



Town of Amherst
Audit Committee

Agenda

Date: **March 29, 2022**
Time: **4:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
2. APPROVAL OF AGENDA	
3. IN-CAMERA	
3.1. MGA 22(2)(c) - personnel matters	
3.2. MGA 22(2)(e) - contract negotiations	
4. APPROVAL OF MINUTES - December 14, 2021	2 - 3
5. THIRD QUARTER FINANCIAL REPORT	4 - 18
6. CAPITAL BUDGET - ACTUALS TO DATE	19 - 21
7. APPOINTMENT OF AUDITOR	22 - 22
8. ADJOURN	

**Town of Amherst
Audit Committee
Minutes**

Date: December 14, 2021
Time: 4:00 pm
Location: Zoom Virtual Meeting

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

Members Absent George Baker, Council representative

Staff Present Michael Hunter, Chief Financial Officer
Natalie LeBlanc, Deputy Clerk
Kim Jones, Municipal Clerk

Staff Absent Jason MacDonald, Chief Administrative Officer

Due to the COVID-19 pandemic this was a virtual meeting held via Zoom.

1. CALL TO ORDER

Mayor Kogon called the meeting to order at 4:00 p.m.

2. APPROVAL OF AGENDA

Moved By Councillor Landry

Seconded By Councillor Davidson

To approve the agenda as circulated.

Motion Carried

3. APPROVAL OF MINUTES

3.1 September 22, 2021

Moved By Councillor Fawthrop

Seconded By Deputy Mayor Christie

To approve the minutes of the September 22, 2021 Audit Committee meeting as circulated.

Motion Carried

4. ELECTION OF CHAIR AND VICE CHAIR

Moved By Councillor Davidson

Seconded By Councillor Fawthrop

To nominate Mayor Kogon as Chair of the Audit Committee for the 2022 calendar year.

Motion Carried

Moved By Councillor Fawthrop

Seconded By Councillor Emery

To nominate citizen representative Rob Small as Vice-Chair of the Audit Committee for the 2022 calendar year.

Motion Carried

5. PRESENTATION OF SECOND QUARTER FINANCIAL RESULTS

The CFO presented the second quarter financial results, included as part of the agenda package. Information item only; no direction given or action required.

6. FCI REPORT

The CFO reviewed the Financial Condition Indicators Results, included as part of the agenda package. Information item only; no direction given or action required.

7. ADJOURN

Moved By Councillor Landry

Seconded By Councillor Emery

To adjourn the meeting.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor



THIRD QUARTER FINANCIAL REPORT

FOR THE PERIOD ENDED DECEMBER 31, 2021 (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

