



Town of Amherst
Audit Committee

Agenda

Date: **Tuesday, July 18, 2023**
Time: **12:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
2. TERRITORIAL ACKNOWLEDGMENT	
<p>“I would like to acknowledge that our gathering today is taking place in (MEEG-MA-GEE), the traditional, unceded and ancestral territory of the Mi'kmaw people. I would also like to acknowledge that Nova Scotia has another unique people. These are the Indigenous Blacks of Nova Scotia whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people.”</p>	
3. APPROVAL OF AGENDA	
4. APPROVAL OF MINUTES	
4.1 Minutes March 7, 2023	2 - 3
5. ELECTION OF VICE CHAIR	
6. AUDIT PLAN COMMUNICATION LETTER – COSTIN-FURY	4 - 8
7. FOURTH QUARTER REPORT – WILSON	9 - 18
8. ADJOURN	

**Town of Amherst
Audit Committee
Minutes**

Date: March 7, 2023
Time: 4:00 pm
Location: Council Chambers, Town Hall

Members Present David Kogon, Council representative, Chair
Leon Landry, Council representative
Charlie Chambers, Council representative
Hal Davidson, Council Representative
Lisa Emery, Council representative
Dale Fawthrop, Council representative

Members Absent George Baker, Council representative
Jeff Brennan, Citizen representative
Rob Small, Citizen representative

Staff Present Jason MacDonald Chief Administrative Officer
Sarah Wilson, Director, Finance
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

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

1.1 TERRITORIAL ACKNOWLEDGMENT

Mayor Kogon gave the Territorial Acknowledgment.

2. APPROVAL OF AGENDA

Moved By Councillor Emery

Seconded By Councillor Fawthrop

To approve the Audit Committee Agenda for March 7, 2023 as circulated.

Motion Carried

3. APPROVAL OF MINUTES - November 8, 2022

Moved By Deputy Mayor Landry

Seconded By Councillor Davidson

To approve the minutes of the November 8, 2022, Audit Committee meeting as included in the agenda package.

Motion Carried

4. ELECTION OF CHAIR AND VICE CHAIR

Moved By Councillor Fawthrop

Seconded By Councillor Davidson

To nominate Mayor Kogon as Chair of the Audit Committee for the 2023 calendar year.

Motion Carried

Moved By Councillor Emery

Seconded By Councillor Davidson

To defer the election of Vice Chair until the next meeting.

Motion Carried

5. THIRD QUARTER FINANCIAL REPORT

Sarah Wilson presented the third quarter financial results, included as part of the agenda package. Information item only; no direction given or action required.

5.1 Capital Budget Actuals-to-Date

Sarah Wilson presented the Capital Budget Actuals-to-Date included as part of the agenda package.

Jason MacDonald advised that one project listed as carry over, may be cancelled, the LED Light Upgrading. The budget was \$670,000 of which LED Roadway had expected that \$525,000 would be covered by a grant, but now that grant is no longer available. Jason MacDonald said it is very likely the Town will cancel the project. He said we will need to find a way to build in the budget for the replacement of these. Mayor Kogon asked if we can find out why the grant is no longer available. Jason MacDonald to get details.

6. MUNICIPAL PROFILE FCI RESULTS 2020/21

Sarah Wilson reviewed the Province of Nova Scotia Municipal Report and Financial Condition Indicators (FCIs) for the Town of Amherst for the 2020-2021 fiscal year as included in the agenda package.

6.1 Financial Condition Indicators - History with Other Comparable Municipal Units

Sarah Wilson reviewed the Financial Condition Indicators History with Other Comparable Municipal Units for the 2020-2021 fiscal year as included in the agenda package.

7. INVENTORY CONTROL OF NON-CAPITAL EQUIPMENT DRAFT POLICY

Councillor Davidson leaves the meeting at 5:00 PM

Moved By Councillor Emery

Seconded By Deputy Mayor Landry

That the Inventory Control of Non-Capital Equipment Draft Policy be taken to the next Committee of the Whole Meeting.

Motion Carried

8. IN CAMERA

Moved By Deputy Mayor Landry

Seconded By Councillor Fawthrop

That the Committee move to an In Camera session.

Motion Carried

9. ADJOURN

Moved By Councillor Chambers

Seconded By Councillor Fawthrop

To adjourn the meeting.

