



Town of Amherst  
Audit Committee  
Agenda

Date: **Tuesday, June 24, 2025**  
Time: **4:00 pm**  
Location: **Council Chambers, Town Hall**

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Pages

1. **CALL TO ORDER**
2. **TERRITORIAL ACKNOWLEDGMENT**  

"I would like to acknowledge that our gathering today is taking place in Mi'kma'ki (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, the people of African descent whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people."
3. **APPROVAL OF AGENDA**
4. **ACCEPTANCE OF MINUTES - March 4, 2025** 2 - 3
5. **AUDIT PLAN COMMUNICATION LETTER** 4 - 8
6. **FOURTH QUARTER REPORT** 9 - 18
7. **ADJOURN**

**Town of Amherst  
Audit Committee  
Minutes**

**Date:** March 4, 2025  
**Time:** 4:00 pm  
**Location:** Council Chambers, Town Hall

Members Present Robert Small, Mayor, Chair  
Hal Davidson, Council Representative, Vice Chair  
Charlie Chambers, Council Representative  
Dwayne Ripley, Council Representative  
Kathy Wells, Council Representative  
Nic Furlong, Council Representative  
Terry McManaman, Council Representative  
Jeff Brennan, Citizen Representative  
Rae Burke, Citizen Representative

Staff Present Jason MacDonald Chief Administrative Officer  
Sarah Wilson, Director, Finance  
Denise Smith, Financial Services Manager  
Natalie LeBlanc, Municipal Clerk

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1. **CALL TO ORDER**  
Mayor Small called the meeting to order.
  2. **TERRITORIAL ACKNOWLEDGMENT**  
Mayor Small gave the Territorial Acknowledgment.
  3. **APPROVAL OF AGENDA**  
**Moved By Councillor Furlong**  
**Seconded By Councillor Chambers**  
**That the agenda of the March 4, 2025 Audit Committee meeting to be approved as circulated.**

**Motion Carried**

4. **ACCEPTANCE OF MINUTES - January 15, 2025**  
Mayor Small called for any errors or omissions in the minutes. There being none, the minutes of the January 15, 2025 meeting of the Audit Committee were accepted as included in the agenda package.
5. **THIRD QUARTER FINANCIAL REPORT**  
The Director of Finance Sarah Wilson reviewed the Third Quarter Financial Report, included in the agenda package. Information item only; no direction given or action required.

**6. CAPITAL BUDGET ACTUALS TO DATE**

The Director of Finance Sarah Wilson reviewed the Capital Budget Actuals to Date, included in the agenda package. Information item only; no direction given or action required.

**7. ADJOURNMENT**

There being no further business, Mayor Small adjourned the meeting.

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Natalie LeBlanc  
Municipal Clerk

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Robert Small  
Mayor

June 24, 2025

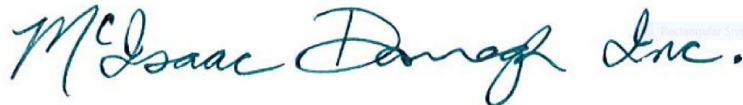
Town of Amherst  
98 Victoria Street East  
Amherst NS B4H 1X6

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

We have been engaged to audit the consolidated financial statements of the Town of Amherst for the year ending March 31, 2025. 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**

As in prior year, we have been engaged to audit the consolidated financial statements of the Town of Amherst for the year ended March 31, 2025 comprised of all organizations and enterprises accountable to the Town of Amherst including the following:

- General and Capital Funds
- Water Operating and Capital Funds
- Operating and Capital Reserve Funds

These statements will be prepared in accordance with Canadian public sector accounting standards.

### **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 \$500,000. 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 2025 audit, with fieldwork expected to begin in early to mid 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 are no new Public Sector Accounting Standard that will affect the 2025 financial statements of the Town of Amherst.

## **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, 2024 and March 31, 2025 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, 2025 (UNAUDITED)

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Town of Amherst



## INTRODUCTION

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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 2024/25 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.



