



Town of Amherst  
Special Council Meeting  
Agenda

Date: June 7, 2021  
Time: 5:00 pm  
Location: Zoom Virtual Meeting

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	Pages
<b>1. CALL TO ORDER</b>	
1.1. Interim CAO's Comments	
1.2. Mayor's Comments	
<b>2. BUDGET RESOLUTIONS</b>	
2.1. Estimates of Revenues and Expenditures	1 - 1
2.2. General Tax Rate	2 - 2
2.3. Area Rate - Community Support	3 - 3
2.4. Community Support Grants - Grants to Organizations	4 - 4
2.5. Sanitary Sewer Rates	5 - 5
2.6. Wastewater Treatment Facility Uniform Charge	6 - 6
2.7. Solid Waste Management Uniform Charge	7 - 7
2.8. Operating Budget - Water Utility	8 - 8
<b>3. REQUEST FOR DECISION</b>	
3.1. General Borrowing Resolution	9 - 12
3.2. Salary Administration Policy	13 - 23
3.3. Capital Budget Amendment	24 - 26
<b>4. INFORMATION ITEMS</b>	
4.1. 2021-22 Operating and Capital Budget Reports	27 - 51

5. ADJOURNMENT

## Estimates of Revenues & Expenditures

**MOTION:**

**THAT Council accepts the following estimates of the sums required by the Town of Amherst for the fiscal period ending March 31, 2022, prepared in accordance with Section 72 of the *Municipal Government Act*:**

<b>Revenues</b>	
Taxes	\$ 13,789,966
Grants in Lieu of Taxes	290,610
Services Provided to Other Local Gov't	197,891
Sale of Services	1,469,374
Other Revenue from Own Sources	699,147
Unconditional Transfer	1,260,382
Conditional Transfers	338,200
Other Transfers	547,340
<b>Total Revenues</b>	<b>\$ 18,592,910</b>

<b>Expenditures</b>	
Corporate Services	\$ 2,643,339
Police	4,554,907
Fire	1,829,540
Economic Development	234,303
Recreation Facilities	1,457,339
Community Well Being	463,726
Operations	2,455,701
Planning	118,734
Strategic	200,000
Environmental Stewardship	46,987
Sewage	1,247,429
Solid Waste	591,795
Mandatory Provincial Support Area Rate	2,167,470
Community Support Area Rate	581,640
<b>Total Expenditures</b>	<b>\$ 18,592,910</b>

# **SYNOPSIS**

## **2021-2022 General Tax Rates**

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The General Tax Rate provides funding for General operations for the Town including Police, Fire, Transportation, Public Works, Economic Development, Planning, Strategic Priorities, Environmental Stewardship, Recreation Facilities, Community Well Being and Corporate Services.

**WHEREAS total estimated expenditures to be rated for the fiscal period April 1, 2021 - March 31, 2022 are \$14,004,576.**

**MOTION:**

**THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2022:**

**a) The general tax rates are as follows:**

**Residential / Resource                      \$1.197 per \$100 of assessment**

**Commercial                                      \$3.997 per \$100 of assessment**

**AND THAT these taxes are due and payable on September 30, 2021 with interest to be charged on all final tax accounts outstanding on or after October 1, 2021 at the rate of 1% per month, 12% per annum.**

# Synopsis

## 2021-2022 Community Support Area Rate

The community Support Area rate provides funding for services that, in the opinion of Council, provide support to the community. This rate includes:

1. Grants to Organizations
2. Grant to the YMCA
3. Tax Exemption and Tax Reduction Policies
4. Larger Community Events like Canada Day, Winter Carnival, Parade, New Years
5. Other Events like Victoria Square music

**WHEREAS** the estimated expenditures for the community support for the 2021-22 fiscal period are \$382,160, net of own source funding in the amount of \$199,480.

**MOTION:**

**THEREFORE BE IT RESOLVED THAT** for the Town of Amherst for the fiscal year ending March 31, 2022, the Community Support Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

<b>Residential / Resource</b>	<b>\$0.071 per \$100 of assessment</b>
<b>Commercial</b>	<b>\$0.071 per \$100 of assessment</b>

**AND THAT** these area rates are due and payable on September 30, 2021 with interest to be charged on all final tax accounts outstanding on or after October 1, 2021 at the rate of 1% per month, 12% per annum.

# Synopsis

## Community Support Grants

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An annual budget is allocated for community support grants in accordance with Council's Community Support Grants Policy so that the Town provides assistance in a fiscally responsible manner to organizations that qualify under the criteria set in the policy. In doing so, the Town will encourage and promote the success of these organizations. It should be noted that all groups fill a significant role in the community; however, to ensure the intentions of the policy are adhered to, not all can be funded.

**MOTION :**

**That Council approves funding in the amount of \$103,325 under the Community Support Grants Policy as follows:**

<u>Organization</u>	<u>Amount</u>
Amherst Little League Baseball Assoc.	\$ 1,500
Amherst Little League T-Ball Baseball	500
Autumn House	10,000
Cumberland County Museum	4,000
Cumberland Early Intervention Program	500
Seniors Safety Program	6,500
Sexual Health Centre for Cumberland	4,000
Multicultural Association of Cumberland	1,600
Fire Fit	5,000
Amherst Terry Fox Run	475
Amherst Little League Baseball Assoc. - field upgrades	5,000
Fundy Winds Marsh	4,000
Food Assistance Network	2,000
Eat Local Cumberland	1,000
After the School Bell Food Program	3,500
Maggie's Place - Youth Centre	33,750
NSSC	20,000
	<b>\$ 103,325</b>

\* All grants are issued in accordance with the Community Support Grants Policy.

## Sewer Rates Resolution

WHEREAS Council is authorized by the Town of Amherst Sanitary Sewer Rates By-law to set rates for sewer services;

THEREFORE BE IT RESOLVED THAT owners shall be billed for sewer services using one of the following methods effective April 1, 2021:

- **Metered Customers**

Those owners whose water service is metered shall pay a usage charge:

- **Residential**: \$0.99 per cu. meter of metered water consumption as determined by the Amherst Water Utility;
- **Commercial/Industrial/Institutional**: \$0.49 per cu. meter of metered water consumption as determined by the Amherst Water Utility.

- **Base Charges**

Those owners whose water service is metered shall pay a base charge quarterly. The quarterly base charge by meter size is:

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

- **Non-Metered Customers**

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

## **Wastewater Treatment Facility Uniform Charge**

**WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2022, an amount to be raised for a portion of the debenture principal and interest payments for the wastewater treatment facility, a purpose for which the Town may expend funds; and**

**WHEREAS there are approximately 486 unmetered mobile homes within a land leased community within the boundaries of the Town of Amherst; and**

**WHEREAS the Council may, under paragraph 75(4)(b) of the *Municipal Government Act*, in lieu of levying an area rate, levy a uniform charge on each unmetered mobile home within a land leased community in the area;**

**THEREFORE BE IT RESOLVED that a uniform charge of \$72.00 be levied for the fiscal year ending March 31, 2022 on each unmetered mobile home within a land leased community within the boundaries of the Town of Amherst, and that these uniform charges are due and payable on September 30, 2021 with interest to be charged on all final tax accounts outstanding on or after October 1, 2021 at the rate of 1% per month, 12% per annum.**

## **Solid Waste Management Uniform Charge**

**WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2022, the amount of \$591,795 to be expended for the purpose of solid waste management, a purpose for which the Town may expend funds; and**

**WHEREAS \$591,495 is funded from the Solid Waste Management Uniform Charge; and**

**WHEREAS the Town collects solid waste from the approximately 3,197 residential premises with less than four dwelling units within the town; and**

**WHEREAS the Council may, under paragraph 75(4)(b) of the *Municipal Government Act*, in lieu of levying an area rate, levy a uniform charge on each property assessment in the area;**

**THEREFORE BE IT RESOLVED that a uniform charge of \$185.00 be levied for the fiscal year ending March 31, 2022 on each residential property within the boundaries of the Town of Amherst with less than four such dwelling units, and that these uniform charges are due and payable on September 30, 2021 with interest to be charged on all final tax accounts outstanding on or after October 1, 2021 at the rate of 1% per month, 12% per annum.**

# Synopsis

## Amherst Water Utility Operating Budget for 2021-2022

Staff have been assessing the operating needs of the Amherst Water Utility and developed the budget presented for Council's consideration today. Once approved, the budget gives direction and guidance to staff on all financial issues throughout the fiscal year.

The Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on June 9, 2017.