Motion Carried

July 18, 2023

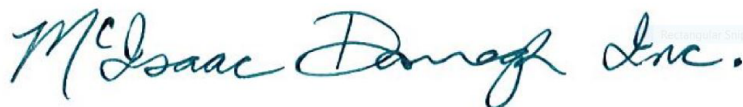
Town of Amherst
98 Victoria Street East
Amherst NS B4H 1X6

**To the Council of the
Town of Amherst**

We have been engaged to audit the consolidated financial statements of the Town of Amherst and the non-consolidated financial statements for the Town of Amherst Water Utility for the year ending March 31, 2023. It is critical under Canadian Auditing Standards that there be effective two-way communication between the auditor and the Audit Committee. To that end, we have prepared the following summary of our audit planning, which includes the key areas about which we will communicate directly to the Committee.

We are available at your convenience to discuss your concerns that may arise from the matters we have communicated. If there are any additional expectations the Audit Committee may have, we ask that you contact us as soon as convenient, particularly if we may be required to undertake additional work over and above that currently planned.

Regards,



CHARTERED PROFESSIONAL ACCOUNTANTS

Enclosures

Responsibilities

The ability to deliver high quality financial reporting is dependent upon the commitment of management and auditor. To be effective, it is imperative that these roles are fulfilled with diligence and commitment to good corporate governance processes.

Management

Management is responsible for preparation of the financial statements. This includes responsibilities related to internal control, such as designing and maintaining accounting records, selecting and applying accounting policies, safeguarding of assets, preventing and detecting error and fraud, and being aware of circumstances that could result in fraudulent financial reporting.

Audit Committee

The Audit Committee is central to ensuring the integrity of financial information and acts as an advisory role to Council because the committee is extensively informed on various matters relating to the financial statement audit. A primary purpose of the Audit Committee is to liaise and oversee the work of the external auditor. The Audit Committee has a responsibility to communicate areas of concern to the auditor on a timely basis so they may be addressed in the conduct of the audit, as appropriate. Prior to the release of the audited financial statements, the Audit Committee and Council must formally review and approve the financial statements.

The Audit Committee must also help establish the appropriate tone for the organization by emphasizing honesty, ethical behaviour and the prevention of fraud. In overseeing financial reporting, it is important to challenge, analyze, interpret and evaluate the information presented by management, therefore the Audit Committee should ensure that it understands the organization's operating environment, the basic structure of transactions, their business purpose, and the significant implications.

Auditor

Our responsibility is to express an opinion on the financial statements based on the audit. The audit is performed to obtain reasonable, but not absolute, assurance as to whether the financial statements are free of material misstatement. Misstatements may be due to fraud or error. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected, particularly intentional misstatements concealed through collusion, even though the audit is properly planned and performed.

Summary of our Formal Communications

Prior to the completion of our audit, we will communicate with the Audit Committee in writing regarding the following matters:

- ◆ The audit plan, including the level of responsibility assumed in performing an audit under Canadian Auditing Standards; (this document)
- ◆ The results of our audit, including any difficulties encountered in performing the audit;
- ◆ Our auditors' report on the financial statements; and
- ◆ Our letter to management, reporting significant deficiencies in internal control relating to the preparation of the financial statements.

Though audit procedures are not designed with the intention of uncovering such matters, if any of the following come to our attention during the course of the audit we will communicate directly to the Audit Committee at the conclusion of our audit, or earlier if we determine that is appropriate.

- ◆ Illegal acts or non-compliance with regulatory requirements;
- ◆ Significant transactions inconsistent with the ordinary course of business, including those indicative of fraud or possible fraud;
- ◆ Unusual transactions, including those with related parties;
- ◆ Significant new accounting principles or policies;
- ◆ Disagreements with management;
- ◆ Difficulties encountered during the audit, including any limitations placed on the scope of our audit;
- ◆ Misstatements, including unadjusted audit differences and/or errors discovered during the audit. We will request that management adjust any non-trivial differences noted during the course of our audit, and will request of the Audit Committee that adjustment be made of any non-trivial differences that management has not corrected;
- ◆ If we determine that our audit opinion will require modification or if the audit report will include an additional paragraph emphasizing matters which we believe should be brought to the attention of readers.

