



Town of Amherst
General Operating Budget

Date: Wednesday, April 5, 2023
Time: 12:30 pm
Location: Council Chambers, Town Hall

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**Town of Amherst
Tax Rate History**

	Base Residential / Resource			Base Commercial / Business Occupancy			Area Rate Prov Mand Contributions		Area Rate Community Support		Total Tax Rates		Area Rate DARS		Uniform Charges		Deed Transfer Tax
	Base Res	Hospital Levy	Total Res	Base Comm	Hospital Levy	Total Comm	Res	Comm	Res	Comm	Res	Comm	Comm	Business Occupancy	WWTF	Solid Waste	
2023/24	-	-	1.197	-	-	3.997	0.383	0.383	0.090	0.090	1.670	4.470	-	-	-	268	1.25%
2022/23	-	-	1.197	-	-	3.997	0.402	0.402	0.071	0.071	1.670	4.470	-	-	-	185	1.25%
2021/22	-	-	1.197	-	-	3.997	0.402	0.402	0.071	0.071	1.670	4.470	-	-	-	185	1.25%
2020/21	-	-	1.187	-	-	3.987	0.397	0.397	0.071	0.071	1.655	4.455	-	-	-	185	1.25%
2019/20	-	-	1.179	-	-	3.979	0.405	0.405	0.071	0.071	1.655	4.455	-	-	-	185	1.25%
2018/19	-	-	1.180	-	-	3.980	0.39	0.39	0.065	0.065	1.635	4.435	-	-	-	175	1.25%***
2017/18	-	-	1.16	-	-	3.96	0.41	0.41	0.06	0.06	1.63	4.43	-	-	-	160	1.00%
2016/17	-	-	1.17	-	-	3.99	0.40	0.40	0.06	0.06	1.63	4.45	-	-	-	160	1.00%
2015/16	-	-	1.19	-	-	4.01	0.38	0.38	0.06	0.06	1.63	4.45	-	-	-	170	1.00%
2014/15	-	-	1.63	-	-	4.45	-	-	-	-	1.63	4.45	-	-	72	170	1.00%
2013/14	-	-	1.63	-	-	4.45	-	-	-	-	1.63	4.45	-	-	28	170	1.25%**
2012/13	-	-	1.66	-	-	4.55	-	-	-	-	1.66	4.55	-	-	28	174	1.25%**
2011/12	-	-	1.67	-	-	4.60	-	-	-	-	1.67	4.60	0.23	0.57	28	174	1.25%
2010/11	-	-	1.67	-	-	4.60	-	-	-	-	1.67	4.60	0.23	0.57	28	170	1.25%
2009/10	-	-	1.67	-	-	4.31	-	-	-	-	1.67	4.31	0.23	0.57	28	165	1.25%*
2008/09	-	-	1.65	-	-	4.06	-	-	-	-	1.65	4.06	0.23	0.57	23	155	0.50%
2007/08	-	-	1.65	-	-	3.87	-	-	-	-	1.65	3.87	0.23	0.57	23	155	0.50%
2006/07	-	-	1.67	-	-	3.68	-	-	-	-	1.67	3.68	0.20	0.57	23	150	0.50%
2005/06	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2004/05	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2003/04	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2002/03	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	150	0.50%
2001/02	1.64	0.05	1.69	3.40	0.05	3.45	-	-	-	-	1.69	3.45	0.20	0.57	-	-	0.50%
2000/01	-	-	1.64	-	-	3.40	-	-	-	-	1.64	3.40	0.20	0.57	-	-	0.50%
1999/00	-	-	1.73	-	-	3.45	-	-	-	-	1.73	3.45	0.20	0.57	-	-	0.50%
1998/99	-	-	1.82	-	-	3.51	-	-	-	-	1.82	3.51	0.20	0.57	-	-	0.50%
1997/98	-	-	1.82	-	-	3.51	-	-	-	-	1.82	3.51	0.19	0.54	-	-	0.50%
1996/97	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.17	0.50	-	-	0.50%
1995/96	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.30	0.77	-	-	0.50%
1994/95	-	-	1.92	-	-	3.56	-	-	-	-	1.92	3.56	0.33	0.85	-	-	0.50%
1993/94	-	-	1.89	-	-	3.49	-	-	-	-	1.89	3.49	0.33	0.85	-	-	0.50%
1992/93	-	-	1.82	-	-	3.36	-	-	-	-	1.82	3.36	0.31	0.80	-	-	0.50%

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

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

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

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

ASSESSMENT COMPARISON
2022/23 vs. 2023/24

<u>Assessment Category</u>	2022/23 CAP Assessment Base	2023/24 CAP Assessment Base	Change from 2022/23 to 2023/24	% Change from 2022/23 to 2023/24
Residential	\$ 418,761,100	\$ 462,530,100	\$ 43,769,000	10.5%
Commercial (not subject to CAP)	\$ 133,228,000	\$ 150,862,300	\$ 17,634,300	13.2%
Resource	\$ 1,300,200	\$ 1,308,400	\$ 8,200	0.6%

**Town of Amherst
2023/24 General Operating Budget
Revenue Generated by \$0.01 on Tax Rate**

<u>Category</u>	<u>Assessments</u>
Residential	\$ 462,530,100
Commercial	150,862,300
Resource	1,308,400
Federal Gov't GIL - PILT (Armouries, Post Office)	2,350,600
Prov Gov't GIL (Geomatics, DOT)	3,109,600
Total Assessments	<u>\$ 620,161,000</u>
Revenue Generated by \$0.01 on Tax Rate	<u>\$ 62,016</u>

<u>Residential</u>	
Residential	\$ 462,530,100
Resource	1,308,400
Total Assessments	<u>\$ 463,838,500</u>
Revenue Generated by \$0.01 Residential	<u>\$ 46,384</u>

<u>Commercial</u>	
Commercial	\$ 150,862,300
Federal Gov't GIL - PILT (Armouries, Post Office)	2,350,600
Prov Gov't GIL (Geomatics, DOT)	3,109,600
Total Assessments	<u>\$ 156,322,500</u>
Revenue Generated by \$0.01 Commercial	<u>\$ 15,632</u>

Debenture Schedule of Principal and Interest

Function	Debenture	Department	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28	
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		27A-1	\$582,500											
Envir. Health	27A-1	Eddy Street Lift Station	11,338	591										
Envir. Health	27A-1	Completion-N. Town Collector Project	4,438	231										
Envir. Health	27A-1	S.T.P. Misc Consulting Fees	662	35										
Water	27A-1	Reservoir Piping & Water Mains	19,062	993										
		28A-1	\$2,942,240											
Recreation & Culture	28A-1	Stadium Renovations	108,512	41,571	688,610	37,736								
Transportation Serv.	28A-1	South Albion St - Stormsewer	20,000	2,170	651,072	35,679			= debenture balloon payment, can be paid out or refinanced over 5 years. Recommending to payout.					
Envir. Health	28A-1	South Albion St - Sanitary Sewer	17,533	1,925	20,000	1,090								
		29A-1	\$932,845											
Transportation Serv.	29A-1	Paving	60,322	8,749	60,322	5,902	60,337	2,980						
Transportation Serv.	29A-1	Storm Sewer	25,730	3,731	25,730	2,517	25,730	1,271						
Envir. Health	29A-1	Sanitary Sewer	13,122	1,903	13,122	1,284	13,122	648						
Water	29A-1	Sanitary Sewer	3,588	521	3,588	351	3,595	178						
Water	29A-1	Water Main Replacement	11,349	1,646	11,349	1,110	11,352	561						
Water	29A-1	Water - Paving various	6,533	948	6,533	639	6,538	323						
		31A-1	\$1,065,050											
Transportation Serv.	31A-1	LED Lighting	32,378	6,511	32,378	5,105	32,378	3,675	32,378	2,221	32,376	744		
Transportation Serv.	31A-1	Paving	-	-	-	-	-	-	-	-	-	-		
		33A-1	\$4,031,695											
Envir. Health	33A-1	WWTF & Windmill	180,000	108,212	184,100	101,968	189,900	95,314	195,900	88,252	202,200	80,780	208,600	72,866
		36A-1	\$2,379,700											
Prot Serv	36A-1	Police Station	158,647	45,006	158,647	41,309	158,647	37,271	158,647	32,950	158,647	28,410	158,647	23,666
Water	36A-1	Water Main Replacement	145,800	41,362	145,800	37,964	145,800	34,253	145,800	30,282	145,800	26,109	145,800	21,750
		38A-1	\$916,677											
Water	38A-1	Water Main Replacement - East Victoria	61,112	24,352	61,112	22,542	61,112	20,679	61,112	18,759	61,112	16,794	61,112	14,789
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer	9,667	3,852	9,667	3,566	9,667	3,271	9,667	2,967	9,667	2,656	9,667	2,339
Transportation Serv.	38A-1	East Victoria Street - Street Reconstr	5,383	2,145	5,383	1,985	5,383	1,821	5,383	1,652	5,383	1,479	5,383	1,303
Transportation Serv.	38A-1	Station St - Storm Water Separation	19,084	7,605	19,084	7,039	19,084	6,458	19,084	5,858	19,084	5,244	19,084	4,618
		39A-1	\$141,825											
Water	39A-1	Water Main Replacement - East Pleasant	26,978	10,751	26,978	9,951	26,978	9,129	26,978	8,282	26,978	7,414	26,978	6,529
		39A-1	\$141,825											
Water	39A-1	Water Main Replacement - East Pleasant	9,455	3,082	9,455	2,880	9,455	2,672	9,455	2,458	9,455	2,236	9,455	2,008
		40A-1	\$1,044,090											
Water	40A-1	Water - Backhoe	74,085	18,651	74,085	18,293	74,085	17,769	74,085	17,029	74,085	16,086	74,085	14,959
Water	40A-1	Water Main Replacement - Willow St	13,436	1,919	13,436	1,854	13,436	1,759	13,436	1,625	13,436	1,454	13,436	1,250
Envir. Health	40A-1	Sanitary Sewer - Willow St	29,736	8,204	29,736	8,060	29,736	7,850	29,736	7,552	29,736	7,174	29,736	6,721
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert	10,061	2,776	10,061	2,727	10,061	2,656	10,061	2,555	10,061	2,427	10,061	2,274
		41A-1	\$390,000											
Water	41A-1	Water - Albion St	26,000	7,198	26,000	7,068	26,000	6,866	26,000	6,596	26,000	6,258	26,000	5,871
			783,544	269,276	1,294,709	242,803	611,914	187,226	557,577	168,265	563,875	151,308	537,899	134,158

Debenture Schedule of Principal and Interest

Function	Debenture	Department	2028/29		2029/30		2030/31		2031/32		2032/33		
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
		27A-1	\$582,500										
Envir. Health	27A-1	Eddy Street Lift Station											
Envir. Health	27A-1	Completion-N. Town Collector Project											
Envir. Health	27A-1	S.T.P. Misc Consulting Fees											
Water	27A-1	Reservoir Piping & Water Mains											
		28A-1	\$2,942,240										
Recreation & Culture	28A-1	Stadium Renovations											
Transportation Serv.	28A-1	South Albion St - Stormsewer											
Envir. Health	28A-1	South Albion St - Sanitary Sewer											
		29A-1	\$932,845										
Transportation Serv.	29A-1	Paving											
Transportation Serv.	29A-1	Storm Sewer											
Envir. Health	29A-1	Sanitary Sewer											
Water	29A-1	Water Main Replacement											
Water	29A-1	Water - Paving various											
		31A-1	\$1,065,050										
Transportation Serv.	31A-1	LED Lighting											
Transportation Serv.	31A-1	Paving											
		33A-1	\$4,031,695	1,567,395	64,483								
Envir. Health	33A-1	WWTF & Windmill		1,567,395	64,483								
						= debenture balloon payment, can be paid out or refinanced over 5 years.							
		36A-1	\$2,379,700	158,647	18,708	158,647	13,544	158,647	8,214	158,642	2,756		
Prot Serv	36A-1	Police Station		145,800	17,194	145,800	12,448	145,800	7,549	145,800	2,533		
Water	36A-1	Water Main Replacement		12,847	1,515	12,847	1,097	12,847	665	12,842	223		
		38A-1	\$916,677	61,112	12,751	61,112	10,680	61,112	8,578	61,112	6,457	61,112	4,321
Water	38A-1	Water Main Replacement - East Victoria		9,667	2,017	9,667	1,689	9,667	1,357	9,667	1,021	9,667	683
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer		5,383	1,123	5,383	941	5,383	755	5,383	569	5,383	381
Transportation Serv.	38A-1	East Victoria Street - Street Reconstr		19,084	3,982	19,084	3,335	19,084	2,679	19,084	2,016	19,084	1,349
Transportation Serv.	38A-1	Station St - Storm Water Separation		26,978	5,629	26,978	4,715	26,978	3,787	26,978	2,851	26,978	1,908
		39A-1	\$141,825	9,455	1,774	9,455	1,536	9,455	1,294	9,455	1,046	9,455	792
Water	39A-1	Water Main Replacement - East Pleasant		9,455	1,774	9,455	1,536	9,455	1,294	9,455	1,046	9,455	792
		40A-1	\$1,044,090	74,085	13,664	74,085	12,223	74,085	10,648	74,086	8,949	60,649	7,315
Water	40A-1	Water - Backhoe		13,436	1,015	13,436	753	13,436	468	13,437	160	-	-
Water	40A-1	Water Main Replacement - Willow St		29,736	6,202	29,736	5,623	29,736	4,991	29,736	4,309	29,736	3,586
Envir. Health	40A-1	Sanitary Sewer - Willow St		10,061	2,098	10,061	1,903	10,061	1,689	10,061	1,458	10,061	1,213
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert		20,852	4,349	20,852	3,943	20,852	3,500	20,852	3,022	20,852	2,515
		41A-1	\$390,000	26,000	5,438	26,000	4,955	26,000	4,436	26,000	3,882	26,000	3,295
Water	41A-1	Water - Albion St		26,000	5,438	26,000	4,955	26,000	4,436	26,000	3,882	26,000	3,295
			1,896,694	116,817	#	329,299	42,938	329,299	33,170	329,295	23,090	157,216	15,722

Debenture Schedule of Principal and Interest

Function	Debenture	Department	2033/34		2034/35		2035/36		2036/37	
			Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		27A-1	\$582,500							
Envir. Health	27A-1	Eddy Street Lift Station								
Envir. Health	27A-1	Completion-N. Town Collector Project								
Envir. Health	27A-1	S.T.P. Misc Consulting Fees								
Water	27A-1	Reservoir Piping & Water Mains								
		28A-1	\$2,942,240							
Recreation & Culture	28A-1	Stadium Renovations								
Transportation Serv.	28A-1	South Albion St - Stormsewer								
Envir. Health	28A-1	South Albion St - Sanitary Sewer								
		29A-1	\$932,845							
Transportation Serv.	29A-1	Paving								
Transportation Serv.	29A-1	Storm Sewer								
Envir. Health	29A-1	Sanitary Sewer								
Water	29A-1	Water Main Replacement								
Water	29A-1	Water - Paving various								
		31A-1	\$1,065,050							
Transportation Serv.	31A-1	LED Lighting								
Transportation Serv.	31A-1	Paving								
		33A-1	\$4,031,695							
Envir. Health	33A-1	WWTF & Windmill								
		36A-1	\$2,379,700							
Prot Serv	36A-1	Police Station								
Water	36A-1	Water Main Replacement								
		38A-1	\$916,677							
Water	38A-1	Water Main Replacement - East Victoria	61,109	2,170						
Envir. Health	38A-1	East Victoria Street - Sanitary Sewer	9,662	343						
Transportation Serv.	38A-1	East Victoria Street - Street Reconstr	5,378	191						
Transportation Serv.	38A-1	Station St - Storm Water Separation	19,084	678						
			26,985	958						
		39A-1	\$141,825							
Water	39A-1	Water Main Replacement - East Pleasant	9,455	532	9,455	267				
			9,455	532	9,455	267				
		40A-1	\$1,044,090							
Water	40A-1	Water - Backhoe	60,649	5,775	60,649	4,180	60,649	2,537	60,643	852
Water	40A-1	Water Main Replacement - Willow St	-	-	-	-	-	-	-	-
Envir. Health	40A-1	Sanitary Sewer - Willow St	29,736	2,831	29,736	2,049	29,736	1,244	29,729	418
Transportation Serv.	40A-1	Willow St - Paving, Curb & Culvert	10,061	958	10,061	693	10,061	421	10,059	141
			20,852	1,986	20,852	1,437	20,852	872	20,855	293
		41A-1	\$390,000							
Water	41A-1	Water - Albion St	26,000	2,679	26,000	2,037	26,000	1,375	26,000	696
			26,000	2,679	26,000	2,037	26,000	1,375	26,000	696
			157,213	11,156	96,104	6,485	86,649	3,912	86,643	1,548

Town of Amherst
2023/24
Debt Service Ratio

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

GENERAL OPERATING

Own Source Revenue For 2023/24 Fiscal Year			
Taxes	\$ 15,805,943		
Grants In Lieu	280,638		
Services Provided to Other Gov'ts	270,071		
Sale of Services	1,512,123		
Other Revenue fr Own Sources	889,591		
less: Rate of Return from Water Utility	<u>(135,000)</u>		
Own Source Revenue	<u>18,623,366</u>		
Deduct:			
Mandatory Expenditure - Education	(1,733,956)		
Mandatory Expenditure - Corrections	(118,967)		
Mandatory Expenditure - Housing	<u>(325,000)</u>		
Total Own Source Revenue	<u><u>\$ 16,445,443</u></u>		
2023/24	<u>Annual Debt Service Costs (P & I)</u>	<u>\$ 1,389,966</u>	8.45%
	Total Own Source Revenue	\$ 16,445,443	

* Debt Service Ratio without one time balloon payment of \$542,560 included would be 5.15%

Total Debt Outstanding 2023/24 - 2036/37: (excluding water)

Principal	\$ 5,761,982
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WATER UTILITY

Own Source Revenue For 2023/24 Fiscal Year			
Metered Sales	\$ 1,458,251		
Flat Rate Sales	185,140		
Hydrant/Fire Protection	843,004		
Other	<u>56,550</u>		
Gross Revenue	<u><u>\$ 2,542,945</u></u>		
2023/24	<u>Annual Debt Service Costs (P & I)</u>	<u>\$ 147,546</u>	5.80%
	Total Own Source Revenue	\$ 2,542,945	

Total Debt Outstanding 2023/24 - 2036/37 for Water Utility

Principal	\$ 1,272,404
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OPERATING RESERVE	Final Audited	Proposed		Proposed	Proposed		Proposed
	Balance	2022/23 Transactions		Balance	2023/24 Transactions		Balance
	31-Mar-22	Additions	Withdrawals	31-Mar-23	Additions	Withdrawals	31-Mar-24
Reserve Sewer 22/23 Capital - Backhoe	\$ 291,900		121,000	\$ 170,900			\$ 170,900
Reserve Green Bin Replacement	146,781			146,781			146,781
Reserve Community Support Area Rate 21/22 Operating - transfer to balance budget and keep area rate the same 22/23 Operating - Ice rental fees waived for youth under 18	53,729		1,274 60,000	(7,545)			(7,545)
Reserve Poverty Fund (20% of Deed Transfer Tax Revenue less amounts spent) 21/22 - Grant NSCC - ends 22/23 Grant Youth Centre - Year 2 (4 year commitment - ends 24/25) Grant Youth Centre - Year 3 (4 year commitment - ends 24/25) Grant Youth Centre - Year 4 (4 year commitment - ends 24/25) ** 21/22 Operating - year end surplus was \$151,079 **	272,329		20,000 33,750	218,579		33,750 33,750	151,079
Reserve Mandatory Provincial Contribution Area Rate 22/23 Operating - estimated surplus	24,874		30,500	55,374			55,374
Reserve for Police Proceeds of Crime	1,627			1,627			1,627
Reserve Strategic Priorities 22/23 Capital - Storm Water Management Plan	25,000		25,000	-			-
Reserve Stabilization Internal Borrowing - Solar for Community Bldgs - WWTF Internal Borrowing - Solar for Community Bldgs - Water Reservoir Property Operating - profit from Stadium solar Operating - profit from WWTF solar Operating - profit from Water Reservoir Property solar	1,525,972		198,905 198,905 25,000	1,153,162		27,000 17,500 17,500	1,215,162
Reserve Economic Development 22/23 Capital (carry over) - Industrial Park Directory Signage	92,725		25,000	67,725			67,725
Reserve Election	66,000			66,000			66,000
Reserve - Equalization 21/22 Extra Equalization funding from PNS	1,260,382			1,260,382			1,260,382
Reserve Fund Equity - Unrestricted Funds earmarked (\$10,000) for Murals in future year 22/23 Community Navigator 23/24 Community Navigator 24/25 Community Navigator 22/23 Operating Strategic - Community Centre Study 21/22 & 22/23 Operating Strategic - Municipal Planning Strategy - multi year project 22/23 Operating (Yr 2) - APD - 2 Year Term - Crime Prev EE - so that APA Prev EE can move to Major 21/22 Operating - Police ammo & gun parts & camera for 22/23 Operating budget 22/23 Capital Budget - Robbs Lighting 22/23 Capital (carry over) - New Outdoor Skating Rink/Tourist Center/Market, etc 22/23 Capital Budget - funding for various capital projects 22/23 Capital Budget - extra funding for Storm Water Mgmt Plan 22/23 Capital Budget - funding for Asphalt Recycler 22/23 Operating - estimated year end surplus 23/24 Operating - Debenture Balloon payment (Stadium Renos)	1,900,484		5,000 50,000 55,000 67,080 14,800 200,000 548,100 30,000 62,600 505,000	1,372,904		10,000 50,000 45,000 50,000 45,000 - - - - 542,560	630,344
Total Operating Reserve Balance	\$ 5,661,803	\$ 560,500	\$ 1,716,414	\$ 4,505,889	\$ 62,000	\$ 810,060	\$ 3,757,829

Last updated - March 23, 2023

= Projects add up to (\$640,700) almost all of the Year End Surplus (\$662,078) from prior year (21/22).