The Amherst Water Utility operating budget for 2021-22 is presented as follows:

<b>Revenues</b>	
Metered Sales	\$ 1,221,615
Flat Rate Sales	166,320
Bulk Water Sales	8,500
Fire Protection	807,481
Private Hydrants	14,750
Sprinkler Service	15,350
Interest	5,000
Sale of Services	10,000
Sundry	1,200
Transfer from Surplus	25,883
<b>Total Revenues</b>	<b>\$ 2,276,099</b>

<b>Expenditures</b>	
Source of Supply	\$ 34,000
Pumping	168,000
Water Treatment	17,600
Transmission & Distribution	750,873
Administration	931,196
Depreciation	374,430
<b>Total Expenditures</b>	<b>\$ 2,276,099</b>

### **MOTION:**

**That Council approves the 2021-2022 Amherst Water Utility Operating Budget of \$2,276,099 as presented.**

# SYNOPSIS

## General Borrowing Resolution

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Each year, usually in conjunction with approving the budget, Council approves a general borrowing resolution to authorize the borrowing of up to a specific amount from the Royal Bank to meet day to day expenditures of the Town until such time as the taxes are levied and collected. The amount of the authorization is \$7.7 million. This credit facility is almost never used and, when it is used, it is only briefly.

This general borrowing resolution ensures the provision of municipal services by the Town are able to be financed until taxes are collected. Approval of this resolution does not REQUIRE the town to borrow this amount but it does authorize the borrowing up to that amount.

The interest rate on such borrowing is Royal Bank prime minus  $\frac{1}{4}$  %.

### **MOTION:**

**That Council approves a general borrowing resolution in authorizing a line of credit in the amount of \$7.7 million with the Royal Bank of Canada to meet the current expenditures of the Town of Amherst for the year ending March 31, 2022.**

**TOWN OF AMHERST**  
**GENERAL BORROWING RESOLUTION**

To authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditure of the Corporation of the Town of Amherst (hereinafter called "the Corporation") for the year ending March 31, 2022.

**WHEREAS** it is necessary to borrow the sum of \$7,700,000 (Seven million, seven hundred dollars) from the **Royal Bank of Canada** to meet the current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

**BE IT THEREFORE RESOLVED** by the Municipal Council of the Corporation as follows:

1. **THAT** the Mayor and the Treasurer of the Corporation, be, and they are hereby authorized under the seal of the Corporation to borrow from the **Royal Bank of Canada** up to the sum of **\$7,700,000 (Seven million, seven hundred dollars)** as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. **THAT** the said Mayor with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of **\$7,700,000 (Seven million, seven hundred dollars)** at a rate of Royal Bank Prime minus ¼% per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. **THAT** the said sum of **\$7,700,000 (Seven million, seven hundred dollars)** so to be borrowed shall be made payable on or before the 31<sup>st</sup> day of March, 2022, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31<sup>st</sup> day of March, 2022, may be renewed by the said Mayor and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31<sup>st</sup> day of March, 2022; and
4. **THAT** the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Mayor and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and
5. **THAT** giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

This is to certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the **Town of Amherst** passed at a meeting of the said Council, duly called and held on the \_\_\_\_ day of June, 2021 at which a quorum of the Council was present and voting.

Given under the hands of the Mayor and Treasurer of the Town this \_\_\_\_\_ day of June, 2021.

.....  
David Kogon, MD  
Mayor

.....  
Michael Hunter, CPA, CA  
Treasurer



## AMHERST TOWN COUNCIL

RFD# 2021038

Date: June 7, 2021

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

**SUBMITTED BY:** Michael Hunter, CPA, CA – Chief Financial Officer

**DATE:** June 7, 2021

**SUBJECT:** General Borrowing Resolution

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**ORIGIN:** 2021-22 Operating Budget

**LEGISLATIVE AUTHORITY:** Municipal Government Act, section 84 states that a municipality may borrow to cover the annual current expenditure of the municipality that has been authorized by the council, but the borrowing shall not exceed fifty per cent of the combined total of the taxes levied by the municipality for the previous fiscal year and the amounts received, or to be received, by the municipality from Her Majesty in right of Canada or in right of the Province or from an agency of Her Majesty.

**RECOMMENDATION:** That Council approves a general borrowing resolution to authorize the borrowing of up to \$7,700,000 from the Royal Bank of Canada to meet the cash flow requirements of the Town of Amherst for the year ending March 31, 2022.

**BACKGROUND:** Each year, usually in conjunction with approving the budget, Council approves a general borrowing resolution to authorize the borrowing of up to \$7.7 million from the Royal Bank to meet expenditures of the Town until such time as the taxes are levied and collected. In prior years the borrowing limit was \$2 million but in 2020/21 the borrowing was increased to \$7.7 million due to the uncertainties of the COVID-19 pandemic. Per section 84 of the Municipal Government Act, the Town can borrow up to 50% of of the combined total of the taxes levied by the municipality for the previous fiscal year and the amounts received. The borrowing limit of \$7.7 million is now the approved annual limit with Royal Bank for the Town of Amherst. This does not mean that the Town will borrow this amount, it just means that it is able to. During 2020/21 the Town did not need to access any of the borrowing.

**DISCUSSION:** This general borrowing resolution ensures the day to day operations of the Town are not affected by cash flow in times when revenue from taxes hasn't been collected yet.

Please note that this isn't to say the Town will fully utilize the \$7.7 million; it is just temporary financing that may be required from time to time to avoid any cash flow issues prior to taxes being collected.

**FINANCIAL IMPLICATIONS:** The interest rate on such borrowing is Royal Bank prime minus ¼%.



**COMMUNITY ENGAGEMENT:** This temporary borrowing is operational in nature; Community engagement is not being contemplated.

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

**SOCIAL JUSTICE IMPLICATIONS:** N/A

**ALTERNATIVES:** Council could approve a General Borrowing Resolution for a different amount or decline approval of any temporary borrowing for this purpose.

**ATTACHMENTS:** 1) General Borrowing Resolution

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Report prepared by: Michael Hunter, CPA, CA – Chief Financial Officer  
Report and Financial approved by: N/A

# SYNOPSIS

## Salary Administration Policy

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During budget deliberations it became apparent that additional resources were required to maintain an acceptable service level in the area of unsightly/dangerous files. As well, one of Council's priorities was to address the need for additional resources in the Major Crime division of the Amherst Police Dept. A 2-year pilot project was developed that would see the current Crime Prevention Officer be temporarily transferred to Major Crime and the vacated Crime Prevention duties be replaced with a civilian.

For the Dangerous and Unsightly Premises Administrator one cent was added to the general tax rate to fund the net increase in salary and benefits cost after the removal of an unsightly student. For the civilian Crime Prevention Coordinator, this position is being funded out of the Operating Reserve for the duration of the 2-year term/pilot project.

### **MOTION:**

**That the Salary Administration Policy #4530-01 be amended as recommended, namely to add the position of Dangerous and Unsightly Premises Administrator and the position of Crime Prevention Coordinator (which is to be a 2-year term/pilot project).**

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

**SUBMITTED BY:** Michael Hunter, CPA, CA – Chief Financial Officer

**DATE:** June 7, 2021

**SUBJECT:** **Amendment to Salary Administration Policy**

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**ORIGIN:** Budget deliberations for 2021/22 Operating budget

**LEGISLATIVE AUTHORITY:** MGA 47(1) The council shall make decision in the exercise of its powers and duties by resolution, by policy or by by-law and section 65(r) Council may expend money for expenses of the Council, Officers and employees of the municipality.

**RECOMMENDATION:** That the Salary Administration Policy #4530-01 be amended as recommended, namely to add the position of Unsightly Premises Administration and the position of Crime Prevention (which is to be a 2-year term/pilot project).

**BACKGROUND:** During budget deliberations it became apparent that additional resources were required to maintain an acceptable service level in the area of unsightly/dangerous files. As well, one of Council's priorities was to address the need for additional resources in the Major Crime division of the Amherst Police Dept. A 2-year pilot project was developed that would see the current Crime Prevention Officer be temporarily transferred to Major Crime and the vacated Crime Prevention duties be replaced with a civilian.

**FINANCIAL IMPLICATIONS:** For the Unsightly Premises Administration one cent was added to the general tax rate to fund the net increase in salary and benefits cost after the removal of an unsightly student. For the civilian Crime Prevention Coordinator, this position is being funded out of the Operating Reserve for the duration of the 2-year term/pilot project.

**COMMUNITY ENGAGEMENT:** There was no community engagement.

**ENVIRONMENTAL IMPLICATIONS:** There are none.

**SOCIAL JUSTICE IMPLICATIONS:** Additional resources in both Dangerous and Unsightly premises and Crime Prevention have the potential to significantly improve our community.



