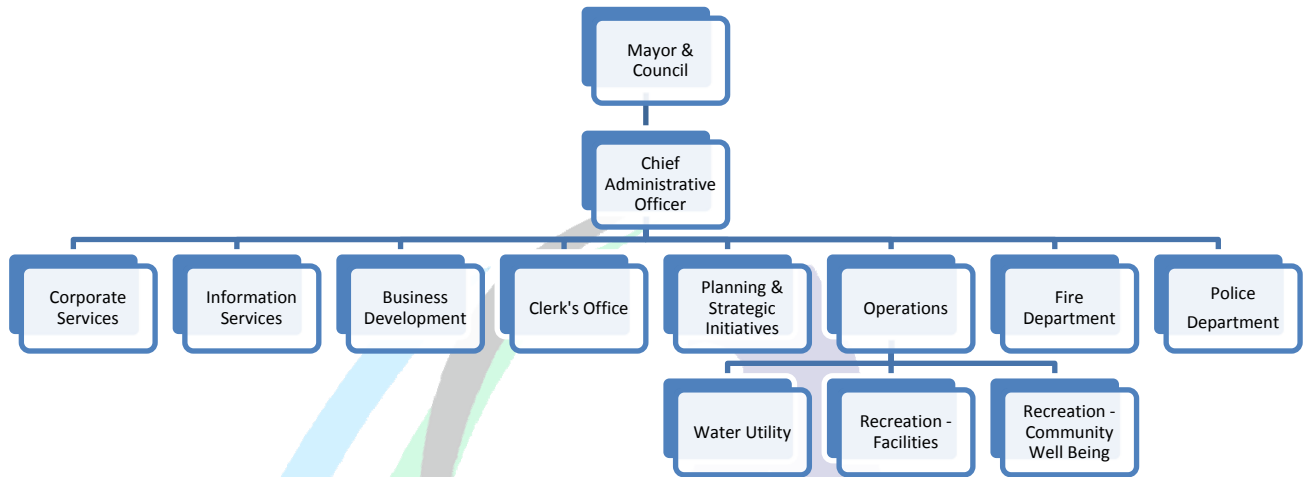
Other Rates, pages 14 - 15

- ℓ Deed Transfer Tax
- ℓ Uniform Charge – Solid Waste
- ℓ Sewer Rates
- ℓ Uniform Charge – Wastewater Treatment Facility
- ℓ Water Utility Rates

Quarterly financial reporting follows the fiscal year of the municipality which is April 1 through March 31.

ORGANIZATIONAL STRUCTURE

Below is the organizational structure of the Town of Amherst with a brief description of each departments responsibilities.



Corporate Services

- ✔ Finance
- ✔ Fiscal Planning
- ✔ Human Resources
- ✔ Tax & Water/Sewer Billing
- ✔ Collections
- ✔ Procurement

Information Services

- ✔ Information Services Management

Business Development

- ✔ Investment Attraction
- ✔ Business Retention Expansion

Clerk's Office

- ✔ Council & Committee Liaison
- ✔ Records Management

Planning & Strategic Initiatives

- ✔ Planning / Development
- ✔ Strategic Initiatives / Projects

Fire Department

- ✔ Fire Rescue
- ✔ Hazmat

Operations

- ✔ Inspections / Permits
- ✔ Solid Waste
- ✔ Engineering
- ✔ Public Works
- ✔ Sewer
- ✔ Water

