



Town of Amherst  
Special Council Meeting  
Agenda

Date: **Monday, March 9, 2026**  
Time: **5:00 pm**  
Location: **Council Chambers, Town Hall**

Pages

**1. CALL TO ORDER**

**1.1 TERRITORIAL ACKNOWLEDGMENT**

"I would like to acknowledge that our gathering today is taking place in Mi'kma'ki (MEEG-MA-GEE), the traditional, unceded and ancestral territory of the Mi'kmaw people. I would also like to acknowledge that Nova Scotia has another unique people, the people of African descent whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people."

**2. MAYOR'S BUDGET ADDRESS**

**3. REQUEST FOR DECISION**

<b>3.1</b>	<b>Estimates of Revenues and Expenditures - Ripley</b>	<b>1 - 1</b>
<b>3.2</b>	<b>General Tax Rate - McManaman</b>	<b>2 - 2</b>
<b>3.3</b>	<b>Area Rate - Community Support - Chambers</b>	<b>3 - 3</b>
<b>3.4</b>	<b>Area Rate - Mandatory Provincial Contribution - Wells</b>	<b>4 - 4</b>
<b>3.5</b>	<b>Wastewater Treatment Facility (WWTF) Uniform Charge - Davidson</b>	<b>5 - 5</b>
<b>3.6</b>	<b>Solid Waste Management Uniform Charge - Furlong</b>	<b>6 - 8</b>
<b>3.7</b>	<b>Sanitary Sewer Rates - Ripley</b>	<b>9 - 11</b>
<b>3.8</b>	<b>Water Utility Operating Budget - Chambers</b>	<b>12 - 12</b>
<b>3.9</b>	<b>General Borrowing Resolution - Wells</b>	<b>13 - 14</b>
<b>3.10</b>	<b>By-law to Amend the Deed Transfer Tax By-law First Reading - Davidson</b>	<b>15 - 21</b>
<b>3.11</b>	<b>User Fee Policy - Furlong</b>	<b>22 - 35</b>

3.12	Tax Reduction Policy - Ripley	36 - 40
3.13	Tax Exemption Policy - Wells	41 - 52
3.14	Tax Exemption Policy - New Applicant - McManaman	53 - 54
3.15	Water and General Capital Budget - Chambers	55 - 64
4.	INFORMATION ITEM	
4.1	2026/27 Operating and Capital Budget Report	65 - 89
5.	ADJOURNMENT	

# SYNOPSIS

## Estimates of Revenues & Expenditures

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**MOTION:**

THAT Council accepts the following estimates of the sums required by the Town of Amherst for the fiscal year ending March 31, 2027, prepared in accordance with Section 72 of the *Municipal Government Act*:

Revenues	2026/27 Budget
Taxes	\$ 19,168,403
Grants in Lieu of Taxes	274,700
Services Provided to Other Local Gov't	326,332
Sale of Services	1,725,595
Other Revenue from Own Sources	996,961
Unconditional Transfers	1,323,275
Conditional Transfers	740,202
Other Transfers	420,059
<b>Total Revenues</b>	<b>\$ 24,975,527</b>

Expenditures by Department	2026/27 Budget
Executive Office	\$ 1,179,229
Finance	3,562,717
Human Resources	298,010
Police	6,154,083
Fire	2,131,585
Community Living	1,035,846
Operations	2,889,196
Recreation Facilities	1,599,881
Planning & Economic Development	726,960
Strategic	50,000
Environmental Stewardship	64,149
Sewage	1,342,554
Solid Waste	992,870
Mandatory Provincial Contribution Area Rate	2,343,922
Community Support Area Rate	604,525
<b>Total Expenditures</b>	<b>\$ 24,975,527</b>

# SYNOPSIS

## 2026-2027 General Tax Rate

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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 Living, Human Resources, Finance and the Executive Office.

**MOTION:**

**THAT for the Town of Amherst for the fiscal year ending March 31, 2027 the General Tax Rate is as follows:**

<b>Residential / Resource</b>	<b>\$1.288 per \$100 of assessment</b>
<b>Commercial</b>	<b>\$4.088 per \$100 of assessment</b>

# SYNOPSIS

## 2026-2027 Community Support Area Rate

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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. Community Events such as Canada Day, Esther Fest, Holiday Events, Winter Carnival and a new event "A Fest".

### **MOTION:**

**THAT for the Town of Amherst for the fiscal year ending March 31, 2027 the Community Support Area Rate is as follows:**

<b>Residential / Resource</b>	<b>\$0.078 per \$100 of assessment</b>
<b>Commercial</b>	<b>\$0.078 per \$100 of assessment</b>

# SYNOPSIS

## 2026-2027 Mandatory Provincial Contribution Area Rate

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The Mandatory Provincial Contribution Area Rate provides funding for provincial services the Town is mandated by the province to pay for. This includes amounts for Education, Property Valuation Services Corporation (PVSC) Assessment Services and the Library.

### **MOTION:**

**THAT for the Town of Amherst for the fiscal year ending March 31, 2027, the Mandatory Provincial Contribution Area Rate is as follows:**

<b>Residential / Resource</b>	<b>\$0.304 per \$100 of assessment</b>
<b>Commercial</b>	<b>\$0.304 per \$100 of assessment</b>

# SYNOPSIS

## 2026-2027 Wastewater Treatment Facility Uniform Charge

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The Wastewater Treatment Facility Uniform Charge funds a portion of the debenture principal and interest payments for the wastewater treatment facility. There are approximately 488 unmetered mobile homes within a land leased community within the boundaries of the Town of Amherst. 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.

### **MOTION:**

**THAT for the Town of Amherst for the fiscal year ending March 31, 2027 the Wastewater Treatment Facility Uniform Charge is set at \$103.50 on each unmetered mobile home within a land leased community within the boundaries of the Town of Amherst.**

# SYNOPSIS

## 2026-2027 Solid Waste Management Uniform Charge

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The Town collects solid waste from the approximately 3,198 residential premises with less than four such dwelling units within the Town. 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.

### **MOTION:**

**THAT for the Town of Amherst for the fiscal year ending March 31, 2027 the Solid Waste Management Uniform Charge is set at \$250.00 on each residential property within the boundaries of the Town of Amherst with less than four such dwelling units.**



## REQUEST FOR DECISION

RFD# 2026020

Date: March 9, 2026

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

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

**DATE:** March 9, 2026

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

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**ORIGIN:** 2026/27 Operating Budget

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

**RECOMMENDATION:** That Council decrease the Solid Waste Management Uniform Charge 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 Solid Waste Management Uniform Charge 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:** Resolution

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# SYNOPSIS

## 2026-2027 Sanitary Sewer Rates

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Council is authorized by the Town of Amherst Sanitary Sewer Rates By-law to set rates for sewer services. Effective April 1, 2026 owners shall be billed for sewer services using one of the methods indicated in the motion.

### MOTION:

- **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"	\$25.88
3/4"	\$38.81
1"	\$62.89
1 1/2"	\$123.63
2"	\$195.86
3"	\$389.92
4"	\$718.75

- **Non-Metered Customers**

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$210.05 per dwelling unit per annum.



**REQUEST FOR DECISION**

**RFD# 2026021**

**Date: March 9, 2026**

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

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

**DATE:** March 9, 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	Uniform Charge \$ 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 11% 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:** Resolution

# SYNOPSIS

## 2026-2027 Amherst Water Utility Operating Budget

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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 March 29, 2022. There are no water rate increases for the 2026-2027 fiscal year.

The Amherst Water Utility operating budget for 2026-2027 is presented as follows:

<b>Revenues</b>	
Metered Sales	\$ 1,566,073
Flat Rate Sales	197,369
Bulk Water Sales	10,000
Fire Protection	867,516
Private Hydrants	15,000
Sprinkler Service	17,250
Interest	8,000
Sale of Services	15,000
Sundry	1,200
<b>Total Revenues</b>	<b>\$ 2,697,408</b>

<b>Expenditures</b>	
Source of Supply	\$ 34,000
Pumping	150,500
Water Treatment	29,800
Transmission & Distribution	955,348
Administration	1,047,547
Depreciation	480,213
<b>Total Expenditures</b>	<b>\$ 2,697,408</b>

**MOTION:**

**That Council approve the 2026-2027 Amherst Water Utility Operating Budget of \$2,697,408 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 can be financed until taxes are collected. Approval of this resolution does not REQUIRE the Town to borrow this amount however 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 approve a general borrowing resolution 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, 2027.**

**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, 2027.

**WHEREAS** it is necessary to borrow the sum of \$7,700,000 (Seven million, seven hundred thousand 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 thousand 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 thousand 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 thousand dollars)** so to be borrowed shall be made payable on or before the 31<sup>st</sup> day of March, 2027, 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, 2027, 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, 2027; 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 9<sup>th</sup> day of March, 2026 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 March, 2026.

.....  
Robert Small  
Mayor

.....  
Sarah Wilson  
Treasurer

# SYNOPSIS

## By-law to Amend the Deed Transfer Tax By-law First Reading

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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."

By raising the deed transfer tax rate from 1.25% to 1.5% this will generate approximately an additional \$85,000 annually. Amending the By-law will take at least two months plus notice will need to be given to the Department of Municipal Affairs of the rate increase. With these timelines the deed transfer tax rate increase would be effective July 1, 2026. Therefore, the increase will 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

### **MOTION:**

**That Council give first reading to the By-law to Amend the Deed Transfer Tax By-law, B-2 to increase the rate from 1.25% to 1.5% effective July 1, 2026.**



## REQUEST FOR DECISION

RFD# 2026022

Date: March 9, 2026

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

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

**DATE:** March 9, 2026

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

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**ORIGIN:** January 19, 2026, Committee of the Whole Meeting and budget deliberations.

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

**RECOMMENDATION:** That Council give First Reading of the By-law to Amend the Deed Transfer Tax By-law to increase the Deed Transfer Tax rate from 1.25% to 1.5% effective July 1, 2026.

**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 deed transfer tax (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. During budget deliberations, Council made a motion to increase the DTT from 1.25% to 1.5% effective July 1, 2026.

**DISCUSSION:** By raising the DTT rate from 1.25% to 1.5% this will generate approximately an additional \$85,000 annually. Amending the Bylaw will take at least two months plus notice will need to be given to the Department of Municipal Affairs of the rate increase. With these timelines the DTT rate increase would be effective July 1, 2026. Therefore, the increase will 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:** By-law to Amend  
By-law with Amendments  
Schedule A

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## **BY-LAW TO AMEND THE DEED TRANSFER TAX BY-LAW, B-2**

The Town of Amherst Deed Transfer Tax By-Law, B-2, approved by Council on June 18, 2018, is hereby amended as follows:

a. Paragraph 3

Change the amount of the deed transfer tax from one and one quarter percent (1.25%) to one and one half percent (1.5%) of the sale price or value of the property effective July 1, 2026.

**TITLE: Deed Transfer Tax By-Law**  
**SECTION: Corporate Services**  
**BYLAW NO: B-2**

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

(Consolidated Version as of July 1, 2018)

1. This By-law shall be known as the Deed Transfer Tax By-law.
2. A deed transfer tax shall apply to the Town of Amherst.
3. The amount of the deed transfer tax shall be ~~one and one quarter percent (1.25%)~~ **one and one half percent (1.5%)** of the sale price or value of the property effective ~~July 1, 2018~~ **July 1, 2026**.
3. Part V, “Deed Transfers” and Section 3 (Interpretations) of *Municipal Government Act*, Stats. N.S. 1998, chapter 18, shall apply to deed transfers.
4. For the purposes of this By-law, “persons married to one another” shall include those persons who have entered into a domestic partnership declaration and have registered such declaration in accordance with Part II of the Vital Statistics Act R.S.N.S., Chapter 494.
5. The Registrar of Deeds shall be the agent and collector of the deed transfer tax for the Town of Amherst.
6. Attached is Schedule A Deed Transfer – Affidavit of Value which will form a part of this by-law.
7. The Municipal Deed Transfer Tax By-law as amended passed by the Town Council of the Town of Amherst on the 20<sup>th</sup> day of March 1989: Amended May 27, 2013, is hereby repealed in its entirety.

**TITLE:** Deed Transfer Tax By-Law  
**SECTION:** Corporate Services  
**BYLAW NO:** B-2

For Administrative Use Only:

### ROLES AND RESPONSIBILITIES

Deed Transfer Tax By-law B-2 Adoption	
First reading:	
Notice of Intent:	
Second Reading:	
Notice of Publication and Effective Date of Bylaw:	
Notice to Service Nova Scotia & Municipal Relations:	

### VERSION LOG

Bylaw Owner	Amendment Description	Council Approval Date
Director of Finance	Increase rate from 1.25% to 1.5% effective July 1, 2026.	