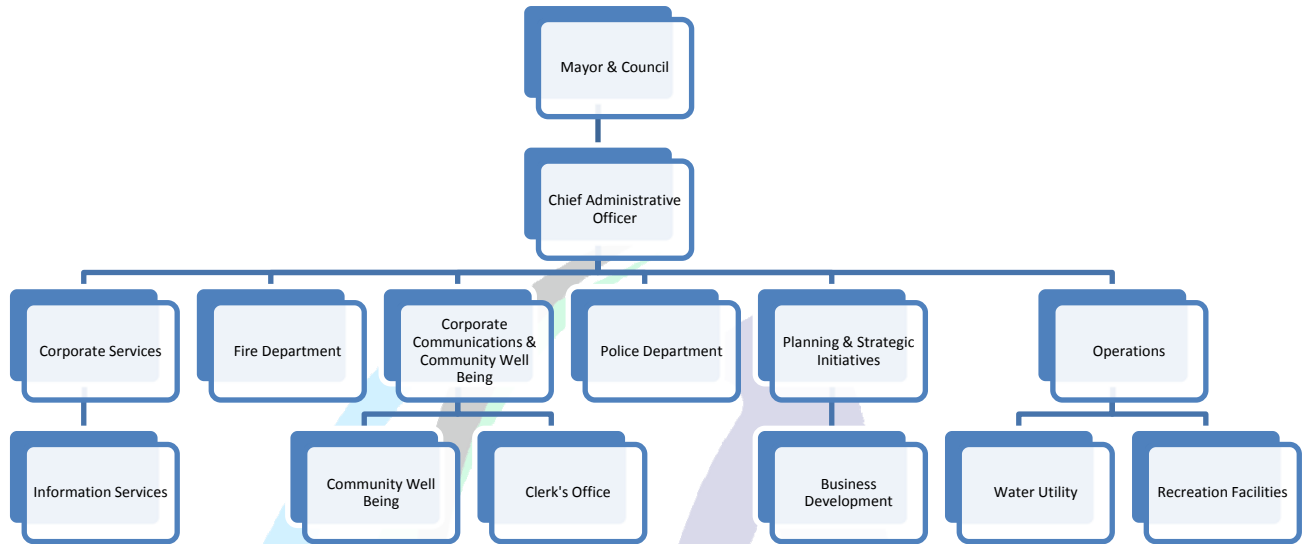
Other Rates, pages 14 - 15

- 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 Management

Fire Department

- / Fire Rescue
- / Hazmat

Corporate Communications & Community Well Being

- / Corporate Communications

Clerk's Office

- / Council & Committee Liaison
- / Records Management

Community Well Being

- / Wellness
- / Programming
- / Community Events
- / Tourism

Police Department

- / Crime
- / Major Crime
- / Street Crime
- / Crime Prevention
- / Community Partnerships

Planning & Strategic Initiatives

- / Planning / Development
- / Strategic Initiatives / Projects
- / Inspections / Permits

Business Development

- / Investment Attraction
- / Business Retention Expansion

Operations

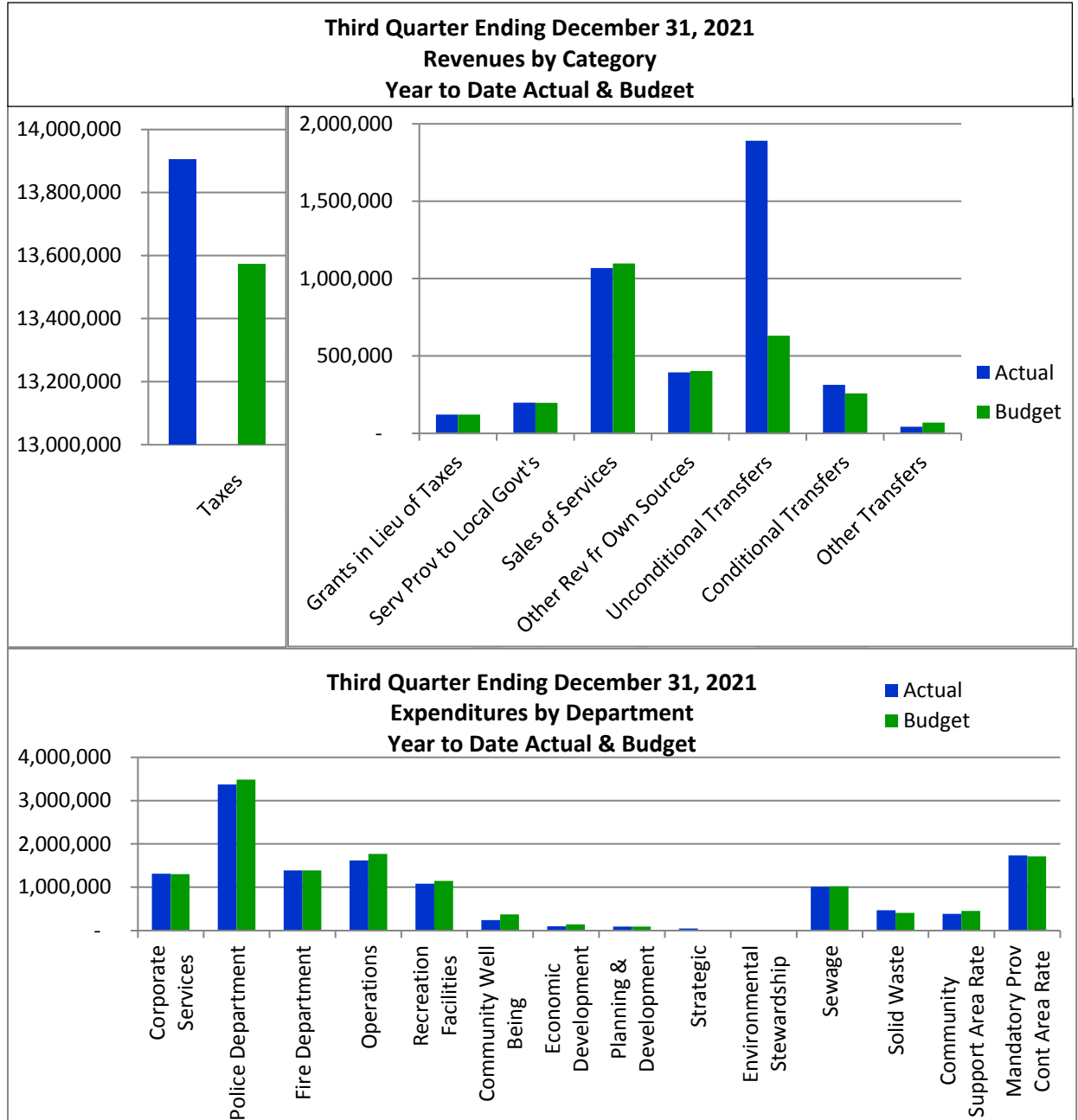
- / Solid Waste
- / Engineering
- / Public Works
- / Sewer
- / Water