Summary of our Audit Approach

Preliminary Audit Planning

Preliminary planning includes a review of the accounting processes and the determination of materiality. The audit requires careful planning based on an understanding of the organization and the industry in which it operates, risk factors, current operating conditions, how the organization is managed and governed, as well as an understanding of the organization's internal control system, irrespective of the audit strategy used for specific financial statement assertions. This knowledge allows us to identify the areas of potential misstatements, and to determine the nature, extent and timing of auditing procedures required

Audit Scope

We have been engaged to audit the consolidated financial statements of the Town of Amherst for the year ended March 31, 2023 comprised of all organizations and enterprises accountable to the Town of Amherst. These statements will be prepared in accordance with Canadian public sector accounting standards. We have also been engaged to audit the non-consolidated financial statements of the Town of Amherst Water Utility for the same period. These statements will be prepared in accordance with the Nova Scotia Utility and Review Board Regulatory Handbook.

Materiality

A misstatement or the aggregate of all misstatements in financial statements is considered to be material if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the financial statements, and who has a reasonable knowledge of business and economic activities, would be changed or influenced by the misstatement. Misstatements in financial statements arise from departures from generally accepted accounting principles and include departures from fact, inappropriate determination of accounting estimates, and omissions of necessary information.

Our anticipated planning materiality for the consolidated financial statements has been established at \$445,000, and \$45,000 for the non-consolidated financial statements of the Water Utility. We use a factor of planning materiality, based on risk in specific financial statement areas, to assist us in determining the extent of our testing.

Risk of Material Misstatement

Our audit approach is designed to obtain sufficient, appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means we focus our audit work on areas that have a higher risk of being materially misstated. We assess business and fraud risk factors to identify balances or transactions that are susceptible to misstatement so that we can establish required audit procedures.

Based on our preliminary knowledge of the organization, we have identified the following areas as having a potentially higher risk of material misstatement and thus will be subject to additional specific audit procedures.

- ◆ Completeness of revenue
- ◆ Override of controls around manual journal entries
- ◆ Completeness and accuracy of financial statement presentation and disclosure in accordance with PSAS for the consolidated financial statements

Audit Procedures

In responding to our risk assessment, we will use a combination of tests of controls, tests of detail and substantive analytical procedures. The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of detail is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

Illegal Acts, Fraud, Intentional Misstatements and Errors

Our auditing procedures, including tests of your accounting records, are limited to those considered necessary based on the control environment, governance structure and circumstances encountered during the audit and would not necessarily disclose all illegal acts, fraud, intentional misstatements or errors should any exist. We will conduct the audit under Canadian Auditing Standards, which include procedures to consider the potential likelihood of fraud and illegal acts occurring.

Should we become aware that an illegal or possible illegal act or an act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate this information directly to you.

It is management's responsibility to detect and prevent illegal actions. If such acts are discovered or you become aware of circumstances in which the organization may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Logistics

Planning has commenced for the 2023 audit, with fieldwork expected to begin in late July. The date of our audit report cannot be before the date on which those with the authority to approve the consolidated financial statements have asserted they have taken responsibility for the consolidated financial statements. In the case of Town of Amherst, this will be Council, on recommendation from the Audit Committee. We will also require management to sign a letter of representation on the date of approval before we can release our audit report. This date will be that on which Council approves the consolidated financial statements.

Accounting Standards

There is one new Public Sector Accounting Standard that will affect the 2023 financial statements of the Town of Amherst. This standard, PS 3280 - Asset Retirement Obligations, has already been addressed with the Director of Finance.

Independence

Our professional code of conduct requires that we evaluate our independence annually. We must consider all relationships between the Town of Amherst and McIsaac Darragh that, in our professional judgment, may reasonably be thought to bear on our independence as auditors.

In determining which relationships to report, standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Nova Scotia covering matters such as: holding a position that gives us the right or responsibility to exert significant influence over the financial

or accounting policies of the Town of Amherst; direct or indirect personal or business relationships of our immediate family, close relatives and partners with the Town of Amherst; and provision of services by us in addition to our audit engagement.

We are not aware of any relationships between the Town of Amherst and McIsaac Darragh that have occurred between March 31, 2022 and March 31, 2023 that, in our professional judgment, may reasonably be thought to bear on our independence as auditors of the Town of Amherst.