Listing of upcoming expenses/projects:

Fire Aerial Ladder Truck	1,883,677	(\$2,084,677 - \$201,000 set aside)	*fund from CJSMA sale proceeds.
West Victoria Street ~ CNR to Hickman	406,344		
Russell Street	192,024		
Road Construction - Development Initiative	500,000		
	2,982,045		funding of these projects IS NOT included in the above projections

Town of Amherst Capital Reserve Balances

CAPITAL RESERVE	Final Audited Balance 31-Mar-22	Proposed 2022/23 Transactions		Proposed Balance 31-Mar-23	Proposed 2023/24 Transactions		Proposed Balance 31-Mar-24
		Additions	Withdrawals		Additions	Withdrawals	
Reserve Gas Tax	\$ 705,232			\$ 375,497			\$ 117,497
Gas tax monies received		689,265			660,000		
Interest earned on Gas tax monies		12,000			1,000		
Source financing for Capital			1,031,000		919,000		
Reserve Sewer Purposes (Aboiteau)	431,879			431,879			431,879
Reserve Land Dedication	17,916			17,916			17,916
Reserve Capital Carryover Projects	588,900			334,400			133,400
Capital projects completed			254,500		-		
23/24 Capital - funds from Capital fr Revenue reduction for fire truck					201,000		
Reserve Town Sale	109,986			41,679			41,679
Proceeds from sale of backhoe & Source financing for new backhoe		77,000	77,000				
Land Purchase - Blaine Street & Ottawa Avenue			100,000				
Proceeds from sale of assets through GovDeals		34,387					
GovDeals fees for asset sales			2,694				
Reserve CJSMA Proceeds	-			-	2,950,000		1,066,323
Estimated proceeds from sale of CJSMA						1,883,677	
23/24 Capital - Funding for remaining balance of Fire Truck							
Reserve Fund Equity - Unrestricted	304,588			307,088			307,088
22/23 - reallocate from Capital Carryovers - Foot Bridge project canceled		12,500					
23/24 Capital - Funding for Stadium Elevated Viewing Surface			10,000				
Total Capital Reserve Balance	\$ 2,158,501	\$ 825,152	\$ 1,475,194	\$ 1,508,459	\$ 3,611,000	\$ 3,003,677	\$ 2,115,782

Last updated - February 23, 2023

Reserve Capital Carryover Items - Detail	Final Audited Balance 31-Mar-22	Proposed 2022/23 Transactions		Proposed Balance 31-Mar-23	Proposed 2023/24 Transactions		Proposed Balance 31-Mar-24
		Additions	Withdrawals		Additions	Withdrawals	
West Highlands Gym Enhancement, Bleachers & Score Clock	35,400			35,400			35,400
Net Zero Energy	50,000			50,000			50,000
Fire Station Bldg Repairs - installation of card access system	48,000			48,000			48,000
Recreation - Christie Park - Replace Foot Bridge	12,500		12,500	-			-
Works Garage - Security Doors	15,000		15,000	-		-	-
Video Conference System for CCUBIC	12,000		12,000	-		-	-
Sanitary Sewer - Willow Street Trail - East to Abbey - new sanitary sewer main (total project is \$50,000 , with \$35,000 in gas tax)	15,000		15,000	-		-	-
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance	7,000		7,000	-		-	-
Fire Station Bldg Repairs - Replace the two main exterior entrances	18,000		18,000	-		-	-
Fire Suppression Hose	52,000		52,000	-		-	-
Police - Ballistic Plates - Hard Body Armout	21,000		21,000	-		-	-
Police - Smart Board - Community Room	27,000		27,000	-		-	-
Recreation - Vehicle (electric)	25,000		25,000	-		-	-
Recreation - Zero Turn Grass Catcher	10,000		10,000	-		-	-
Recreation - Brine Pump - Stadium	20,000		20,000	-		-	-
Recreation - Cenotaph Renovations	20,000		20,000	-		-	-
Fire Dept - Aerial Truck - from Gen Op 21/22	201,000			201,000		201,000	-
	588,900	-	254,500	334,400	-	201,000	133,400

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

Cost element group MUN2 MUN2
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
**** Gross revenues	13,225,350.53-	13,680,740.44-	15,269,120.58-	14,078,128.56-	14,615,349-	16,323,924-	1,708,575-	11.7
*** Wages & Benefits	8,135,087.59	7,722,996.77	8,657,556.09	8,432,218.25	9,128,833	9,636,621	507,788	5.6
*** Administrative Costs	668,067.24	579,721.77	621,833.51	752,383.88	828,840	958,170	129,330	15.6
*** Building & Facility Co	729,251.63	605,077.41	654,106.39	693,891.90	693,131	748,086	54,955	7.9
*** Vehicle & Equipment Co	352,838.62	283,861.84	354,448.91	353,935.69	337,407	408,757	71,350	21.1
*** Materials & Supplies	408,551.03	416,294.98	473,253.11	426,978.64	402,450	550,750	148,300	36.8
*** Grants to organization	3,850.00	4,882.73	68,979.27	34,866.75	10,247	10,389	142	1.4
*** Other municipal costs	660,815.66	511,389.99	593,227.69	657,781.49	823,540	756,540	67,000-	8.1-
*** Fiscal Services	1,705,638.72	1,878,714.23	1,574,003.64	1,660,439.46	1,701,607	2,553,802	852,195	50.1
*** Fire protection charge	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
*** Cost recovery	232,909.00-	116,252.31-	357,294.36-	217,186.32-	36,820-	36,820-		
**** Expenditures	13,137,737.49	12,593,233.41	13,346,660.25	13,521,423.74	14,615,349	16,323,924	1,708,575	11.7
***** Total	87,613.04-	1,087,507.03-	1,922,460.33-	556,704.82-				

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

Cost element group REVENUES Revenues
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
* 4000 RESIDENTIAL TAXES	5,157,807.62-	5,212,947.56-	5,320,409.00-	5,613,537.67-	5,566,863-	6,158,152-	591,289-	10.6
* 4010 TAXES COMMERCIAL	4,430,844.44-	4,729,959.17-	4,732,222.26-	4,741,351.97-	4,740,573-	5,376,284-	635,711-	13.4
* 4020 RES.BASED ON ASSE	27,803.71-	28,261.92-	23,307.98-	21,734.36-	21,713-	21,850-	137-	0.6
** 4040 FARMLAND ACREAGE	1,011.00-	1,053.00-	1,060.00-	1,108.00-	1,060-	1,060-		
** Assessable Property	9,617,466.77-	9,972,221.65-	10,076,999.24-	10,377,732.00-	10,330,209-	11,557,346-	1,227,137-	11.9
* 4120 TAXES ALIANT	48,039.93-	49,124.00-	47,986.00-	44,163.00-	49,000-	45,000-	4,000	8.2-
* 4130 NSFM HST OFFSET	57,887.00-	55,000.00-	47,072.42-	55,000.00-	55,000-	50,000-	5,000	9.1-
* 4220 PROV - NS POWER C	9,274.00-	9,736.00-	9,695.00-	10,415.00-	9,700-	10,400-	700-	7.2
** Business Property	115,200.93-	113,860.00-	104,753.42-	109,578.00-	113,700-	105,400-	8,300	7.3-
* 4140 TAXES HERITAGE GA	83,326.00-	74,483.40-	71,693.83-		75,000-	70,000-	5,000	6.7-
* 4150 DEED TRANSFER TAX	182,973.49-	309,546.09-	630,316.55-	457,522.26-	400,000-	250,000-	150,000	37.5-
** Other Taxes	266,299.49-	384,029.49-	702,010.38-	457,522.26-	475,000-	320,000-	155,000	32.6-
*** Taxes	9,998,967.19-	10,470,111.14-	10,883,763.04-	10,944,832.26-	10,918,909-	11,982,746-	1,063,837-	9.7
* 4160 FEDERAL GOVERNMEN	114,145.56-	110,354.81-	96,341.91-	93,557.10-	94,371-	105,072-	10,701-	11.3
** Federal Government	114,145.56-	110,354.81-	96,341.91-	93,557.10-	94,371-	105,072-	10,701-	11.3
* 4180 PROV-REAL PROP HW	133,356.00-	134,349.44-	134,256.45-	133,451.85-	133,452-	138,999-	5,547-	4.2
* 4190 FIRE PROT GRT MUS	297.00-	273.36-	271.70-	282.00-	282-	318-	36-	12.8
* 4192 FIRE PROT GRT SCH	28,348.00-	28,662.82-	34,740.00-	34,893.50-	34,738-	36,249-	1,511-	4.3
** Provincial Government	162,001.00-	163,285.62-	169,268.15-	168,627.35-	168,472-	175,566-	7,094-	4.2
* 4210 PROV - NS LIQUOR	25,193.03-	25,135.10-	24,459.84-					
** Provincial Government A	25,193.03-	25,135.10-	24,459.84-					
*** Grants in Lieu of Taxes	301,339.59-	298,775.53-	290,069.90-	262,184.45-	262,843-	280,638-	17,795-	6.8
* 4240 SERV.PROV.CUMBERL	177,193.56-	180,156.00-	180,391.00-	187,787.00-	227,787-	251,871-	24,084-	10.6
* 4260 SERV.PROV.OXFORD	15,000.00-	18,144.16-	18,174.49-	18,108.39-	18,200-	18,200-		
** Other Local Government	192,193.56-	198,300.16-	198,565.49-	205,895.39-	245,987-	270,071-	24,084-	9.8
*** Services Provided to Ot	192,193.56-	198,300.16-	198,565.49-	205,895.39-	245,987-	270,071-	24,084-	9.8
** 4300 INTER.RECOV.LABOU	4,075.00-	4,000.00-	4,000.00-	4,000.00-	4,000-	4,000-		
** 4340 INTER.RECOV.OTHER	13.90-		77.82-	15.98-				
** 4350 SALE OF SERVICES	317,566.35-	282,293.73-	313,623.73-	295,341.10-	373,772-	389,786-	16,014-	4.3
** 4360 REVENUE ALARM MON	900.00-	1,393.48-	700.00-	1,050.00-	1,000-	1,000-		
** 4500 PROGRAM FEE REV.	12,130.21-		3,458.27-	13,891.73-	15,650-	15,650-		
*** Sales of Services	334,685.46-	287,687.21-	321,859.82-	314,298.81-	394,422-	410,436-	16,014-	4.1
* 4460 INSPECT/CONFIRM F	300.00-	725.00-	800.00-	1,250.00-	800-	800-		
* 4470 TAX CERTIFICATE R	7,239.13-	11,356.52-	15,200.00-	12,400.00-	15,000-	15,000-		
* 4520 DOG LICENSES	1,065.00-	1,230.00-	915.00-	1,080.00-	1,000-	1,000-		
* 4530 PERMITS	14,351.88-	27,622.57-	19,299.24-	25,475.40-	25,000-	25,000-		
* 4540 LICENSES	605.00-	80.00-	375.00-	395.00-	300-	300-		

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

Cost element group REVENUES Revenues
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** Licenses and Permits	23,561.01-	41,014.09-	36,589.24-	40,600.40-	42,100-	42,100-		
* 4550 FINES	40,001.86-	21,582.05-	22,857.00-	26,009.05-	40,200-	40,200-		
** Fines	40,001.86-	21,582.05-	22,857.00-	26,009.05-	40,200-	40,200-		
* 4380 ICE RENTALS REVEN	84,560.63-	79,364.51-	85,472.09-	90,564.51-	85,000-	145,000-	60,000-	70.6
* 4385 YOUTH FREE ICE RE	60,216.75-	57,992.60-	55,940.00-	61,088.00-	60,000-	60,000-	60,000	100.0-
* 4390 OFF SEASON STAD.R	5,657.33-			3,250.00-	6,000-	6,000-		
* 4560 LEASED LAND	1,788.00-	1,788.00-	1,788.00-	1,788.00-	1,788-	1,788-		
* 4580 ROOM RENTALS	16,285.42-	2,276.01-	13,271.00-	29,924.03-	16,000-	16,200-	200-	1.3
* 4590 RENTAL LAND & BLD	129,621.87-	127,570.77-	130,102.42-	130,620.94-	130,606-	131,134-	528-	0.4
* 4600 EQUIP RENTAL REVE					100-	100-		
* 4610 REC.FACILITY RENT	600.00-				250-	250-		
* 4570 LEASED LAND SOLAR		2,132.73-	6,124.27-	6,246.75-	6,247-	6,389-	142-	2.3
** Rentals	298,730.00-	271,124.62-	292,697.78-	323,482.23-	305,991-	306,861-	870-	0.3
* 4400 CONCESSION REVENU	7,971.04-			2,000.00-	4,958-	4,000-	958	19.3-
** Concessions & Franchise	7,971.04-			2,000.00-	4,958-	4,000-	958	19.3-
* 4620 INVESTMENT INCOME	127,751.25-	33,044.35-	44,457.94-	276,503.81-	55,000-	200,000-	145,000-	263.6
* 4622 INTEREST PROP TAX		1,064.29-	881.64-	247.08-	247-	247-	247	100.0-
** Return on Investments	127,751.25-	34,108.64-	45,339.58-	276,750.89-	55,247-	200,000-	144,753-	262.0
* 4640 INT.O/S TAXES	97,149.40-	82,009.54-	97,614.87-	110,458.41-	95,000-	95,000-		
* 4660 INT.ON MISC. A/R	951.28-	1,998.17-	4,034.47-	4,525.33-	2,000-	2,000-		
** Penalties and Interest	98,100.68-	84,007.71-	101,649.34-	114,983.74-	97,000-	97,000-		
* 4410 ADVERTISING REVEN	36,412.77-	30,000.00-	23,300.00-	26,050.00-	30,000-	30,000-		
* 4480 REV.-PROC.OF CRIM	672.20-		226.45-					
* 4490 COMM.SPONSOR.REV.					1,000-	1,000-		
* 4510 SPECIAL EVENT REV	10,625.39-	1,504.32-			2,000-	2,000-		
* 4680 MISC.REVENUE	12,564.53-	16,302.97-	14,381.70-	14,845.80-	12,130-	14,130-	2,000-	16.5
* 4770 RATE OF RETURN IN	135,000.00-	135,000.00-	135,000.00-	135,000.00-	135,000-	135,000-		
** Miscellaneous	195,274.89-	182,807.29-	172,908.15-	175,895.80-	180,130-	182,130-	2,000-	1.1
*** Other Revenue From Own	791,390.73-	634,644.40-	672,041.09-	959,722.11-	725,626-	872,291-	146,665-	20.2
* 4690 PROV - EQUALIZATI	1,260,382.00-	1,260,382.00-	2,520,764.00-	945,288.00-	1,260,382-	1,260,382-		
** Federal Government	1,260,382.00-	1,260,382.00-	2,520,764.00-	945,288.00-	1,260,382-	1,260,382-		
*** Unconditional Transfers	1,260,382.00-	1,260,382.00-	2,520,764.00-	945,288.00-	1,260,382-	1,260,382-		
* 4720 FED.EMPLOY.GRANTS	8,092.00-		10,293.00-	18,703.60-	10,000-		10,000	100.0-
** Federal Government	8,092.00-		10,293.00-	18,703.60-	10,000-		10,000	100.0-
* 4710 PROV.EMPLOY.GRANT	25,000.00-	25,000.00-	25,000.00-	20,000.00-	25,000-	25,000-		
* 4715 Prov. Cond. Grant	313,300.00-	505,840.00-	346,764.24-	300,000.00-	300,000-	374,000-	74,000-	24.7
* 4705 PROV DIVERT NS				107,203.94-	150,300-	160,800-	10,500-	7.0
** Provincial Government	338,300.00-	530,840.00-	371,764.24-	427,203.94-	475,300-	559,800-	84,500-	17.8

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

Cost element group REVENUES Revenues
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Conditional Transfers f	346,392.00-	530,840.00-	382,057.24-	445,907.54-	485,300-	559,800-	74,500-	15.4
* 4730 TRAN-FR OPER RESE					321,880-	687,560-	365,680-	113.6
** Transfer from Other Fun					321,880-	687,560-	365,680-	113.6
*** Other Transfers/Collect					321,880-	687,560-	365,680-	113.6
**** Total	13,225,350.53-	13,680,740.44-	15,269,120.58-	14,078,128.56-	14,615,349-	16,323,924-	1,708,575-	11.7

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

Cost element group EXP Expenditures
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	6,426,822.81	6,059,714.93	6,879,151.10	6,708,831.93	7,180,400	7,554,350	373,950	5.2
** 6005 Honoraria	310,259.02	292,768.51	306,228.34	299,233.62	314,300	314,300		
** 6006 Retired EE Pens P	15,341.88	15,341.88	15,341.88	15,356.95	15,800	16,600	800	5.1
** 6009 Y/E WAGES & BEN A	42,028.08	48,270.43	40,466.84		29,442	29,442		
** 6010 CFP	250,668.07	240,475.48	287,594.78	290,535.18	323,620	354,360	30,740	9.5
** 6012 Employment Insura	100,765.14	94,684.40	115,503.25	113,319.56	127,750	136,670	8,920	7.0
** 6014 Blue Cross	163,201.12	148,290.40	128,218.55	107,760.57	149,850	154,270	4,420	2.9
** 6015 Pension - Reg Pym	448,233.86	484,235.23	493,542.79	481,872.54	526,970	553,300	26,330	5.0
** 6016 Group Insurance	175,392.66	193,100.80	186,125.58	166,588.19	215,290	212,750	2,540-	1.2-
** 6017 WCB	109,574.95	113,564.71	165,785.98	188,418.71	185,110	236,700	51,590	27.9
** 6018 Pension-Special P	92,800.00	32,550.00	39,597.00	60,301.00	60,301	73,879	13,578	22.5
*** Wages & Benefits	8,135,087.59	7,722,996.77	8,657,556.09	8,432,218.25	9,128,833	9,636,621	507,788	5.6
** 8015 Liability Claims	14,965.95	15,666.87	5,731.56	4,970.58	7,850	7,850		
** 6020 PROFESSIONAL DEVE	79,919.11	39,042.06	73,935.44	121,304.23	105,900	97,200	8,700-	8.2-
** 6030 TRAVEL	62,383.74	27,009.41	30,933.75	52,490.48	79,700	103,800	24,100	30.2
** 6032 Conferences & Con	18,225.96	602.77	4,559.95	10,822.18	29,750	33,250	3,500	11.8
** 6040 PROF MEM/DUES & F	27,714.23	26,512.49	26,293.67	26,981.11	31,820	31,770	50-	0.2-
** 6050 OFFICE SUPPLIES	27,387.61	26,529.72	19,992.04	23,303.14	23,610	26,160	2,550	10.8
** 6060 OFFICE EQUIPMENT	4,072.82	7,123.85	10,201.33	3,581.44	9,840	9,140	700-	7.1-
** 6070 PHOTOCOPY SUPPLIE	19,686.26	13,813.35	12,218.99	13,690.97	14,200	14,200		
** 6080 ADVERTISING	22,051.58	13,501.12	17,310.96	25,404.24	37,400	35,100	2,300-	6.1-
** 6090 POSTAGE	34,155.87	36,560.19	33,024.54	27,060.02	35,990	35,990		
** 6100 COURIER	2,848.84	3,411.38	4,865.98	5,524.00	3,750	10,100	6,350	169.3
** 6110 TELEPHONE	55,679.56	54,363.87	50,547.66	46,689.14	54,805	52,105	2,700-	4.9-
** 6112 Facsimile	497.02	497.82	497.89	574.05	740	740		
** 6114 Cellular	25,074.62	25,109.06	25,539.45	27,434.06	30,775	30,975	200	0.6
** 6120 PUBL./SUBSCRIPTIO	4,105.73	5,342.09	5,730.32	6,250.47	6,820	7,050	230	3.4
** 6130 COMPUTER HARDWARE	42,413.02	56,213.03	57,419.87	72,386.70	61,550	68,700	7,150	11.6
** 6140 COMPUTER SOFTWARE	29,065.44	27,680.63	8,786.23	26,519.69	4,025	3,425	600-	14.9-
** 6142 Software Licensin	110,489.91	120,610.89	132,882.62	140,006.00	159,370	190,120	30,750	19.3
** 6150 MEETING EXPENSES	2,241.09	1,034.84	2,150.44	3,469.48	12,150	16,850	4,700	38.7
** 6152 Catering	2,471.65	2,659.42	2,579.85	5,295.31	3,520	19,245	15,725	446.7
** 6170 PROMOTION	33,949.49	26,297.91	37,380.97	41,695.59	49,600	85,200	35,600	71.8
** 6160 LIABILITY INSURAN	48,667.74	50,139.00	59,250.00	66,931.00	65,675	79,200	13,525	20.6
*** Administrative Costs	668,067.24	579,721.77	621,833.51	752,383.88	828,840	958,170	129,330	15.6
** 7025 Solid Waste Dispo	50,840.52	50,993.10	51,285.64	43,960.97	55,580	55,920	340	0.6
** 7001 HEAT - NATURAL GA	129,824.43	105,472.21	133,926.35	143,901.98	136,900	143,900	7,000	5.1
** 7010 ELECTRICAL	256,759.17	232,401.82	246,677.57	239,207.61	253,300	271,200	17,900	7.1
** 7020 WATER	36,828.35	28,912.04	46,263.69	41,451.06	41,550	51,900	10,350	24.9
** 7030 BLDG/FACILITY MAI	127,639.11	97,266.74	68,704.29	73,896.32	103,464	98,238	5,226-	5.1-
** 7040 BLDG/FACILITY REP	67,124.26	24,386.17	36,591.22	64,883.80	22,000	23,500	1,500	6.8
** 7050 BLDG/FACILITY INS	31,506.00	35,719.00	37,943.00	41,424.00	41,737	48,878	7,141	17.1
** 7060 BLDG/FACILITY REN	2,142.49	1,712.00		912.84	2,000	2,000		