Minutes reference date:      June 18, 2018      May 27, 2013      March 20, 1989

Municipality: \_\_\_\_\_
This affidavit must accompany the deed upon registration.

I/We, \_\_\_\_\_ make oath/affirm
that I am/we are the grantee(s) (new owner(s)) or the duly authorized agent of the grantee(s) named
below and that I/we have personal knowledge of the facts and information in this affidavit and that
they are true.

1. Grantee(s) (new owner(s)) and mailing addresses: If insufficient space, check [ ] and attach
additional names and mailing addresses.

Name 1: Surname First Name Full Middle Name

Address: RR#/PO Box (if applicable) Civic # Street/Road Name Street Type Apt. or Suite
Municipality/Community County Province Postal Code Country

Name 2: Surname First Name Full Middle Name

Address: RR#/PO Box (if applicable) Civic # Street/Road Name Street Type Apt. or Suite
Municipality/Community County Province Postal Code Country

Telephone Name 1: Home Business Telephone Name 2: Home Business

2. Description of Property [ ] same as mailing address above

Location of property conveyed: Civic # Street/Road Name
Community Name Postal Code

Complete one or more
Property identifier (PID): Assessment account number:

3. Grantor(s) (previous owner(s)) If insufficient space, check [ ] and attach additional names

Name 1: Surname First Name Full Middle Name

Name 2: Surname First Name Full Middle Name

4. Municipal deed transfer tax (DTT) and sales information

Date of sale
1. Sale/purchase price\* x DTT Rate
\*Exclude HST and rebate (if applicable to this sale) = DTT Payable

Complete lines 2 to 4 for new residential construction
(if applicable).
2. Plus HST.
3. Less HST rebate.
4. Equals contract price.
Contract price (sale/purchase price + HST - HST rebate) for assessment purposes only
5. Statement of DTT exemption claimed (if applicable).

Certificate of Treasurer or Registrar Acting as Treasurer
[ ] I certify that the deed transfer tax according to this affidavit has been paid.
or
[ ] I certify that according to this affidavit no deed transfer tax is due or payable.
Treasurer or Registrar

Note: the sales price and related information may be published under s. 101A of the Municipal Government Act

(Severally) sworn/affirmed at \_\_\_\_\_ in the County of \_\_\_\_\_ Province of
Nova Scotia, this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_(year) before me.

Signed \_\_\_\_\_
A Barrister, Commissioner or Notary Public Grantee (new owner) or agent of the Grantee

Name \_\_\_\_\_
(please print) Grantee (new owner) or agent of the Grantee

For Office Use Only (Registry)
Document # \_\_\_\_\_

For Office Use Only (Assessment)

# SYNOPSIS

## User Fee Policy Amendment

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Following a review of the Town's User Fee Policy there were a number of amendments recommended. There were also amendments that were determined through the annual budget process. The amendments include:

Operational Services – Revised equipment rental rates, removal of trash pump and diaphragm pump and addition of excavator hourly rate.

Sanitary Sewer Rates – Increase sanitary sewer base charges, flat charges and the Uniform Charge for the Wastewater Treatment Facility for unmetered mobile homes, effective April 1, 2026.

Solid Waste Rates – Increase the fees for replacement of green bins and white kitchen compost buckets and decrease the Uniform Charge for Solid Waste (effective April 1, 2026).

Recreation – Increase ice time rates, stadium advertising rates (ice logos, dasherboard, ice making machine, score clock (small and large) and off-season stadium rentals (rink floor, entire facility, electrical use and extra employees). Photocopy fees at the stadium, lights and tournament lights at Robb Ballfield and sound & lighting technician at the Community Credit Union Business Innovation Centre were all removed.

It is noted that the increase in ice rental rates is not effective until August 1, 2026. Any ice rentals in the current ice season will be at existing rates.

A copy of the red-lined User Fee Policy is attached which details all the changes.

### **MOTION:**

**That Council approve the amendments to the User Fee Policy 03470-03 to reflect the changes highlighted in the attached red-line policy.**



## REQUEST FOR DECISION

RFD# 2026023

Date: March 9, 2026

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

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

**DATE:** March 9, 2026

**SUBJECT:** User Fee Policy Review

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

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

**RECOMMENDATION:** That Council approve the amendments to the User Fee Policy #03470-03 to reflect the changes highlighted in the attached red-line policy.

**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 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 (effective April 1, 2026)

- 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 agenda.



### 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 agenda (effective April 1, 2026).

### Recreation section

- Ice Time / Stadium - increased all hourly ice rental fees by 10% (effective August 1, 2026).
- Stadium Advertising Rates – increases for ice logos (+100%), dasherboard (+50%), ice making machine (+20%), score clock – small (+50%) and score clock – large (+20%).
- 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.
  - Extra Employees – remove \$25.00 per person per hour and replace with employee actual cost per person per hour.
- Removing 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. Any changes to ice rental fees will 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 agenda. The decrease in the Uniform Charge Solid Waste is detailed in Uniform Charge Solid Waste RFD in the agenda.

**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.

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

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**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>\$204.25</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	<del>\$25.00 per person per hour</del> Employee actual cost 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>	<del>\$250.00</del> per event	Plus HST

\*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
<b>Add Fee for Electric Vehicle Charging Station \$1.50/hr HST included.</b>	Director of Finance - Wilson	Council	January 23, 2023
<b>Increase Solid Waste Collection Uniform Charge from \$185 to \$268 per year.</b>	Director of Finance – Wilson	Council	April 24, 2023
<b>Increase the fees for Dog impoundments to reflect amendments made to the Companion Animal Bylaw</b>	Director of Finance – Wilson	Council	January 22, 2024
<b>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)</b>	Director of Finance - Wilson	Council	April 22, 2024
<b>Increase Sewer Base Charges, Sewer Flat Charge and Wastewater Treatment Facility Uniform Charge.</b>	Director of Finance – Wilson	Council	April 28, 2025
<b>Change Policy to reflect changes to Wastewater Discharge By-Law</b>	Director of Finance – Wilson	Council	June 23, 2025
<b>Review of all rates in policy and rate changes per operating budget.</b>	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	

# SYNOPSIS

## Tax Reduction Policy Amendment

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The Town of Amherst utilizes our Tax Reduction Policy to help reduce the taxes for those homeowners most in need.

The current policy provides for a \$450 reduction based on income level of less than \$30,000. The recommended change would increase the income level to \$32,000 with the reduction amount remaining at \$450.

**MOTION:**

**That Council approve the Tax Reduction Policy #3800-02 as amended and increase the income limit amount from \$30,000 to \$32,000.**

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

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

**DATE:** March 9, 2026

**SUBJECT:** Tax Reduction Policy Amendment

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**ORIGIN:** Annual Operating Budget, 2026-27 fiscal year

**LEGISLATIVE AUTHORITY:** MGA sections 69(2) states “The council may, by policy grant an exemption from taxation, in the amount or to the extent set out in the policy, for a person whose income is below the amount set out in the policy.”

**RECOMMENDATION:** That Council approve the Tax Reduction Policy #3800-02 as amended and increase the income limit amount from \$30,000 to \$32,000.

**BACKGROUND:** The Tax Reduction Policy was last amended in April 2025. The Tax Reduction Policy provides authority and guidance for tax reductions per section 69 of the Municipal Government Act.

**DISCUSSION:** The current policy provides for a \$450 reduction based on income level of less than \$30,000. The recommended change would increase the income level to \$32,000 and leave the reduction amount the same at \$450.

**FINANCIAL IMPLICATIONS:** Unknown as raising income level provides no way of knowing how many more applicants may be eligible.

**COMMUNITY ENGAGEMENT:** Social media will be utilized to communicate the information, as well as the Town’s budget document.

**SOCIAL JUSTICE IMPLICATIONS:** The Tax Reduction Low Income rebate provides support to property owners in paying their annual taxes.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications

**ALTERNATIVES:**

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

**ATTACHMENTS:** Tax Reduction Policy #3800-02 with changes noted in red.

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**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~~ **\$32,000** - 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~~ **\$32,000** 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.

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

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- 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
Updating income amount and for Policy Statement (1) Low Income and add (f).	Director of Finance	Council	April 28, 2025
Updating Policy Statement (1) Low Income - income amount.	Director of Finance		

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

# SYNOPSIS

## Tax Exemption Policy Amendments

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The purpose of the Tax Exemption Policy is to provide relief of current taxes for properties of qualifying registered Canadian charitable organizations and/or non-profit organizations (as defined in the policy). All organizations must apply annually by January 31 and financial information must be included with the application.

The policy was brought to Committee of the Whole in November and Council deferred the decision to include the annual applications received in January. This policy was discussed again during budget deliberations.

There are new defining criteria in the policy that disqualifies applicants that are 100% funded from other government agencies and applicants who provide housing and receive rental income for this housing (the portion of the property that is rental can be pro-rated if necessary).

For any current organizations receiving the tax exemption, any changes would not be effective until the 2027-28 fiscal year in order to give them sufficient notification for their budgeting purposes.

Staff have also moved the Cumberland County Transition House Association property located at 41 Russell Street from Appendix B to Appendix A with a full exemption of the entire property (both residential and commercial assessments).

### **MOTION:**

**That Council approve the amendments to the Tax Exemption Policy #3800-04 as outlined below (and in the attached red-lined policy):**

- a. Clarification of the definition of a qualifying non-profit organization.
- b. Clarification that the non-profit organization demonstrates services to the residents of the Town of Amherst that might, in the opinion of Council, otherwise be a responsibility of Council.
- c. Additional text that awards for tax exemption are for a one-year period and renewal is required annually and applications and financial information must be received no later than January 31 in order to be considered for the exemption in the following fiscal year.
- d. Defining new criteria that applicant must not be 100% funded from other government agencies.
- e. Defining new criteria that if applicant provides housing it is for short-term housing/shelter only (no rental income received).

- f. Defining new criteria that if the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.

Removal of the following organizations who no longer qualify based on new criteria (effective April 1, 2027):

- Amherst & District Residential Services Society
  - 1 Rupert Street – AAN 00635928
- Amherst and District Residential Services Society
  - 82 Willow Street – AAN 05127858
- Cumberland Homelessness & Housing Support Association
  - 10 Prince Arthur Street – AAN 02484935
  - Extent of Exemption – 55% (does not qualify)
- Cumberland County Transition House
  - 44 Park Street – AAN 03533654

Move the Cumberland County Transition House Association property located at 41 Russell Street (AAN 00005045) from Appendix B to Appendix A with a full exemption of the entire property (residential and commercial assessment) effective April 1, 2027.

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**TO:** Mayor Small and Members of Council  
**SUBMITTED BY:** Denise Smith, Manager of Financial Services  
**DATE:** March 9, 2026  
**SUBJECT:** Tax Exemption Policy Revisions

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**ORIGIN:** November 17, 2025 Committee of the Whole and Operating Budget, 2026-27.

**LEGISLATIVE AUTHORITY:** MGA sections 47(1) states “The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law” and 71(1) “The council may, by policy, exempt from taxation, to the extent and under the conditions set out in the policy.”

**RECOMMENDATION:** That Council approve the amendments to the Tax Exemption Policy #03800-04 as outlined in the attached red lined policy.

**BACKGROUND:** The Tax Exemption Policy either 100% exempts certain charitable organizations from paying property taxes based on the portion of the property specified in the appendices (i.e. registered charitable Canadian organizations, on Appendix “A”) or allows other organizations that are assessed as taxable commercial to be reduced to the tax that would otherwise be payable if the property were assessed residential (Appendix “B”). Financial information must be included with the application.

**DISCUSSION:** The policy was brought to Committee of the Whole in November and Council deferred the decision to include the new applications received in January. This policy was discussed again during budget deliberations.

Below are the proposed amendments:

- a. Clarification of the definition of a qualifying non-profit organization.
- b. Clarification that the non-profit organization demonstrates services to the residents of the Town of Amherst that might, in the opinion of Council, otherwise be a responsibility of Council.
- c. Additional text that awards for tax exemption are for a one-year period and renewal is required annually and applications and financial information must be received no later than January 31 in order to be considered for the exemption in the following fiscal year.
- d. Defining new criteria that applicant must not be 100% funded from other government agencies.
- e. Defining new criteria that if applicant provides housing it is for short-term housing/shelter only (no rental income received).
- f. Defining new criteria that if the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.



For any current organizations receiving the tax exemption, any changes would not be effective until the 2027-28 fiscal year in order to give them sufficient notification for their budgeting purposes.