Recreation - Facilities

- ✔ Stadium
- ✔ Parks / Playgrounds
- ✔ Robbs

Recreation – Community Well Being

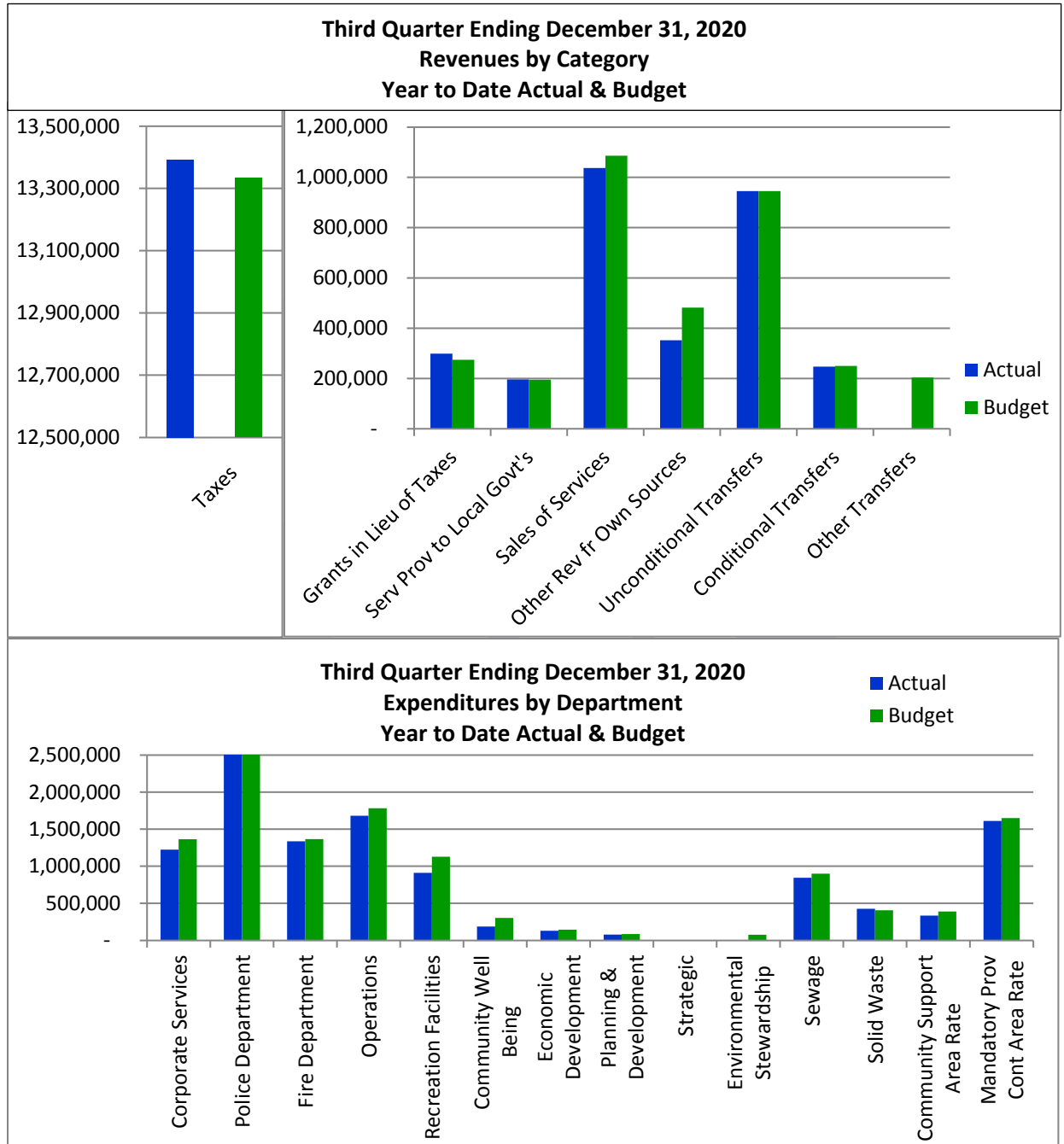
- ✔ Wellness
- ✔ Programming
- ✔ Community Events
- ✔ Tourism

Police Department

- ✔ Crime
- ✔ Major Crime
- ✔ Street Crime
- ✔ Crime Prevention
- ✔ Community Partnerships

COMMENTARY

Nine months into the 2020/21 fiscal year the general operating fund has a surplus of \$686,144 compared to budget. The Town’s operating revenues are \$16,469,126 compared to the budgeted amount of \$16,769,609. The Town’s expenditures at the end of the third quarter are \$11,866,170 compared to the budgeted amount of \$12,852,797.