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

Cost element group EXP Expenditures
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7070 BLDG/FACILITY REN	1,102.70		684.35	515.40	1,000	7,000	6,000	600.0
** 7080 PLANT MAINTENANCE	14,292.78	19,231.13	22,028.97	26,815.48	24,000	28,900	4,900	20.4
** 7090 PLANT REPAIRS	80.00	392.85		4,429.92	1,000	4,000	3,000	300.0
** 7100 MAINT. TOOLS/EQUI	6,977.86	3,055.87	4,130.08	3,468.22	5,000	5,000		
** 7120 PROPERTY TAXES	4,051.26	5,534.48	5,851.23	7,642.55	5,600	7,650	2,050	36.6
** 7130 DEMOLITION	82.70		20.00	1,381.75				
*** Building & Facility Cos	729,251.63	605,077.41	654,106.39	693,891.90	693,131	748,086	54,955	7.9
** 7500 VEH/EQUIP MAINT.	10,867.50	9,216.32	14,674.21	13,127.33	16,190	16,190		
** 7510 VEH/EQUIP REPAIRS	116,845.59	86,394.12	98,860.73	84,988.14	99,800	101,000	1,200	1.2
** 7520 VEH/EQUIP INSURAN	37,555.00	39,661.00	40,939.00	45,665.00	45,033	53,883	8,850	19.7
** 7530 VEH/EQUIP REPLACE	1,540.00			1,680.05				
** 7540 VEH/EQUIP RENTAL	10,649.68	7,102.39	31,067.25	13,067.67	15,300	16,300	1,000	6.5
** 7550 VEH/EQUIP FUEL -	56,765.02	36,563.20	65,465.39	79,036.80	59,284	84,984	25,700	43.4
** 7551 VEH/EQUIP FUEL-DI	29,351.62	18,160.31	33,903.86	44,286.14	27,200	56,000	28,800	105.9
** 7552 VEH/EQUIP FUEL-N			63.88					
** 7560 VEH/EQUIP GEN SUP	9,824.42	19,714.51	18,750.99	22,933.76	16,500	19,000	2,500	15.2
** 7570 VEH/EQUIP TOOLS	2,367.27	1,659.77	2,717.05	1,194.72	2,600	2,600		
** 8120 LEASES-VEHICLE/EQ				477.85				
** 8000 OPERATIONAL EQUIP	73,636.00	63,641.94	43,823.42	43,507.14	50,600	53,400	2,800	5.5
** 8020 MAINTENANCE EQUIP	3,436.52	1,748.28	4,183.13	3,971.09	4,900	5,400	500	10.2
*** Vehicle & Equipment Cos	352,838.62	283,861.84	354,448.91	353,935.69	337,407	408,757	71,350	21.1
** 8010 MATERIALS / SUPPL	157,136.02	137,712.17	193,197.81	191,872.30	153,950	168,250	14,300	9.3
** 8004 GRAVEL		4,786.73	5,621.01	5,068.10	6,000	6,000		
** 8005 ASPHALT	139,857.15	141,982.30	136,653.70	113,117.86	122,000	250,000	128,000	104.9
** 8006 CONCRETE	5,198.23	21,087.23	28,088.97	14,441.72	16,000	16,000		
** 8007 MANHOLES CATCH BA	885.00	1,503.88	2,474.14		2,000	2,000		
** 8008 PIPE & ACCESSORIE	2,903.83	4,776.89	1,149.02	3,379.68	3,500	3,500		
** 8009 SALT/ SAND/ DE-IC	102,570.80	107,453.54	106,068.46	99,098.98	99,000	105,000	6,000	6.1
*** Materials & Supplies	408,551.03	416,294.98	473,253.11	426,978.64	402,450	550,750	148,300	36.8
** 8150 GRANTS/SUBS TO OR			59,530.00	25,120.00				
** 8160 DONATIONS TO CHAR	350.00	250.00	325.00	250.00	250	250		
** 8170 SCHOL/GRANTS TO I	3,500.00	2,500.00	3,000.00	3,250.00	3,750	3,750		
** 8175 IN KIND GRANT -SO		2,132.73	6,124.27	6,246.75	6,247	6,389	142	2.3
*** Grants to organizations	3,850.00	4,882.73	68,979.27	34,866.75	10,247	10,389	142	1.4
** 8025 COMMUNITY EVENTS	10,184.36	5,362.65	12,968.14	11,132.28	26,250	26,250		
** 8030 MAINTENANCE MAT/S	9,187.96	5,221.84	3,639.17	5,318.51	11,100	10,100	1,000-	9.0-
** 8040 COMM EQUIPMENT LI	12,462.79	15,762.79	8,170.01	5,269.53	12,050	12,050		
** 8060 PROGRAM INSTRUCII	73,146.13	37,549.10	54,220.00	58,066.82	63,000	67,000	4,000	6.3
** 8080 STREET LIGHTS	74,053.85	77,049.71	75,036.30	70,361.83	75,250	77,250	2,000	2.7
** 8090 UNIFORMS/CLOTHING	42,511.92	50,061.90	53,044.45	42,253.95	61,100	62,700	1,600	2.6
** 8100 PROFESSIONAL SERV	183,829.23	95,981.35	89,782.19	107,940.63	107,500	125,100	17,600	16.4

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

Cost element group EXP Expenditures
 Cost Center Group GENERAL GENERAL RATE
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8110 CONTRACTS/AGREEME	217,193.34	190,105.97	268,877.45	323,087.81	434,390	344,490	89,900-	20.7-
** 8111 CONTR/AGREE -WELD	5,821.77	7,219.19	229.43					
** 8121 LEASES -OFFICE EQ	20,580.98	18,646.18	19,453.19	19,912.42	22,000	20,700	1,300-	5.9-
** 8130 LICENSES/PERMITS	10,061.38	6,793.31	6,492.16	13,126.49	9,300	9,300		
** 8135 REGULATORY FEES	716.95	406.00	400.20	359.60	600	600		
** 9450 LA ANIMAL SHELTER	1,065.00	1,230.00	915.00	951.62	1,000	1,000		
*** Other municipal costs	660,815.66	511,389.99	593,227.69	657,781.49	823,540	756,540	67,000-	8.1-
* 9020 INT ON DEBENTURES	163,329.67	143,516.46	130,376.09	121,356.53	121,357	106,282	15,075-	12.4-
* 9050 PRINC ON DEBENTUR	529,338.00	489,122.00	489,124.00	412,456.00	412,456	955,016	542,560	131.5
** Debt Service Costs	692,667.67	632,638.46	619,500.09	533,812.53	533,813	1,061,298	527,485	98.8
* 9010 DEBT ISSUANCE COS			2,259.00					
* 9090 BANK CHARGES	55,309.57	48,810.38	53,695.77	50,127.36	50,400	64,100	13,700	27.2
* 9095 CASH OVER / SHORT	98.64	66.89-	0.44	2.90-	50	50		
** Bank charges & Short te	55,408.21	48,743.49	55,955.21	50,124.46	50,450	64,150	13,700	27.2
* 9200 ALLOW FOR UNCOLL	49,467.14	40,227.72	4,631.41					
* 9220 Loss onAssess App	79,075.90	33,005.17	45,526.06	19,577.47		35,000	35,000	
* 9240 Phase In Comm Ass	33,759.00	345,218.00	38,824.00	414,389.00	429,000	412,100	16,900-	3.9-
** Valuation allow/appeals	162,302.04	418,450.89	88,981.47	433,966.47	429,000	447,100	18,100	4.2
* 9400 APPROP CAPITAL RE		13,000.00	201,000.00					
* 9410 APPROP OPER RESER	231,694.00	92,327.22	47,690.23		45,808	62,953	17,145	37.4
* 9420 APPROP CAPITAL FU	496,030.80	606,018.17	493,340.64	575,000.00	575,000	845,700	270,700	47.1
** Transfers to Own Funds	727,724.80	711,345.39	742,030.87	575,000.00	620,808	908,653	287,845	46.4
* 9690 Regional Authorit	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
** Transfers to Reg Boards	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
*** Fiscal Services	1,705,638.72	1,878,714.23	1,574,003.64	1,660,439.46	1,701,607	2,553,802	852,195	50.1
** 8195 WATER SUPPLY & HY	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
*** Fire protection charge	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
** 6180 COST RECOVERY	232,909.00-	116,252.31-	357,294.36-	217,186.32-	36,820-	36,820-		
*** Cost recovery	232,909.00-	116,252.31-	357,294.36-	217,186.32-	36,820-	36,820-		
**** Total	13,137,737.49	12,593,233.41	13,346,660.25	13,521,423.74	14,615,349	16,323,924	1,708,575	11.7

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

Cost element group MUN2 MUN2
 Cost Center Group CORPORATE Corporate Services
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	681,141.62-	816,071.56-	756,564.00-	664,864.67-	618,190-	745,492-	127,302-	20.6
*** 4010 TAXES COMMERCIAL	581,773.44-	739,621.17-	662,583.26-	527,210.97-	526,432-	650,842-	124,410-	23.6
*** 4020 RES.BASED ON ASS	27,803.71-	28,261.92-	23,307.98-	21,734.36-	21,713-	21,850-	137-	0.6
*** 4040 FARMLAND ACREAGE	1,011.00-	1,053.00-	1,060.00-	1,108.00-	1,060-	1,060-		
*** 4120 TAXES ALIANT	48,039.93-	49,124.00-	47,986.00-	44,163.00-	49,000-	45,000-	4,000	8.2-
*** 4130 NSFM HST OFFSET	57,887.00-	55,000.00-	47,072.42-	55,000.00-	55,000-	50,000-	5,000	9.1-
*** 4140 TAXES HERITAGE G	83,326.00-	74,483.40-	71,693.83-		75,000-	70,000-	5,000	6.7-
*** 4150 DEED TRANSFER TA	182,973.49-	309,546.09-	630,316.55-	457,522.26-	400,000-	250,000-	150,000	37.5-
*** 4160 FEDERAL GOVERNME	114,145.56-	110,354.81-	96,341.91-	93,557.10-	94,371-	105,072-	10,701-	11.3
*** 4180 PROV-REAL PROP H	133,356.00-	134,349.44-	134,256.45-	133,451.85-	133,452-	138,999-	5,547-	4.2
*** 4190 FIRE PROT GRT MU	297.00-	273.36-	271.70-	282.00-	282-	318-	36-	12.8
*** 4192 FIRE PROT GRT SC	28,348.00-	28,662.82-	34,740.00-	34,893.50-	34,738-	36,249-	1,511-	4.3
*** 4210 PROV - NS LIQUOR	25,193.03-	25,135.10-	24,459.84-					
*** 4220 PROV - NS POWER	9,274.00-	9,736.00-	9,695.00-	10,415.00-	9,700-	10,400-	700-	7.2
*** 4350 SALE OF SERVICES	165,700.00-	171,400.00-	175,100.00-	178,100.00-	178,100-	182,195-	4,095-	2.3
*** 4470 TAX CERTIFICATE	7,239.13-	11,356.52-	15,200.00-	12,400.00-	15,000-	15,000-		
*** 4520 DOG LICENSES	1,065.00-	1,230.00-	915.00-	1,080.00-	1,000-	1,000-		
*** 4540 LICENSES	605.00-	80.00-	375.00-	395.00-	300-	300-		
*** 4560 LEASED LAND	1,788.00-	1,788.00-	1,788.00-	1,788.00-	1,788-	1,788-		
*** 4620 INVESTMENT INCOM	127,751.25-	33,044.35-	44,457.94-	276,503.81-	55,000-	200,000-	145,000-	263.6
*** 4622 INTEREST PROP TA		1,064.29-	881.64-	247.08-	247-		247	100.0-
*** 4640 INT.O/S TAXES	97,149.40-	82,009.54-	97,614.87-	110,458.41-	95,000-	95,000-		
*** 4660 INT.ON MISC. A/R	960.87-	1,998.17-	4,034.47-	4,525.33-	2,000-	2,000-		
*** 4680 MISC.REVENUE	231.85-	247.18-	280.00-	136.75-	100-	100-		
*** 4690 PROV - EQUALIZAT			1,260,382.00-					
*** 4715 Prov. Cond. Gran		205,840.00-						
*** 4770 RATE OF RETURN I	135,000.00-	135,000.00-	135,000.00-	135,000.00-	135,000-	135,000-		
**** Gross revenues	2,512,060.28-	3,026,730.72-	4,276,377.86-	2,764,837.09-	2,502,473-	2,757,665-	255,192-	10.2
*** Wages & Benefits	1,023,751.34	985,871.76	1,095,949.12	999,942.40	1,135,251	1,058,818	76,433-	6.7-
*** Administrative Costs	234,041.56	229,006.92	225,497.80	237,471.13	266,822	281,247	14,425	5.4
*** Vehicle & Equipment Co		44.73						
*** Materials & Supplies	404.02		25.26	221.92				
*** Grants to organization	3,350.00	2,250.00	2,825.00	3,000.00	3,000	3,000		
*** Other municipal costs	38,110.87	38,690.93	31,333.65	36,971.04	45,850	60,550	14,700	32.1
*** Fiscal Services	901,954.73	1,152,086.76	842,673.48	1,057,495.57	1,051,550	1,354,050	302,500	28.8
*** Cost recovery	4,805.98-	9,901.42-	18,139.57-					
**** Expenditures	2,196,806.54	2,398,049.68	2,180,164.74	2,335,102.06	2,502,473	2,757,665	255,192	10.2
***** Total	315,253.74-	628,681.04-	2,096,213.12-	429,735.03-				

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

Cost element group EXP Expenditures
 Cost Center Group CORPORATE Corporate Services
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	669,436.77	658,717.58	749,408.15	671,530.03	769,400	706,550	62,850-	8.2-
** 6005 Honoraria	193,187.38	178,157.61	194,150.84	178,590.43	194,200	194,200		
** 6006 Retired EE Pens P	1,399.92	1,399.92	1,399.92	1,399.92	1,400	1,400		
** 6009 Y/E WAGES & BEN A	4,444.18	5,585.34	2,652.14		3,695	3,695		
** 6010 CPP	32,960.92	31,075.56	36,588.47	34,715.59	40,240	38,940	1,300-	3.2-
** 6012 Employment Insura	10,283.73	10,495.43	12,928.66	11,699.92	12,340	11,260	1,080-	8.8-
** 6014 Blue Cross	27,325.13	24,102.84	17,645.12	16,743.74	23,630	23,030	600-	2.5-
** 6015 Pension - Reg Pym	45,461.40	46,828.75	47,626.69	45,857.15	50,670	41,540	9,130-	18.0-
** 6016 Group Insurance	9,187.57	10,361.93	13,644.97	12,882.90	14,090	9,800	4,290-	30.4-
** 6017 WCB	12,356.34	11,693.80	11,939.16	13,376.72	12,440	15,800	3,360	27.0
** 6018 Pension-Special P	17,708.00	7,453.00	7,965.00	13,146.00	13,146	12,603	543-	4.1-
*** Wages & Benefits	1,023,751.34	985,871.76	1,095,949.12	999,942.40	1,135,251	1,058,818	76,433-	6.7-
** 6020 PROFESSIONAL DEVE	2,082.23	10,305.56	7,052.52	7,805.57	9,000	8,500	500-	5.6-
** 6030 TRAVEL	38,788.98	17,778.70	21,998.83	31,795.90	40,100	46,100	6,000	15.0
** 6032 Conferences & Con	11,457.57		1,970.99	4,907.99	17,000	18,500	1,500	8.8
** 6040 PROF MEM/DUES & F	16,192.57	16,495.59	15,008.38	16,249.40	18,500	16,400	2,100-	11.4-
** 6050 OFFICE SUPPLIES	11,781.86	13,187.45	8,266.89	11,510.39	10,500	12,500	2,000	19.0
** 6060 OFFICE EQUIPMENT	1,765.54	2,379.80	8,040.69	257.39	3,000	3,000		
** 6070 PHOTOCOPY SUPPLIE	18,366.04	11,575.04	9,304.62	11,954.01	12,200	12,200		
** 6080 ADVERTISING	1,239.93	3,424.75	4,206.92	4,698.12	5,000	5,000		
** 6090 POSTAGE	31,911.98	35,305.55	31,163.84	25,748.72	33,200	33,200		
** 6100 COURIER				352.55	50	150	100	200.0
** 6110 TELEPHONE	20,539.64	21,006.46	19,692.30	18,022.67	20,000	20,000		
** 6112 Facsimile	275.75	276.52	276.68	369.96	500	500		
** 6114 Cellular	4,997.41	5,461.02	4,653.99	5,159.80	7,090	5,890	1,200-	16.9-
** 6120 PUBL./SUBSCRIPTIO	1,402.78	2,179.72	2,083.30	1,322.49	2,220	2,450	230	10.4
** 6130 COMPUTER HARDWARE	2,584.05	17,662.26	13,227.78	9,963.62	4,700	7,900	3,200	68.1
** 6140 COMPUTER SOFTWARE		1,385.31	1,240.26	259.54		600	600	
** 6142 Software Licensin	43,183.04	44,235.69	45,963.86	48,027.69	47,550	45,662	1,888-	4.0-
** 6150 MEETING EXPENSES	289.23	522.39	1,066.80	1,209.96	1,000	1,000		
** 6152 Catering	1,021.54	1,581.43	805.81	1,712.49	1,500	1,500		
** 6170 PROMOTION	6,524.23	3,753.68	4,736.34	8,437.87	6,500	7,500	1,000	15.4
** 6160 LIABILITY INSURAN	19,637.19	20,490.00	24,737.00	27,705.00	27,212	32,695	5,483	20.1
*** Administrative Costs	234,041.56	229,006.92	225,497.80	237,471.13	266,822	281,247	14,425	5.4
** 8000 OPERATIONAL EQUIP		44.73						
*** Vehicle & Equipment Cos		44.73						
** 8010 MATERIALS / SUPPL	404.02		25.26	221.92				

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

Cost element group EXP Expenditures
 Cost Center Group CORPORATE Corporate Services
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Materials & Supplies	404.02		25.26	221.92				
** 8160 DONATIONS TO CHAR	350.00	250.00	325.00	250.00	250	250		
** 8170 SCHOL/GRANTS TO I	3,000.00	2,000.00	2,500.00	2,750.00	2,750	2,750		
*** Grants to organizations	3,350.00	2,250.00	2,825.00	3,000.00	3,000	3,000		
** 8025 COMMUNITY EVENTS	3,753.93							
** 8090 UNIFORMS/CLOTHING		1,730.16	2,606.66	822.38	4,500	5,000	500	11.1
** 8100 PROFESSIONAL SERV	23,144.29	25,242.39	17,084.48	24,981.90	31,000	46,000	15,000	48.4
** 8110 CONTRACTS/AGREEME	165.37	1,455.22	1,166.03		750	750		
** 8121 LEASES -OFFICE EQ	9,458.58	8,627.16	9,161.28	9,855.54	8,000	7,200	800-	10.0-
** 8135 REGULATORY FEES	523.70	406.00	400.20	359.60	600	600		
** 9450 LA ANIMAL SHELTER	1,065.00	1,230.00	915.00	951.62	1,000	1,000		
*** Other municipal costs	38,110.87	38,690.93	31,333.65	36,971.04	45,850	60,550	14,700	32.1
* 9090 BANK CHARGES	52,529.25	46,987.59	52,013.93	48,531.98	47,500	61,200	13,700	28.8
* 9095 CASH OVER / SHORT	98.64	66.89-	0.44	2.88-	50	50		
** Bank charges & Short te	52,627.89	46,920.70	52,014.37	48,529.10	47,550	61,250	13,700	28.8
* 9200 ALLOW FOR UNCOLL	49,467.14	40,227.72	4,631.41					
* 9220 Loss onAssess App	79,075.90	33,005.17	45,526.06	19,577.47		35,000	35,000	
* 9240 Phase In Comm Ass	33,759.00	345,218.00	38,824.00	414,389.00	429,000	412,100	16,900-	3.9-
** Valuation allow/appeals	162,302.04	418,450.89	88,981.47	433,966.47	429,000	447,100	18,100	4.2
* 9400 APPROP CAPITAL RE			201,000.00					
* 9410 APPROP OPER RESER	190,994.00	80,697.00	7,337.00					
* 9420 APPROP CAPITAL FU	496,030.80	606,018.17	493,340.64	575,000.00	575,000	845,700	270,700	47.1
** Transfers to Own Funds	687,024.80	686,715.17	701,677.64	575,000.00	575,000	845,700	270,700	47.1
*** Fiscal Services	901,954.73	1,152,086.76	842,673.48	1,057,495.57	1,051,550	1,354,050	302,500	28.8
** 6180 COST RECOVERY	4,805.98-	9,901.42-	18,139.57-					
*** Cost recovery	4,805.98-	9,901.42-	18,139.57-					
**** Total	2,196,806.54	2,398,049.68	2,180,164.74	2,335,102.06	2,502,473	2,757,665	255,192	10.2