### Executive Office

- 📄 Council & Committee Liaison
- 📄 Records Management
- 📄 Information Services

### Finance

- 📄 Accounting & Budgeting
- 📄 Accounts Payable
- 📄 Property Taxes
- 📄 Water/Sewer Billing
- 📄 Customer Service

### Human Resources

- 📄 Human Resources
- 📄 Payroll
- 📄 Recruitment

### Planning & Strategic Initiatives

- 📄 Planning / Development
- 📄 Strategic Initiatives / Projects
- 📄 Inspections / Permits
- 📄 Unsightly Premises
- 📄 Business Development

### Community Living

- 📄 Programming
- 📄 Community Events
- 📄 Tourism
- 📄 Communications

### Fire Services

- 📄 Fire Rescue
- 📄 Hazmat

### Police Services

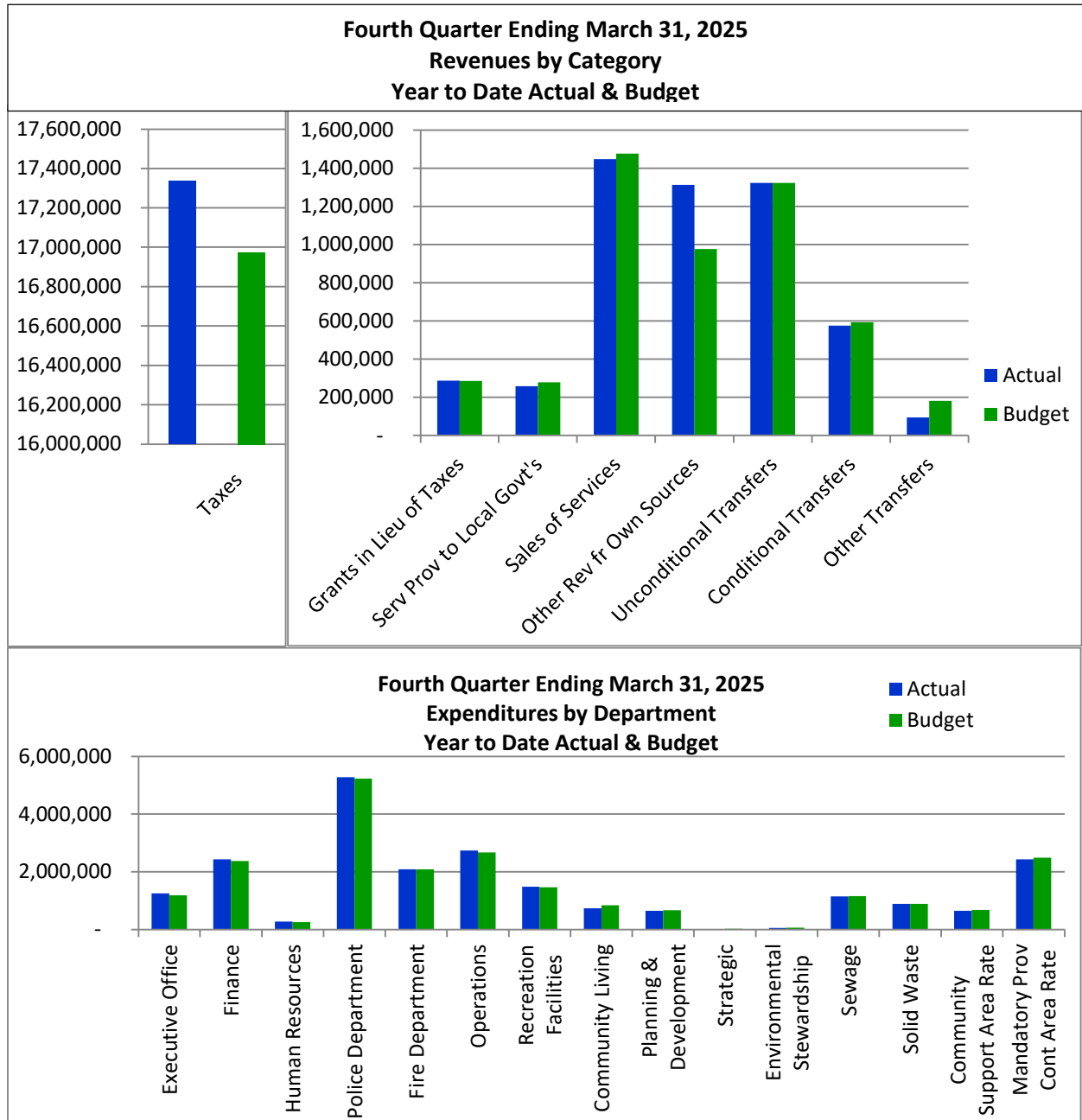
- 📄 Crime
- 📄 Major Crime
- 📄 Street Crime
- 📄 Crime Prevention
- 📄 Community Partnerships