Client Service Team

Staff auditors

Audit senior - Selena MacDonald CPA, CGA

Engagement partner – Cindy Costin-Fury CPA, CA

Second partner - Susan McIsaac FCPA, FCA



FOURTH QUARTER FINANCIAL REPORT

FOR THE PERIOD ENDED MARCH 31, 2023 (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

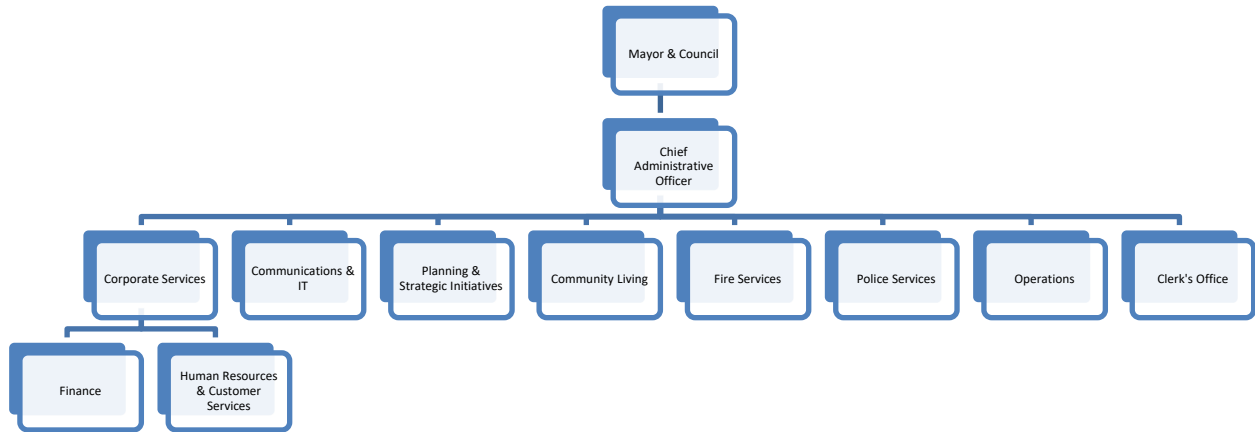
Capital Budget, pages 8-10

- ℓ 2022/23 Capital budget with actual costs

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
 - Accounting
 - Budgeting
 - Accounts Payable
- Human Resources & Customer Services
 - Property Taxes
 - Water/Sewer Billing
 - Customer Service
 - Human Resources

Communications & IT

- Corporate Communications
- Procurement
- Information Services

Planning & Strategic Initiatives

- Planning / Development
- Strategic Initiatives / Projects
- Inspections / Permits
- Unsanitary Premises
- Business Development