Recreation - Facilities

- / Stadium
- / Parks / Playgrounds
- / Robbs

COMMENTARY

Nine months into the 2021/22 fiscal year the general operating fund has a surplus of \$2,026,174 compared to budget. The surplus includes a one-time supplemental funding of the Municipal Financial Capacity Grant in the amount of \$1,260,382. The Town’s operating revenues are \$17,931,283 compared to the budgeted amount of \$16,349,455. The Town’s expenditures at the end of the third quarter are \$12,833,386 compared to the budgeted amount of \$13,277,732.



SCHEDULE OF OPERATIONS

Town of Amherst
Schedule of Operations - General Operating Fund
For the Nine Months Ended December 31, 2021

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
Revenues				
Taxes	\$ 13,392,972	\$ 13,904,731	\$ 13,573,455	\$ 331,276
Grants in Lieu of Taxes	298,776	120,802	121,342	- 540
Services Provided to Other Local Govt	196,245	197,776	197,266	510
Sales of Services	1,037,011	1,067,779	1,097,444	- 29,665
Other Revenue from Own Sources	351,832	393,945	402,441	- 8,496
Unconditional Transfers	945,288	1,890,574	630,191	1,260,383
Conditional Transfers	247,002	313,038	258,200	54,838
Other Transfers	-	42,638	69,116	- 26,478
Total Revenues	16,469,126	17,931,283	16,349,455	1,581,828
Expenditures				
Wages & Benefits	6,020,608	6,638,603	6,908,480	- 269,877
Administrative Costs	474,349	503,670	561,972	- 58,302
Building & Facility Costs	486,404	534,028	550,033	- 16,005
Vehicle & Equipment Costs	255,513	283,951	270,479	13,472
Materials & Supplies	372,007	350,488	324,461	26,027
Grants to Organizations	184,970	244,837	264,171	- 19,334
Other Municipal Costs	716,194	773,831	833,634	- 59,803
Fiscal Services	2,732,003	3,054,062	2,910,593	143,469
Fire Protection Charge	529,909	529,909	529,910	- 1
Tax Exemptions	144,582	136,057	150,243	- 14,186
Cost Recovery	- 50,369	- 216,050	- 26,244	- 189,806
Total Expenditures	11,866,170	12,833,386	13,277,732	- 444,346
Surplus	4,602,956	\$ 5,097,897	\$ 3,071,723	\$ 2,026,174

