



Town of Amherst  
General Operating Budget

Date: **Friday, February 27, 2026**  
Time: **1:00 pm**  
Location: **Council Chambers, Town Hall**

Pages

---

<b>1.</b>	<b>Call to Order</b>	
<b>1.1</b>	<b>Territorial Acknowledgement</b>	
	<p>"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."</p>	
<b>2.</b>	<b>Information Items</b>	
<b>2.1</b>	<b>Tax Rate History</b>	1 - 1
<b>2.2</b>	<b>Assessment Comparison</b>	2 - 2
<b>2.3</b>	<b>Revenue Generated by \$0.01 on the Tax Rate</b>	3 - 3
<b>2.4</b>	<b>Debenture Schedule</b>	4 - 6
<b>2.5</b>	<b>Debt Service Ratio</b>	7 - 7
<b>2.6</b>	<b>Operating Reserve Balances</b>	8 - 8
<b>2.7</b>	<b>Capital Reserve Balances</b>	9 - 9
<b>3.</b>	<b>General Rate - Overall</b>	
<b>3.1</b>	<b>General Rate - Overall Summary</b>	10 - 10
<b>3.2</b>	<b>General Rate - Overall Revenues Detail</b>	11 - 12
<b>3.3</b>	<b>General Rate - Overall Expenditure Detail</b>	13 - 15
<b>4.</b>	<b>Executive Office</b>	

4.1	Executive Office Summary Including Revenue Detail	16 - 16
4.2	Executive Office Expenditure Detail	17 - 18
5.	Finance	
5.1	Finance Summary Including Revenue Detail	19 - 19
5.2	Finance Expenditure Detail	20 - 21
5.3	RFD - Deed Transfer Tax	22 - 23
6.	Human Resources	
6.1	Human Resources Summary with Revenue Detail	24 - 24
6.2	Human Resources Expenditure Detail	25 - 25
7.	Police	
7.1	Police Summary Including Revenue Detail	26 - 26
7.2	Police Expenditure Detail	27 - 28
7.3	RFD - LA Animal Shelter - Funding Request	29 - 29
7.4	RFD - Police Staffing	30 - 31
8.	Fire	
8.1	Fire Summary Including Revenue Detail	32 - 32
8.2	Fire Expenditure Detail	33 - 34
9.	Community Living	
9.1	Community Living Summary Including Revenue Detail	35 - 35
9.2	Community Living Expenditure Detail	36 - 37
9.3	RFD - Summer Students	38 - 39
9.4	RFD - Marketing Budget	40 - 41
9.5	Navigator Summary Including Revenue Detail	42 - 42
9.6	OHPR Navigator Summary Including Revenue Detail	43 - 43

<b>10.</b>	<b>Planning</b>	
10.1	Planning Summary Including Revenue Detail	44 - 44
10.2	Planning Expenditure Detail	45 - 46
10.3	RFD - Economic Development Summer Student	47 - 48
<b>11.</b>	<b>Strategic</b>	
11.1	Strategic Summary Including Detail	49 - 49
<b>12.</b>	<b>Environmental Stewardship</b>	
12.1	Environmental Stewardship Summary Including Detail	50 - 50
<b>13.</b>	<b>Recreation Facilities</b>	
13.1	Recreation Facilities Summary Including Revenue Detail	51 - 51
13.2	Recreation Facilities Expenditure Detail	52 - 53
<b>14.</b>	<b>Operations</b>	
14.1	Operations Summary Including Revenue Detail	54 - 54
14.2	Operations Expenditure Detail	55 - 56
14.3	RFD - Road Salting - Level of Service	57 - 58
<b>15.</b>	<b>Policies</b>	
15.1	RFD - User Fee Policy	59 - 61
15.2	User Fee Policy	62 - 73
<b>16.</b>	<b>Solid Waste</b>	
16.1	Solid Waste Summary Including Revenue Detail	74 - 74
16.2	Solid Waste Expenditure Detail	75 - 75
16.3	RFD - Uniform Charge Solid Waste Decrease	76 - 77
<b>17.</b>	<b>Sewage</b>	
17.1	Sewage Summary Including Revenue Detail	78 - 78

17.2	Sewage Expenditure Detail	79 - 80
17.3	RFD - Sanitary Sewer Rates Increase	81 - 82
18.	Water Utility	
18.1	Water Utility Summary Including Revenue Detail	83 - 83
18.2	Water Utility Expenditure Detail	84 - 85
19.	Mandatory Provincial Contribution Area Rate	
19.1	Mandatory Provincial Contribution Area Rate Summary Including Revenue Detail	86 - 86
19.2	Mandatory Provincial Contribution Area Rate Calculation	87 - 87
20.	Community Support Area Rate	
20.1	Community Support Area Rate Summary Including Revenue Detail	88 - 88
20.2	Community Support Area Rate Calculation	89 - 89
20.3	Memo - Tax Reduction Policy	90 - 91
20.3.1	Tax Reduction Policy	92 - 94
20.4	Community Support Grants Policy	95 - 102
21.	Closed Session	
21.1	MGA 22(2)(e) - contract negotiations	

---

**Town of Amherst  
Tax Rate History**

	Base Residential / Resource			Base Commercial / Business Occupancy			Area Rate Prov Mand Contributions		Area Rate Community Support		Total Tax Rates		Area Rate DARS		Uniform Charges		Deed Transfer Tax
	Base Res	Hospital Levy	Total Res	Base Comm	Hospital Levy	Total Comm	Res	Comm	Res	Comm	Res	Comm	Comm	Business Occupancy	WWTF	Solid Waste	
2026/27	-	-	1.288	-	-	4.088	0.304	0.304	0.078	0.078	1.670	4.470	-	-	-	250	1.25%
2025/26	-	-	1.259	-	-	4.059	0.322	0.322	0.089	0.089	1.670	4.470	-	-	-	278	1.25%
2024/25	-	-	1.199	-	-	3.999	0.375	0.375	0.096	0.096	1.670	4.470	-	-	-	278	1.25%
2023/24	-	-	1.187	-	-	3.987	0.383	0.383	0.100	0.100	1.670	4.470	-	-	-	268	1.25%
2022/23	-	-	1.197	-	-	3.997	0.402	0.402	0.071	0.071	1.670	4.470	-	-	-	185	1.25%
2021/22	-	-	1.197	-	-	3.997	0.402	0.402	0.071	0.071	1.670	4.470	-	-	-	185	1.25%
2020/21	-	-	1.187	-	-	3.987	0.397	0.397	0.071	0.071	1.655	4.455	-	-	-	185	1.25%
2019/20	-	-	1.179	-	-	3.979	0.405	0.405	0.071	0.071	1.655	4.455	-	-	-	185	1.25%
2018/19	-	-	1.180	-	-	3.980	0.39	0.39	0.065	0.065	1.635	4.435	-	-	-	175	1.25%***
2017/18	-	-	1.16	-	-	3.96	0.41	0.41	0.06	0.06	1.63	4.43	-	-	-	160	1.00%
2016/17	-	-	1.17	-	-	3.99	0.40	0.40	0.06	0.06	1.63	4.45	-	-	-	160	1.00%
2015/16	-	-	1.19	-	-	4.01	0.38	0.38	0.06	0.06	1.63	4.45	-	-	-	170	1.00%
2014/15	-	-	1.63	-	-	4.45	-	-	-	-	1.63	4.45	-	-	72	170	1.00%
2013/14	-	-	1.63	-	-	4.45	-	-	-	-	1.63	4.45	-	-	28	170	1.25%**
2012/13	-	-	1.66	-	-	4.55	-	-	-	-	1.66	4.55	-	-	28	174	1.25%
2011/12	-	-	1.67	-	-	4.60	-	-	-	-	1.67	4.60	0.23	0.57	28	174	1.25%
2010/11	-	-	1.67	-	-	4.60	-	-	-	-	1.67	4.60	0.23	0.57	28	170	1.25%
2009/10	-	-	1.67	-	-	4.31	-	-	-	-	1.67	4.31	0.23	0.57	28	165	1.25%*
2008/09	-	-	1.65	-	-	4.06	-	-	-	-	1.65	4.06	0.23	0.57	23	155	0.50%
2007/08	-	-	1.65	-	-	3.87	-	-	-	-	1.65	3.87	0.23	0.57	23	155	0.50%
2006/07	-	-	1.67	-	-	3.68	-	-	-	-	1.67	3.68	0.20	0.57	23	150	0.50%
2005/06	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2004/05	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2003/04	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2002/03	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2001/02	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	-	0.50%
2000/01	-	-	1.64	-	-	3.40	-	-	-	-	1.64	3.40	0.20	0.57	-	-	0.50%
1999/00	-	-	1.73	-	-	3.45	-	-	-	-	1.73	3.45	0.20	0.57	-	-	0.50%
1998/99	-	-	1.82	-	-	3.51	-	-	-	-	1.82	3.51	0.20	0.57	-	-	0.50%
1997/98	-	-	1.82	-	-	3.51	-	-	-	-	1.82	3.51	0.19	0.54	-	-	0.50%
1996/97	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.17	0.50	-	-	0.50%
1995/96	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.30	0.77	-	-	0.50%
1994/95	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.33	0.85	-	-	0.50%
1993/94	-	-	1.89	-	-	3.49	-	-	-	-	1.89	3.49	0.33	0.85	-	-	0.50%
1992/93	-	-	1.82	-	-	3.36	-	-	-	-	1.82	3.36	0.31	0.80	-	-	0.50%

\* Deed transfer tax increased from 0.50% to 1.25% effective August 1, 2009

\*\* Deed transfer tax decreased from 1.25% to 1.00% effective June 1, 2013

\*\*\*\* Deed transfer tax increased from 1.0% to 1.25% effective July 1, 2018.

= Recommended tax rates, not yet formally approved by Council.

**ASSESSMENT COMPARISON**  
**2025/26 vs. 2026/27**

<b>Assessment Category</b>	<b>2025/26 CAP Assessment Base</b>	<b>2026/27 CAP Assessment Base</b>	<b>Change from 2025/26 to 2026/27</b>	<b>% Change from 2025/26 to 2026/27</b>
Residential	\$ 533,567,600	\$ 592,717,500	\$ 59,149,900	11.1%
Commercial (not subject to CAP)	\$ 159,144,500	\$ 171,634,400	\$ 12,489,900	7.8%
Resource	\$ 1,388,300	\$ 1,366,600	\$ (21,700)	-1.6%

**Town of Amherst  
2026/27 General Operating Budget  
Revenue Generated by \$0.01 on Tax Rate**

<u>Category</u>	<u>Assessments</u>
Residential	\$ 592,717,500
Commercial	171,634,400
Resource	1,366,600
Federal Gov't GIL - PILT (Armouries, Post Office)	2,174,500
Prov Gov't GIL (Geomatics, DOT)	3,134,100
Total Assessments	<u>\$ 771,027,100</u>
<b>Revenue Generated by \$0.01 on Tax Rate</b>	<b><u>\$ 77,103</u></b>

---

<u>Residential</u>	
Residential	\$ 592,717,500
Resource	1,366,600
Total Assessments	<u>\$ 594,084,100</u>
<b>Revenue Generated by \$0.01 Residential</b>	<b><u>\$ 59,408</u></b>

---

<u>Commercial</u>	
Commercial	\$ 171,634,400
Federal Gov't GIL - PILT (Armouries, Post Office)	2,174,500
Prov Gov't GIL (Geomatics, DOT)	3,134,100
Total Assessments	<u>\$ 176,943,000</u>
<b>Revenue Generated by \$0.01 Commercial</b>	<b><u>\$ 17,694</u></b>

Debenture Schedule of Principal and Interest

Function	Debenture	Department	2025/26		2026/27		2027/28		2028/29		2029/30	
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		<b>31A-1</b>	<b>\$1,065,050</b>									
Transportation Serv.	31A-1	Paving	32,378	2,221	32,376	744						
			32,378	2,221	32,376	744						
		<b>33A-1</b>	<b>\$4,031,695</b>									
Envir. Health	33A-1	WWTF & Windmill	195,900	88,252	202,200	80,780	208,600	72,866	1,567,395	64,483		
			195,900	88,252	202,200	80,780	208,600	72,866	1,567,395	64,483	= debenture balloon payment,	
		<b>36A-1</b>	<b>\$2,379,700</b>									
Prot Serv	36A-1	Police Station	145,800	30,282	145,800	26,109	145,800	21,750	145,800	17,194	145,800	12,448
Water	36A-1	Water Main Replacement	12,847	2,668	12,847	2,300	12,847	1,916	12,847	1,515	12,847	1,097
		<b>38A-1</b>	<b>\$916,677</b>									
Water	38A-1	Water Main Replacement - East Victoria	9,667	2,967	9,667	2,656	9,667	2,339	9,667	2,017	9,667	1,689
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer	5,383	1,652	5,383	1,479	5,383	1,303	5,383	1,123	5,383	941
Transportation Serv.	38A-1	East Victoria Street - Street Reconst	19,084	5,858	19,084	5,244	19,084	4,618	19,084	3,982	19,084	3,335
Transportation Serv.	38A-1	Station St - Storm Water Separation	26,978	8,282	26,978	7,414	26,978	6,529	26,978	5,629	26,978	4,715
		<b>39A-1</b>	<b>\$141,825</b>									
Water	39A-1	Water Main Replacement - East Pleasant	9,455	2,458	9,455	2,236	9,455	2,008	9,455	1,774	9,455	1,536
			9,455	2,458	9,455	2,236	9,455	2,008	9,455	1,774	9,455	1,536
		<b>40A-1</b>	<b>\$1,044,090</b>									
Water	40A-1	Water - Backhoe	13,436	1,625	13,436	1,454	13,436	1,250	13,436	1,015	13,436	753
Water	40A-1	Water Main Replacement - Willow St	29,736	7,552	29,736	7,174	29,736	6,721	29,736	6,202	29,736	5,623
Envir. Health	40A-1	Sanitary Sewer - Willow St	10,061	2,555	10,061	2,427	10,061	2,274	10,061	2,098	10,061	1,903
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert	20,852	5,296	20,852	5,031	20,852	4,713	20,852	4,349	20,852	3,943
		<b>41A-1</b>	<b>\$390,000</b>									
Water	41A-1	Water - Albion St	26,000	6,596	26,000	6,258	26,000	5,871	26,000	5,438	26,000	4,955
			26,000	6,596	26,000	6,258	26,000	5,871	26,000	5,438	26,000	4,955
			<b>557,577</b>	<b>168,265</b>	<b>563,875</b>	<b>151,308</b>	<b>537,899</b>	<b>134,158</b>	<b>1,896,694</b>	<b>116,817</b>	<b>329,299</b>	<b>42,938</b>
												<b>#</b>

Debenture Schedule of Principal and Interest

Function	Debenture	Department	2030/31		2031/32		2032/33		2033/34		2034/35	
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Transportation Serv.	31A-1	<b>31A-1</b> Paving	<b>\$1,065,050</b>									
Envir. Health	33A-1	<b>33A-1</b> WWTF & Windmill										
can be paid out or refinanced over 5 years. Recommend to refinance.												
Prot Serv	36A-1	<b>36A-1</b> Police Station	158,647	8,214	158,642	2,756						
Water	36A-1	Water Main Replacement	145,800	7,549	145,800	2,533						
			12,847	665	12,842	223						
Water	38A-1	<b>38A-1</b> Water Main Replacement - East Victoria	61,112	8,578	61,112	6,457	61,112	4,321	61,109	2,170		
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer	9,667	1,357	9,667	1,021	9,667	683	9,662	343		
Transportation Serv.	38A-1	East Victoria Street - Street Reconst	5,383	755	5,383	569	5,383	381	5,378	191		
Transportation Serv.	38A-1	Station St - Storm Water Separation	19,084	2,679	19,084	2,016	19,084	1,349	19,084	678		
			26,978	3,787	26,978	2,851	26,978	1,908	26,985	958		
Water	39A-1	<b>39A-1</b> Water Main Replacement - East Pleasant	9,455	1,294	9,455	1,046	9,455	792	9,455	532	9,455	267
			9,455	1,294	9,455	1,046	9,455	792	9,455	532	9,455	267
Water	40A-1	<b>40A-1</b> Water - Backhoe	74,085	10,648	74,086	8,949	60,649	7,315	60,649	5,775	60,649	4,180
Water	40A-1	Water Main Replacement - Willow St	13,436	468	13,437	160	-	-	-	-	-	-
Envir. Health	40A-1	Sanitary Sewer - Willow St	29,736	4,991	29,736	4,309	29,736	3,586	29,736	2,831	29,736	2,049
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert	10,061	1,689	10,061	1,458	10,061	1,213	10,061	958	10,061	693
			20,852	3,500	20,852	3,022	20,852	2,515	20,852	1,986	20,852	1,437
Water	41A-1	<b>41A-1</b> Water - Albion St	26,000	4,436	26,000	3,882	26,000	3,295	26,000	2,679	26,000	2,037
			26,000	4,436	26,000	3,882	26,000	3,295	26,000	2,679	26,000	2,037
			<b>329,299</b>	<b>33,170</b>	<b>329,295</b>	<b>23,090</b>	<b>157,216</b>	<b>15,722</b>	<b>157,213</b>	<b>11,156</b>	<b>96,104</b>	<b>6,485</b>

**Debenture Schedule of Principal and Interest**

Function	Debenture	Department	2035/36		2036/37	
			Principal	Interest	Principal	Interest
		<b>31A-1</b>	<b>\$1,065,050</b>			
Transportation Serv.	31A-1	Paving				
		<b>33A-1</b>	<b>\$4,031,695</b>			
Envir. Health	33A-1	WWTF & Windmill				
		<b>36A-1</b>	<b>\$2,379,700</b>			
Prot Serv	36A-1	Police Station				
Water	36A-1	Water Main Replacement				
		<b>38A-1</b>	<b>\$916,677</b>			
Water	38A-1	Water Main Replacement - East Victoria				
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer				
Transportation Serv.	38A-1	East Victoria Street - Street Reconst				
Transportation Serv.	38A-1	Station St - Storm Water Separation				
		<b>39A-1</b>	<b>\$141,825</b>			
Water	39A-1	Water Main Replacement - East Pleasant				
		<b>40A-1</b>	<b>\$1,044,090</b>			
Water	40A-1	Water - Backhoe	60,649	2,537	60,643	852
Water	40A-1	Water Main Replacement - Willow St	-	-	-	-
Water	40A-1	Water Main Replacement - Willow St	29,736	1,244	29,729	418
Envir. Health	40A-1	Sanitary Sewer - Willow St	10,061	421	10,059	141
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert	20,852	872	20,855	293
		<b>41A-1</b>	<b>\$390,000</b>			
Water	41A-1	Water - Albion St	26,000	1,375	26,000	696
			26,000	1,375	26,000	696
			<b>86,649</b>	<b>3,912</b>	<b>86,643</b>	<b>1,548</b>

**Town of Amherst**  
**2026/27**  
**Debt Service Ratio**

$$\frac{\text{Annual Debt Service Costs (P \& I)}}{\text{Total Own Source Revenue}} = \%$$

**GENERAL OPERATING**

Own Source Revenue For 2026/27 Fiscal Year			
	Taxes	\$ 19,081,103	
	Grants In Lieu	274,700	
	Services Provided to Other Gov'ts	326,332	
	Sale of Services	1,725,595	
	Other Revenue fr Own Sources	996,961	
	less: Rate of Return from Water Utility	<u>(135,000)</u>	
	Own Source Revenue	<u>22,269,691</u>	
	Deduct:		
	Mandatory Expenditure - Education	<u>(2,133,641)</u>	
	Total Own Source Revenue	<u>\$ 20,136,050</u>	
<b>2026/27</b>	<u>Annual Debt Service Costs (P &amp; I)</u>	<u>\$ 591,963</u>	<b>2.94%</b>
	<u>Total Own Source Revenue</u>	<u>\$ 20,136,050</u>	

**Total Debt Outstanding 2026/27 - 2036/37: (excluding water):**

Principal \$ 3,636,977

<u>2025/26</u>	<u>2024/25</u>	<u>2023/24 *</u>	<u>2022/23</u>	<u>2021/22 **</u>	<u>2020/21</u>	<u>2019/20</u>
3.26%	3.7%	8.0%	5.7%	7.6%	7.1%	7.9%

\*Includes stadium balloon payment of \$542,560, otherwise would be 4.8%.  
\*\*Includes sewer balloon payment of \$117,000.

**WATER UTILITY**

Own Source Revenue For 2026/27 Fiscal Year			
	Metered Sales	\$ 1,566,073	
	Flat Rate Sales	197,369	
	Hydrant/Fire Protection	867,516	
	Other	<u>66,450</u>	
	Gross Revenue	<u>\$ 2,697,408</u>	
<b>2026/27</b>	<u>Annual Debt Service Costs (P &amp; I)</u>	<u>\$ 123,220</u>	<b>4.57%</b>
	<u>Total Own Source Revenue</u>	<u>\$ 2,697,408</u>	

**Total Debt Outstanding 2026/27 - 2036/37 for Water Utility:**

Principal \$ 933,209

<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>	<u>2022/23</u>	<u>2021/22</u>	<u>2020/21</u>	<u>2019/20</u>
4.75%	5.5%	5.8%	6.9%	5.5%	5.2%	4.8%

OPERATING RESERVE	Final Audited Balance 31-Mar-25	Proposed 2025/26 Transactions		Proposed Balance 31-Mar-26	Proposed 2026/27 Transactions		Proposed Balance 31-Mar-27
		Additions	Withdrawals		Additions	Withdrawals	
<b>Reserve Sewer</b>	<b>131,737</b>			<b>\$ 98,637</b>			<b>\$ 71,137</b>
25/26 Capital - source financing			18,100				
25/26 Capital - West Victoria Street Engineering Design			15,000				
26/27 Capital - LaPlanche Pumping Station Roof						20,000	
26/27 Capital - WWTF Sludge Survey						7,500	
<b>Reserve Solid Waste</b>	<b>124,617</b>			<b>64,617</b>			<b>164,617</b>
25/26 Operating - Green Bin replacements			60,000				
26/27 Operating - solid waste reserve addition						100,000	
<b>Reserve Community Support Area Rate</b>	<b>154,059</b>			<b>89,059</b>			<b>89,059</b>
25/26 Capital - Decorative Lighting			50,000				
25/26 Operating - Westcumb Amateur Radio - approved by Council May 26			15,000				
<b>Reserve Social Equity Fund</b>	<b>161,190</b>			<b>111,470</b>			<b>11,470</b>
25/26 now 26/27 Capital - Accessible Playground						100,000	
25/26 Operating - Bridge Adult Service Centre - approved by Council May 26			14,720				
25/26 Operating - Add'l Summer Students (3) for Park Summer Programs - approved by Council June 23			5,000				
25/26 Operating - YMCA Affordable Housing Drawings - approved by Council Oct 27			30,000				
<b>Reserve Mandatory Provincial Contribution Area Rate</b>	<b>162,736</b>			<b>162,736</b>			<b>162,736</b>
<b>Reserve Stabilization</b>	<b>1,279,297</b>			<b>1,341,297</b>			<b>1,402,697</b>
Operating - profit from Stadium solar			27,000			27,200	
Operating - profit from WWTF solar			17,500			17,100	
Operating - profit from Reservoir Property solar			17,500			17,100	
<b>Reserve Economic Development</b>	<b>42,725</b>			<b>8,725</b>			<b>725</b>
24/25 Capital - Industrial Park Signage Area Upgrades (carry over)			24,000				
24/25 Capital - Visitor Welcome Signage - Hwy 2 (carry over)			10,000				
24/25 Capital - Signage and Landscaping - 8 Lower LaPlanche St (carry over)						8,000	
<b>Reserve Election</b>	<b>66,000</b>			<b>66,000</b>			<b>66,000</b>
<b>Reserve Strategic Priorities</b>	<b>132,986</b>			<b>433,586</b>			<b>758,586</b>
25/26 & 26/27 Operating - Strategic Priority Funds		500,000			1,100,000		
25/26 Operating - Community Centre - Design & Work Plan Study was \$50k			-				
25/26 Operating - Industrial Park Expansion - Market Scan & Appraisals \$50k			-				
25/26 (now 26/27) Operating - Feasibility Study for Armoury / Veteran's Affairs			-			50,000	
25/26 Capital - Industrial Park Land Purchase - Pedersen			100,000				
25/26 Capital - Industrial Park Land Purchase - Cumberland Ridge			64,400				
25/26 Capital - Industrial Park Land Purchase (potential)			35,000				
26/27 Capital - Victoria Square Band Stand						125,000	
26/27 Capital - Industrial Park Land Purchase (Pmt 2 of 3)						300,000	
27/28 Capital - Industrial Park Land Purchase (Pmt 3 of 3)						300,000	
<b>Reserve Fund Equity - Unrestricted</b>	<b>2,610,944</b>			<b>1,932,308</b>			<b>1,517,566</b>
25/26 Community Navigator			49,497				
26/27 Community Navigator						50,742	
23/24 - 25/26 Operating Strategic - Municipal Planning Strategy - multi year project			24,739				
25/26 Operating - Police Maternity Leave Top Up			25,000				
25/26 (now 26/27) Operating - Police Dress Uniforms						52,000	
25/26 (now 26/27) Operating - Police extra fill in position						160,000	
26/27 Operating - Tactical training (one-time)						12,000	
26/27 Operating - Consultant Review						50,000	
25/26 Capital - Victoria Square Lights			17,400				
25/26 (now 26/27) Capital - AFD culvert in parking lot [contingent on grant funding]						90,000	
25/26 Capital - AFD New SUV - replace unit # 101			75,000				
25/26 Capital - West Victoria Street Engineering Design			37,000				
25/26 Capital - Industrial Park Land Purchase (Pmt 1 of 3)			450,000				

<b>Total Operating Reserve Balance</b>	<b>4,866,291</b>	<b>\$ 562,000</b>	<b>\$ 1,119,856</b>	<b>\$ 4,308,435</b>	<b>\$ 1,261,400</b>	<b>\$ 1,325,242</b>	<b>\$ 4,244,593</b>
<b>Less: Accounts Receivable - Russell Street - Phase 1</b>	<b>(23,661)</b>			<b>(16,055)</b>			
<b>Total Cash in Operating Reserve</b>	<b>4,842,630</b>			<b>4,292,380</b>			

Last updated - February 18, 2026

### Town of Amherst Capital Reserve Balances

<b>CAPITAL RESERVE</b>	<b>Final Audited Balance 31-Mar-25</b>	<b>Proposed 2025/26 Transactions</b>		<b>Proposed Balance 31-Mar-26</b>	<b>Proposed 2026/27 Transactions</b>		<b>Proposed Balance 31-Mar-27</b>
		Additions	Withdrawals		Additions	Withdrawals	
<b>Reserve Canada Community Building Fund (formerly Gas Tax)</b>	<b>115,332</b>			<b>\$ 57,783</b>			<b>\$ 57,783</b>
Gas tax monies received		727,352			700,000		
Interest earned on Gas tax monies		3,100					
Source financing for Capital			663,000			700,000	
Add'l financing for Capital			125,000			-	
<b>Reserve Sewer Purposes (Aboiteau)</b>	<b>431,879</b>			-			-
25/26 Capital - WWTF UV Disinfection System			431,879				
<b>Reserve Land Dedication</b>	<b>17,916</b>			<b>17,916</b>			<b>17,916</b>
<b>Reserve Capital Carryover Projects</b>	<b>563,279</b>			<b>83,400</b>			<b>83,400</b>
Capital projects completed			479,879				
Capital projects added							
<b>Reserve Town Sale</b>	<b>127,342</b>			<b>127,342</b>			<b>52,342</b>
Land Sale - Blaine Street		200,000					
Land Sale - Marshview Drive 2025 sales 4 x \$50,000		200,000					
Funding Industrial Park Land Purchase - Pedersen - using Blaine St proceeds			200,000				
Funding Industrial Park Land Purchase - Cumberland Ridge - using Marshview Dr proceeds			200,000				
25/26 Capital (now 26/27) - Live Fire Training Facility (portion 1 of 2)						75,000	
<b>Reserve CJSMA Proceeds</b>	<b>572,766</b>			<b>271,416</b>			<b>71,416</b>
Marshview Drive - land purchase (year 3 of 3)			100,000				
25/26 now 26/27 Capital - Accessible Playground (contingent on grant funding)						100,000	
25/26 Capital (now 26/27) - Live Fire Training Facility (portion 2 of 2)						100,000	
25/26 Capital - South Albion St ~ Paving - Robert Angus to town boundary			137,350				
25/26 Capital - Paving - Queen St ~ Croft to Albion			64,000				
<b>Reserve Fund Equity - Unrestricted</b>	<b>317,006</b>			<b>296,006</b>			<b>296,006</b>
24/25 Capital - Purchase 8 Lower LaPlanche St			10,000				
25/26 Capital - Land Purchase Industrial Park			11,000				
<b>Total Capital Reserve Balance</b>	<b>2,145,520</b>	<b>\$ 1,130,452</b>	<b>\$ 2,422,108</b>	<b>\$ 853,863</b>	<b>\$ 700,000</b>	<b>\$ 975,000</b>	<b>\$ 578,863</b>