Clerk's Office

- Council & Committee Liaison
- Records Management

Community Living

- Wellness
- Programming
- Community Events
- Tourism

Fire Services

- Fire Rescue
- Hazmat

Police Services

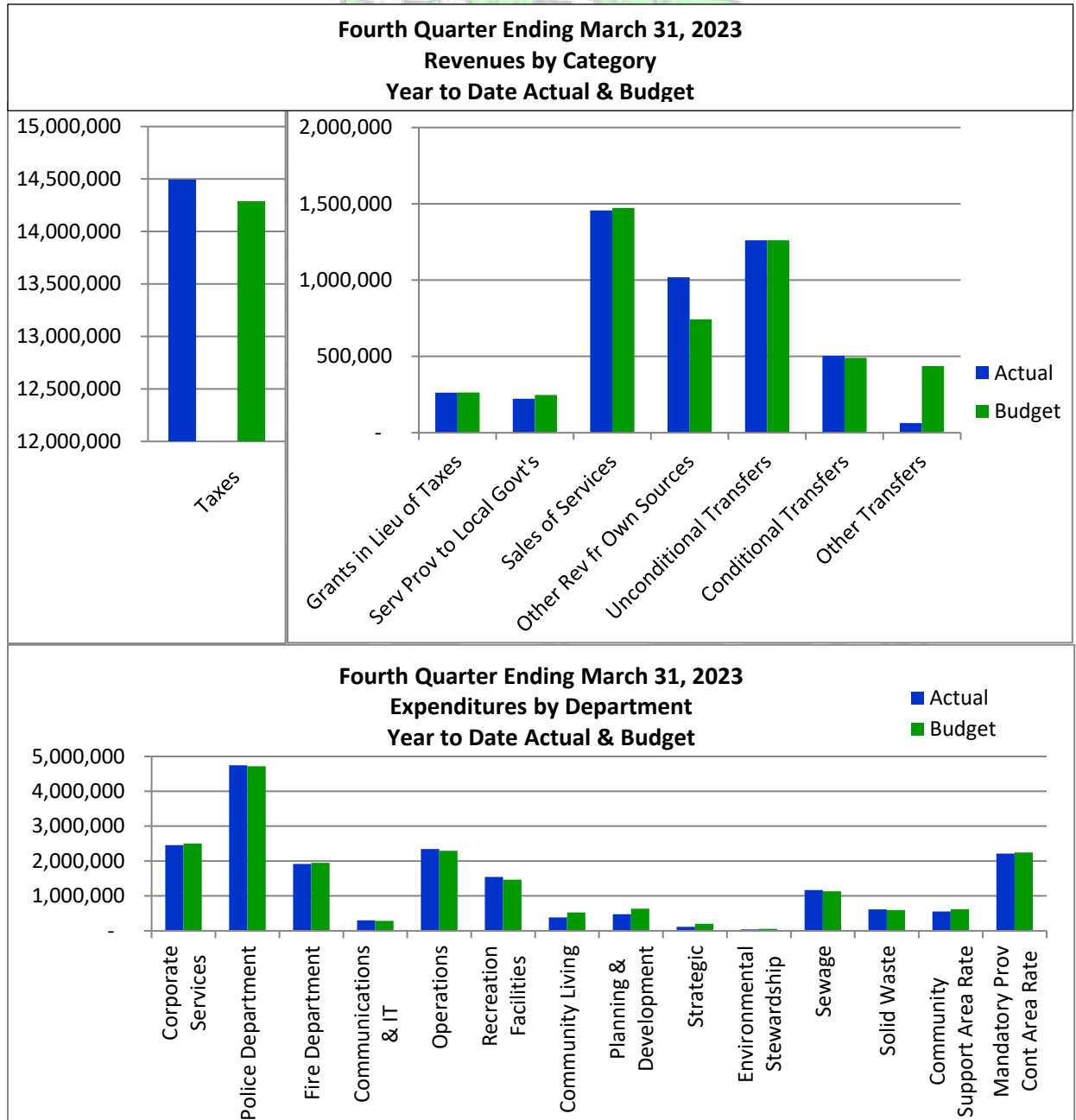
- Crime
- Major Crime
- Street Crime
- Crime Prevention
- Community Partnerships

Operations

- Engineering
- Public Works
- Solid Waste
- Sewer
- Water Utility
- Recreation - Facilities
 - Stadium
 - Parks / Playgrounds
 - Robbs

COMMENTARY

At the end of the 2022/23 fourth quarter the general operating fund had a surplus of \$416,419 compared to budget. The Town’s operating revenues are \$19,273,663 compared to the budgeted amount of \$19,198,263. The Town’s expenditures at the end of the fourth quarter were \$18,857,244 compared to the budgeted amount of \$19,198,263.



SCHEDULE OF OPERATIONS

Town of Amherst
Schedule of Operations - General Operating Fund
For the Year Ended March 31, 2023