Provided for Information Purposes

Surplus at December 31, 2021 derived from:

Municipal Financial Capacity Grant - supplemental funding (one time)	\$ 1,260,382
General surplus	765,792
	<u>\$ 2,026,174</u>

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, 2021

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
Departmental Expenditures				
Corporate	\$ 1,222,733	\$ 1,310,162	\$ 1,300,101	\$ 10,061
Police	3,110,797	3,373,922	3,484,346	- 110,424
Fire	1,335,591	1,387,974	1,386,334	1,640
Operations	1,680,224	1,616,316	1,769,515	- 153,199
Recreation Facilities	910,577	1,079,853	1,143,454	- 63,601
Community Well Being	186,231	239,989	372,873	- 132,884
Economic Development	129,955	95,492	141,786	- 46,294
Planning & Development	77,986	91,111	90,658	453
Environmental Stewardship	-	45,897	230	45,667
Strategic	-	-	-	-
Sewage	843,384	1,009,192	1,021,737	- 12,545
Solid Waste	425,689	466,620	405,342	61,278
Community Support Area Rate	333,479	385,320	451,277	- 65,957
Total Departmental Expenditures	<u>10,256,646</u>	<u>11,101,848</u>	<u>11,567,653</u>	<u>- 465,805</u>
Mandatory Expenditures				
Assessment Services	87,250	114,553	118,660	- 4,107
Corrections	82,671	82,242	84,325	- 2,083
Housing	195,599	246,897	219,245	27,652
Education	1,197,639	1,222,371	1,222,375	- 4
Regional Library	46,365	65,475	65,474	1
Total Mandatory Expenditures	<u>1,609,524</u>	<u>1,731,538</u>	<u>1,710,079</u>	<u>21,459</u>
Grand Total Expenditures	<u>\$ 11,866,170</u>	<u>\$ 12,833,386</u>	<u>\$ 13,277,732</u>	<u>-\$ 444,346</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$67,799 at the end of the third quarter. Revenues are over budget by \$6,287 and expenditures are under budget by \$61,512.

Town of Amherst
Schedule of Operations - Water Operating Fund
For the Nine Months Ended December 31, 2021

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
Revenues				
Sale of Services	\$ 10,013	\$ 9,931	\$ 10,000	-\$ 69
Interest on o/s Water A/R	3,794	6,419	3,500	2,919
Misc Rev & Inc fr Other Non Utility	1,150	1,300	1,040	260
Metered Sales	934,153	920,000	921,704	- 1,704
Flat Rate Sales	124,956	125,821	124,740	1,081
Bulk Water Sales	9,300	12,300	8,500	3,800
Fire Protection	630,844	630,844	630,844	-
Private Hydrants	14,750	10,250	10,250	-
Sprinkler Service	15,050	14,300	14,300	-
Total Revenues	1,744,010	1,731,165	1,724,878	6,287
Expenditures				
Wages & Benefits	511,789	520,802	557,512	- 36,710
Administrative Costs	58,543	56,850	61,737	- 4,887
Building & Facility Costs	188,836	191,086	194,375	- 3,289
Vehicle & Equipment Costs	36,265	28,911	30,963	- 2,052
Materials & Supplies	188,958	137,252	150,067	- 12,815
Other Municipal Costs	185,461	219,436	216,049	3,387
Fiscal Services	104,105	112,998	118,144	- 5,146
Cost Recovery	- 1,494	-	-	-
Total Expenditures	1,272,463	1,267,335	1,328,847	- 61,512
Surplus	\$ 471,547	\$ 463,830	\$ 396,031	\$ 67,799

STATEMENT OF FINANCIAL POSITION

Town of Amherst
Consolidated Statement of Financial Position
As at December 31, 2021