SCHEDULE OF OPERATIONS

Town of Amherst
Schedule of Operations - General Operating Fund
For the Nine Months Ended December 31, 2020

	2019/20 Actual	2020/21 Actual	2020/21 Budget	2020/21 Variance
Revenues				
Taxes	\$ 12,988,264	\$ 13,392,972	\$ 13,333,769	\$ 59,203
Grants in Lieu of Taxes	301,340	298,776	274,059	24,717
Services Provided to Other Local Govt	192,194	196,245	194,851	1,394
Sales of Services	1,074,617	1,037,011	1,085,971	- 48,960
Other Revenue from Own Sources	501,057	351,832	482,019	- 130,187
Unconditional Transfers	945,288	945,288	945,287	1
Conditional Transfers	286,392	247,002	250,000	- 2,998
Other Transfers	9,744	-	203,653	- 203,653
Total Revenues	16,298,896	16,469,126	16,769,609	- 300,483
Expenditures				
Wages & Benefits	6,428,457	6,020,608	6,547,181	- 526,573
Administrative Costs	540,716	474,349	595,445	- 121,096
Building & Facility Costs	591,086	486,404	542,145	- 55,741
Vehicle & Equipment Costs	254,944	255,513	292,516	- 37,003
Materials & Supplies	393,377	372,007	392,823	- 20,816
Grants to Organizations	232,884	184,970	213,837	- 28,867
Other Municipal Costs	903,939	716,194	850,462	- 134,268
Fiscal Services	2,925,262	2,732,003	2,773,408	- 41,405
Fire Protection Charge	529,911	529,909	529,910	- 1
Tax Exemptions	127,352	144,582	134,440	10,142
Cost Recovery	- 187,913	- 50,369	- 19,370	- 30,999
Total Expenditures	12,740,015	11,866,170	12,852,797	- 986,627
Surplus	3,558,881	\$ 4,602,956	\$ 3,916,812	\$ 686,144

SCHEDULE OF OPERATIONS (cont'd)

Town of Amherst
Schedule of Operations - General Operating Fund
Departmental and Mandatory Expenditures
For the Nine Months Ended December 31, 2020

	2019/20 Actual	2020/21 Actual	2020/21 Budget	2020/21 Variance
Departmental Expenditures				
Corporate	\$ 1,313,851	\$ 1,222,734	\$ 1,364,018	-\$ 141,284
Police	3,226,250	3,110,797	3,265,203	- 154,406
Fire	1,328,961	1,335,591	1,365,625	- 30,034
Operations	1,840,478	1,680,224	1,781,150	- 100,926
Recreation Facilities	750,618	910,577	1,127,292	- 216,715
Community Well Being	609,809	186,231	302,127	- 115,896
Economic Development	172,660	129,955	143,398	- 13,443
Planning & Development	83,448	77,985	84,966	- 6,981
Environmental Stewardship	-	-	75,000	- 75,000
Strategic	15,291	-	-	-
Sewage	915,382	843,384	899,285	- 55,901
Solid Waste	417,759	425,689	406,278	19,411
Community Support Area Rate	383,129	333,479	389,442	- 55,963
Total Departmental Expenditures	<u>11,057,636</u>	<u>10,256,646</u>	<u>11,203,784</u>	<u>- 947,138</u>
Mandatory Expenditures				
Assessment Services	87,945	87,250	89,352	- 2,102
Corrections	84,309	82,671	85,658	- 2,987
Housing	248,767	195,599	230,000	- 34,401
Education	1,199,538	1,197,639	1,197,638	1
Regional Library	61,820	46,365	46,365	-
Total Mandatory Expenditures	<u>1,682,379</u>	<u>1,609,524</u>	<u>1,649,013</u>	<u>- 39,489</u>
Grand Total Expenditures	<u>\$ 12,740,015</u>	<u>\$ 11,866,170</u>	<u>\$ 12,852,797</u>	<u>-\$ 986,627</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$60,768 at the end of the third quarter. Revenues are over budget by \$11,581 and expenditures are under budget by \$49,187.

Town of Amherst
Schedule of Operations - Water Operating Fund
For the Nine Months Ended December 31, 2020