Last updated - February 18, 2026

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      GENERAL      GENERAL RATE  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
**** Gross revenues	14,673,163.61-	16,792,980.47-	17,414,922.33-	17,180,885.02-	18,418,837-	19,584,356-	1,165,519-	6.3
*** Wages & Benefits	8,915,258.69	9,538,208.49	10,207,115.84	9,198,968.35	10,825,952	11,369,773	543,821	5.0
*** Administrative Costs	780,965.95	828,493.66	926,080.13	906,709.14	1,053,019	1,147,873	94,854	9.0
*** Building & Facility Co	756,916.16	865,453.00	867,438.94	756,259.71	836,970	844,438	7,468	0.9
*** Vehicle & Equipment Co	386,346.76	418,191.74	444,367.54	403,952.25	440,812	452,880	12,068	2.7
*** Materials & Supplies	455,404.87	629,186.40	754,044.08	662,288.29	684,870	722,670	37,800	5.5
*** Grants to organization	34,866.75	74,092.28	88,448.74	188,765.56	398,837	34,000	364,837-	91.5-
*** Other municipal costs	714,126.35	772,865.06	854,035.76	858,145.17	1,016,198	972,390	43,808-	4.3-
*** Fiscal Services	1,710,087.46	2,630,329.24	2,299,122.27	2,335,567.23	2,440,139	3,309,218	869,079	35.6
*** Fire protection charge	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
*** Cost recovery	167,323.88-	163,540.81-	253,875.69-	227,244.63-	37,036-	29,036-	8,000	21.6-
**** Expenditures	14,312,763.11	16,330,908.06	16,945,853.61	15,843,561.23	18,418,837	19,584,356	1,165,519	6.3
***** Total	360,400.50-	462,072.41-	469,068.72-	1,337,323.79-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group REVENUES Revenues  
 Cost Center Group GENERAL GENERAL RATE  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
* 4000 RESIDENTIAL TAXES	5,613,537.67-	6,127,222.36-	6,601,124.52-	7,314,111.78-	7,312,175-	8,239,052-	926,877-	12.7
* 4010 TAXES COMMERCIAL	4,774,028.11-	5,360,317.75-	5,813,636.28-	5,837,673.70-	5,837,673-	6,385,941-	548,268-	9.4
* 4020 RES.BASED ON ASSE	21,734.36-	21,574.86-	22,268.30-	23,331.90-	23,185-	22,822-	363	1.6-
* 4040 FARMLAND ACREAGE	1,108.00-	1,178.00-	1,209.00-	1,076.00-	1,165-	1,165-		
** Assessable Property	10,410,408.14-	11,510,292.97-	12,438,238.10-	13,176,193.38-	13,174,198-	14,648,980-	1,474,782-	11.2
* 4120 TAXES ALIANT	44,163.00-	41,051.35-	38,579.46-	40,246.14-	38,000-	38,000-		
* 4130 NSFM HST OFFSET	44,753.31-	51,206.63-	54,574.63-		45,000-	45,000-		
* 4220 PROV - NS POWER C	10,415.00-	12,757.00-	14,039.00-	13,878.00-	14,000-	14,000-		
** Business Property	99,331.31-	105,014.98-	107,193.09-	54,124.14-	97,000-	97,000-		
* 4140 TAXES HERITAGE GA	82,179.99-	78,985.17-	86,351.14-		85,000-	85,000-		
* 4150 DEED TRANSFER TAX	494,543.24-	503,989.81-	660,338.48-	646,310.67-	405,000-	455,000-	50,000-	12.3
** Other Taxes	576,723.23-	582,974.98-	746,689.62-	646,310.67-	490,000-	540,000-	50,000-	10.2
*** Taxes	11,086,462.68-	12,198,282.93-	13,292,120.81-	13,876,628.19-	13,761,198-	15,285,980-	1,524,782-	11.1
* 4160 FEDERAL GOVERNMENT	93,557.10-	106,108.86-	105,147.81-	95,506.02-	95,962-	97,200-	1,238-	1.3
** Federal Government	93,557.10-	106,108.86-	105,147.81-	95,506.02-	95,962-	97,200-	1,238-	1.3
* 4180 PROV-REAL PROP HW	133,451.85-	138,999.12-	142,579.59-		140,452-	140,094-	358	0.3-
* 4190 FIRE PROT GRT MUS	282.00-	318.00-	295.57-		341-	369-	28-	8.2
* 4192 FIRE PROT GRT SCH	34,893.50-	36,249.08-	38,220.18-		36,894-	37,037-	143-	0.4
** Provincial Government	168,627.35-	175,566.20-	181,095.34-		177,687-	177,500-	187	0.1-
*** Grants in Lieu of Taxes	262,184.45-	281,675.06-	286,243.15-	95,506.02-	273,649-	274,700-	1,051-	0.4
* 4240 SERV.PROV.CUMBERL	203,409.17-	245,168.23-	243,330.27-	214,774.61-	264,272-	310,000-	45,728-	17.3
* 4260 SERV.PROV.OXFORD	18,322.48-	15,135.00-	15,000.00-	15,000.00-	15,000-	16,332-	1,332-	8.9
** Other Local Government	221,731.65-	260,303.23-	258,330.27-	229,774.61-	279,272-	326,332-	47,060-	16.9
*** Services Provided to Ot	221,731.65-	260,303.23-	258,330.27-	229,774.61-	279,272-	326,332-	47,060-	16.9
** 4300 INTER.RECOV.LABOU	4,000.00-	4,000.00-	4,000.00-	4,000.00-	4,000-	4,000-		
** 4340 INTER.RECOV.OTHER	15.98-		15.00-	15.98-				
** 4350 SALE OF SERVICES	307,699.71-	334,738.21-	328,836.16-	301,274.21-	347,963-	433,549-	85,586-	24.6
** 4360 REVENUE ALARM MON	1,050.00-	2,093.48-	1,900.00-	1,600.00-	1,500-	1,500-		
** 4500 PROGRAM FEE REV.	9,567.01-	11,136.52-	16,427.91-	22,706.81-	11,500-	11,500-		
*** Sales of Services	322,332.70-	351,968.21-	351,179.07-	329,597.00-	364,963-	450,549-	85,586-	23.5
* 4460 INSPECT/CONFIRM F	1,250.00-	550.00-	950.00-	1,400.00-	800-	800-		
* 4470 TAX CERTIFICATE R	13,350.00-	11,900.00-	12,350.00-	12,350.00-	11,500-	11,500-		
* 4520 DOG LICENSES	1,155.00-	675.00-	1,125.00-	660.00-	1,000-	1,000-		
* 4530 PERMITS	25,679.40-	43,730.33-	30,733.85-	30,458.50-	25,000-	25,000-		
* 4540 LICENSES	510.00-	1,550.00-	1,465.00-	1,180.00-	500-	500-		
** Licenses and Permits	41,944.40-	58,405.33-	46,623.85-	46,048.50-	38,800-	38,800-		
* 4550 FINES	30,411.20-	39,489.54-	40,706.66-	28,282.00-	40,000-	40,000-		
** Fines	30,411.20-	39,489.54-	40,706.66-	28,282.00-	40,000-	40,000-		
* 4380 ICE RENTALS REVEN	96,301.48-	116,256.15-	115,140.31-	82,461.27-	100,000-	110,000-	10,000-	10.0
* 4385 YOUTH FREE ICE RE	61,088.00-	62,919.50-	67,722.00-	48,190.75-	60,000-	66,000-	6,000-	10.0
* 4390 OFF SEASON STAD.R	3,250.00-	3,935.91-	4,390.41-	3,580.40-	6,000-	10,000-	4,000-	66.7
* 4560 LEASED LAND	1,788.00-	1,805.00-	1,805.00-	1,805.00-	1,805-	1,805-		
* 4580 ROOM RENTALS	29,924.03-	22,475.89-	17,991.61-	16,736.50-	18,900-	18,900-		

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group REVENUES Revenues  
 Cost Center Group GENERAL GENERAL RATE  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
* 4590 RENTAL LAND & BLD	130,620.94-	131,489.93-	131,442.16-	129,435.84-	137,888-	138,452-	564-	0.4
* 4610 REC.FACILITY RENT		100.00-	100.00-	400.00-	250-	250-		
* 4570 LEASED LAND SOLAR	6,246.75-		6,499.48-					
** Rentals	329,219.20-	338,982.38-	345,090.97-	282,609.76-	324,843-	345,407-	20,564-	6.3
* 4400 CONCESSION REVENU	2,000.00-	7,150.00-	7,106.54-	6,573.90-	7,365-	7,548-	183-	2.5
** Concessions & Franchise	2,000.00-	7,150.00-	7,106.54-	6,573.90-	7,365-	7,548-	183-	2.5
* 4620 INVESTMENT INCOME	304,212.81-	549,785.31-	469,364.56-	227,235.38-	225,000-	200,000-	25,000	11.1-
* 4622 INTEREST PROP TAX	247.08-							
* 4625 INVESTM INCOME PA		425.94-	973.45-					
* 4626 INTEREST DEV LOAN				280.46-				
** Return on Investments	304,459.89-	550,211.25-	470,338.01-	227,515.84-	225,000-	200,000-	25,000	11.1-
* 4640 INT.O/S TAXES	116,929.45-	132,354.92-	167,106.92-	167,033.02-	130,000-	130,000-		
* 4660 INT.ON MISC. A/R	4,651.18-	1,155.78-	4,481.92-	4,480.99-	1,250-	1,250-		
** Penalties and Interest	121,580.63-	133,510.70-	171,588.84-	171,514.01-	131,250-	131,250-		
* 4410 ADVERTISING REVEN	26,050.00-	31,350.00-	31,650.00-	31,912.28-	31,500-	45,000-	13,500-	42.9
* 4480 REV.-PROC.OF CRIM		251.25-	7,361.18-	801.82-				
* 4490 COMM.SPONSOR.REV.		2,500.00-	25.00-		1,000-	1,000-		
* 4510 SPECIAL EVENT REV				25,140.00-				
* 4680 MISC.REVENUE	25,626.00-	24,508.84-	51,335.76-	18,537.63-	62,730-	35,656-	27,074	43.2-
* 4770 RATE OF RETURN IN	135,000.00-	135,000.00-	135,000.00-	135,000.00-	135,000-	135,000-		
** Miscellaneous	186,676.00-	193,610.09-	225,371.94-	211,391.73-	230,230-	216,656-	13,574	5.9-
*** Other Revenue From Own	1,016,291.32-	1,321,359.29-	1,306,826.81-	973,935.74-	997,488-	979,661-	17,827	1.8-
* 4690 PROV - EQUALIZATI	1,260,382.00-	1,260,382.00-	1,323,275.00-	1,004,957.00-	1,323,275-	1,323,275-		
** Federal Government	1,260,382.00-	1,260,382.00-	1,323,275.00-	1,004,957.00-	1,323,275-	1,323,275-		
*** Unconditional Transfers	1,260,382.00-	1,260,382.00-	1,323,275.00-	1,004,957.00-	1,323,275-	1,323,275-		
* 4720 FED.EMPLOY.GRANTS	18,703.60-		4,256.00-	6,594.00-	6,000-	6,000-		
** Federal Government	18,703.60-		4,256.00-	6,594.00-	6,000-	6,000-		
* 4725 FED. COND. GRANTS				284,921.01-	414,837-		414,837	100.0-
** Federal Government Agen				284,921.01-	414,837-		414,837	100.0-
* 4710 PROV.EMPLOY.GRANT	20,000.00-	16,460.00-	25,000.00-	20,000.00-	25,000-	25,000-		
* 4715 Prov. Cond. Grant	300,239.24-	371,710.03-	381,862.39-	240,957.20-	365,250-	356,000-	9,250	2.5-
* 4705 PROV DIVERT NS	164,835.97-	188,279.72-	160,828.83-	113,014.25-	156,800-	156,800-		
** Provincial Government	485,075.21-	576,449.75-	567,691.22-	373,971.45-	547,050-	537,800-	9,250	1.7-
*** Conditional Transfers f	503,778.81-	576,449.75-	571,947.22-	665,486.46-	967,887-	543,800-	424,087	43.8-
* 4730 TRAN-FR OPER RESE		542,560.00-	25,000.00-	5,000.00-	451,105-	400,059-	51,046	11.3-
** Transfer from Other Fun		542,560.00-	25,000.00-	5,000.00-	451,105-	400,059-	51,046	11.3-
*** Other Transfers/Collect		542,560.00-	25,000.00-	5,000.00-	451,105-	400,059-	51,046	11.3-
**** Total	14,673,163.61-	16,792,980.47-	17,414,922.33-	17,180,885.02-	18,418,837-	19,584,356-	1,165,519-	6.3

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group GENERAL GENERAL RATE  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	7,045,078.86	7,566,423.89	8,031,615.82	7,302,029.19	8,398,100	8,821,200	423,100	5.0
** 6005 Honoraria	306,700.96	321,398.91	323,813.93	300,866.23	330,300	330,300		
** 6006 Retired EE Pens P	15,356.95	15,522.72	15,522.72	12,935.60	16,600	16,600		
** 6009 Y/E WAGES & BEN A	32,852.23	15,733.37	57,256.75		29,442	29,442		
** 6010 CPP	306,084.88	338,397.27	367,903.75	329,279.72	401,560	425,270	23,710	5.9
** 6012 Employment Insura	119,510.86	133,670.09	141,801.84	117,147.15	148,420	156,860	8,440	5.7
** 6014 Blue Cross	129,164.66	128,240.76	139,327.43	137,238.84	215,850	227,320	11,470	5.3
** 6015 Pension - Reg Pym	503,537.92	529,043.38	552,974.22	503,601.18	608,070	632,160	24,090	4.0
** 6016 Group Insurance	196,449.02	172,358.97	191,736.87	135,410.12	237,830	246,050	8,220	3.5
** 6017 WCB	200,221.35	241,097.13	287,592.51	289,232.32	344,810	386,200	41,390	12.0
** 6018 Pension-Special P	60,301.00	76,322.00	97,570.00	71,228.00	94,970	98,371	3,401	3.6
*** Wages & Benefits	8,915,258.69	9,538,208.49	10,207,115.84	9,198,968.35	10,825,952	11,369,773	543,821	5.0
** 8015 Liability Claims	4,970.58	6,020.45-	4,955.67	6,374.11	7,850	6,850	1,000-	12.7-
** 6020 PROFESSIONAL DEVE	124,007.77	53,660.49	59,630.74	155,173.26	101,616	113,700	12,084	11.9
** 6030 TRAVEL	54,920.46	90,576.86	109,899.54	100,843.73	118,633	118,383	250-	0.2-
** 6032 Conferences & Con	10,032.89	17,940.66	25,825.21	17,562.05	38,650	37,625	1,025-	2.7-
** 6040 PROF MEM/DUES & F	25,496.11	29,546.66	25,873.88	34,062.67	34,595	35,514	919	2.7
** 6050 OFFICE SUPPLIES	26,024.53	29,900.86	29,720.84	20,906.85	30,160	30,160		
** 6060 OFFICE EQUIPMENT	6,593.14	14,127.59	16,135.29	11,774.36	11,840	11,740	100-	0.8-
** 6070 PHOTOCOPY SUPPLIE	14,565.20	17,169.01	18,140.53	14,784.15	16,700	17,200	500	3.0
** 6080 ADVERTISING	25,957.41	29,217.73	26,203.83	22,150.47	64,183	16,733	47,450-	73.9-
** 6085 MARKETING						120,600	120,600	
** 6090 POSTAGE	27,103.26	32,707.67	32,597.34	42,746.81	42,780	42,530	250-	0.6-
** 6100 COURIER	5,576.66	7,074.59	7,785.81	4,017.43	5,350	5,600	250	4.7
** 6110 TELEPHONE	50,785.32	52,372.06	58,926.57	50,769.23	59,905	60,205	300	0.5
** 6112 Facsimile	615.75	502.64	503.09	343.40	740	740		
** 6114 Cellular	29,842.22	36,080.28	33,495.66	28,348.42	35,160	35,390	230	0.7
** 6120 PUBL./SUBSCRIPTIO	6,341.47	7,105.24	7,104.70	6,940.12	7,850	9,220	1,370	17.5
** 6130 COMPUTER HARDWARE	77,800.47	85,177.96	79,876.37	56,933.92	51,050	89,750	38,700	75.8
** 6140 COMPUTER SOFTWARE	26,941.03	3,760.87	23,942.28	1,333.85	1,425	1,500	75	5.3
** 6142 Software Licensin	141,463.87	163,850.84	171,704.70	190,358.51	217,813	226,702	8,889	4.1
** 6150 MEETING EXPENSES	4,028.31	8,030.94	8,372.05	4,013.78	9,250	9,000	250-	2.7-
** 6152 Catering	5,852.65	25,707.73	32,908.76	20,551.87	39,970	30,970	9,000-	22.5-
** 6170 PROMOTION	45,115.85	58,634.43	80,148.27	44,608.35	77,503	47,853	29,650-	38.3-
** 6160 LIABILITY INSURAN	66,931.00	71,369.00	72,329.00	72,111.80	79,996	79,908	88-	0.1-
*** Administrative Costs	780,965.95	828,493.66	926,080.13	906,709.14	1,053,019	1,147,873	94,854	9.0
** 7025 Solid Waste Dispo	48,138.29	61,476.45	70,275.33	62,607.78	70,320	70,520	200	0.3
** 7001 HEAT - NATURAL GA	168,774.59	137,063.48	141,612.55	98,328.89	150,500	159,500	9,000	6.0
** 7010 ELECTRICAL	257,873.01	286,205.86	303,008.22	251,380.26	299,000	308,000	9,000	3.0
** 7020 WATER	41,451.06	40,187.95	45,394.70	45,426.04	48,400	41,100	7,300-	15.1-
** 7030 BLDG/FACILITY MAI	78,860.59	129,093.72	103,492.71	109,562.81	105,537	82,987	22,550-	21.4-
** 7040 BLDG/FACILITY REP	73,819.19	48,608.83	74,298.32	92,686.68	30,500	60,500	30,000	98.4
** 7050 BLDG/FACILITY INS	41,424.00	46,890.00	61,654.00	44,367.00	70,903	51,021	19,882-	28.0-
** 7060 BLDG/FACILITY REN	912.84	2,692.08	4,116.79	3,299.56	500	3,500	3,000	600.0
** 7070 BLDG/FACILITY REN	515.40	932.71	1,402.63	787.47	500	500		

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group GENERAL GENERAL RATE  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7080 PLANT MAINTENANCE	28,224.75	40,833.56	36,493.88	18,519.37	33,810	33,810		
** 7090 PLANT REPAIRS	4,429.92	11,134.70	2,139.96	670.46	4,000	4,000		
** 7100 MAINT. TOOLS/EQUI	3,468.22	5,612.75	4,177.70	3,215.75	5,000	5,000		
** 7110 SECURITY			897.60					
** 7120 PROPERTY TAXES	7,642.55	54,720.91	18,474.55	25,407.64	18,000	24,000	6,000	33.3
** 7130 DEMOLITION	1,381.75							
*** Building & Facility Cos	756,916.16	865,453.00	867,438.94	756,259.71	836,970	844,438	7,468	0.9
** 7500 VEH/EQUIP MAINT.	15,673.01	17,651.27	19,544.86	17,717.33	19,200	22,190	2,990	15.6
** 7510 VEH/EQUIP REPAIRS	91,132.73	143,085.99	151,793.85	123,116.56	122,400	121,700	700-	0.6-
** 7520 VEH/EQUIP INSURAN	45,665.00	42,001.00	41,790.24	59,995.63	43,192	62,570	19,378	44.9
** 7530 VEH/EQUIP REPLACE	1,680.05							
** 7540 VEH/EQUIP RENTAL	13,536.96	11,366.27	15,066.51	6,076.65	17,500	15,500	2,000-	11.4-
** 7550 VEH/EQUIP FUEL -	84,690.98	85,292.33	89,950.12	65,857.64	85,620	85,220	400-	0.5-
** 7551 VEH/EQUIP FUEL-DI	48,157.10	41,065.16	40,938.54	27,792.02	51,000	46,000	5,000-	9.8-
** 7560 VEH/EQUIP GEN SUP	23,432.31	4,138.80	5,737.14	3,700.89	14,100	11,500	2,600-	18.4-
** 7570 VEH/EQUIP TOOLS	1,194.72	853.61	1,526.19	2,192.80	2,600	2,500	100-	3.8-
** 8120 LEASES-VEHICLE/EQ	477.85		1,777.03	19,547.37	21,000	21,000		
** 8000 OPERATIONAL EQUIP	55,318.25	63,251.52	65,726.92	71,681.12	58,800	58,800		
** 8020 MAINTENANCE EQUIP	5,387.80	9,485.79	10,516.14	6,274.24	5,400	5,900	500	9.3
*** Vehicle & Equipment Cos	386,346.76	418,191.74	444,367.54	403,952.25	440,812	452,880	12,068	2.7
** 8010 MATERIALS / SUPPL	206,596.04	220,743.03	223,851.55	175,340.14	203,370	204,670	1,300	0.6
** 8004 GRAVEL	5,068.10	11,401.34	12,826.51	3,434.86	6,500	7,000	500	7.7
** 8005 ASPHALT	113,117.86	249,766.41	327,178.06	366,005.42	330,000	355,000	25,000	7.6
** 8006 CONCRETE	14,441.72	9,971.55	25,662.85	1,165.17	15,000	15,000		
** 8007 MANHOLES CATCH BA	1,045.48-	248.98-	3,456.22		2,000	2,000		
** 8008 PIPE & ACCESSORIE	3,396.20	3,015.73	2,618.42-	3,945.20	3,000	4,000	1,000	33.3
** 8009 SALT/ SAND/ DE-IC	113,830.43	134,537.32	163,687.31	112,397.50	125,000	135,000	10,000	8.0
*** Materials & Supplies	455,404.87	629,186.40	754,044.08	662,288.29	684,870	722,670	37,800	5.5
** 8150 GRANTS/SUBS TO OR	25,120.00	70,883.00	79,851.89	185,733.42	394,837	30,000	364,837-	92.4-
** 8160 DONATIONS TO CHAR	250.00	709.28	597.37	532.14	250	250		
** 8170 SCHOL/GRANTS TO I	3,250.00	2,500.00	1,500.00	2,500.00	3,750	3,750		
** 8175 IN KIND GRANT -SO	6,246.75		6,499.48					
*** Grants to organizations	34,866.75	74,092.28	88,448.74	188,765.56	398,837	34,000	364,837-	91.5-
** 8025 COMMUNITY EVENTS	11,287.67	24,694.58	18,118.71	40,412.39	15,750	13,350	2,400-	15.2-
** 8030 MAINTENANCE MAT/S	5,579.50	11,413.21	23,349.13	22,326.73	12,700	17,100	4,400	34.6
** 8040 COMM EQUIPMENT LI	6,456.41	8,696.87	6,592.08	4,431.78	7,700	7,700		
** 8060 PROGRAM INSTRUCTI	58,066.82	63,900.37	63,486.63	59,751.27	68,500	68,500		
** 8080 STREET LIGHTS	76,066.97	82,910.55	82,004.97	71,290.47	82,250	82,550	300	0.4
** 8090 UNIFORMS/CLOTHING	44,319.40	45,771.59	53,345.57	44,334.67	112,250	110,550	1,700-	1.5-
** 8100 PROFESSIONAL SERV	123,538.26	184,738.63	205,337.06	276,921.55	335,300	254,100	81,200-	24.2-
** 8110 CONTRACTS/AGREEME	350,844.26	324,997.89	376,250.19	318,094.20	354,198	389,990	35,792	10.1
** 8111 CONTR/AGREE -WELD		31.03	273.41					
** 8121 LEASES -OFFICE EQ	23,325.97	14,577.98	14,646.48	10,977.84	15,400	15,900	500	3.2

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      GENERAL      GENERAL RATE  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0      Plan/Act - Version  
 Plan Version Compare:   1      Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8115 Service Fees			10.42	6.21				
** 8130 LICENSES/PERMITS	13,126.49	10,095.36	9,107.51	8,532.06	10,650	11,150	500	4.7
** 8135 REGULATORY FEES	359.60	377.00	388.60	406.00	500	500		
** 9450 LA ANIMAL SHELTER	1,155.00	660.00	1,125.00	660.00	1,000	1,000		
*** Other municipal costs	714,126.35	772,865.06	854,035.76	858,145.17	1,016,198	972,390	43,808-	4.3-
* 9020 INT ON DEBENTURES	115,342.98	87,366.89	57,420.05	51,939.30	51,939	44,543	7,396-	14.2-
* 9050 PRINC ON DEBENTUR	412,456.00	955,016.00	283,944.00	245,092.00	245,092	245,090	2-	0.0-
** Debt Service Costs	527,798.98	1,042,382.89	341,364.05	297,031.30	297,031	289,633	7,398-	2.5-
* 9090 BANK CHARGES	52,770.43	62,222.97	68,474.68	52,675.20	73,200	81,700	8,500	11.6
* 9095 CASH OVER / SHORT	2.90-	133.13-	12.41	11.19	50	50		
** Bank charges & Short te	52,767.53	62,089.84	68,487.09	52,686.39	73,250	81,750	8,500	11.6
* 9200 ALLOW FOR UNCOLL	4.07-	36,647.90	46,241.80					
* 9220 Loss onAssess App	22,538.38	74,115.17	95,916.26	48,020.54	70,000	70,000		
* 9240 Phase In Comm Ass	414,154.00	412,286.00	426,516.00	360,589.00	360,590	509,909	149,319	41.4
** Valuation allow/appeals	436,688.31	523,049.07	568,674.06	408,609.54	430,590	579,909	149,319	34.7
* 9410 APPROP OPER RESER	30,147.48	58,807.44	185,993.07	500,000.00	562,026	1,161,562	599,536	106.7
* 9420 APPROP CAPITAL FU	595,149.16	871,400.00	1,059,100.00	1,000,000.00	1,000,000	1,117,500	117,500	11.8
** Transfers to Own Funds	625,296.64	930,207.44	1,245,093.07	1,500,000.00	1,562,026	2,279,062	717,036	45.9
* 9690 Regional Authorit	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
** Transfers to Reg Boards	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
*** Fiscal Services	1,710,087.46	2,630,329.24	2,299,122.27	2,335,567.23	2,440,139	3,309,218	869,079	35.6
** 8195 WATER SUPPLY & HY	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
*** Fire protection charge	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
** 6180 COST RECOVERY	167,323.88-	163,540.81-	253,875.69-	227,244.63-	37,036-	29,036-	8,000	21.6-
*** Cost recovery	167,323.88-	163,540.81-	253,875.69-	227,244.63-	37,036-	29,036-	8,000	21.6-
**** Total	14,312,763.11	16,330,908.06	16,945,853.61	15,843,561.23	18,418,837	19,584,356	1,165,519	6.3

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      EXEC            Executive Office  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	152,265.00-	270,731.00-	602,968.00-	600,022.00-	600,022-	636,156-	36,134-	6.0
*** 4010 TAXES COMMERCIAL	129,664.00-	236,358.00-	530,726.00-	479,027.00-	479,027-	493,073-	14,046-	2.9
*** 4260 SERV.PROV.OXFORD	3,322.48-	135.00-						
*** 4680 MISC.REVENUE	300.00-		100.00-					
*** 4730 TRAN-FR OPER RES						50,000-	50,000-	
**** Gross revenues	285,551.48-	507,224.00-	1,133,794.00-	1,079,049.00-	1,079,049-	1,179,229-	100,180-	9.3
*** Wages & Benefits	716,327.00	858,590.24	944,811.49	724,947.20	825,554	852,185	26,631	3.2
*** Administrative Costs	164,359.25	174,314.22	235,241.64	179,324.57	229,895	241,444	11,549	5.0
*** Building & Facility Co			834.29					
*** Vehicle & Equipment Co		145.99						
*** Materials & Supplies	5.21	35.43		18.68				
*** Grants to organization	3,000.00	2,709.28	1,597.37	2,532.14	3,000	3,000		
*** Other municipal costs	22,548.78	15,063.13	67,188.49	48,764.06	20,600	82,600	62,000	301.0
**** Expenditures	906,240.24	1,050,858.29	1,249,673.28	955,586.65	1,079,049	1,179,229	100,180	9.3
**** Total	620,688.76	543,634.29	115,879.28	123,462.35-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group    EXEC          Executive Office  
 Periods Reported:      1 to 12  
 Comparison Years:    2025/2026 and 2026/2027  
 Plan Version:            0    Plan/Act - Version  
 Plan Version Compare: 1    Approved  
 Date of Report:        02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	436,614.88	550,784.68	616,035.24	457,168.43	510,600	528,100	17,500	3.4
** 6005 Honoraria	186,057.77	194,150.88	193,965.79	171,748.82	194,200	194,200		
** 6009 Y/E WAGES & BEN A	3,451.40	2,067.28	4,085.93		2,357	2,357		
** 6010 CPP	22,842.63	28,071.88	34,185.36	26,197.38	31,710	32,700	990	3.1
** 6012 Employment Insura	6,995.91	9,013.41	10,785.89	6,179.35	7,970	8,290	320	4.0
** 6014 Blue Cross	10,602.19	13,988.40	13,556.56	10,851.41	14,610	14,900	290	2.0
** 6015 Pension - Reg Pym	24,334.54	30,274.58	35,264.17	25,928.68	28,920	30,020	1,100	3.8
** 6016 Group Insurance	10,488.19	7,150.69	7,981.94	5,133.43	7,240	7,570	330	4.6
** 6017 WCB	8,102.49	12,661.44	15,587.61	10,116.70	12,450	12,190	260-	2.1-
** 6018 Pension-Special P	6,837.00	10,427.00	13,363.00	11,623.00	15,497	21,858	6,361	41.0
*** Wages & Benefits	716,327.00	858,590.24	944,811.49	724,947.20	825,554	852,185	26,631	3.2
** 6020 PROFESSIONAL DEVE	5,544.06	3,684.66	3,091.69	2,423.75	10,500	8,500	2,000-	19.0-
** 6030 TRAVEL	30,147.62	40,089.76	50,206.26	34,570.64	48,850	48,850		
** 6032 Conferences & Con	4,541.22	9,345.12	13,877.05	9,211.24	20,350	18,025	2,325-	11.4-
** 6040 PROF MEM/DUES & F	13,528.43	15,066.36	10,321.86	14,559.11	15,100	15,350	250	1.7
** 6050 OFFICE SUPPLIES	1,309.33	1,113.52	1,118.47	137.79	1,000	1,000		
** 6060 OFFICE EQUIPMENT	2,019.07	2,472.24	746.50	5,250.08	2,300	2,300		
** 6070 PHOTOCOPY SUPPLIE				120.89				
** 6080 ADVERTISING	6,383.41	5,685.21	4,195.42	1,917.19	4,950	4,000	950-	19.2-
** 6090 POSTAGE	857.15	140.01	88.91	31.65				
** 6100 COURIER		151.42	87.50		300	300		
** 6110 TELEPHONE	1,809.90	1,339.08	1,151.21	1,085.80	1,050	1,050		
** 6114 Cellular	5,202.55	6,184.11	6,188.82	4,822.76	6,420	6,050	370-	5.8-
** 6120 PUBL./SUBSCRIPTIO	688.29	1,435.94	1,504.83	2,493.26	1,500	2,700	1,200	80.0
** 6130 COMPUTER HARDWARE	20,910.37	23,111.35	44,185.62	34,405.98	36,100	46,450	10,350	28.7
** 6140 COMPUTER SOFTWARE	21,527.28	249.24	22,559.30	100.00				
** 6142 Software Licensin	44,035.63	55,899.95	56,835.03	60,074.72	74,225	79,619	5,394	7.3
** 6150 MEETING EXPENSES	1,494.51	5,451.80	6,283.20	883.16	1,800	1,800		
** 6152 Catering	1,940.13	941.00	3,290.79	4,692.72	3,500	3,500		
** 6170 PROMOTION	2,420.30	1,953.45	9,509.18	2,543.83	1,950	1,950		
*** Administrative Costs	164,359.25	174,314.22	235,241.64	179,324.57	229,895	241,444	11,549	5.0
** 7070 BLDG/FACILITY REN			834.29					
*** Building & Facility Cos			834.29					
** 8000 OPERATIONAL EQUIP		145.99						
*** Vehicle & Equipment Cos		145.99						
** 8010 MATERIALS / SUPPL	5.21	35.43		18.68				
*** Materials & Supplies	5.21	35.43		18.68				
** 8160 DONATIONS TO CHAR	250.00	709.28	597.37	532.14	250	250		
** 8170 SCHOL/GRANTS TO I	2,750.00	2,000.00	1,000.00	2,000.00	2,750	2,750		
*** Grants to organizations	3,000.00	2,709.28	1,597.37	2,532.14	3,000	3,000		
** 8030 MAINTENANCE MAT/S	508.90							