Based on the new defining criteria, the following organizations will no longer qualify (effective April 1, 2027):

- Amherst & District Residential Services Society
  - 1 Rupert Street – AAN 00635928
  
- Amherst and District Residential Services Society
  - 82 Willow Street – AAN 05127858
  
- Cumberland Homelessness & Housing Support Association
  - 10 Prince Arthur Street – AAN 02484935
  - Extent of Exemption – 55% (does not qualify)
  
- Cumberland County Transition House
  - 44 Park Street – AAN 03533654

Staff have also made a change to the Cumberland County Transition House Association property located at 41 Russell Street. This property has both residential and commercial assessments, historically this property has been listed on Appendix B which only exempts the commercial assessment to residential for their board room and counselling rooms. Their residential assessment has never been exempt. Staff are unsure what the rationale was when this property was added many, many years ago but would like to amend this. The property at 41 Russell Street provides emergency shelter along with a board room and counselling rooms. With the new defining criteria in this policy, staff believe the whole property should be 100% exempt and moved to Appendix A. With the removal of the Cumberland County Transition House's other property on 44 Park Street (because the housing providing is not emergency shelter and rental income is received), the change to include the whole property assessment at 41 Russell Street as a full exemption will result in the Transition House receiving almost the exact amount of exemption as they did previously for the two properties.

**FINANCIAL IMPLICATIONS:** The cost to the Town for 2026-2027 as a result of the Tax Exemption Policy will be \$103,528, an increase of \$2,192 (due to assessment growth).

**COMMUNITY ENGAGEMENT:** Social media will be utilized to communicate the information, as well as the Town's budget document.

**SOCIAL JUSTICE IMPLICATIONS:** These tax exemptions provide support to organizations who are providing services to allow increased social justice in our community.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications

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

**ATTACHMENTS:** Tax Exemption Policy #03800-04 with changes noted in red.

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**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

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**APPROVAL DATE:** April 28, 2025

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

**PURPOSE:**

The purpose of this policy is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within this policy and as specifically identified on the appendices attached.

**AUTHORITY:**

This policy is authorized under Part IV, Section 71, *Municipal Government Act*, as amended from time to time.

**DEFINITIONS:**

For the purpose of this policy:

**Qualifying non-profit organization** means:

- a registered Canadian charity, **as defined by the Canada Revenue Agency**, [Canadian Revenue Agency] if the property being exempted is used directly and solely for a charitable purpose;
- a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization.

**POLICY STATEMENT:**

Tax Exemption – Charitable and Non-profit Community Organizations

- a. Council may, at its discretion, provide a tax exemption to qualifying non-profit organizations demonstrating services to the residents of the Town of Amherst **that might otherwise be a responsibility of Council**.
- b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst **by no later than** January 31 of each year by completing Appendix C. Included with the application will be the annual financial statements for the most recent fiscal year. ~~Exemptions granted will be based on the financial need of the organization or institution.~~ **Awards for tax exemption are for a one-year period. Renewal is required annually.**
- c. The property of the organizations named in Appendices A and B to this policy shall be exempt or taxed in accordance with the particular appendix.

**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

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- d. The partial or total exemption shall apply only to that portion of the property specified in the appendix.
- e. When a property, or part thereof, listed on an appendix to this policy ceases to be occupied by the association or for the purposes set out in the appendix, or if not in good standing, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then expired.
- f. The applicant must not be 100% funded by other government agencies.
- g. If the applicant provides housing it is for emergency short-term housing/shelter only (no rental income received).
- h. If the applicant provides housing and receives rental income for this housing, the property (or portion of property that rental income is received for) does not qualify.

**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

## APPENDIX A

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix A can be Residential or Commercial assessed.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126	Whole	100%
<del>Land and Building 4 Rupert St.</del>	<del>Amherst &amp; District Residential Services Society</del>	<del>00635928</del>	<del>854331394</del>	<del>Whole</del>	<del>100%</del> *
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551	Whole	100%
Land and Building 20 Havelock St.	Trinity-St. Stephen's United Church	04405307	130164007	Whole	100%
<del>Land and Building 82 Willow St.</del>	<del>Amherst and District Residential Services Society</del>	<del>05127858</del>	<del>854331394</del>	<del>Whole</del>	<del>100%</del> *
<del>Land and Building 44 Park Street</del>	<del>Cumberland County Transition House</del>	<del>03533654</del>	<del>106995624</del>	<del>Whole</del>	<del>100%</del> *
Land and Building 10 Prince Arthur St.	Cumberland Homelessness & Housing Support Association	02484935	737309484	Whole	<del>100%</del> 45% *
Land and Building 41 Russell Street	Cumberland County Transition House Association	07419112	106995624	Whole	100% *

\* effective April 1, 2027

**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

## APPENDIX B

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix B can only be assessed Commercial. The exemption for these properties is the difference between the amount of commercial taxes and residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149	Whole	100%
Land and Building 5 Electric St.	Amherst Lions Club	05127807	Whole	100%
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009	Whole	100%
<del>Board Room and Counselling Rooms 41 Russell Street</del>	<del>Cumberland County Transition House Association</del>	<del>07419112</del>	<del>Whole of Commercial Portion</del>	<del>100%</del> *
Land and Building 80 Church Street	Tantramar Community Radio Society	00005045	Whole of Commercial Portion	100%
Playground 36 Hickman St	Amherst Lions Club	04641027	Whole	100%

\* effective April 1, 2027

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**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

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## **APPENDIX C - APPLICATION**

### 1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: \_\_\_\_\_

**Civic Address:** \_\_\_\_\_

**AAN:** \_\_\_\_\_

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

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

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

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

2. Are you a registered Canadian Charitable Organization? YES \_\_\_ NO \_\_\_

If so, what is your Charitable number: \_\_\_\_\_

3. Are you a non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organization? YES \_\_\_ NO \_\_\_

4. Attached are our most recent financial statements: YES \_\_\_ NO \_\_\_

5. What square footage of the **building property** produces **housing** rental income? \_\_\_\_\_

a. What is the total square footage of the **building property**? \_\_\_\_\_



**TITLE:** Tax Exemption Policy  
**SECTION:** FINANCIAL MANAGEMENT  
**POLICY NO.:** 03800-04

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<b>Director of HR &amp; Customer Services</b>	The Director will: <ol style="list-style-type: none"> <li>a. Ensure applications are received annually and that club exemptions are applied to accounts after the annual operating budget is approved.</li> </ol>
<b>Revenue Officer</b>	The Revenue Officer will: <ol style="list-style-type: none"> <li>a. Notify the Director of changes to be considered;</li> <li>b. Administer and facilitate the application of the tax exemption policy to qualifying organization tax accounts in accordance with the policy.</li> </ol>

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Policy reviewed for preparation of 2023/24 operating budget:</b> remove Cumberland Columbia Club from Appendix “B” due to sale of properties.	Crossman: Director, HR and Customer Services	Council	April 24, 2023
<b>Policy reviewed for preparation of 2025-26 operating budget:</b> add Cumberland Homelessness & Housing Support Association to Appendix “A”.	Wilson: Director of Finance	Council	April 28, 2025

Minutes Reference Date: June 25, 2018      May 25, 2020      April 28, 2025

# SYNOPSIS

## Tax Exemption Policy – New Applicant

The purpose of the Tax Exemption Policy is to provide relief of current taxes for properties of qualifying registered Canadian charitable organizations and/or non-profit organizations (as defined in the policy). All organizations must apply annually by January 31 and financial information must be included with the application.

Staff have received a new request this year for the property at 44 Russell Street owned by Cumberland County Transition House Association. This application does not meet the newly amended policy as it providing long-term affordable housing that generates rental income.

### **MOTION:**

**That Council deny the Tax Exemption application received from Cumberland County Transition House Association for their property located at 44 Russell Street as it does not meet the criteria in the amended Tax Exemption Policy #3800-04.**



## REQUEST FOR DECISION

RFD# 2026026

Date: March 9, 2026

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**TO:** Mayor Small and Members of Council  
**SUBMITTED BY:** Denise Smith, Manager of Financial Services  
**DATE:** March 9, 2026  
**SUBJECT:** Tax Exemption Policy New Request

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**ORIGIN:** Annual Operating Budget, 2026-27 fiscal year

**LEGISLATIVE AUTHORITY:** MGA sections 47(1) states “The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law” and 71(1) “The council may, by policy, exempt from taxation, to the extent and under the conditions set out in the policy.”

**RECOMMENDATION:** That Council deny the application received from Cumberland County Transition House Association for their property at 44 Russell Street as it does not meet the criteria in the amended Tax Exemption Policy.

**BACKGROUND:** The Tax Exemption Policy either 100% exempts certain charitable organizations from paying property taxes based on the portion of the property specified in the appendices (i.e. registered charitable Canadian organizations, on Appendix “A”) or allows other organizations that are assessed as taxable commercial to be reduced to the tax that would otherwise be payable if the property were assessed residential (Appendix “B”).

**DISCUSSION:** We have received a new request this year for the property at 44 Russell Street owned by Cumberland County Transition House Association. This application does not meet the newly amended policy as it providing long-term affordable housing that generates rental income.

**FINANCIAL IMPLICATIONS:** None

**COMMUNITY ENGAGEMENT:** None

**SOCIAL JUSTICE IMPLICATIONS:** These tax exemptions provide support to organizations who are providing services to allow increased social justice in our community.

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications

**ALTERNATIVES:** Approve the new application.

**ATTACHMENTS:** Application from Cumberland County Transition House Association



# **SYNOPSIS**

## **2026-27 Capital Budgets**

### **Town of Amherst & Amherst Water Utility**

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Each year the Town of Amherst and the Amherst Water Utility present their capital budgets to Council for approval. The General Capital budget is in the amount of \$16,588,741. The Water Utility's capital budget is in the amount of \$1,013,000.

This year's capital budget for the water utility includes \$350,000 for a new loader, \$100,000 for water meter replacements (part of a five year replacement plan) and \$345,000 for the water infrastructure in the Business Park expansion along with \$105,000 for the water portion of the Marshview Drive extension.

In the general capital budget we continue to replace various vehicles and equipment required to provide services to our residents with over \$138,000 committed to this initiative. There will be a \$507,000 investment in equipment for our police and fire services to ensure the safety of our first responders as well as the people they serve.

We are investing \$575,000 in our buildings and land to construct a new bandstand, add more decorative lighting in Victoria Square, replace the street light luminaires on Victoria Street (Acadia Street to the CNR tracks), as well as a traffic signal upgrade on South Albion Street at Robert Angus Drive. In addition, we will refresh the signage on the Trans-Canada highway and install new land sale signs for the Business Park expansion as well as tree clearing along Tantramar Crescent and the Industrial Park expansion.

We are also investing over \$600,000 to pave all or part of 9 town streets and the replacement of all or a part of 4 sidewalks, along with a new sidewalk on Park Street from Mission Street to Hickman Street. There is \$210,000 allocated to complete the street for Marshview Drive phase 2 and \$420,000 allocated to widen, curb and pave Brown and Mosher Streets.

The Town of Amherst is expanding our Business Park and \$2,150,000 is allocated for sanitary and storm sewer infrastructure along with roadway construction and asphalt paving and a sidewalk or multi use path.

There is \$737,500 allocated for storm and sanitary sewer equipment and building improvements including a storm sewer box culvert replacement on West Victoria Street.

There will be \$165,000 in accessibility upgrades at the Robb Baseball Complex and Rotary Park in preparation for the Town of Amherst hosting the 55+ Games in 2027, as well as \$40,000 to extend the asphalt surface, replace fencing and paint new lines for pickleball at the Church Street tennis court location.

There is \$1,272,241 allocated towards a new accessible playground and \$1,500,000 for a new ice plant at the Amherst Stadium.

The capital budget also includes \$8,100,000 for a soccer & track complex which will move forward once grants and fundraising/contributions in the amount of \$5,000,000 are secured.

This is an exciting time in Amherst as we have many large capital projects being approved in 2026/27 that will lead to growth in our business park, a spectacular new accessible playground and significant steps towards a new soccer and track field complex.

We would also like to note that due to the positive financial position of the Town we are able to make these strategic investments without impacting the municipal tax rate this fiscal year.