**ALTERNATIVES:**

- 1) accept recommendation
- 2) do not amend policy
- 3) direct staff to develop alternative recommendation

**ATTACHMENTS:** Salary Administration Policy

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Report prepared by: Kimberlee Jones, Municipal Clerk  
Report and Financial approved by:

**DEPARTMENT:** ALL DEPARTMENTS

**TITLE:** **SALARY ADMINISTRATION POLICY**

Minutes	December 12, 2000	November 2, 2004 (See April 26, 2004 Minutes)	November 27, 2006
reference	December 18, 2006	February 26, 2007	July 16, 2008
date	September 29, 2008	March 30, 2009	March 29, 2010
	April 26, 2010	March 28, 2011	January 30, 2012
	May 23, 2012	November 26, 2012	May 1, 2013
	September 23, 2013	October 28, 2013	April 30, 2014
	May 21, 2015	March 29, 2016	September 2, 2016
	May 23, 2017	June 26, 2017	December 18, 2017
	February 26, 2018	March 14, 2018	September 28, 2020
		March 31, 2008	
		September 28, 2009	
		August 2, 2011	
		December 17, 2012	
		December 16, 2013	
		May 25, 2016	
		September 25, 2017	
		February 28, 2019	

**PURPOSE:**

To set out the Policy of the Town of Amherst for salary administration for all non-union employees.

**POLICY STATEMENT:**

The Town of Amherst will ensure the fair and equitable compensation of all non-union employees in relation to the duties of their position within the Town.

**OBJECTIVES:**

1. To promote salary equity in the Town’s non-union sector.
2. To establish a framework and procedure to determine categories of compensation for new positions.

**DEFINITION OF TERMS:**

**Salary Grid** shows all the salary scales applicable to positions within the Town. The salary grids are contained in Appendices A, A-1, B, C-1. The salary grid – Appendix C-1 – has eight steps.

**Step Adjustment** – a move from one step, within a given salary range, to another (usually the next step) for individual employees is based on a satisfactory performance evaluation.

**Salary Range** is defined as a range of pay for a category of duties, with a minimum and maximum. The range will be established by Council after considering the recommendation of the CAO.

**Overall Market Review** – A review of the appropriateness of the Job Category Listing (Appendix C) and the Salary Grid (Appendix C-1). The review shall include a survey of the market value of similar positions.

**Performance Evaluation** – A formal evaluation of the employee’s job performance. All employees will receive at least one Performance Evaluation in each year of service.

**SALARY GRID:**

An appropriate salary grid for all non-union positions shall be determined by the council:

**New Positions:** Recommendations for placement on the Job Category Listing shall be prepared by the Chief Administrative Officer and forwarded to Council for approval.

Salary ratings for temporary and casual positions shall be determined by the Chief Administrative Officer, in consultation with the departmental Director. Student wage rates shall be set by the CAO in consultation with the Director, with reference to the minimum wage in effect and the individual requirements of the job.

Step adjustments shall be made only when:

- 1) The adjustment can be accommodated within the Salary Account of the appropriate department; and
- 2) A current Performance Evaluation form is on file.

Upon completion of a satisfactory annual evaluation, the employee may be moved to the next step on the salary grid within his or her category. All step movements must be approved by the CAO

An employee in Step 8 in a year in which there is no overall market review shall receive a bonus equal to salary times CPI for the immediately preceding calendar year. This amount will be separate and not added to the base salary.

The CAO may, on the recommendation of the Director, authorize a movement of up to 3 steps in one year to recognize exceptional performance. In normal circumstances employees would move one step each year upon a satisfactory performance evaluation.

**TRAVEL VEHICLE ALLOWANCES:**

The Treasurer and Directors of departments shall receive a monthly vehicle allowance of \$150. Mayor and Council shall receive the same monthly vehicle allowance of \$150 effective November 1, 2008.

The monthly vehicle allowance is for reimbursement for all local travel using one's personal motor vehicle for travel within the boundary of the Town of Amherst. Travel outside the boundary is covered under Policy #03000-01. The monthly vehicle allowance shall be reviewed each year after considering any changes in the cost of operating a motor vehicle.

**LUNCH BREAKS:**

**The lunch break period shall be for a one hour period.**

**PERFORMANCE EVALUATION:**

Performance appraisals shall be conducted by the Chief Administrative Officer/Director at the completion of the probation period, and at least annually thereafter recorded on Performance Evaluation forms.

The Chief Administrative Officer/Director shall discuss the employee's performance evaluation in detail with the employee, in accordance with the employee evaluation system and standardized forms.

**SCOPE OF RESPONSIBILITY:**

The Town Council shall:

1. Authorize changes to the policies comprising the program of employee compensation.
2. Review and approve salary categories for all established positions within the Town.
3. Review and consider for approval the recommendations of the CAO in regard to the appropriateness of the salary classifications and ranges from time to time if necessary.

The Chief Administrative Officer shall:

1. Review and recommend changes to policy and procedures as they relate to the employee compensation program.
2. Ensure the maintenance of the salary rating and performance appraisal procedures.
3. Conduct salary rating and performance evaluation procedures relative to Director positions.
4. Monitor salary surveys and make recommendations to Council concerning market conditions as appropriate. The next overall market review shall be completed by January 31, 2019.
5. Grant step and/or merit adjustments to individual employees in accordance with approved policies and procedures and subject to budgeting limitations.
6. Maintain all personnel files and records.

The Director shall:

1. Conduct performance evaluation procedures relative to the positions and employees within their respective departments, and make appropriate recommendations to the Chief Administrative Officer.
2. Make recommendations to the Chief Administrative Officer regarding step adjustments for employees within their departments.

**APPENDIX A**

**Town of Amherst  
Salary Grid**

January 1, 2019

<b>Job Level</b>	<b>Salary Amount</b>	
Mayor	Stipend	
		<b>\$ 41,178</b>
Deputy Mayor	Stipend	
		<b>\$ 27,723</b>
Councillor	Stipend	
		<b>\$ 25,050</b>

**APPENDIX A-1**

April 1, 2017

Salary Grid  
Other Non-Union Positions

Salary Amounts

<b>Job Level</b>	
Chief of Police	\$ 120,549
Deputy Chief of Police	\$ 113,118

\*\*Effective April 1, 2018 the Chief of Police and Deputy Chief of Police salaries will be calculated on April 1<sup>st</sup> of each year as being 141% and 129% respectively of the first class constable rates.

<b>Job Level</b>	
Incumbent Town Engineer	\$ 90,098

**Town of Amherst  
Hourly Rate Grid - Casual**

**APPENDIX B**

April 1, 2017

<b>Job Title</b>	<b>Hourly Rate</b>				
	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
<b>Casual Firefighter</b>	16.93	17.21	17.51	17.81	18.10
<b>Jail Guards</b>	16.93	17.21	17.51	17.81	18.10
<b>Canine Control Officer</b>	13.21	13.65	14.10	14.55	15.07
<b>School Crossing Guards</b>	13.21	13.65	14.10	14.55	15.07
<b>Ice Marshall</b>	13.16	13.57	14.03	14.47	14.99
<b>Other (including students)</b>	Provincial Minimum Wage				

APPENDIX C JOB CATEGORIES

Category	Position
Senior Officer	Deputy CAO
	Chief Financial Officer
Director	Vacant
Manager	Fire Chief
	Operations Manager
	Manager of Land Use Planning and Strategic Initiatives
Officer	Business Development Officer
	Community Well-Being Manager
	Building Official
	IT Manager
	Municipal Clerk
	Senior Accountant
Supervisor	Exec Asst/Dispatch Coordinator
	Transportation Foreman
	Facility Manager
	Capital Asset Coordinator/Property Manager
	Horticulturist
Admin/Cust Serv 4	Financial Services Supervisor & Human Resources
	Fire Inspector
	Deputy Clerk
	Dangerous and Unsightly Premises Administrator
Admin/Cust Serv 3	GIS Coordinator
	Payroll & Administrative Assistant (Public Works)
	Corporate Communications Officer (CCO)
	Crime Prevention Coordinator (2 year term)
	Fire Fighter
	Procurement Coordinator
	Revenue Officer
	Customer Service/Accounts Payable Clerk
	Water/Sewer Billing & Accounting Clerk
IT Coordinator	
Admin/Cust Serv 2	
	Active Living Coordinator
	Culture, Events & Marketing Coordinator
	Administrative Assistant – Clerk’s Office

<b>Admin/Cust Serv 1</b>	Bylaw Enforcement Officer
	Criminal Records Checks
	Dispatcher

**APPENDIX C-1  
April 1, 2017**

<b>CATEGORY</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	<b>Step 6</b>	<b>Step 7</b>	<b>Step 8</b>
<b>Senior Officer</b>	104,169	105,396	106,623	107,850	109,076	110,303	111,530	112,757
<b>Director</b>	86,092	87,900	89,708	91,516	93,323	95,131	96,939	98,747
<b>Manager</b>	71,162	72,208	73,254	74,300	75,347	76,393	77,439	78,485
<b>Officer</b>	59,295	61,092	62,890	64,687	66,484	68,281	70,079	71,876
<b>Supervisor</b>	52,569	53,998	55,426	56,855	58,283	59,712	61,140	62,569
<b>Admin/Cust Serv 4</b>	51,017	52,311	53,604	54,898	56,191	57,485	58,778	60,072
<b>Admin/Cust Serv 3</b>	42,895	44,626	46,358	48,089	49,820	51,551	53,283	55,014
<b>Admin/Cust Serv 2</b>	39,458	40,443	41,427	42,412	43,396	44,381	45,365	46,350
<b>Admin/Cust Serv 1</b>	36,829	37,698	38,568	39,437	40,306	41,175	42,045	42,914

# SYNOPSIS

## Amendment to the Capital Budget

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With the recent confirmation of the doubling of the gas tax staff did an analysis of the draft asset management plan and the projects identified are recommended for completion. They mainly consist of projects scheduled in the next few years of the current ten-year capital budget. With the change in how we calculate when underground piped infrastructure should be replaced, North Adelaide Street and Central Avenue are now recommended for re-paving, as the underground infrastructure should last the duration of the life of the new asphalt.