### Operations

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

COMMENTARY

At the end of the fourth quarter for 2024/25 the general operating fund has a surplus of \$535,406 compared to budget. The Town’s operating revenues were \$22,635,246 compared to the budgeted amount of \$22,087,399. The Town’s expenditures at the end of the fourth quarter are \$22,099,840 compared to the budgeted amount of \$22,087,399.



SCHEDULE OF OPERATIONS

<b>Town of Amherst</b>				
<b>Schedule of Operations - General Operating Fund</b>				
<b>For the Year Ended March 31, 2025</b>				
	2023/24	2024/25	2024/25	2024/25
	Actual	Actual	Budget	Variance
<b>Revenues</b>				
Taxes	\$ 16,085,593	\$ 17,338,630	\$ 16,974,287	\$ 364,343
Grants in Lieu of Taxes	281,675	286,243	285,466	777
Services Provided to Other Local Govt	260,303	258,330	278,404	- 20,074
Sales of Services	1,452,099	1,446,999	1,476,499	- 29,500
Other Revenue from Own Sources	1,341,467	1,312,712	976,726	335,986
Unconditional Transfers	1,260,382	1,323,275	1,323,275	-
Conditional Transfers	580,770	575,307	592,300	- 16,993
Other Transfers	589,060	93,750	180,442	- 86,692
<b>Total Revenues</b>	<b>21,851,349</b>	<b>22,635,246</b>	<b>22,087,399</b>	<b>547,847</b>
<b>Expenditures</b>				
Wages & Benefits	9,903,039	10,681,947	10,529,656	152,291
Administrative Costs	846,280	950,387	1,087,381	- 136,994
Building & Facility Costs	1,095,226	1,091,929	1,009,430	82,499
Vehicle & Equipment Costs	447,574	476,993	447,803	29,190
Materials & Supplies	722,078	845,371	763,508	81,863
Grants to Organizations	485,017	538,331	434,210	104,121
Other Municipal Costs	1,746,827	1,822,642	1,884,680	- 62,038
Fiscal Services	5,290,306	5,047,221	5,053,206	- 5,985
Fire Protection Charge	737,629	759,076	759,076	-
Tax Exemptions	132,926	139,819	155,269	- 15,450
Cost Recovery	- 163,541	- 253,876	- 36,820	- 217,056
<b>Total Expenditures</b>	<b>21,243,361</b>	<b>22,099,840</b>	<b>22,087,399</b>	<b>12,441</b>
<b>Surplus</b>	<b>607,988</b>	<b>\$ 535,406</b>	<b>\$ -</b>	<b>\$ 535,406</b>

<b>Provided for Information Purposes</b>	
<b>2024/25 Surplus derived from:</b>	Surplus
Community Support Area Rate - Social Equity	\$ 11,875
Community Support Area Rate	49,876
Mandatory Provincial Contribution Area Rate	66,219
General Operating	412,123
	540,093
Sewage - (deficit)	(2,549)
Solid Waste - (deficit)	(2,138)
	<u>\$ 535,406</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, 2025**