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      EXEC            Executive Office  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0    Plan/Act - Version  
 Plan Version Compare:    1    Approved  
 Date of Report:          02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8040 COMM EQUIPMENT LI	4,008.24	3,465.37	3,028.81	1,890.13	2,500	2,500		
** 8090 UNIFORMS/CLOTHING	1,571.14	2,037.12	3,503.62	988.74	4,600	4,600		
** 8100 PROFESSIONAL SERV	16,460.50	9,461.57	53,156.06	45,885.19	13,000	75,000	62,000	476.9
** 8110 CONTRACTS/AGREEME		99.07	7,500.00		500	500		
*** Other municipal costs	22,548.78	15,063.13	67,188.49	48,764.06	20,600	82,600	62,000	301.0
<b>**** Total</b>	<b>906,240.24</b>	<b>1,050,858.29</b>	<b>1,249,673.28</b>	<b>955,586.65</b>	<b>1,079,049</b>	<b>1,179,229</b>	<b>100,180</b>	<b>9.3</b>

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      FINANCE      FINANCE  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	664,864.67-	723,479.36-	463,416.52-	604,095.78-	602,159-	1,084,443-	482,284-	80.1
*** 4010 TAXES COMMERCIAL	559,887.11-	642,658.75-	411,304.28-	480,733.70-	480,733-	840,532-	359,799-	74.8
*** 4020 RES.BASED ON ASS	21,734.36-	21,574.86-	22,268.30-	23,331.90-	23,185-	22,822-	363	1.6-
*** 4040 FARMLAND ACREAGE	1,108.00-	1,178.00-	1,209.00-	1,076.00-	1,165-	1,165-		
*** 4120 TAXES ALIANT	44,163.00-	41,051.35-	38,579.46-	40,246.14-	38,000-	38,000-		
*** 4130 NSFEM HST OFFSET	44,753.31-	51,206.63-	54,574.63-		45,000-	45,000-		
*** 4140 TAXES HERITAGE G	82,179.99-	78,985.17-	86,351.14-		85,000-	85,000-		
*** 4150 DEED TRANSFER TA	494,543.24-	503,989.81-	660,338.48-	646,310.67-	405,000-	455,000-	50,000-	12.3
*** 4160 FEDERAL GOVERNME	93,557.10-	106,108.86-	105,147.81-	95,506.02-	95,962-	97,200-	1,238-	1.3
*** 4180 PROV-REAL PROP H	133,451.85-	138,999.12-	142,579.59-		140,452-	140,094-	358	0.3-
*** 4190 FIRE PROT GRT MU	282.00-	318.00-	295.57-		341-	369-	28-	8.2
*** 4192 FIRE PROT GRT SC	34,893.50-	36,249.08-	38,220.18-		36,894-	37,037-	143-	0.4
*** 4220 PROV - NS POWER	10,415.00-	12,757.00-	14,039.00-	13,878.00-	14,000-	14,000-		
*** 4350 SALE OF SERVICES	178,100.00-	182,200.00-	201,900.00-	208,100.00-	208,100-	212,900-	4,800-	2.3
*** 4470 TAX CERTIFICATE	13,350.00-	11,900.00-	12,350.00-	12,250.00-	11,500-	11,500-		
*** 4520 DOG LICENSES	1,155.00-	675.00-	1,125.00-	660.00-	1,000-	1,000-		
*** 4540 LICENSES	510.00-	1,550.00-	1,420.00-	1,180.00-	500-	500-		
*** 4560 LEASED LAND	1,788.00-	1,805.00-	1,805.00-	1,805.00-	1,805-	1,805-		
*** 4620 INVESTMENT INCOM	304,212.81-	549,785.31-	469,364.56-	227,235.38-	225,000-	200,000-	25,000	11.1-
*** 4622 INTEREST PROP TA	247.08-							
*** 4625 INVESTM INCOME P		425.94-	973.45-					
*** 4626 INTEREST DEV LOA				280.46-				
*** 4640 INT.O/S TAXES	116,929.45-	132,354.92-	167,106.92-	167,033.02-	130,000-	130,000-		
*** 4660 INT.ON MISC. A/R	4,651.18-	1,204.06-	4,481.92-	4,589.68-	1,250-	1,250-		
*** 4680 MISC.REVENUE	11,416.95-	6,897.52-	10,774.75-	12,008.70-	8,100-	8,100-		
*** 4770 RATE OF RETURN I	135,000.00-	135,000.00-	135,000.00-	135,000.00-	135,000-	135,000-		
**** Gross revenues	2,953,193.60-	3,382,353.74-	3,044,625.56-	2,675,320.45-	2,690,146-	3,562,717-	872,571-	32.4
*** Wages & Benefits	515,889.54	423,867.12	448,851.95	415,967.80	487,818	496,837	9,019	1.8
*** Administrative Costs	137,791.41	148,378.82	147,455.64	144,781.38	163,888	161,321	2,567-	1.6-
*** Materials & Supplies	216.71							
*** Grants to organization					30,000	30,000		
*** Other municipal costs	26,764.30	52,200.10	56,223.82	58,527.21	60,800	60,100	700-	1.2-
*** Fiscal Services	1,082,888.63	1,409,700.54	1,777,439.95	1,922,765.77	1,947,640	2,814,459	866,819	44.5
*** Cost recovery	200.30-	304.34-	168.49-					
**** Expenditures	1,763,350.29	2,033,842.24	2,429,802.87	2,542,042.16	2,690,146	3,562,717	872,571	32.4
***** Total	1,189,843.31-	1,348,511.50-	614,822.69-	133,278.29-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      FINANCE      FINANCE  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0      Plan/Act - Version  
 Plan Version Compare:   1      Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	413,395.52	339,028.25	361,637.25	328,316.39	379,800	380,900	1,100	0.3
** 6006 Retired EE Pens P	1,399.92	1,399.92	1,399.92	1,166.60	1,400	1,400		
** 6009 Y/E WAGES & BEN A	5,349.25	2,158.76-	1,992.97		1,512	1,512		
** 6010 CPP	20,240.08	16,103.58	16,405.12	15,725.21	18,470	19,180	710	3.8
** 6012 Employment Insura	7,923.40	6,564.70	7,331.64	5,764.66	6,970	7,180	210	3.0
** 6014 Blue Cross	13,861.55	13,001.10	11,771.10	14,119.03	19,090	19,470	380	2.0
** 6015 Pension - Reg Pym	30,835.54	26,682.80	21,998.96	27,026.03	30,140	31,080	940	3.1
** 6016 Group Insurance	7,526.22	4,389.62	4,630.70	4,313.99	5,680	5,910	230	4.0
** 6017 WCB	9,049.06	8,858.91	9,607.29	8,888.89	10,560	10,260	300-	2.8-
** 6018 Pension-Special P	6,309.00	9,997.00	12,077.00	10,647.00	14,196	19,945	5,749	40.5
*** Wages & Benefits	515,889.54	423,867.12	448,851.95	415,967.80	487,818	496,837	9,019	1.8
** 6020 PROFESSIONAL DEVE	3,476.68	32.32	956.32	1,284.71	3,000	3,000		
** 6030 TRAVEL	1,903.94	4,232.07	3,702.20	2,658.61	3,500	3,500		
** 6032 Conferences & Con	955.99	927.89	711.93	300.00	2,300	2,300		
** 6040 PROF MEM/DUES & F	2,046.99	1,009.80	943.38	2,270.70	2,600	2,800	200	7.7
** 6050 OFFICE SUPPLIES	12,483.68	16,106.73	16,036.90	13,378.85	16,000	16,000		
** 6060 OFFICE EQUIPMENT	257.39	6,183.26	6,872.03	3,256.47	2,500	2,500		
** 6070 PHOTOCOPY SUPPLIE	12,722.61	10,717.73	11,592.59	8,954.52	11,200	11,200		
** 6080 ADVERTISING	1,512.16	1,002.20	1,359.88	1,221.36	2,000	2,000		
** 6090 POSTAGE	24,626.93	30,265.91	30,152.65	40,419.07	39,000	39,000		
** 6100 COURIER	352.55	123.30	756.29		100	100		
** 6110 TELEPHONE	17,767.83	18,214.85	19,411.60	16,080.91	20,000	20,000		
** 6112 Facsimile	393.19	280.78	281.35	182.61	500	500		
** 6114 Cellular	1,894.35	1,569.33	1,270.83	1,274.92	1,800	1,800		
** 6120 PUBL./SUBSCRIPTIO	651.19	765.00	165.81		950	720	230-	24.2-
** 6130 COMPUTER HARDWARE	3,728.81	6,147.07	3,324.43	2,347.57	1,850	1,850		
** 6140 COMPUTER SOFTWARE	259.54	613.68						
** 6142 Software Licensin	23,555.50	18,631.71	18,115.89	19,849.30	22,391	19,800	2,591-	11.6-
** 6150 MEETING EXPENSES	251.87	488.27		377.57	250	250		
** 6152 Catering	258.06	38.06	522.79	105.36-				
** 6170 PROMOTION	987.15	1,054.86	812.77	604.92	500	600	100	20.0
** 6160 LIABILITY INSURAN	27,705.00	29,974.00	30,466.00	30,424.65	33,447	33,401	46-	0.1-
*** Administrative Costs	137,791.41	148,378.82	147,455.64	144,781.38	163,888	161,321	2,567-	1.6-
** 8010 MATERIALS / SUPPL	216.71							
*** Materials & Supplies	216.71							
** 8150 GRANTS/SUBS TO OR					30,000	30,000		
*** Grants to organizations					30,000	30,000		

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      FINANCE      FINANCE  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8090 UNIFORMS/CLOTHING	10.43	274.14	546.57	629.84	700	700		
** 8100 PROFESSIONAL SERV	14,091.84	36,922.37	38,339.60	42,328.02	45,200	42,000	3,200-	7.1-
** 8110 CONTRACTS/AGREEME		6,753.67	8,548.60	9,075.63	6,000	8,500	2,500	41.7
** 8121 LEASES -OFFICE EQ	11,147.43	7,212.92	7,275.45	5,427.72	7,400	7,400		
** 8135 REGULATORY FEES	359.60	377.00	388.60	406.00	500	500		
** 9450 LA ANIMAL SHELTER	1,155.00	660.00	1,125.00	660.00	1,000	1,000		
*** Other municipal costs	26,764.30	52,200.10	56,223.82	58,527.21	60,800	60,100	700-	1.2-
* 9090 BANK CHARGES	51,054.06	15,384.60	16,667.48	14,145.04	17,000	17,000		
* 9095 CASH OVER / SHORT	2.90-	133.13-	12.41	11.19	50	50		
** Bank charges & Short te	51,051.16	15,251.47	16,679.89	14,156.23	17,050	17,050		
* 9200 ALLOW FOR UNCOLL	4.07-	36,647.90	46,241.80					
* 9220 Loss onAssess App	22,538.38	74,115.17	95,916.26	48,020.54	70,000	70,000		
* 9240 Phase In Comm Ass	414,154.00	412,286.00	426,516.00	360,589.00	360,590	509,909	149,319	41.4
** Valuation allow/appeals	436,688.31	523,049.07	568,674.06	408,609.54	430,590	579,909	149,319	34.7
* 9410 APPROP OPER RESER			132,986.00	500,000.00	500,000	1,100,000	600,000	120.0
* 9420 APPROP CAPITAL FU	595,149.16	871,400.00	1,059,100.00	1,000,000.00	1,000,000	1,117,500	117,500	11.8
** Transfers to Own Funds	595,149.16	871,400.00	1,192,086.00	1,500,000.00	1,500,000	2,217,500	717,500	47.8
*** Fiscal Services	1,082,888.63	1,409,700.54	1,777,439.95	1,922,765.77	1,947,640	2,814,459	866,819	44.5
** 6180 COST RECOVERY	200.30-	304.34-	168.49-					
*** Cost recovery	200.30-	304.34-	168.49-					
<b>**** Total</b>	<b>1,763,350.29</b>	<b>2,033,842.24</b>	<b>2,429,802.87</b>	<b>2,542,042.16</b>	<b>2,690,146</b>	<b>3,562,717</b>	<b>872,571</b>	<b>32.4</b>



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** February 27, 2026

**SUBJECT:** Deed Transfer Tax By-law, B-2

---

**ORIGIN:** January 19, 2026 Committee of the Whole Meeting

**LEGISLATIVE AUTHORITY:** Town of Amherst Deed Transfer Tax By-law, B-2, Municipal Government Act.

**RECOMMENDATION:** That Council determine if there is interest in increasing the Deed Transfer Tax rate from 1.25% to 1.5% in 2026/27, as previously recommended by staff.

**BACKGROUND:** In 2018 the Town of Amherst's Deed Transfer Tax By-law was amended to change the deed transfer tax rate from 1% to 1.25%. As per the Municipal Government Act section 102(1) "the rate of the deed transfer tax shall not exceed one and one half percent of the value of the property transferred."

At the January Committee of the Whole meeting the Deed Transfer Tax Bylaw was brought forward with recommendation to increase the DTT rate from 1.25% to 1.5%. Council did not make a decision at the January COW meeting and referred the discussion to the Operating Budget deliberations. Staff have prepared the operating budget with the DTT rate remaining the same at 1.25% for 2026/27.

**DISCUSSION:** The 2026/27 deed transfer tax budget is \$455,000, if the DTT rate increased from 1.25% to 1.5% this could generate an additional \$85,000 annually. If Council chose to increase the DTT rate, the Bylaw would need amended which would take at least two months plus notice would need to be given to the Department of Municipal Affairs of the rate increase. With these timelines a reasonable date for the DTT rate increase would be July 1. Therefore, the increase could generate approximately an additional \$63,750 in 2026/27.

Other Municipal Unit Deed Transfer Tax Rates:

- 1.5% Municipality of the County of Cumberland
- 1.5% Municipality of the County of Colchester
- 1.5% Town of Truro
- 1.5% Town of Oxford

Of the total 49 municipalities in Nova Scotia 29 have a deed transfer tax (DTT) rate of 1.5%, 4 have a DTT rate of 1.25%, 15 have a DTT rate of 1.0% and 1 has a DTT rate of 0.5%.



**FINANCIAL IMPLICATIONS:** An increase in the deed transfer tax rate from 1.25% to 1.5% could generate approximately \$85,000 annually but for 2026/27 the increase would be \$63,750 as the new rate would not be effective until July 1.

**COMMUNITY ENGAGEMENT:** No community engagement required.

**ENVIRONMENTAL IMPLICATIONS:** No environmental implications.

**SOCIAL JUSTICE IMPLICATIONS:** There are no social justice implications.

**ALTERNATIVES:**

1. Direct staff to increase the deed transfer tax rate from 1.25% to 1.5%.

**ATTACHMENTS:** None

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group     HR                HUMAN RESOURCES  
 Periods Reported:     1 to 12  
 Comparison Years:    2025/2026 and 2026/2027  
 Plan Version:           0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report:        02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE			137,432.00-	154,002.00-	154,002-	167,885-	13,883-	9.0
*** 4010 TAXES COMMERCIAL			120,966.00-	122,948.00-	122,948-	130,125-	7,177-	5.8
**** Gross revenues			258,398.00-	276,950.00-	276,950-	298,010-	21,060-	7.6
*** Wages & Benefits		70,408.04	201,957.16	171,816.60	196,590	206,760	10,170	5.2
*** Administrative Costs	5,230.42	9,649.84	23,897.34	26,856.11	24,060	26,450	2,390	9.9
*** Other municipal costs				48.15	300	300		
*** Fiscal Services		46,717.35	51,741.14	38,339.06	56,000	64,500	8,500	15.2
**** Expenditures	5,230.42	126,775.23	277,595.64	237,059.92	276,950	298,010	21,060	7.6
***** Total	5,230.42	126,775.23	19,197.64	39,890.08-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group     HR            HUMAN RESOURCES  
 Periods Reported:     1 to 12  
 Comparison Years:    2025/2026 and 2026/2027  
 Plan Version:           0    Plan/Act - Version  
 Plan Version Compare: 1    Approved  
 Date of Report:        02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES		59,880.51	166,085.26	142,872.48	161,700	170,600	8,900	5.5
** 6009 Y/E WAGES & BEN A		1,292.42	2,962.39					
** 6010 CPP		3,206.21	7,596.30	6,749.46	7,980	8,380	400	5.0
** 6012 Employment Insura		1,306.26	2,904.42	2,448.90	2,960	3,090	130	4.4
** 6014 Blue Cross			5,593.92	5,407.20	7,280	7,420	140	1.9
** 6015 Pension - Reg Pym		2,380.86	9,392.95	8,572.27	9,700	10,240	540	5.6
** 6016 Group Insurance		629.84	2,499.72	1,969.69	2,430	2,570	140	5.8
** 6017 WCB		1,711.94	4,922.20	3,796.60	4,540	4,460	80-	1.8-
*** Wages & Benefits		70,408.04	201,957.16	171,816.60	196,590	206,760	10,170	5.2
** 6020 PROFESSIONAL DEVE		156.42	3,190.92	6,467.18	3,500	3,500		
** 6030 TRAVEL			2,133.01	2,160.54	2,250	2,250		
** 6032 Conferences & Con			1,244.83	1,577.68	1,500	1,500		
** 6040 PROF MEM/DUES & F		44.30	926.82	804.90	1,000	1,000		
** 6060 OFFICE EQUIPMENT		241.33	997.23	149.80	500	500		
** 6070 PHOTOCOPY SUPPLIE		24.30						
** 6114 Cellular		101.46	616.56	551.17	900	900		
** 6120 PUBL./SUBSCRIPTIO			203.88	261.39	500	500		
** 6130 COMPUTER HARDWARE		727.91				1,850	1,850	
** 6142 Software Licensin		2,574.00	5,361.00	5,549.28	5,460	6,000	540	9.9
** 6150 MEETING EXPENSES			351.57	86.75	250	250		
** 6170 PROMOTION	5,230.42	5,780.12	8,871.52	9,247.42	8,200	8,200		
*** Administrative Costs	5,230.42	9,649.84	23,897.34	26,856.11	24,060	26,450	2,390	9.9
** 8090 UNIFORMS/CLOTHING				48.15	300	300		
*** Other municipal costs				48.15	300	300		
* 9090 BANK CHARGES		46,717.35	51,741.14	38,339.06	56,000	64,500	8,500	15.2
** Bank charges & Short te		46,717.35	51,741.14	38,339.06	56,000	64,500	8,500	15.2
*** Fiscal Services		46,717.35	51,741.14	38,339.06	56,000	64,500	8,500	15.2
<b>**** Total</b>	<b>5,230.42</b>	<b>126,775.23</b>	<b>277,595.64</b>	<b>237,059.92</b>	<b>276,950</b>	<b>298,010</b>	<b>21,060</b>	<b>7.6</b>

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      APD            Amherst Police Department  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	1,903,652.00-	2,075,240.00-	2,210,655.00-	2,487,787.00-	2,487,787-	2,677,789-	190,002-	7.6
*** 4010 TAXES COMMERCIAL	1,621,092.00-	1,811,758.00-	1,945,789.00-	1,986,124.00-	1,986,124-	2,075,507-	89,383-	4.5
*** 4300 INTER.RECOV.LABO	4,000.00-	4,000.00-	4,000.00-	4,000.00-	4,000-	4,000-		
*** 4340 INTER.RECOV.OTHE	15.98-		15.00-	15.98-				
*** 4350 SALE OF SERVICES	94,142.66-	68,625.08-	54,534.38-	34,830.52-	62,900-	144,100-	81,200-	129.1
*** 4360 REVENUE ALARM MO	1,050.00-	2,093.48-	1,900.00-	1,600.00-	1,500-	1,500-		
*** 4480 REV.-PROC.OF CRI		251.25-	7,361.18-	801.82-				
*** 4490 COMM.SPONSOR.REV		2,500.00-	25.00-		1,000-	1,000-		
*** 4540 LICENSES			45.00-					
*** 4550 FINES	30,411.20-	39,489.54-	40,706.66-	28,282.00-	40,000-	40,000-		
*** 4580 ROOM RENTALS	1,500.00-	125.00-	75.00-	75.00-	400-	400-		
*** 4680 MISC.REVENUE	10,474.72-	10,466.60-	9,184.30-	2,869.42-	9,000-	9,000-		
*** 4690 PROV - EQUALIZAT	615,171.00-	608,321.00-	638,995.53-	501,818.00-	660,768-	676,787-	16,019-	2.4
*** 4715 Prov. Cond. Gran	300,000.00-	300,000.00-	300,000.00-	225,000.00-	300,000-	300,000-		
*** 4730 TRAN-FR OPER RES					227,000-	224,000-	3,000	1.3-
**** Gross revenues	4,581,509.56-	4,922,869.95-	5,213,286.05-	5,273,203.74-	5,780,479-	6,154,083-	373,604-	6.5
*** Wages & Benefits	4,179,889.19	4,367,041.84	4,583,899.38	4,130,158.28	5,029,784	5,317,664	287,880	5.7
*** Administrative Costs	188,773.07	157,275.28	156,701.61	245,339.29	170,986	203,390	32,404	19.0
*** Building & Facility Co	75,026.88	77,962.95	103,769.82	82,383.70	91,290	95,707	4,417	4.8
*** Vehicle & Equipment Co	109,072.72	122,698.29	159,321.01	152,280.79	154,297	164,873	10,576	6.9
*** Materials & Supplies	6,120.19	4,569.55	8,393.11	6,279.16	5,200	5,200		
*** Grants to organization	500.00	500.00	500.00	500.00	1,000	1,000		
*** Other municipal costs	109,818.77	121,851.84	150,886.61	107,902.57	178,640	213,140	34,500	19.3
*** Fiscal Services	186,094.20	182,666.92	178,591.82	176,273.09	176,282	172,109	4,173-	2.4-
*** Cost recovery	111,760.22-	57,552.77-	106,228.01-	122,597.96-	27,000-	19,000-	8,000	29.6-
**** Expenditures	4,743,534.80	4,977,013.90	5,235,835.35	4,778,518.92	5,780,479	6,154,083	373,604	6.5
***** Total	162,025.24	54,143.95	22,549.30	494,684.82-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group APD Amherst Police Department  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	3,463,605.18	3,627,998.54	3,730,052.48	3,402,819.08	4,046,300	4,251,300	205,000	5.1
** 6005 Honoraria					1,100	1,100		
** 6006 Retired EE Pens P	7,531.32	7,531.32	7,531.32	6,276.10	8,200	8,200		
** 6009 Y/E WAGES & BEN A	9,087.65	4,715.86	38,069.45		13,804	13,804		
** 6010 CPP	127,311.47	135,875.34	146,451.02	120,402.26	162,820	173,850	11,030	6.8
** 6012 Employment Insura	49,921.27	53,138.28	56,031.67	42,615.73	58,840	62,590	3,750	6.4
** 6014 Blue Cross	32,931.40	30,158.20	35,701.71	33,426.77	59,750	73,840	14,090	23.6
** 6015 Pension - Reg Pym	267,102.46	277,797.74	288,794.68	265,712.77	316,780	328,870	12,090	3.8
** 6016 Group Insurance	101,655.98	102,840.65	115,629.19	85,693.03	151,740	155,020	3,280	2.2
** 6017 WCB	117,221.46	126,985.91	165,637.86	173,212.54	210,450	249,090	38,640	18.4
** 6018 Pension-Special P	3,521.00							
*** Wages & Benefits	4,179,889.19	4,367,041.84	4,583,899.38	4,130,158.28	5,029,784	5,317,664	287,880	5.7
** 8015 Liability Claims	10,000.00-	10,000.00-		2,500.00	1,500	1,500		
** 6020 PROFESSIONAL DEVE	87,370.82	22,793.65	17,204.91	107,536.95	23,800	35,800	12,000	50.4
** 6030 TRAVEL	3,787.89	13,107.98	19,199.15	19,545.39	17,400	18,400	1,000	5.7
** 6032 Conferences & Con	2,371.57	1,673.34	4,002.04	1,114.40	4,800	4,800		
** 6040 PROF MEM/DUES & F	2,773.90	3,215.58	4,123.16	5,682.96	4,350	4,654	304	7.0
** 6050 OFFICE SUPPLIES	10,044.22	9,235.76	10,474.57	5,709.25	8,500	8,500		
** 6060 OFFICE EQUIPMENT	3,451.72	4,001.93	1,153.62	476.10	4,200	4,200		
** 6070 PHOTOCOPIY SUPPLIE		4,585.97	3,914.10	3,347.93	3,500	4,000	500	14.3
** 6080 ADVERTISING	579.83		1,179.47		1,450	1,450		
** 6090 POSTAGE	114.78	403.43	688.48	467.38	750	500	250-	33.3-
** 6100 COURIER	5,171.45	6,179.29	6,490.02	3,970.66	4,750	5,000	250	5.3
** 6110 TELEPHONE	16,231.05	16,344.85	15,927.12	13,695.75	16,000	16,000		
** 6114 Cellular	3,349.42	5,834.45	4,485.21	4,262.93	4,900	4,900		
** 6120 PUBL./SUBSCRIPTIO	2,996.50	3,564.26	4,334.65	3,841.76	2,500	2,900	400	16.0
** 6130 COMPUTER HARDWARE	14,590.66	23,757.66	13,261.98	11,063.80	10,250	16,650	6,400	62.4
** 6140 COMPUTER SOFTWARE	1,108.24	920.53						
** 6142 Software Licensin	32,158.63	36,771.85	35,924.41	47,368.62	46,393	57,205	10,812	23.3
** 6150 MEETING EXPENSES	471.71	510.85	653.39	873.40	850	850		
** 6152 Catering					200	200		
** 6170 PROMOTION	4,294.68	5,898.90	5,087.33	5,293.62	5,500	6,500	1,000	18.2
** 6160 LIABILITY INSURAN	7,906.00	8,475.00	8,598.00	8,588.39	9,393	9,381	12-	0.1-
*** Administrative Costs	188,773.07	157,275.28	156,701.61	245,339.29	170,986	203,390	32,404	19.0
** 7025 Solid Waste Dispo	6,500.04	3,040.99	6,576.00	5,647.48	6,300	6,700	400	6.3
** 7001 HEAT - NATURAL GA	9,690.00	8,889.46	11,476.40	9,580.16	10,500	11,000	500	4.8
** 7010 ELECTRICAL	34,671.55	32,151.74	35,929.08	29,894.17	33,000	35,000	2,000	6.1
** 7020 WATER	2,792.05	1,833.10	2,793.53	2,852.32	3,000	3,000		
** 7030 BLDG/FACILITY MAI	4,798.44	21,514.23	31,188.43	22,185.72	24,200	24,200		
** 7040 BLDG/FACILITY REP	13,483.80	7,013.17	7,442.11	8,446.96	8,500	8,500		
** 7050 BLDG/FACILITY INS	3,091.00	3,454.00	4,600.00	3,310.00	5,290	3,807	1,483-	28.0-
** 7060 BLDG/FACILITY REN		66.26	3,576.87	466.89	500	3,500	3,000	600.0
** 7110 SECURITY			187.40					
*** Building & Facility Cos	75,026.88	77,962.95	103,769.82	82,383.70	91,290	95,707	4,417	4.8

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group APD Amherst Police Department  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7500 VEH/EQUIP MAINT.	1,085.81	945.08	959.61	1,424.76	1,700	1,700		
** 7510 VEH/EQUIP REPAIRS	29,279.12	31,469.47	62,402.38	46,072.34	40,000	40,000		
** 7520 VEH/EQUIP INSURAN	17,759.00	16,046.00	16,652.24	25,997.63	16,797	26,873	10,076	60.0
** 7550 VEH/EQUIP FUEL -	45,490.53	48,287.16	48,353.18	34,160.75	47,500	47,500		
** 7551 VEH/EQUIP FUEL-DI			965.55	442.64	500	500		
** 8120 LEASES-VEHICLE/EQ	477.85		1,777.03	19,547.37	21,000	21,000		
** 8000 OPERATIONAL EQUIP	11,873.65	20,182.82	18,491.89	20,243.92	23,400	23,400		
** 8020 MAINTENANCE EQUIP	3,106.76	5,767.76	9,719.13	4,391.38	3,400	3,900	500	14.7
*** Vehicle & Equipment Cos	109,072.72	122,698.29	159,321.01	152,280.79	154,297	164,873	10,576	6.9
** 8010 MATERIALS / SUPPL	6,120.19	4,569.55	8,393.11	6,279.16	5,200	5,200		
*** Materials & Supplies	6,120.19	4,569.55	8,393.11	6,279.16	5,200	5,200		
** 8170 SCHOL/GRANTS TO I	500.00	500.00	500.00	500.00	1,000	1,000		
*** Grants to organizations	500.00	500.00	500.00	500.00	1,000	1,000		
** 8025 COMMUNITY EVENTS	331.00	1,082.94	1,336.34	1,370.35	1,000	1,000		
** 8090 UNIFORMS/CLOTHING	16,902.52	15,234.32	21,265.48	22,706.37	78,250	77,250	1,000-	1.3-
** 8100 PROFESSIONAL SERV	52,370.96	60,635.67	85,050.44	55,624.57	51,500	61,500	10,000	19.4
** 8110 CONTRACTS/AGREEME	28,795.60	37,677.21	36,127.95	23,764.28	39,390	64,390	25,000	63.5
** 8121 LEASES -OFFICE EQ	10,074.50	4,483.74	4,491.65	3,395.16	5,000	5,000		
** 8130 LICENSES/PERMITS	1,344.19	2,737.96	2,614.75	1,041.84	3,500	4,000	500	14.3
*** Other municipal costs	109,818.77	121,851.84	150,886.61	107,902.57	178,640	213,140	34,500	19.3
* 9020 INT ON DEBENTURES	40,165.98	36,745.90	32,725.76	30,281.99	30,282	26,109	4,173-	13.8-
* 9050 PRINC ON DEBENTUR	145,800.00	145,800.00	145,800.00	145,800.00	145,800	145,800		
** Debt Service Costs	185,965.98	182,545.90	178,525.76	176,081.99	176,082	171,909	4,173-	2.4-
* 9090 BANK CHARGES	128.22	121.02	66.06	191.10	200	200		
** Bank charges & Short te	128.22	121.02	66.06	191.10	200	200		
*** Fiscal Services	186,094.20	182,666.92	178,591.82	176,273.09	176,282	172,109	4,173-	2.4-
** 6180 COST RECOVERY	111,760.22-	57,552.77-	106,228.01-	122,597.96-	27,000-	19,000-	8,000	29.6-
*** Cost recovery	111,760.22-	57,552.77-	106,228.01-	122,597.96-	27,000-	19,000-	8,000	29.6-
**** Total	4,743,534.80	4,977,013.90	5,235,835.35	4,778,518.92	5,780,479	6,154,083	373,604	6.5



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Council

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** February 27, 2026

**SUBJECT:** LA Animal Shelter Funding Increase Request

---

**ORIGIN:** Council Meeting January 26, 2026 presentation and 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act (MGA) Section 65: The council shall adopt an operating budget and a capital budget for each fiscal year.