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Revenues				
Taxes	\$ 14,213,487	\$ 14,488,359	\$ 14,286,562	\$ 201,797
Grants in Lieu of Taxes	290,070	262,185	262,843	(658)
Services Prov to Other Local Gov't	198,565	221,732	245,987	(24,255)
Sales of Services	1,435,266	1,456,338	1,472,359	(16,021)
Other Revenue from Own Sources	682,084	1,017,914	742,926	274,988
Unconditional Transfers	2,520,764	1,260,382	1,260,382	-
Conditional Transfers	391,303	503,779	490,300	13,479
Other Transfers	228,309	62,974	436,904	(373,930)
Total Revenues	<u>19,959,848</u>	<u>19,273,663</u>	<u>19,198,263</u>	<u>75,400</u>
Expenditures				
Wages & Benefits	9,004,534	9,273,330	9,500,273	(226,943)
Administrative Costs	636,234	797,168	851,620	(54,452)
Building & Facility Costs	855,386	991,265	898,472	92,793
Vehicle & Equipment Costs	413,583	419,618	365,208	54,410
Materials & Supplies	539,660	527,304	489,060	38,244
Grants to Organizations	363,120	439,318	422,414	16,904
Other Municipal Costs	1,250,329	1,423,429	1,520,355	(96,926)
Fiscal Services	4,271,033	4,324,477	4,310,756	13,721
Fire Protection Charge	706,546	726,114	726,114	-
Tax Exemptions	136,057	123,642	150,811	(27,169)
Cost Recovery	(357,294)	(188,421)	(36,820)	(151,601)
Total Expenditures	<u>17,819,188</u>	<u>18,857,244</u>	<u>19,198,263</u>	<u>(341,019)</u>
Surplus	<u>\$ 2,140,660</u>	<u>\$ 416,419</u>	<u>\$ -</u>	<u>\$ 416,419</u>

Provided for Information Purposes	
2022/23 Surplus derived from:	<u>Surplus</u>
Sewage	\$ 13,930
Community Support Area Rate - Social Equity	29,074
Mandatory Provincial Contribution Area Rate	30,515
General Operating	<u>362,328</u>
	435,847
Solid Waste - (deficit)	<u>(19,428)</u>
	<u>\$ 416,419</u>

SCHEDULE OF OPERATIONS (cont'd)

Town of Amherst
Schedule of Operations - General Operating Fund
Departmental and Mandatory Expenditures
For the Year Ended March 31, 2023

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Departmental Expenditures				
Corporate Services	\$ 2,180,162	\$ 2,453,756	\$ 2,502,473	\$ (48,717)
Police Department	4,506,273	4,743,535	4,716,495	27,040
Fire Department	1,849,200	1,916,431	1,946,060	(29,629)
Communications & IT	257,758	300,916	285,129	15,787
Operations	2,350,321	2,342,000	2,290,193	51,807
Recreation Facilities	1,390,265	1,543,212	1,463,870	79,342
Community Living	335,823	384,606	525,369	(140,763)
Planning & Development	374,429	474,853	632,041	(157,188)
Strategic	70,750	114,100	200,000	(85,900)
Environmental Stewardship	31,678	36,394	53,719	(17,325)
Sewage	1,202,319	1,167,621	1,129,929	37,692
Solid Waste	643,805	611,633	591,795	19,838
Community Support Area Rate	438,173	553,990	616,478	(62,488)
Total Departmental Expenditures	<u>15,630,956</u>	<u>16,643,047</u>	<u>16,953,551</u>	<u>(310,504)</u>
Mandatory Expenditures				
Assessment Services	114,554	112,038	112,038	-
Corrections	109,654	108,150	110,753	(2,603)
Housing	246,897	263,502	291,411	(27,909)
Education	1,629,828	1,643,208	1,643,211	(3)
Regional Library	87,299	87,299	87,299	-
Total Mandatory Expenditures	<u>2,188,232</u>	<u>2,214,197</u>	<u>2,244,712</u>	<u>(30,515)</u>
Grand Total Expenditures	<u>\$ 17,819,188</u>	<u>\$ 18,857,244</u>	<u>\$ 19,198,263</u>	<u>\$ (341,019)</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$4,323 at the end of the fourth quarter. Revenues are over budget by \$57,671 and expenditures are over budget by \$53,348.

Town of Amherst
Schedule of Operations - Water Operating Fund
For the Year Ended March 31, 2023