	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024/25 Variance
<b>Departmental Expenditures</b>				
Executive Office	\$ 1,050,858	\$ 1,249,673	\$ 1,184,944	\$ 64,729
Finance	2,033,842	2,429,803	2,372,058	57,745
Human Resources	126,776	277,596	258,398	19,198
Police	4,977,014	5,282,519	5,234,041	48,478
Fire	2,050,483	2,085,792	2,085,241	551
Operations	2,536,281	2,736,695	2,668,594	68,101
Recreation Facilities	2,149,834	1,481,480	1,465,906	15,574
Community Living	739,746	736,327	843,604	- 107,277
Planning & Development	578,848	648,641	671,960	- 23,319
Strategic	28,419	5,193	24,608	- 19,415
Environmental Stewardship	58,807	53,007	64,977	- 11,970
Sewage	1,121,465	1,146,033	1,154,358	- 8,325
Solid Waste	857,501	891,124	889,143	1,981
Community Support Area Rate	599,398	648,691	676,082	- 27,391
<b>Total Departmental Expenditures</b>	<u>18,909,272</u>	<u>19,672,574</u>	<u>19,593,914</u>	<u>78,660</u>
<b>Mandatory Expenditures</b>				
Assessment Services	109,994	111,569	115,494	- 3,925
Corrections	106,463	-	-	-
Housing	313,144	316,169	394,801	- 78,632
Education	1,711,188	1,891,524	1,891,526	- 2
Regional Library	93,300	108,004	91,664	16,340
<b>Total Mandatory Expenditures</b>	<u>2,334,089</u>	<u>2,427,266</u>	<u>2,493,485</u>	<u>- 66,219</u>
<b>Grand Total Expenditures</b>	<u>\$ 21,243,361</u>	<u>\$ 22,099,840</u>	<u>\$ 22,087,399</u>	<u>\$ 12,441</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund has a surplus of \$3,949 at the end of the fourth quarter. Revenues are over budget by \$54,680 and expenditures are over budget by \$50,731.

**Town of Amherst**  
**Schedule of Operations - Water Operating Fund**  
**For the Year Ended March 31, 2025**

	2023/24 Actual	2024/25 Actual	2024/25 Budget	2024/25 Variance
<b>Revenues</b>				
Sale of Services	\$ 10,674	\$ 24,906	\$ 12,000	\$ 12,906
Interest on o/s Water A/R	8,555	8,474	5,000	3,474
Misc Rev & Inc fr Other Non Utility	1,225	1,300	1,200	100
Metered Sales	1,455,166	1,531,961	1,502,719	29,242
Flat Rate Sales	199,766	195,969	193,536	2,433
Bulk Water Sales	5,085	11,925	6,500	5,425
Fire Protection	843,004	867,516	867,516	-
Private Hydrants	15,250	15,000	15,000	-
Sprinkler Service	16,950	17,250	16,150	1,100
<b>Total Revenues</b>	<b>2,555,675</b>	<b>2,674,301</b>	<b>2,619,621</b>	<b>54,680</b>
<b>Expenditures</b>				
Wages & Benefits	759,977	857,436	822,802	34,634
Administrative Costs	93,534	99,453	115,253	- 15,800
Building & Facility Costs	229,173	239,110	264,831	- 25,721
Vehicle & Equipment Costs	55,890	86,874	86,164	710
Materials & Supplies	240,931	254,366	246,000	8,366
Other Municipal Costs	291,928	301,861	335,800	- 33,939
Fiscal Services	879,748	831,252	748,771	82,481
<b>Total Expenditures</b>	<b>2,551,181</b>	<b>2,670,352</b>	<b>2,619,621</b>	<b>50,731</b>
<b>Surplus</b>	<b>\$ 4,494</b>	<b>\$ 3,949</b>	<b>\$ -</b>	<b>\$ 3,949</b>