	<u>As at December 31, 2021</u>	<u>As at December 31, 2020</u>
Financial Assets		
Cash and cash equivalents	\$ 13,054,206	\$ 8,820,170
Receivables	<u>1,686,671</u>	<u>1,982,588</u>
	<u>14,740,877</u>	<u>10,802,758</u>
Liabilities		
Accounts payable and accrued liabilities	2,184,954	1,735,075
Deferred revenue	406,634	550,093
Long term debt	<u>8,758,608</u>	<u>8,142,995</u>
	<u>11,350,196</u>	<u>10,428,162</u>
Net assets (debt)	<u>3,390,681</u>	<u>374,596</u>
Non-financial assets		
Prepaid expenses	33,798	36,614
Inventories of supplies	91,621	99,652
Deferred grant - solar garden	244,587	-
Capital assets (net of accumulated amortization)	64,769,621	64,409,887
Capital work in progress	<u>1,647,657</u>	<u>2,802,761</u>
	<u>66,787,283</u>	<u>67,348,915</u>
Accumulated surplus	<u>\$ 70,177,963</u>	<u>\$ 67,723,511</u>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at December 31, 2021	2021/22 Budget
WATER CAPITAL BUDGET		
Monitoring Wells <i>(carry over)</i>	29,999	40,000
Wellfield Generator <i>(carry over)</i>	22,421	240,000
Land Purchase - Hwy 366 Fort Lawrence (Wellfield - protected land) <i>(carry over)</i>	38,667	38,360
Spring Street ~ Croft to Church - water main replacement	158,237	177,000
New Dump Truck	-	175,000
New Overhead Doors - Works Garage (Water) - Qty 4	-	30,000
Future project design cost	-	30,000
Central Avenue - design (future project)	17,544	
Water Meter Reading Handheld Device	-	15,000
Fire Hydrant Replacement	-	12,500
Water Meter Replacement	-	12,500
WATER CAPITAL BUDGET TOTAL	266,869	770,360
GENERAL CAPITAL BUDGET		
EQUIPMENT		
New Trackless Salt Spreader	25,550	30,000
BUILDINGS / LAND		
Solar for Community Buildings - WWTF <i>(carry over)</i>	-	198,905
Solar for Community Buildings - Reservoir property <i>(carry over)</i>	-	198,905
Fire Station Bldg Repairs - installation of card access system <i>(carry over)</i>	-	48,000
Works Garage - Security Doors <i>(carry over)</i>	-	15,000
Town Hall Council Chambers Upgrades (\$30,000 <i>carry over</i> + \$30,000 new)	101,678	60,000
New Overhead Doors - Works Garage (Streets) - Qty 4	-	30,000
Video Conference System for 5 Ratchford Street	-	12,000
Industrial Park Directory Sign Replacement	-	25,000
Fire Dept - Server - replacement	14,630	17,000
Fire Station - Parking Lot (overlay)	76,614	80,000
Land - Sale of 31 West Pleasant	506	-
Land - Sale of Lot 21-1 Maple Ave	767	-
Purchase - 8 Prince Arthur Street	26,000	-
Land - Purchase - 4 Sackville Road	8,445	-
Subtotal	228,640	684,810