**RECOMMENDATION:** That Council include an allowance for additional funding to the LA Animal Shelter from \$10,000 to \$25,000 annually in the 2026/27 operating budget. This is only an allowance as the Memorandum of Understanding (MOU) is being reviewed by the Police Chief. Once the MOU review is complete a final decision will be made to increase the funding or not.

**BACKGROUND:** The Town of Amherst has an MOU with the LA Animal Shelter which states that the Town shall compensate the Shelter \$10,000 annually. This MOU is being reviewed by the Police Chief and will be brought to Council in the future. At the January Council meeting a presentation was done by the LA Animal Shelter requesting an increase in their annual funding from \$10,000 to \$25,000.

**DISCUSSION:** The MOU with the LA Animal Shelter is being reviewed by the Police Chief. Staff have made an allowance in the 2026/27 operating budget for the requested increase of \$15,000 for the LA Animal Shelter. Once the MOU review is complete a final decision will be made to increase the funding or not

**FINANCIAL IMPLICATIONS:** The increase in funding to the LA Animal Shelter is \$15,000 and has been allowed for in the 2026/27 operating budget.

**SOCIAL JUSTICE IMPLICATIONS:** None

**ENVIRONMENTAL IMPLICATIONS:** None

**COMMUNITY ENGAGEMENT:** None

**ALTERNATIVES:** Do not make a budget allowance for the requested annual increase of \$15,000.

**ATTACHMENTS:** None





## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Dwayne Pike – Chief of Police

**DATE:** February 27, 2026

**SUBJECT:** Operational Budget 2026/27 – Police Staffing

---

**ORIGIN:** 2026/2027 Operational Budget

**AUTHORITY:** Workforce Stability & Attrition Management – Police Department

MGA, Section 65 Power to expend money

**RECOMMENDATION:** That council approve \$160,000 in the 2026/27 operational budget to continue to provide funding to address staffing shortages in the Police Department.

**BACKGROUND:** Long-term shortages are common in Policing as a result of injuries/sickness, departures or unexpected leave. The Workforce Stability & Attrition Management policy was developed to establish a structured approach to managing shortages while ensuring operational stability and adequate police resources by utilizing a model of temporary overstaffing and subsequent attrition.

**DISCUSSION:** The Police Department has an authorized strength of 25 sworn members who staff various positions in the department, including Management, Major Crime, Street Crime, Patrol and the School Resource Officer position. As a result of the nature of Policing, it is not uncommon to have multiple staff off on long-term leave for a variety of reasons. On occasion, we are able to accommodate staff, but they are not always able to perform as an operational police officer and respond to emergency calls. In 2025 under the Workforce Stability & Attrition Management a 26<sup>th</sup> sworn member was hired full time as there were in excess of 4 members on long-term leave, which resulted in shortage in our Major Crime Unit and the Patrol Unit. These shortages were recognized as being long-term.

Such shortages greatly impact employee workload, employee wellness and requests for leave as a result of vacation or banked time (due to overtime, scheduling, training time or court time). Often as a result of minimum staffing requirements, any additional sick time or scheduled time off results in overtime call-outs. The Workforce Stability & Attrition Management policy was developed to address and provide a partial solution to these issues by allowing the hiring of additional full-time staff to fill vacant operational positions. The intent is to drop back down to the authorized staffing of 25 members through attrition should the number of long-term shortages decrease and staffing return to a full operational complement.



**FINANCIAL IMPLICATIONS:** \$160,000 from the 2026/27 Operational Budget.

**COMMUNITY ENGAGEMENT:** NA

**ENVIRONMENTAL IMPLICATIONS:** None to my knowledge.

**SOCIAL JUSTICE IMPLICATIONS:** None to my knowledge.

**ALTERNATIVES:** Do not purchase approve the requested additional funding under the Workforce Stability & Attrition Management Policy.

**ATTACHMENTS:** Workforce Stability & Attrition Management – Police Department

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      AFD            Amherst Fire Department  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	812,202.00-	824,445.00-	861,608.00-	897,363.00-	897,363-	945,178-	47,815-	5.3
*** 4010 TAXES COMMERCIAL	691,647.00-	719,769.00-	758,377.00-	716,410.00-	716,410-	732,590-	16,180-	2.3
*** 4240 SERV.PROV.CUMBER	187,787.00-	201,871.02-	209,945.86-	214,774.61-	214,775-	219,285-	4,510-	2.1
*** 4690 PROV - EQUALIZAT	253,824.00-	242,060.00-	255,310.90-	184,840.00-	243,388-	234,532-	8,856	3.6-
**** Gross revenues	1,945,460.00-	1,988,145.02-	2,085,241.76-	2,013,387.61-	2,071,936-	2,131,585-	59,649-	2.9
*** Wages & Benefits	913,052.26	982,626.28	1,011,905.70	917,340.03	993,872	1,037,592	43,720	4.4
*** Administrative Costs	100,966.02	101,556.75	104,262.84	104,718.87	115,614	126,253	10,639	9.2
*** Building & Facility Co	75,687.09	96,315.32	84,727.93	70,308.85	80,795	78,421	2,374-	2.9-
*** Vehicle & Equipment Co	77,498.66	84,288.11	79,956.74	88,275.27	77,159	83,749	6,590	8.5
*** Materials & Supplies	11,107.12	11,069.32	10,324.39	9,332.31	9,720	9,720		
*** Other municipal costs	16,563.88	41,577.12	39,136.17	8,024.85	39,900	39,900		
*** Fire protection charge	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
*** Cost recovery	4,558.29-	4,578.56-	4,285.60-	4,936.27-	4,200-	4,200-		
**** Expenditures	1,916,430.74	2,050,483.34	2,085,104.17	1,953,214.07	2,071,936	2,131,585	59,649	2.9
**** Total	29,029.26-	62,338.32	137.59-	60,173.54-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group AFD Amherst Fire Department  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	649,192.26	701,108.29	734,886.70	653,632.88	696,500	731,300	34,800	5.0
** 6005 Honoraria	120,643.19	127,248.03	129,848.14	129,117.41	135,000	135,000		
** 6009 Y/E WAGES & BEN A	2,247.27	2,379.28	1,636.57		2,052	2,052		
** 6010 CPP	32,659.31	36,085.69	38,684.13	36,423.85	39,820	41,960	2,140	5.4
** 6012 Employment Insura	12,711.16	14,723.42	15,488.22	12,539.73	16,020	16,780	760	4.7
** 6014 Blue Cross	20,380.89	21,858.79	19,872.71	23,745.65	32,200	32,840	640	2.0
** 6015 Pension - Reg Pym	36,920.27	42,446.28	35,084.57	33,389.77	38,200	39,420	1,220	3.2
** 6016 Group Insurance	11,795.21	7,986.91	6,899.45	6,497.53	9,490	9,890	400	4.2
** 6017 WCB	19,755.70	23,748.59	23,595.21	21,993.21	24,590	28,350	3,760	15.3
** 6018 Pension-Special P	6,747.00	5,041.00	5,910.00					
*** Wages & Benefits	913,052.26	982,626.28	1,011,905.70	917,340.03	993,872	1,037,592	43,720	4.4
** 8015 Liability Claims	10,000.00				100	100		
** 6020 PROFESSIONAL DEVE	19,703.03	19,952.59	29,903.02	31,744.50	34,966	44,900	9,934	28.4
** 6030 TRAVEL	12,516.67	16,768.06	16,672.08	19,095.86	18,150	18,150		
** 6032 Conferences & Con	1,100.00	200.00						
** 6040 PROF MEM/DUES & F	3,368.61	4,115.64	3,871.26	2,943.39	3,915	4,180	265	6.8
** 6050 OFFICE SUPPLIES	483.72	758.15	243.60	392.86	510	510		
** 6060 OFFICE EQUIPMENT	323.88		260.97		440	340	100-	22.7-
** 6070 PHOTOCOPY SUPPLIE	741.72	508.59	815.81	781.61	900	900		
** 6080 ADVERTISING					500	500		
** 6090 POSTAGE	12.20	11.28			180	180		
** 6100 COURIER	52.66			46.77	100	100		
** 6110 TELEPHONE	6,675.50	6,867.38	6,941.97	6,242.82	7,505	7,505		
** 6112 Facsimile	222.56	221.86	221.74	160.79	240	240		
** 6114 Cellular	1,517.63	989.89	944.89	966.33	1,540	1,640	100	6.5
** 6130 COMPUTER HARDWARE	5,503.06	5,959.09	187.94	1,573.32	1,850	1,250	600-	32.4-
** 6140 COMPUTER SOFTWARE	1,416.69	1,151.51	1,197.09	1,233.85	1,200	1,500	300	25.0
** 6142 Software Licensin	14,751.76	21,742.95	22,066.31	18,911.72	18,925	20,175	1,250	6.6
** 6150 MEETING EXPENSES	104.56	425.49	169.30	8.72	1,000	500	500-	50.0-
** 6152 Catering	469.46	596.81	202.98	316.37	400	400		
** 6170 PROMOTION	7,144.31	5,916.46	5,081.88	4,963.19	5,400	5,400		
** 6160 LIABILITY INSURAN	14,858.00	15,371.00	15,482.00	15,336.77	17,793	17,783	10-	0.1-
*** Administrative Costs	100,966.02	101,556.75	104,262.84	104,718.87	115,614	126,253	10,639	9.2
** 7025 Solid Waste Dispo	5,106.25	5,658.61	5,968.74	5,125.96	5,520	5,520		
** 7001 HEAT - NATURAL GA	10,924.30	9,775.11	11,372.46	8,194.50	14,000	14,000		
** 7010 ELECTRICAL	26,834.66	29,373.23	27,349.21	28,179.55	32,000	32,000		
** 7020 WATER	1,477.88	1,555.20	1,587.98	1,699.44	2,000	2,000		
** 7030 BLDG/FACILITY MAI	9,750.22	20,392.78	9,047.87	15,867.80	3,000	3,000		
** 7040 BLDG/FACILITY REP	976.05	157.46	2,930.38	311.57				
** 7050 BLDG/FACILITY INS	4,945.00	5,528.00	7,361.00	5,297.00	8,465	6,091	2,374-	28.0-
** 7080 PLANT MAINTENANCE	15,672.73	23,874.93	19,110.29	5,633.03	15,810	15,810		
*** Building & Facility Cos	75,687.09	96,315.32	84,727.93	70,308.85	80,795	78,421	2,374-	2.9-
** 7500 VEH/EQUIP MAINT.	9,445.17	8,363.55	11,622.48	10,917.20	12,600	15,590	2,990	23.7
** 7510 VEH/EQUIP REPAIRS	9,802.56	21,677.86	15,543.80	12,804.92	14,900	14,900		

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group AFD Amherst Fire Department  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7520 VEH/EQUIP INSURAN	9,133.00	8,252.00	8,227.00	11,656.00	8,639	12,239	3,600	41.7
** 7550 VEH/EQUIP FUEL -	2,162.78	2,555.18	2,293.19	1,767.06	2,120	2,120		
** 7551 VEH/EQUIP FUEL-DI	8,300.90	7,923.63	5,760.00	5,147.57	8,000	8,000		
** 7560 VEH/EQUIP GEN SUP	444.55	257.69	106.49		500	500		
** 8000 OPERATIONAL EQUIP	38,209.70	35,258.20	36,403.78	45,619.54	30,400	30,400		
** 8020 MAINTENANCE EQUIP				362.98				
*** Vehicle & Equipment Cos	77,498.66	84,288.11	79,956.74	88,275.27	77,159	83,749	6,590	8.5
** 8010 MATERIALS / SUPPL	11,107.12	11,069.32	10,324.39	9,332.31	9,720	9,720		
*** Materials & Supplies	11,107.12	11,069.32	10,324.39	9,332.31	9,720	9,720		
** 8025 COMMUNITY EVENTS	60.00	60.00	60.00	100.00	250	250		
** 8040 COMM EQUIPMENT LI	1,180.78	2,752.64	1,942.07	1,257.64	3,000	3,000		
** 8090 UNIFORMS/CLOTHING	5,448.25	7,787.17	10,259.23	3,285.07	8,100	8,100		
** 8100 PROFESSIONAL SERV				2,395.46	300	300		
** 8110 CONTRACTS/AGREEME	8,854.00	29,848.16	25,890.11		26,500	26,500		
** 8121 LEASES -OFFICE EQ	953.47	973.80	972.79	727.32	1,500	1,500		
** 8130 LICENSES/PERMITS	67.38	155.35	11.97	259.36	250	250		
*** Other municipal costs	16,563.88	41,577.12	39,136.17	8,024.85	39,900	39,900		
** 8195 WATER SUPPLY & HY	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
*** Fire protection charge	726,114.00	737,629.00	759,076.00	760,150.16	759,076	760,150	1,074	0.1
** 6180 COST RECOVERY	4,558.29-	4,578.56-	4,285.60-	4,936.27-	4,200-	4,200-		
*** Cost recovery	4,558.29-	4,578.56-	4,285.60-	4,936.27-	4,200-	4,200-		
<b>**** Total</b>	<b>1,916,430.74</b>	<b>2,050,483.34</b>	<b>2,085,104.17</b>	<b>1,953,214.07</b>	<b>2,071,936</b>	<b>2,131,585</b>	<b>59,649</b>	<b>2.9</b>

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      COMMUNITY Community Living  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	215,757.00-	277,333.00-	335,173.00-	441,122.00-	441,122-	473,140-	32,018-	7.3
*** 4010 TAXES COMMERCIAL	183,732.00-	242,121.00-	295,014.00-	352,170.00-	352,170-	366,723-	14,553-	4.1
*** 4500 PROGRAM FEE REV.	9,567.01-	11,136.52-	16,427.91-	22,706.81-	11,500-	11,500-		
*** 4710 PROV.EMPLOY.GRAN	20,000.00-	16,460.00-	25,000.00-	20,000.00-	25,000-	25,000-		
*** 4720 FED.EMPLOY.GRANT	7,481.60-			6,594.00-	2,000-	2,000-		
*** 4730 TRAN-FR OPER RES				5,000.00-				
**** Gross revenues	436,537.61-	547,050.52-	671,614.91-	847,592.81-	831,792-	878,363-	46,571-	5.6
*** Wages & Benefits	332,658.64	447,064.36	478,976.98	525,142.01	651,442	685,612	34,170	5.2
*** Administrative Costs	44,752.13	44,885.88	51,542.05	53,109.58	85,150	100,551	15,401	18.1
*** Building & Facility Co	515.40	767.71	568.34	787.47	500	500		
*** Vehicle & Equipment Co	136.69	1,984.14	2,452.85	15.20	2,500	2,500		
*** Materials & Supplies	16,701.06	7,229.12	12,902.69	13,971.24	12,000	12,000		
*** Grants to organization	25,120.00	50,383.00	79,851.89	36,000.00				
*** Other municipal costs	73,303.73	108,494.04	90,037.46	82,911.87	80,200	77,200	3,000-	3.7-
*** Cost recovery	42,631.19-	67,998.88-	101,278.11-	52,875.00-				
**** Expenditures	450,556.46	592,809.37	615,054.15	659,062.37	831,792	878,363	46,571	5.6
***** Total	14,018.85	45,758.85	56,560.76-	188,530.44-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group COMMUNITY Community Living  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	276,604.95	385,355.98	403,515.95	446,888.86	538,200	572,600	34,400	6.4
** 6009 Y/E WAGES & BEN A	3,000.14	2,523.04	2,242.42		652	652		
** 6010 CPP	14,060.86	18,890.75	20,584.55	23,234.24	28,000	30,030	2,030	7.3
** 6012 Employment Insura	5,932.86	7,896.75	8,476.84	9,390.28	11,270	12,330	1,060	9.4
** 6014 Blue Cross	8,307.95	8,352.03	10,751.44	8,610.30	20,830	16,140	4,690-	22.5-
** 6015 Pension - Reg Pym	13,086.76	10,518.72	16,360.56	19,437.79	28,320	29,200	880	3.1
** 6016 Group Insurance	5,228.58	2,946.28	5,506.77	3,969.46	7,530	7,840	310	4.1
** 6017 WCB	6,436.54	10,580.81	11,538.45	13,611.08	16,640	16,820	180	1.1
*** Wages & Benefits	332,658.64	447,064.36	478,976.98	525,142.01	651,442	685,612	34,170	5.2
** 6020 PROFESSIONAL DEVE		240.00	274.83	1,418.38	2,000	2,000		
** 6030 TRAVEL	730.77	4,844.85	5,549.47	7,442.38	5,500	5,500		
** 6032 Conferences & Con		1,898.42	2,525.77	1,049.27	2,500	4,500	2,000	80.0
** 6040 PROF MEM/DUES & F	1,262.47	1,981.91	1,346.02	3,405.76	1,755	1,755		
** 6050 OFFICE SUPPLIES	522.10	903.72	116.78	61.97	500	500		
** 6060 OFFICE EQUIPMENT	123.01	238.75	2,848.69	1,463.21	250	250		
** 6070 PHOTOCOPY SUPPLIE	202.05							
** 6080 ADVERTISING	6,318.02	4,120.47	4,448.27	16,224.51	34,500		34,500-	100.0-
** 6085 MARKETING						65,100	65,100	
** 6090 POSTAGE	134.73	22.38	22.62	53.64	150	150		
** 6114 Cellular	2,030.54	2,191.82	2,697.57	2,520.51	3,350	3,350		
** 6120 PUBL./SUBSCRIPTIO	1,223.34	1,197.83	762.04	341.67	800	800		
** 6130 COMPUTER HARDWARE	11,843.25	5,892.17	23.98	2,455.00				
** 6140 COMPUTER SOFTWARE	277.03	825.91			225		225-	100.0-
** 6142 Software Licensin	5,546.27	5,885.16	8,143.93	10,407.92	13,579	9,605	3,974-	29.3-
** 6150 MEETING EXPENSES		116.70	225.50	329.44	1,500	1,500		
** 6152 Catering	1,459.76	1,506.96	7,307.58	3,050.69	4,000	4,000		
** 6170 PROMOTION	12,422.79	12,360.83	14,591.00	2,227.23	13,850	850	13,000-	93.9-
** 6160 LIABILITY INSURAN	656.00	658.00	658.00	658.00	691	691		
*** Administrative Costs	44,752.13	44,885.88	51,542.05	53,109.58	85,150	100,551	15,401	18.1
** 7070 BLDG/FACILITY REN	515.40	767.71	568.34	787.47	500	500		
*** Building & Facility Cos	515.40	767.71	568.34	787.47	500	500		
** 7510 VEH/EQUIP REPAIRS				15.20				
** 7540 VEH/EQUIP RENTAL		417.14	2,452.85		2,500	2,500		
** 8020 MAINTENANCE EQUIP	136.69	1,567.00						
*** Vehicle & Equipment Cos	136.69	1,984.14	2,452.85	15.20	2,500	2,500		
** 8010 MATERIALS / SUPPL	16,701.06	7,229.12	12,902.69	13,971.24	12,000	12,000		
*** Materials & Supplies	16,701.06	7,229.12	12,902.69	13,971.24	12,000	12,000		
** 8150 GRANTS/SUBS TO OR	25,120.00	50,383.00	79,851.89	36,000.00				
*** Grants to organizations	25,120.00	50,383.00	79,851.89	36,000.00				
** 8025 COMMUNITY EVENTS	10,270.95	22,560.93	15,940.23	22,026.12	13,000	10,000	3,000-	23.1-
** 8030 MAINTENANCE MAT/S	344.14		91.41					

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      COMMUNITY    Community Living  
 Periods Reported:        1 to 12  
 Comparison Years:       2025/2026 and 2026/2027  
 Plan Version:            0    Plan/Act - Version  
 Plan Version Compare:   1    Approved  
 Date of Report:           02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8040 COMM EQUIPMENT LI			43.63					
** 8060 PROGRAM INSTRUCTI	58,066.82	63,424.94	63,436.57	59,221.60	63,500	63,500		
** 8090 UNIFORMS/CLOTHING	2,582.71	3,733.79	420.38	1,564.15	1,200	1,200		
** 8100 PROFESSIONAL SERV		10,781.20	4,337.09	100.00				
** 8110 CONTRACTS/AGREEME	1,866.73	7,877.15	5,519.39		2,200	2,200		
** 8115 Service Fees			10.42					
** 8130 LICENSES/PERMITS	172.38	116.03	238.34		300	300		
*** Other municipal costs	73,303.73	108,494.04	90,037.46	82,911.87	80,200	77,200	3,000-	3.7-
** 6180 COST RECOVERY	42,631.19-	67,998.88-	101,278.11-	52,875.00-				
*** Cost recovery	42,631.19-	67,998.88-	101,278.11-	52,875.00-				
<b>**** Total</b>	<b>450,556.46</b>	<b>592,809.37</b>	<b>615,054.15</b>	<b>659,062.37</b>	<b>831,792</b>	<b>878,363</b>	<b>46,571</b>	<b>5.6</b>

---

**TO:** Mayor Small and Members of Council

**SUBMITTED BY:** Sharon Bristol, Director, Community Living

**DATE:** February 27, 2026

**SUBJECT:** Summer Students

---

**ORIGIN:** 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act (MGA) Section 65: The council shall adopt an operating budget and a capital budget for each fiscal year.

**RECOMMENDATION:** That Council approve the addition of the following summer students in the 2026/27 operating budget, which were previously funded from the Operating Reserve in 2025/26:

1. Three programming summer student positions for a total of 8 weeks, 35 hours per week at a total cost of \$18,020 (\$6,006 each).
2. One tourism summer student position for a total of 16 weeks, 35 hours per week at a total cost of \$12,710.

**BACKGROUND:** The Town of Amherst has been providing a summer parks program for children ages 5-13 since the 1970's. In 2025, the Town approved and hired three Programming Summer Students (8 weeks each) to support the increase in registrations for our summer programming. In addition to the three Programming Summer Students, one Tourism Summer Student was hired for 16 weeks to support and promote our community as a tourism destination. The positions were highly successful and provided significant value to the municipality in supporting increased seasonal programming, tourism services, and community engagement.

**DISCUSSION:** The Programming Summer Students played a key role in delivering recreational and community programming, supporting events, assisting with youth initiatives, and enhancing resident engagement throughout the summer months. Their contributions allowed staff to expand program offerings, maintain service quality during peak demand periods, and increase participation opportunities for residents of all ages.

The Tourism Summer Student supported front-line visitor services, promotional initiatives, event coordination, and tourism outreach during the peak visitor season. This role contributed to improved visitor experience, strengthened community partnerships, and enhanced the Town's visibility as a welcoming and vibrant destination.



Demand for programming, events, and visitor services continues to grow during the summer months. Without these seasonal positions, staff capacity would be significantly reduced, limiting the Town's ability to deliver high-quality services and respond to community needs during peak periods.

The continuation of these positions aligns with Council's strategic priorities related to community well-being, economic development, tourism promotion, and youth employment opportunities. These roles also provide meaningful local employment experience for students, supporting workforce development within the community.

**FINANCIAL IMPLICATIONS:** Total cost to fund these positions including benefits is \$18,020 for the programming students and \$12,710 for the tourism student.

**SOCIAL JUSTICE IMPLICATIONS:** None

**ENVIRONMENTAL IMPLICATIONS:** None

**COMMUNITY ENGAGEMENT:** These roles provide meaningful local employment experience for students, supporting workforce development within the community, increase engagement with tourists and newcomers to the area as well as support families and children with affordable summer programming for July and August.

**ALTERNATIVES:** Do not fund the positions.

**ATTACHMENTS:** None

---



**REQUEST FOR DECISION**

**RFD#**

**Date: February 27, 2026**

---

**TO:** Mayor Small and Members of Council

**SUBMITTED BY:** Sharon Bristol, Director, Community Living

**DATE:** February 27, 2026

**SUBJECT:** Marketing Operating Budget

---

**ORIGIN:** 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act (MGA) Section 65: The council shall adopt an operating budget and a capital budget for each fiscal year.

**RECOMMENDATION:** That Council approve the addition of \$30,000 to the 2026/27 operating budget for Marketing and Communications.

**BACKGROUND:** Direction was taken from Amherst Town Council’s 2024-2028 Strategic Plan, specifically requesting development of the following by December 2025: 1- New Marketing & Branding Strategies & Materials; 2- Brand Strategy – Amherst as a Destination Community; and 3- Develop a Communication Plan/Strategy. From this direction, necessary steps were taken to produce the Town of Amherst Brand Strategy, Strategic Marketing Plan, and Communications Plan 2026-2028.

**DISCUSSION:** As part of the Town’s approved Marketing Strategic Plan, administration is requesting an additional \$30,000 be included in the 2026/27 operating budget to support implementation of priority marketing initiatives.

The proposed addition to funding will support initiatives such as brand development and consistency, targeted advertising campaigns, content creation (digital and print), website and social media enhancements, and promotional materials aligned with strategic priorities.

**FINANCIAL IMPLICATIONS:** \$30,000 addition to the 2026/27 operating budget for marketing and communications through allocations in Community Living and Business Development.

**SOCIAL JUSTICE IMPLICATIONS:** There will be increased opportunity for continuous community engagement, improved access to information, new and improved channels for public feedback.

**ENVIRONMENTAL IMPLICATIONS:** None relating to approval of this funding.

**COMMUNITY ENGAGEMENT:** Continued engagement with our community at large to ensure everyone has an opportunity to contribute.