**MOTION:**

**That Council approve the Town of Amherst General Capital Budget for the 2026-27 fiscal year as presented in the amount of \$16,588,741 and the Amherst Water Utility Capital Budget for the 2026-27 fiscal year in the amount of \$1,013,000 to be funded as follows:**

Town of Amherst - General Capital		Amherst Water Utility	
Capital from Revenue - General	\$ 1,117,500	Capital from Revenue	\$ 40,000
Capital from Revenue - Sewer	130,000	Water Depreciation	523,000
Capital Reserve	100,000	Grant - Housing Accelerator Fund	105,000
Operating Reserve	252,500	Long Term Debt	345,000
Canada Community Building Fund (formerly Gas Tax Fund)	700,000		\$ 1,013,000
Grant - Housing Accelerator Fund	1,334,000		
Grants - Federal/Provincial	3,242,500		
Contributions	2,000,000		
Long Term Debt - Sewer	425,000		
Long Term Debt - General	7,287,241		
	\$ 16,588,741		

**And further, that Council approve in principle the subsequent four years' Capital Budget plans as presented:**

<u>Fiscal Year</u>	<u>General Capital Total Amount</u>	<u>Water Capital Total Amount</u>
2027-2028	\$ 3,615,000	\$ 717,000
2028-2029	\$ 3,071,000	\$ 697,000
2029-2030	\$ 6,456,400	\$ 2,442,600
2030-2031	\$ 4,620,000	\$ 1,067,000

*To be clear, the second part of this motion contemplates the approval of the amounts for the years 2027-2028 to 2030-2031 for planning purposes only; this is not the authority to spend, nor is it necessarily the final and complete listing.*

Capital Budget		Sources of Financing											
YEAR 1 - 2026/27													
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Capital Reserve	Operating Reserve	Canada Community Building Fund (formerly Gas Tax)	Federal Grant - Housing Accelerator Fund	Grants	Contributions	Long Term Debt - Sewer	Long Term Debt
<b>WATER CAPITAL</b>													
Loader	350,000		350,000										
Water Meter Replacement	25,000	25,000											
Reservoir - interior cleaning / silt removal	70,000	15,000	55,000										
Water Meters - Replace MXU's (approx 300)	100,000		100,000										
McCully Booster Station - Diesel Fire Pump Controller	18,000		18,000										
Industrial Park Expansion - water infrastructure	345,000												345,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel & pave	105,000								105,000				
<b>WATER TOTAL</b>	<b>1,013,000</b>	<b>40,000</b>	<b>523,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>345,000</b>
<b>GENERAL CAPITAL</b>													
<b>EQUIPMENT</b>													
1/2 Ton Truck replacement	65,000			65,000									
Salt Spreader	20,000			20,000									
IT Storage Devices (qty - 2) - Town Hall	28,000			28,000									
Audio Equipment Refresh (speakers, projector, sound mixer) - CCUBIC	15,000			15,000									
Plotter Printer (large format printer) - Planning & Engineering depts	10,000			10,000									
Subtotal	<b>138,000</b>	<b>-</b>	<b>-</b>	<b>138,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BUILDINGS / LAND</b>													
Street Light Luminaires - Victoria Street (Acadia to CNR tracks) replacement	70,000			35,000						35,000			
Victoria Square Bandstand	250,000						125,000			125,000			
Decorative Lighting	50,000			50,000									
Traffic Signal Upgrade - South Albion at Robert Angus	55,000			55,000									
Signage - Industrial Business Park - Lot Sale Signs (qty - 2)	30,000			30,000									
Signage - Trans-Canada Highway Billboard graphic replacement (qty - 2)	20,000			20,000									
Industrial Park - Tree clearing along Tantrammar Crescent	20,000			20,000									
Industrial Park - Tree clearing - new land Industrial Park	80,000			80,000									
Subtotal	<b>575,000</b>	<b>-</b>	<b>-</b>	<b>290,000</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LARGE MULTI - CATEGORY PROJECTS</b>													
Industrial Park Expansion - sanitary & storm sewer infrastructure, new road construction, asphalt paving, concrete curb and sidewalk or multi use pathway.	2,150,000							690,000				345,000	1,115,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel, curb & pave	210,000								210,000				
Subtotal	<b>2,360,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>690,000</b>	<b>210,000</b>	<b>-</b>	<b>-</b>	<b>345,000</b>	<b>1,115,000</b>

Capital Budget		Sources of Financing											
YEAR 1 - 2026/27													
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Capital Reserve	Operating Reserve	Canada Community Building Fund (formerly Gas Tax)	Federal Grant - Housing Accelerator Fund	Grants	Contributions	Long Term Debt - Sewer	Long Term Debt
<b>STREETS</b>													
Brown Street ~ widen, curb and overlay	250,000								250,000				
Mosher Street ~ widen, curb and overlay	170,000								170,000				
Milford ~ Coates to Franklyn (Overlay)	25,000								25,000				
Milford ~ Willow to Allison (Overlay)	25,000								25,000				
Foundry ~ Copp to End (Overlay)	35,000								35,000				
Willow Court ~ All (Cold Mill & Overlay)	65,000								65,000				
Clinton ~ All (Overlay)	70,000								70,000				
Hill ~ Mission to West Pleasant (Overlay)	110,000								110,000				
Chamberlain ~ Newton to South Albion (Overlay)	65,000								65,000				
Park ~ Mission to Hickman (Overlay)	75,000								75,000				
Townshend ~ Donald to Willow (Cold Mill & Overlay)	130,000								130,000				
Subtotal	<b>1,020,000</b>	-	-	-	-	-	-	-	<b>1,020,000</b>	-	-	-	-
<b>SIDEWALKS</b>													
Park Street ~ Mission to Hickman (TOA new sidewalk)	24,000								24,000				
Cornwall Street ~ Cordova to Hickman (TOA)	30,000								30,000				
Queen Street ~ Albion to Croft (TOA)	23,000								23,000				
LaPlanche Street ~ Victoria to Palmer (West Side) (TOA)	27,000								27,000				
Church Street ~ Princess to King (TOA)	10,000							10,000					
Subtotal	<b>114,000</b>	-	-	-	-	-	-	<b>10,000</b>	<b>104,000</b>	-	-	-	-
<b>STORM SEWER</b>													
West Victoria Street ~ Concrete Box Culvert - storm sewer	<b>500,000</b>	-	-	-	-	-	-	-	-	-	-	-	<b>500,000</b>
<b>SANITARY SEWER</b>													
Service Truck - Sewer	80,000				80,000								
LaPlanche Pumping Station Roof	20,000						20,000						
Lift Station Pump Rebuild/Replacement	50,000				50,000								
WWTF - Replace all Aeration Lines	80,000											80,000	
WWTF - Sludge Survey	7,500						7,500						
Subtotal	<b>237,500</b>	-	-	-	<b>130,000</b>	-	<b>27,500</b>	-	-	-	-	<b>80,000</b>	-
<b>FIRE DEPARTMENT</b>													
Structural Firefighting Bunker Gear (6-9 sets) - replacement	30,000			30,000									
Cylinder Replacement (10 units) - Self Contained Breathing Apparatus	26,000			26,000									
Thermal Imaging Camera (1 unit)	12,000			12,000									
Fire Station - Replace Generator and Supply Tank	190,000			190,000									
Subtotal	<b>258,000</b>	-	-	<b>258,000</b>	-	-	-	-	-	-	-	-	-

Capital Budget		Sources of Financing											
YEAR 1 - 2026/27													
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Capital Reserve	Operating Reserve	Canada Community Building Fund (formerly Gas Tax)	Federal Grant - Housing Accelerator Fund	Grants	Contributions	Long Term Debt - Sewer	Long Term Debt
<b>POLICE DEPARTMENT</b>													
Vehicle - Patrol # 3	93,000			93,000									
Vehicle - Patrol # 2	93,000			93,000									
Hard Body Armour	35,000			35,000									
APD - SAN Storage Device Units (2)	28,000			28,000									
Subtotal	<b>249,000</b>	-	-	<b>249,000</b>	-	-	-	-	-	-	-	-	-
<b>RECREATION</b>													
Accessible Playground <i>(carry over)</i>	1,272,241					100,000	100,000						1,072,241
Soccer & Track Complex <i>[contingent on grant &amp; contribution funding]</i>	8,100,000									3,000,000	2,000,000		3,100,000
Stadium Ice Plant Replacement	1,500,000												1,500,000
Floor Scrubber - replacement	15,000			15,000									
Robb Complex ~ Washrooms accessibility upgrades (55+)	50,000			25,000						25,000			
Rotary Park ~ Washrooms accessibility upgrades (55+)	25,000			12,500						12,500			
Robb Complex ~ Paved walkways at Robb Complex (55+)	90,000			45,000						45,000			
Storage Shed at Angus Building - replacement	20,000			20,000									
Infield Groomer	10,000			10,000									
Stadium - Sound System - mics and receivers	15,000			15,000									
Church Street Tennis Courts - extend asphalt surface, replace fencing, paint new lines for pickleball.	40,000			40,000									
Subtotal	<b>11,137,241</b>	-	-	<b>182,500</b>	-	<b>100,000</b>	<b>100,000</b>	-	-	<b>3,082,500</b>	<b>2,000,000</b>	-	<b>5,672,241</b>
<b>GENERAL TOTAL</b>	<b>16,588,741</b>	-	-	<b>1,117,500</b>	<b>130,000</b>	<b>100,000</b>	<b>252,500</b>	<b>700,000</b>	<b>1,334,000</b>	<b>3,242,500</b>	<b>2,000,000</b>	<b>425,000</b>	<b>7,287,241</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>17,601,741</b>	<b>40,000</b>	<b>523,000</b>	<b>1,117,500</b>	<b>130,000</b>	<b>100,000</b>	<b>252,500</b>	<b>700,000</b>	<b>1,439,000</b>	<b>3,242,500</b>	<b>2,000,000</b>	<b>425,000</b>	<b>7,632,241</b>

Capital Budget		Sources of Financing							
YEAR 2 - 2027/28		Water Operating	Water Depreciation	General Operating	Sewer Operating	Canada Community Building Fund (formerly Gas Tax)	Grants	Long Term Debt - Sewer	Long Term Debt
Projects	Budget								
<b>WATER CAPITAL</b>									
Dump Truck	350,000		350,000						
Water Meters - Upgrade to Automated Reads	250,000	13,000	237,000						
Wellfield Chlorine Building - replace roof	10,000	10,000							
Fire Hydrant Replacement	17,000	17,000							
Marshview Drive - new housing development - Phase 3 (cont'd) - gravel & pave	90,000								90,000
<b>WATER TOTAL</b>	<b>717,000</b>	<b>40,000</b>	<b>587,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,000</b>
<b>GENERAL CAPITAL</b>									
<b>EQUIPMENT</b>									
Service Truck - Streets	80,000			80,000					
Asphalt Roller - replacement	60,000			60,000					
Subtotal	140,000	-	-	140,000	-	-	-	-	-
<b>BUILDINGS / LAND</b>									
5 Ratchford Street (CCUBIC) - Upper Level Roof	150,000			50,500					99,500
Town Hall Windows - Second Floor, Main Floor & Lower Level	175,000			175,000					
Signage - Common Signs at all Town Entrances (qty - 6)	100,000			100,000					
Lighting - Robert Angus Trail ~ Church to Willow	25,000			25,000					
Lighting - Willow Street Trail ~ Robert Angus to East Pleasant	10,000			10,000					
Subtotal	460,000	-	-	360,500	-	-	-	-	99,500
<b>LARGE MULTI - CATEGORY PROJECTS</b>									
Russell Street - sanitary sewer & storm sewer (corrugated) <i>[contingent on grant funding]</i>	750,000				80,000		502,500	43,000	124,500
Marshview Drive - new housing development - Phase 3 (cont'd) - gravel, curb & pave	180,000					135,000			45,000
Subtotal	930,000	-	-	-	80,000	135,000	502,500	43,000	169,500
<b>STREETS</b>									
South Albion ~ Robert Angus Drive to Costin Drive (Cold Mill and Overlay)	325,000					12,000			313,000
Rogers ~ Rupert to Rupert (Cold Mill and Overlay)	195,000					195,000			
Robb Complex Paving	200,000					200,000			
Belmont ~ Melrose to Clarence (Overlay)	25,000					25,000			
Newton ~ Chamberlain to Ash (Overlay)	30,000					30,000			
Subtotal	775,000	-	-	-	-	462,000	-	-	313,000
<b>SIDEWALKS</b>									
Clarence Street ~ Belmont to Spring (TOA)	15,000					15,000			
Eddy Street ~ Victoria to Civic #20 (TOA)	15,000					15,000			
East Victoria Street ~ North Side Herbert to Rupert (TOA)	10,000					10,000			
Anson Ave ~ Hickman to Civic #5 (TOA)	16,000					16,000			
Park Street ~ Maltby to McCully (new sidewalk)	12,000					12,000			
Church Street ~ Victoria to King (TOA)	15,000					15,000			
Havelock Street ~ King to Victoria (TOA)	20,000					20,000			
Subtotal	103,000	-	-	-	-	103,000	-	-	-
<b>STORM SEWER</b>									
Westminster Avenue - asphalt overlay, curb and storm sewer (corrugated)	350,000								350,000
Croft Street ~ Beacon to East Pleasant - asphalt overlay and storm sewer (corrugated)	190,000								190,000
Subtotal	540,000	-	-	-	-	-	-	-	540,000
<b>SANITARY SEWER</b>									
Lift Station Pump Rebuild/Replacement	50,000				50,000				
<b>FIRE DEPARTMENT</b>									
Server - AFD - replacement	25,000			25,000					
Structural Firefighting Bunker Gear (6-9 sets) - replacement	33,000			33,000					
Fire Station Bldg Repairs - Insulate hot water heating supply and return piping	8,000			8,000					
Fire Station Bldg Repairs - Replace the Nederman Exhaust Fan	14,000			14,000					
Fire Station Bldg Repairs - Basement entrance stairwell repair moisture infiltration	50,000			50,000					
Fire Station Bldg Repairs - Replace the mortar in all joints	20,000			20,000					
Subtotal	150,000	-	-	150,000	-	-	-	-	-
<b>POLICE DEPARTMENT</b>									
Truck - Vehicle # 5	95,000			95,000					
MCU Vehicle # 4	93,000			93,000					
TMR2 Radios Updated	50,000			50,000					
APD Rear Door Repair	12,000			12,000					
IT - APD Firewall - replacement	15,000			15,000					
Subtotal	265,000	-	-	265,000	-	-	-	-	-
<b>RECREATION</b>									
1 Ton Dump Truck - replacement	110,000			110,000					
Zero Turn - replacement	40,000			40,000					
Site Furniture	20,000			20,000					
Replace Ice Edger	12,000			12,000					
Sound System at Robb Complex	20,000			20,000					
Subtotal	202,000	-	-	202,000	-	-	-	-	-
<b>GENERAL TOTAL</b>	<b>3,615,000</b>	<b>-</b>	<b>-</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>502,500</b>	<b>43,000</b>	<b>1,122,000</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>4,332,000</b>	<b>40,000</b>	<b>587,000</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>502,500</b>	<b>43,000</b>	<b>1,212,000</b>