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

Cost element group MUN2 MUN2
 Cost Center Group APD Amherst Police Department
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	1,715,340.00-	1,697,086.00-	1,797,768.00-	1,903,652.00-	1,903,652-	2,081,487-	177,835-	9.3
*** 4010 TAXES COMMERCIAL	1,474,862.00-	1,540,173.00-	1,603,094.00-	1,621,092.00-	1,621,092-	1,817,211-	196,119-	12.1
*** 4300 INTER.RECOV.LABO	4,000.00-	4,000.00-	4,000.00-	4,000.00-	4,000-	4,000-		
*** 4340 INTER.RECOV.OTHE	13.90-		77.82-	15.98-				
*** 4350 SALE OF SERVICES	142,657.18-	98,378.08-	107,298.92-	86,672.96-	141,200-	135,200-	6,000	4.2-
*** 4360 REVENUE ALARM MO	900.00-	1,393.48-	700.00-	1,050.00-	1,000-	1,000-		
*** 4480 REV.-PROC.OF CRI	672.20-		226.45-					
*** 4490 COMM.SPONSOR.REV					1,000-	1,000-		
*** 4530 PERMITS	125.00-							
*** 4550 FINES	40,001.86-	21,582.05-	22,857.00-	26,009.05-	40,000-	40,000-		
*** 4580 ROOM RENTALS	500.00-	625.00-	1,125.00-	1,500.00-	500-	700-	200-	40.0
*** 4680 MISC.REVENUE	5,483.14-	9,280.06-	9,188.13-	10,474.72-	7,000-	9,000-	2,000-	28.6
*** 4690 PROV - EQUALIZAT	580,909.00-	585,048.00-	593,865.00-	461,379.25-	615,171-	608,321-	6,850	1.1-
*** 4715 Prov. Cond. Gran	300,000.00-	300,000.00-	300,000.00-	300,000.00-	300,000-	300,000-		
*** 4730 TRAN-FR OPER RES					81,880-		81,880	100.0-
**** Gross revenues	4,265,464.28-	4,257,565.67-	4,440,200.32-	4,415,845.96-	4,716,495-	4,997,919-	281,424-	6.0
*** Wages & Benefits	3,737,960.17	3,622,375.10	4,040,777.08	3,984,595.15	4,089,915	4,348,254	258,339	6.3
*** Administrative Costs	171,097.07	106,349.23	155,914.83	195,365.97	161,741	166,909	5,168	3.2
*** Building & Facility Co	90,926.99	85,682.46	68,871.56	69,631.72	65,774	70,347	4,573	7.0
*** Vehicle & Equipment Co	107,905.95	83,999.45	88,970.98	101,868.07	106,813	122,855	16,042	15.0
*** Materials & Supplies	6,768.35	5,749.30	6,034.71	6,120.19	5,000	6,000	1,000	20.0
*** Grants to organization	500.00	500.00	500.00	500.00	1,000	1,000		
*** Other municipal costs	94,626.68	101,655.54	116,696.69	96,835.94	125,190	124,890	300-	0.2-
*** Fiscal Services	201,284.88	208,536.03	204,155.02	187,278.44	188,062	184,664	3,398-	1.8-
*** Cost recovery	133,964.87-	49,883.66-	175,648.32-	104,941.73-	27,000-	27,000-		
**** Expenditures	4,277,105.22	4,164,963.45	4,506,272.55	4,537,253.75	4,716,495	4,997,919	281,424	6.0
***** Total	11,640.94	92,602.22-	66,072.23	121,407.79				

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

Cost element group EXP Expenditures
 Cost Center Group APD Amherst Police Department
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	3,146,372.94	2,997,541.79	3,362,079.59	3,329,356.68	3,380,800	3,571,800	191,000	5.6
** 6005 Honoraria					1,100	1,100		
** 6006 Retired EE Pens P	7,531.32	7,531.32	7,531.32	7,531.32	7,800	8,200	400	5.1
** 6009 Y/E WAGES & BEN A	21,277.69	27,867.28	25,303.70		13,804	13,804		
** 6010 CPP	100,233.00	97,264.89	118,193.44	119,384.56	125,550	138,530	12,980	10.3
** 6012 Employment Insura	41,068.97	39,227.05	47,575.90	46,768.39	49,700	53,880	4,180	8.4
** 6014 Blue Cross	34,580.56	34,363.43	31,152.63	26,761.88	31,210	29,520	1,690-	5.4-
** 6015 Pension - Reg Pym	219,663.38	232,366.01	252,181.75	256,712.79	258,680	276,550	17,870	6.9
** 6016 Group Insurance	114,618.20	125,922.34	96,563.82	84,405.88	113,630	130,970	17,340	15.3
** 6017 WCB	50,036.11	59,182.99	98,205.93	110,152.65	104,120	123,900	19,780	19.0
** 6018 Pension-Special P	2,578.00	1,108.00	1,989.00	3,521.00	3,521		3,521-	100.0-
*** Wages & Benefits	3,737,960.17	3,622,375.10	4,040,777.08	3,984,595.15	4,089,915	4,348,254	258,339	6.3
** 8015 Liability Claims	62.57	6,648.55			1,500	1,500		
** 6020 PROFESSIONAL DEVE	53,400.28	17,768.95	46,275.45	87,433.39	44,800	35,400	9,400-	21.0-
** 6030 TRAVEL	4,905.39	3,159.74	2,170.80	3,465.41	3,600	3,600		
** 6032 Conferences & Con	3,659.15	307.77	1,225.12	2,871.57	6,000	7,500	1,500	25.0
** 6040 PROF MEM/DUES & F	4,241.51	2,467.68	3,182.54	2,773.90	3,600	3,600		
** 6050 OFFICE SUPPLIES	9,409.77	9,663.35	8,590.22	9,517.72	9,500	9,500		
** 6060 OFFICE EQUIPMENT	1,495.18	1,151.63	1,782.96	2,296.23	3,500	3,500		
** 6070 PHOTOCOPY SUPPLIE	465.09	613.98	1,586.34					
** 6080 ADVERTISING	693.29	143.39	319.12	579.83	450	450		
** 6090 POSTAGE	1,124.75	418.94	798.10	94.10	1,000	1,000		
** 6100 COURIER	2,811.62	3,343.77	4,741.35	5,171.45	3,000	3,500	500	16.7
** 6110 TELEPHONE	14,590.22	15,848.65	15,346.49	14,937.95	15,500	15,500		
** 6114 Cellular	2,154.92	2,355.66	3,175.93	3,120.81	3,195	3,195		
** 6120 PUBL./SUBSCRIPTIO	1,270.16	2,256.39	2,040.81	2,996.50	2,200	2,200		
** 6130 COMPUTER HARDWARE	16,192.59	5,639.43	14,963.92	14,431.39	13,400	19,400	6,000	44.8
** 6140 COMPUTER SOFTWARE	19,398.62	1,605.63	3,292.31	1,108.24	1,200	600	600-	50.0-
** 6142 Software Licensin	28,593.05	26,985.99	32,953.57	31,895.09	40,210	41,785	1,575	3.9
** 6150 MEETING EXPENSES	844.04	312.73	534.34	471.71	850	850		
** 6152 Catering	223.41				200	200		
** 6170 PROMOTION	81.75		6,084.46	4,294.68	500	4,300	3,800	760.0
** 6160 LIABILITY INSURAN	5,479.71	5,657.00	6,851.00	7,906.00	7,536	9,329	1,793	23.8
*** Administrative Costs	171,097.07	106,349.23	155,914.83	195,365.97	161,741	166,909	5,168	3.2
** 7025 Solid Waste Dispo	5,749.78	6,103.67	6,220.86	5,957.18	6,060	6,600	540	8.9
** 7001 HEAT - NATURAL GA	9,492.64	9,792.38	9,822.64	8,534.05	10,500	10,500		
** 7010 ELECTRICAL	34,410.13	32,597.73	31,574.94	31,554.75	32,000	32,000		
** 7020 WATER	1,998.46	2,243.93	1,793.46	2,792.05	2,100	2,100		
** 7030 BLDG/FACILITY MAI	28,480.53	27,464.60	6,337.69	4,757.79	5,000	5,000		
** 7040 BLDG/FACILITY REP	8,361.75	4,815.15	10,290.97	12,944.90	7,000	10,500	3,500	50.0
** 7050 BLDG/FACILITY INS	2,351.00	2,665.00	2,831.00	3,091.00	3,114	3,647	533	17.1
** 7130 DEMOLITION	82.70							

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

Cost element group EXP Expenditures
 Cost Center Group APD Amherst Police Department
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Building & Facility Cos	90,926.99	85,682.46	68,871.56	69,631.72	65,774	70,347	4,573	7.0
** 7500 VEH/EQUIP MAINT.	1,477.17	442.95	1,834.41	1,085.81	1,600	1,600		
** 7510 VEH/EQUIP REPAIRS	27,448.60	33,100.44	20,919.92	27,585.09	30,000	31,000	1,000	3.3
** 7520 VEH/EQUIP INSURAN	14,605.00	15,424.00	15,921.00	17,759.00	17,513	20,955	3,442	19.7
** 7550 VEH/EQUIP FUEL -	31,761.95	21,168.27	38,591.26	42,231.72	34,000	46,500	12,500	36.8
** 8120 LEASES-VEHICLE/EQ				477.85				
** 8000 OPERATIONAL EQUIP	31,283.84	12,426.22	8,908.28	9,621.84	20,800	19,400	1,400-	6.7-
** 8020 MAINTENANCE EQUIP	1,329.39	1,437.57	2,796.11	3,106.76	2,900	3,400	500	17.2
*** Vehicle & Equipment Cos	107,905.95	83,999.45	88,970.98	101,868.07	106,813	122,855	16,042	15.0
** 8010 MATERIALS / SUPPL	6,768.35	5,749.30	6,034.71	6,120.19	5,000	6,000	1,000	20.0
*** Materials & Supplies	6,768.35	5,749.30	6,034.71	6,120.19	5,000	6,000	1,000	20.0
** 8170 SCHOL/GRANTS TO I	500.00	500.00	500.00	500.00	1,000	1,000		
*** Grants to organizations	500.00	500.00	500.00	500.00	1,000	1,000		
** 8025 COMMUNITY EVENTS	323.07	394.87	446.31	331.00	1,000	1,000		
** 8090 UNIFORMS/CLOTHING	15,389.80	22,688.43	23,619.48	16,238.59	24,400	24,400		
** 8100 PROFESSIONAL SERV	42,881.29	34,022.82	40,825.81	41,385.38	47,500	47,500		
** 8110 CONTRACTS/AGREEME	25,789.85	36,007.16	42,615.06	28,863.61	39,290	39,290		
** 8121 LEASES -OFFICE EQ	8,085.02	6,907.52	7,327.29	8,673.17	10,500	10,500		
** 8130 LICENSES/PERMITS	2,157.65	1,634.74	1,862.74	1,344.19	2,500	2,200	300-	12.0-
*** Other municipal costs	94,626.68	101,655.54	116,696.69	96,835.94	125,190	124,890	300-	0.2-
* 9020 INT ON DEBENTURES	48,972.71	46,108.04	43,312.58	41,362.06	41,362	37,964	3,398-	8.2-
* 9050 PRINC ON DEBENTUR	145,800.00	145,800.00	145,800.00	145,800.00	145,800	145,800		
** Debt Service Costs	194,772.71	191,908.04	189,112.58	187,162.06	187,162	183,764	3,398-	1.8-
* 9090 BANK CHARGES	812.17	527.99	242.44	116.38	900	900		
** Bank charges & Short te	812.17	527.99	242.44	116.38	900	900		
* 9400 APPROP CAPITAL RE		13,000.00						
* 9410 APPROP OPER RESER	5,700.00	3,100.00	14,800.00					
** Transfers to Own Funds	5,700.00	16,100.00	14,800.00					
*** Fiscal Services	201,284.88	208,536.03	204,155.02	187,278.44	188,062	184,664	3,398-	1.8-
** 6180 COST RECOVERY	133,964.87-	49,883.66-	175,648.32-	104,941.73-	27,000-	27,000-		
*** Cost recovery	133,964.87-	49,883.66-	175,648.32-	104,941.73-	27,000-	27,000-		
**** Total	4,277,105.22	4,164,963.45	4,506,272.55	4,537,253.75	4,716,495	4,997,919	281,424	6.0



AMHERST TOWN COUNCIL

RFD#

Date:

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Dwayne Pike – Chief of Police

DATE: April 5, 2023

SUBJECT: **MCU/Crime Prevention Staffing – Operational Budget 2023/24**

ORIGIN: Operational Demands.

LEGISLATIVE AUTHORITY: Sec 65 Authorized municipal expenditures 65A (1) Subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality.

RECOMMENDATION: That council approve of additional positions for staffing in the Major Crime Unit and in Crime Prevention by adding 1 additional police position to the Amherst Police Department and permanently adding the civilian Crime Prevention position (Option 4).

BACKGROUND: The Major Crime Unit has been experiencing many difficulties in relation to the workload and expectations placed on the members assigned to this unit. This had been noted in many of the Monthly Police reports to both council and the Amherst Board of Police Commissioners. The APD Major Crime Unit is responsible for the complex, sensitive and timely files and investigations that only a plain clothes/dayshift unit can address. Adequate resources are required to meet the demand & expectations placed this unit and to avoid the constant re-prioritizing of work due to incoming priority files or other priority work. Many of the deadlines relating to investigations and court are governed by case law associated to timelines, techniques and protocols that we must abide by. As a result, we have often temporarily re-assigned platoon members to work with the MCU members in attempts to keep on top of our responsibilities.

DISCUSSION: Since 2014, the Amherst Police Department, has lost 4 full-time positions. These include:

1. CISNS (Criminal Intelligence Service Nova Scotia) – 1 position paid for completely by the province. This occurred in 2014.
2. 2 Full-time uniform 'flex' positions: These 2 positions enabled us to avoid overtime and schedule extra members for busy times or scheduled events. These positions were dissolved to pay for the new police building and were removed sometime in mid-2014
3. Major Crime Constable: this position was cut as a result of budget cuts in 2016.

Using information from 2021 Stats Canada releases, we can compare Amherst Police with similar size departments in Nova Scotia, most notably Truro, New Glasgow, & Bridgewater.



Amherst Police has the lowest '*police officer to population*' ratio of 251.7. Truro, New Glasgow and Bridgewater all have ratios of 278.3, 302.9 and 278.3 respectively. In 2021, APD members responded to a total of 1,374 criminal incidents. New Glasgow responded to 1,598. Truro and Bridgewater responded to 946 and 667 respectively. Taking into consideration our population, Amherst had the highest incident rate of 14,116.9. In 2021, Amherst had a crime severity index of 124.69. this compares to New Glasgow at 125.35, Truro at 90.22 and Bridgewater at 67.10. In 2022, our monthly occurrence numbers topped previous years and set several new records.

In short, Amherst is one of the lowest staffing, but is one of the busier municipal departments in Nova Scotia. This is very true for our Major Crime Unit which is backlogged with many investigation/files/complaints that have not been worked on for some time and require multiple warrants, interviews and review of hundreds of documents relating to warrant results to organize and prepare crown reports and identify concerns and areas of further investigation. Such files routinely include sexual assaults, child pornography, complex and high-loss frauds, suspicious deaths, and other serious matters.

The Major Crime Unit, by nature of the files and work they are responsible have been traditionally assigned many other responsibilities. Many of these relate to quality assurance, reviewing, reporting, exhibit maintenance, audits, oversight, liaison with other units/agencies/departments and other required police duties. With the elimination of the second MCU position in July of 2016, many of these quality assurance items went to the wayside or were re-assigned to someone else. Assigning many of these tasks to a platoon member was not an option because of the nature of shiftwork.

The workload for MCU has continued to change drastically, in part because of the changes in technology and in part due to expectations of the courts and crowns in regards to the amount and type of information required in a Crown Package for prosecution. This has resulted in the resource crisis that we are facing in our investigative section.

As you are aware, the current situation has 2 people in MCU with the Crime Prevention position being filled by a civilian. The second MCU position was supposed to dedicate 50% of their time to drug enforcement, which again due to priority MCU files, has been extremely difficult and has not been achieved. This was approved for a period of 2 years which is due to expire in August/September 2023 at which time the expectation is that the second position in MCU would return to a uniformed Crime Prevention Officer.

Respectfully, regardless of the decision of council, it is not operationally viable or possible to revert back to a 1-person Major Crime Unit or to operate with any less than three in this investigative unit. Anything below this staffing level will not be effective or provide the resources to address our responsibilities. Doing so will require regular assistance and re-assignments from other sections to adequately and appropriately conduct investigations and cover responsibilities. Inevitably, this would also result in extra overtime or part-time costs to ensure adequate coverage.

There are 5 options available, with option # 4 being the recommended option:

OPTION #1 (CURRENT SITUTATION/STATUS QUO)

Major Crime Unit

- 1 full time Corporal assigned
- 1 full time Constable assigned until end of Crime Prevention Contract (September 2023)

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator (until September 2023)
- 1 full time Uniformed Crime Prevention Officer (resumes in September 2023)

Costs: Status Quo. No extra costs.

Remarks: Not recommended. This option is not viable. In September 2023, the 'Crime Prevention Officer' would be utilized for MCU and crime prevention programs would be shelved completely or downsized.

OPTION #2

Major Crime Unit

- 1 full time Corporal assigned permanently
- 1 full time Constable assigned permanently

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator assigned permanently

Cost Estimate: Annual costs associated to the Civilian Crime Prevention position - **\$75,000** annually

Remarks: Not recommended. This provides MCU with permanent 2 positions, which is the current status (although temporary) and either extends or makes the civilian crime prevention position permanent. With this level of resourcing, we are in a constant crisis, reviewing priorities and files and delaying investigations on a regular basis.

OPTION #3

Major Crime Unit

- 1 full time Corporal assigned permanently
- 1 full time Constable assigned permanently
- ½ full time Constable assigned Permanently

Crime Prevention

- ½ full time Constable as Crime Prevention Officer assigned permanently

Costs: Annual costs associated to addition of a full-time member - \$128,000 annually

Remarks: Not recommended. This provides MCU with three staff to work with, but the third member would also be responsible for Crime Prevention duties, which can be affected by the workload and priorities in MCU. It would likely result in crime prevention programs being shelved completely or downsized considerably.

Adding an additional member to our department brings us closer in line with other municipal departments whose authorized strength (rate per 100,000): 261.3 as compared to 278.3, 278.3 and 302.9

OPTION #4

Major Crime Unit

- 1 full time Corporal assigned permanently
- 2 full time Constables assigned permanently

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator assigned permanently

Costs: Annual costs associated to adding a full-time police position while keeping the Civilian Crime Prevention position - \$128,000 + \$75,000 = \$203,000 annually

Remarks: Recommended. This provides MCU with three staff to work with permanently and should enable the unit to function as it was originally meant to.

The Crime prevention coordinator in this option is a civilian position. As a result, and as expected, there are limits on their job duties/description and they cannot actively investigate criminal offenses, back up other members or be used in a police operation. The advantage of having a civilian crime prevention position is solely related to cost.

Adding an additional member to our department brings us closer in line with other municipal departments whose authorized strength (rate per 100,000): 261.3 as compared to 278.3, 278.3 and 302.9

OPTION #5

Major Crime Unit

- 1 full time Corporal assigned permanently
- 2 full time Constables assigned permanently

Crime Prevention

- 1 full-time Crime Prevention Officer (uniform) assigned permanently

Costs: Annual costs associated to the addition of 2 full time police officers. 1 extra for MCU (for three total) and one for a Crime Prevention Officer - \$128,000 + \$128,000 = **\$256,000** annually

Remarks: Preferred, but not recommended. While this is the preferred option, it is not recommended currently as a result of budget projections and discussions with the CAO and senior management of the Town.

This option would provide MCU with three staff to work with permanently and should enable the unit to function as it was originally meant to:

The Crime Prevention Officer would be a sworn uniform position with no limits as they can still respond to any call as a fully-trained operational police officer. They can actively investigate criminal offenses, back up other members or be used in any police operation. It has many advantages over the use of a civilian with the exception of cost.

Adding 2 members to our department would bring us closer in line with other municipal departments whose authorized strength (rate per 100,000): 271.9 as compared to 278.3, 278.3 and 302.9

FINANCIAL IMPLICATIONS: \$203,000 from the 2023/2024 Operational Budget.