Paving of these streets will extend the life of the streets for an additional 15-20 years;

The Robbs Basketball Court currently is in disrepair and the resurfacing of the court will enhance the facility to a multi purpose court that is safe for the public to enjoy.

As the capital budget has already been approved Council needs to pass a motion to make amendments to it.

### **MOTION:**

**That Council approve of the addition of \$580,000 to the Capital Budget for the year ended March 31, 2022 for the following projects:**

• North Adelaide Pulverize and Pave	\$200,000
• Victor Avenue Overlay	\$ 50,000
• Pender Street Overlay	\$ 40,000
• Industrial Park Drive CNR to Southgate	\$100,000
• Fire Station Parking Lot	\$ 80,000
• Central Avenue Overlay	\$ 75,000
• Robbs Basketball Court (Multi-purpose)	\$ 35,000
<b>Total</b>	<u>\$580,000</u>



**AMHERST TOWN COUNCIL**

**RFD# 2021040**

**Date: June 7, 2021**

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

**SUBMITTED BY:** Michael Hunter, CPA, CA - CFO

**DATE:** June 7, 2021

**SUBJECT:** Amendment to the Capital Budget

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**ORIGIN:** Capital Budget for the year ended March 31, 2022

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

**RECOMMENDATION:** That Council approve of the following additions to the 2021-2022 Capital Budget in the total amount of \$580,000 for the following projects:

• North Adelaide Pulverize and Pave	\$ 200,000
• Victor Avenue Overlay	\$ 50,000
• Pender Street Overlay	\$ 40,000
• Industrial Park Drive CNR to Southgate	\$ 100,000
• Fire Station Parking Lot	\$ 80,000
• Central Avenue Overlay	\$ 75,000
• Robbs Basketball Court (Multi-purpose)	<u>\$ 35,000</u>
Total	<u>\$580,000</u>

**BACKGROUND:** With the recent confirmation of the doubling of the gas tax staff did an analysis of the draft asset management plan and the above-mentioned projects are recommended for competition. They mainly consist of projects scheduled in the next few years of the current ten-year capital budget. With the change in how we calculate when underground piped infrastructure should be replaced, North Adelaide Street and Central Avenue are now recommended for re-paving, as the underground infrastructure should last the duration of the life of the new asphalt.

**DISCUSSION:** Paving of these streets will extend the life of the streets for an additional 15-20 years; the Robbs Basketball Court currently is in disrepair and the resurfacing of the court will enhance the facility to a multi purpose court that is safe for the public to enjoy.

**FINANCIAL IMPLICATIONS:** The Town received additional Gas Tax Funding of \$672,374 which provides the necessary funding to complete the projects listed above. After accounting for the additional revenue and recommended projects, the Town will have \$311,422 in Gas Tax remaining.



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

**ENVIRONMENTAL IMPLICATIONS:** Replacing the street and underground infrastructure will have very little impact to the environment.

**COMMUNITY ENGAGEMENT:** Prior to construction work taking place a public notification program will be undertaken.

**ALTERNATIVES:** Delay projects for the time being; select different projects for completion.

**ATTACHMENTS:** None

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Report prepared by: Michael Hunter CPA, CA - CFO  
Report and Financial approved by: Jason Macdonald, Interim CAO



# **OPERATING & CAPITAL BUDGETS** **2021/22**

**Final approvals by Council June 7, 2021**

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**Town of Amherst**



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## GOVERNANCE & THE BUDGET PROCESS

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The Town of Amherst is governed by a Mayor and six Councillors and operates under the Council/Chief Administrative Officer (CAO) system. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Town in accordance with the policies and programs approved by Council. The role of Council is to provide strategic direction for the Town.

The fiscal year of the Town is April 1 – March 31. The Town's General and Water Utility operating budgets are prepared for the upcoming fiscal year. The General and Water Utility capital budgets are prepared for the upcoming ten fiscal years. Only the first fiscal year of the General and Water capital budgets are formally approved, the remaining nine years are for planning purposes only.

Fiscal responsibility within the Town is enhanced through the establishment of Operating and Capital Reserves intended to set funds aside on an annual basis for certain operating and capital expenditures in future years. This is balanced with using cash to pay for equipment and projects with shorter useful lives where possible.

Tax rates are calculated to generate the revenue required to fund the various programs and services offered by the Town. These rates are also influenced by the annual assessment levels for properties in the Town, as established annually through the Assessment Roll generated by review of assessed values which is completed by the Nova Scotia Property Valuation Services Corporation (PVSC).

For the 2021/22 budgets each segment was approved by Council individually:

1. General – June 7
2. Mandatory Provincial Contribution Area Rate – February 22
3. Community Support Area Rate – June 7
4. Sewage – June 7
5. Solid Waste – June 7
6. Water Utility – June 7
7. Capital – April 26

## ASSESSMENT CHANGES 2020/21 TO 2021/22

The Assessment Roll is provided from Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia. PVSC does an assessment of the properties, reviews values and deals with appeals on an annual basis. Notices of assessment are sent to property owners each year in January.

As indicated in the chart below, residential assessment accounts have grown by 1.3% and commercial accounts have declined by 0.3% from 2020/21 fiscal year to 2021/22.

<b>ASSESSMENT COMPARISON</b>				
<b>2020/21 vs. 2021/22</b>				
<b>Assessment Category</b>	<b>2020/21 CAP Assessment Base</b>	<b>2021/22 CAP Assessment Base</b>	<b>Change from 2020/21 to 2021/22</b>	<b>% Change from 2020/21 to 2021/22</b>
Residential	\$ 394,188,700	\$ 399,154,400	\$ 4,965,700	1.3%
Commercial (not subject to CAP)	\$ 132,898,500	\$ 132,536,100	\$ (362,400)	-0.3%
Resource	\$ 1,699,300	\$ 1,404,100	\$ (295,200)	-17.4%

## TAX RATES

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There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 31, 2021. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 30, 2021.

### Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate increased by one cent (\$0.01) for fiscal 2021/22.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. In 2021/22 the Town increased the Mandatory Provincial Contribution Area Rate by five tenths of one cent (\$0.005). This rate includes the following provincial services:
  - ② Education
    - ② The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
  - ② Property Valuation Services Corporation (Assessment)
    - ② The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
  - ② Correction Services
    - ② The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.

## TAX RATES (cont'd)

### 🌿 Housing

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

### 🌿 Regional Library

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

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. In 2021/22 the Community Support Area Rate remained the same as the prior year. These include support to the following organizations/events:

### 🌿 Grants to Organizations

🌿 'A' Fresh Start Grants

🌿 Youth Free Ice Time

🌿 Cumberland YMCA

### 🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

🌿 Community Events

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

Residential / Resource	<u>2020/21</u>	<u>2021/22</u>
🌿 Residential / Resource Tax Rate	\$1.187	<b>\$1.197</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	<b>\$0.402</b>
🌿 Community Support Area Rate	\$0.071	<b>\$0.071</b>
 Commercial	 <u>2020/21</u>	 <u>2021/22</u>
🌿 Commercial Tax Rate	\$3.987	<b>\$3.997</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	<b>\$0.402</b>
🌿 Community Support Area Rate	\$0.071	<b>\$0.071</b>

## OTHER RATES

### 1. Deed Transfer Tax

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

For the 2021/22 fiscal year the deed transfer tax will remain the same at 1.25%.

### 2. Uniform Charge

Solid Waste Management Uniform Charge

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

The uniform charge for 2021/22 to be levied is \$185 (2020/21 - \$185).