Capital Budget		Sources of Financing						
YEAR 3 - 2028/29								
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Canada Community Building Fund (formerly Gas Tax)	Long Term Debt - Sewer	Long Term Debt
<b>WATER CAPITAL</b>								
Dale Street ~ LaPlanche to Eddy - water main replacement	220,000							220,000
Wellfield Chlorination System - replacement	100,000		100,000					
Water Meters - Upgrade to Automated Reads	250,000		250,000					
Service Truck with fibreglass service body	110,000	23,000	87,000					
Fire Hydrant Replacement	17,000	17,000						
<b>WATER TOTAL</b>	<b>697,000</b>	<b>40,000</b>	<b>437,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>220,000</b>
<b>GENERAL CAPITAL</b>								
<b>EQUIPMENT</b>								
Replace walk behind line painter	17,000			17,000				
IT - Server - Townhall - replacement	25,000			25,000				
Subtotal	42,000	-	-	42,000	-	-	-	-
<b>BUILDINGS / LAND</b>								
Public Works Garage - replace compound fencing	100,000			100,000				
Terrace Street Lift Station roofing	15,000			15,000				
Subtotal	115,000	-	-	115,000	-	-	-	-
<b>LARGE MULTI - CATEGORY PROJECTS</b>								
Dale Street ~ LaPlanche to Eddy - street, sanitary sewer, curb	400,000						133,000	267,000
Dundonald Street - street (CM), sanitary sewer and storm sewer (corrugated)	325,000						108,000	217,000
Subtotal	725,000	-	-	-	-	-	241,000	484,000
<b>STREETS</b>								
South Albion ~ Costin Drive to Poplar Street (Cold Mill and Pave)	200,000					200,000		
Albion ~ East Pleasant to Spring (Cold Mill and Pave)	125,000					125,000		
Victoria ~ Acadia to CNR Tracks (Cold Mill and Pave)	250,000			64,000		47,500		138,500
Robert Angus Dr ~ Church Street to Tantramar GMC (Cold Mill and Pave)	365,000			288,500		76,500		
Subtotal	940,000	-	-	352,500	-	449,000	-	138,500
<b>SIDEWALKS</b>								
Industrial Park Drive ~ Southgate to Woodlawn (new sidewalk - gravel)	72,000					72,000		
Chandler Road / Tupper Blvd ~ Anson to Town Boundary (new sidewalk - gravel)	122,000					122,000		
Lusby ~ West Victoria to end	10,000					10,000		
Donald ~ # 5 Donald to Dickey	7,000					7,000		
McCully Street ~ Park to Anson (new sidewalk)	40,000					40,000		
Subtotal	251,000	-	-	-	-	251,000	-	-
<b>STORM SEWER</b>								
Minto Street - street (CM) and storm sewer (corrugated)	160,000	-	-	-	-	-	-	160,000
<b>SANITARY SEWER</b>								
Backhoe - Sewer	180,000				80,000		100,000	
Lift Station Pump Rebuild/Replacement	50,000				50,000			
Subtotal	230,000	-	-	-	130,000	-	100,000	-
<b>FIRE DEPARTMENT</b>								
Structural Firefighting Bunker Gear (6-9 sets) - replacement	33,000			33,000				
Cylinder replacement (10 units) - Self contained breathing apparatus	26,000			26,000				
Fire Fighter Voice Pagers (60 units) - replacement	48,000			48,000				
Commercial Washer and Dryer System - replacement	32,000			32,000				
Fire Station Bldg Repairs - Replacement of exterior windows	63,000			63,000				
Subtotal	202,000	-	-	202,000	-	-	-	-
<b>POLICE DEPARTMENT</b>								
Patrol Vehicle #1	93,000			93,000				
Patrol Vehicle # 6	93,000			93,000				
Regular Body Armour & Spares	35,000			35,000				
Subtotal	221,000	-	-	221,000	-	-	-	-
<b>RECREATION</b>								
Decorative Lighting	25,000			25,000				
Snow Blower Attachment for Kubota	10,000			10,000				
Strawberry Field Playground Equipment - replacement	150,000			150,000				
Subtotal	185,000	-	-	185,000	-	-	-	-
<b>GENERAL TOTAL</b>	<b>3,071,000</b>	<b>-</b>	<b>-</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>341,000</b>	<b>782,500</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>3,768,000</b>	<b>40,000</b>	<b>437,000</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>341,000</b>	<b>1,002,500</b>

Capital Budget		Sources of Financing							
YEAR 4 - 2029/30									
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Canada Community Building Fund (formerly Gas Tax)	Grants	Long Term Debt - Sewer	Long Term Debt
<b>WATER CAPITAL</b>									
West Victoria Street ~ CNR to Hickman - water main replacement <i>[contingent on grant funding]</i>	1,230,600						824,502		406,098
Beacon Street - water main replacement	400,000		200,000						200,000
Water Meters - Upgrade to Automated Reads	250,000		250,000						
1/2 Ton Truck - replacement	65,000	23,000	42,000						
Fire Hydrant Replacement	17,000	17,000							
York Street ~ Mission to West Pleasant - water main replacement	480,000								480,000
<b>WATER TOTAL</b>	<b>2,442,600</b>	<b>40,000</b>	<b>492,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>824,502</b>	<b>-</b>	<b>1,086,098</b>
<b>GENERAL CAPITAL</b>									
<b>EQUIPMENT</b>									
Dump Truck	360,000			347,500					12,500
Sidewalk Snowplow with Blower	210,000			210,000					
Subtotal	<b>570,000</b>	<b>-</b>	<b>-</b>	<b>557,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,500</b>
<b>BUILDINGS / LAND</b>									
Library building upgrades	150,000								150,000
<b>LARGE MULTI - CATEGORY PROJECTS</b>									
West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk <i>[contingent on grant funding]</i>	2,285,400						1,531,218	150,000	604,182
York Street ~ Mission to West Pleasant - street, sanitary sewer, curb	950,000							300,000	650,000
Subtotal	<b>3,235,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,531,218</b>	<b>450,000</b>	<b>1,254,182</b>
<b>STREETS</b>									
Church ~ Robert Angus Drive to Town Boundary (Cold Mill and Pave)	210,000								210,000
South Albion ~ Poplar to East Pleasant (Cold Mill and Pave)	165,000								165,000
Town Garage Parking Lot (Pulverize and Pave)	130,000					44,000			86,000
Racetrack Road ~ All (Overlay)	30,000					30,000			
Robert Angus Dr ~ Tantramar GMC to South Albion (Cold Mill and Pave)	365,000					365,000			
East Pleasant ~ Charles to Veno (Overlay)	103,000					103,000			
Gould ~ Wellington to Stadium (Overlay)	15,000					15,000			
Subtotal	<b>1,018,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>557,000</b>	<b>-</b>	<b>-</b>	<b>461,000</b>
<b>SIDEWALKS</b>									
Robert Angus Trail ~ Church to Willow - Paving	95,000								95,000
Fairview ~ Poplar to Winston (new sidewalk)	40,000					40,000			
Winston ~ Fairview to South Albion (new sidewalk)	75,000					75,000			
Academy ~ Dickey to Wellington	10,000					10,000			
Fullerton Street ~ new sidewalk (TOA)	18,000					18,000			
Subtotal	<b>238,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,000</b>	<b>-</b>	<b>-</b>	<b>95,000</b>
<b>STORM SEWER</b>									
Wellington Street - street (CM) and storm sewer (corrugated)	230,000								230,000
<b>SANITARY SEWER</b>									
WWTF Lagoon Sludge Removal and Disposal	300,000				130,000			170,000	
<b>FIRE DEPARTMENT</b>									
Structural Firefighting Bunker Gear (6-9 sets) - replacement	33,000			33,000					
Self contained breathing apparatus (5-8 sets) - replacement	96,000			96,000					
Fire Station Bldg Repairs - Replace roof membrane - main building	105,000								105,000
Fire Station Bldg Repairs - Replace mechanical roof support curb & add add'l roof drains	50,000								50,000
Subtotal	<b>284,000</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,000</b>
<b>POLICE DEPARTMENT</b>									
Vehicle - Patrol # 3	93,000			93,000					
Vehicle - Patrol # 2	93,000			93,000					
Subtotal	<b>186,000</b>	<b>-</b>	<b>-</b>	<b>186,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>									
Replace Service Truck	75,000			75,000					
Site Furniture	20,000			20,000					
Harding Park Playground Equipment replacement	150,000			150,000					
Subtotal	<b>245,000</b>	<b>-</b>	<b>-</b>	<b>245,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL TOTAL</b>	<b>6,456,400</b>	<b>-</b>	<b>-</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>1,531,218</b>	<b>620,000</b>	<b>2,357,682</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>8,899,000</b>	<b>40,000</b>	<b>492,000</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>2,355,720</b>	<b>620,000</b>	<b>3,443,780</b>

Capital Budget		Sources of Financing						
YEAR 5 - 2030/31								
Projects	Budget	Water Operating	Water Depreciation	General Operating	Sewer Operating	Canada Community Building Fund (formerly Gas Tax)	Long Term Debt - Sewer	Long Term Debt
<b>WATER CAPITAL</b>								
Queen Street ~ Church to Albion - water main replacement	500,000							500,000
Backhoe	180,000		180,000					
Water Meters - Upgrade to Automated Reads	250,000		250,000					
Fire Hydrant Replacement	17,000	17,000						
Wellfield Production Wells - replace pump in well P-2	60,000	23,000	37,000					
Bulk Water Station	60,000		60,000					
<b>WATER TOTAL</b>	<b>1,067,000</b>	<b>40,000</b>	<b>527,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
<b>GENERAL CAPITAL</b>								
<b>EQUIPMENT</b>								
Loader - Streets	275,000			275,000				
Replace 1/2 Ton Truck	65,000			65,000				
Subtotal	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BUILDINGS / LAND</b>								
Town Hall Lower Roof	150,000	-	-	150,000	-	-	-	-
<b>LARGE MULTI - CATEGORY PROJECTS</b>								
Beacon Street ~ Croft to Church - street, sanitary sewer, storm sewer, curb	450,000				130,000			320,000
Queen Street ~ Church to Albion - street, sanitary sewer, curb, sidewalk	1,000,000						300,000	700,000
Subtotal	<b>1,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>300,000</b>	<b>1,020,000</b>
<b>STREETS</b>								
Elmwood Drive ~ Regent to Willow	105,000					105,000		
Elmwood Drive ~ Willow to Fletcher	130,000					130,000		
Admore Avenue	60,000					60,000		
Ratchford Street	50,000			37,500		2,000		10,500
Ottawa Avenue	80,000					80,000		
Palmer Street	70,000					70,000		
Snowden Avenue	65,000					65,000		
Station Street	200,000							200,000
Marshview ~ Victoria to End (Cold Mill and Overlay)	97,000							97,000
Subtotal	<b>857,000</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>-</b>	<b>512,000</b>	<b>-</b>	<b>307,500</b>
<b>SIDEWALKS</b>								
Willow Street Trail ~ Robert Angus to East Pleasant - Paving	92,000					92,000		
Charles ~ Townshend to Rogers	6,000					6,000		
West Pleasant ~ Mill to Subway	25,000					25,000		
Acadia Street ~ Victoria to Prince Arthur	13,000					13,000		
Albion Street ~ Spring to Church	30,000					30,000		
Lawrence Street ~ Civic # 1 To end (TOA)	22,000					22,000		
Subtotal	<b>188,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188,000</b>	<b>-</b>	<b>-</b>
<b>STORM SEWER</b>								
Cornwall Avenue - street (CM) and storm sewer (corrugated)	225,000	-	-	-	-	-	-	225,000
<b>FIRE DEPARTMENT</b>								
Structural Firefighting Bunker Gear (6-9 sets) - replacement	33,000			33,000				
Self contained breathing apparatus (5-8 sets) - replacement	96,000			96,000				
Truck - replace unit 8 - Tanker - water shuttle	600,000							600,000
Fire Station Bldg Repairs - Replace all building electrical wiring	220,000							220,000
Subtotal	<b>949,000</b>	<b>-</b>	<b>-</b>	<b>129,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>820,000</b>
<b>POLICE DEPARTMENT</b>								
Vehicle - Patrol # 5	93,000			93,000				
Vehicle - Patrol # 4	93,000			93,000				
Subtotal	<b>186,000</b>	<b>-</b>	<b>-</b>	<b>186,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RECREATION</b>								
Replace 1 Ton Truck	110,000			110,000				
Decorative Lighting	25,000			25,000				
Zero turn mower replacement	40,000			40,000				
Ernie Lane Playground Equipment replacement	100,000			100,000				
Subtotal	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL TOTAL</b>	<b>4,620,000</b>	<b>-</b>	<b>-</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>300,000</b>	<b>2,372,500</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>5,687,000</b>	<b>40,000</b>	<b>527,000</b>	<b>1,117,500</b>	<b>130,000</b>	<b>700,000</b>	<b>300,000</b>	<b>2,872,500</b>