CAPITAL BUDGET

Town of Amherst Capital Budget - 2024/25 Projects	Actual Cost at March 31, 2025	2024/25 Budget
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<b>WATER CAPITAL BUDGET</b>		
Dump Truck <i>(carry over)</i>	-	355,000
West Victoria Street ~ CNR to Hickman - water main replacement <i>[contingent on grant funding] (carry over)</i>	-	820,400
McCully Street Booster Station - study & design <i>(carry over)</i>	36,292	50,000
McCully Street Booster Station - upgrades <i>(carry over)</i>	-	300,000
Wellfield Engineering Design & Construction - Swab Launchers <i>(carry over)</i>	93,348	80,000
Wellfield Production Wells - replace pump in well P-3	18,576	60,000
Fire Hydrant Replacement	16,757	17,000
Water Meter Replacement	12,082	14,000
Backhoe	243,299	180,000
Russell Street - Phase 1	15,707	12,000
Russell Street - Phase 2	-	33,000
Upper Church Street - new housing development - housing related infrastructure	75,086	99,600
Marshview Drive - new housing development - Phase 1	88,618	50,000
Land purchases (potential) - Challenge Fund	521	275,000
Asphalt Recycler (25% water, 75% general)	41,714	41,750
<b>WATER CAPITAL BUDGET TOTAL</b>	<b>642,002</b>	<b>2,387,750</b>

<b>GENERAL CAPITAL BUDGET</b>		
<b>EQUIPMENT</b>		
LED Lighting upgrade <i>[contingent on grant funding] (carry over)</i>	-	670,000
Loader - Streets	413,588	331,000
1 Ton Dump Truck / Salt Truck	-	110,000
Line Laser System for Centreline Painter	8,985	8,000
Asphalt Recycler (25% water, 75% general)	125,143	125,250
Subtotal	<b>547,716</b>	<b>1,244,250</b>
<b>BUILDINGS / LAND</b>		
Town Hall - New Roof <i>(carry over)</i>	116,737	135,000
Four Fathers Library - HVAC Upgrade <i>(carry over)</i>	-	40,000
Land Purchase - 8 Lower LaPlanche Street <i>(carry over)</i>	-	10,000
Land Sale - Blaine Street	15,067	-
Street Light Poles - Industrial Park x 10 replacement	16,714	35,000
Security Cameras - Public Works Garage	3,386	8,000
Security Cameras - Stadium	14,229	13,000
Stadium - Wifi Equipment replacement	48,791	50,000
Town Hall - Accessibility Improvements - entrances and front counter	67,121	125,000
Town Hall - Renovations	31,845	-
Industrial Park Signage Area Upgrades	11,084	24,000
Visitor Welcome Signage - Highway 2	2,223	10,000
Landscaping, fence and/or welcome sign - 8 Lower LaPlanche St	-	8,000
Land Purchase - Industrial Park	5,058	-
Subtotal	<b>332,254</b>	<b>458,000</b>

= projects carried over to the 2025/26 capital budget.