### 3. Sewer Rates

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

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

#### Sewer Consumption Rate (per cubic meter)

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

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

#### Sewer Base Charges (Quarterly)

Size of Meter

5/8" \$ 18.00

3/4" \$ 27.00

1" \$ 43.75

1.5" \$ 86.00

2" \$ 136.25

3" \$ 271.25

4" \$ 500.00

Sewer Non-Metered Customers

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

## OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
  - ℓ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
  - ℓ The uniform charge for unmetered mobile homes within a land leased community for 2021/22 to be levied is \$72 (2020/21 - \$72).

### 4. Water Utility Rates

The Town of Amherst Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on June 9, 2017 and expired on March 31, 2020. In accordance with the NSUARB Order that expired on March 31, 2020, the rates for 2021/22 will remain unchanged as follows:

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

Water Consumption Rate (per cubic meter)

- ℓ \$0.765 per cubic meter

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

## 2021/22 GENERAL OPERATING BUDGET – SUMMARY

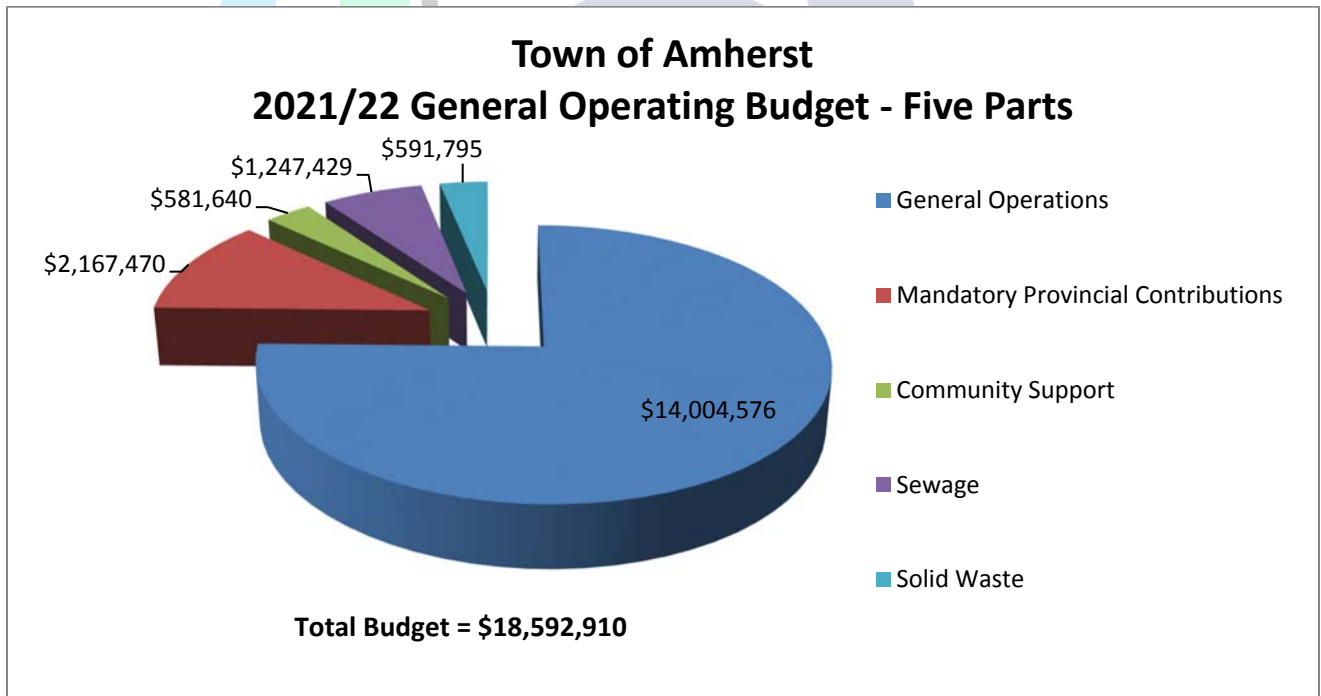
Summary - Total	2020/21 Budget	% of Total	2021/22 Budget	% of Total	
Taxes	\$ 13,523,419	73.7%	\$ 13,789,966	74.2%	
Grants in Lieu of Taxes	\$ 274,059	1.5%	\$ 290,610	1.6%	
Services Provided to Other Local Govt's	\$ 194,851	1.1%	\$ 197,891	1.1%	
Sales of Services	\$ 1,455,787	7.9%	\$ 1,469,374	7.9%	
Other Revenue from Own Sources	\$ 772,072	4.2%	\$ 699,147	3.8%	
Unconditional Transfers	\$ 1,260,382	6.9%	\$ 1,260,382	6.8%	
Conditional Transfers	\$ 405,000	2.2%	\$ 338,200	1.8%	
Other Transfers	\$ 473,142	2.6%	\$ 547,340	2.9%	
<b>Total Revenue</b>	<b>\$ 18,358,712</b>	<b>100.0%</b>	<b>\$ 18,592,910</b>	<b>100.0%</b>	
	<b>Page</b>				
	<b>#</b>				
Corporate	12	\$ 2,842,014	15.5%	\$ 2,643,339	14.2%
Police	12	\$ 4,334,207	23.6%	\$ 4,554,907	24.5%
Fire	12	\$ 1,817,746	9.9%	\$ 1,829,540	9.8%
Economic Development	13	\$ 247,716	1.3%	\$ 234,303	1.3%
Recreation Facilities	13	\$ 1,459,051	7.9%	\$ 1,457,339	7.8%
Community Well Being	13	\$ 451,336	2.5%	\$ 463,726	2.5%
Planning	14	\$ 119,681	0.7%	\$ 118,734	0.6%
Strategic	14	\$ 120,000	0.7%	\$ 200,000	1.1%
Environmental Stewardship	14	\$ 223,600	1.2%	\$ 46,987	0.3%
Operations	14	\$ 2,430,476	13.2%	\$ 2,455,701	13.2%
Mandatory Provincial Contributions	15	\$ 2,122,017	11.6%	\$ 2,167,470	11.7%
Community Support	16	\$ 469,144	2.6%	\$ 581,640	3.1%
Sewage	17	\$ 1,129,929	6.2%	\$ 1,247,429	6.7%
Solid Waste	18	\$ 591,795	3.2%	\$ 591,795	3.2%
<b>Total Expenditures</b>		<b>\$ 18,358,712</b>	<b>100.0%</b>	<b>\$ 18,592,910</b>	<b>100.0%</b>

2021/22 GENERAL OPERATING BUDGET – SUMMARY (cont’d)

The General Operating budget is comprised of five parts:

1. General Operations – the general rate includes Corporate Services, Police, Fire, Economic Development, Recreation Facilities, Community Well Being, Planning, Strategic Initiatives, Environmental Stewardship, Transportation and Public Works (pages 11-14).
2. Mandatory Provincial Contributions – the payments the Town is required to make for Education, Corrections, Housing, Property Valuation Services Corporation (Assessment) and Regional Library (page 15).
3. Community Support – this includes grants to organizations (‘A’ Fresh Start, Poverty, Youth Free Ice Time and YMCA), Tax Exemption Policy, Tax Reduction Policy and Community Events such as Esther Fest, Holiday Events (Light Up, New Year’s Eve), Canada Day, Winter Carnival and other events (page 16).
4. Sewage – the sewage budget includes the Wastewater Treatment Facility and the costs to maintain the sewer infrastructure in the Town of Amherst (page 17).
5. Solid Waste – the solid waste budget captures all costs with providing solid waste and organic collections to residential customers in the Town of Amherst (page 18).

It is important to note that all of the five budget parts listed above has a balanced budget.