# **OPERATING & CAPITAL BUDGETS**

## **2026/27**

**Final approvals by Council March 9, 2026**

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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 five fiscal years. Only the first fiscal year of the General and Water capital budgets are formally approved, the remaining four 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).

The 2026/27 budgets were approved by Council as follows:

1. General – March 9
2. Mandatory Provincial Contribution Area Rate – March 9
3. Community Support Area Rate – March 9
4. Sewage – March 9
5. Solid Waste – March 9
6. Water Utility – March 9
7. Capital – March 9

## ASSESSMENT CHANGES 2025/26 TO 2026/27

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 11.1%, commercial accounts have grown by 7.8% and resource accounts have decreased by 1.6% from 2025/26 fiscal year to 2026/27.

### **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%

## 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 29, 2026. 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 29, 2026.

### 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, economic development, transportation and public works, recreation, community living as well as internal services performed by the executive, human resources and finance departments. The general operations rate increased by \$0.029 for fiscal 2026/27.
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. The Mandatory Provincial Contribution Area Rate decreased by \$0.018 for fiscal 2026/27. The Mandatory Provincial Contributions Area Rate includes the following provincial services:
  - ⌘ Education
    - ⌘ The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
  - ⌘ Property Valuation Services Corporation (Assessment)
    - ⌘ The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
  - ⌘ 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.

## TAX RATES (cont'd)

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. The Community Support Area Rate decreased by \$0.011 for fiscal 2026/27. This rate includes support for the following:

- ⌘ Grants to Organizations
- ⌘ Grant to Cumberland YMCA
- ⌘ Community Events
- ⌘ Tax Exemption Policy
- ⌘ Tax Reduction Policy

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

Residential / Resource	<u>2025/26</u>	<u>2026/27</u>
⌘ Residential / Resource Tax Rate	\$1.259	<b>\$1.288</b>
⌘ Mandatory Provincial Contributions Area Rate	\$0.322	<b>\$0.304</b>
⌘ Community Support Area Rate	<u>\$0.089</u>	<u><b>\$0.078</b></u>
Total Residential / Resource Rates	\$1.670	<b>\$1.670</b>
Commercial	<u>2025/26</u>	<u>2026/27</u>
⌘ Commercial Tax Rate	\$4.059	<b>\$4.088</b>
⌘ Mandatory Provincial Contributions Area Rate	\$0.322	<b>\$0.304</b>
⌘ Community Support Area Rate	<u>\$0.089</u>	<u><b>\$0.078</b></u>
Total Commercial Rates	\$4.470	<b>\$4.470</b>

## OTHER RATES

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### 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.

ℓ For the 2026/27 fiscal year the deed transfer tax will increase to 1.5% effective July 1, 2026 (2025/26 – 1.25%).

### 2. Uniform Charge

Solid Waste Management Uniform Charge

ℓ 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.

ℓ The uniform charge for 2026/27 to be levied will decrease to \$250 (2025/26 - \$278).

### 3. Sewer Rates

Sewer services in the Town of Amherst are billed through one of the following methods:

ℓ Sewer Metered – consumption volume is determined by the Amherst Water Utility  
Sewer Consumption Rate (per cubic meter)

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

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

#### Sewer Base Charges (Quarterly)

ℓ Size of Meter

ℓ 5/8" \$ 25.88

ℓ ¾" \$ 38.81

ℓ 1" \$ 62.89

ℓ 1.5" \$ 123.63

ℓ 2" \$ 195.86

ℓ 3" \$ 389.92

ℓ 4" \$ 718.75

ℓ Sewer Non-Metered Customers

ℓ For non-metered customers in unmetered mobile home parks, the park owner shall pay \$210.05 per dwelling unit per annum.

## OTHER RATES (cont'd)

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- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
- ℓ The uniform charge for unmetered mobile homes within a land leased community for 2026/27 to be levied is \$103.50 (2025/26 - \$82.80).

#### 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 March 29, 2022. For the 2026/27 fiscal year, the water rates remain the same and are as follows:

##### Water Base Charges (Quarterly)

ℓ Un Metered           \$ 95.81

##### ℓ Size of Meter

ℓ 5/8"           \$ 39.49

ℓ ¾"           \$ 57.48

ℓ 1"           \$ 93.45

ℓ 1.5"          \$ 183.40

ℓ 2"           \$ 291.33

ℓ 3"           \$ 579.15

ℓ 4"           \$ 902.95

ℓ 6"           \$1,802.39

ℓ 8"           \$3,241.49

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

ℓ \$0.894 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.

## 2026/27 GENERAL OPERATING BUDGET – SUMMARY

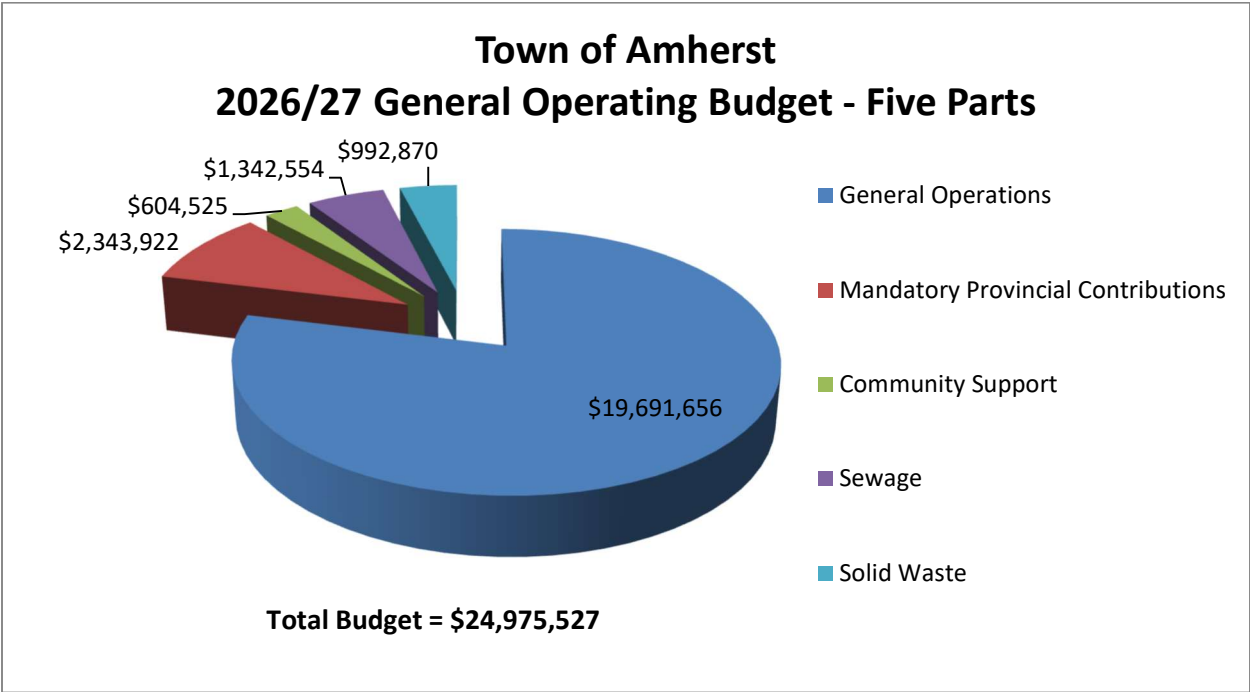
Summary - Total	2025/26 Budget	% of Total	2026/27 Budget	% of Total	
Taxes	\$ 17,564,937	74.7%	\$ 19,168,403	76.7%	
Grants in Lieu of Taxes	\$ 273,649	1.2%	\$ 274,700	1.1%	
Services Provided to Other Local Govt's	\$ 279,272	1.2%	\$ 326,332	1.3%	
Sales of Services	\$ 1,508,147	6.4%	\$ 1,725,595	6.9%	
Other Revenue from Own Sources	\$ 1,014,788	4.3%	\$ 996,961	4.0%	
Unconditional Transfers	\$ 1,323,275	5.6%	\$ 1,323,275	5.3%	
Conditional Transfers	\$ 1,027,282	4.4%	\$ 740,202	3.0%	
Other Transfers	\$ 511,105	2.2%	\$ 420,059	1.7%	
<b>Total Revenue</b>	<b>\$ 23,502,455</b>	<b>100.0%</b>	<b>\$ 24,975,527</b>	<b>100.0%</b>	
<b>Page #</b>					
Executive Office	12	\$ 1,079,049	4.6%	\$ 1,179,229	4.7%
Finance	12	\$ 2,690,146	11.4%	\$ 3,562,717	14.3%
Human Resources	12	\$ 276,950	1.2%	\$ 298,010	1.2%
Police	12	\$ 5,780,479	24.6%	\$ 6,154,083	24.6%
Fire	13	\$ 2,071,936	8.8%	\$ 2,131,585	8.5%
Community Living	13	\$ 996,036	4.2%	\$ 1,035,846	4.1%
Operations	13	\$ 2,691,846	11.5%	\$ 2,889,196	11.6%
Recreation Facilities	14	\$ 1,543,097	6.6%	\$ 1,599,881	6.4%
Planning & Economic Development	14	\$ 635,290	2.7%	\$ 726,960	2.9%
Strategic	14	\$ 589,445	2.5%	\$ 50,000	0.2%
Environmental Stewardship	14	\$ 64,563	0.3%	\$ 64,149	0.3%
Mandatory Provincial Contributions	15	\$ 2,252,034	9.6%	\$ 2,343,922	9.4%
Community Support	16	\$ 626,456	2.7%	\$ 604,525	2.4%
Sewage	17	\$ 1,200,590	5.1%	\$ 1,342,554	5.4%
Solid Waste	18	\$ 1,004,538	4.3%	\$ 992,870	4.0%
<b>Total Expenditures</b>	<b>\$ 23,502,455</b>	<b>100.0%</b>	<b>\$ 24,975,527</b>	<b>100.0%</b>	

2026/27 GENERAL OPERATING BUDGET – SUMMARY (cont’d)

The General Operating budget is comprised of five parts:

- 1. General Operations – the general rate includes Executive Office, Finance, Human Resources, Police, Fire, Community Living, Recreation Facilities, Planning & Economic Development, Strategic Initiatives, Environmental Stewardship and Transportation & Public Works (pages 11-14).
- 2. Mandatory Provincial Contributions – the payments the Town is required to make for Education, Property Valuation Services Corporation (Assessment) and Regional Library (page 15).
- 3. Community Support – this includes grants to organizations, Tax Exemption Policy, Tax Reduction Policy and Community 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, recyclable 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 – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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**Executive Office**