	2019/20 Actual	2020/21 Actual	2020/21 Budget	2020/21 Variance
Revenues				
Sale of Services	\$ 14,217	\$ 10,013	\$ 3,000	\$ 7,013
Interest on o/s Water A/R	3,477	3,794	3,500	294
Misc Rev & Inc fr Other Non Utility	1,804	1,150	1,040	110
Metered Sales	918,370	934,153	931,704	2,449
Flat Rate Sales	124,740	124,956	124,740	216
Bulk Water Sales	7,725	9,300	7,500	1,800
Fire Protection	630,846	630,844	630,845	-
Private Hydrants	14,500	14,750	14,750	-
Sprinkler Service	13,450	15,050	15,350	-
Total Revenues	1,729,129	1,744,010	1,732,429	11,581
Expenditures				
Wages & Benefits	543,313	511,789	541,143	-
Administrative Costs	58,635	58,543	71,651	-
Building & Facility Costs	179,914	188,836	189,519	-
Vehicle & Equipment Costs	38,572	36,265	34,024	-
Materials & Supplies	164,197	188,958	189,762	-
Other Municipal Costs	192,190	185,461	191,658	-
Fiscal Services	94,873	104,105	103,893	-
Cost Recovery	-	9,750	-	-
Total Expenditures	1,261,944	1,272,463	1,321,650	-
Surplus	\$ 467,185	\$ 471,547	\$ 410,779	\$ 60,768

STATEMENT OF FINANCIAL POSITION

Town of Amherst
Consolidated Statement of Financial Position
As at December 31, 2020

	As at December 31, 2020	As at December 31, 2019
Financial Assets		
Cash and cash equivalents	\$ 8,820,170	\$ 7,330,315
Receivables	<u>1,982,588</u>	<u>2,331,666</u>
	<u>10,802,758</u>	<u>9,661,981</u>
Liabilities		
Accounts payable and accrued liabilities	1,735,075	1,644,385
Deferred revenue	550,093	817,074
Long term debt	<u>8,142,995</u>	<u>8,988,533</u>
	<u>10,428,162</u>	<u>11,449,993</u>
Net assets (debt)	<u>374,596</u>	- 1,788,011
Non-financial assets		
Prepaid expenses	36,614	27,018
Inventories of supplies	99,652	105,368
Capital assets (net of accumulated amortization)	64,409,887	62,677,764
Capital work in progress	<u>2,802,761</u>	<u>3,882,861</u>
	<u>67,348,915</u>	<u>66,693,011</u>
Accumulated surplus	<u>\$ 67,723,511</u>	<u>\$ 64,905,000</u>

Note: The Consolidated Statement of Financial Position does not include Cumberland Joint Services Management Authority.

CAPITAL BUDGET

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at Dec 31, 2020	2020/21 Budget
WATER CAPITAL BUDGET		
Monitoring Wells <i>(carry over)</i>	-	40,000
Albion Street ~ Croft to Queen - water main replacement	434,703	433,000
Wellfield Generator	-	240,000
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	37,495	40,000
Spring Street - design	6,120	-
Central Avenue - design	16,320	-
WATER CAPITAL BUDGET TOTAL	494,638	753,000
GENERAL CAPITAL BUDGET		
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)		
EQUIPMENT		
Asphalt Hot Patcher	58,296	60,000
New Truck - 1 Ton 4x4 4 Door- replace 2011 Ford 1 Ton Service Truck	46,348	50,000
Subtotal	104,644	110,000
BUILDINGS / LAND		
Library Heating Issues <i>(carry over)</i>	92,874	100,000
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	-	50,000
Solar for Community Buildings - Stadium <i>(carry over)</i>	271,390	259,491
Town Hall - Server / network storage - replacement	18,250	23,000
Police Dept - Server / network storage - replacement	13,025	23,000
Fire Station Bldg Repairs - installation of card access system	-	48,000
Works Garage - Security Doors	-	15,000
Town Hall Council Chamber Upgrades	-	30,000
Works Garage - New Security Gates	4,737	5,000
Solar for Community Buildings - Fire Hall	-	183,414
Solar for Community Buildings - Police Station	-	184,537
Subtotal	400,277	921,442
LARGE MULTI - CATEGORY PROJECTS		
Albion Street ~ Croft to Queen - Paverize and Pave	141,994	250,000