## PART 1 - GENERAL OPERATIONS – BUDGET COMPARATIVE

Summary - Total	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
Taxes	\$ 10,365,771	\$ 10,547,540	\$ 181,769	1.8%
Grants in Lieu of Taxes	\$ 274,059	\$ 290,610	\$ 16,551	6.0%
Services Provided to Other Local Govt's	\$ 194,851	\$ 197,891	\$ 3,040	1.6%
Sales of Services	\$ 377,850	\$ 391,437	\$ 13,587	3.6%
Other Revenue from Own Sources	\$ 754,772	\$ 681,847	\$ (72,925)	-9.7%
Unconditional Transfers	\$ 1,260,382	\$ 1,260,382	\$ -	0.0%
Conditional Transfers	\$ 405,000	\$ 333,200	\$ (71,800)	-17.7%
Other Transfers	\$ 413,142	\$ 301,669	\$ (111,473)	-27.0%
<b>Total Revenue</b>	<b>\$ 14,045,827</b>	<b>\$ 14,004,576</b>	<b>\$ (41,251)</b>	<b>-0.3%</b>
Corporate	\$ 2,842,014	\$ 2,643,339	\$ (198,675)	-7.0%
Police	\$ 4,334,207	\$ 4,554,907	\$ 220,700	5.1%
Fire	\$ 1,817,746	\$ 1,829,540	\$ 11,794	0.6%
Economic Development	\$ 247,716	\$ 234,303	\$ (13,413)	-5.4%
Recreation Facilities	\$ 1,459,051	\$ 1,457,339	\$ (1,712)	-0.1%
Community Well Being	\$ 451,336	\$ 463,726	\$ 12,390	2.7%
Planning	\$ 119,681	\$ 118,734	\$ (947)	-0.8%
Strategic	\$ 120,000	\$ 200,000	\$ 80,000	66.7%
Environmental Stewardship	\$ 223,600	\$ 46,987	\$ (176,613)	0.0%
Operations	\$ 2,430,476	\$ 2,455,701	\$ 25,225	1.0%
<b>Total Departmental Expenditures</b>	<b>\$ 14,045,827</b>	<b>\$ 14,004,576</b>	<b>\$ (41,251)</b>	<b>-0.3%</b>

## PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
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**Corporate**

Wages & Benefits	\$ 1,245,984	\$ 1,316,174	\$ 70,190	5.6%
Administrative Costs	\$ 382,903	\$ 318,728	\$ (64,175)	-16.8%
Building & Facility Costs	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
Materials & Supplies	\$ 500	\$ -	\$ (500)	-100.0%
Grants to Organizations	\$ 3,600	\$ 3,000	\$ (600)	-16.7%
Other Municipal Costs	\$ 63,780	\$ 59,550	\$ (4,230)	-6.6%
Fiscal Services	\$ 1,143,247	\$ 944,887	\$ (198,360)	-17.4%
	<b>\$ 2,842,014</b>	<b>\$ 2,643,339</b>	<b>\$ (198,675)</b>	<b>-7.0%</b>

**Police**

Wages & Benefits	\$ 3,683,263	\$ 3,939,973	\$ 256,710	7.0%
Administrative Costs	\$ 126,983	\$ 145,492	\$ 18,509	14.6%
Building & Facility Costs	\$ 91,846	\$ 68,725	\$ (23,121)	-25.2%
Vehicle & Equipment Costs	\$ 116,005	\$ 103,137	\$ (12,868)	-11.1%
Materials & Supplies	\$ 6,000	\$ 6,000	\$ -	0.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 130,190	\$ 126,440	\$ (3,750)	-2.9%
Fiscal Services	\$ 193,920	\$ 191,140	\$ (2,780)	-1.4%
Cost Recovery	\$ (15,000)	\$ (27,000)	\$ (12,000)	80.0%
	<b>\$ 4,334,207</b>	<b>\$ 4,554,907</b>	<b>\$ 220,700</b>	<b>5.1%</b>

**Fire**

Wages & Benefits	\$ 811,103	\$ 834,484	\$ 23,381	2.9%
Administrative Costs	\$ 97,172	\$ 86,787	\$ (10,385)	-10.7%
Building & Facility Costs	\$ 83,158	\$ 83,925	\$ 767	0.9%
Vehicle & Equipment Costs	\$ 65,245	\$ 66,856	\$ 1,611	2.5%
Materials & Supplies	\$ 11,000	\$ 11,000	\$ -	0.0%
Other Municipal Costs	\$ 43,522	\$ 44,142	\$ 620	1.4%
Fire Protection Charge	\$ 706,546	\$ 706,546	\$ -	0.0%
Cost Recovery	\$ -	\$ (4,200)	\$ (4,200)	0.0%
	<b>\$ 1,817,746</b>	<b>\$ 1,829,540</b>	<b>\$ 11,794</b>	<b>0.6%</b>

## PART 1 - GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL (cont'd)

Department Expenditures	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
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**Economic Development**

Wages & Benefits	\$ 77,444	\$ 85,322	\$ 7,878	10.2%
Administrative Costs	\$ 27,500	\$ 21,980	\$ (5,520)	-20.1%
Building & Facility Costs	\$ 44,086	\$ 44,565	\$ 479	1.1%
Materials & Supplies	\$ -	\$ 1,000	\$ 1,000	0.0%
Other Municipal Costs	\$ 27,900	\$ 12,900	\$ (15,000)	-53.8%
Fiscal Services	\$ 70,786	\$ 68,536	\$ (2,250)	-3.2%
	<b>\$ 247,716</b>	<b>\$ 234,303</b>	<b>\$ (13,413)</b>	<b>-5.4%</b>

**Recreation Facilities**

Wages & Benefits	\$ 751,686	\$ 789,164	\$ 37,478	5.0%
Administrative Costs	\$ 43,265	\$ 46,512	\$ 3,247	7.5%
Building & Facility Costs	\$ 309,777	\$ 304,999	\$ (4,778)	-1.5%
Vehicle & Equipment Costs	\$ 75,359	\$ 49,702	\$ (25,657)	-34.0%
Materials & Supplies	\$ 67,250	\$ 65,250	\$ (2,000)	-3.0%
Other Municipal Costs	\$ 49,140	\$ 44,840	\$ (4,300)	-8.8%
Fiscal Services	\$ 162,574	\$ 156,872	\$ (5,702)	-3.5%
	<b>\$ 1,459,051</b>	<b>\$ 1,457,339</b>	<b>\$ (1,712)</b>	<b>-0.1%</b>

**Community Well Being**

Wages & Benefits	\$ 270,482	\$ 285,672	\$ 15,190	5.6%
Administrative Costs	\$ 52,165	\$ 44,465	\$ (7,700)	-14.8%
Building & Facility Costs	\$ 1,000	\$ 1,000	\$ -	0.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 5,700	\$ 4,200	280.0%
Materials & Supplies	\$ 10,500	\$ 10,000	\$ (500)	-4.8%
Other Municipal Costs	\$ 115,689	\$ 116,889	\$ 1,200	1.0%
	<b>\$ 451,336</b>	<b>\$ 463,726</b>	<b>\$ 12,390</b>	<b>2.7%</b>

## PART 1 - GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL (cont'd)

Department Expenditures	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
<b>Planning</b>				
Wages & Benefits	\$ 97,852	\$ 98,462	\$ 610	0.6%
Administrative Costs	\$ 16,829	\$ 15,272	\$ (1,557)	-9.3%
Other Municipal Costs	\$ 5,000	\$ 5,000	\$ -	0.0%
	<b>\$ 119,681</b>	<b>\$ 118,734</b>	<b>\$ (947)</b>	<b>-0.8%</b>
<b>Strategic</b>				
Other Municipal Costs	\$ 120,000	\$ 200,000	\$ 80,000	66.7%
	<b>\$ 120,000</b>	<b>\$ 200,000</b>	<b>\$ 80,000</b>	<b>66.7%</b>
<b>Environmental Stewardship</b>				
Building & Facility Costs	\$ 801	\$ 1,622	\$ 821	102.5%
Other Municipal Costs	\$ 200,000	\$ -	\$ (200,000)	-100.0%
Fiscal Services	\$ 22,799	\$ 45,365	\$ 22,566	99.0%
	<b>\$ 223,600</b>	<b>\$ 46,987</b>	<b>\$ (176,613)</b>	<b>-79.0%</b>
<b>Operations</b>				
Wages & Benefits	\$ 1,217,339	\$ 1,292,628	\$ 75,289	6.2%
Administrative Costs	\$ 61,546	\$ 56,482	\$ (5,064)	-8.2%
Building & Facility Costs	\$ 199,319	\$ 199,595	\$ 276	0.1%
Vehicle & Equipment Costs	\$ 146,223	\$ 127,049	\$ (19,174)	-13.1%
Materials & Supplies	\$ 305,200	\$ 303,650	\$ (1,550)	-0.5%
Other Municipal Costs	\$ 209,950	\$ 194,840	\$ (15,110)	-7.2%
Fiscal Services	\$ 296,094	\$ 286,994	\$ (9,100)	-3.1%
Cost Recovery	\$ (5,195)	\$ (5,537)	\$ (342)	6.6%
	<b>\$ 2,430,476</b>	<b>\$ 2,455,701</b>	<b>\$ 25,225</b>	<b>1.0%</b>
<b>Total Departmental Expenditures</b>	<b>\$ 14,045,827</b>	<b>\$ 14,004,576</b>	<b>\$ (41,251)</b>	<b>-0.3%</b>



## PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

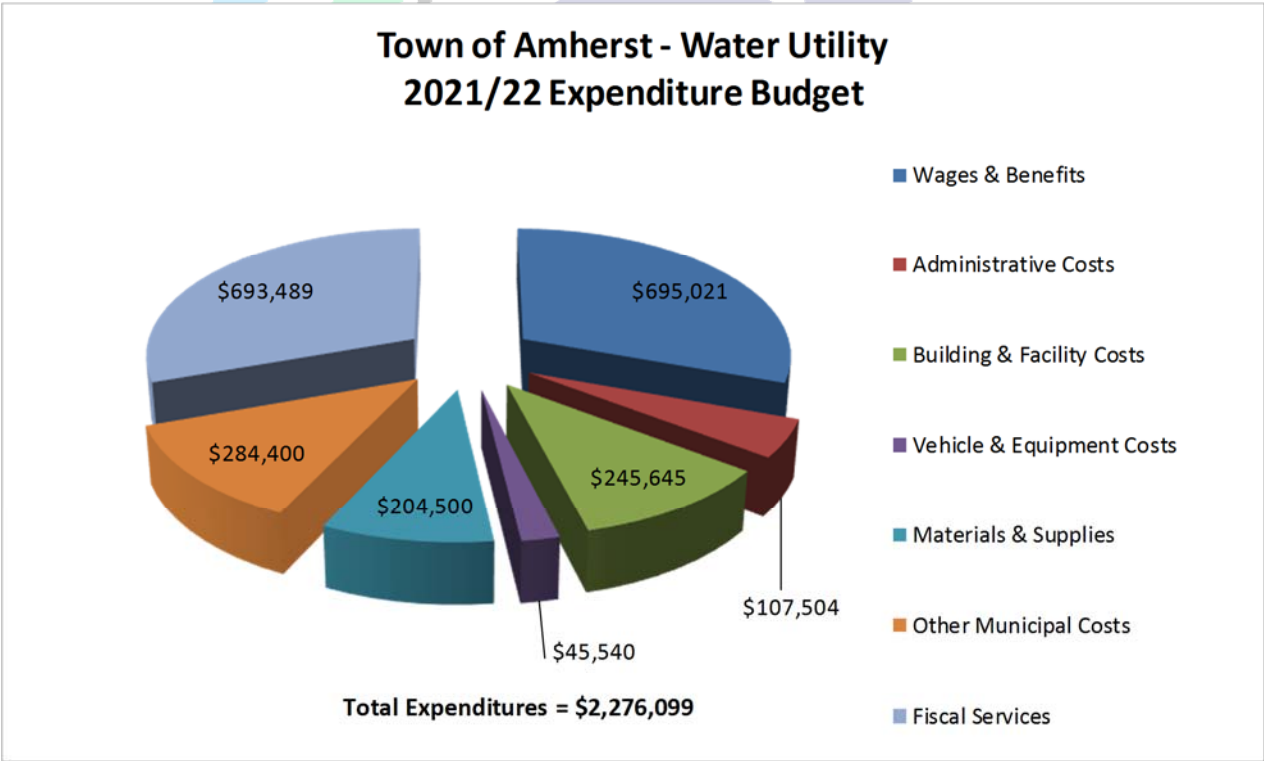
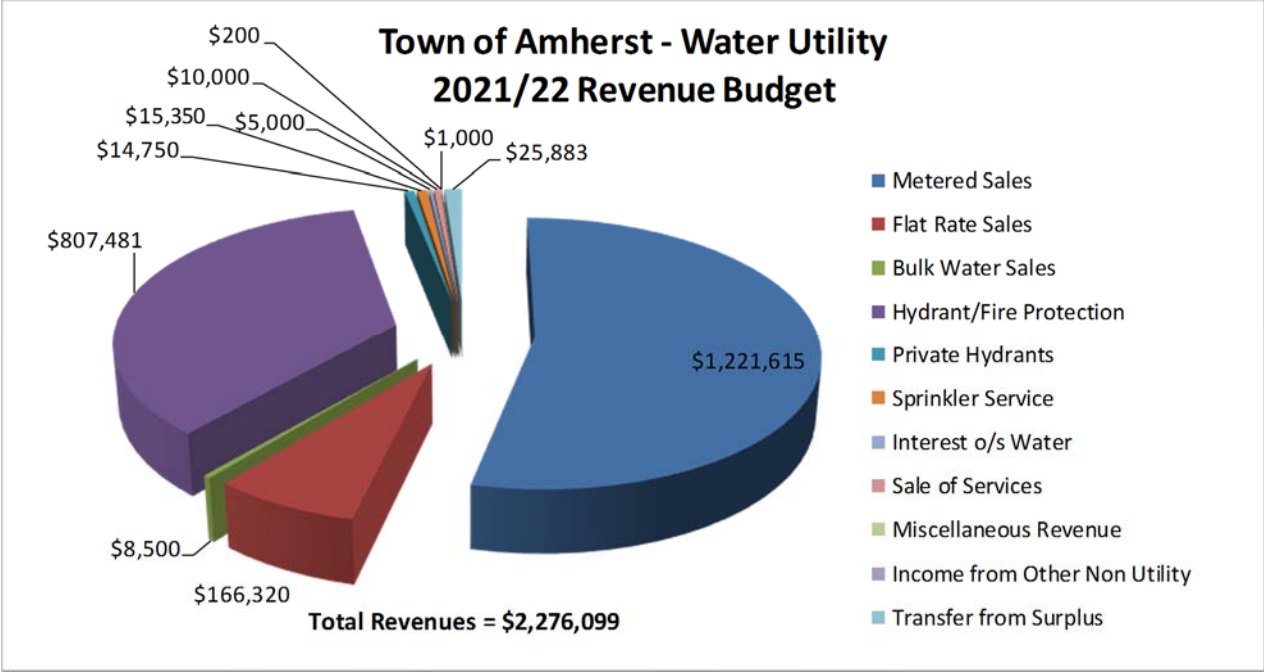
Summary - Total	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
Taxes	\$ 378,575	\$ 382,160	\$ 3,585	0.9%
Deed Transfer Tax - Poverty Grants	\$ 30,569	\$ 70,000	\$ 39,431	129.0%
Federal Conditional Grant - Canada Day	\$ -	\$ 5,000	\$ 5,000	0.0%
Transfer from Operating Reserve:				
Poverty Grants - NSCC & Youth Centre	\$ -	\$ 53,750	\$ 53,750	0.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
Balance Rate	\$ -	\$ 10,730	\$ 10,730	0.0%
<b>Total Revenue</b>	<b>\$ 469,144</b>	<b>\$ 581,640</b>	<b>\$ 112,496</b>	<b>24.0%</b>
Grants to Organizations:				
Grants to Organizations	\$ 55,000	\$ 55,000	\$ -	0.0%
'A' Fresh Start	\$ 35,000	\$ 35,000	\$ -	0.0%
Poverty (from Deed Transfer Tax)	\$ 30,569	\$ 70,000	\$ 39,431	129.0%
Poverty - NSCC & Youth Centre	\$ -	\$ 53,750	\$ 53,750	0.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 103,835	\$ 104,147	\$ 312	0.3%
Tax Exemption Policy	\$ 92,440	\$ 91,835	\$ (605)	-0.7%
Tax Reduction Policy	\$ 42,000	\$ 58,408	\$ 16,408	39.1%
Community Events:	\$ 53,500		\$ -	0.0%
Esther Fest		\$ 15,000		
Holiday Events - Light Up/Parade/New Year's Eve (incl fireworks), Tree for Boston		\$ 15,000		
Allowance for Events (including Canada Day)		\$ 15,000		
Winter Carnival		\$ 5,000		
Other Events		\$ 3,500		
Cost Recovery - Canada Day Grant	-\$ 3,200	\$ -	\$ 3,200	-100.0%
<b>Total Expenses</b>	<b>\$ 469,144</b>	<b>\$ 581,640</b>	<b>\$ 112,496</b>	<b>24.0%</b>

## PART 4 - SEWAGE (INCLUDING UNIFORM CHARGE) – BUDGET COMPARATIVE

	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
<b>Summary - Total</b>				
Uniform Charge Wastewater Treatment Facility	\$ 34,992	\$ 34,992	\$ -	0.0%
Sale of Services	\$ 38,000	\$ 38,000	\$ -	0.0%
Sewer Metered Charges	\$ 953,176	\$ 953,176	\$ -	0.0%
Sewer Flat Charges	\$ 86,761	\$ 86,761	\$ -	0.0%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%
Transfer from Operating Reserve	\$ -	\$ 117,500	\$ 117,500	0.0%
<b>Total Revenue</b>	<b>\$ 1,129,929</b>	<b>\$ 1,247,429</b>	<b>\$ 117,500</b>	<b>10.4%</b>
Wages & Benefits	\$ 333,129	\$ 340,668	\$ 7,539	2.3%
Administrative Costs	\$ 17,097	\$ 19,967	\$ 2,870	16.8%
Building & Facility Costs	\$ 178,291	\$ 176,972	\$ (1,319)	-0.7%
Vehicle & Equipment Costs	\$ 22,169	\$ 22,527	\$ 358	1.6%
Materials & Supplies	\$ 90,574	\$ 88,328	\$ (2,246)	-2.5%
Other Municipal Costs	\$ 86,156	\$ 82,156	\$ (4,000)	-4.6%
Fiscal Services	\$ 402,513	\$ 516,811	\$ 114,298	28.4%
<b>Total Expenses</b>	<b>\$ 1,129,929</b>	<b>\$ 1,247,429</b>	<b>\$ 117,500</b>	<b>10.4%</b>