Wages & Benefits	\$ 825,554	\$ 852,185	\$ 26,631	3.2%
Administrative Costs	\$ 229,895	\$ 241,444	\$ 11,549	5.0%
Grants to Organizations	\$ 3,000	\$ 3,000	\$ -	0.0%
Other Municipal Costs	\$ 20,600	\$ 82,600	\$ 62,000	301.0%
	<b>\$ 1,079,049</b>	<b>\$ 1,179,229</b>	<b>\$ 100,180</b>	<b>9.3%</b>

**Finance**

Wages & Benefits	\$ 487,818	\$ 496,837	\$ 9,019	1.8%
Administrative Costs	\$ 163,888	\$ 161,321	\$ (2,567)	-1.6%
Grants to Organizations	\$ 30,000	\$ 30,000	\$ -	0.0%
Other Municipal Costs	\$ 60,800	\$ 60,100	\$ (700)	-1.2%
Fiscal Services	\$ 1,947,640	\$ 2,814,459	\$ 866,819	44.5%
	<b>\$ 2,690,146</b>	<b>\$ 3,562,717</b>	<b>\$ 872,571</b>	<b>32.4%</b>

**Human Resources**

Wages & Benefits	\$ 196,590	\$ 206,760	\$ 10,170	5.2%
Administrative Costs	\$ 24,060	\$ 26,450	\$ 2,390	9.9%
Other Municipal Costs	\$ 300	\$ 300	\$ -	0.0%
Fiscal Services	\$ 56,000	\$ 64,500	\$ 8,500	15.2%
	<b>\$ 276,950</b>	<b>\$ 298,010</b>	<b>\$ 21,060</b>	<b>7.6%</b>

**Police**

Wages & Benefits	\$ 5,029,784	\$ 5,317,664	\$ 287,880	5.7%
Administrative Costs	\$ 170,986	\$ 203,390	\$ 32,404	19.0%
Building & Facility Costs	\$ 91,290	\$ 95,707	\$ 4,417	4.8%
Vehicle & Equipment Costs	\$ 154,297	\$ 164,873	\$ 10,576	6.9%
Materials & Supplies	\$ 5,200	\$ 5,200	\$ -	0.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 178,640	\$ 213,140	\$ 34,500	19.3%
Fiscal Services	\$ 176,282	\$ 172,109	\$ (4,173)	-2.4%
Cost Recovery	\$ (27,000)	\$ (19,000)	\$ 8,000	-29.6%
	<b>\$ 5,780,479</b>	<b>\$ 6,154,083</b>	<b>\$ 373,604</b>	<b>6.5%</b>

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

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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**Fire**

Wages & Benefits	\$ 993,872	\$ 1,037,592	\$ 43,720	4.4%
Administrative Costs	\$ 115,614	\$ 126,253	\$ 10,639	9.2%
Building & Facility Costs	\$ 80,795	\$ 78,421	\$ (2,374)	-2.9%
Vehicle & Equipment Costs	\$ 77,159	\$ 83,749	\$ 6,590	8.5%
Materials & Supplies	\$ 9,720	\$ 9,720	\$ -	0.0%
Other Municipal Costs	\$ 39,900	\$ 39,900	\$ -	0.0%
Fire Protection Charge	\$ 759,076	\$ 760,150	\$ 1,074	0.1%
Cost Recovery	\$ (4,200)	\$ (4,200)	\$ -	0.0%
	<b>\$ 2,071,936</b>	<b>\$ 2,131,585</b>	<b>\$ 59,649</b>	<b>2.9%</b>

**Community Living**

Wages & Benefits	\$ 732,172	\$ 768,772	\$ 36,600	5.0%
Administrative Costs	\$ 138,164	\$ 144,874	\$ 6,710	4.9%
Building & Facility Costs	\$ 500	\$ 500	\$ -	0.0%
Vehicle & Equipment Costs	\$ 2,500	\$ 2,500	\$ -	0.0%
Materials & Supplies	\$ 37,500	\$ 37,000	\$ (500)	-1.3%
Other Municipal Costs	\$ 85,200	\$ 82,200	\$ (3,000)	-3.5%
	<b>\$ 996,036</b>	<b>\$ 1,035,846</b>	<b>\$ 39,810</b>	<b>4.0%</b>

**Operations**

Wages & Benefits	\$ 1,162,709	\$ 1,223,126	\$ 60,417	5.2%
Administrative Costs	\$ 57,928	\$ 69,581	\$ 11,653	20.1%
Building & Facility Costs	\$ 290,338	\$ 297,853	\$ 7,515	2.6%
Vehicle & Equipment Costs	\$ 149,158	\$ 141,748	\$ (7,410)	-5.0%
Materials & Supplies	\$ 570,700	\$ 666,500	\$ 95,800	16.8%
Other Municipal Costs	\$ 345,900	\$ 378,500	\$ 32,600	9.4%
Fiscal Services	\$ 120,949	\$ 117,724	\$ (3,225)	-2.7%
Cost Recovery	\$ (5,836)	\$ (5,836)	\$ -	0.0%
	<b>\$ 2,691,846</b>	<b>\$ 2,889,196</b>	<b>\$ 197,350</b>	<b>7.3%</b>

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

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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**Recreation Facilities**

Wages & Benefits	\$ 951,200	\$ 995,004	\$ 43,804	4.6%
Administrative Costs	\$ 54,889	\$ 59,797	\$ 4,908	8.9%
Building & Facility Costs	\$ 371,510	\$ 369,370	\$ (2,140)	-0.6%
Vehicle & Equipment Costs	\$ 55,198	\$ 57,510	\$ 2,312	4.2%
Materials & Supplies	\$ 61,750	\$ 64,250	\$ 2,500	4.0%
Other Municipal Costs	\$ 48,550	\$ 53,950	\$ 5,400	11.1%
	<b>\$ 1,543,097</b>	<b>\$ 1,599,881</b>	<b>\$ 56,784</b>	<b>3.7%</b>

**Planning & Economic Development**

Wages & Benefits	\$ 446,253	\$ 499,133	\$ 52,880	11.8%
Administrative Costs	\$ 97,595	\$ 134,763	\$ 37,168	38.1%
Vehicle & Equipment Costs	\$ 2,500	\$ 2,500	\$ -	0.0%
Other Municipal Costs	\$ 11,700	\$ 11,700	\$ -	0.0%
Fiscal Services	\$ 77,242	\$ 78,864	\$ 1,622	2.1%
	<b>\$ 635,290</b>	<b>\$ 726,960</b>	<b>\$ 91,670</b>	<b>14.4%</b>

**Strategic**

Grants to Organizations	\$ 364,837	\$ -	\$ (364,837)	-100.0%
Other Municipal Costs	\$ 224,608	\$ 50,000	\$ (174,608)	-77.7%
	<b>\$ 589,445</b>	<b>\$ 50,000</b>	<b>\$ (539,445)</b>	<b>-91.5%</b>

**Environmental Stewardship**

Building & Facility Costs	\$ 2,537	\$ 2,587	\$ 50	2.0%
Fiscal Services	\$ 62,026	\$ 61,562	\$ (464)	-0.7%
	<b>\$ 64,563</b>	<b>\$ 64,149</b>	<b>\$ (414)</b>	<b>-0.6%</b>

**Total Departmental Expenditures**      **\$ 18,418,837**    **\$ 19,691,656**    **\$ 1,272,819**      **6.9%**

## PART 2 - MANDATORY PROVINCIAL CONTRIBUTIONS AREA RATE – BUDGET COMPARATIVE

Summary - Total	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Taxes	\$ 2,252,034	\$ 2,343,922	\$ 91,888	4.1%
<b>Total Revenue</b>	<b>\$ 2,252,034</b>	<b>\$ 2,343,922</b>	<b>\$ 91,888</b>	<b>4.1%</b>
Education	\$ 2,050,863	\$ 2,133,641	\$ 82,778	4.0%
Property Valuation Services Corp (Assessment)	\$ 113,872	\$ 122,982	\$ 9,110	8.0%
Library (Regional)	\$ 87,299	\$ 87,299	\$ -	0.0%
<b>Total Expenses</b>	<b>\$ 2,252,034</b>	<b>\$ 2,343,922</b>	<b>\$ 91,888</b>	<b>4.1%</b>

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

Summary - Total	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Taxes	\$ 622,456	\$ 601,525	\$ (20,931)	-3.4%
Federal Conditional Grant - Canada Day	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
<b>Total Revenue</b>	<b>\$ 626,456</b>	<b>\$ 604,525</b>	<b>\$ (21,931)</b>	<b>-3.5%</b>
Grants to Organizations:				
Grants to Organizations	\$ 70,000	\$ 90,000	\$ 20,000	28.6%
Grant - LA Animal Shelter (25/26 = year 3 of 3)	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Grant - Amherst Little League (26/27 = year 3 of 3)	\$ 10,000	\$ 10,000	\$ -	0.0%
Social Equity Grants	\$ 60,000	\$ 60,000	\$ -	0.0%
Social Equity - NSCC	\$ 15,000	\$ 15,000	\$ -	0.0%
Youth Free Ice Time	\$ 60,000	\$ 66,000	\$ 6,000	10.0%
YMCA Grant	\$ 123,998	\$ 126,726	\$ 2,728	2.2%
Tax Exemption Policy	\$ 101,337	\$ 103,528	\$ 2,191	2.2%
Tax Reduction Policy	\$ 65,000	\$ 65,000	\$ -	0.0%
Community Events:				
Canada Day	\$ 20,000	\$ 20,000	\$ -	0.0%
Esther Fest	\$ 10,000	\$ 8,000	\$ (2,000)	-20.0%
Holiday Events	\$ 20,000	\$ 15,000	\$ (5,000)	0.0%
Winter Carnival	\$ 10,000	\$ 10,000	\$ -	0.0%
Other Events	\$ 11,121	\$ -	\$ (11,121)	-100.0%
New Event "A" Fest	\$ -	\$ 15,271	\$ 15,271	0.0%
<b>Total Expenses</b>	<b>\$ 626,456</b>	<b>\$ 604,525</b>	<b>\$ (21,931)</b>	<b>-3.5%</b>