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at December 31, 2021	2021/22 Budget
LARGE MULTI - CATEGORY PROJECTS		
Spring Street ~ Croft to Church - street paving, sanitary sewer, storm sewer, sidewalk	249,166	250,000
Franklyn Street - asphalt overlay and storm sewer (corrugated)	213,576	220,000
Future project design cost	-	30,000
Subtotal	<u>462,743</u>	<u>500,000</u>
STREETS		
Tupper Blvd ~ TIR Office Driveway to Chandler Road (overlay)	23,199	100,000
Summit Avenue ~ (overlay)	53,812	80,000
Haliburton Street ~ (CM)	40,720	70,000
Townshend Avenue ~ Church to Academy (overlay)	8,765	15,000
Dickey Street ~ Charles to Rupert (overlay)	19,583	20,000
North Adelaide Street ~ Victoria to Brownell (pulverize & pave)	195,886	200,000
Victor Avenue (overlay)	30,216	50,000
Pender Street (overlay)	30,533	40,000
Industrial Park Drive ~ CNR to Southgate (overlay)	64,387	100,000
Central Avenue (overlay)	53,672	75,000
Subtotal	<u>520,773</u>	<u>750,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
SIDEWALKS		
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	705	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	442	50,000
Croft Street ~ Beacon to East Pleasant (town crews)	9,207	15,000
Park Street ~ Patterson to Patterson (town crews)	10,380	20,000
LaPlanche Street ~ extension of existing sidewalk to beginning of marsh trail	5,712	20,000
Subtotal	<u>26,445</u>	<u>115,000</u>
STORM /SANITARY SEWER		
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	52,810	50,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	46,158	50,000
Mallard Drive - storm sewer project - option 2 (town crews)	40,495	40,000
Subtotal	<u>139,463</u>	<u>140,000</u>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at December 31, 2021	2021/22 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
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	2,383	25,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS) <i>(carry over)</i>	-	72,000
Structural Firefighting Bunker Gear - replacement (6-9 sets)	18,855	20,000
Relocation of a portion of the existing vehicle exhaust rail system (Nederman)	13,903	16,000
Fire Suppression Hose (set #1) - replacement	-	30,000
Air Lift Bag System (rescue) - replacement	9,496	11,000
Subtotal	45,537	199,000
POLICE DEPARTMENT		
Patrol Vehicle # 6 <i>(carry over)</i>	65,912	68,700
Ballistic Helmets - Carbine <i>(carry over)</i>	-	10,000
Pistols & Mags (Qty - 10) <i>(carry over)</i>	12,649	13,000
Patrol Vehicle #2	48,886	65,000
Ballistic Plates - Hard Body Armour - Carbine - 15 sets	-	21,000
Smart Board - Community Room	-	27,000
Subtotal	127,447	204,700
RECREATION		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	25,086	25,000
Sprinkler System Back Flow Preventor <i>(carry over)</i>	-	5,000
Zamboni	167,257	200,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating	-	200,000
Zero Turn Grass Catcher	-	10,000
Trackless Aerator	-	15,000
Brine Pump - Stadium	11,700	20,000
Centoph Renovations	-	40,000
Robbs Basketball Court (multi-purpose) (overlay)	21,749	35,000
Robbs - Batting Cage - to complete project	14,899	-
Subtotal	240,690	550,000
GENERAL CAPITAL BUDGET TOTAL	1,817,288	3,173,510

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	2,084,156	3,943,870
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*** Year 2 Commitments:		
Fire Truck - replace Ladder 4 - Aerial device	-	1,600,000
Patrol Vehicle #3	48,888	65,000
New Backhoe - sewer	-	165,000
Subtotal	48,888	1,830,000

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 31, 2021. 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, 2021.

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 one cent (\$0.01) for fiscal 2021/22.
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 2021/22 the Town increased the Mandatory Provincial Contribution Area Rate by five tenths of one cent (\$0.005). 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 2021/22 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>2020/21</u>	<u>2021/22</u>
🌿 Residential / Resource Tax Rate	\$1.187	\$1.197
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	\$0.402
🌿 Community Support Area Rate	\$0.071	\$0.071
 Commercial	 <u>2020/21</u>	 <u>2021/22</u>
🌿 Commercial Tax Rate	\$3.987	\$3.997
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	\$0.402
🌿 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 2021/22 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 2021/22 to be levied is \$185 (2020/21 - \$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).
 - ℳ 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.
 - ℳ The uniform charge for unmetered mobile homes within a land leased community for 2021/22 to be levied is \$72 (2020/21 - \$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. In accordance with the NSUARB Order that expired on March 31, 2020, the rates for 2021/22 will remain unchanged as follows:

Water Base Charges (Quarterly)	
ℳ Un Metered	\$ 83.16
ℳ 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)
 ℳ \$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 - 2021/22 Projects	Total Actual Committed & WIP Costs at March 24, 2022	2021/22 Budget
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WATER CAPITAL BUDGET		
Monitoring Wells <i>(carry over)</i>	44,162	40,000
Wellfield Generator <i>(carry over)</i>	32,224	240,000
Land Purchase - Hwy 366 Fort Lawrence (Wellfield - protected land) <i>(carry over)</i>	38,667	38,360
Spring Street ~ Croft to Church - water main replacement	174,904	177,000
New Dump Truck	-	175,000
New Overhead Doors - Works Garage (Water) - Qty 4	37,497	30,000
Future project design cost	-	30,000
Central Avenue - design (future project)	17,544	
Water Meter Reading Handheld Device	-	15,000
Fire Hydrant Replacement	11,753	12,500
Water Meter Replacement	11,262	12,500
WATER CAPITAL BUDGET TOTAL	368,013	770,360
GENERAL CAPITAL BUDGET		
EQUIPMENT		
New Trackless Salt Spreader	<u>25,550</u>	<u>30,000</u>
BUILDINGS / LAND		
Solar for Community Buildings - WWTF <i>(carry over)</i>	-	198,905
Solar for Community Buildings - Reservoir property <i>(carry over)</i>	-	198,905
Fire Station Bldg Repairs - installation of card access system <i>(carry over)</i>	-	48,000
Works Garage - Security Doors <i>(carry over)</i>	14,079	15,000
Town Hall Council Chambers Upgrades (\$30,000 <i>carry over</i> + \$30,000 new)	103,385	60,000
New Overhead Doors - Works Garage (Streets) - Qty 4	36,856	30,000
Video Conference System for 5 Ratchford Street	-	12,000
Industrial Park Directory Sign Replacement	-	25,000
Fire Dept - Server - replacement	14,630	17,000
Fire Station - Parking Lot (overlay)	76,614	80,000
Land - Sale of 31 West Pleasant	506	-
Land - Sale of Lot 21-1 Maple Ave	767	-
Purchase - 8 Prince Arthur Street	26,000	-
Land - Purchase - 4 Sackville Road	8,445	-
Subtotal	<u>281,281</u>	<u>684,810</u>

= projects anticipated to be carried over to the 2022/23 capital budget.

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at March 14, 2022	2021/22 Budget
LARGE MULTI - CATEGORY PROJECTS		
Spring Street ~ Croft to Church - street paving, sanitary sewer, storm sewer, sidewalk	276,631	250,000
Franklyn Street - asphalt overlay and storm sewer (corrugated)	213,576	220,000
Future project design cost	-	30,000
Subtotal	<u>490,207</u>	<u>500,000</u>
STREETS		
Tupper Blvd ~ TIR Office Driveway to Chandler Road (overlay)	51,894	100,000
Summit Avenue ~ (overlay)	53,812	80,000
Haliburton Street ~ (CM)	40,720	70,000
Townshend Avenue ~ Church to Academy (overlay)	8,765	15,000
Dickey Street ~ Charles to Rupert (overlay)	19,583	20,000
North Adelaide Street ~ Victoria to Brownell (pulverize & pave)	197,195	200,000
Victor Avenue (overlay)	30,216	50,000
Pender Street (overlay)	30,533	40,000
Industrial Park Drive ~ CNR to Southgate (overlay)	64,387	100,000
Central Avenue (overlay)	53,672	75,000
Subtotal	<u>550,777</u>	<u>750,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
SIDEWALKS		
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	6,822	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	27,165	50,000
Croft Street ~ Beacon to East Pleasant (town crews)	9,207	15,000
Park Street ~ Patterson to Patterson (town crews)	10,380	20,000
LaPlanche Street ~ extension of existing sidewalk to beginning of marsh trail	5,712	20,000
Subtotal	<u>59,285</u>	<u>115,000</u>
STORM /SANITARY SEWER		
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	52,810	50,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	46,158	50,000
Mallard Drive - storm sewer project - option 2 (town crews)	40,495	40,000
Subtotal	<u>139,463</u>	<u>140,000</u>