	2021/22 Actual	2022/23 Actual	2022/23 Budget	2022/23 Variance
Revenues				
Sale of Services	\$ 13,216	\$ 13,851	\$ 10,000	\$ 3,851
Interest on o/s Water A/R	8,749	7,621	5,000	2,621
Misc Rev & Inc fr Other Non Utility	1,450	3,170	1,200	1,970
Metered Sales	1,241,365	1,421,321	1,378,283	43,038
Flat Rate Sales	167,841	184,731	179,440	5,291
Bulk Water Sales	12,300	6,750	8,500	(1,750)
Fire Protection	807,481	829,844	829,844	-
Private Hydrants	14,750	15,500	14,750	750
Sprinkler Service	15,100	17,000	15,100	1,900
Total Revenues	2,282,252	2,499,788	2,442,117	57,671
Expenditures				
Wages & Benefits	656,440	746,376	720,520	25,856
Administrative Costs	85,398	91,950	115,101	(23,151)
Building & Facility Costs	247,790	241,265	253,157	(11,892)
Vehicle & Equipment Costs	72,101	107,259	62,503	44,756
Materials & Supplies	179,151	236,791	246,500	(9,709)
Other Municipal Costs	280,566	289,830	314,400	(24,570)
Fiscal Services	756,343	781,994	729,936	52,058
Cost Recovery	-	-	-	-
Total Expenditures	2,277,789	2,495,465	2,442,117	53,348
Surplus	\$ 4,463	\$ 4,323	\$ -	\$ 4,323

CAPITAL BUDGET

Town of Amherst Capital Budget - 2022/23 Projects	Actual Cost at March 31, 2023	2022/23 Budget
WATER CAPITAL BUDGET		
Wellfield Generator (<i>carry over</i>)	223,720	240,000
New Dump Truck (<i>carry over</i>)	-	175,000
Water Meter Reading Handheld Device (<i>carry over</i>)	14,017	15,000
Fire Hydrant Replacement (<i>carry over</i>)	11,753	12,500
Water Meter Replacement (<i>carry over</i>)	11,262	12,500
Beacon Street - water main replacement	7,231	215,000
West Victoria Street ~ CNR to Hickman - water main replacement [<i>contingent on grant funding</i>]	-	820,400
McCully Street Booster Station - study & design	-	50,000
Inline Turbidimeters for PRV Chambers	43,253	40,000
New Service Truck	65,054	55,000
Street Sweeper/Hydro Excavator (20% water, 80% general)	76,296	76,300
Future Project Design Costs	-	
Future Project Design Costs - Dale Street	2,066	30,000
Future Project Design Costs - Queen Street	5,368	
Future Project Design Costs - York Street	5,991	
Fire Hydrant Replacement	12,869	12,500
Water Meter Replacement	-	12,500
Acoustic Water Leak Detector	10,428	11,000
Asphalt Recycler (25% water, 75% general)	20,857	20,900
Land Purchase (Challenge Fund Grant)	8,334	-
Sale of Assets - GovDeals Fees	309	-
WATER CAPITAL BUDGET TOTAL	518,807	1,798,600
GENERAL CAPITAL BUDGET		
EQUIPMENT		
New Backhoe - sewer	197,174	198,000
New Street Sweeper (80% general, 20% water)	305,184	305,200
Server replacement (Town Hall)	19,191	19,200
LED Lighting upgrade	-	670,000
Electric Vehicle Charging Station (Qty - 2) - Level 2	19,710	23,000
Sale of asset fees - GovDeals	2,858	-
Asphalt Recycler (75% general, 25% water)	62,572	62,600
Subtotal	606,689	1,278,000
BUILDINGS / LAND		
Solar for Community Buildings - WWTF (<i>carry over</i>)	194,257	198,905
Solar for Community Buildings - Reservoir property (<i>carry over</i>)	194,381	198,905
Works Garage - Security Doors (<i>carry over</i>)	16,441	15,000
Video Conference System for 5 Ratchford Street (<i>carry over</i>)	-	12,000
Industrial Park Directory Sign Replacement (<i>carry over</i>)	-	25,000
Library Door Replacement	-	35,000
Town Hall - New Roof	-	135,000
Works Garage - Heating / Cooling	-	50,000
Flag Pole (new - possibly 4th pole in front of YMCA) - Moved to General Operating	-	6,000
Land Purchase	95,344	100,000
Land Sale	2,098	-
Subtotal	502,520	775,810

= projects carried over to the 2023/24 capital budget.