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at Dec 31, 2020	2020/21 Budget
STREETS		
Academy Street ~ Queen to Spring (pulverize and pave)	61,141	60,000
West Pleasant Street - Subway - asphalt and storm sewer upgrades	38,114	40,000
Clifton (Pulverize and Pave)	29,081	30,000
Pinehurst (Overlay)	9,029	15,000
Edgewood (Overlay)	30,372	30,000
Chamberlain ~ CNR to Newton (Overlay)	25,575	25,000
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	148,988	100,000
Flemming - Curb and Pave - requires work on other streets	183,461	155,000
Senator (Ovelay)	9,413	18,000
Smith (Overlay)	14,854	30,000
Mission (Overlay)	36,614	50,000
Clifford ~ Rupert to Clarence (Overlay)	8,568	20,000
Agnew ~ Rupert to Clarence (O)	11,051	25,000
Centennial (overlay)	20,161	20,000
Acadia ~ Agnew to Prince Arthur (Overlay)	19,257	25,000
Townsvievw (overlay)	20,095	20,000
Subtotal	665,774	663,000
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
STORM / SANITARY SEWER		
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	-	50,000
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	127,475	125,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew)	18	50,000
Academy Street ~ Spring to Queen - replace corrugated storm sewer (Town Crew)	13,951	10,000
Subtotal	141,444	235,000
SIDEWALKS		
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk <i>(Active Transportation Plan) (carry over remaining budget)</i>	26,298	30,941
Academy Street ~ Spring to Queen (Town Crew)	7,549	10,000
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew)	18	10,000
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (Active Transportation Plan) (Town Crew)	56,538	50,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew)	-	50,000
Hickman Street ~ West Pleasant to Park (Town Crew)	25,096	50,000
Park Street ~ Patterson to Mission (Town Crew)	9,979	15,000
Subtotal	125,478	215,941

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at Dec 31, 2020	2020/21 Budget
FIRE DEPARTMENT		
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	-	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	899	18,000
New Pumper - replace engine # 2 <i>(carry over)</i>	599,645	600,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	-	25,000
Replacement structural firefighting bunker gear (6-9 sets)	19,241	20,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS)	-	72,000
Subtotal	<u>619,785</u>	<u>742,000</u>
POLICE DEPARTMENT		
Patrol Vehicle # 6 <i>(carry over)</i>	52,811	55,000
Fibre Communications between APD and Town Hall <i>(carry over)</i>	17,694	34,500
SCEU Vehicle	43,744	45,000
Ballistic Helmets - Carbine	-	10,000
In Car Video - WatchGuard x 2	14,328	18,000
Subtotal	<u>128,576</u>	<u>162,500</u>
RECREATION		
Land Purchase - Corner of Victoria and Havelock Streets	-	65,000
Self Watering Hanging Baskets	17,082	22,500
Former Tennis Courts - Resurface for Multi Use Recreation Facility	27,878	25,000
Vehicle -Electric Car/SUV plus Charging Station (Replace for Ranger) 35,000 less 10K in rebates	-	25,000
Sprinkler System Back Flow Preventor	-	5,000
Christie Park - Replace Foot Bridge	-	12,500
Decorative Lighting Phase #3-R#4	27,270	30,000
Stadium - Ice Compressor Motor Repair	4,025	8,000
Robbs - Dugout Protective Fence	5,885	8,000
Robbs - Batting Cage	11,678	20,000
Robbs - Installation of grass infields at all three fields	13,013	30,000
Subtotal	<u>106,831</u>	<u>251,000</u>
GENERAL CAPITAL BUDGET TOTAL	<u>2,434,802</u>	<u>3,550,883</u>

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	2,929,440	4,303,883
--	------------------	------------------

TAX RATES

There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 29, 2020. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 30, 2020.

Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate increased by eight tenths of one cent (\$0.008) for fiscal 2020/21.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. In 2020/21 the Town decreased the Mandatory Provincial Contribution Area Rate by eight tenths of one cent (\$0.008). This rate includes the following provincial services:
 - Education
 - The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
 - Property Valuation Services Corporation (Assessment)
 - The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
 - Correction Services
 - The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.

TAX RATES (cont'd)

🌿 Housing

🌿 The Cobequid Housing Authority administers and manages public non-profit housing for seniors and families on low incomes within the Town. The Town is required to fund a portion of the prior year deficit of the Cobequid Housing Authority annually.

🌿 Regional Library

🌿 The Town is required to fund the Cumberland Public Library pursuant to a formula determined by the Province of Nova Scotia. The Town does not share in any surplus or deficits. In addition, the Town provides funds for the operating and maintenance of the library building which is included in the General Rate.