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at March 14, 2022	2021/22 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>	15,969	18,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	2,383	25,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS) <i>(carry over)</i>	70,233	72,000
Structural Firefighting Bunker Gear - replacement (6-9 sets)	18,855	20,000
Relocation of a portion of the existing vehicle exhaust rail system (Nederman)	13,903	16,000
Fire Suppression Hose (set #1) - replacement	51,564	52,000
Air Lift Bag System (rescue) - replacement	9,496	11,000
Subtotal	<u>182,404</u>	<u>221,000</u>
POLICE DEPARTMENT		
Patrol Vehicle # 6 <i>(carry over)</i>	65,912	68,700
Ballistic Helmets - Carbine <i>(carry over)</i>	10,715	10,000
Pistols & Mags (Qty - 10) <i>(carry over)</i>	12,649	13,000
Patrol Vehicle #2	48,886	65,000
Ballistic Plates - Hard Body Armour - Carbine - 15 sets	-	21,000
Smart Board - Community Room	-	27,000
Subtotal	<u>138,163</u>	<u>204,700</u>
RECREATION		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	25,086	25,000
Sprinkler System Back Flow Preventor <i>(carry over)</i>	-	5,000
Zamboni	167,867	200,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating	-	200,000
Zero Turn Grass Catcher	9,081	10,000
Trackless Aerator	12,775	15,000
Brine Pump - Stadium	11,700	20,000
Cenotaph Renovations	-	40,000
Robbs Basketball Court (multi-purpose) (overlay)	29,896	35,000
Robbs - Batting Cage - to complete project	14,899	-
Subtotal	<u>271,304</u>	<u>550,000</u>
GENERAL CAPITAL BUDGET TOTAL	2,138,433	3,195,510

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	2,506,446	3,965,870
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*** Year 2 Commitments:		
Fire Truck - replace Ladder 4 - Aerial device	-	1,600,000
Patrol Vehicle #3	48,888	65,000
New Backhoe - sewer	116,873	165,000
Total	165,761	1,830,000



MEMO

To: Audit Committee

From: Sarah Wilson, Senior Accountant / Acting Treasurer

Date: March 29, 2022

Re: Appointment of Municipal Auditor for 2021-22 Fiscal Year

BACKGROUND

The Municipal Government Act, 42(1) says: *“The Council shall appoint a municipal auditor who is registered pursuant to the Act to be auditor for the Municipality.”* Last year, on the recommendation of the Audit Committee, Council appointed the chartered professional accountant firm Jorgensen & Bickerton to be the Town’s municipal auditor for the fiscal year that ended March 31, 2021.

DISCUSSION

The Audit Committee makes a recommendation to Council each year on the appointment of an auditor for the Town. At the January 7, 2021 meeting of the Audit Committee, staff were directed to issue an RFP for auditing services for the 2021-22 fiscal year. This was not completed by staff in 2021 and the opportunity to procure auditing services at this point in the year, to have the work completed by the required September 30 deadline, is very much in jeopardy. Therefore, it is recommended that the Audit Committee postpone the procurement of audit services until the 2022-23 fiscal year. The Audit Committee can appoint Jorgensen & Bickerton for the 2021-22 fiscal year to perform the audit for the Town.

RECOMMENDATION

We would request a recommendation from the Audit Committee regarding the appointment of an auditor.

The motion would be:

That the Audit Committee makes a recommendation to Council to appoint Jorgensen & Bickerton as the Municipal Auditor for the 2021-22 fiscal year and that a procurement document for the 2022-23 audit services be presented to the Audit Committee for review no later than October 21, 2022.