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Actual Cost at March 31, 2025	2024/25 Budget
<b>LARGE MULTI - CATEGORY PROJECTS</b>		
West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk <i>[contingent on grant funding] (carry over)</i>	-	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding] (carry over)</i>	-	720,000
Russell Street - Phase 1	138,109	145,000
Russell Street - Phase 2	-	317,000
Upper Church Street - new housing development - housing related infrastructure	450,000	540,350
Marshview Drive - land purchase (year 2 of 3)	-	150,000
Marshview Drive - new housing development - Phase 1	257,751	200,000
Subtotal	<b>845,861</b>	<b>3,595,950</b>
<b>STREETS</b>		
Agnew ~ Clarence to Havelock (Overlay)	59,760	55,000
Allison ~ Elmwood to Spring (Overlay)	89,074	80,000
Anson ~ CNR Tracks to Chandler (Overlay)	143,884	115,000
Anson ~ Cornwall to Hickman (Overlay)	76,956	70,000
Arlington ~ All (Overlay)	24,520	22,000
Beacon Street ~ Croft to Church (Overlay)	55,727	50,000
Havelock ~ Prince Arthur to Spring (Overlay)	181,442	165,000
Robie ~ Clarence to Havelock (Overlay)	51,266	46,000
Sackville ~ Erncliffe to Rambler (Overlay)	24,520	22,000
Townshend ~ Academy to Charles (Overlay)	20,062	18,000
Anson Avenue - CN Rail crossing repairs (completed by CN)	131,521	148,100
Rupert ~ Spring to Victoria (Cold Mill and Pave)	277,954	250,000
Subtotal	<b>1,136,685</b>	<b>1,041,100</b>
<b>SIDEWALKS</b>		
LaPlanche ~ east side Victoria to Lawrence (TOA)	32,954	35,000
Cornwall Street ~ Anson to Cordova (TOA)	11,730	10,000
Beacon ~ Croft to Church (TOA)	20,041	17,000
West Victoria ~ south side Hickman to CNR (TOA) - continuation of project from prior year	15,947	10,000
Derby ~ Victoria to Trail (new sidewalk) (TOA)	16,757	18,000
Trail ~ Clinton Street to NSCC and Southgate Village (new gravel trail) (TOA)	17,531	19,000
Tactile Plates ~ Victoria @ Havelock Intersection and Town Hall crosswalk	4,935	10,000
Subtotal	<b>119,895</b>	<b>119,000</b>
<b>STORMSEWER</b>		
Flood Mitigation Upgrades <i>(carry over)</i>	516,026	499,000
Lift Station Pump Rebuild/Replacement	40,291	50,000
Sludge reducing chemical feed pumps	11,741	9,000
Subtotal	<b>568,058</b>	<b>558,000</b>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2024/25 Projects	Actual Cost at March 31, 2025	2024/25 Budget
<b>FIRE DEPARTMENT</b>		
Breathing Air Refilling Stations - replacement (Station unit) <i>(carry over)</i>	31,297	30,000
Wildland Coveralls (Qty 25) - replacement	19,522	20,000
Structural Firefighting Bunker Gear (6-9 sets) - replacement	20,988	22,000
Ventilation Fans (Qty 3) - replacement	22,823	22,000
Floor Scrubber - Apparatus floor	8,039	12,000
Self Contained Breathing Apparatus (SCBA) Cylinders	18,043	23,000
Combination Tool and Mini Cutter (Rescue / Extrication Tools)	32,876	27,000
Tanker Truck transfer from MCC - 2013 Freightliner M2	500,000	-
Subtotal	<b>653,588</b>	<b>156,000</b>
<b>POLICE DEPARTMENT</b>		
APD HVAC <i>(carry over)</i>	11,716	18,000
Body Armour and attachments - 20 Units <i>(carry over)</i>	29,606	30,000
Containment Equipment - 4 Carbines and accessories <i>(carry over)</i>	16,100	16,500
APX500 Radio Base and install	-	12,000
Vehicle - Patrol # 1	61,328	75,000
Dispatch Console and Software	79,944	115,000
Watch Guard Body Cameras & Storage (Qty 10) - Project moved to Operating Budget	-	50,000
Drone (APD / AFD)	59,001	65,000
Virtual Firearms Training Platform	230,950	250,000
Subtotal	<b>488,646</b>	<b>631,500</b>
<b>RECREATION</b>		
4 Stream Waste Receptacles for Parks (year 1 of 2) <i>(carry over)</i>	8,976	10,000
Replace Massey Tractor	52,380	50,000
Marsh Trail & Clinton Trail - Gate Enhancements	4,340	35,000
Replace Roof - Dickey Park Washrooms	6,653	10,000
Utility Trailer	8,222	12,000
Condenser Water Tank for Stadium	5,298	10,000
4 Stream Waste Receptacles for Parks (year 2 of 2)	9,226	10,000
Robb Complex 3 Scoreboards	61,107	70,000
Security Fencing - Angus Building Compound	24,170	22,000
Accessible Playground (contingent on grant funding)	-	600,000
Memorial - No. 2 Construction Battalion	14,219	19,000
Utility Trailer	8,222	8,250
Subtotal	<b>202,815</b>	<b>856,250</b>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	<b>4,895,519</b>	<b>8,660,050</b>
<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>5,537,521</b>	<b>11,047,800</b>

= projects carried over to the 2025/26 capital budget.