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. In 2020/21 the Community Support Area Rate remained the same as the prior year. These include support to the following organizations/events:

🌿 Grants to Organizations

🌿 'A' Fresh Start Grants

🌿 Youth Free Ice Time

🌿 Cumberland YMCA

🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

🌿 Community Events

In summary, all tax and area rates are per \$100 of Assessment. The rates are as follows:

Residential / Resource	<u>2019/20</u>	<u>2020/21</u>
🌿 Residential / Resource Tax Rate	\$1.179	\$1.187
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071
Commercial	<u>2019/20</u>	<u>2020/21</u>
🌿 Commercial Tax Rate	\$3.979	\$3.987
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071

OTHER RATES

1. Deed Transfer Tax

When land/property is sold a Deed Transfer Tax (DTT) may be applicable. The Deed Transfer Tax rate is set by the Town and the DTT payable is calculated based on the sale price of the property. Deed Transfer Tax is collected on behalf of the Town through the Land Registration Office when the deed is registered/recorded.

For the 2020/21 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

This uniform charge is levied on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units.

The uniform charge for 2020/21 to be levied is \$185 (2019/20 - \$185).

3. Sewer Rates

Effective April 1, 2015 there was a sewer base charge added to the metered quarterly bills. This new base charge was implemented because of the removal of the uniform charge for the wastewater treatment facility. Sewer services in the Town of Amherst are billed through one of the following methods:

Sewer Metered – consumption volume is determined by the Amherst Water Utility

Sewer Consumption Rate (per cubic meter)

Residential - \$0.99 per cubic meter of metered water consumption

Commercial - \$0.49 per cubic meter of metered water consumption

Sewer Base Charges (Quarterly)

Size of Meter	
5/8"	\$ 18.00
3/4"	\$ 27.00
1"	\$ 43.75
1.5"	\$ 86.00
2"	\$ 136.25
3"	\$ 271.25
4"	\$ 500.00

Sewer Non-Metered Customers

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$178.53 per dwelling unit per annum.

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
 - ℓ As of April 1, 2015, the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
 - ℓ The uniform charge for unmetered mobile homes within a land leased community for 2020/21 to be levied is \$72 (2019/20 - \$72).

4. Water Utility Rates

The Town of Amherst Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on June 9, 2017 and expired on March 31, 2020. Special permission was approved by the NSUARB to extend the rates from 2019/20 to 2020/21 until a new water rate study can be completed. In accordance with the NSUARB Order for the 2019/20 fiscal year and extended to the 2020/21 fiscal year, the rates for 2020/21 are as follows:

Water Base Charges (Quarterly)	
ℓ Un Metered	\$ 83.16
ℓ Size of Meter	
▪ 5/8"	\$ 31.11
▪ ¾"	\$ 45.35
▪ 1"	\$ 73.83
▪ 1.5"	\$ 145.03
▪ 2"	\$ 230.47
▪ 3"	\$ 458.32
▪ 4"	\$ 714.65
▪ 6"	\$1,426.67
▪ 8"	\$2,565.90

Water Consumption Rate (per cubic meter)
 ℓ \$0.765 per cubic meter

The Town of Amherst bills water and sewer together quarterly. The fiscal year quarters are April to June, July to September, October to December and January to March.

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at March 22, 2021	2020/21 Budget
WATER CAPITAL BUDGET		
Monitoring Wells <i>(carry over)</i>	25,029	40,000
Albion Street ~ Croft to Queen - water main replacement	434,703	433,000
Wellfield Generator	22,421	240,000
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	37,495	40,000
Spring Street - design	6,120	-
Central Avenue - design	17,544	-
Land Purchase - Hwy 366	2,086	-
WATER CAPITAL BUDGET TOTAL	545,398	753,000
GENERAL CAPITAL BUDGET		
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)		
EQUIPMENT		
Asphalt Hot Patcher	58,296	60,000
New Truck - 1 Ton 4x4 4 Door- replace 2011 Ford 1 Ton Service Truck	46,348	50,000
Subtotal	104,644	110,000
BUILDINGS / LAND		
Library Heating Issues <i>(carry over)</i>	93,024	100,000
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	-	50,000
Solar for Community Buildings - Stadium <i>(carry over)</i>	271,390	259,491
Town Hall - Server / network storage - replacement	18,250	23,000
Police Dept - Server / network storage - replacement	13,025	23,000
Fire Station Bldg Repairs - installation of card access system	-	48,000
Works Garage - Security Doors	-	15,000
Town Hall Council Chamber Upgrades	-	30,000
Works Garage - New Security Gates	8,419	5,000
Solar for Community Buildings - Fire Hall	-	183,414
Solar for Community Buildings - Police Station	-	184,537
Subtotal	404,109	921,442
LARGE MULTI - CATEGORY PROJECTS		
Albion Street ~ Croft to Queen - Paverize and Pave	141,994	250,000