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

ENVIRONMENTAL IMPLICATIONS: No environmental implications

COMMUNITY ENGAGEMENT: No Community engagement required

ALTERNATIVES:

1. Choose another option for MCU/Crime Prevention staffing
2. Do not make any changes in MCU/Crime Prevention (Option 1)

ATTACHMENTS:

1. Memo to CAO, dated January 20th, 2023
2. Table 1.1 – 2021 Nova Scotia Municipal Police Strength & Crime Severity
3. Table 1.2 – 2021 Nova Scotia Municipal Police Incident-Based Crime Statistics

Report prepared by: Dwayne Pike, Chief of Police
Report and Financial approved by:



AMHERST POLICE DEPARTMENT

21 HAVELOCK ST. • AMHERST, N.S. B4H 0E5 • (902) 667-8600 • FAX: (902) 667-0268

MEMORANDUM

To: Jason MacDonald, CAO
From: Dwayne Pike, Chief of Police
RE: Major Crime Unit – Staffing
Date: 2023-01-20

As you are aware, the Major Crime Unit has been experiencing many difficulties in relation to the workload and expectations placed on the members assigned to this unit. As noted in many of the Monthly Police reports to both council and the Amherst Board of Police Commissioners, both Cpl Wood and Cst Goodwin continue to struggle with an enormous workload for two people. Our Major Crime Unit is responsible for the complex, sensitive and timely files and investigations that only a plainclothes/dayshift unit can address. We do not have adequate resources available or assigned to this unit to meet the demand or expectations placed upon them. The large amount of work involved in the investigation of these types of matters has meant a constant shuffling of these files in order to respond to priority files. This results in delays with many files because our resources are overwhelmed with higher priority or emergency investigations, many of which are governed by case law associated to timelines, techniques and protocols that we must abide by. As a result, we have often temporarily re-assigned platoon members to work with the MCU members in attempts to keep on top of our responsibilities.

At this time there are numerous investigation/files/complaints that have not been worked on for some time and require multiple warrants, interviews and review of hundreds of documents relating to warrant results to organize and prepare crown reports and identify concerns. Such files routinely include sexual assaults, child pornography, complex and high-loss frauds, suspicious deaths, and other serious matters.

In addition to these kinds of complaints, and prior to the loss of one of the MCU positions in July 2016, MCU was traditionally responsible for:

- Review/audit Domestic files;
- UCR Scoring and reviewing all files to ensure that they are properly scored;
- Review purge lists prior to physically purging hard copy files

- Develop and write Standing Orders/Policies
- ViCLAS Coordinators, reviewing files that require ViCLAS booklets and reporting
- Exhibit custodian
 - Filing and tracking exhibits
 - Exhibit room audits (quarterly)
- Review animal complaints/supervise animal control
- ACIIS Coordinator for Dept. Review ACIIS for information bulletins and forward to members
- DVR/video system (interview rooms) quality assurance and checks
- Deal with all firearms exhibits ensuring they are added to the PAIN system and arrange for firearms destruction
- DNA collection as a result of warrant or court-order as a result of sentencing
- Police Act Investigations
- Cover platoon when patrols are short (often cuts down on OT or use of part-timers)

With the elimination of the second MCU position in July of 2016, Sgt Lepper was left alone in MCU and many of these quality assurance items went to the wayside or were re-assigned to someone else. Assigning many of these tasks to a platoon member was not an option because of the nature of shiftwork. The exhibit custodian and related duties are still attached to MCU because it is a weekday schedule when members need exhibits retrieved. To deal with the MCU Caseload, we often found ourselves leaning heavily on our uniform Crime Prevention Officer and Patrol Members to assist. Even since that time, the work required to complete many of the files that go to MCU has continued to change drastically, in part because of the changes in technology and in part due to expectations of the courts and crowns in regards to the amount and type of information required in a Crown Package for prosecution. This has resulted in the resource crisis that we are facing in our investigative section.

As you are aware, the current situation has 2 people in MCU with the Crime Prevention position being filled by a civilian. The second MCU position was supposed to dedicate 50% of their time to drug enforcement, which again due to priority MCU files, has been extremely difficult and has not been achieved. This was approved for a period of 2 years which is due to expire in August/September 2023 at which time the expectation is that the second position in MCU would return to a uniformed Crime Prevention Officer.

As part of this decision-making process, its also important to consider some information and statistics.

The Amherst Police Department, since 2014 has lost 4 full-time positions. These include:

1. CISNS (Criminal Intelligence Service Nova Scotia) – 1 position paid for completely by the province. Our area lost this position and this service (which we have no real access to) is now out of Truro area. Cumberland RCMP also lost their CISNS position as this team worked out of our office.
2. 2 Full-time uniform 'flex' positions: These 2 positions enabled us to avoid overtime and schedule extra members for busy times or scheduled events. These positions were dissolved to pay for the new police building
3. Major Crime Constable: this position was cut as a result of budget cuts in 2016.

Stats Canada provides statistics that we can use when comparing our department to other similar size departments in Nova Scotia, most notably Truro, New Glasgow, & Bridgewater. The most recent stats are from 2021 and was discussed in the September 19, 2022 COW Police Monthly Report.

Police officers to Population: When compared to the other 3 municipalities, Amherst remains the lowest police to population of all 4. With an authorized full-time number of 24 police officers, our police to population rate is 251.7. New Glasgow has the highest ratio with 35 authorized members and a ratio of 302.9. Truro has 36 officers with a ratio of 278.3. Bridgewater, with the smallest population of the 4 municipalities has 25 members and a ratio of 282.3.

Incidents and incident Rate: Stats Canada tracks the number of criminal incidents that police departments report and respond to. In 2021, APD members responded to a total of 1,397 criminal incidents. New Glasgow responded to 1,627. Truro and Bridgewater responded to 959 and 690 respectively. Taking into consideration our population, Amherst had the highest incident rate of 14,353, followed by New Glasgow with 13,624 and then Truro and Bridgewater with 7,269 and 7,631 respectively.

Crime Severity: In regard to Crime Severity, Amherst had a crime severity index of 143.32 in 2021. This is the second highest compared to New Glasgow at 154.46, Truro at 83.90 and Bridgewater at 72.52. Amherst also came second in 'violent crime severity' at 179.01, while New Glasgow was 205.80, Truro was 150.75 and Bridgewater was 89.73. We were second with the 'non-violent crime severity index' of 130.14 as compared to New Glasgow (135.63), Truro (59.75) and Bridgewater (66.17).

I've put together the options available for staffing the Major Crime Unit and the Crime Prevention Position. I have to be clear: if the decision is made to discontinue the funding for the Civilian Crime Prevention position, it is not operationally viable or possible to revert back to a 1-person Major Crime Unit. I would have to keep the second person in MCU rather than returning back to a crime prevention officer. Going below 2 people in MCU is not an option and even with 2, it will require regular assistance and temporary re-assignments from the patrol section to adequately and appropriately conduct these kinds of investigations. Inevitably, this can often result in overtime or extra part-time costs when someone calls in sick on the platoon which is left short due to the temporary re-assignment.

OPTION #1 (CURRENT SITUATION/STATUS QUO)

Major Crime Unit

- 1 full time Corporal assigned
- 1 full time Constable assigned until end of Crime Prevention Contract (September 2023)

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator (until September 2023)
- 1 full time Uniformed Crime Prevention Officer (resumes in September 2023)

Costs: Status Quo. No extra costs.

Remarks: Not recommended. This option is not viable. MCU cannot continue with one member only in September. If required, the operational decision would be made to dissolve the Crime Prevention Position completely and keep the second member in MCU. This would create a gap in service, but would work towards ensuring that priority investigations and complaints get the attention they require. Even if the

second person was kept in MCU, it would require constant review of priorities due to workload and the inability to be proactive. Decisions are also often made to discontinue investigative files and efforts as a result of resourcing issues. We will have to often temporarily 'borrow' resources from patrol or other areas to address tasks. Crime prevention programs would be shelved or downsized, with some going to patrol members (which is also not ideal) or to the School Resource Officer. This option, regardless of the decision to dissolve Crime Prevention, has the temporary funding that is already approved by council.

OPTION #2

Major Crime Unit

- 1 full time Corporal assigned permanently
- 1 full time Constable assigned permanently

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator assigned permanently

Cost Estimate: Annual costs associated to the Civilian Crime Prevention position - **\$75,000.00** annually

Remarks: Not recommended. This provides MCU with permanent 2 positions, which is the current status (although temporary) and either extends or makes the civilian crime prevention position permanent. This ensures that we are able to provide Crime Prevention services via a civilian position. This option is basically our current situation with the change of the Civilian Crime Prevention to permanent. In this option, MCU is constantly reviewing priorities due to workload and unable to be proactive. Decisions are also often made to discontinue investigative files and efforts as a result of resourcing issues. Often have to temporarily 'borrow' resources from patrol or other areas to address tasks. At this time, there are still many files that have not been addressed/updated as a result of lack of resources. These keep getting shuffled as a result of higher priority files/investigations. With this level of resourcing, we are in a constant crisis, reviewing priorities and files and delaying investigations on a regular basis.

OPTION #3

Major Crime Unit

- 1 full time Corporal assigned permanently
- 1 full time Constable assigned permanently
- ½ full time Constable assigned Permanently

Crime Prevention

- ½ full time Constable as Crime Prevention Officer assigned permanently

Costs: Annual costs associated to addition of a full-time member - **\$128,000.00** annually

Remarks: Not recommended. This provides MCU with three staff to work with, but the third member would also be responsible for Crime Prevention duties, which can be affected by the workload and priorities. As crime prevention is more 'proactive' in nature, critical files and investigations will be priority and may affect the time and ability to do the crime prevention side. It also becomes hard to separate the 2 positions.

This option would not be available until after the expiry of the Civilian Crime Prevention agreement (September 2023). Extra funding required when comparing Option 2 and 3 would basically be the difference between the costs of the Civilian Crime Prevention and 1st Class Constable.

It should be noted that if an option were developed that had 3 persons in MCU and dissolving the Crime Prevention completely, it would likely result in the same option as this. The MCU, as they work a regular work-week would be left to deal with many of the responsibilities of Crime Prevention with some of the other responsibilities downloaded to the school resource officer.

Adding an additional member to our department brings us closer in line with other municipal departments whose authorized strength (rate per 100,000): 261.3 as compared to 278.3, 282.3 and 302.9

OPTION #4

Major Crime Unit

- 1 full time Corporal assigned permanently
- 2 full time Constables assigned permanently

Crime Prevention

- 1 full time Civilian Crime Prevention Coordinator assigned permanently

Costs: Annual costs associated to adding a full-time police position while keeping the Civilian Crime Prevention position - \$128,000 + \$75,000.00 = **\$203,000.00** annually

Remarks: Not recommended. This provides MCU with three staff to work with permanently and should enable the unit to function as it was originally meant to:

- To be able to address the workload assigned and complete investigations in a timely fashion and appropriate, using the proper investigative protocols
- to respond to most major incident with minor assistance from the patrol unit;
- to take over complex files from the uniformed patrol section
- to provide assistance to the patrol unit on files and be proactive with investigations
- to focus on many of the quality assurance initiatives that the unit had originally been in charge of

The Crime prevention coordinator in this option is a civilian position. As a result, and as expected, there are limits on their job duties/description and they cannot actively investigate criminal offenses, back up other members or be used in a police operation. The advantage of having a civilian crime prevention position is solely related to cost. Ideally the Crime Prevention position would be a Police Officer, as much more could be accomplished and that member could contribute to more initiatives and work assignments than just 'civilian' crime prevention programs.

Adding an additional member to our department brings us closer in line with other municipal departments whose authorized strength (rate per 100,000): 261.3 as compared to 278.3, 282.3 and 302.9

OPTION #5

Major Crime Unit

- 1 full time Corporal assigned permanently

- 2 full time Constables assigned permanently

Crime Prevention

- 1 full time Crime Prevention Officer (uniform/sworn member) assigned permanently

Costs: Annual costs associated to the addition of 2 full time police officers. 1 extra for MCU (for three total) and one for a Crime Prevention Officer - \$128,000 + \$128,000 = **\$256,000.00** annually

Remarks: Recommended. This provides MCU with three staff to work with permanently and should enable the unit to function as it was originally meant to:

- To be able to address the workload assigned and complete investigations in a timely fashion and appropriate, using the proper investigative protocols
- to respond to most major incident with minor assistance from the patrol unit;
- to take over complex files from the uniformed patrol section
- to provide assistance to the patrol unit on files and be proactive with investigations
- to focus on many of the quality assurance initiatives that the unit had originally been in charge of that have not be adequately addressed since 2016

The Crime Prevention Officer is a sworn uniform position with no limits as they can still respond to any call as a fully-trained operational police officer. They can actively investigate criminal offenses, back up other members or be used in any police operation. It has many advantages over the use of a civilian with the exception of cost.

Adding 2 members to our department brings us closer in line with other municipal departments whose authorized strength (rate per 100,000): 271.9 as compared to 278.3, 282.3 and 302.9

Table 1.1 - Police Personnel –Police Officer Strength & Crime Severity Index

(Information from 2021 Stats Canada Table: 35-10-0077-01)

	Amherst	Truro	New Glasgow	Bridgewater
Population	9,537	12,935	11,884	8,982
Total number of officers	24	36	25	25
Authorized Strength per 100,000 Population	251.7	278.3	302.9	278.3
Crime Severity Index	124.69	90.22	125.35	67.10

Table 1.2 - Incident-Based Crime Statistics

(Information from 2021 Stats Canada Table: 35-10-0178-01)

	Amherst	Truro	New Glasgow	Bridgewater
Actual incidents	1,374	946	1,598	667
Rate per 100,000	14,116.92	7,170.47	13,381.34	7,376.69
Violent CC Violations	361	188	516	219

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

Cost element group MUN2 MUN2
 Cost Center Group AFD Amherst Fire Department
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	737,770.00-	729,699.00-	743,613.00-	812,202.00-	812,202-	824,445-	12,243-	1.5
*** 4010 TAXES COMMERCIAL	634,340.00-	662,230.00-	663,090.00-	691,647.00-	691,647-	719,769-	28,122-	4.1
*** 4240 SERV.PROV.CUMBER	177,193.56-	179,851.00-	180,391.00-	187,787.00-	187,787-	201,871-	14,084-	7.5
*** 4680 MISC.REVENUE	566.85-	1,816.10-	408.13-		600-	600-		
*** 4690 PROV - EQUALIZAT	242,538.00-	245,366.00-	241,846.00-	190,368.00-	253,824-	242,060-	11,764	4.6-
**** Gross revenues	1,792,408.41-	1,818,962.10-	1,829,348.13-	1,882,004.00-	1,946,060-	1,988,745-	42,685-	2.2
*** Wages & Benefits	823,472.35	806,725.41	899,621.91	875,309.79	926,979	926,631	348-	0.0-
*** Administrative Costs	49,003.85	55,581.21	69,791.78	84,812.48	99,133	111,128	11,995	12.1
*** Building & Facility Co	77,522.95	70,078.93	77,070.75	70,653.25	83,503	94,256	10,753	12.9
*** Vehicle & Equipment Co	49,678.52	64,755.88	64,767.63	62,277.55	61,381	70,151	8,770	14.3
*** Materials & Supplies	12,219.92	13,007.06	10,396.55	11,077.99	10,000	10,000		
*** Other municipal costs	44,215.97	44,645.26	25,104.31	20,224.81	43,150	43,150		
*** Fire protection charge	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
*** Cost recovery	13,888.67-	4,250.05-	4,099.27-		4,200-	4,200-		
**** Expenditures	1,748,770.89	1,757,089.70	1,849,199.66	1,850,469.87	1,946,060	1,988,745	42,685	2.2
***** Total	43,637.52-	61,872.40-	19,851.53	31,534.13-				

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

Cost element group EXP Expenditures
 Cost Center Group AFD Amherst Fire Department
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	568,179.49	562,946.88	643,241.67	624,131.65	646,600	649,600	3,000	0.5
** 6005 Honoraria	117,071.64	114,610.90	112,077.50	120,643.19	119,000	119,000		
** 6009 Y/E WAGES & BEN A	647.84	4,623.86	4,151.42		2,052	2,052		
** 6010 CPP	28,203.39	28,081.53	30,781.62	31,295.86	36,100	38,150	2,050	5.7
** 6012 Employment Insura	11,623.02	11,071.85	12,174.99	12,164.67	14,770	15,360	590	4.0
** 6014 Blue Cross	28,597.36	26,559.57	23,336.24	16,888.73	26,320	26,320		
** 6015 Pension - Reg Pym	36,415.96	38,194.87	42,529.08	35,011.91	44,690	41,220	3,470-	7.8-
** 6016 Group Insurance	8,495.75	6,732.48	11,134.63	10,171.77	11,720	9,290	2,430-	20.7-
** 6017 WCB	9,205.90	10,045.47	16,662.76	18,255.01	18,980	20,760	1,780	9.4
** 6018 Pension-Special P	15,032.00	3,858.00	3,532.00	6,747.00	6,747	4,879	1,868-	27.7-
*** Wages & Benefits	823,472.35	806,725.41	899,621.91	875,309.79	926,979	926,631	348-	0.0-
** 8015 Liability Claims					100	100		
** 6020 PROFESSIONAL DEVE	10,472.86	8,025.34	17,358.61	18,194.55	33,650	34,850	1,200	3.6
** 6030 TRAVEL	3,407.53	1,618.79	3,243.67	9,448.14	11,150	11,150		
** 6032 Conferences & Con		295.00		1,100.00				
** 6040 PROF MEM/DUES & F	3,081.87	2,846.97	3,460.15	3,178.61	3,865	4,265	400	10.3
** 6050 OFFICE SUPPLIES	825.47	978.11	1,607.29	483.72	510	510		
** 6060 OFFICE EQUIPMENT		294.93	18.75	323.88	440	440		
** 6070 PHOTOCOPY SUPPLIE	243.96	777.60	622.19	716.14	900	900		
** 6080 ADVERTISING					500	500		
** 6090 POSTAGE	187.52	180.41	30.37	12.20	240	240		
** 6100 COURIER	37.22	67.61			100	100		
** 6110 TELEPHONE	7,184.73	6,848.90	6,592.47	6,116.34	8,505	8,505		
** 6112 Facsimile	221.27	221.30	221.21	204.09	240	240		
** 6114 Cellular	845.68	774.86	803.20	1,452.49	1,240	1,240		
** 6130 COMPUTER HARDWARE	1,912.58	6,756.04	3,658.43	5,503.06	1,450	4,000	2,550	175.9
** 6140 COMPUTER SOFTWARE	3,039.14	2,294.13	1,695.76	1,416.69	1,400	1,100	300-	21.4-
** 6142 Software Licensin	4,106.52	9,948.90	12,800.58	14,086.24	14,015	16,235	2,220	15.8
** 6150 MEETING EXPENSES				104.56	1,000	1,000		
** 6152 Catering	462.45	986.76	241.78	469.46	400	400		
** 6170 PROMOTION	673.34	208.56	3,774.32	7,144.31	3,900	7,600	3,700	94.9
** 6160 LIABILITY INSURAN	12,301.71	12,457.00	13,663.00	14,858.00	15,528	17,753	2,225	14.3
*** Administrative Costs	49,003.85	55,581.21	69,791.78	84,812.48	99,133	111,128	11,995	12.1
** 7025 Solid Waste Dispo	4,845.81	4,805.86	4,910.00	4,675.51	5,520	5,520		
** 7001 HEAT - NATURAL GA	12,897.00	7,290.81	9,964.34	8,748.81	12,000	14,000	2,000	16.7
** 7010 ELECTRICAL	25,318.58	23,827.35	27,641.67	26,834.66	26,000	32,000	6,000	23.1
** 7020 WATER	2,388.49	1,404.42	1,384.32	1,477.88	3,000	3,000		
** 7030 BLDG/FACILITY MAI	16,019.94	17,096.06	13,917.39	9,241.93	18,000	18,000		
** 7040 BLDG/FACILITY REP			2,607.68					

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

Cost element group EXP Expenditures
 Cost Center Group AFD Amherst Fire Department
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7050 BLDG/FACILITY INS	3,762.00	4,265.00	4,530.00	4,945.00	4,983	5,836	853	17.1
** 7080 PLANT MAINTENANCE	12,291.13	11,389.43	12,115.35	14,729.46	14,000	15,900	1,900	13.6
*** Building & Facility Cos	77,522.95	70,078.93	77,070.75	70,653.25	83,503	94,256	10,753	12.9
** 7500 VEH/EQUIP MAINT.	4,875.85	6,285.29	9,711.85	9,659.88	10,690	10,690		
** 7510 VEH/EQUIP REPAIRS	8,466.11	10,675.29	11,060.30	9,802.56	9,000	9,000		
** 7520 VEH/EQUIP INSURAN	7,511.00	7,932.00	8,188.00	9,133.00	9,007	10,777	1,770	19.7
** 7550 VEH/EQUIP FUEL -	2,022.73	1,534.34	2,530.52	1,788.33	2,184	2,184		
** 7551 VEH/EQUIP FUEL-DI	5,460.67	3,472.90	3,699.91	7,649.58	5,200	8,000	2,800	53.8
** 7560 VEH/EQUIP GEN SUP		106.17	203.70	444.55	500	500		
** 8000 OPERATIONAL EQUIP	20,913.46	34,749.89	29,373.35	23,799.65	24,800	29,000	4,200	16.9
** 8020 MAINTENANCE EQUIP	428.70							
*** Vehicle & Equipment Cos	49,678.52	64,755.88	64,767.63	62,277.55	61,381	70,151	8,770	14.3
** 8010 MATERIALS / SUPPL	12,219.92	13,007.06	10,396.55	11,077.99	10,000	10,000		
*** Materials & Supplies	12,219.92	13,007.06	10,396.55	11,077.99	10,000	10,000		
** 8025 COMMUNITY EVENTS		60.00		60.00	250	250		
** 8040 COMM EQUIPMENT LI		4,862.01	2,309.09	117.09	4,000	4,000		
** 8090 UNIFORMS/CLOTHING	8,880.89	9,522.36	4,930.00	5,448.25	10,100	10,100		
** 8100 PROFESSIONAL SERV	6,610.44	2,278.66			300	300		
** 8110 CONTRACTS/AGREEME	26,685.36	26,500.00	16,245.00	13,822.07	26,500	26,500		
** 8121 LEASES -OFFICE EQ	1,522.37	1,389.40	1,506.64	710.02	1,500	1,500		
** 8130 LICENSES/PERMITS	516.91	32.83	113.58	67.38	500	500		
*** Other municipal costs	44,215.97	44,645.26	25,104.31	20,224.81	43,150	43,150		
** 8195 WATER SUPPLY & HY	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
*** Fire protection charge	706,546.00	706,546.00	706,546.00	726,114.00	726,114	737,629	11,515	1.6
** 6180 COST RECOVERY	13,888.67-	4,250.05-	4,099.27-		4,200-	4,200-		
*** Cost recovery	13,888.67-	4,250.05-	4,099.27-		4,200-	4,200-		
**** Total	1,748,770.89	1,757,089.70	1,849,199.66	1,850,469.87	1,946,060	1,988,745	42,685	2.2