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Actual Cost at March 31, 2023	2022/23 Budget
LARGE MULTI - CATEGORY PROJECTS		
West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk <i>[contingent on grant funding]</i>	-	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding]</i>	-	720,000
Beacon Street ~ Croft to Church - street, sanitary sewer, storm sewer, curb	14,036	225,000
Boylston Avenue ~ Milford to Elmwood - asphalt overlay, curb and storm sewer (corrugated)	214,489	210,000
Mitchell Court - asphalt overlay (widen) and curb	123,464	120,000
Future Project Design Costs	-	
Future Project Design Costs - Dale Street	4,621	
Future Project Design Costs - Queen Street	12,054	
Future Project Design Costs - York Street	13,460	30,000
Subtotal	<u>382,124</u>	<u>2,828,600</u>
STREETS		
Chandler Road (O)	87,053	60,000
Harding Avenue (O)	79,633	80,000
McCully Street ~ Anson to CNR Mainline (CM)	128,256	128,000
Brownell Avenue (O)	45,573	45,000
Dale Street ~ Eddy to North Adelaide (O)	33,810	35,000
Rosewood Drive ~ Kimberly Court to Pinehurst (O)	32,824	40,000
Davison Street ~ Dickey to Queen (O)	20,406	20,000
Prince Arthur ~ Church to Acadia (CM)	104,361	105,000
Subtotal	<u>531,914</u>	<u>513,000</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) - PROJECT CANCELLED</i>	-	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	70,054	50,000
Albion Street ~ west side from Clinton to Highland Village	13,396	45,000
Regent Street ~ Elmwood to Spring (new)	25,662	23,000
Subtotal	<u>109,112</u>	<u>128,000</u>
STORM/SANITARY SEWER		
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	42,616	50,000
Racetrack Rd. Lift Station - Wet Well Wizard	14,376	15,000
Storm Water Management Plan	12,915	80,000
Subtotal	<u>69,907</u>	<u>145,000</u>

= projects carried over to the 2023/24 capital budget.

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2022/23 Projects	Actual Cost at March 31, 2023	2022/23 Budget
FIRE DEPARTMENT		
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i> - Moved to General Operating	-	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	15,969	18,000
Fire Suppression Hose (set #1) - replacement <i>(carry over)</i>	51,564	52,000
Fire Truck - replace Ladder 4 - Aerial device	-	1,600,000
Air Compressor - replacement (Station unit)	-	20,000
Structural firefighting bunker gear (6-9 sets) - replacement	22,109	22,000
Fire suppression hose (Set # 2) - replacement	-	30,000
Fit Testing System	-	12,000
Subtotal	89,641	1,761,000
POLICE DEPARTMENT		
Ballistic Plates - Hard Body Armour - Carbine - 15 sets <i>(carry over)</i>	19,785	21,000
Smart Board - Community Room <i>(carry over)</i>	26,715	27,000
Patrol Vehicle #3	64,556	65,000
APD HVAC	-	18,000
APD In House Camera Systems and Adjustments	-	8,500
Treadmill	6,569	8,000
Subtotal	117,625	147,500
RECREATION		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	25,086	25,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating <i>(carry over)</i> - PROJECT CANCELLED	-	200,000
Zero Turn Grass Catcher <i>(carry over)</i>	10,038	10,000
Brine Pump - Stadium <i>(carry over)</i>	11,700	20,000
Cenotaph Renovations <i>(carry over)</i>	40,987	40,000
Truck (1/2 Ton) - to replace Ranger #2	38,498	40,000
Decorative Lighting	23,389	25,000
Beacon Street Park - Sponge Surface Repair	-	20,000
Dickey Park - Accessible Pathway (East Pleasant to Splash Pad)	32,260	28,400
Lions Park - Accessible Pathway (Hill Street to Play Structures)	36,044	31,000
Elmwood Drive Park - Accessible Entrance (Elmwood Drive to washrooms and food pantry)	7,796	8,000
Beacon Park - Accessible Pathway (Beacon Street to Play Structure)	4,880	5,000
Robb Complex - Replace Roof Main Building	13,980	10,000
Rotary Park - Play Equipment Replacement	-	40,000
Self Watering Planters	15,340	17,000
Community Events Trailer	8,645	15,000
Zero Turn Replacement c/w grass catcher	-	35,000
Robbs Lighting	-	200,000
Dog Park (Dickey Park - small dogs area)	9,057	20,000
Skate Park Upgrades (sun shelter and drinking fountain)	7,813	10,000
Recycling Bins for Parks	8,221	-
Subtotal	293,734	799,400
GENERAL CAPITAL BUDGET TOTAL	2,703,267	8,376,310
GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	3,222,074	10,174,910

= projects carried over to the 2023/24 capital budget.