**ALTERNATIVES:** Do not approve additional funding.

**ATTACHMENTS:** None

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      NAVIGATOR      COMMUNITY NAVIGATOR  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 4240 SERV.PROV.CUMBERL	3,845.96-	37,613.40-	26,544.71-		49,497-	50,741-	1,244-	2.5
** 4730 TRAN-FR OPER RESE					49,497-	50,742-	1,245-	2.5
*** Gross revenues	3,845.96-	37,613.40-	26,544.71-		98,994-	101,483-	2,489-	2.5
* 6000 WAGES/SALARIES	12,317.62	62,125.62	50,604.16	53,293.14	68,000	70,000	2,000	2.9
* 6009 Y/E WAGES & BEN A	1,404.90	0.38	1,405.28-					
* 6010 CPP	271.70	3,535.70	2,583.98	2,853.34	3,840	3,960	120	3.1
* 6012 Employment Insura	109.40	1,429.27	1,188.22	1,222.39	1,510	1,580	70	4.6
* 6015 Pension - Reg Pym	287.60	3,738.80	4,023.44	1,248.00	4,080	4,210	130	3.2
* 6016 Group Insurance		926.37	488.43	7.20-	1,090	1,270	180	16.5
* 6017 WCB	143.86	1,872.94	1,536.60	1,720.43	2,210	2,140	70-	3.2-
** Wages & Benefits	14,535.08	73,629.08	59,019.55	60,330.10	80,730	83,160	2,430	3.0
* 6020 PROFESSIONAL DEVE		22.65		77.89				
* 6030 TRAVEL		319.93	1,536.10	2,334.08	7,333	7,333		
* 6032 Conferences & Con			22.67	550.78				
* 6040 PROF MEM/DUES & F		44.30	44.30	445.00				
* 6050 OFFICE SUPPLIES		9.90						
* 6080 ADVERTISING					4,583	4,583		
* 6114 Cellular		538.16	438.00	351.21				
* 6130 COMPUTER HARDWARE	1,549.38	17.50		946.14				
* 6140 COMPUTER SOFTWARE	536.59							
* 6142 Software Licensin		545.27	1,615.76	1,714.14	1,795	1,854	59	3.3
* 6150 MEETING EXPENSES					2,750	2,750		
* 6170 PROMOTION		100.00	100.00	100.00	1,803	1,803		
** Administrative Costs	2,085.97	1,597.71	3,756.83	6,519.24	18,264	18,323	59	0.3
* 8010 MATERIALS / SUPPL				700.80				
** Materials & Supplies				700.80				
* 8090 UNIFORMS/CLOTHING			63.03					
** Other municipal costs			63.03					
* 6180 COST RECOVERY			9,750.00-					
** Cost recovery			9,750.00-					
*** Expenditures	16,621.05	75,226.79	53,089.41	67,550.14	98,994	101,483	2,489	2.5
**** Total	12,775.09	37,613.39	26,544.70	67,550.14				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      GRANTNAV    GRANT NAVIGATOR PHYSICIAN RECRUIT  
 Periods Reported:        1 to 12  
 Comparison Years:       2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:           02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 4715 Prov. Cond. Grant	239.24-	71,710.03-	68,183.00-	15,957.20-	65,250-	56,000-	9,250	14.2-
*** Gross revenues	239.24-	71,710.03-	68,183.00-	15,957.20-	65,250-	56,000-	9,250	14.2-
* 6020 PROFESSIONAL DEVE				21.00				
* 6030 TRAVEL		1,038.20						
* 6032 Conferences & Con				80.15				
* 6080 ADVERTISING		228.12						
* 6150 MEETING EXPENSES			236.73	611.93				
* 6152 Catering	136.30	22,545.72	16,218.13	5,866.56	30,750	22,000	8,750-	28.5-
* 6170 PROMOTION		10,000.00	5,381.34	98.56	4,000	4,000		
** Administrative Costs	136.30	33,812.04	21,836.20	6,678.20	34,750	26,000	8,750-	25.2-
* 7070 BLDG/FACILITY REN		165.00						
** Building & Facility Cos		165.00						
** 8010 MATERIALS / SUPPL	102.94	30,246.77	47,577.85	10,672.23	25,500	25,000	500-	2.0-
** Materials & Supplies	102.94	30,246.77	47,577.85	10,672.23	25,500	25,000	500-	2.0-
* 8030 MAINTENANCE MAT/S			179.99					
* 8060 PROGRAM INSTRUCTI		475.43	50.06	529.67	5,000	5,000		
* 8100 PROFESSIONAL SERV		7,010.79	8.00					
** Other municipal costs		7,486.22	238.05	529.67	5,000	5,000		
* 6180 COST RECOVERY			1,469.10-					
** Cost recovery			1,469.10-					
*** Expenditures	239.24	71,710.03	68,183.00	17,880.10	65,250	56,000	9,250-	14.2-
**** Total				1,922.90				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      PLANNING      Planning & Development & Bus Dev  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	321,911.00-	278,131.00-	312,886.00-	333,356.00-	333,356-	371,172-	37,816-	11.3
*** 4010 TAXES COMMERCIAL	274,130.00-	242,819.00-	275,399.00-	266,134.00-	266,134-	287,688-	21,554-	8.1
*** 4240 SERV.PROV.CUMBER			6,839.70-					
*** 4260 SERV.PROV.OXFORD	15,000.00-	15,000.00-	15,000.00-	15,000.00-	15,000-	15,000-		
*** 4350 SALE OF SERVICES			261.00-					
*** 4460 INSPECT/CONFIRM	1,250.00-	550.00-	950.00-	1,400.00-	800-	800-		
*** 4470 TAX CERTIFICATE				100.00-				
*** 4530 PERMITS	20,679.40-	38,730.33-	25,733.85-	25,458.50-	20,000-	20,000-		
*** 4680 MISC.REVENUE				5.00-				
*** 4715 Prov. Cond. Gran			13,679.39-					
*** 4730 TRAN-FR OPER RES			25,000.00-					
**** Gross revenues	632,970.40-	575,230.33-	675,748.94-	641,453.50-	635,290-	694,660-	59,370-	9.3
*** Wages & Benefits	352,653.35	406,020.28	442,839.27	390,861.15	446,253	486,833	40,580	9.1
*** Administrative Costs	45,998.37	61,741.66	70,915.64	51,410.04	97,595	114,763	17,168	17.6
*** Building & Facility Co		73.48						
*** Vehicle & Equipment Co	2,121.77	2,156.20	4,043.19	2,898.23	2,500	2,500		
*** Materials & Supplies	625.72	504.19	32.30	408.74				
*** Other municipal costs	5,977.44	41,945.45	55,307.02	18,554.11	11,700	11,700		
*** Fiscal Services	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
*** Cost recovery	60.00-	6,193.59-						
**** Expenditures	474,852.65	578,847.67	648,641.42	541,372.27	635,290	694,660	59,370	9.3
***** Total	158,117.75-	3,617.34	27,107.52-	100,081.23-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group PLANNING Planning & Development & Bus Dev  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	297,612.96	339,838.37	369,166.04	326,256.42	366,700	403,400	36,700	10.0
** 6009 Y/E WAGES & BEN A	2,733.27	393.32	2,360.77		1,683	1,683		
** 6010 CPP	14,342.82	18,041.37	18,750.66	16,738.72	19,460	20,780	1,320	6.8
** 6012 Employment Insura	5,659.03	6,966.89	7,000.07	5,862.83	7,130	7,690	560	7.9
** 6014 Blue Cross	7,011.88	8,751.43	9,123.23	9,107.69	12,260	12,510	250	2.0
** 6015 Pension - Reg Pym	13,584.40	18,088.70	20,541.82	19,588.44	22,170	23,390	1,220	5.5
** 6016 Group Insurance	5,298.56	4,213.09	5,303.04	3,973.67	5,650	5,970	320	5.7
** 6017 WCB	6,410.43	9,727.11	10,593.64	9,333.38	11,200	11,410	210	1.9
*** Wages & Benefits	352,653.35	406,020.28	442,839.27	390,861.15	446,253	486,833	40,580	9.1
** 6020 PROFESSIONAL DEVE	3,099.93	1,087.01	3,721.03	1,012.60	15,500	10,000	5,500-	35.5-
** 6030 TRAVEL	3,189.80	7,207.45	7,111.15	10,522.66	10,000	10,000		
** 6032 Conferences & Con	803.40	3,895.89	2,740.92	3,485.81	5,000	5,000		
** 6040 PROF MEM/DUES & F	1,379.46	2,492.71	2,466.66	2,829.87	3,425	3,425		
** 6050 OFFICE SUPPLIES	823.24	345.58	324.90	73.72	1,200	1,200		
** 6060 OFFICE EQUIPMENT	189.77	980.25	363.94	643.90	1,000	1,000		
** 6080 ADVERTISING	9,879.71	15,090.70	13,963.06	2,787.41	14,200	2,200	12,000-	84.5-
** 6085 MARKETING						55,500	55,500	
** 6090 POSTAGE	1,357.47	1,864.66	1,644.68	1,775.07	2,700	2,700		
** 6100 COURIER			15.64		100	100		
** 6114 Cellular	2,598.16	4,792.43	2,894.03	2,392.13	2,700	2,700		
** 6120 PUBL./SUBSCRIPTIO		142.21	133.49	2.04	1,600	1,600		
** 6130 COMPUTER HARDWARE	6,725.31	748.64	1,635.32	1,812.77		5,550	5,550	
** 6140 COMPUTER SOFTWARE	975.46		185.89					
** 6142 Software Licensin	9,478.35	10,370.72	10,625.98	10,774.62	11,790	10,908	882-	7.5-
** 6150 MEETING EXPENSES	211.68	427.09	183.44	103.99	600	600		
** 6152 Catering		68.86		437.01	500	500		
** 6170 PROMOTION	3,976.63	10,913.46	21,591.51	11,442.44	25,900	400	25,500-	98.5-
** 6160 LIABILITY INSURAN	1,310.00	1,314.00	1,314.00	1,314.00	1,380	1,380		
*** Administrative Costs	45,998.37	61,741.66	70,915.64	51,410.04	97,595	114,763	17,168	17.6
** 7120 PROPERTY TAXES		73.48						
*** Building & Facility Cos		73.48						
** 7500 VEH/EQUIP MAINT.		4.68						
** 7510 VEH/EQUIP REPAIRS	591.20	841.33	2,822.04	761.65	1,000	1,000		
** 7550 VEH/EQUIP FUEL -	1,530.57	1,284.13	1,221.15	1,873.79	1,500	1,500		
** 7560 VEH/EQUIP GEN SUP		26.06		262.79				
*** Vehicle & Equipment Cos	2,121.77	2,156.20	4,043.19	2,898.23	2,500	2,500		
** 8010 MATERIALS / SUPPL	625.72	504.19	32.30	408.74				
*** Materials & Supplies	625.72	504.19	32.30	408.74				
** 8090 UNIFORMS/CLOTHING	1,016.30	244.95	1,066.20	422.68	1,000	1,000		
** 8100 PROFESSIONAL SERV	4,961.14	41,499.46	7,458.76	17,923.25	10,700	10,700		
** 8110 CONTRACTS/AGREEME			46,782.06					
** 8115 Service Fees				6.21				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group      PLANNING    Planning & Development & Bus Dev  
 Periods Reported:        1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0    Plan/Act - Version  
 Plan Version Compare:   1    Approved  
 Date of Report:          02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8130 LICENSES/PERMITS		201.04		201.97				
*** Other municipal costs	5,977.44	41,945.45	55,307.02	18,554.11	11,700	11,700		
* 9690 Regional Authorit	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
** Transfers to Reg Boards	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
*** Fiscal Services	67,536.00	72,600.00	75,504.00	77,240.00	77,242	78,864	1,622	2.1
** 6180 COST RECOVERY	60.00-	6,193.59-						
*** Cost recovery	60.00-	6,193.59-						
<b>**** Total</b>	<b>474,852.65</b>	<b>578,847.67</b>	<b>648,641.42</b>	<b>541,372.27</b>	<b>635,290</b>	<b>694,660</b>	<b>59,370</b>	<b>9.3</b>



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Council

**SUBMITTED BY:** Andrew Fisher, Director, Planning & Economic Development

**DATE:** February 27, 2026

**SUBJECT:** Economic Development Summer Student

---

**ORIGIN:** 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act (MGA) Section 65: The council shall adopt an operating budget and a capital budget for each fiscal year.

**RECOMMENDATION:** That Council approve a new economic development summer student in the 2026/27 operating budget. This summer student will be for a total of 16 weeks, 35 hours per week and a total cost of \$12,710.

**BACKGROUND:** There is a need for additional staff capacity to advance Council's strategic priorities with regard to economic development and tourism. In addition to the tourism student that would be more front facing, an economic development student position would be tasked with the following:

- Update the 2019 Community Economic Analysis
- Research Public and Private Economic Development Bodies, Resources, and Industry Organizations that could result in the town's growth, particularly within the new Business Park.
- Develop a comprehensive list of eligible tourism organizations
- Promote and assist eligible businesses and organizations to be registered with Tourism NS.
- Provide digital marketing support for businesses and organization.
- Support Digital Content development
- Generally support the Economic Development Officer in their duties.

**DISCUSSION:** The Economic Development Summer Student position would increase the town's capacity to advance Council's Strategic Priority regarding tourism and economic development.

**FINANCIAL IMPLICATIONS:** Total cost to fund the economic development summer student for 16 weeks is \$12,710.

**SOCIAL JUSTICE IMPLICATIONS:** None

**ENVIRONMENTAL IMPLICATIONS:** None



**COMMUNITY ENGAGEMENT:** This role would provide meaningful employment experience for a student, supporting workforce development within the community.

**ALTERNATIVES:** Do not fund the new summer student position.

**ATTACHMENTS:** None

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      STRATEGIC Strategic Priorities  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:          02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4240 SERV.PROV.CUMBER	11,776.21-	5,683.81-						
*** 4725 FED. COND. GRANT				284,921.01-	414,837-		414,837	100.0-
*** 4730 TRAN-FR OPER RES					174,608-	50,000-	124,608	71.4-
**** Gross revenues	11,776.21-	5,683.81-		284,921.01-	589,445-	50,000-	539,445	91.5-
** 8150 GRANTS/SUBS TO O				149,733.42	364,837		364,837-	100.0-
*** Grants to organization				149,733.42	364,837		364,837-	100.0-
** 8100 PROFESSIONAL SER			5,192.85	89,989.34	200,000	50,000	150,000-	75.0-
** 8110 CONTRACTS/AGREEM	114,100.48	28,419.04		33,738.73	24,608		24,608-	100.0-
*** Other municipal costs	114,100.48	28,419.04	5,192.85	123,728.07	224,608	50,000	174,608-	77.7-
**** Expenditures	114,100.48	28,419.04	5,192.85	273,461.49	589,445	50,000	539,445-	91.5-
**** Total	102,324.27	22,735.23	5,192.85	11,459.52-				

2025/26 budget =

- \$ 24,608      Municipal Planning Strategy - balance of project (not finished in 2024/25 - funded from Operating Reserve)
- \$ 50,000      Community Centre - project design/work plan (funded from Operating Reserve)
- \$ 50,000      Veteran's Affairs - Feasibility study for Armoury (funded from Operating Reserve)
- \$ 50,000      Feasibility Study for 'A' Bus transit system (fully funded by grant)
- \$ 50,000      Industrial Park Expansion - Market Scan and Appraisals (funded from Operating Reserve)
- \$364,837      Health Canada - Substance Use and Addictions Program - Emergency Treatment Fund (fully funded by grant)
- \$589,445

2026/27 budget =

- \$ 50,000      Veteran's Affairs - Feasibility study for Armoury (funded from Operating Reserve)
- \$ 50,000

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      ENVSTEW      Environmental Stewardship  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
SOLARRESVR SOLAR WTR	3,550.44-	15,963.54-	17,592.48-	13,972.24-	18,031-	17,930-	101	0.6-
SOLARSTAD SOLAR STAD	26,597.04-	24,902.87-	18,071.91-	15,383.16-	28,501-	28,289-	212	0.7-
SOLARWWTF SOLAR WWTF		17,941.03-	17,342.68-	13,782.21-	18,031-	17,930-	101	0.6-
*** 4350 SALE OF SERVICES	30,147.48-	58,807.44-	53,007.07-	43,137.61-	64,563-	64,149-	414	0.6-
SOLARGARDN SOLAR GARD	6,246.75-		6,499.48-					
*** 4570 LEASED LAND SOLA	6,246.75-		6,499.48-					
**** Gross revenues	36,394.23-	58,807.44-	59,506.55-	43,137.61-	64,563-	64,149-	414	0.6-
SOLARRESVR SOLAR WTR					771	786	15	1.9
SOLARSTAD SOLAR STAD					995	1,015	20	2.0
SOLARWWTF SOLAR WWTF				7,104.00	771	786	15	1.9
** 7030 BLDG/FACILITY MA				7,104.00	2,537	2,587	50	2.0
*** Building & Facility Co				7,104.00	2,537	2,587	50	2.0
SOLARGARDN SOLAR GARD	6,246.75		6,499.48					
** 8175 IN KIND GRANT -S	6,246.75		6,499.48					
*** Grants to organization	6,246.75		6,499.48					
SOLARRESVR SOLAR WTR	3,550.44	15,963.54	17,592.48		17,260	17,144	116-	0.7-
SOLARSTAD SOLAR STAD	26,597.04	24,902.87	18,071.91		27,506	27,274	232-	0.8-
SOLARWWTF SOLAR WWTF		17,941.03	17,342.68		17,260	17,144	116-	0.7-
* 9410 APPROP OPER RESE	30,147.48	58,807.44	53,007.07		62,026	61,562	464-	0.7-
** Transfers to Own Funds	30,147.48	58,807.44	53,007.07		62,026	61,562	464-	0.7-
*** Fiscal Services	30,147.48	58,807.44	53,007.07		62,026	61,562	464-	0.7-
**** Expenditures	36,394.23	58,807.44	59,506.55	7,104.00	64,563	64,149	414-	0.6-
**** Total				36,033.61-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      RECOPS      Recreation Facilities  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	685,938.00-	719,513.00-	673,367.00-	741,503.00-	741,503-	764,237-	22,734-	3.1
*** 4010 TAXES COMMERCIAL	584,124.00-	628,161.00-	592,689.00-	591,979.00-	591,979-	592,346-	367-	0.1
*** 4350 SALE OF SERVICES		99.00-						
*** 4380 ICE RENTALS REVE	96,301.48-	116,256.15-	115,140.31-	82,461.27-	100,000-	110,000-	10,000-	10.0
*** 4385 YOUTH FREE ICE R	61,088.00-	62,919.50-	67,722.00-	48,190.75-	60,000-	66,000-	6,000-	10.0
*** 4390 OFF SEASON STAD.	3,250.00-	3,935.91-	4,390.41-	3,580.40-	6,000-	10,000-	4,000-	66.7
*** 4400 CONCESSION REVEN	2,000.00-	7,150.00-	7,106.54-	6,573.90-	7,365-	7,548-	183-	2.5
*** 4410 ADVERTISING REVE	26,050.00-	31,350.00-	31,650.00-	31,912.28-	31,500-	45,000-	13,500-	42.9
*** 4510 SPECIAL EVENT RE				25,140.00-				
*** 4580 ROOM RENTALS	449.00-	1,125.00-	938.00-	1,540.00-	500-	500-		
*** 4610 REC.FACILITY REN		100.00-	100.00-	400.00-	250-	250-		
*** 4660 INT.ON MISC. A/R		48.28		108.69				
*** 4720 FED.EMPLOY.GRANT	11,222.00-		4,256.00-		4,000-	4,000-		
*** 4730 TRAN-FR OPER RES		542,560.00-						
**** Gross revenues	1,470,422.48-	2,113,121.28-	1,497,359.26-	1,533,171.91-	1,543,097-	1,599,881-	56,784-	3.7
*** Wages & Benefits	849,566.65	877,919.77	903,167.69	850,793.69	951,200	995,004	43,804	4.6
*** Administrative Costs	38,679.75	46,949.47	51,530.66	44,949.46	54,889	59,797	4,908	8.9
*** Building & Facility Co	336,398.02	372,482.54	363,715.49	324,916.44	371,510	369,370	2,140-	0.6-
*** Vehicle & Equipment Co	56,656.99	63,071.45	59,400.64	59,799.56	55,198	57,510	2,312	4.2
*** Materials & Supplies	73,910.67	69,217.62	58,732.54	66,513.36	61,750	64,250	2,500	4.0
*** Grants to organization		20,500.00						
*** Other municipal costs	45,245.65	52,233.16	59,153.69	73,562.27	48,550	53,950	5,400	11.1
*** Fiscal Services	148,316.99	671,306.24						
*** Cost recovery	5,562.50-	23,846.35-	14,220.39-	4,714.56-				
**** Expenditures	1,543,212.22	2,149,833.90	1,481,480.32	1,415,820.22	1,543,097	1,599,881	56,784	3.7
***** Total	72,789.74	36,712.62	15,878.94-	117,351.69-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group RECOPS Recreation Facilities  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	681,746.62	702,019.02	720,914.07	694,929.96	749,500	789,200	39,700	5.3
** 6009 Y/E WAGES & BEN A	1,863.18	2,241.91	1,919.52		2,232	2,232		
** 6010 CPP	34,114.80	36,984.74	38,913.90	37,772.35	41,050	43,420	2,370	5.8
** 6012 Employment Insura	13,744.12	15,148.04	15,927.12	14,894.58	16,800	17,560	760	4.5
** 6014 Blue Cross	18,283.45	17,211.84	17,011.08	16,838.62	24,690	24,660	30-	0.1-
** 6015 Pension - Reg Pym	47,246.76	49,721.86	49,595.15	39,707.53	53,950	56,340	2,390	4.4
** 6016 Group Insurance	24,810.59	19,710.63	19,344.67	10,944.38	20,600	21,870	1,270	6.2
** 6017 WCB	15,102.13	20,632.73	22,003.18	22,200.27	24,370	24,090	280-	1.1-
** 6018 Pension-Special P	12,655.00	14,249.00	17,539.00	13,506.00	18,008	15,632	2,376-	13.2-
*** Wages & Benefits	849,566.65	877,919.77	903,167.69	850,793.69	951,200	995,004	43,804	4.6
** 8015 Liability Claims	528.00	650.74			1,250	1,250		
** 6020 PROFESSIONAL DEVE	2,088.99	4,126.90	853.37	1,057.76	4,850	3,000	1,850-	38.1-
** 6030 TRAVEL	855.17	1,283.39	888.18		1,750	1,000	750-	42.9-
** 6032 Conferences & Con	260.71		700.00		1,700	1,000	700-	41.2-
** 6040 PROF MEM/DUES & F	680.11	764.45	1,098.81	373.89	1,650	1,550	100-	6.1-
** 6050 OFFICE SUPPLIES	67.30	518.35	1,034.28	1,077.25	1,550	1,550		
** 6060 OFFICE EQUIPMENT				436.67	250	250		
** 6070 PHOTOCOPY SUPPLIE	352.91	766.03	1,023.68	861.94	500	500		
** 6080 ADVERTISING		195.00	310.00		500	500		
** 6100 COURIER			48.23					
** 6110 TELEPHONE	4,887.78	6,157.75	12,033.51	10,643.91	12,000	12,300	300	2.5
** 6114 Cellular	4,987.43	5,466.75	5,303.80	4,315.04	5,150	5,150		
** 6130 COMPUTER HARDWARE	2,440.74	10,705.61	4,719.55	2,254.17	1,000	4,700	3,700	370.0
** 6142 Software Licensin	7,452.66	5,420.45	5,623.72	5,308.82	8,490	7,808	682-	8.0-
** 6150 MEETING EXPENSES	164.78	291.40		381.28	250	250		
** 6152 Catering			4,950.37	5,932.59				
** 6170 PROMOTION	6,665.17	2,786.65	5,004.16	4,378.92	5,300	10,300	5,000	94.3
** 6160 LIABILITY INSURAN	7,248.00	7,816.00	7,939.00	7,927.22	8,699	8,689	10-	0.1-
*** Administrative Costs	38,679.75	46,949.47	51,530.66	44,949.46	54,889	59,797	4,908	8.9
** 7025 Solid Waste Dispo	16,442.62	24,602.72	29,597.81	27,021.66	30,000	30,000		
** 7001 HEAT - NATURAL GA	68,297.10	57,032.32	56,934.14	40,176.86	57,000	59,500	2,500	4.4
** 7010 ELECTRICAL	104,546.38	130,507.64	140,447.10	108,755.20	139,500	142,500	3,000	2.2
** 7020 WATER	31,845.31	30,833.38	35,113.03	34,484.38	36,900	29,900	7,000-	19.0-
** 7030 BLDG/FACILITY MAI	25,517.17	37,900.02	31,214.38	35,067.23	35,000	36,000	1,000	2.9
** 7040 BLDG/FACILITY REP	53,757.02	38,640.21	25,029.46	45,921.56	22,000	26,000	4,000	18.2
** 7050 BLDG/FACILITY INS	11,748.00	13,132.00	17,486.00	12,583.00	20,110	14,470	5,640-	28.0-
** 7060 BLDG/FACILITY REN		2,537.94	247.70	424.00				
** 7080 PLANT MAINTENANCE	12,552.02	16,958.63	17,383.59	12,886.34	18,000	18,000		
** 7090 PLANT REPAIRS	4,429.92	11,134.70	2,139.96	670.46	4,000	4,000		
** 7100 MAINT. TOOLS/EQUI	3,468.22	5,250.07	3,992.18	2,924.81	5,000	5,000		
** 7120 PROPERTY TAXES	3,794.26	3,952.91	4,130.14	4,000.94	4,000	4,000		
*** Building & Facility Cos	336,398.02	372,482.54	363,715.49	324,916.44	371,510	369,370	2,140-	0.6-
** 7500 VEH/EQUIP MAINT.	5,142.03	7,980.52	6,587.81	5,375.37	4,900	4,900		
** 7510 VEH/EQUIP REPAIRS	10,467.83	17,758.93	7,330.13	19,595.62	9,800	11,800	2,000	20.4

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group    RECOPS       Recreation Facilities  
 Periods Reported:     1 to 12  
 Comparison Years:    2025/2026 and 2026/2027  
 Plan Version:         0    Plan/Act - Version  
 Plan Version Compare: 1    Approved  
 Date of Report:        02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7520 VEH/EQUIP INSURAN	7,611.00	6,878.00	6,856.00	9,058.00	7,198	9,510	2,312	32.1
** 7540 VEH/EQUIP RENTAL	2,070.72	3,513.87	6,317.58	4,495.52	5,500	5,500		
** 7550 VEH/EQUIP FUEL -	17,282.88	16,262.32	17,110.16	11,729.03	16,300	14,300	2,000-	12.3-
** 7551 VEH/EQUIP FUEL-DI	6,703.28	2,901.27	3,570.70	2,607.52	4,500	4,500		
** 8000 OPERATIONAL EQUIP	5,234.90	5,625.51	10,831.25	5,418.62	5,000	5,000		
** 8020 MAINTENANCE EQUIP	2,144.35	2,151.03	797.01	1,519.88	2,000	2,000		
*** Vehicle & Equipment Cos	56,656.99	63,071.45	59,400.64	59,799.56	55,198	57,510	2,312	4.2
** 8010 MATERIALS / SUPPL	73,910.67	66,877.44	58,732.54	66,513.36	61,750	64,250	2,500	4.0
** 8004 GRAVEL		2,340.18						
*** Materials & Supplies	73,910.67	69,217.62	58,732.54	66,513.36	61,750	64,250	2,500	4.0
** 8150 GRANTS/SUBS TO OR		20,500.00						
*** Grants to organizations		20,500.00						
** 8025 COMMUNITY EVENTS				15,877.35				
** 8030 MAINTENANCE MAT/S	2,170.72	7,891.75	12,394.90	17,150.52	4,500	9,600	5,100	113.3
** 8040 COMM EQUIPMENT LI	1,267.39	1,386.29	1,485.07	1,284.01	1,300	1,300		
** 8080 STREET LIGHTS	3,084.36	3,194.63	3,370.68	2,926.17	3,250	3,550	300	9.2
** 8090 UNIFORMS/CLOTHING	10,347.27	10,311.55	10,497.80	9,782.38	12,100	12,100		
** 8100 PROFESSIONAL SERV	9,795.86	8,982.32	4,208.88	11,864.20	8,600	8,600		
** 8110 CONTRACTS/AGREEME	14,649.82	17,101.39	24,777.85	11,565.01	15,300	15,300		
** 8121 LEASES -OFFICE EQ	508.84	933.72	933.80	700.32	1,000	1,000		
** 8130 LICENSES/PERMITS	3,421.39	2,431.51	1,484.71	2,412.31	2,500	2,500		
*** Other municipal costs	45,245.65	52,233.16	59,153.69	73,562.27	48,550	53,950	5,400	11.1
* 9020 INT ON DEBENTURES	39,020.35	20,234.24						
* 9050 PRINC ON DEBENTUR	108,512.00	651,072.00						
** Debt Service Costs	147,532.35	671,306.24						
* 9090 BANK CHARGES	784.64							
** Bank charges & Short te	784.64							
*** Fiscal Services	148,316.99	671,306.24						
** 6180 COST RECOVERY	5,562.50-	23,846.35-	14,220.39-	4,714.56-				
*** Cost recovery	5,562.50-	23,846.35-	14,220.39-	4,714.56-				
**** Total	1,543,212.22	2,149,833.90	1,481,480.32	1,415,820.22	1,543,097	1,599,881	56,784	3.7

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      OPERATIONS Operations  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:         02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	856,948.00-	958,350.00-	1,003,619.00-	1,054,861.00-	1,054,861-	1,119,052-	64,191-	6.1
*** 4010 TAXES COMMERCIAL	729,752.00-	836,673.00-	883,372.00-	842,148.00-	842,148-	867,357-	25,209-	3.0
*** 4240 SERV.PROV.CUMBER						39,974-	39,974-	
*** 4260 SERV.PROV.OXFORD						1,332-	1,332-	
*** 4350 SALE OF SERVICES	5,309.57-	25,006.69-	19,133.71-	15,206.08-	12,400-	12,400-		
*** 4530 PERMITS	5,000.00-	5,000.00-	5,000.00-	5,000.00-	5,000-	5,000-		
*** 4580 ROOM RENTALS	27,975.03-	21,225.89-	16,978.61-	15,121.50-	18,000-	18,000-		
*** 4590 RENTAL LAND & BL	130,620.94-	131,489.93-	131,442.16-	129,435.84-	137,888-	138,452-	564-	0.4
*** 4680 MISC.REVENUE	3,434.33-	7,144.72-	31,276.71-	3,654.51-	45,630-	18,556-	27,074	59.3-
*** 4690 PROV - EQUALIZAT	391,387.00-	410,001.00-	428,968.57-	318,299.00-	419,119-	411,956-	7,163	1.7-
*** 4705 PROV DIVERT NS	164,835.97-	188,279.72-	160,828.83-	113,014.25-	156,800-	156,800-		
*** 4730 TRAN-FR OPER RES						25,317-	25,317-	
**** Gross revenues	2,315,262.84-	2,583,170.95-	2,680,619.59-	2,496,740.18-	2,691,846-	2,814,196-	122,350-	4.5
*** Wages & Benefits	1,040,686.98	1,031,041.48	1,131,686.67	1,011,611.49	1,162,709	1,208,126	45,417	3.9
*** Administrative Costs	52,193.26	48,331.99	58,939.68	43,022.40	57,928	69,581	11,653	20.1
*** Building & Facility Co	269,288.77	317,686.00	313,823.07	270,759.25	290,338	297,853	7,515	2.6
*** Vehicle & Equipment Co	140,859.93	143,847.56	139,193.11	100,683.20	149,158	141,748	7,410-	5.0-
*** Materials & Supplies	346,615.25	506,314.40	616,081.20	554,391.77	570,700	606,500	35,800	6.3
*** Other municipal costs	299,803.32	303,594.96	330,608.57	335,592.34	345,900	378,500	32,600	9.4
*** Fiscal Services	195,104.16	188,530.75	162,838.29	120,949.31	120,949	117,724	3,225-	2.7-
*** Cost recovery	2,551.38-	3,066.32-	16,475.99-	42,120.84-	5,836-	5,836-		
**** Expenditures	2,342,000.29	2,536,280.82	2,736,694.60	2,394,888.92	2,691,846	2,814,196	122,350	4.5
***** Total	26,737.45	46,890.13-	56,075.01	101,851.26-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group OPERATIONS Operations  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	813,988.87	798,284.63	878,718.67	795,851.55	880,800	923,800	43,000	4.9
** 6006 Retired EE Pens P	6,425.71	6,591.48	6,591.48	5,492.90	7,000	7,000		
** 6009 Y/E WAGES & BEN A	3,715.17	2,278.64	3,392.01		5,150	5,150		
** 6010 CPP	40,241.21	41,602.01	43,748.73	43,182.91	48,410	51,010	2,600	5.4
** 6012 Employment Insura	16,513.71	17,483.07	16,667.75	16,228.70	18,950	19,770	820	4.3
** 6014 Blue Cross	17,785.35	14,918.97	15,945.68	15,132.17	25,140	25,540	400	1.6
** 6015 Pension - Reg Pym	70,139.59	67,393.04	71,917.92	62,989.90	75,810	79,390	3,580	4.7
** 6016 Group Insurance	29,645.69	21,564.89	23,452.96	12,922.14	26,380	28,140	1,760	6.7
** 6017 WCB	17,999.68	24,316.75	22,570.47	24,359.22	27,800	27,390	410-	1.5-
** 6018 Pension-Special P	24,232.00	36,608.00	48,681.00	35,452.00	47,269	40,936	6,333-	13.4-
*** Wages & Benefits	1,040,686.98	1,031,041.48	1,131,686.67	1,011,611.49	1,162,709	1,208,126	45,417	3.9
** 8015 Liability Claims	4,442.58	3,328.81	4,955.67	3,874.11	5,000	4,000	1,000-	20.0-
** 6020 PROFESSIONAL DEVE	2,724.26	1,564.29	434.65	2,128.54	3,500	3,000	500-	14.3-
** 6030 TRAVEL	1,788.60	1,685.17	2,901.94	2,513.57	3,900	3,400	500-	12.8-
** 6032 Conferences & Con				192.72	500	500		
** 6040 PROF MEM/DUES & F	456.14	811.61	731.61	747.09	800	800		
** 6050 OFFICE SUPPLIES	290.94	909.15	371.34	75.16	900	900		
** 6060 OFFICE EQUIPMENT	228.30	9.83	2,892.31	98.13	400	400		
** 6070 PHOTOCOPY SUPPLIE	545.91	566.39	794.35	717.26	600	600		
** 6080 ADVERTISING	1,284.28	2,896.03	747.73		1,500	1,500		
** 6100 COURIER		620.58	388.13					
** 6110 TELEPHONE	3,413.26	3,448.15	3,461.16	3,020.04	3,350	3,350		
** 6114 Cellular	8,262.14	8,411.88	8,655.95	6,891.42	8,400	8,900	500	6.0
** 6120 PUBL./SUBSCRIPTIO	782.15							
** 6130 COMPUTER HARDWARE	10,508.89	8,110.96	12,537.55	75.17		11,450	11,450	
** 6140 COMPUTER SOFTWARE	840.20							
** 6142 Software Licensin	4,485.07	6,008.78	7,392.67	10,399.37	14,765	13,728	1,037-	7.0-
** 6150 MEETING EXPENSES	1,329.20	319.34	268.92	357.54		250	250	
** 6152 Catering	1,588.94	10.32	416.12	361.29	620	370	250-	40.3-
** 6170 PROMOTION	1,974.40	1,869.70	4,117.58	3,708.22	5,100	7,850	2,750	53.9
** 6160 LIABILITY INSURAN	7,248.00	7,761.00	7,872.00	7,862.77	8,593	8,583	10-	0.1-
*** Administrative Costs	52,193.26	48,331.99	58,939.68	43,022.40	57,928	69,581	11,653	20.1
** 7025 Solid Waste Dispo	20,089.38	28,174.13	28,132.78	24,812.68	28,500	28,300	200-	0.7-
** 7001 HEAT - NATURAL GA	79,863.19	61,366.59	61,829.55	40,377.37	69,000	75,000	6,000	8.7
** 7010 ELECTRICAL	91,820.42	94,173.25	99,282.83	84,551.34	94,500	98,500	4,000	4.2
** 7020 WATER	5,335.82	5,966.27	5,900.16	6,389.90	6,500	6,200	300-	4.6-
** 7030 BLDG/FACILITY MAI	38,794.76	49,286.69	32,042.03	29,338.06	40,800	17,200	23,600-	57.8-
** 7040 BLDG/FACILITY REP	5,602.32	2,797.99	38,896.37	38,006.59		26,000	26,000	
** 7050 BLDG/FACILITY INS	21,640.00	24,776.00	32,207.00	23,177.00	37,038	26,653	10,385-	28.0-
** 7060 BLDG/FACILITY REN	912.84	87.88	292.22	2,408.67				
** 7100 MAINT. TOOLS/EQUI		362.68	185.52	290.94				
** 7110 SECURITY			710.20					
** 7120 PROPERTY TAXES	3,848.29	50,694.52	14,344.41	21,406.70	14,000	20,000	6,000	42.9
** 7130 DEMOLITION	1,381.75							