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

Cost element group MUN2 MUN2
 Cost Center Group COMMS Communications
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE				152,265.00-	152,265-	270,731-	118,466-	77.8
*** 4010 TAXES COMMERCIAL				129,664.00-	129,664-	236,358-	106,694-	82.3
*** 4240 SERV.PROV.CUMBER		305.00-						
*** 4260 SERV.PROV.OXFORD		3,144.16-	3,174.49-	3,108.39-	3,200-	3,200-		
*** 4680 MISC.REVENUE		400.00-		800.00-				
**** Gross revenues		3,849.16-	3,174.49-	285,837.39-	285,129-	510,289-	225,160-	79.0
*** Wages & Benefits	201,116.09	181,723.18	214,200.18	216,819.59	221,404	413,811	192,407	86.9
*** Administrative Costs	34,362.92	61,975.40	28,616.47	64,682.46	53,875	84,528	30,653	56.9
*** Vehicle & Equipment Co			72.99					
*** Materials & Supplies			203.36					
*** Other municipal costs	10,815.48	22,400.52	14,665.42	6,343.06	9,850	11,950	2,100	21.3
*** Cost recovery		1,884.89-						
**** Expenditures	246,294.49	264,214.21	257,758.42	287,845.11	285,129	510,289	225,160	79.0
**** Total	246,294.49	260,365.05	254,583.93	2,007.72				

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

Cost element group EXP Expenditures
 Cost Center Group COMMS Communications
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	163,677.86	152,540.45	178,097.79	178,838.84	182,600	332,400	149,800	82.0
** 6009 Y/E WAGES & BEN A	1,666.22	2,775.09	1,767.14		174	174		
** 6010 CPP	7,521.71	7,333.93	8,618.36	9,651.27	9,440	17,170	7,730	81.9
** 6012 Employment Insura	3,092.23	2,903.52	3,636.26	3,747.15	3,830	6,690	2,860	74.7
** 6014 Blue Cross	7,805.72	6,469.73	6,498.25	5,641.80	6,860	10,730	3,870	56.4
** 6015 Pension - Reg Pym	9,743.58	9,279.12	7,562.42	11,035.29	10,850	24,830	13,980	128.8
** 6016 Group Insurance	2,712.10	2,825.05	4,784.61	3,648.13	3,820	5,270	1,450	38.0
** 6017 WCB	3,220.67	2,845.47	3,235.35	4,257.11	3,830	9,380	5,550	144.9
** 6018 Pension-Special P	1,676.00	301.00				7,167	7,167	
*** Wages & Benefits	201,116.09	181,723.18	214,200.18	216,819.59	221,404	413,811	192,407	86.9
** 6020 PROFESSIONAL DEVE	299.02	504.17	335.87	998.14	2,000	2,500	500	25.0
** 6030 TRAVEL	588.05	822.80	934.99	1,313.11	1,000	2,000	1,000	100.0
** 6032 Conferences & Con				589.22	600	1,100	500	83.3
** 6040 PROF MEM/DUES & F	120.64	114.03	114.03	114.03		1,350	1,350	
** 6050 OFFICE SUPPLIES	203.54	967.09	202.43	142.73	200	200		
** 6060 OFFICE EQUIPMENT	736.42	304.25		267.14	1,000	300	700	70.0
** 6070 PHOTOCOPY SUPPLIE			45.86					
** 6080 ADVERTISING		7,463.27		3,197.45				
** 6090 POSTAGE		169.26						
** 6100 COURIER			28.42		500	250	250	50.0
** 6110 TELEPHONE	15.19	14.50	13.37					
** 6114 Cellular	1,063.81	1,185.74	1,271.47	1,433.40	1,400	1,850	450	32.1
** 6120 PUBL./SUBSCRIPTIO	1,356.72	905.98	1,041.27	1,137.88	800	800		
** 6130 COMPUTER HARDWARE	16,143.77	15,508.94	6,421.42	14,039.97	23,800	23,400	400	1.7
** 6140 COMPUTER SOFTWARE	6,003.22	20,158.63	255.93	21,527.28	225	525	300	133.3
** 6142 Software Licensin	7,832.54	13,765.51	17,651.41	19,557.45	22,350	49,853	27,503	123.1
** 6152 Catering		91.23		64.66				
** 6170 PROMOTION			300.00	300.00		400	400	
*** Administrative Costs	34,362.92	61,975.40	28,616.47	64,682.46	53,875	84,528	30,653	56.9
** 8000 OPERATIONAL EQUIP			72.99					
*** Vehicle & Equipment Cos			72.99					
** 8010 MATERIALS / SUPPL			203.36					
*** Materials & Supplies			203.36					
** 8030 MAINTENANCE MAT/S				508.90				
** 8040 COMM EQUIPMENT LI	10,488.30	9,541.07	4,312.85	3,885.05	5,850	5,850		
** 8090 UNIFORMS/CLOTHING	229.42					100	100	
** 8100 PROFESSIONAL SERV	97.76	5,419.02	3,019.24	1,949.11	2,000	4,000	2,000	100.0

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

Cost element group EXP Expenditures
 Cost Center Group COMMS Communications
 Periods Reported: 1 to 12
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 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 8110 CONTRACTS/AGREEME		7,440.43	7,333.33		2,000	2,000		
*** Other municipal costs	10,815.48	22,400.52	14,665.42	6,343.06	9,850	11,950	2,100	21.3
** 6180 COST RECOVERY		1,884.89-						
*** Cost recovery		1,884.89-						
**** Total	246,294.49	264,214.21	257,758.42	287,845.11	285,129	510,289	225,160	79.0

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Kim Jones, Director of Communications and Information Technology

DATE: March 27, 2023

SUBJECT: *Customer Notification System Software*

ORIGIN: 2023/24 Operating Budget

LEGISLATIVE AUTHORITY: MGA 65A (1) Subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality;

RECOMMENDATION: The Council approve the inclusion of a Customer Notification System Software in the 2023/24 Operating budget in the amount to \$20,000.

BACKGROUND: Staff have been exploring ways to improve our communications with citizens. Currently several municipalities such as Truro/Colchester County and Yarmouth use this type of technology.

DISCUSSION: Public notification systems are traditionally used at the community or municipality level to send one-way messages to inform large groups of people of a specific message.

Public notification systems allow residents to receive important public safety messages in the event of large-scale emergencies such as floods, severe weather, or significant power outages. Notifications can be delivered to home phones, mobile phones, text and email. Notifications can also be used to advise citizens of upcoming meetings, street work/detours, festival and events etc.

This is typically subscriber based, as in the citizen must sign up for the program. As well, most programs allow the user to customize what types of notifications they wish to receive and how they wish to receive them. For example, email, text, or land line.

During our review of public notification systems, we found that a majority of the current systems on the market have the ability to set predetermined messages and the ability to send out information simultaneously on multiple platforms (Text, Email, Call, Facebook, Twitter, etc...). In addition, they have the ability to generate reports showing the analytics around the delivery of the information; and provide the members of the public with the ability to opt in and out of the notification system when required. In addition, some platforms provide the ability to map out an



AMHERST TOWN COUNCIL

RFD#

Date:

area within the Town of Amherst, in which the notification would only be delivered to individuals within that area.

Policy development will be paramount in defining when and how to use a public notification system; especially how the deployment of information vs. operational objectives (Time) will be achieved to meet operational requirements. It should also be noted that, if a system of this type is over used improperly, it will provide an atmosphere where the public may see them as nuisance messages and either ignore the notifications or unsubscribe their contact information from the public notification system.

An effective, ongoing communication strategy will be required to maintain public confidence in the system and to promote an increase in self registration of citizens on the system. Also, preparing for the potential negative interactions with the public by various communication means is a possibility; therefore, a proactive and positive communication plan should be developed and adjusted to meet current trends.

It is recommended that the Town of Amherst proceed with implementing a notification system as a tool to support our public communications strategy. This recommendation takes into account that a public notification system is only one piece of the public notification puzzle; and further believes that all current social media platforms would still be required to be used to provide information to the public. Also, it is recommended that if the Town of Amherst decides to proceed with procuring a service, that the procurement for a system is focused around a one (1) year service agreement or a five (5) year service agreement.

FINANCIAL IMPLICATIONS: Depending on the system chosen and its capabilities the cost could be up to \$20,000.

SOCIAL JUSTICE IMPLICATIONS: There are none

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

COMMUNITY ENGAGEMENT: There was no community engagement

ALTERNATIVES:

- Do not add a public notification system at this time.

ATTACHMENTS:

Report prepared by:

Report and Financial approved by:



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

Cost element group MUN2 MUN2
 Cost Center Group COMMLIVING Community Living
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	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE		189,756.00-	189,382.00-	215,757.00-	215,757-	277,333-	61,576-	28.5
*** 4010 TAXES COMMERCIAL		172,211.00-	168,875.00-	183,732.00-	183,732-	242,121-	58,389-	31.8
*** 4240 SERV.PROV.CUMBER					40,000-	50,000-	10,000-	25.0
*** 4500 PROGRAM FEE REV.	12,130.21-		3,458.27-	13,891.73-	15,650-	15,650-		
*** 4510 SPECIAL EVENT RE		1,504.32-			2,000-	2,000-		
*** 4680 MISC.REVENUE	230.00-				230-	230-		
*** 4710 PROV.EMPLOY.GRAN		25,000.00-	25,000.00-	20,000.00-	25,000-	25,000-		
*** 4715 Prov. Cond. Gran						74,000-	74,000-	
*** 4720 FED.EMPLOY.GRANT	4,046.00-		6,862.00-	7,481.60-	3,000-		3,000	100.0-
*** 4730 TRAN-FR OPER RES					40,000-	50,000-	10,000-	25.0
**** Gross revenues	16,406.21-	388,471.32-	393,577.27-	440,862.33-	525,369-	736,334-	210,965-	40.2
*** Wages & Benefits	71,803.06	198,515.76	246,065.83	236,407.35	362,922	494,182	131,260	36.2
*** Administrative Costs	8,685.47	21,126.29	23,681.45	38,210.73	58,747	123,452	64,705	110.1
*** Building & Facility Co	1,015.71		684.35	515.40	1,000	7,000	6,000	600.0
*** Vehicle & Equipment Co	14,830.33	22.42	4,286.15	136.69	1,500	1,500		
*** Materials & Supplies	14,204.25	18,325.69	9,188.49	16,237.38	10,000	15,000	5,000	50.0
*** Grants to organization			59,530.00	25,120.00				
*** Other municipal costs	83,058.71	45,736.56	73,344.56	73,148.34	91,200	95,200	4,000	4.4
*** Fiscal Services	8,000.00	1,000.00						
*** Cost recovery	38,030.00-	36,800.00-	80,958.08-	41,434.87-				
**** Expenditures	163,567.53	247,926.72	335,822.75	348,341.02	525,369	736,334	210,965	40.2
**** Total	147,161.32	140,544.60-	57,754.52-	92,521.31-				

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

Cost element group EXP Expenditures
 Cost Center Group COMMLIVING Community Living
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	69,470.17	164,676.55	212,950.38	200,285.59	303,900	410,400	106,500	35.0
** 6009 Y/E WAGES & BEN A	100.42	3,916.04	1,294.10		652	652		
** 6010 CPP	1,075.74	7,670.31	10,460.25	10,171.60	15,230	20,890	5,660	37.2
** 6012 Employment Insura	724.26	3,348.34	4,657.18	4,437.28	6,590	8,710	2,120	32.2
** 6014 Blue Cross		5,918.51	3,637.56	4,593.05	10,690	14,000	3,310	31.0
** 6015 Pension - Reg Pym	8.43	7,289.69	8,535.33	8,669.00	13,820	21,810	7,990	57.8
** 6016 Group Insurance		2,691.27	2,859.42	3,569.47	5,680	6,000	320	5.6
** 6017 WCB	624.88	3,005.05	4,259.81	4,681.36	6,360	11,720	5,360	84.3
*** Wages & Benefits	71,803.06	198,515.76	246,065.83	236,407.35	362,922	494,182	131,260	36.2
** 6020 PROFESSIONAL DEVE		306.36	283.85		1,500	1,500		
** 6030 TRAVEL				730.77	9,000	25,800	16,800	186.7
** 6032 Conferences & Con					750	750		
** 6040 PROF MEM/DUES & F	500.00	1,797.48	960.06	1,224.46	1,755	1,755		
** 6050 OFFICE SUPPLIES	11.46	351.53		522.10	250	250		
** 6060 OFFICE EQUIPMENT		155.39	13.29	123.01	250	250		
** 6070 PHOTOCOPY SUPPLIE	28.00			202.05				
** 6080 ADVERTISING	2,452.37	643.88	2,453.30	5,764.85	11,000	11,650	650	5.9
** 6090 POSTAGE	3.25	29.37	26.76	114.98	150	150		
** 6100 COURIER						6,000	6,000	
** 6114 Cellular	233.06	1,591.21	1,513.09	1,751.32	3,500	3,500		
** 6120 PUBL./SUBSCRIPTIO				11.45				
** 6130 COMPUTER HARDWARE		3,365.33	3,340.55	9,254.74	4,850	4,500	350	7.2
** 6140 COMPUTER SOFTWARE			621.54	813.62	300	600	300	100.0
** 6142 Software Licensin		4,197.86	3,860.91	5,170.07	5,150	5,525	375	7.3
** 6150 MEETING EXPENSES	314.23	132.26	284.21		8,000	13,000	5,000	62.5
** 6152 Catering	206.80		704.41	1,459.76	800	15,800	15,000	1,875.0
** 6170 PROMOTION	4,936.30	8,197.62	9,172.48	10,411.55	11,000	31,650	20,650	187.7
** 6160 LIABILITY INSURAN		358.00	447.00	656.00	492	772	280	56.9
*** Administrative Costs	8,685.47	21,126.29	23,681.45	38,210.73	58,747	123,452	64,705	110.1
** 7070 BLDG/FACILITY REN	1,015.71		684.35	515.40	1,000	7,000	6,000	600.0
*** Building & Facility Cos	1,015.71		684.35	515.40	1,000	7,000	6,000	600.0
** 7540 VEH/EQUIP RENTAL	621.79				1,500	1,500		
** 8000 OPERATIONAL EQUIP	14,109.47	22.42	4,286.15					
** 8020 MAINTENANCE EQUIP	99.07			136.69				
*** Vehicle & Equipment Cos	14,830.33	22.42	4,286.15	136.69	1,500	1,500		
** 8010 MATERIALS / SUPPL	14,204.25	18,325.69	9,188.49	16,237.38	10,000	15,000	5,000	50.0

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

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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Materials & Supplies	14,204.25	18,325.69	9,188.49	16,237.38	10,000	15,000	5,000	50.0
** 8150 GRANTS/SUBS TO OR			59,530.00	25,120.00				
*** Grants to organizations			59,530.00	25,120.00				
** 8025 COMMUNITY EVENTS	6,107.36	4,907.78	12,521.83	10,115.56	23,500	23,500		
** 8030 MAINTENANCE MAT/S				344.14				
** 8060 PROGRAM INSTRUCTI	73,146.13	37,549.10	54,220.00	58,066.82	63,000	67,000	4,000	6.3
** 8090 UNIFORMS/CLOTHING	458.84		2,848.31	2,582.71	2,500	2,500		
** 8100 PROFESSIONAL SERV			1,877.27					
** 8110 CONTRACTS/AGREEME	3,346.38	3,279.68	1,877.15	1,866.73	2,200	2,200		
** 8130 LICENSES/PERMITS				172.38				
*** Other municipal costs	83,058.71	45,736.56	73,344.56	73,148.34	91,200	95,200	4,000	4.4
* 9410 APPROP OPER RESER	8,000.00	1,000.00						
** Transfers to Own Funds	8,000.00	1,000.00						
*** Fiscal Services	8,000.00	1,000.00						
** 6180 COST RECOVERY	38,030.00-	36,800.00-	80,958.08-	41,434.87-				
*** Cost recovery	38,030.00-	36,800.00-	80,958.08-	41,434.87-				
**** Total	163,567.53	247,926.72	335,822.75	348,341.02	525,369	736,334	210,965	40.2

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

Cost element group MUN2 MUN2
 Cost Center Group PLANNING Planning & Development & Bus Dev
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	207,329.00-	155,883.00-	148,117.00-	321,911.00-	321,911-	280,801-	41,110	12.8-
*** 4010 TAXES COMMERCIAL	178,262.00-	141,470.00-	132,075.00-	274,130.00-	274,130-	245,149-	28,981	10.6-
*** 4260 SERV.PROV.OXFORD	15,000.00-	15,000.00-	15,000.00-	15,000.00-	15,000-	15,000-		
*** 4350 SALE OF SERVICES	159.81-							
*** 4410 ADVERTISING REVE	2,282.61-							
*** 4460 INSPECT/CONFIRM	300.00-	725.00-	800.00-	1,250.00-	800-	800-		
*** 4510 SPECIAL EVENT RE	10,625.39-							
*** 4530 PERMITS	9,726.88-	23,622.57-	14,799.24-	20,475.40-	20,000-	20,000-		
*** 4550 FINES					200-	200-		
*** 4680 MISC.REVENUE	2,255.50-	300.00-	500.00-					
*** 4720 FED.EMPLOY.GRANT	2,023.00-							
**** Gross revenues	427,964.19-	337,000.57-	311,291.24-	632,766.40-	632,041-	561,950-	70,091	11.1-
*** Wages & Benefits	272,941.50	253,349.78	242,976.98	321,453.07	478,823	398,573	80,250-	16.8-
*** Administrative Costs	71,056.71	27,898.97	41,633.28	44,978.61	72,682	77,776	5,094	7.0
*** Building & Facility Co	292.00							
*** Vehicle & Equipment Co	5,761.96	156.74	1,433.25	2,037.43	1,300	1,300		
*** Materials & Supplies	415.86			625.72				
*** Other municipal costs	47,298.09	14,275.09	20,909.31	5,859.63	11,700	11,700		
*** Fiscal Services	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
*** Cost recovery	1,910.78-	370.00-	60.00-	60.00-				
**** Expenditures	463,391.34	362,846.58	374,428.82	442,430.46	632,041	561,950	70,091-	11.1-
**** Total	35,427.15	25,846.01	63,137.58	190,335.94-				

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

Cost element group EXP Expenditures
 Cost Center Group PLANNING Planning & Development & Bus Dev
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	224,764.26	210,808.90	206,422.59	273,243.18	400,700	328,300	72,400-	18.1-
** 6009 Y/E WAGES & BEN A	1,175.49-	4,215.27	2,153.46		1,683	1,683		
** 6010 CPP	8,980.97	9,222.10	8,782.44	13,646.73	18,990	16,980	2,010-	10.6-
** 6012 Employment Insura	3,574.57	3,517.22	3,468.41	5,380.12	7,470	6,620	850-	11.4-
** 6014 Blue Cross	9,273.85	4,205.14	4,269.99	5,644.08	10,340	10,900	560	5.4
** 6015 Pension - Reg Pym	8,476.42	12,243.62	10,669.69	12,983.69	23,890	19,580	4,310-	18.0-
** 6016 Group Insurance	3,606.76	3,595.75	3,788.42	4,511.66	8,020	5,200	2,820-	35.2-
** 6017 WCB	4,342.16	3,444.78	3,421.98	6,043.61	7,730	9,310	1,580	20.4
** 6018 Pension-Special P	11,098.00	2,097.00						
*** Wages & Benefits	272,941.50	253,349.78	242,976.98	321,453.07	478,823	398,573	80,250-	16.8-
** 6020 PROFESSIONAL DEVE	6,133.26	1,179.95	1,482.35	3,099.93	6,500	6,500		
** 6030 TRAVEL	9,945.32	1,591.01	1,229.04	3,189.80	8,800	8,800		
** 6032 Conferences & Con	1,813.15		762.96	1,353.40	2,000	2,000		
** 6040 PROF MEM/DUES & F	1,501.96	1,073.47	1,543.26	2,304.46	2,150	2,150		
** 6050 OFFICE SUPPLIES	678.14	330.99	767.17	803.34	1,250	1,250		
** 6060 OFFICE EQUIPMENT	15.62		331.59	85.49	1,000	1,000		
** 6080 ADVERTISING	14,366.11	1,825.83	9,940.55	9,879.71	11,700	15,200	3,500	29.9
** 6090 POSTAGE	817.75	443.69	1,005.47	1,090.02	1,400	1,400		
** 6100 COURIER					100	100		
** 6110 TELEPHONE	1,643.37	791.79	153.67					
** 6114 Cellular	2,035.25	1,269.52	1,356.73	2,368.75	2,300	2,300		
** 6120 PUBL./SUBSCRIPTIO	76.07		564.94		1,600	1,600		
** 6130 COMPUTER HARDWARE		289.28	5,084.16	6,299.83	4,500	750	3,750-	83.3-
** 6140 COMPUTER SOFTWARE			612.52	554.12	600	600	600-	100.0-
** 6142 Software Licensin	13,001.91	8,457.07	7,318.95	9,429.65	10,050	9,930	120-	1.2-
** 6150 MEETING EXPENSES	224.71	4.89		211.68	300	300		
** 6152 Catering	121.01				250	250		
** 6170 PROMOTION	17,922.37	9,926.48	8,586.92	2,998.43	17,200	22,700	5,500	32.0
** 6160 LIABILITY INSURAN	760.71	715.00	893.00	1,310.00	982	1,546	564	57.4
*** Administrative Costs	71,056.71	27,898.97	41,633.28	44,978.61	72,682	77,776	5,094	7.0
** 7040 BLDG/FACILITY REP	292.00							
*** Building & Facility Cos	292.00							
** 7510 VEH/EQUIP REPAIRS	152.81		1,206.78	591.20	500	500		
** 7550 VEH/EQUIP FUEL -	591.98	156.74	226.47	1,446.23	800	800		
** 8000 OPERATIONAL EQUIP	5,017.17							
*** Vehicle & Equipment Cos	5,761.96	156.74	1,433.25	2,037.43	1,300	1,300		
** 8010 MATERIALS / SUPPL	415.86			625.72				