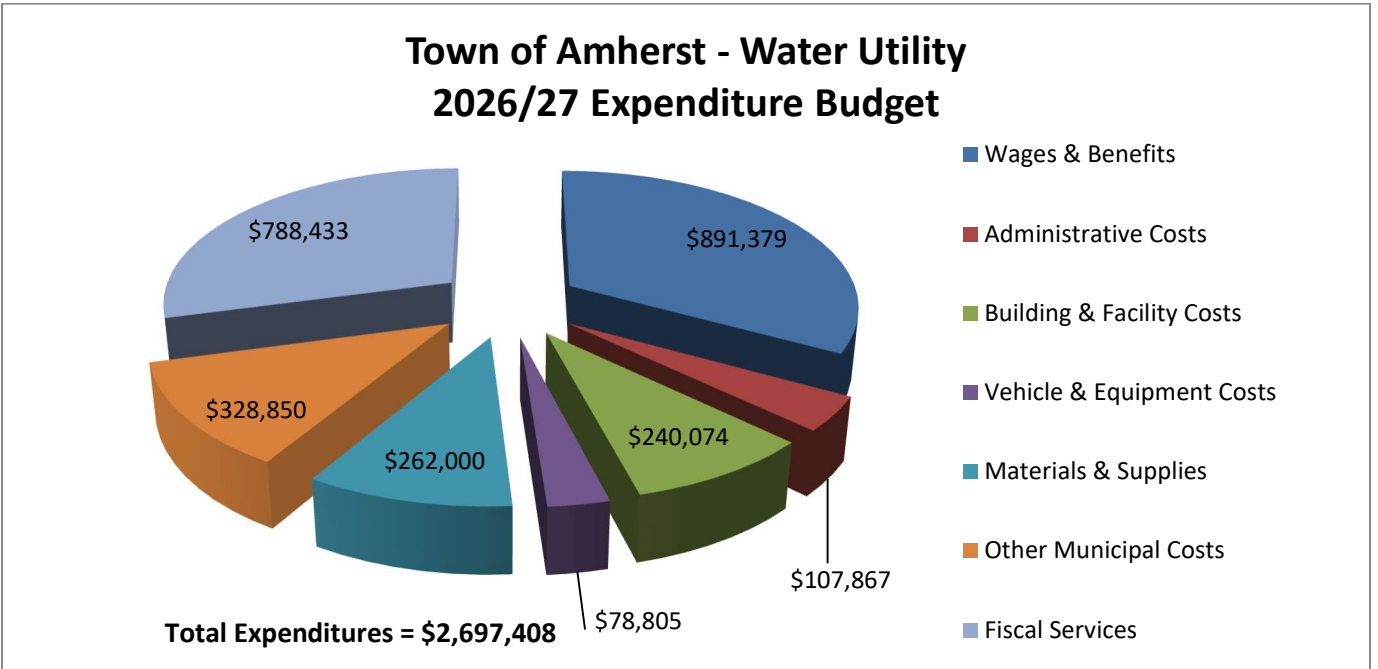
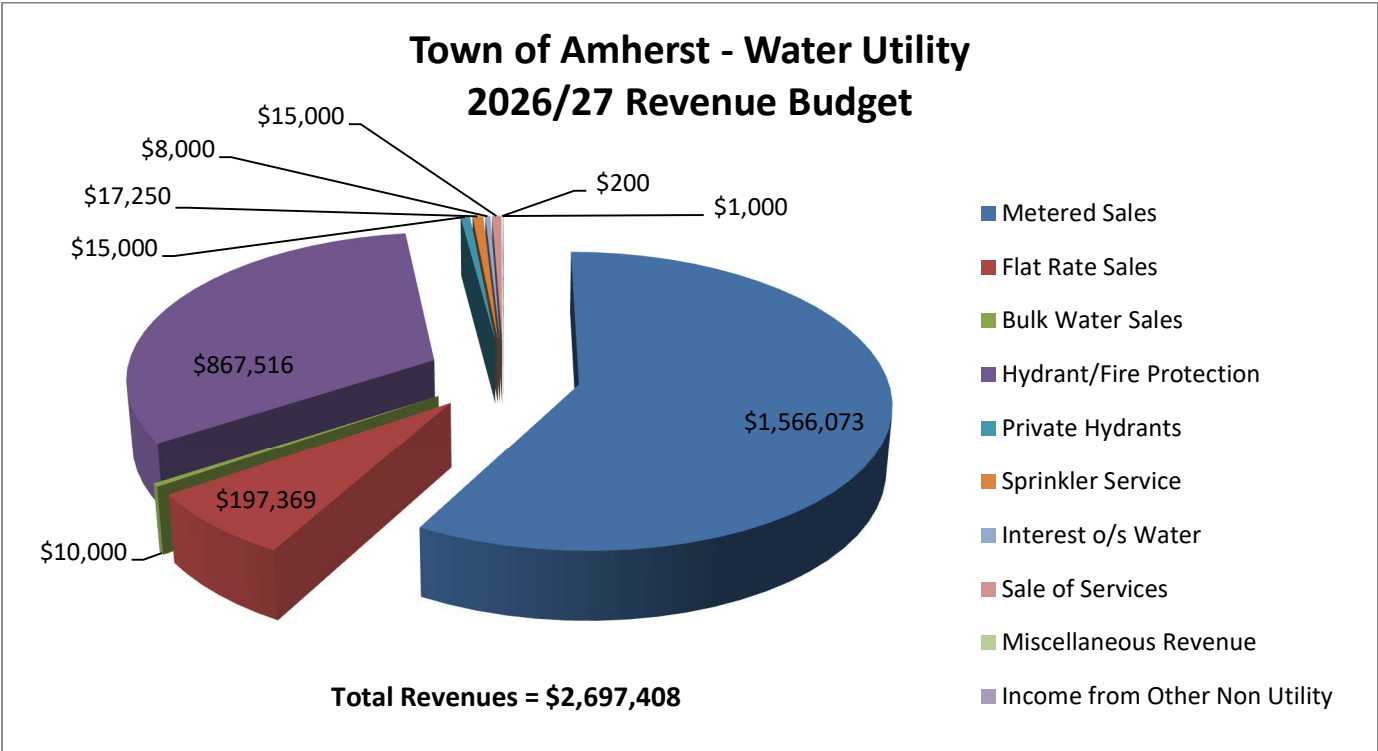
## PART 4 - SEWAGE (INCLUDING UNIFORM CHARGE) – BUDGET COMPARATIVE

	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
<b>Summary - Total</b>				
Uniform Charge Wastewater Treatment Facility	\$ 40,406	\$ 50,508	\$ 10,102	25.0%
Sewer Metered Charges	\$ 1,049,515	\$ 1,170,231	\$ 120,716	11.5%
Sewer Flat Charges	\$ 93,669	\$ 104,815	\$ 11,146	11.9%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 1,200,590</b>	<b>\$ 1,342,554</b>	<b>\$ 141,964</b>	<b>11.8%</b>
Wages & Benefits	\$ 397,437	\$ 410,166	\$ 12,729	3.2%
Administrative Costs	\$ 25,424	\$ 24,381	\$ (1,043)	-4.1%
Building & Facility Costs	\$ 232,683	\$ 260,142	\$ 27,459	11.8%
Vehicle & Equipment Costs	\$ 28,919	\$ 28,535	\$ (384)	-1.3%
Materials & Supplies	\$ 100,050	\$ 108,000	\$ 7,950	7.9%
Other Municipal Costs	\$ 80,373	\$ 79,000	\$ (1,373)	-1.7%
Fiscal Services	\$ 335,704	\$ 432,330	\$ 96,626	28.8%
<b>Total Expenses</b>	<b>\$ 1,200,590</b>	<b>\$ 1,342,554</b>	<b>\$ 141,964</b>	<b>11.8%</b>

## PART 5 - SOLID WASTE – BUDGET COMPARATIVE

	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
<b>Summary - Total</b>				
Uniform Charge Solid Waste	\$ 888,843	\$ 799,168	\$ (89,675)	-10.1%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%
Provincial Circular Materials	\$ 55,395	\$ 193,402	\$ 138,007	249.1%
Transfer from Operating Reserve	\$ 60,000	\$ -	\$ (60,000)	-100.0%
				0.0%
<b>Total Revenue</b>	<b>\$ 1,004,538</b>	<b>\$ 992,870</b>	<b>\$ (11,668)</b>	<b>-1.2%</b>
Wages & Benefits	\$ 26,350	\$ 27,430	\$ 1,080	4.1%
Administrative Costs	\$ -	\$ 5,945	\$ 5,945	0.0%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 61,500	\$ 1,500	\$ (60,000)	-97.6%
Materials & Supplies	\$ 1,358	\$ 1,358	\$ -	0.0%
Other Municipal Costs:				
Collection Contract	\$ 529,284	\$ 542,920	\$ 13,636	2.6%
Tipping Fees	\$ 335,000	\$ 286,000	\$ (49,000)	-14.6%
Fiscal Services	\$ 48,646	\$ 125,317	\$ 76,671	0.0%
<b>Total Expenses</b>	<b>\$ 1,004,538</b>	<b>\$ 992,870</b>	<b>\$ (11,668)</b>	<b>-1.2%</b>

2026/27 WATER UTILITY OPERATING BUDGET - CHARTS





## CAPITAL BUDGET – 2026/27 WATER &amp; GENERAL CAPITAL

Projects	2026/27 Capital Budget
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<b>WATER CAPITAL</b>	
Loader	350,000
Water Meter Replacement	25,000
Reservoir - interior cleaning / silt removal	70,000
Water Meters - Replace MXU's (approx 300)	100,000
McCully Booster Station - Diesel Fire Pump Controller	18,000
Industrial Park Expansion - water infrastructure	345,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel & pave	105,000
<b>WATER TOTAL</b>	<b><u>1,013,000</u></b>

<b>GENERAL CAPITAL</b>	
<b>EQUIPMENT</b>	
1/2 Ton Truck replacement	65,000
Salt Spreader	20,000
IT Storage Devices (qty - 2) - Town Hall	28,000
Audio Equipment Refresh (speakers, projector, sound mixer) - CCUBIC	15,000
Plotter Printer (large format printer) - Planning & Engineering depts	10,000
Subtotal	<b><u>138,000</u></b>
<b>BUILDINGS / LAND</b>	
<i>Street Light Luminaires - Victoria Street (Acadia to CNR tracks) replacement</i>	70,000
<i>Victoria Square Bandstand</i>	250,000
<i>Decorative Lighting</i>	50,000
Traffic Signal Upgrade - South Albion at Robert Angus	55,000
Signage - Industrial Business Park - Lot Sale Signs (qty - 2)	30,000
Signage - Trans-Canada Highway Billboard graphic replacement (qty - 2)	20,000
Industrial Park - Tree clearing along Tantrammar Crescent	20,000
Industrial Park - Tree clearing - new land Industrial Park	80,000
Subtotal	<b><u>575,000</u></b>

## CAPITAL BUDGET – 2026/27 WATER &amp; GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
<b>LARGE MULTI - CATEGORY PROJECTS</b>	
Industrial Park Expansion - sanitary & storm sewer infrastructure, new road construction, asphalt paving, concrete curb and sidewalk or multi use pathway.	2,150,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel, curb & pave	210,000
Subtotal	<b><u>2,360,000</u></b>
<b>STREETS</b>	
Brown Street ~ widen, curb and overlay	250,000
Mosher Street ~ widen, curb and overlay	170,000
Milford ~ Coates to Franklyn (Overlay)	25,000
Milford ~ Willow to Allison (Overlay)	25,000
Foundry ~ Copp to End (Overlay)	35,000
Willow Court ~ All (Cold Mill & Overlay)	65,000
Clinton ~ All (Overlay)	70,000
Hill ~ Mission to West Pleasant (Overlay)	110,000
Chamberlain ~ Newton to South Albion (Overlay)	65,000
Park ~ Mission to Hickman (Overlay)	75,000
Townshend ~ Donald to Willow (Cold Mill & Overlay)	130,000
Subtotal	<b><u>1,020,000</u></b>
<b>SIDEWALKS</b>	
Park Street ~ Mission to Hickman (TOA new sidewalk)	24,000
Cornwall Street ~ Cordova to Hickman (TOA)	30,000
Queen Street ~ Albion to Croft (TOA)	23,000
LaPlanche Street ~ Victoria to Palmer (West Side) (TOA)	27,000
Church Street ~ Princess to King (TOA)	10,000
Subtotal	<b><u>114,000</u></b>
<b>STORM SEWER</b>	
West Victoria Street ~ Concrete Box Culvert - storm sewer	<b><u>500,000</u></b>

## CAPITAL BUDGET – 2026/27 WATER &amp; GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
<b>SANITARY SEWER</b>	
Service Truck - Sewer	80,000
LaPlanche Pumping Station Roof	20,000
Lift Station Pump Rebuild/Replacement	50,000
WWTF - Replace all Aeration Lines	80,000
WWTF - Sludge Survey	7,500
	<u>237,500</u>
<b>FIRE DEPARTMENT</b>	
Structural Firefighting Bunker Gear (6-9 sets) - replacement	30,000
Cylinder Replacement (10 units) - Self Contained Breathing Apparatus	26,000
Thermal Imaging Camera (1 unit)	12,000
Fire Station - Replace Generator and Supply Tank	190,000
Subtotal	<u>258,000</u>
<b>POLICE DEPARTMENT</b>	
Vehicle - Patrol # 3	93,000
Vehicle - Patrol # 2	93,000
Hard Body Armour	35,000
APD - SAN Storage Device Units (2)	28,000
Subtotal	<u>249,000</u>

## CAPITAL BUDGET – 2026/27 WATER &amp; GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
<b>RECREATION</b>	
Accessible Playground <i>(carry over)</i>	1,272,241
Soccer & Track Complex <i>[contingent on grant &amp; contribution funding]</i>	8,100,000
Stadium Ice Plant Replacement	1,500,000
Floor Scrubber - replacement	15,000
Robb Complex ~ Washrooms accessibility upgrades (55+)	50,000
Rotary Park ~ Washrooms accessibility upgrades (55+)	25,000
Robb Complex ~ Paved walkways at Robb Complex (55+)	90,000
Storage Shed at Angus Building - replacement	20,000
Infield Groomer	10,000
Stadium - Sound System - mics and receivers	15,000
Church Street Tennis Courts - extend asphalt surface, replace fencing, paint new lines for pickleball.	40,000
Subtotal	<u><b>11,137,241</b></u>
<b>GENERAL TOTAL</b>	<b>16,588,741</b>
<b>GRAND TOTAL WATER &amp; GENERAL</b>	<b>17,601,741</b>

## CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL SOURCE FINANCING

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### **Water Capital**

Capital from Revenue - Water Operating	\$ 40,000
Water Depreciation	523,000
Grant - Housing Accelerator Fund	105,000
Long Term Debt - Water	<u>345,000</u>

**Total Water Capital Source Financing** **\$ 1,013,000**

### **General Capital**

Capital from Revenue - General Operating	\$ 1,117,500
Capital from Revenue - Sewer Operating	130,000
Operating Reserve	252,500
Capital Reserve	100,000
Canada Community-Building Fund (formerly Gas Tax Fund)	700,000
Grant - Housing Accelerator Fund	1,334,000
Grants - Federal/Provincial	3,242,500
Contributions	2,000,000
Long Term Debt - Sewer	425,000
Long Term Debt - General	<u>7,287,241</u>

**Total General Capital Source Financing** **\$ 16,588,741**

**Grand Total Water & General Capital Funding** **\$ 17,601,741**