2021/22 WATER UTILITY OPERATING BUDGET - CHARTS



## WATER UTILITY – OPERATING BUDGET COMPARATIVE

	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
<b>Summary - Total</b>				
Metered Sales	\$ 1,221,615	\$ 1,221,615	\$ -	0.0%
Flat Rate Sales	\$ 166,320	\$ 166,320	\$ -	0.0%
Bulk Water Sales	\$ 7,500	\$ 8,500	\$ 1,000	13.3%
Hydrant/Fire Protection	\$ 807,481	\$ 807,481	\$ -	0.0%
Private Hydrants	\$ 14,750	\$ 14,750	\$ -	0.0%
Sprinkler Service	\$ 15,350	\$ 15,350	\$ -	0.0%
Interest o/s Water	\$ 5,000	\$ 5,000	\$ -	0.0%
Sale of Services	\$ 3,000	\$ 10,000	\$ 7,000	233.3%
Miscellaneous Revenue	\$ 200	\$ 200	\$ -	0.0%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%
Transfer from Surplus	\$ -	\$ 25,883	\$ 25,883	0.0%
<b>Total Revenue</b>	<b>\$ 2,242,216</b>	<b>\$ 2,276,099</b>	<b>\$ 33,883</b>	<b>1.5%</b>
Wages & Benefits	\$ 675,051	\$ 695,021	\$ 19,970	3.0%
Administrative Costs	\$ 107,779	\$ 107,504	\$ (275)	-0.3%
Building & Facility Costs	\$ 242,589	\$ 245,645	\$ 3,056	1.3%
Vehicle & Equipment Costs	\$ 43,504	\$ 45,540	\$ 2,036	4.7%
Materials & Supplies	\$ 211,500	\$ 204,500	\$ (7,000)	-3.3%
Other Municipal Costs	\$ 288,167	\$ 284,400	\$ (3,767)	-1.3%
Fiscal Services	\$ 673,626	\$ 693,489	\$ 19,863	2.9%
<b>Total Expenses</b>	<b>\$ 2,242,216</b>	<b>\$ 2,276,099</b>	<b>\$ 33,883</b>	<b>1.5%</b>

## CAPITAL BUDGET – 2021/22 WATER &amp; GENERAL CAPITAL

Capital Budget - 2021/22	
YEAR 1	
Projects	2021/22 Capital Budget

WATER CAPITAL BUDGET	
Monitoring Wells ( <i>carry over</i> )	40,000
Wellfield Generator ( <i>carry over</i> )	240,000
Land Purchase - Hwy 366 Fort Lawrence (Wellfield - protected land) ( <i>carry over</i> )	38,360
Spring Street ~ Croft to Church - water main replacement	177,000
New Dump Truck	175,000
New Overhead Doors - Works Garage (Water) - Qty 4	30,000
Future project design cost	30,000
Water Meter Reading Handheld Device	15,000
Fire Hydrant Replacement	12,500
Water Meter Replacement	12,500
<b>WATER CAPITAL BUDGET TOTAL</b>	<b><u>770,360</u></b>

GENERAL CAPITAL BUDGET	
<b>EQUIPMENT</b>	
New Trackless Salt Spreader	<b><u>30,000</u></b>
<b>BUILDINGS / LAND</b>	
Solar for Community Buildings - Fire Hall ( <i>carry over</i> )	183,414
Solar for Community Buildings - Police Station ( <i>carry over</i> )	184,537
Fire Station Bldg Repairs - installation of card access system ( <i>carry over</i> )	48,000
Works Garage - Security Doors ( <i>carry over</i> )	15,000
Town Hall Council Chambers Upgrades (\$30,000 <i>carry over</i> + \$30,000 new)	60,000
New Overhead Doors - Works Garage (Streets) - Qty 4	30,000
Video Conference System for 5 Ratchford Street	12,000
Industrial Park Directory Sign Replacement	25,000
Fire Dept - Server - replacement	<u>17,000</u>
Subtotal	<b><u>574,951</u></b>

## CAPITAL BUDGET – 2021/22 WATER &amp; GENERAL CAPITAL (cont'd)

Projects	2021/22 Capital Budget
<b>LARGE MULTI - CATEGORY PROJECTS</b>	
Spring Street ~ Croft to Church - street paving, sanitary sewer, storm sewer, sidewalk	250,000
Franklyn Street - asphalt overlay and storm sewer (corrugated)	220,000
Future project design cost	30,000
Subtotal	<u><b>500,000</b></u>
<b>STREETS</b>	
Tupper Blvd ~ TIR Office Driveway to Chandler Road (overlay)	100,000
Summit Avenue ~ (overlay)	80,000
Haliburton Street ~ (CM)	70,000
Townshend Avenue ~ Church to Academy (overlay)	15,000
Dickey Street ~ Charles to Rupert (overlay)	20,000
Subtotal	<u><b>285,000</b></u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>	
<b>SIDEWALKS</b>	
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	50,000
Croft Street ~ Beacon to East Pleasant (town crews)	15,000
Park Street ~ Patterson to Patterson (town crews)	20,000
LaPlanche Street ~ extension of existing sidewalk to beginning of marsh trail	20,000
Subtotal	<u><b>115,000</b></u>

## CAPITAL BUDGET – 2021/22 WATER &amp; GENERAL CAPITAL (cont'd)

Projects	2021/22 Capital Budget
<b>STORM /SANITARY SEWER</b>	
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	50,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	50,000
Mallard Drive - storm sewer project - option 2 (town crews)	<u>40,000</u>
Subtotal	<b><u>140,000</u></b>
<b>FIRE DEPARTMENT</b>	
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	18,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	25,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS) <i>(carry over)</i>	72,000
Structural Firefighting Bunker Gear - replacement (6-9 sets)	20,000
Relocation of a portion of the existing vehicle exhaust rail system (Nederman)	16,000
Fire Suppression Hose (set #1) - replacement	30,000
Air Lift Bag System (rescue) - replacement	<u>11,000</u>
Subtotal	<b><u>199,000</u></b>
<b>POLICE DEPARTMENT</b>	
Patrol Vehicle # 6 <i>(carry over)</i>	68,700
Ballistic Helmets - Carbine <i>(carry over)</i>	10,000
Pistols & Mags (Qty - 10) <i>(carry over)</i>	13,000
Patrol Vehicle #2	65,000
Ballistic Plates - Hard Body Armour - Carbine - 15 sets	21,000
Smart Board - Community Room	<u>27,000</u>
Subtotal	<b><u>204,700</u></b>

CAPITAL BUDGET – 2021/22 WATER & GENERAL CAPITAL (cont'd)

Projects	2021/22 Capital Budget
<b>RECREATION</b>	
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	25,000
Sprinkler System Back Flow Preventor <i>(carry over)</i>	5,000
Zamboni	200,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating	200,000
Zero Turn Grass Catcher	10,000
Trackless Aerator	15,000
Brine Pump - Stadium	20,000
Cenotaph Renovations	40,000
Subtotal	<u>515,000</u>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	
	<b>2,563,651</b>

<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>3,334,011</b>
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**On April 26, 2021 Council committed to the purchase of the following capital projects in the March 31, 2023 fiscal year so that procurement of these projects may begin immediately:**

Fire Truck - replace Ladder 4 - Aerial device	1,600,000
Patrol Vehicle #3	65,000
New Backhoe - sewer	165,000
	<b>1,830,000</b>

## CAPITAL BUDGET – 2021/22 WATER & GENERAL CAPITAL SOURCE FINANCING

### **Water Capital**

Water Operating	\$ 40,000
Water Depreciation	30,000
Grant	38,360
Temporary Borrowing	30,000
Long Term Debt	<u>632,000</u>

### **Total Water Capital Source Financing**

**\$ 770,360**

### **General Capital**

Capital from Revenue - General Operating	\$ 374,000
Capital from Revenue - Sewer Operating	15,000
Operating Reserve	492,951
Capital Reserve - Carry Over Items	401,700
Gas Tax	930,000
Grants - Federal/Provincial	120,000
Temporary Borrowing	30,000
Long Term Debt - General	<u>200,000</u>

### **Total General Capital Source Financing**

**\$2,563,651**

### **Grand Total Water & General Capital Funding**

**\$3,334,011**