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

Cost element group EXP Expenditures
 Cost Center Group PLANNING Planning & Development & Bus Dev
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Materials & Supplies	415.86			625.72				
** 8090 UNIFORMS/CLOTHING	394.11	18.25	863.29	898.49	1,000	1,000		
** 8100 PROFESSIONAL SERV	46,903.98	2,956.84	3,936.90	4,961.14	10,700	10,700		
** 8110 CONTRACTS/AGREEME		11,300.00	16,109.12					
*** Other municipal costs	47,298.09	14,275.09	20,909.31	5,859.63	11,700	11,700		
* 9690 Regional Authorit	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
** Transfers to Reg Boards	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
*** Fiscal Services	67,536.00	67,536.00	67,536.00	67,536.00	67,536	72,601	5,065	7.5
** 6180 COST RECOVERY	1,910.78-	370.00-	60.00-	60.00-				
*** Cost recovery	1,910.78-	370.00-	60.00-	60.00-				
**** Total	463,391.34	362,846.58	374,428.82	442,430.46	632,041	561,950	70,091-	11.1-

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

Cost element group MUN2 MUN2
 Cost Center Group STRATEGIC Strategic Priorities
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4715 Prov. Cond. Gran	13,300.00-		46,764.24-					
*** 4730 TRAN-FR OPER RES					200,000-	95,000-	105,000	52.5-
**** Gross revenues	13,300.00-		46,764.24-		200,000-	95,000-	105,000	52.5-
** 6030 TRAVEL	1,175.79							
** 6032 Conferences & Co	637.87							
** 6150 MEETING EXPENSES	177.29							
*** Administrative Costs	1,990.95							
** 8010 MATERIALS / SUPP			46,764.24					
*** Materials & Supplies			46,764.24					
** 8110 CONTRACTS/AGREEM	13,300.00		23,985.79	97,706.72	200,000	95,000	105,000-	52.5-
*** Other municipal costs	13,300.00		23,985.79	97,706.72	200,000	95,000	105,000-	52.5-
**** Expenditures	15,290.95		70,750.03	97,706.72	200,000	95,000	105,000-	52.5-
***** Total	1,990.95		23,985.79	97,706.72				

2022/23 budget =

- \$100,000 Community Centre Study
- \$100,000 Municipal Planning Strategy - multi year project

2023/24 budget =

- \$50,000 Community Centre Study - multi year project
- \$45,000 Municipal Planning Strategy - multi year project

*The total budget for these projects is \$100,000 each. The full amount was budgeted in 2022/23 but only about half was spent. The funding from Operating Reserve in 2022/23 will only be what was spent. The budgets in 2023/24 are the remaining amounts for each project.

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

Cost element group MUN2 MUN2
 Cost Center Group ENVSTEW Environmental Stewardship
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
SOLARRESVR SOLAR WTR				1,033.33-	9,167-	18,233-	9,066-	98.9
SOLARSTAD SOLAR STAD		7,530.22-	25,553.23-	24,225.24-	29,138-	28,925-	213	0.7-
SOLARWWTF SOLAR WWTF					9,167-	18,233-	9,066-	98.9
*** 4350 SALE OF SERVICES		7,530.22-	25,553.23-	25,258.57-	47,472-	65,391-	17,919-	37.7
SOLARGARDN SOLAR GARD		2,132.73-	6,124.27-	6,246.75-	6,247-	6,389-	142-	2.3
*** 4570 LEASED LAND SOLA		2,132.73-	6,124.27-	6,246.75-	6,247-	6,389-	142-	2.3
**** Gross revenues		9,662.95-	31,677.50-	31,505.32-	53,719-	71,780-	18,061-	33.6
SOLARRESVR SOLAR WTR					363	741	378	104.1
SOLARSTAD SOLAR STAD					938	956	18	1.9
SOLARWWTF SOLAR WWTF					363	741	378	104.1
** 7030 BLDG/FACILITY MA					1,664	2,438	774	46.5
*** Building & Facility Co					1,664	2,438	774	46.5
SOLARGARDN SOLAR GARD		2,132.73	6,124.27	6,246.75	6,247	6,389	142	2.3
** 8175 IN KIND GRANT -S		2,132.73	6,124.27	6,246.75	6,247	6,389	142	2.3
*** Grants to organization		2,132.73	6,124.27	6,246.75	6,247	6,389	142	2.3
SOLARRESVR SOLAR WTR					8,804	17,492	8,688	98.7
SOLARSTAD SOLAR STAD		7,530.22	25,553.23		28,200	27,969	231-	0.8-
SOLARWWTF SOLAR WWTF					8,804	17,492	8,688	98.7
* 9410 APPROP OPER RESE		7,530.22	25,553.23		45,808	62,953	17,145	37.4
** Transfers to Own Funds		7,530.22	25,553.23		45,808	62,953	17,145	37.4
*** Fiscal Services		7,530.22	25,553.23		45,808	62,953	17,145	37.4
**** Expenditures		9,662.95	31,677.50	6,246.75	53,719	71,780	18,061	33.6
***** Total				25,258.57-				

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

Cost element group MUN2 MUN2
 Cost Center Group RECOPS Recreation Facilities
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	831,638.00-	649,109.00-	669,780.00-	685,938.00-	685,938-	719,513-	33,575-	4.9
*** 4010 TAXES COMMERCIAL	715,049.00-	589,092.00-	597,251.00-	584,124.00-	584,124-	628,161-	44,037-	7.5
*** 4300 INTER.RECOV.LABO	75.00-							
*** 4380 ICE RENTALS REVE	84,560.63-	79,364.51-	85,472.09-	90,564.51-	85,000-	145,000-	60,000-	70.6
*** 4385 YOUTH FREE ICE R	60,216.75-	57,992.60-	55,940.00-	61,088.00-	60,000-		60,000	100.0-
*** 4390 OFF SEASON STAD.	5,657.33-			3,250.00-	6,000-	6,000-		
*** 4400 CONCESSION REVEN	7,971.04-			2,000.00-	4,958-	4,000-	958	19.3-
*** 4410 ADVERTISING REVE	34,130.16-	30,000.00-	23,300.00-	26,050.00-	30,000-	30,000-		
*** 4580 ROOM RENTALS	1,512.00-		50.00-	449.00-	500-	500-		
*** 4600 EQUIP RENTAL REV					100-	100-		
*** 4610 REC.FACILITY REN	600.00-				250-	250-		
*** 4660 INT.ON MISC. A/R	9.59							
*** 4680 MISC.REVENUE	100.00-							
*** 4710 PROV.EMPLOY.GRAN	25,000.00-							
*** 4720 FED.EMPLOY.GRANT	2,023.00-		3,431.00-	11,222.00-	7,000-		7,000	100.0-
*** 4730 TRAN-FR OPER RES						542,560-	542,560-	
**** Gross revenues	1,768,523.32-	1,405,558.11-	1,435,224.09-	1,464,685.51-	1,463,870-	2,076,084-	612,214-	41.8
*** Wages & Benefits	858,184.67	635,909.44	816,935.97	790,885.59	821,317	873,564	52,247	6.4
*** Administrative Costs	45,611.90	32,927.62	34,305.18	36,485.75	47,028	47,227	199	0.4
*** Building & Facility Co	308,963.03	234,814.00	254,893.05	309,243.22	299,187	308,762	9,575	3.2
*** Vehicle & Equipment Co	38,984.49	27,648.86	38,082.75	55,869.63	41,605	54,280	12,675	30.5
*** Materials & Supplies	58,674.12	45,131.10	58,814.84	66,540.87	60,750	57,250	3,500-	5.8-
*** Other municipal costs	45,102.36	41,465.85	48,453.42	42,343.46	42,900	47,250	4,350	10.1
*** Fiscal Services	192,889.92	159,600.81	154,029.46	150,814.94	151,083	687,751	536,668	355.2
*** Cost recovery	20,518.87-	480.24-	15,249.83-	5,562.50-				
**** Expenditures	1,527,891.62	1,177,017.44	1,390,264.84	1,446,620.96	1,463,870	2,076,084	612,214	41.8
***** Total	240,631.70-	228,540.67-	44,959.25-	18,064.55-				

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

Cost element group EXP Expenditures
 Cost Center Group RECOPS Recreation Facilities
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	687,875.18	498,292.17	659,894.85	636,788.58	650,700	692,800	42,100	6.5
** 6009 Y/E WAGES & BEN A	9,472.35	1,161.01	2,601.04		2,232	2,232		
** 6010 CPP	33,349.08	23,672.83	31,299.94	32,986.94	34,010	37,550	3,540	10.4
** 6012 Employment Insura	14,716.30	9,703.06	13,617.35	13,291.65	14,350	15,390	1,040	7.2
** 6014 Blue Cross	26,528.28	21,598.68	20,346.21	15,502.08	19,740	19,380	360-	1.8-
** 6015 Pension - Reg Pym	41,434.55	51,154.93	47,312.45	44,178.94	49,490	52,130	2,640	5.3
** 6016 Group Insurance	16,006.88	16,319.89	23,707.69	20,975.40	24,420	19,600	4,820-	19.7-
** 6017 WCB	14,738.05	9,306.87	12,584.44	14,507.00	13,720	20,690	6,970	50.8
** 6018 Pension-Special P	14,064.00	4,700.00	5,572.00	12,655.00	12,655	13,792	1,137	9.0
*** Wages & Benefits	858,184.67	635,909.44	816,935.97	790,885.59	821,317	873,564	52,247	6.4
** 8015 Liability Claims	2,954.70	1,294.80		528.00	1,250	1,250		
** 6020 PROFESSIONAL DEVE	1,870.27	706.04		1,517.68	4,150	4,150		
** 6030 TRAVEL	1,139.94	31.63-	321.42	855.17	1,750	1,750		
** 6032 Conferences & Con	427.86		600.88		2,900	2,900		
** 6040 PROF MEM/DUES & F	1,422.49	979.83	1,556.73	680.11	1,350	1,650	300	22.2
** 6050 OFFICE SUPPLIES	1,688.17	462.02	276.30	32.20	500	1,050	550	110.0
** 6060 OFFICE EQUIPMENT					250	250		
** 6070 PHOTOCOPIY SUPPLIE	113.60	295.45	112.72	304.10	500	500		
** 6080 ADVERTISING	3,299.88				500	500		
** 6090 POSTAGE	110.62							
** 6100 COURIER			25.26					
** 6110 TELEPHONE	5,122.17	4,483.76	5,153.58	4,482.90	4,000	4,000		
** 6114 Cellular	6,679.43	4,991.22	5,214.21	4,554.64	4,750	4,900	150	3.2
** 6130 COMPUTER HARDWARE	3,559.57	3,629.67	5,502.68	2,440.74	350	2,500	2,150	614.3
** 6140 COMPUTER SOFTWARE	624.46		757.14					
** 6142 Software Licensin	6,753.94	8,622.95	7,183.26	7,412.72	10,235	8,375	1,860-	18.2-
** 6150 MEETING EXPENSES	118.15			164.78				
** 6152 Catering	436.44							
** 6170 PROMOTION	3,811.50	2,196.51	1,199.00	6,264.71	7,500	4,900	2,600-	34.7-
** 6160 LIABILITY INSURAN	5,478.71	5,297.00	6,402.00	7,248.00	7,043	8,552	1,509	21.4
*** Administrative Costs	45,611.90	32,927.62	34,305.18	36,485.75	47,028	47,227	199	0.4
** 7025 Solid Waste Dispo	17,427.50	15,309.56	15,793.59	15,077.27	18,000	17,300	700-	3.9-
** 7001 HEAT - NATURAL GA	49,042.43	37,946.08	45,868.61	57,240.75	55,400	50,400	5,000-	9.0-
** 7010 ELECTRICAL	113,001.14	96,782.97	98,250.59	93,955.62	112,100	115,000	2,900	2.6
** 7020 WATER	27,958.02	20,617.45	34,120.61	31,845.31	31,250	41,200	9,950	31.8
** 7030 BLDG/FACILITY MAI	52,991.32	29,070.20	23,640.79	24,404.46	37,500	30,000	7,500-	20.0-
** 7040 BLDG/FACILITY REP	29,432.17	9,421.43	10,223.69	51,193.39	12,500	13,000	500	4.0
** 7050 BLDG/FACILITY INS	8,934.00	10,129.00	10,761.00	11,748.00	11,837	13,862	2,025	17.1
** 7060 BLDG/FACILITY REN	2,142.49	1,712.00			2,000	2,000		

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

Cost element group EXP Expenditures
 Cost Center Group RECOPS Recreation Facilities
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7070 BLDG/FACILITY REN	86.99							
** 7080 PLANT MAINTENANCE	2,001.65	7,841.70	9,913.62	12,086.02	10,000	13,000	3,000	30.0
** 7090 PLANT REPAIRS	80.00	392.85		4,429.92	1,000	4,000	3,000	300.0
** 7100 MAINT. TOOLS/EQUI	3,325.97	3,055.87	3,777.12	3,468.22	5,000	5,000		
** 7120 PROPERTY TAXES	2,539.35	2,534.89	2,543.43	3,794.26	2,600	4,000	1,400	53.8
*** Building & Facility Cos	308,963.03	234,814.00	254,893.05	309,243.22	299,187	308,762	9,575	3.2
** 7500 VEH/EQUIP MAINT.	4,514.48	2,488.08	3,127.95	2,381.64	3,900	3,900		
** 7510 VEH/EQUIP REPAIRS	8,268.97	10,922.04	9,938.58	10,371.05	8,600	8,800	200	2.3
** 7520 VEH/EQUIP INSURAN	6,259.00	6,610.00	6,823.00	7,611.00	7,505	8,980	1,475	19.7
** 7530 VEH/EQUIP REPLACE	1,540.00							
** 7540 VEH/EQUIP RENTAL	2,050.01	323.80	2,388.60	1,601.43	3,300	3,300		
** 7550 VEH/EQUIP FUEL -	9,747.08	5,132.84	10,396.39	16,443.03	9,300	16,300	7,000	75.3
** 7551 VEH/EQUIP FUEL-DI	2,941.48	1,105.61	2,916.66	6,648.19	2,000	6,000	4,000	200.0
** 7560 VEH/EQUIP GEN SUP	59.88							
** 8000 OPERATIONAL EQUIP	2,312.06	755.78	1,182.65	10,085.65	5,000	5,000		
** 8020 MAINTENANCE EQUIP	1,291.53	310.71	1,308.92	727.64	2,000	2,000		
*** Vehicle & Equipment Cos	38,984.49	27,648.86	38,082.75	55,869.63	41,605	54,280	12,675	30.5
** 8010 MATERIALS / SUPPL	58,674.12	45,131.10	58,814.84	66,540.87	60,750	57,250	3,500-	5.8-
*** Materials & Supplies	58,674.12	45,131.10	58,814.84	66,540.87	60,750	57,250	3,500-	5.8-
** 8030 MAINTENANCE MAT/S	6,718.95	2,245.99	917.66	2,025.18	5,500	4,500	1,000-	18.2-
** 8040 COMM EQUIPMENT LI	901.59	1,193.81	1,194.77	1,267.39	1,300	1,300		
** 8080 STREET LIGHTS	2,870.17	3,086.47	2,340.79	3,084.36	3,250	3,250		
** 8090 UNIFORMS/CLOTHING	10,366.88	9,887.90	10,643.39	9,822.75	11,100	12,100	1,000	9.0
** 8100 PROFESSIONAL SERV	6,738.24	5,633.49	12,412.99	8,805.14	10,000	10,600	600	6.0
** 8110 CONTRACTS/AGREEME	14,078.10	14,200.25	18,809.96	13,641.85	8,250	12,000	3,750	45.5
** 8111 CONTR/AGREE -WELD	172.07							
** 8121 LEASES -OFFICE EQ	968.92	1,101.60	1,105.55	275.40	1,000	1,000		
** 8130 LICENSES/PERMITS	2,094.19	4,116.34	1,028.31	3,421.39	2,500	2,500		
** 8135 REGULATORY FEES	193.25							
*** Other municipal costs	45,102.36	41,465.85	48,453.42	42,343.46	42,900	47,250	4,350	10.1
* 9020 INT ON DEBENTURES	56,376.93	50,441.41	44,797.76	41,570.94	41,571	35,679	5,892-	14.2-
* 9050 PRINC ON DEBENTUR	108,512.00	108,512.00	108,512.00	108,512.00	108,512	651,072	542,560	500.0
** Debt Service Costs	164,888.93	158,953.41	153,309.76	150,082.94	150,083	686,751	536,668	357.6
* 9090 BANK CHARGES	1,000.99	647.40	719.70	732.00	1,000	1,000		
** Bank charges & Short te	1,000.99	647.40	719.70	732.00	1,000	1,000		
* 9410 APPROP OPER RESER	27,000.00							
** Transfers to Own Funds	27,000.00							

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

Cost element group EXP Expenditures
 Cost Center Group RECOPS Recreation Facilities
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** Fiscal Services	192,889.92	159,600.81	154,029.46	150,814.94	151,083	687,751	536,668	355.2
** 6180 COST RECOVERY	20,518.87-	480.24-	15,249.83-	5,562.50-				
*** Cost recovery	20,518.87-	480.24-	15,249.83-	5,562.50-				
**** Total	1,527,891.62	1,177,017.44	1,390,264.84	1,446,620.96	1,463,870	2,076,084	612,214	41.8



REQUEST FOR DECISION

RFD#

Date:

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: April 5, 2023

SUBJECT: **Debenture Balloon Payment**

ORIGIN: 2023/24 Operating Budget

LEGISLATIVE AUTHORITY: Section 65 of the Municipal Government Act requires that council shall adopt an operating budget and a capital budget for each fiscal year.

RECOMMENDATION: That Council include \$542,560 in the 2023/24 operating budget to pay in full the debenture balloon payment relating to the stadium renovations (debenture 28A-1) and to fund this with a Transfer from the Operating Reserve.

BACKGROUND: Debenture 28A-1 is a 15-year debenture with a Balloon payment at the end of year 15. The Balloon payment is for renovations that were done to the Stadium. A Balloon payment means that the Town has three options 1) refinance the Balloon amount in full for an additional 5 years, 2) pay the Balloon payment down and refinance a lower amount over 5 years, or 3) pay off the Balloon payment in full when it comes due. The Balloon payment for debenture 28A-1 of \$542,560 is due on October 24, 2023. The total amount of debenture 28A-1 relating to the stadium renovations was \$2,170,240.

DISCUSSION: If the Town were to refinance the Balloon payment over five years the total interest costs could range from approximately \$75,000 (at 4% interest rate) to \$113,000 (at 6% interest rate). At the end of the third quarter the General Rate had a surplus of \$505,072. The final year end surplus for 2022/23 will not be known until late spring / early summer when the full year end review and adjustments are complete. It is expected that the surplus will be sufficient to cover most, if not all of the debenture Balloon payment. If the surplus doesn't cover all of the Balloon payment, there are funds available in the Operating Reserve to accommodate this. As per Financial Reporting and Accounting Manual (FRAM) guidelines from the Province of Nova Scotia any surplus funds at year end must be transferred to the Operating Reserve. Therefore, the funding for the Balloon payment in the 2023/24 operating budget would come from the Operating Reserve.

FINANCIAL IMPLICATIONS: \$542,560 be included in the 2023/24 operating budget in debenture principal repayment expense and the same amount funded from a Transfer from the Operating Reserve (revenue). The net impact to the bottom line of the 2023/24 operating budget is nil.



COMMUNITY ENGAGEMENT: The council budget session has been recorded for the public's information. A budget report will be added to the Town's website once approved by Council.

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

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications associated with this decision.

ALTERNATIVES: Do not approve the debenture Balloon payment in full and instruct staff to refinance the Balloon payment instead.