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group OPERATIONS Operations  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Building & Facility Cos	269,288.77	317,686.00	313,823.07	270,759.25	290,338	297,853	7,515	2.6
** 7500 VEH/EQUIP MAINT.		357.44	374.96					
** 7510 VEH/EQUIP REPAIRS	40,992.02	71,338.40	63,695.50	43,866.83	56,700	54,000	2,700-	4.8-
** 7520 VEH/EQUIP INSURAN	11,162.00	10,825.00	10,055.00	13,284.00	10,558	13,948	3,390	32.1
** 7530 VEH/EQUIP REPLACE	1,680.05							
** 7540 VEH/EQUIP RENTAL	11,466.24	7,435.26	6,296.08	1,581.13	9,500	7,500	2,000-	21.1-
** 7550 VEH/EQUIP FUEL -	18,224.22	16,903.54	20,972.44	16,327.01	18,200	19,800	1,600	8.8
** 7551 VEH/EQUIP FUEL-DI	33,152.92	30,240.26	30,642.29	19,594.29	38,000	33,000	5,000-	13.2-
** 7560 VEH/EQUIP GEN SUP	22,987.76	3,855.05	5,630.65	3,438.10	13,600	11,000	2,600-	19.1-
** 7570 VEH/EQUIP TOOLS	1,194.72	853.61	1,526.19	2,192.80	2,600	2,500	100-	3.8-
** 8000 OPERATIONAL EQUIP		2,039.00		399.04				
*** Vehicle & Equipment Cos	140,859.93	143,847.56	139,193.11	100,683.20	149,158	141,748	7,410-	5.0-
** 8010 MATERIALS / SUPPL	97,806.42	100,211.21	85,888.67	67,443.62	89,200	88,500	700-	0.8-
** 8004 GRAVEL	5,068.10	9,061.16	12,826.51	3,434.86	6,500	7,000	500	7.7
** 8005 ASPHALT	113,117.86	249,766.41	327,178.06	366,005.42	330,000	355,000	25,000	7.6
** 8006 CONCRETE	14,441.72	9,971.55	25,662.85	1,165.17	15,000	15,000		
** 8007 MANHOLES CATCH BA	1,045.48-	248.98-	3,456.22		2,000	2,000		
** 8008 PIPE & ACCESSORIE	3,396.20	3,015.73	2,618.42-	3,945.20	3,000	4,000	1,000	33.3
** 8009 SALT/ SAND/ DE-IC	113,830.43	134,537.32	163,687.31	112,397.50	125,000	135,000	10,000	8.0
*** Materials & Supplies	346,615.25	506,314.40	616,081.20	554,391.77	570,700	606,500	35,800	6.3
** 8025 COMMUNITY EVENTS	625.72	990.71	782.14	1,038.57	1,500	2,100	600	40.0
** 8030 MAINTENANCE MAT/S	2,555.74	3,521.46	10,682.83	5,176.21	8,200	7,500	700-	8.5-
** 8040 COMM EQUIPMENT LI		1,092.57	92.50		900	900		
** 8080 STREET LIGHTS	72,982.61	79,715.92	78,634.29	68,364.30	79,000	79,000		
** 8090 UNIFORMS/CLOTHING	6,440.78	6,148.55	5,723.26	4,907.29	6,000	5,300	700-	11.7-
** 8100 PROFESSIONAL SERV	25,857.96	9,445.25	7,585.38	10,811.52	6,000	6,000		
** 8110 CONTRACTS/AGREEME	182,577.63	197,222.20	221,104.23	239,950.55	239,700	272,600	32,900	13.7
** 8111 CONTR/AGREE -WELD		31.03	273.41					
** 8121 LEASES -OFFICE EQ	641.73	973.80	972.79	727.32	500	1,000	500	100.0
** 8130 LICENSES/PERMITS	8,121.15	4,453.47	4,757.74	4,616.58	4,100	4,100		
*** Other municipal costs	299,803.32	303,594.96	330,608.57	335,592.34	345,900	378,500	32,600	9.4
* 9020 INT ON DEBENTURES	36,156.65	30,386.75	24,694.29	21,657.31	21,657	18,434	3,223-	14.9-
* 9050 PRINC ON DEBENTUR	158,144.00	158,144.00	138,144.00	99,292.00	99,292	99,290	2-	0.0-
** Debt Service Costs	194,300.65	188,530.75	162,838.29	120,949.31	120,949	117,724	3,225-	2.7-
* 9090 BANK CHARGES	803.51							
** Bank charges & Short te	803.51							
*** Fiscal Services	195,104.16	188,530.75	162,838.29	120,949.31	120,949	117,724	3,225-	2.7-
** 6180 COST RECOVERY	2,551.38-	3,066.32-	16,475.99-	42,120.84-	5,836-	5,836-		
*** Cost recovery	2,551.38-	3,066.32-	16,475.99-	42,120.84-	5,836-	5,836-		
**** Total	2,342,000.29	2,536,280.82	2,736,694.60	2,394,888.92	2,691,846	2,814,196	122,350	4.5



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Aaron Bourgeois, Director of Operations

**DATE:** February 27, 2026

**SUBJECT:** Road Salting – Level of Service

---

**ORIGIN:** Snow and Ice Management Policy Review and the proposed 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** MGA Section 65 The council shall adopt an operating budget and a capital budget for each fiscal year.

**RECOMMENDATION:** That Council determine if they would like to increase the proposed 2026/27 operating budget for snow and ice management by \$75,000 to expanded salting operations to include the salting of all streets not on the designated salt route, after all other snow and ice operations are complete. This amount has not been included in the proposed 2026/27 operating budget. If Council wishes to add this, staff can discuss options for funding with Council.

**BACKGROUND:** At the January Committee of the Whole meeting, Council directed staff to undertake a comprehensive review of the Snow and Ice Management Policy and report back no later than the March Committee of the Whole meeting.

At the February committee of the whole meeting staff presented a memo seeking direction on the level of service for road salting. Council directed staff to maintain the status-quo for now and to bring Option-2, **Expanded Salting After Priority Route – Priority route salted first; salt all residential streets after all other snow and ice operations are complete**, forward for discussion at the February 27, 2026 committee of the whole budget meeting.

**DISCUSSION:** Under the current policy, approximately 48% of our streets are on the designated salt route and are salted when conditions warrant. Streets not on the designated route have salt applied only as needed. Expanding salting beyond the priority route represents a change in service level with operational, financial, and environmental implications.

The pros and cons of changing the level of service to include salting of all remaining residential streets after all other snow and ice operations are complete, every snow event, are;

Pros

- Improved consistency – More uniform road conditions across the municipality
- Reduced ice buildup – Less ice and snowpack hardening on residential streets



- Improved public perception – Residents see visible service on all streets
- Moderate safety improvement – Reduces slippery conditions in neighbourhoods

Cons

- Operational cost increase – More salt, fuel, and operator overtime time required
- Increased environmental impact – More salt being used
- Operational strain – Higher demand on equipment and staff during extended events

**FINANCIAL IMPLICATIONS:** Changing the level of service include the salting of all streets after all other snow and ice operations are complete would require an increase in the snow and ice management operating budget of approximately \$75,000. This amount has not been included in the proposed 2026/27 operating budget. If Council wishes to add this, staff can discuss options for funding with Council.

**COMMUNITY ENGAGEMENT:** No community engagement is required.

**ENVIRONMENTAL IMPLICATIONS:** Increase the use of road salt has some negative environmental impacts.

**SOCIAL JUSTICE IMPLICATIONS:** There are no social justice implications to this decision.

**ALTERNATIVES:** Maintain the status-quo or purchase a second salt spreader for approximately \$125,000 (plus the above \$75,000 for salt).

**ATTACHMENTS:** None

---



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** February 27, 2026

**SUBJECT:** User Fee Policy Review

---

**ORIGIN:** 2025/26 Operating Budget Deliberations and November COW meeting.

**LEGISLATIVE AUTHORITY:** Town of Amherst User Fee Policy, #03470-03.

**RECOMMENDATION:** That Council forward the proposed amendments to the User Fee Policy #03470-03 to be included in the next Council meeting.

**BACKGROUND:** The User Fee Policy was discussed during the 2025/26 budget deliberations and Council passed the following motion: That staff compare the Town's User Fee Policy with other municipalities for all user rates and report back to Council at the November 2025 Committee of the Whole meeting. Staff brought the User Fee Policy with changes to the November COW meeting. Council was in agreement with all changes presented but deferred the decision to the budget deliberations as the changes are recommended for the new fiscal year.

**DISCUSSION:** Staff have completed the review and have proposed amendments to some of the rates, proposed removing some rates that are no longer applicable and made some minor wording changes.

Below are comments regarding the proposed amendments:

### Operational Services section

- Revised the equipment rental rates to be in line with the Nova Scotia Road Builders Association (NSRBA) recommended rental rates for equipment.
- Removal of Trash Pump & Diaphragm Pump.
- Addition of Excavator hourly rate.

### Sanitary Sewer Rates

- Increase the sanitary sewer base charges, flat charges and the Uniform Charge for WWTF for unmetered mobile homes as per the Sanitary Sewer Rates RFD (in the sewage section of the binder).



### Solid Waste Rates section

- Increase the fees for replacement of green bins and white kitchen compost buckets.
- Updated the Uniform Charge for Solid Waste from \$278/year to \$250/year as per the Solid Waste Uniform Charge RFD (in the solid waste section of the binder).

### Recreation section

- Ice Time / Stadium - increased all hourly ice rental fees by 10%.
  - See attached document for Ice Time and Advertising comparison analysis provided by the Facility Manager.
- Stadium Advertising Rates – increases for ice logos (+100%), dashboard (+50%), ice making machine (+20%), score clock – small (+50%) and score clock – large (+20%).
  - See attached document for Ice Time and Advertising comparison analysis provided by the Facility Manager.
- Off Season Stadium Rentals increased as follows:
  - Rink Floor Only – per hour increase to \$82.50 to be in line with ‘early time cost’ for ice. Increase per day cost by 50% to \$945.00
  - Entire Facility – per hour increase to \$99.00 to be in line with ‘fair time cost’ for ice. Increase per day cost by 50% to \$1,185.00
  - Added Electrical Use charge per event.
- Reallocated Photocopies Stadium to after Off Season Stadium Rentals. Proposing to remove Photocopy fees for Stadium as this service is no longer provided at the Stadium.
- Reallocated Ballfield to after Off Season Stadium Rentals and renamed Robb Ballfield. Also removed Lights and Tournament Lights as these are no longer charged. The policy reference is for a policy that has been repealed.
- Community Credit Union Business Innovation Centre
  - Removed Sound & Lighting Technician and Sound & Lighting Technician – Community as we don’t provide this service.

**FINANCIAL IMPLICATIONS:** Potential increase in operating revenues due to some user fees increasing. These rate changes would not be implemented until the 2026/27 fiscal year. It would be recommended that any changes to ice rental fees be effective when the new ice season begins in August 2026. Any ice rental fees in April 2026 would be at the existing rates. Increases for Sanitary Sewer rates are detailed in the Sanitary Sewer Rate RFD in the Sewage section of the binder. The decrease in the Uniform Charge Solid Waste is detailed in Uniform Charge Solid Waste RFD in the Solid Waste section of the binder.

**COMMUNITY ENGAGEMENT:** No community engagement required.

**ENVIRONMENTAL IMPLICATIONS:** No environmental implications.

**SOCIAL JUSTICE IMPLICATIONS:** There are no social justice implications.

**ALTERNATIVES:**

1. Do not accept the recommended changes and keep policy as is.
2. Make additional changes to the policy.

**ATTACHMENTS:** User Fee Policy #03470-03 with changes noted in red. Ice Rates and Arena Advertising Comparisons.

---

---

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

---

**APPROVAL DATE:** June 23, 2025

**CAO Signature:** \_\_\_\_\_

**PURPOSE:**

To establish a schedule of user fees for Council to review for appropriateness and to revise if necessary, during the annual budgeting process.

**POLICY STATEMENT:**

It is appropriate for Council to charge fees, as authorized under the *Municipal Government Act*, in the Town's Bylaws, Policies and Procedures in order to defray its administrative costs. In order to allow for a systematic and thorough evaluation of those fees, a comprehensive schedule of User Fees with applicable tax status has been established. The responsibility for the accuracy of the Schedule shall rest with the department to which a fee applies. Any additions/deletions to the Schedule will be updated by the Executive Office. Those fees legislated under Provincial and/or Federal Acts and Authorities will also be shown on the schedules for completeness, but will not be subject to change by Council.

**OBJECTIVES:**

To make the administration of the cost recovery portion of the Town's Bylaws, Policies and Procedures more efficient and to determine the impact on each year's projected revenues during the budget process. By combining all of the fees in one document, the review will be more visible and complete.

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Corporate Financial Services</b>		
<b>SERVICE/PRODUCT/ADMINISTRATIVE</b>	<b>FEE</b>	<b>HST STATUS</b>
Photocopies	.25/copy	Plus HST
Tax Certificates	\$50.00	HST Exempt
NSF Cheques	\$20.00	HST Exempt

<b>By-Law Fees Collected by Corporate Financial Services</b>		
<b>C-4 Dog-By-Law, Schedule A</b>		
Dog License spayed/neutered	\$15/yr	HST Exempt
Dog License un-spayed/un-neutered	\$30/yr	HST Exempt
Lost Tag Replacement	\$15	HST Exempt
Dog-1 <sup>st</sup> Impoundment	\$75	Plus HST
Licensed Dog-2 <sup>nd</sup> Impoundment	\$150	Plus HST
Licensed Dog-3 <sup>rd</sup> & Subsequent Impoundments	\$150	Plus HST
Unlicensed Dog-Impoundments	\$150	Plus HST
Maintenance fee – Impoundment period	\$25/per day	Plus HST
<b>C-11 False Alarms - After 2<sup>nd</sup> Notice</b>	<b>\$50/alarm</b>	<b>HST Exempt</b>

<b>Operational Services</b>		
It is not the intention of the policy to rent Town of Amherst equipment to the general public; these rates and the availability of this equipment are contemplated for use by commercial concerns only.		
<b>Equipment Charge out Rates</b>	<b>Rate per Hour</b>	<b>HST Status</b>
Backhoe	<del>\$93.00</del> \$110.00*	Plus HST
Loader	<del>\$97.25</del> \$125.00	Plus HST
1-ton trucks/Service trucks	<del>\$44.23</del> \$50.00*	Plus HST
3-5 ton trucks	<del>\$66.00</del> \$85.00*	Plus HST
Street Sweeper	<del>\$115.00</del> \$125.00*	Plus HST
Trackless	<del>\$70.00</del> \$85.00*	Plus HST
Sewer Camera	<del>\$100.00</del> \$115.00*	Plus HST
Line Locator	<del>\$50.00</del> \$60.00*	Plus HST
Hole Hog	<del>\$45.00</del> \$55.00*	Plus HST
Vermeer Brush Chipper	<del>\$60.00</del> \$75.00*	Plus HST
Steamer	<del>\$30.00</del> \$35.00*	Plus HST
Trash Pump	\$15.00	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Line Painter	<del>\$115.00</del> \$130.00/hour	Plus HST

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Excavator</b>	<b>\$120.00/hour</b>	<b>Plus HST</b>
Overhead charges extra – see procedure		
* Price includes one operator and fuel during normal working hours; overtime labour rates are extra.		

<b>Operational Services By-Laws</b>		
<b>D-3 Wastewater Discharge By-Law</b>		
Existing Sanitary Sewer Lateral	\$750.00	HST Exempt
New Sanitary Sewer Services	Cost of Service	Plus HST
Storm Sewer Connection	Cost of Service	Plus HST
<b>D-19 Sanitary Sewer Rates By-Law</b>		
Residential Metered Customers	\$.99 m <sup>3</sup>	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m <sup>3</sup>	HST Exempt
Annual Base Charges – Meter Size		
5/8"	<del>\$82.80</del> \$103.50	HST Exempt
3/4"	<del>\$124.20</del> \$155.25	HST Exempt
1"	<del>\$201.25</del> \$251.56	HST Exempt
1.5"	<del>\$395.60</del> \$494.50	HST Exempt
2"	<del>\$626.75</del> \$783.44	HST Exempt
3"	<del>\$1,247.75</del> \$1,559.65	HST Exempt
4"	<del>\$2,300.00</del> \$2,875.00	HST Exempt
Annual Non-metered Mobile Home Park Owner	<del>\$189.23</del> \$210.05 /dwelling unit/year	HST Exempt
Uniform Charge for Wastewater Treatment Facility for unmetered mobile homes billed on the property Tax Bill	<del>\$82.80</del> \$103.50/yr	HST Exempt

<b>Solid Waste Rates</b>		
Solid Waste Collection billed on Tax Bill	<del>\$278.00</del> \$250.00/yr	HST Exempt
Replacement Green Bin (Composter)	<del>\$95.00</del> \$105.00	Plus HST
Replacement White Kitchen Compost (Bucket)	<del>\$5.00</del> \$10.00	Plus HST

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Services/Products – Operational Services</b>		
Electric Vehicle Charging Station User Fee	\$1.50/hr	HST Included
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST

<b>Planning and Development Department</b>		
Zoning Confirmation Letter	\$50.00	HST Exempt
Copy of Land Use Bylaw or Municipal Planning Strategy	\$20.00	HST Exempt
Copy of Zoning Map (11 x 17)	\$5.00	HST Exempt
Copy of Zoning Map (50 cm x 60 cm)	\$10.00	HST Exempt
Application to Amend the Land Use Bylaw	\$200.00	HST Exempt
Application for a Development Agreement	\$200.00	HST Exempt
Application to Amend the Municipal Planning Strategy	\$300.00	HST Exempt
Application for a Variance or Site Plan	\$75.00	HST Exempt
Creation of Mapping Document	\$60.00/hr (including 10 lineal metres of maps)	Plus HST
Print Existing Map – less than 50 cm x 50 cm	\$25.00	Plus HST
Print Existing Map – more than 50 cm x 50 cm	\$50.00	Plus HST

<b>Building Permits</b>		
New residential buildings, community centres, churches	\$50.00 + \$0.12 per square foot	HST Exempt
New Commercial, Industrial or other building not listed	\$50.00 + \$0.17 per square foot	HST Exempt
All alterations or repairs	\$50.00 + 0.25% of value	HST Exempt
Decks, accessory buildings and farm buildings	\$50.00 + \$0.04 per square foot	HST Exempt
Demolition	\$20.00	HST Exempt
Permit Renewals	\$50.00	HST Exempt
Development Permit	\$50.00	HST Exempt

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Police Department</b>		
Commissioner of Oaths Signing	\$15.98	HST Exempt
Criminal Record Check/Vulnerable Sector for Amherst citizens to participate as volunteers for community organizations.	Waived	N/A
Criminal Record Check	\$30.00	Plus HST
Criminal Record Check for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Serial # Verification (homemade trailers)	\$25.00	Plus HST
Fingerprints (for non-criminal reasons)	\$50.00	Plus HST
Accident Reports	\$25.00	Plus HST
Community Room Rental	\$125.00/day \$75.00/half day	Plus HST
<b>C-9 Taxi By-Law, Schedule E</b>		
Taxi Cab License	\$25/yr	HST Exempt
Taxi License Transfer	\$10	HST Exempt
Taxi Driver License	\$20/yr	HST Exempt
Taxi Driver License Replacement	\$10	HST Exempt
Taxi License Photo	\$10.00	Plus HST

<b>Fire Department</b>		
Firefighter	\$20.00/hour	HST Exempt
Apparatus	\$200.00/in use; \$100.00/standby	HST Exempt
Standby Jaws of Life Alarm	\$350.00	HST Exempt
Meters	\$50.00/hr	HST Exempt
Saws	\$50.00/hr	HST Exempt
Lighting System	\$25.00/hr	HST Exempt
Generator	\$25.00/hr	HST Exempt
Foam – All Types	\$185.00/jug	HST Exempt
Specialized Suits – Hazmat	Replacement cost	HST Exempt
PPE (bunker gear)	Replacement cost	HST Exempt
Fire Extinguisher Training	\$300.00 up to 15 people	Plus HST
Fire Inspections	\$75.00/hr	Plus HST
Inspection Confirmation Letter	\$50.00	HST Exempt

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Recreation</b>								
<b>Ice Time/Stadium</b>								
<b>The rates below are per hour plus HST. <span style="color: red;">New Rates are effective August 1, 2026</span></b>								
	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>	<b>Saturday</b>	<b>Sunday</b>	<b>Holidays</b>
<b>Early Time</b> 6:30-8:30am	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$75.00</del> \$82.50	<del>\$128.00</del> \$140.80
<b>Fair Time</b> 8:30-5:00pm	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	-	-	<del>\$128.00</del> \$140.80
<b>Prime Time</b> 5:00-12:00am	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80	<del>\$128.00</del> \$140.80
<b>Youth Time</b> Monday-Sunday	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90	<del>\$99.00</del> \$108.90

**Youth Time Rates Include:**

- Groups affiliated with Amherst Skating Club; or
- Groups affiliated with another skating club; or
- Groups affiliated with Skate Nova Scotia and/or Skate Canada who are **18 years old and younger.**
- Groups affiliated with Cumberland County Minor Hockey; or
- Groups affiliated with another minor hockey association; or
- Groups affiliated with Hockey Nova Scotia or Hockey Canada who are **18 years old and younger.**
- Groups affiliated with Ringette Nova Scotia; or
- Groups affiliated with Ringette Canada who are **18 years old and younger.**
- Community groups who don't reside in the Town of Amherst and are **18 years old and younger.**

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Stadium Advertising Rates plus artwork, design and production*</b>		
Ice logos	<del>\$400.00</del> \$800.00	Plus HST
Dasherboard	<del>\$400.00</del> \$600.00	Plus HST
Wall Signage (4X6)	\$400.00	Plus HST
Ice Making Machine	<del>\$2,500.00</del> \$3,000.00	Plus HST
Red and Blue Line – per line (not per side)	\$100.00	Plus HST
Stairs Kick Plates	3 for \$150.00	Plus HST
Score clock Small	<del>\$600.00</del> \$900.00	Plus HST
Score clock Large	<del>\$850.00</del> \$1,020.00	Plus HST

\*In addition to the advertising rate, the customer will be responsible and invoiced for all cost(s) associated with the creation of artwork, design, production & installation if applicable. Actual quote will be provided at the time the service is requested.

<b>Off Season Stadium Rentals</b>		
Rink Floor Only	<del>\$50.00</del> \$82.50 per hr or <del>\$630.00</del> \$945.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Entire Facility including meeting rooms, team rooms	<del>\$70.00</del> \$99.00 per hr or <del>\$790.00</del> \$1,185.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Extra Employees	\$25.00 per person per hour	Plus HST
2 <sup>nd</sup> Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST
<b>Electrical Use</b>	<b>\$250.00 per event</b>	<b>Plus HST</b>

\*Includes one employee during that time

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Photocopies/Stadium (Policy 72000-06)</b>		
8 ½ X 11 (Town Paper)	\$0.10/copy	Plus HST
8 ½ X 14 (Town Paper)	\$0.15/copy	Plus HST
11 X 17 (Town Paper)	\$0.25/copy	Plus HST
8 ½ X 11 (own paper)	\$0.05/copy	Plus HST
8 ½ X 14 (own paper)	\$0.05/copy	Plus HST
11 X 17 (own paper)	\$0.10/copy	Plus HST

<b>Robb Ballfield User Policy (Policy 72300-01)</b>		
Lights	\$18/diamond/game	Plus HST
Tournament Fee	\$100/day	Plus HST
Tournament Lights	\$30/day	Plus HST

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

<b>Community Credit Union Business Innovation Centre</b>			
<b>Rental Fee</b>	<b>Daily</b>	<b>1/2 Day</b>	<b>Hourly</b>
Conference Room	\$400.00	\$250.00	\$80.00
Conference Room – Community	\$240.00	\$150.00	\$48.00
Boardroom	\$125.00	\$80.00	\$25.00
Boardroom – Community	\$75.00	\$48.00	\$15.00
Hub	\$75	\$50	
Hub – Community	\$45	\$30	
Evening & Weekend Surcharge			\$20.00
Evening & Weekend Surcharge – Community			\$12.00
<del>Sound &amp; Lighting Technician</del>			<del>\$30.00</del>
<del>Sound &amp; Lighting Technician – Community</del>			<del>\$18.00</del>

\*HST shall be applied and be in addition to all rates noted for the Community Credit Union Business Innovation Centre

<b>Municipal Government Act Fees – FOI-POP Section 466, MGA</b>
The fees charged for access to information under Part XX of the MGA (Freedom of Information and Protection of Privacy) shall be in accordance with the Freedom of Information and Protection of Privacy Regulations of Nova Scotia, as amended from time to time.

Note: “All rates and charges with respect to the Amherst Water Utility will be in accordance with the schedule of rates for water and water services as approved by the Utility and Review Board of Nova Scotia from time to time and as reflected in the Order of the Board.”

**TITLE:** User Fee Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03470-03

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of Finance	User Fee Policy is reviewed with departments annually as part of the operating budget process to determine if any updates / changes are required.