= projects anticipated to be carried over to the 2021/22 capital budget

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at March 22, 2021	2020/21 Budget
STREETS		
Academy Street ~ Queen to Spring (pulverize and pave)	61,141	60,000
West Pleasant Street - Subway - asphalt and storm sewer upgrades	38,114	40,000
Clifton (Pulverize and Pave)	29,081	30,000
Pinehurst (Overlay)	9,029	15,000
Edgewood (Overlay)	30,372	30,000
Chamberlain ~ CNR to Newton (Overlay)	25,575	25,000
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	148,988	100,000
Flemming - Curb and Pave - requires work on other streets	183,461	155,000
Senator (Ovelay)	9,413	18,000
Smith (Overlay)	14,854	30,000
Mission (Overlay)	36,614	50,000
Clifford ~ Rupert to Clarence (Overlay)	8,568	20,000
Agnew ~ Rupert to Clarence (O)	11,051	25,000
Centennial (overlay)	20,161	20,000
Acadia ~ Agnew to Prince Arthur (Overlay)	19,257	25,000
Townsvievw (overlay)	20,095	20,000
Subtotal	<u>665,774</u>	<u>663,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
STORM / SANITARY SEWER		
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	-	50,000
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	127,475	125,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew)	18	50,000
Academy Street ~ Spring to Queen - replace corrugated storm sewer (Town Crew)	13,951	10,000
Subtotal	<u>141,444</u>	<u>235,000</u>
SIDEWALKS		
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk <i>(Active Transportation Plan) (carry over remaining budget)</i>	26,298	30,941
Academy Street ~ Spring to Queen (Town Crew)	7,549	10,000
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew)	18	10,000
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (Active Transportation Plan) (Town Crew)	58,146	50,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew)	-	50,000
Hickman Street ~ West Pleasant to Park (Town Crew)	25,096	50,000
Park Street ~ Patterson to Mission (Town Crew)	12,656	15,000
Subtotal	<u>129,762</u>	<u>215,941</u>

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at March 22, 2021	2020/21 Budget
FIRE DEPARTMENT		
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	-	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	899	18,000
New Pumper - replace engine # 2 <i>(carry over)</i>	591,716	600,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	-	25,000
Replacement structural firefighting bunker gear (6-9 sets)	19,241	20,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS)	-	72,000
Subtotal	<u>611,856</u>	<u>742,000</u>
POLICE DEPARTMENT		
Patrol Vehicle # 6 <i>(carry over)</i>	52,811	55,000
Fibre Communications between APD and Town Hall <i>(carry over)</i>	17,694	34,500
SCEU Vehicle	43,744	45,000
Ballistic Helmets - Carbine	-	10,000
In Car Video - WatchGuard x 2	13,218	18,000
Subtotal	<u>127,466</u>	<u>162,500</u>
RECREATION		
Land Purchase - Corner of Victoria and Havelock Streets	-	65,000
Self Watering Hanging Baskets	17,082	22,500
Former Tennis Courts - Resurface for Multi Use Recreation Facility	27,878	25,000
Vehicle -Electric Car/SUV plus Charging Station (Replace for Ranger) 35,000 less 10K in rebates	-	25,000
Sprinkler System Back Flow Preventor	-	5,000
Christie Park - Replace Foot Bridge	-	12,500
Decorative Ligthing Phase #3-R#4	27,270	30,000
Stadium - Ice Compressor Motor Repair	4,025	8,000
Robbs - Dugout Protective Fence	5,885	8,000
Robbs - Batting Cage	14,015	20,000
Robbs - Installation of grass infields at all three fields	17,809	30,000
Subtotal	<u>113,964</u>	<u>251,000</u>
GENERAL CAPITAL BUDGET TOTAL	<u>2,441,011</u>	<u>3,550,883</u>

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	2,986,409	4,303,883
--	------------------	------------------