For Administrative Use Only:

## VERSION LOG

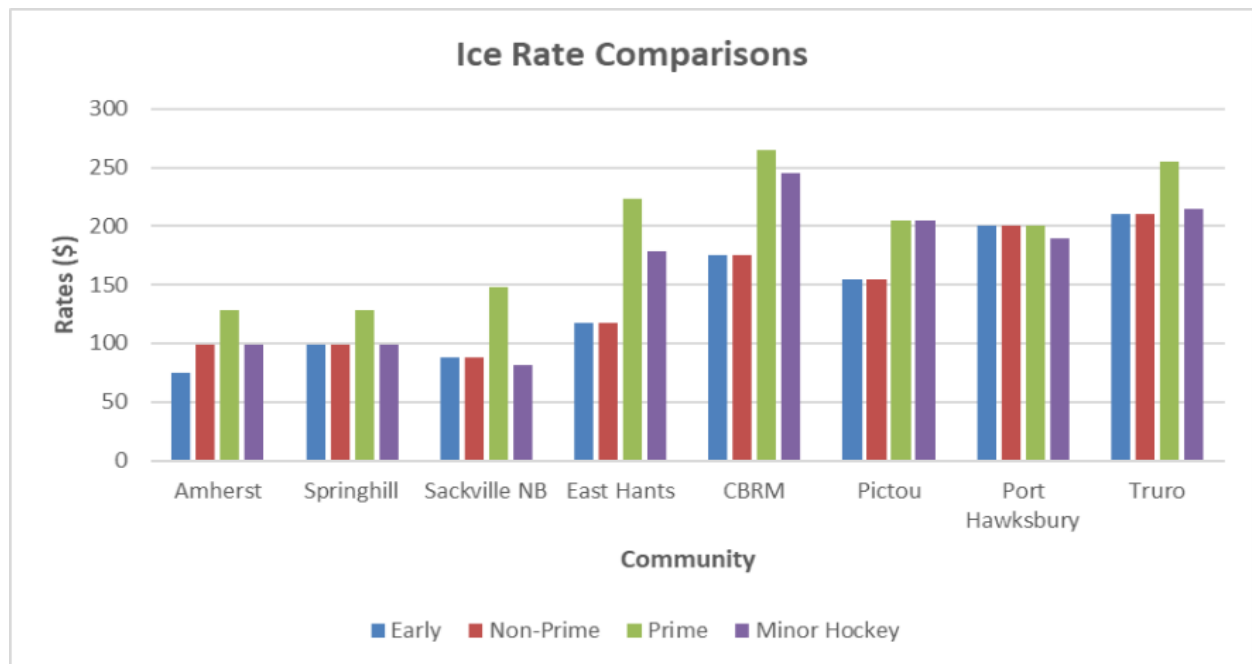
Amendment Description	Policy Owner	Approved By	Approval Date
Add Fee for Electric Vehicle Charging Station \$1.50/hr HST included.	Director of Finance - Wilson	Council	January 23, 2023
Increase Solid Waste Collection Uniform Charge from \$185 to \$268 per year.	Director of Finance – Wilson	Council	April 24, 2023
Increase the fees for Dog impoundments to reflect amendments made to the Companion Animal Bylaw	Director of Finance – Wilson	Council	January 22, 2024
Increase the Solid Waste Collection Uniform Charge from \$268/yr to \$278/yr, and remove the section for Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)	Director of Finance - Wilson	Council	April 22, 2024
Increase Sewer Base Charges, Sewer Flat Charge and Wastewater Treatment Facility Uniform Charge.	Director of Finance – Wilson	Council	April 28, 2025
Change Policy to reflect changes to Wastewater Discharge By-Law	Director of Finance – Wilson	Council	June 23, 2025
Review of all rates in policy	Director of Finance – Wilson	Council	

Minutes Reference Dates:

30 April 2007	29 October 2007	18 April 2008	23 June 2025
28 May 2009	26 April 2010	24 May 2011	
23 May 2012	01 May 2013	30 April 2014	
12 June 2015	25 May 2016	03 October 2016	
23 January 2017	23 May 2018	15 May 2019	
25 May 2020	22 June 2020	27 September 2021	
08 June 2022	22 April 2024	28 April 2025	

### Ice Rates Comparisons & Arena Advertising

Community	Early	Non-Prime	Prime	Minor Hockey	Ice Logo's	Board Signs
Amherst	\$75.00	\$99.00	\$128.00	\$99.00	\$400.00	\$400.00
Springhill	\$99.00	\$99.00	\$128.00	\$99.00	\$1,000.00	\$600.00
Sackville, NB	\$87.96	\$87.96	\$147.83	\$80.87	N/A	\$600.00
East Hants	\$117.39	\$117.39	\$223.36	\$178.68	\$2,000.00	\$1,000.00
CBRM Facilities	\$175.00	\$175.00	\$265.00	\$245.00	\$1,000.00	\$1,000.00
Pictou	\$154.00	\$154.00	\$205.20	\$205.20	\$2,000.00	\$1,200.00
Port Hawkesbury	\$200.00	\$200.00	\$200.00	\$190.00	\$1,050.00	\$1,050.00
Truro	\$210.00	\$210.00	\$255.00	\$215.00	\$5,000.00	\$1,300.00





**Ice Rates Only Comparisons:**

- **Lowest Community Rate:** Amherst at \$75.00
- **Highest Community Rate:** Truro at \$210.00
- **Prime Ice Cheapest:** Amherst/Springhill at \$128.00
- **Prime Ice Most Expensive:** CBRM at \$265.00
- **Most Consistent Rates:** Port Hawkesbury (\$200 across nearly all categories).

**More Takeaways:**

- Amherst is the most affordable option for both ice rentals and advertising.
- Truro is the most expensive across the board, particularly for advertising.
- Communities like Port Hawkesbury and CBRM show high rates but are more balanced than Truro.
- There is no consistent discount for Minor Hockey — some communities keep rates low (Amherst, Sackville), while others (CBRM, Truro) charge near-prime prices.



COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      GARBAGE      GARBAGE & WASTE COLLECTION & DISPOSAL  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4090 UNIFORM CHG.SOL.	592,000.00-	856,796.00-	888,986.58-	890,856.64-	888,843-	799,168-	89,675	10.1-
*** 4680 MISC.REVENUE	205.75-	105.00-			300-	300-		
*** 4706 PROV CIRCULAR MA				16,083.02-	55,395-	193,402-	138,007-	249.1
*** 4730 TRAN-FR OPER RES					60,000-		60,000	100.0-
**** Gross revenues	592,205.75-	856,901.00-	888,986.58-	906,939.66-	1,004,538-	992,870-	11,668	1.2-
*** Wages & Benefits	16,966.23	23,600.63	24,440.91	22,428.63	26,350	27,430	1,080	4.1
*** Administrative Costs						5,945	5,945	
*** Building & Facility Co	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
*** Vehicle & Equipment Co			5,149.28	56,265.01	61,500	1,500	60,000-	97.6-
*** Materials & Supplies					1,358	1,358		
*** Other municipal costs	592,267.19	831,500.17	859,134.12	730,192.62	864,284	828,920	35,364-	4.1-
*** Fiscal Services					48,646	125,317	76,671	157.6
**** Expenditures	611,633.42	857,500.80	891,124.31	811,286.26	1,004,538	992,870	11,668-	1.2-
**** Total	19,427.67	599.80	2,137.73	95,653.40-				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP                      Expenditures  
 Cost Center Group      GARBAGE                  GARBAGE & WASTE COLLECTION & DISPOSAL  
 Periods Reported:        1 to 12  
 Comparison Years:       2025/2026 and 2026/2027  
 Plan Version:             0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:           02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	14,701.99	19,324.81	20,265.71	18,483.45	21,100	21,900	800	3.8
** 6009 Y/E WAGES & BEN A					360	360		
** 6010 CPP	735.87	955.74	1,013.03	906.59	1,070	1,110	40	3.7
** 6012 Employment Insura	299.04	378.99	396.13	341.56	410	430	20	4.9
** 6014 Blue Cross	650.65-	501.44	503.16	486.40	660	760	100	15.2
** 6015 Pension - Reg Pym	1,168.75	1,633.45	1,727.28	1,457.47	1,800	1,880	80	4.4
** 6016 Group Insurance	383.93	287.48	317.04	239.81	330	390	60	18.2
** 6017 WCB	327.30	518.72	218.56	513.35	620	600	20-	3.2-
*** Wages & Benefits	16,966.23	23,600.63	24,440.91	22,428.63	26,350	27,430	1,080	4.1
** 6170 PROMOTION						5,945	5,945	
*** Administrative Costs						5,945	5,945	
** 7070 BLDG/FACILITY REN	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
*** Building & Facility Cos	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
** 8000 OPERATIONAL EQUIP			5,149.28	56,265.01	61,500	1,500	60,000-	97.6-
*** Vehicle & Equipment Cos			5,149.28	56,265.01	61,500	1,500	60,000-	97.6-
** 8010 MATERIALS / SUPPL					1,358	1,358		
*** Materials & Supplies					1,358	1,358		
** 8110 CONTRACTS/AGREEME	592,267.19	831,500.17	859,134.12	730,192.62	864,284	828,920	35,364-	4.1-
*** Other municipal costs	592,267.19	831,500.17	859,134.12	730,192.62	864,284	828,920	35,364-	4.1-
* 9410 APPROP OPER RESER					48,646	125,317	76,671	157.6
** Transfers to Own Funds					48,646	125,317	76,671	157.6
*** Fiscal Services					48,646	125,317	76,671	157.6
**** Total	611,633.42	857,500.80	891,124.31	811,286.26	1,004,538	992,870	11,668-	1.2-



## REQUEST FOR DECISION

RFD#

Date: February 27, 2026

---

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** February 27, 2026

**SUBJECT:** **Uniform Charge Solid Waste Decrease**

---

**ORIGIN:** 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** User Fee Policy 03470-03, Solid Waste Bylaw D-20

**RECOMMENDATION:** That Council decrease the Uniform Charge Solid Waste from \$278/year to \$250/year.

**BACKGROUND:** The 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.

In December 2025 the Extended Producer Responsibility (EPR) contract came into effect reducing the Town's costs for collection and disposal of recyclable materials.

**DISCUSSION:** With the EPR contract, the Town no longer pays tipping fees for recyclable materials. The Town still must pay our contractor fees for recyclables while we are reimbursed for these fees by Circular Materials.

The extra funds in the Solid Waste budget amounted to \$189,675 for fiscal 2026/27. Staff have allocated \$100,000 to the Operating Reserve to help increase the reserve for solid waste. Over the years this reserve has been used but rarely replenished. Building the reserve will help to offset future costs of green bin replacements. The remaining \$89,675 was used to reduce the Uniform Charge Solid Waste that residents pay. This reduction will reduce the Uniform Charge from \$278 to \$250 annually. Further reductions are possible next year once a full year has passed with the EPR contract.

**FINANCIAL IMPLICATIONS:** The Uniform Charge Solid Waste will be reducing from \$278 to \$250 annually, saving residents \$28 a year.

**COMMUNITY ENGAGEMENT:** Social media will be used to communicate budget information.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications associated with this decision.

**SOCIAL JUSTICE IMPLICATIONS:** The proposed decrease provides the benefit of a lower uniform charge.

**ALTERNATIVES:**

1. Do not approve the uniform charge decrease.
2. Direct staff to come up with an alternate decrease.

**ATTACHMENTS:** None

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      SEWAGE      SEWAGE COLLECTION & DISPOSAL  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4070 SEWER METERED CH	1,000,107.74-	975,479.96-	997,113.58-	832,530.58-	1,049,515-	1,170,231-	120,716-	11.5
*** 4080 SEWER FLAT CHARG	89,044.78-	93,523.90-	88,367.40-	70,491.90-	93,669-	104,815-	11,146-	11.9
*** 4085 UNIFORM CHG WWTF	34,848.00-	35,136.00-	35,280.00-	40,950.00-	40,406-	50,508-	10,102-	25.0
*** 4350 SALE OF SERVICES	44,852.94-	31,127.30-	10,338.84-	22,540.74-				
*** 4530 PERMITS	750.00-	6,000.00-	4,500.00-	4,500.00-	7,000-	7,000-		
*** 4650 INT.O/S SEWER	11,947.35-	8,995.14-	7,884.03-	5,623.67-	10,000-	10,000-		
**** Gross revenues	1,181,550.81-	1,150,262.30-	1,143,483.85-	976,636.89-	1,200,590-	1,342,554-	141,964-	11.8
*** Wages & Benefits	341,105.21	341,229.73	391,196.33	381,518.52	397,437	410,166	12,729	3.2
*** Administrative Costs	16,202.16	17,786.33	24,306.83	20,805.30	25,424	24,381	1,043-	4.1-
*** Building & Facility Co	231,948.68	227,372.97	222,089.78	202,641.10	232,683	260,142	27,459	11.8
*** Vehicle & Equipment Co	33,271.44	29,382.46	27,475.60	14,105.59	28,919	28,535	384-	1.3-
*** Materials & Supplies	71,898.94	92,891.13	91,327.17	87,491.67	100,050	108,000	7,950	7.9
*** Other municipal costs	79,870.81	86,914.14	68,804.42	53,761.93	80,373	79,000	1,373-	1.7-
*** Fiscal Services	403,153.43	325,888.05	320,832.70	335,703.65	335,704	432,330	96,626	28.8
*** Cost recovery	9,829.59-							
**** Expenditures	1,167,621.08	1,121,464.81	1,146,032.83	1,096,027.76	1,200,590	1,342,554	141,964	11.8
***** Total	13,929.73-	28,797.49-	2,548.98	119,390.87				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group SEWAGE SEWAGE COLLECTION & DISPOSAL  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report: 02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	277,250.71	280,754.71	322,098.93	317,104.69	320,300	335,200	14,900	4.7
** 6009 Y/E WAGES & BEN A	834.94-	677.83	2,790.62		1,586	1,586		
** 6010 CPP	13,794.28	11,345.05	17,839.45	17,568.41	17,230	18,120	890	5.2
** 6012 Employment Insura	5,397.82	4,311.45	6,669.11	6,215.56	6,940	7,230	290	4.2
** 6014 Blue Cross	5,889.21	7,758.68	6,718.32	6,523.38	11,970	8,760	3,210-	26.8-
** 6015 Pension - Reg Pym	19,354.81	17,452.88	14,404.60	16,461.79	18,770	19,660	890	4.7
** 6016 Group Insurance	9,953.74	6,658.97	7,953.79	6,612.61	9,340	9,910	570	6.1
** 6017 WCB	5,955.58	6,189.16	10,633.51	9,929.08	9,830	9,700	130-	1.3-
** 6018 Pension-Special P	4,344.00	6,081.00	2,088.00	1,103.00	1,471		1,471-	100.0-
*** Wages & Benefits	341,105.21	341,229.73	391,196.33	381,518.52	397,437	410,166	12,729	3.2
** 8015 Liability Claims			1,701.95	742.58	2,000	1,900	100-	5.0-
** 6020 PROFESSIONAL DEVE	756.52	428.90	2,098.74	1,833.08	3,000	3,300	300	10.0
** 6030 TRAVEL	252.00	207.14	2,001.48	109.32	3,100	2,000	1,100-	35.5-
** 6032 Conferences & Con			876.00	952.05				
** 6040 PROF MEM/DUES & F	228.07	177.20	461.40	753.37	250	250		
** 6050 OFFICE SUPPLIES	54.41	185.63		16.55				
** 6060 OFFICE EQUIPMENT	31.26							
** 6100 COURIER		598.38	416.70					
** 6114 Cellular	2,523.11	2,946.77	2,965.80	2,444.12	3,075	3,100	25	0.8
** 6130 COMPUTER HARDWARE	650.45	910.88		315.93				
** 6142 Software Licensin	5,468.34	5,684.43	6,826.76	6,646.69	6,486	6,328	158-	2.4-
** 6152 Catering				41.53				
** 6170 PROMOTION	300.00	200.00	400.00	401.31	300	300		
** 6160 LIABILITY INSURAN	5,938.00	6,447.00	6,558.00	6,548.77	7,213	7,203	10-	0.1-
*** Administrative Costs	16,202.16	17,786.33	24,306.83	20,805.30	25,424	24,381	1,043-	4.1-
** 7025 Solid Waste Dispo					1,000		1,000-	100.0-
** 7010 ELECTRICAL	157,459.48	183,037.70	177,168.89	165,491.56	179,500	218,000	38,500	21.4
** 7030 BLDG/FACILITY MAI	10,815.74	12,672.21	15,453.49	8,508.19	13,000	11,000	2,000-	15.4-
** 7040 BLDG/FACILITY REP	326.02	984.43	6,657.63	1,649.51				
** 7050 BLDG/FACILITY INS	10,506.00	11,743.00	15,638.00	11,253.00	17,983	12,942	5,041-	28.0-
** 7070 BLDG/FACILITY REN	4,200.00	4,200.00	4,200.00	4,200.00	4,200	4,200		
** 7080 PLANT MAINTENANCE	48,641.44	9,588.34	2,394.99	11,435.21	17,000	14,000	3,000-	17.6-
** 7090 PLANT REPAIRS		4,278.68						
** 7100 MAINT. TOOLS/EQUI		868.61	576.78	103.63				
*** Building & Facility Cos	231,948.68	227,372.97	222,089.78	202,641.10	232,683	260,142	27,459	11.8
** 7500 VEH/EQUIP MAINT.		357.43	348.99					
** 7510 VEH/EQUIP REPAIRS	14,781.05	7,180.43	7,039.01	2,651.89	8,000	8,000		
** 7520 VEH/EQUIP INSURAN	2,029.00	1,833.00	1,828.00	2,415.00	1,919	2,535	616	32.1
** 7540 VEH/EQUIP RENTAL	860.36			80.44	500	500		
** 7550 VEH/EQUIP FUEL -	8,207.86	6,635.76	6,211.03	3,822.89	8,200	7,700	500-	6.1-
** 7551 VEH/EQUIP FUEL-DI	7,393.17	6,491.86	10,060.60	3,938.92	7,800	7,800		
** 7560 VEH/EQUIP GEN SUP		72.98		284.07				
** 7570 VEH/EQUIP TOOLS		1,011.95	1,165.15	912.38	2,500	2,000	500-	20.0-
** 8000 OPERATIONAL EQUIP			822.82					

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      EXP            Expenditures  
 Cost Center Group    SEWAGE       SEWAGE COLLECTION & DISPOSAL  
 Periods Reported:     1 to 12  
 Comparison Years:    2025/2026 and 2026/2027  
 Plan Version:         0 Plan/Act - Version  
 Plan Version Compare: 1 Approved  
 Date of Report:        02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8020 MAINTENANCE EQUIP		5,799.05						
*** Vehicle & Equipment Cos	33,271.44	29,382.46	27,475.60	14,105.59	28,919	28,535	384-	1.3-
** 8010 MATERIALS / SUPPL	20,594.01	15,543.60	30,315.45	18,541.73	32,000	32,000		
** 8004 GRAVEL	5,891.77	11,538.27	12,204.80	3,434.88	8,000	8,000		
** 8005 ASPHALT	41,283.53	45,846.10	50,633.96	53,260.06	44,050	50,000	5,950	13.5
** 8006 CONCRETE	585.05	1,161.75	352.20	21.47	1,500	1,000	500-	33.3-
** 8007 MANHOLES CATCH BA	1,183.54-	8,754.38	1,186.50	2,527.88	6,000	6,000		
** 8008 PIPE & ACCESSORIE	4,728.12	10,047.03	3,365.74-	9,705.65	8,500	11,000	2,500	29.4
*** Materials & Supplies	71,898.94	92,891.13	91,327.17	87,491.67	100,050	108,000	7,950	7.9
** 8030 MAINTENANCE MAT/S		1,617.25	88.71	5,638.39				
** 8090 UNIFORMS/CLOTHING	2,228.79	3,122.40	3,468.97	1,969.52	3,500	3,000	500-	14.3-
** 8100 PROFESSIONAL SERV	1,598.64	31,787.16	4,633.82	3,958.30	4,000	4,000		
** 8110 CONTRACTS/AGREEME	75,721.86	49,481.88	59,766.88	41,337.68	71,750	71,000	750-	1.0-
** 8115 Service Fees				13.69				
** 8130 LICENSES/PERMITS	321.52	905.45	846.04	844.35	1,123	1,000	123-	11.0-
*** Other municipal costs	79,870.81	86,914.14	68,804.42	53,761.93	80,373	79,000	1,373-	1.7-
* 9020 INT ON DEBENTURES	113,158.35	105,218.05	96,893.70	92,459.65	92,460	84,686	7,774-	8.4-
* 9050 PRINC ON DEBENTUR	233,003.00	220,670.00	208,939.00	211,344.00	211,344	217,644	6,300	3.0
** Debt Service Costs	346,161.35	325,888.05	305,832.70	303,803.65	303,804	302,330	1,474-	0.5-
* 9420 APPROP CAPITAL FU	56,992.08		15,000.00	31,900.00	31,900	130,000	98,100	307.5
** Transfers to Own Funds	56,992.08		15,000.00	31,900.00	31,900	130,000	98,100	307.5
*** Fiscal Services	403,153.43	325,888.05	320,832.70	335,703.65	335,704	432,330	96,626	28.8
** 6180 COST RECOVERY	9,829.59-							
*** Cost recovery	9,829.59-							
<b>**** Total</b>	<b>1,167,621.08</b>	<b>1,121,464.81</b>	<b>1,146,032.83</b>	<b>1,096,027.76</b>	<b>1,200,590</b>	<b>1,342,554</b>	<b>141,964</b>	<b>11.8</b>



**REQUEST FOR DECISION**

**RFD#**

**Date: February 27, 2026**

**TO:** Mayor Small and Members of Amherst Town Council

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** February 27, 2026

**SUBJECT:** **Sanitary Sewer Rate Increases**

**ORIGIN:** 2026/27 Operating Budget

**LEGISLATIVE AUTHORITY:** User Fee Policy 03470-03 and Sanitary Sewer Rates Bylaw D-19

**RECOMMENDATION:** That Council increase the sewer rates as follows:

<u>Size of Meter</u>	<u>Current Annual Base Charge</u>	<u>New Annual Base Charge</u>
5/8"	\$ 82.80	\$ 103.50
3/4"	\$ 124.20	\$ 155.25
1"	\$ 201.25	\$ 251.56
1.5"	\$ 395.60	\$ 494.50
2"	\$ 626.75	\$ 783.44
3'	\$1,247.75	\$1,559.69
4"	\$2,300.00	\$2,875.00

	<u>Current Annual Flat Charge</u>	<u>New Annual Flat Charge</u>	<u>Current Annual Uniform Charge</u>	<u>New Annual Uniform Charge</u>
Flat Charges	\$ 189.23	\$ 210.05	\$ 82.80	\$ 103.50

**BACKGROUND:** Sewer base charges were introduced in 2015 and were first increased in 2025/26. Sewer metered rates have not been increased in decades.

**DISCUSSION:** The sewer operating budget is funded solely through sewer revenue; metered charges (consumption and base charges), flat charges, uniform charge Wastewater Treatment Facility (WWTF), sewer permits and interest on outstanding sewer receivables.

Staff have reviewed the sewer operating budget and historically capital from revenue (which is the funds that the operating budget contributes to capital projects annually) has been \$15,000 and this past year it was increased to \$31,900. This amount is still too low. A new service truck in sewer is approximately \$80,000 and capital from revenue was not enough to cover that expense. In an ideal scenario this amount would be well in excess of \$200,000.

Staff analyzed the sewer rates to see what impact an increase could have on the sewer operating budget. When increasing rates, metered revenue can fluctuate but base charges are static. By increasing the sewer base charges and uniform charge WWTF by 25% and sewer flat charges by 11% this generated an additional \$112,635. This additional revenue helped to offset the increase in sewer electrical due to the new UV disinfection system and capital from revenue was increased from \$31,900 to \$130,000.

The sewer flat charges were only increased by 6% because this increase equates to \$5.20 per quarter. Sewer 5/8" meter base charges (which is a typical residential household) will increase by \$5.18 per quarter. Therefore, the sewer flat and 5/8" meter customers will have comparable increases.

Although these increases may seem high on a percentage basis, there are no increases this year in water utility rates. In future years there may be comparable increases in both sewer and water rates to accommodate future debenture payments.

**FINANCIAL IMPLICATIONS:** The sewer rate increases add \$112,635 to the sewer operating budget for 2026/27. A 5/8" meter residential household will see an annual increase of \$20.70 which is \$5.18 per quarter. The largest meter is a 4" which will see an annual increase \$575 which is \$143.75 per quarter. The WWTF uniform charge will see an increase of \$20.70 annually. A reduction in the solid waste uniform charge of \$28/year will more than offset this increase for a residential customer.

**COMMUNITY ENGAGEMENT:** Social media will be used to communicate budget information.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications associated with this decision.

**SOCIAL JUSTICE IMPLICATIONS:** There are no social justice implications to this decision.

**ALTERNATIVES:**

1. Do not approve the sewer rate increases (which will result in increased borrowing for sewer capital projects (ie, service truck, etc)).
2. Direct staff to come up with alternate increases.

**ATTACHMENTS:** None

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      AM02            TOWN OF AMHERST WATER OPERATIONS  
 Periods Reported:        1 to 12  
 Comparison Years:       2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   2 Proposed  
 Date of Report:           02/16/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4350 SALE OF SERVICES	13,851.16-	10,674.43-	24,905.71-	18,826.42-	12,000-	15,000-	3,000-	25.0
*** 4660 INT.ON MISC. A/R	457.78-	19.58-	124.48-					
*** 4680 MISC.REVENUE	199.99-	25.00-	50.00-		200-	200-		
*** 4720 FED.EMPLOY.GRANT	1,870.40-			2,198.00-				
*** 5000 INCOME FR.OT.NON	1,100.00-	1,200.00-	1,250.00-	950.00-	1,000-	1,000-		
*** 5020 METERED SALES	1,421,321.44-	1,455,166.31-	1,531,961.38-	1,224,925.27-	1,512,078-	1,566,073-	53,995-	3.6
*** 5030 FLAT RATE SALES	184,730.49-	199,766.06-	195,969.01-	196,697.93-	195,836-	197,369-	1,533-	0.8
*** 5035 BULK WATER SALES	6,750.00-	5,084.55-	11,925.00-	10,950.00-	6,500-	10,000-	3,500-	53.8
*** 5040 HYDRANT/FIRE PRO	829,844.50-	843,004.50-	867,515.50-	867,516.00-	867,516-	867,516-		
*** 5045 Private Hydrants	15,500.00-	15,250.00-	15,000.00-	15,000.00-	15,000-	15,000-		
*** 5050 SPRINKLER SERVIC	17,000.00-	16,950.00-	17,250.00-	16,550.00-	17,250-	17,250-		
*** 5060 INTEREST O/S WAT	7,163.18-	8,534.83-	8,349.60-	6,758.75-	7,000-	8,000-	1,000-	14.3
**** Gross revenues	2,499,788.94-	2,555,675.26-	2,674,300.68-	2,360,372.37-	2,634,380-	2,697,408-	63,028-	2.4
*** Wages & Benefits	746,376.27	759,976.78	857,436.28	764,867.00	852,869	891,379	38,510	4.5
*** Administrative Costs	91,949.66	93,533.54	99,453.36	90,018.47	109,692	107,867	1,825-	1.7-
*** Building & Facility Co	241,265.49	229,173.24	239,109.39	233,135.09	262,833	240,074	22,759-	8.7-
*** Vehicle & Equipment Co	107,259.07	55,890.34	86,873.57	95,930.81	81,880	78,805	3,075-	3.8-
*** Materials & Supplies	236,790.98	240,931.41	254,366.37	246,099.85	252,000	262,000	10,000	4.0
*** Other municipal costs	289,830.49	291,928.07	301,861.31	314,293.47	328,750	328,850	100	0.0
*** Fiscal Services	781,993.85	879,747.66	831,251.87	732,081.37	746,356	788,433	42,077	5.6
**** Expenditures	2,495,465.81	2,551,181.04	2,670,352.15	2,476,426.06	2,634,380	2,697,408	63,028	2.4
***** Total	4,323.13-	4,494.22-	3,948.53-	116,053.69				

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 2 Proposed  
 Date of Report: 02/16/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	608,183.36	617,976.35	690,178.96	623,745.39	670,500	701,400	30,900	4.6
** 6009 Y/E WAGES & BEN A	1,912.20	1,994.92	3,475.34		4,500	4,500		
** 6010 CPP	26,294.61	29,604.27	33,713.16	29,609.97	36,080	37,890	1,810	5.0
** 6012 Employment Insura	10,068.12	11,363.25	12,558.92	10,263.64	14,030	14,590	560	4.0
** 6014 Blue Cross	16,812.70	13,297.00	14,796.62	12,276.42	18,590	20,570	1,980	10.7
** 6015 Pension - Reg Pym	45,437.70	41,400.95	46,945.78	42,441.36	48,310	50,450	2,140	4.4
** 6016 Group Insurance	17,748.03	14,998.91	17,650.50	13,077.06	17,510	20,890	3,380	19.3
** 6017 WCB	11,639.55	16,469.13	18,875.00	16,609.16	20,890	20,560	330-	1.6-
** 6018 Pension-Special P	8,280.00	12,872.00	19,242.00	16,844.00	22,459	20,529	1,930-	8.6-
*** Wages & Benefits	746,376.27	759,976.78	857,436.28	764,867.00	852,869	891,379	38,510	4.5
** 8015 Liability Claims			913.55		3,500	1,500	2,000-	57.1-
** 6020 PROFESSIONAL DEVE	1,879.97	1,176.44	2,072.72	1,799.35	3,500	3,500		
** 6030 TRAVEL	1,930.33	3,865.33	4,128.50	2,597.81	4,000	3,500	500-	12.5-
** 6032 Conferences & Con	2,733.23	2,169.82	1,475.66	1,468.43	2,500	3,000	500	20.0
** 6040 PROF MEM/DUES & F	1,958.34	1,344.59	1,354.47	1,356.16	1,300	1,300		
** 6050 OFFICE SUPPLIES	2,063.83	2,225.69	1,180.45	2,037.28	2,600	2,100	500-	19.2-
** 6060 OFFICE EQUIPMENT		1,838.82		98.13	1,000	500	500-	50.0-
** 6080 ADVERTISING			86.56		1,000	1,000		
** 6090 POSTAGE					300		300-	100.0-
** 6100 COURIER		33.54	123.05		100	100		
** 6110 TELEPHONE	33,777.95	36,756.09	37,555.92	33,015.54	35,000	35,000		
** 6114 Cellular	6,767.72	7,162.27	6,789.09	5,764.82	8,000	6,200	1,800-	22.5-
** 6120 PUBL./SUBSCRIPTIO	355.00							
** 6130 COMPUTER HARDWARE	3,367.55	809.91	3,206.22	48.33	4,000	5,850	1,850	46.3
** 6140 COMPUTER SOFTWARE	250.16		471.25		1,500		1,500-	100.0-
** 6142 Software Licensin	25,732.73	24,084.77	27,389.96	30,184.59	27,610	30,680	3,070	11.1
** 6150 MEETING EXPENSES	311.04	514.17	351.49		930	700	230-	24.7-
** 6152 Catering	352.87		314.03		250	250		
** 6170 PROMOTION	579.94	924.10	918.74	873.10	800	900	100	12.5
** 6160 LIABILITY INSURAN	9,889.00	10,628.00	10,788.00	10,774.93	11,802	11,787	15-	0.1-
*** Administrative Costs	91,949.66	93,533.54	99,453.36	90,018.47	109,692	107,867	1,825-	1.7-
** 7000 HEAT - FURNACE OI	8,460.01	6,512.42	5,381.35	4,400.76	8,300	6,000	2,300-	27.7-
** 7001 HEAT - NATURAL GA	5,219.69	3,511.98	5,199.22	3,064.37	5,500	5,500		
** 7010 ELECTRICAL	143,267.61	136,228.84	138,372.91	138,069.35	152,800	141,800	11,000-	7.2-
** 7030 BLDG/FACILITY MAI	124.69	74.55	555.88	592.51				
** 7040 BLDG/FACILITY REP	850.95	1,051.25	560.77	485.71				
** 7050 BLDG/FACILITY INS	19,708.00	22,027.00	29,333.00	21,108.00	33,733	24,274	9,459-	28.0-
** 7060 BLDG/FACILITY REN		73.18						
** 7070 BLDG/FACILITY REN	28,000.00	28,000.00	28,000.00	28,000.00	28,000	28,000		
** 7080 PLANT MAINTENANCE	1,598.71	104.28		5,086.92	2,500	2,500		
** 7090 PLANT REPAIRS	1,971.30							
** 7100 MAINT. TOOLS/EQUI	300.49		147.81	345.84				
** 7120 PROPERTY TAXES	31,764.04	31,589.74	31,558.45	31,981.63	32,000	32,000		
*** Building & Facility Cos	241,265.49	229,173.24	239,109.39	233,135.09	262,833	240,074	22,759-	8.7-

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group EXP Expenditures  
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS  
 Periods Reported: 1 to 12  
 Comparison Years: 2025/2026 and 2026/2027  
 Plan Version: 0 Plan/Act - Version  
 Plan Version Compare: 2 Proposed  
 Date of Report: 02/16/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7500 VEH/EQUIP MAINT.		889.51	834.34					
** 7510 VEH/EQUIP REPAIRS	56,235.15	15,017.34	41,307.03	56,818.60	32,500	32,500		
** 7520 VEH/EQUIP INSURAN	3,045.00	2,751.00	2,743.00	3,624.00	2,880	3,805	925	32.1
** 7540 VEH/EQUIP RENTAL			2,445.69	111.59	1,500	1,500		
** 7550 VEH/EQUIP FUEL -	16,983.17	17,861.02	19,339.53	12,552.17	18,000	18,000		
** 7551 VEH/EQUIP FUEL-DI	25,146.12	16,419.30	19,915.74	20,365.74	23,000	21,500	1,500-	6.5-
** 7560 VEH/EQUIP GEN SUP	1,319.27		74.18	674.10				
** 7570 VEH/EQUIP TOOLS	4,324.92	177.58	214.06	1,784.61	4,000	1,500	2,500-	62.5-
** 8000 OPERATIONAL EQUIP	205.44							
** 8020 MAINTENANCE EQUIP		2,774.59						
*** Vehicle & Equipment Cos	107,259.07	55,890.34	86,873.57	95,930.81	81,880	78,805	3,075-	3.8-
** 8010 MATERIALS / SUPPL	83,930.02	62,315.91	55,110.78	80,077.51	78,000	78,000		
** 8004 GRAVEL	26,545.94	31,836.83	46,330.10	13,117.28	29,000	29,000		
** 8005 ASPHALT	103,398.18	118,231.82	124,019.01	136,479.16	120,000	130,000	10,000	8.3
** 8006 CONCRETE		2,271.35	1,726.98	203.14				
** 8007 MANHOLES CATCH BA	1,731.15							
** 8008 PIPE & ACCESSORIE	21,185.69	26,275.50	27,179.50	16,222.76	25,000	25,000		
*** Materials & Supplies	236,790.98	240,931.41	254,366.37	246,099.85	252,000	262,000	10,000	4.0
** 8030 MAINTENANCE MAT/S			57.28					
** 8090 UNIFORMS/CLOTHING	4,700.61	3,097.90	3,767.18	3,558.74	4,500	4,500		
** 8100 PROFESSIONAL SERV	81,219.41	71,131.65	62,529.69	73,613.08	78,500	75,500	3,000-	3.8-
** 8110 CONTRACTS/AGREEME	196,868.30	205,622.52	225,676.53	230,473.25	237,300	238,900	1,600	0.7
** 8121 LEASES -OFFICE EQ	1,521.47	1,844.17	1,458.56	2,071.28	2,450	2,450		
** 8130 LICENSES/PERMITS	2,066.57	4,021.25	3,280.82	4,577.12	2,500	2,500		
** 8135 REGULATORY FEES	3,454.13	6,210.58	5,091.25		3,500	5,000	1,500	42.9
*** Other municipal costs	289,830.49	291,928.07	301,861.31	314,293.47	328,750	328,850	100	0.0
* 9230 RATE OF RETURN	135,000.00	135,000.00	135,000.00	135,000.00	135,000	135,000		
** Rate of Return	135,000.00	135,000.00	135,000.00	135,000.00	135,000	135,000		
* 9020 INT ON DEBENTURES	30,270.98	27,749.14	25,305.18	23,866.31	23,866	22,079	1,787-	7.5-
* 9050 PRINC ON DEBENTUR	138,085.00	119,023.00	119,031.00	101,141.00	101,141	101,141		
** Debt Service Costs	168,355.98	146,772.14	144,336.18	125,007.31	125,007	123,220	1,787-	1.4-
* 9210 ALL OTHER UNCOLL	1,096.79	9,223.10	5,245.36	10,000.00	10,000	10,000		
** Valuation allow/appeals	1,096.79	9,223.10	5,245.36	10,000.00	10,000	10,000		
* 9420 APPROP CAPITAL FU	103,000.00	170,000.00	134,000.00	40,000.00	40,000	40,000		
** Transfers to Own Funds	103,000.00	170,000.00	134,000.00	40,000.00	40,000	40,000		
* 9100 DEPRECIATION	374,541.08	418,752.42	412,670.33	422,074.06	436,349	480,213	43,864	10.1
** Depreciation	374,541.08	418,752.42	412,670.33	422,074.06	436,349	480,213	43,864	10.1
*** Fiscal Services	781,993.85	879,747.66	831,251.87	732,081.37	746,356	788,433	42,077	5.6
**** Total	2,495,465.81	2,551,181.04	2,670,352.15	2,476,426.06	2,634,380	2,697,408	63,028	2.4

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2            MUN2  
 Cost Center Group      MANDAREA    Mandatory Provincial Contr Area Rate  
 Periods Reported:        1 to 12  
 Comparison Years:       2025/2026 and 2026/2027  
 Plan Version:            0 Plan/Act - Version  
 Plan Version Compare:   1 Approved  
 Date of Report:           02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	1,212,329.00-	1,268,111.00-	1,326,190.00-	1,252,278.00-	1,252,278-	1,320,458-	68,180-	5.4
*** 4010 TAXES COMMERCIAL	1,032,383.00-	1,107,106.00-	1,167,295.00-	999,756.00-	999,756-	1,023,464-	23,708-	2.4
**** Gross revenues	2,244,712.00-	2,375,217.00-	2,493,485.00-	2,252,034.00-	2,252,034-	2,343,922-	91,888-	4.1
* 9470 ASSESSMENT SERVI	112,038.08	109,994.40	111,568.80	113,872.04	113,872	122,982	9,110	8.0
* 9600 PROV.CORRECTIONS	108,150.23	106,462.64						
* 9610 REGIONAL HOUSING	263,501.84	313,143.73	316,169.40					
* 9620 REGIONAL LIBRARY	87,299.00	93,300.00	108,004.00	87,299.00	87,299	87,299		
* 9630 REG. SCHOOL BOAR	1,643,208.00	1,711,188.00	1,891,524.00	1,855,854.00	2,050,863	2,133,641	82,778	4.0
** Unconditional Transfer	2,214,197.15	2,334,088.77	2,427,266.20	2,057,025.04	2,252,034	2,343,922	91,888	4.1
*** Fiscal Services	2,214,197.15	2,334,088.77	2,427,266.20	2,057,025.04	2,252,034	2,343,922	91,888	4.1
**** Expenditures	2,214,197.15	2,334,088.77	2,427,266.20	2,057,025.04	2,252,034	2,343,922	91,888	4.1
***** Total	30,514.85-	41,128.23-	66,218.80-	195,008.96-				

**Town of Amherst**  
**Mandatory Provincial Contribution Area Rate**

---

	2025/26 Projected Actuals	2025/26 Budget	2026/27 Proposed Budget	Budget Change
<b>\$0.01 on Tax Rate =</b>		\$ 69,939	\$ 77,103	\$ 7,164

---

**Mandatory Provincial Contributions Area Rate**

Education	\$ 2,024,568	\$ 2,050,863	\$ 2,133,641	\$ 82,778
PVSC - Assessment	113,872	113,872	122,982	9,110
Library	87,299	87,299	87,299	-
Transfer from Operating Reserve	-	-	-	-
<b>Total</b>	<b>\$ 2,225,739</b>	<b>\$ 2,252,034</b>	<b>\$ 2,343,922</b>	<b>\$ 91,888</b>
<b>Mandatory Provincial Contributions Area Rate =</b>		<b>\$ 0.322</b>	<b>\$ 0.304</b>	<b>-0.018</b>

---

COST CENTER:PREVIOUS 3 YEAR ACTUAL/CURRENT YEAR ACTUAL/CURRENT YEAR NEXT YEAR BUDGET COMPARISON

Cost element group      MUN2      MUN2  
 Cost Center Group      COMMAREA      Community Support Area Rate  
 Periods Reported:      1 to 12  
 Comparison Years:      2025/2026 and 2026/2027  
 Plan Version:      0 Plan/Act - Version  
 Plan Version Compare:      1 Approved  
 Date of Report:      02/18/2026

Cost elements/Cost centers	2022/2023	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Change 2025 to 2026 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
COMMAREA COMM SUPP	214,118.00-	331,099.00-	339,505.00-	346,126.00-	346,126-	338,872-	7,254	2.1-
*** 4000 RESIDENTIAL TAXE	214,118.00-	331,099.00-	339,505.00-	346,126.00-	346,126-	338,872-	7,254	2.1-
COMMAREA COMM SUPP	182,336.00-	289,062.00-	298,827.00-	276,330.00-	276,330-	262,653-	13,677	4.9-
*** 4010 TAXES COMMERCIAL	182,336.00-	289,062.00-	298,827.00-	276,330.00-	276,330-	262,653-	13,677	4.9-
POVERTY POVERTY GR	123,635.81-							
*** 4150 DEED TRANSFER TA	123,635.81-							
SOCLEQUITY SOCIAL EQU		5,007.15-						
*** 4490 COMM.SPONSOR.REV		5,007.15-						
SPECEVENTS SPECIAL EV		4,320.00-	3,360.00-	3,630.00-	4,000-	3,000-	1,000	25.0-
*** 4725 FED. COND. GRANT		4,320.00-	3,360.00-	3,630.00-	4,000-	3,000-	1,000	25.0-
GRANTS GRANTS ORG				15,000.00-				
POVERTY POVERTY GR	53,750.00-	33,750.00-						
SOCLEQUITY SOCIAL EQU		12,750.00-	68,750.00-	44,720.00-				
YOUTHICE YOUTH FREE	9,224.31-							
*** 4730 TRAN-FR OPER RES	62,974.31-	46,500.00-	68,750.00-	59,720.00-				
**** Gross revenues	583,064.12-	675,988.15-	710,442.00-	685,806.00-	626,456-	604,525-	21,931	3.5-
GRANTS GRANTS ORG	86,635.00	133,535.00	135,575.00	141,672.00	130,000	100,000	30,000-	23.1-
GRANTYMCA GRANT YMCA	108,417.00	116,548.00	121,210.00	123,998.00	123,998	126,726	2,728	2.2
POVERTY POVERTY GR	148,311.50							
SOCLEQUITY SOCIAL EQU		97,922.09	131,874.65	119,070.00	75,000	75,000		
YOUTHICE YOUTH FREE	61,088.00	62,919.50	67,722.00	48,190.75	60,000	66,000	6,000	10.0
** 8150 GRANTS/SUBS TO O	404,451.50	410,924.59	456,381.65	432,930.75	388,998	367,726	21,272-	5.5-
*** Grants to organization	404,451.50	410,924.59	456,381.65	432,930.75	388,998	367,726	21,272-	5.5-
SPECEVENTS SPECIAL EV	37,164.39	43,873.36	52,490.21	44,535.29	71,121	68,271	2,850-	4.0-
SOCLEQUITY SOCIAL EQU		11,673.81						
** 8025 COMMUNITY EVENTS	37,164.39	55,547.17	52,490.21	44,535.29	71,121	68,271	2,850-	4.0-
*** Other municipal costs	37,164.39	55,547.17	52,490.21	44,535.29	71,121	68,271	2,850-	4.0-
TAXEXEMPT TAX EXEMPT	80,943.30	89,726.40	95,269.18	101,336.75	101,337	103,528	2,191	2.2
TAXREDUCT TAX REDUCT	42,698.95	43,200.00	44,550.00	49,500.00	65,000	65,000		
** 8180 Tax Exempt / Low	123,642.25	132,926.40	139,819.18	150,836.75	166,337	168,528	2,191	1.3
*** Tax exemptions individ	123,642.25	132,926.40	139,819.18	150,836.75	166,337	168,528	2,191	1.3
SPECEVENTS SPECIAL EV	11,268.33-							
** 6180 COST RECOVERY	11,268.33-							
*** Cost recovery	11,268.33-							
**** Expenditures	553,989.81	599,398.16	648,691.04	628,302.79	626,456	604,525	21,931-	3.5-
**** Total	29,074.31-	76,589.99-	61,750.96-	57,503.21-				

**Town of Amherst  
Community Support Area Rate**

	2025/26 Approved Budget	2026/27 Proposed Budget	Change
<b>\$0.01 on Tax Rate =</b>	<b>\$ 69,939</b>	<b>\$ 77,103</b>	<b>\$ 7,164</b>
<hr/>			
<b>Community Support Area Rate:</b>			
<b>Grants to Organizations</b>			
Grants to Organizations	\$ 70,000	\$ 90,000	\$ 20,000
Grant - Amherst Little League (26/27 = year 3 of 3)	10,000	10,000	-
Grant - LA Animal Shelter (25/26 = year 3 of 3)	50,000	-	(50,000)
Social Equity	60,000	60,000	-
Social Equity - NSCC	15,000	15,000	-
Youth Free Ice Time - increase as ice rental rate increased by 10%	60,000	66,000	6,000
	\$ 265,000	\$ 241,000	
Funding from Federal Gov't - Canadian Heritage re: Canada Day	(4,000)	(3,000)	1,000
<b>YMCA</b>			
Grant to YMCA (increases by CPI annually)	123,998	126,726	2,728
Tax Exemption Policy	101,337	103,528	2,191
Tax Reduction Policy	65,000	65,000	-
<b>Community Events</b>			
2 Canada Day	20,000		
0 Esther Fest	10,000		
2 New Years Eve	20,000		
5 Winter Carnival	10,000		
7 Other Events	11,121		
	71,121		
2 Canada Day		20,000	
0 Esther Fest		8,000	
2 Holiday Events		15,000	
6 Winter Carnival		10,000	
7 New Event "A Fest"		15,271	
		68,271	(2,850)
<b>Total Community Support Budget</b>	<b>\$ 622,456</b>	<b>\$ 601,525</b>	<b>-\$ 20,931</b>
<b>Community Support Area Rate =</b>	<b>\$ 0.089</b>	<b>\$ 0.078</b>	<b>-\$ 0.011</b>



# MEMO

To: Mayor & Council  
 From: Sarah Wilson, Director of Finance  
 Date: February 27, 2026  
 Re: Tax Reduction Policy 03800-02

The Town of Amherst Tax Reduction Policy provides a credit of \$450 to a household whose total household income from all sources for the calendar year preceding the fiscal year is \$30,000 or less. The income amount was last updated in 2025.

Below are the thresholds for other comparable municipal units, along with the Town of Amherst:

	<u>Income Level</u>	<u>Rebate Amount</u>	<u>Fiscal Year</u>
Town of Amherst	\$ 30,000	\$ 450	2025/26
Municipality of Cumberland	\$ 36,599	\$ 537	2025/26
Town of Truro	\$ 32,982	\$ 350	2025/26
Town of New Glasgow	\$ 24,300	\$ 405	2025/26
Tiered Incomes:			
Town of Bridgewater	\$0 - \$20,000	\$ 800	2025/26
	\$20,001 - \$25,000	\$ 500	
	\$25,001 - \$30,000	\$ 300	
	\$30,001 - \$35,000	\$ 100	
	over \$35,000	\$ -	
Town of Yarmouth	\$0 - \$25,000	\$ 750	2025/26
	\$25,000 - \$29,000	\$ 350	
	\$29,000 - \$39,000	\$ 200	

Bridgewater and Yarmouth levels highlighted are to show similar amounts to Amherst.

Other than the Municipality of Cumberland, Amherst's rebate amount is the largest for income of \$30,000.





Historical information on the number of grants provided by the Town of Amherst and the total cost per fiscal year:

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>	<u>2025/26</u>
Grants Provided	92	116	99	95	96	99	110
Rebate Amount	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450
Total Cost	\$ 41,400	\$ 52,142	\$ 44,222	\$ 42,699	\$ 43,200	\$ 44,550	\$ 49,500

**Conclusion:**

This policy is discussed annually during the budget deliberations.

Amherst currently has the largest rebate amount for the income level as indicated in the table.

It should be noted that when an income level is increased there is no way of knowing how many more applicants could be eligible. If a change in income level is the request of Council, it would be recommended to increase by a small amount.

Unless Council provides direction, the policy will remain the same for 2026/27.



---

**TITLE: TAX REDUCTION POLICY**  
**SECTION: FINANCE**  
**POLICY NO: 03800-02**

---

**APPROVAL DATE:** April 28, 2025

**CAO Signature:** 

**PURPOSE:**

To establish a policy to determine the reduction in taxes for a person (s) whose income from all sources for the calendar year preceding the fiscal year of the Town of Amherst is below the amount set out in this policy AND to determine the reduction in taxes for the owner(s) of a building which has been completely or partially destroyed.

**POLICY STATEMENT (1): LOW INCOME**

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, according to the following income levels and amounts:

- Less than \$30,000 - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be \$30,000 or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);
- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are – the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.

---

**TITLE: TAX REDUCTION POLICY**  
**SECTION: FINANCE**  
**POLICY NO: 03800-02**

---

- e) To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application. In the case of owners with taxes in arrears, the owner can qualify if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.
- f) Should a property owner's total tax bill for that year be less than the exemption for that year, then the exemption will be equal to the full amount of the tax bill for that year.

**POLICY STATEMENT (2): BUILDING DESTROYED**

In accordance with Section 69(A) of the Municipal Government Act, that where a building(s) situate on a property has become permanently unlivable or unusable due to fire and the current assessment of the property does not reflect that the building (s) has been destroyed, it shall be the policy of the Amherst Town Council to permit the reduction or rebate of property taxes on the building(s) alone for the balance of the taxation year under the following conditions.

- a) The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- b) The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- c) The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- d) Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- e) This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.
- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

**TITLE: TAX REDUCTION POLICY**  
**SECTION: FINANCE**  
**POLICY NO: 03800-02**

Title/Role	Responsibilities
Director of Finance	Policy is reviewed as part of the operating budget annually.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Updating income amount and for Policy Statement (1) Low Income and add (f).</b>	Director of Finance	Council	April 28, 2025

Minutes reference date:	19 December 2005	24 April 2006	18 April 2008
	28 May 2009	24 May 2011	23 May 2012
	30 April 2014	21 May 2015	25 May 2016
	23 May 2017	23 May 2018	21 May 2019
	22 June 2020	28 April 2025	

**TITLE:** Community Support Grants Policy  
**SECTION:** All Town Departments  
**POLICY NO:** 72000-08

**APPROVAL DATE:** March 24, 2025

**CAO Signature:** 

## **POLICY STATEMENT**

- a. The Community Support Grants Policy guides the allocation of financial and in-kind contributions to non-profit or charitable organizations that are based in the Town of Amherst and are providing services that in the opinion of Council, are of a benefit to the residents and businesses of the Town. Applicants and Groups that actively support inclusion, diversity, accessibility and equity will be given priority consideration as will those applications that enhance community well-being and increase the social determinants of health, such as, but not limited to food insecurity, affordable housing, early childhood development, education, social inclusion and non-discrimination of the citizens of Amherst
- b. This program does not govern the following, which are separately administered:
  - i. Tax Exemption for Non-Profit Organizations (full and partial tax exemption by-laws);
  - ii. Residential Property Tax Rebates (low-income homeowners)

## **POLICY OBJECTIVES**

The objectives of this policy are:

- a. to outline the requirements to apply and be considered for a Community Support Grant
- b. to establish equitable guidelines for the distribution of limited amounts of funds to non-profit and charitable organizations in a manner approved by Council.
- c. to ensure that groups applying for Community Support Grants are evaluated on a consistent, equitable basis, utilizing the same evaluation criteria; and
- d. to provide for public disclosure of a list of grant recipients and the amounts of those grants.

### **1. SCOPE**

The Program includes financial grants in the form of cash and in-kind services (for use of municipal facilities, for example). The value of requests is not limited; however, applicants must be aware that:

- a. The application process is competitive;
- b. There are more grant applications received than available funding;
- c. Past funding commitments should not be interpreted as a guarantee that future requests will be approved. The Town is interested in ensuring that organizations are self-sufficient;
- d. The Town would like to support programs and events that promote community well being and health and safety of our citizens. With that in mind, events based on alcohol consumption (beer gardens, wine tasting tours etc.) may only receive support if other community benefits can be shown. Overall, the Town will show preference to events that are family friendly and support the overall well being of the community.

### **2. EXCLUSIONS**

The following are exclusions from the grant program:

- a. While Council reserves the right to, it is not the intent of this policy to fund activities of organizations that are clearly within the mandate of the Government of Nova Scotia (hospitals, medical programs, treatment services or social services programs) or the Government of Canada (e.g., health, social services)
- b. The Town of Amherst will not consider requests received as part of general (mass) mailing or telemarketing campaigns

**TITLE: Community Support Grants Policy**  
**SECTION: All Town Departments**  
**POLICY NO: 72000-08**

---

- c. Funding applications will not be considered from the following:
  - i. Businesses;
  - ii. Provincial Government organizations;
  - iii. School Boards or quasi government organizations;
  - iv. Non-profit organizations for the purpose of funding accumulated deficits;
  - v. Any organization for the purpose of fundraising to distribute to other organizations/individuals; and
  - vi. Organizations with political affiliations.
- d. Funding will not normally be provided to religious organizations where services include the promotion or required adherence to a particular belief
- e. Funding will also not normally be provided to fundraising campaigns of national charitable organizations either directly or indirectly.
- f. Funding will not normally be provided to organizations who are planning to give proceeds of the event to another organization.

### **3. ALLOCATION OF FUNDS**

Council is not obligated to:

- a. Provide funding in the form of Community Support Grants;
- b. Spend all the funds allocated for grants in any given year;
- c. Award the full amount requested in an application; or
- d. Renew any grant

### **4. GUIDELINES**

The following guidelines apply to all grant requests except those listed in 4 above:

- a. Funding will generally be limited to no more than 40% of overall costs for an event or program
- b. Funding cannot be used to directly purchase products regulated by the Liquor Control Act R.S., c. 260, s. 1. or the Cannabis Control Act 2018, c. 3, s. 1.
- c. Preference is given to new initiatives; however, grants may be provided in multiple years for the same initiative.

### **5. PROGRAMS**

The following are a list of the grants available:

#### **a. Sport, Arts, and Culture**

Maximum funding considered will be \$1000 for a team and \$250 for an individual:

- i. This includes amounts for teams / groups and individuals traveling to Provincial, National and International competitions and events when the Amherst based teams or individual have been successful at a regional qualifying competition recognized by its relevant provincial or national umbrella organization, or have been invited by such an organization;
- ii. The team / group is in the Town of Amherst and is considered by the provincial or national umbrella organization to be the home for the team;

**TITLE: Community Support Grants Policy**  
**SECTION: All Town Departments**  
**POLICY NO: 72000-08**

---

- iii. The individual is competing / attending as an individual and has their principal residence in the Town of Amherst;
- iv. The Town of Amherst resident has been selected / qualified to represent the Province of Nova Scotia or Canada at a national or international competition / event.

**b. Festivals, Arts and Cultural Events Grants**

Under this component will generally not exceed \$5,000

- i. Event must demonstrate broad community support;
- ii. Provides an experience not duplicated by other ongoing events, festivals or activities.
- iii. Draw spectators locally, from the Maritimes, nationally or internationally and increases the profile of our community;
- iv. Must be affiliated with a local community non-profit organization.

**c. Organizational Equipment**

Operational and capital equipment purchase requests will be considered on an individual basis.

**d. Funding for Social Equity Initiatives**

For the purposes of this policy, "Social Equity Funding" is defined as the annual funding allotment within the Community Support Area Rate, including any reserves for this purpose, to be used for initiatives that specifically target social equity issues. All applications which Council feels meet this definition and for which Council is considering funding from the annual Social Equity Funding allotment or associated reserves set aside for this purpose may be referred to the respective committees for a recommendation.

Notwithstanding the above, Council reserves the right to fund such poverty initiatives from other sources in addition to or in lieu of the annual Social Equity Funding allotment.

**e. Large Scale Projects**

Applications for large scale projects (generally greater than \$5,000 or multi-year initiatives) will be evaluated on an individual basis. In these cases, Council may require Municipal representation on a board, the development of an MOU and/or other reporting requirements etc.

**6. APPLICATION PROCESS**

The following outlines the application process:

A call out for applications will be issued by the Town in the months leading up to budget time. Community organizations will be encouraged to apply during this initial call out however applications can and will be received throughout the year and be considered based on budget availability.

Community groups may submit more than one application per year however Council will prioritize funding over a diverse collection of applications to ensure fairness and equity for all.

**TITLE: Community Support Grants Policy**  
**SECTION: All Town Departments**  
**POLICY NO: 72000-08**

---

- a) Applications - must submit the following information
  - i. A complete Community Grant Application
  - ii. a proposed budget for the project
- b) The Town of Amherst may request additional information as deemed necessary.

### **7. APPROVAL PROCESS**

- a. For applications over \$1,000 staff will review applications, ensure requirements have been met and make recommendations to Council. Funding will be determined by council upon reviewing the proposal and recommendations from staff.

### **8. AUTHORITY OF THE CHIEF ADMINISTRATIVE OFFICER**

The Chief Administrative Officer (CAO) may approve applications that are less than \$1000 provided such applications qualify in accordance with this policy. Council will be notified by email upon approval of each application and a media release will be issued to communicate the support provided by the Town under the application. A list of applications approved will be provided to Council quarterly. (March, June, September and December).

The CAO may waive the cost for Town owned facility rentals for organizations carrying out an event or service that satisfies the intent of this policy to a maximum of four rental waivers per year per organization.

### **9. PAYMENT PROCESS**

For amounts over \$1,000 payment will be made at time of award.

### **10. CONDITIONS**

- a. Grant recipients shall:
  - i. Make no misrepresentation on their application
  - ii. Use the grant as described in the application
  - iii. Use the funds in the year granted
  - iv. Council and/or the CAO may request an in-depth report for grants over \$5,000 at their discretion
  - v. Recipients from previous years who received over \$2,000 will be asked to complete a report detailing expenses and impact on the community or individual. This report will be sent prior to the call for applications each year. This report must be completed prior to the new application being considered.
- b. Grant recipients shall keep proper books of accounts and receipts of all expenditures related to the project and shall make them available for inspection by the Town of Amherst upon request.
- c. Non-compliance, in any aspect could result in no funding being awarded in the future year(s)

**TITLE:** Community Support Grants Policy  
**SECTION:** All Town Departments  
**POLICY NO:** 72000-08

---

- d. Grant recipients are required to acknowledge the financial support of the Town of Amherst in all advertising, publicity, programs and signage for which funds are granted
- e. If the event/project does not occur for any reason, all grant monies must be returned
- f. Grant recipients who fail to comply with these conditions may be required to return all or partial funds to the Town of Amherst and may be deemed ineligible for Community Support Grant funding in future years.

**11. PUBLIC DISCLOSURE**

- a. The Town of Amherst will provide financial information with respect to the budgeted amounts disbursed and actual amounts disbursed on an annual basis
- b. A summary of grant awards will be posted on the Town of Amherst's website in accordance with s.65C(1) of the *Municipal Government Act*

**TITLE:** Community Support Grants Policy  
**SECTION:** All Town Departments  
**POLICY NO:** 72000-08

**Application for Funding**

Date: \_\_\_\_\_

**REQUEST FOR FINANCIAL SUPPORT**

**REQUEST FOR IN-KIND FACILITY RENTAL**

**1. ORGANIZATION INFORMATION:**

Name of Organization: \_\_\_\_\_

Full Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

**2. AMOUNT OF FUNDING ASSISTANCE BEING REQUESTED \$ \_\_\_\_\_**

Total cost of program event or activity \$ \_\_\_\_\_

**3. What is the purpose for the funding requested? (Sport and Physical Activity, Arts/Culture Events, Festivals, Organizational Equipment, Community Well-Being etc.)**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**4. Please attach a budget for the tournament, event or activity; include sources of revenue and ALL costs. Please attach all documents that support the funding request.**

**5. What are the expected benefits to the community? (Event participation numbers; local, regional, provincial or national attraction; time span; community assets being used; support from business community)**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**6. Please list all funding sources and/or other community partners for this event:**

NAME	FUNDING IF ANY

**7. How many volunteers contribute to this event or festival:** \_\_\_\_\_



**TITLE:** Community Support Grants Policy  
**SECTION:** All Town Departments  
**POLICY NO:** 72000-08

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
Director Community Living	To ensure adherence to the policy. Advise staff of Policy changes and create awareness in the community of policy changes.
Mayor and Council	Review and approve applications as required.
CAO	Ensure applications under \$1,000 are reviewed and decision made in accordance with policy.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
Amendments to policy to collapse A fresh grants, streamline application process, increase CAO approval limit, inclusion of MAP requirements, rewording to ensure policy is more inclusive and promotes community well-being	Director Community Living, Bristol	Council	February 27, 2023
Amendment to policy to remove Deed Transfer reference from Poverty Funding. Rename Poverty Funding to Social Equity.	Director Community Living, Bristol	Council	April 24, 2023
Eliminate section 4 as it is exclusionary of other organizations; amend Section 9 Payment Process to eliminate the two phased payment approach as this is administratively time consuming and places undue pressure on community organizations; and amend Section 10 Conditions to include the reporting requirement for organizations who intend to reapply for future grants. This will allow for transparency on how funds are used and the impact on the community.	Director, Community Living, Bristol	Council	October 30, 2023

**TITLE:** Community Support Grants Policy  
**SECTION:** All Town Departments  
**POLICY NO:** 72000-08

Change the requirement to send applications to the social equity committees from will to may	Director, Community Living, Bristol	Council	March 24, 2025
--	-------------------------------------	---------	----------------

Minutes reference date:    23 September 2013    27 October 2014    21 May 2015    25 June 2018    24 September 2018  
    28 October 2019    27 January 2020    25 October 2021    27 February 2023    24 April 2023  
    30 October 2023    24 March 2025