ATTACHMENTS: None

Report prepared by: Sarah Wilson, Director of Finance

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

Cost element group MUN2 MUN2
 Cost Center Group OPERATIONS Operations
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	984,589.00-	975,343.00-	1,015,185.00-	856,948.00-	856,948-	958,350-	101,402-	11.8
*** 4010 TAXES COMMERCIAL	846,558.00-	885,162.00-	905,254.00-	729,752.00-	729,752-	836,673-	106,921-	14.7
*** 4350 SALE OF SERVICES	9,049.36-	4,985.43-	5,671.58-	5,309.57-	7,000-	7,000-		
*** 4530 PERMITS	4,500.00-	4,000.00-	4,500.00-	5,000.00-	5,000-	5,000-		
*** 4580 ROOM RENTALS	14,273.42-	1,651.01-	12,096.00-	27,975.03-	15,000-	15,000-		
*** 4590 RENTAL LAND & BL	129,621.87-	127,570.77-	130,102.42-	130,620.94-	130,606-	131,134-	528-	0.4
*** 4680 MISC.REVENUE	3,697.19-	4,259.63-	4,005.44-	3,434.33-	4,200-	4,200-		
*** 4690 PROV - EQUALIZAT	436,935.00-	429,968.00-	424,671.00-	293,540.75-	391,387-	410,001-	18,614-	4.8
*** 4705 PROV DIVERT NS				107,203.94-	150,300-	160,800-	10,500-	7.0
**** Gross revenues	2,429,223.84-	2,432,939.84-	2,501,485.44-	2,159,784.56-	2,290,193-	2,528,158-	237,965-	10.4
*** Wages & Benefits	1,145,858.41	1,038,526.34	1,101,029.02	1,006,805.31	1,092,222	1,122,788	30,566	2.8
*** Administrative Costs	52,216.81	44,856.13	42,392.72	50,376.75	68,812	65,903	2,909-	4.2-
*** Building & Facility Co	250,530.95	214,502.02	252,586.68	243,848.31	242,003	265,283	23,280	9.6
*** Vehicle & Equipment Co	135,677.37	107,233.76	156,835.16	131,746.32	124,808	158,671	33,863	27.1
*** Materials & Supplies	315,864.51	334,081.83	341,825.66	326,154.57	316,700	462,500	145,800	46.0
*** Other municipal costs	284,287.50	202,520.24	238,734.54	278,348.49	253,700	266,850	13,150	5.2
*** Fiscal Services	333,973.19	282,424.41	280,056.45	197,314.53	197,568	191,783	5,785-	2.9-
*** Cost recovery	19,789.83-	12,682.05-	63,139.29-	65,187.22-	5,620-	5,620-		
**** Expenditures	2,498,618.91	2,211,462.68	2,350,320.94	2,169,407.06	2,290,193	2,528,158	237,965	10.4
***** Total	69,395.07	221,477.16-	151,164.50-	9,622.50				

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

Cost element group EXP Expenditures
 Cost Center Group OPERATIONS Operations
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	897,046.14	814,190.61	867,056.08	794,657.38	845,700	862,500	16,800	2.0
** 6006 Retired EE Pens P	6,410.64	6,410.64	6,410.64	6,425.71	6,600	7,000	400	6.1
** 6009 Y/E WAGES & BEN A	5,795.71	3,676.72	3,132.04		5,150	5,150		
** 6010 CPP	38,343.26	36,154.33	42,870.26	38,682.63	44,060	46,150	2,090	4.7
** 6012 Employment Insura	15,682.06	14,417.93	17,444.50	15,830.38	18,700	18,760	60	0.3
** 6014 Blue Cross	29,090.22	25,072.50	21,332.55	15,985.21	21,060	20,390	670-	3.2-
** 6015 Pension - Reg Pym	87,030.14	86,878.24	77,125.38	67,423.77	74,880	75,640	760	1.0
** 6016 Group Insurance	20,765.40	24,652.09	29,642.02	26,422.98	33,910	26,620	7,290-	21.5-
** 6017 WCB	15,050.84	14,040.28	15,476.55	17,145.25	17,930	25,140	7,210	40.2
** 6018 Pension-Special P	30,644.00	13,033.00	20,539.00	24,232.00	24,232	35,438	11,206	46.2
*** Wages & Benefits	1,145,858.41	1,038,526.34	1,101,029.02	1,006,805.31	1,092,222	1,122,788	30,566	2.8
** 8015 Liability Claims	11,948.68	7,723.52	5,731.56	4,442.58	5,000	5,000		
** 6020 PROFESSIONAL DEVE	5,661.19	245.69	1,146.79	2,254.97	4,300	3,800	500-	11.6-
** 6030 TRAVEL	2,432.74	2,070.00	1,035.00	1,692.18	4,300	4,600	300	7.0
** 6032 Conferences & Con	230.36				500	500		
** 6040 PROF MEM/DUES & F	653.19	737.44	468.52	456.14	600	600		
** 6050 OFFICE SUPPLIES	2,789.20	589.18	281.74	290.94	900	900		
** 6060 OFFICE EQUIPMENT	60.06	2,837.85	14.05	228.30	400	400		
** 6070 PHOTOCOPY SUPPLIE	469.57	551.28	547.26	514.67	600	600		
** 6080 ADVERTISING			391.07	1,284.28	8,250	1,800	6,450-	78.2-
** 6090 POSTAGE		12.97						
** 6100 COURIER			70.95					
** 6110 TELEPHONE	6,584.24	5,369.81	3,595.78	3,129.28	6,800	4,100	2,700-	39.7-
** 6114 Cellular	7,065.06	7,479.83	7,550.83	7,592.85	7,300	8,100	800	11.0
** 6120 PUBL./SUBSCRIPTIO				782.15				
** 6130 COMPUTER HARDWARE	2,020.46	3,362.08	5,220.93	10,453.35	8,500	6,250	2,250-	26.5-
** 6140 COMPUTER SOFTWARE		2,236.93	310.77	840.20	300		300-	100.0-
** 6142 Software Licensin	7,018.91	4,396.92	5,150.08	4,427.09	9,810	12,755	2,945	30.0
** 6150 MEETING EXPENSES	273.44	62.57	265.09	1,306.79	1,000	700	300-	30.0-
** 6152 Catering			827.85	1,588.94	370	1,095	725	195.9
** 6170 PROMOTION		2,015.06	3,527.45	1,844.04	3,000	6,150	3,150	105.0
** 6160 LIABILITY INSURAN	5,009.71	5,165.00	6,257.00	7,248.00	6,882	8,553	1,671	24.3
*** Administrative Costs	52,216.81	44,856.13	42,392.72	50,376.75	68,812	65,903	2,909-	4.2-
** 7025 Solid Waste Dispo	22,817.43	24,774.01	24,361.19	18,251.01	26,000	26,500	500	1.9
** 7001 HEAT - NATURAL GA	58,392.36	50,442.94	68,270.76	69,378.37	59,000	69,000	10,000	16.9
** 7010 ELECTRICAL	84,029.32	79,193.77	89,210.37	86,862.58	83,200	92,200	9,000	10.8
** 7020 WATER	4,483.38	4,646.24	8,965.30	5,335.82	5,200	5,600	400	7.7
** 7030 BLDG/FACILITY MAI	30,147.32	23,635.88	24,808.42	35,492.14	41,300	42,800	1,500	3.6
** 7040 BLDG/FACILITY REP	29,038.34	10,149.59	13,468.88	745.51	2,500		2,500-	100.0-

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

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	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7050 BLDG/FACILITY INS	16,459.00	18,660.00	19,821.00	21,640.00	21,803	25,533	3,730	17.1
** 7060 BLDG/FACILITY REN				912.84				
** 7100 MAINT. TOOLS/EQUI	3,651.89		352.96					
** 7120 PROPERTY TAXES	1,511.91	2,999.59	3,307.80	3,848.29	3,000	3,650	650	21.7
** 7130 DEMOLITION			20.00	1,381.75				
*** Building & Facility Cos	250,530.95	214,502.02	252,586.68	243,848.31	242,003	265,283	23,280	9.6
** 7510 VEH/EQUIP REPAIRS	72,509.10	31,696.35	55,735.15	36,638.24	51,700	51,700		
** 7520 VEH/EQUIP INSURAN	9,180.00	9,695.00	10,007.00	11,162.00	11,008	13,171	2,163	19.6
** 7530 VEH/EQUIP REPLACE				1,680.05				
** 7540 VEH/EQUIP RENTAL	7,977.88	6,778.59	28,678.65	11,466.24	10,500	11,500	1,000	9.5
** 7550 VEH/EQUIP FUEL -	12,641.28	8,571.01	13,720.75	17,127.49	13,000	19,200	6,200	47.7
** 7551 VEH/EQUIP FUEL-DI	20,949.47	13,581.80	27,287.29	29,988.37	20,000	42,000	22,000	110.0
** 7552 VEH/EQUIP FUEL-N			63.88					
** 7560 VEH/EQUIP GEN SUP	9,764.54	19,608.34	18,547.29	22,489.21	16,000	18,500	2,500	15.6
** 7570 VEH/EQUIP TOOLS	2,367.27	1,659.77	2,717.05	1,194.72	2,600	2,600		
** 8000 OPERATIONAL EQUIP		15,642.90						
** 8020 MAINTENANCE EQUIP	287.83		78.10					
*** Vehicle & Equipment Cos	135,677.37	107,233.76	156,835.16	131,746.32	124,808	158,671	33,863	27.1
** 8010 MATERIALS / SUPPL	64,449.50	55,499.02	61,770.36	91,048.23	68,200	80,000	11,800	17.3
** 8004 GRAVEL		4,786.73	5,621.01	5,068.10	6,000	6,000		
** 8005 ASPHALT	139,857.15	141,982.30	136,653.70	113,117.86	122,000	250,000	128,000	104.9
** 8006 CONCRETE	5,198.23	21,087.23	28,088.97	14,441.72	16,000	16,000		
** 8007 MANHOLES CATCH BA	885.00	1,503.88	2,474.14		2,000	2,000		
** 8008 PIPE & ACCESSORIE	2,903.83	4,776.89	1,149.02	3,379.68	3,500	3,500		
** 8009 SALT/ SAND/ DE-IC	102,570.80	107,453.54	106,068.46	99,098.98	99,000	105,000	6,000	6.1
*** Materials & Supplies	315,864.51	334,081.83	341,825.66	326,154.57	316,700	462,500	145,800	46.0
** 8025 COMMUNITY EVENTS				625.72	1,500	1,500		
** 8030 MAINTENANCE MAT/S	2,469.01	2,975.85	2,721.51	2,440.29	5,600	5,600		
** 8040 COMM EQUIPMENT LI	1,072.90	165.90	353.30		900	900		
** 8080 STREET LIGHTS	71,183.68	73,963.24	72,695.51	67,277.47	72,000	74,000	2,000	2.8
** 8090 UNIFORMS/CLOTHING	6,791.98	6,214.80	7,533.32	6,440.78	7,500	7,500		
** 8100 PROFESSIONAL SERV	57,453.23	20,428.13	10,625.50	25,857.96	6,000	6,000		
** 8110 CONTRACTS/AGREEME	133,828.28	89,923.23	140,736.01	167,186.83	155,400	166,750	11,350	7.3
** 8111 CONTR/AGREEE -WELD	5,649.70	7,219.19	229.43					
** 8121 LEASES -OFFICE EQ	546.09	620.50	352.43	398.29	1,000	500	500-	50.0-
** 8130 LICENSES/PERMITS	5,292.63	1,009.40	3,487.53	8,121.15	3,800	4,100	300	7.9
*** Other municipal costs	284,287.50	202,520.24	238,734.54	278,348.49	253,700	266,850	13,150	5.2

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

Cost element group EXP Expenditures
 Cost Center Group OPERATIONS Operations
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
* 9020 INT ON DEBENTURES	57,980.03	46,967.01	42,265.75	38,423.53	38,424	32,639	5,785-	15.1-
* 9050 PRINC ON DEBENTUR	275,026.00	234,810.00	234,812.00	158,144.00	158,144	158,144		
** Debt Service Costs	333,006.03	281,777.01	277,077.75	196,567.53	196,568	190,783	5,785-	2.9-
* 9010 DEBT ISSUANCE COS			2,259.00					
* 9090 BANK CHARGES	967.16	647.40	719.70	747.00	1,000	1,000		
** Bank charges & Short te	967.16	647.40	2,978.70	747.00	1,000	1,000		
*** Fiscal Services	333,973.19	282,424.41	280,056.45	197,314.53	197,568	191,783	5,785-	2.9-
** 6180 COST RECOVERY	19,789.83-	12,682.05-	63,139.29-	65,187.22-	5,620-	5,620-		
*** Cost recovery	19,789.83-	12,682.05-	63,139.29-	65,187.22-	5,620-	5,620-		
**** Total	2,498,618.91	2,211,462.68	2,350,320.94	2,169,407.06	2,290,193	2,528,158	237,965	10.4



REQUEST FOR DECISION

RFD#

Date:

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Aaron Bourgeois, Director of Operations

DATE: April 5, 2023

SUBJECT: **Asphalt Patching Budget**

ORIGIN: 2023/24 Operating Budget

LEGISLATIVE AUTHORITY: Section 65 of the Municipal Government Act requires that council shall adopt an operating budget and a capital budget for each fiscal year

RECOMMENDATION: That Council include \$250,000 in the 2023/24 Streets operating budget for asphalt patching.

BACKGROUND: Each year Council approves an amount in the streets operating budget to be used for contracted asphalt patching of streets. The amount budgeted for asphalt patching of streets has not been increased in the past 5 years (2018-2022) while the cost of asphalt has increased by 46% (\$185 to \$270).

Year	Budget	\$/tonne	Tonnes Purchased
2018	\$122,000	\$185	660
2022	\$122,000	\$270	452

What this means is; the amount of asphalt patching completed within the approved budget has decreased by 32% over the past 5 years.

DISCUSSION: Increasing the Streets budget for asphalt patching from \$122,000 to \$250,000 will substantially increase the amount of patching that can be completed during the 2023 construction season, improving driving conditions for our residents and visitors.

FINANCIAL IMPLICATIONS: \$250,000 be included in the 2023/24 operating budget.

COMMUNITY ENGAGEMENT: The council budget session has been recorded for the public's information. A budget report will be added to the Town's website once approved by Council.

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

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications associated with this decision.



ALTERNATIVES: Do not approve the increase in funding for asphalt patching in the proposed 2023/24 operating budget.

ATTACHMENTS: None

Report prepared by:

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

APPROVAL DATE: _____

CAO Signature: _____

PURPOSE

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

POLICY STATEMENT

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

OBJECTIVES

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

DEFINITION OF TERMS

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

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

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

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

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

SALARY GRID:

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

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

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

STEP ADJUSTMENTS

Step adjustments shall be made only when:

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

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

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

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

TRAVEL VEHICLE ALLOWANCES:

Mayor, Council and Directors of departments shall receive a monthly vehicle allowance of \$150.00.

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

LUNCH BREAKS:

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

PERFORMANCE EVALUATION:

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

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

SCOPE OF RESPONSIBILITY:

The Town Council shall:

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

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

The Chief Administrative Officer shall:

1. Review and recommend changes to policy and procedures as they relate to the employee compensation program.
2. Ensure the maintenance of the salary rating and performance appraisal procedures.
3. Conduct salary rating and performance evaluation procedures relative to Director positions.
4. Monitor salary surveys and make recommendations to Council concerning market conditions as appropriate with an overall market review to be completed every three (3) years, or as directed by Council.
5. Grant step and/or merit adjustments to individual employees in accordance with approved policies and procedures and subject to budgeting limitations.
6. Maintain all personnel files and records.
7. Determine salary ratings for temporary and casual positions.

The Director Shall:

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

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

APPENDIX A

Town of Amherst

Salary Grid

January 1, 2019

Job Level	Salary Amount	
Mayor	Stipend	\$41,178.00
Deputy Mayor	Stipend	\$27,723.00
Councilor	Stipend	\$25,050.00

APPENDIX A-1

April 1, 2022

Salary Grid
Other Non-Union Positions

Job Level
Chief of Police
Deputy Chief of Police

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

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

APPENDIX B

April 1, 2023

Town of Amherst
Hourly Rate Grid – Casual

Job Title	Hourly Rate				
	Step 1	Step 2	Step 3	Step 4	Step 5
Casual Firefighter	17.27	17.55	17.86	18.17	18.46
Jail Guards	17.27	17.55	17.86	18.17	18.46
Canine Control Officer	14.63	15.12	15.62	16.12	16.70
School Crossing Guards	14.63	15.12	15.62	16.12	16.70
Ice Marshall	14.57	15.03	15.54	16.04	16.61
Other (including students)	Provincial Minimum Wage				
New Student	Provincial Minimum Wage				
Returning Student	Provincial Minimum Wage + \$1.00/hour				
Professional Student*	Provincial Minimum Wage + \$3.00/hour				

* Applies to student employees enrolled in a professional post-secondary program for which the Town is requiring specialized educational requirements as a condition of employment. i.e. Engineering, Planning, Accounting, etc.

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

APPENDIX C JOB CATEGORIES

Category	Position
8	Director, Community Living
	Director, Communications and Information Technology
	Director, Finance
	Director, Fire Services
	Director, HR & Customer Services
	Director, Operations
	Director, Planning and Strategic Initiatives
7	Engineering Technologist
	Public Works Foreman
6	Building Official
	Business Development Officer
	Community Well-Being Manager
	Engineering Technician
	Facility Manager
	IT Manager
	Land Use Planner
	Municipal Clerk
	Parks & Recreation Foreman
	Solid Waste Education and Coordination Officer
5	Exec Asst/Dispatch Coordinator
	Fire Inspector
4	Accounting Clerk/Accounts Payable
	Corporate Communications Officer (CCO)
	Dangerous and Unsightly Premises Administrator
	Fire Fighter
	HR Administrator
	Procurement Coordinator
	Revenue Officer
3	Active Living Coordinator
	Administrative Assistant – Clerk’s Office
	Bylaw Enforcement Officer
	Cashier/Customer Service
	Crime Prevention Coordinator (2-year term)
	Culture, Community Events & Marketing Coordinator
	Dispatcher
	IT Coordinator
	Water/Sewer Billing Clerk
2	Criminal Records Checks
1	Vacant

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

APPENDIX C-1
September 28, 2022

Level	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
8	87,814	89,656	91,502	93,346	95,189	97,034	98,878	100,722
7	72,585	73,652	74,719	75,786	76,854	77,921	78,988	80,055
6	60,481	62,314	64,148	65,981	67,814	69,647	71,481	73,314
5	53,620	55,078	56,535	57,992	59,449	60,906	62,363	63,820
4	52,037	53,357	54,676	55,996	57,315	58,635	59,954	61,273
3	43,753	45,519	47,285	49,051	50,816	52,582	54,349	56,114
2	40,247	41,252	42,256	43,260	44,264	45,269	46,272	47,277
1	37,566	38,452	39,339	40,226	41,112	41,999	42,886	43,772

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Chief Administrative Officer	As indicated under “Scope of Responsibility”
Directors and Managers	As indicated under “Scope of Responsibility”

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<ol style="list-style-type: none"> NS minimum wage updates; Position name changes: Municipal Clerk, Dir. Corp. Communications + Info Technology, removal of GIS Coordinator, addition of Engineering Technician 	Crossman: Director, HR and Customer Services	Council	March 27, 2023

TITLE: SALARY ADMINISTRATION POLICY
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04530-01

MINUTES REFERENCE DATE

December 12, 2000
December 18, 2006
September 29, 2008
April 26, 2010
May 23, 2012
September 23, 2013
May 21, 2015
May 23, 2017
February 26, 2018
June 7, 2021

November 2, 2004 (See April 26, 2004 Minutes)
February 26, 2007
March 30, 2009
March 28, 2011
November 26, 2012
October 28, 2013
March 29, 2016
June 26, 2017
March 14, 2018
October 5, 2021

March 31, 2008
September 28, 2009
August 2, 2011
December 17, 2012
December 16, 2013
May 25, 2016
September 25, 2017
February 28, 2019
November 29, 2021

November 27, 2006
July 16, 2008
March 29, 2010
January 30, 2012
May 1, 2013
April 30, 2014
September 2, 2016
December 18, 2017
September 28, 2020
September 28, 2022



REQUEST FOR DECISION

RFD#

Date:

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Krista Crossman, Dir. HR and Customer Services

DATE: April 5, 2023

SUBJECT: **Hourly Rate Increases – Student Wage Budget**

ORIGIN: 2023/24 Operating Budget

LEGISLATIVE AUTHORITY: Section 65 of the Municipal Government Act requires that council shall adopt an operating budget and a capital budget for each fiscal year.

RECOMMENDATION: That Council include an additional \$9,800 in the 2023/24 operating budget to increase the hourly rate of pay for returning students to minimum wage +\$1.00/hr, and to increase the hourly rate of pay for students enrolled in professional post-secondary programs for which the Town is requiring specialized education requirements as a condition of employment to minimum wage +\$3.00/hr.

BACKGROUND: A review of the Town’s compensation structure for students has been completed.

DISCUSSION: Students hired by the Town are paid provincial minimum wage, in accordance with the Salary Administration Policy, Appendix “B”, Hourly Rate Grid. We have been fortunate to re-employ a number of students who return each year during the summer break and we recognize the experience and loyalty that returning students bring to the Town’s annual summer beautification and programming initiatives.

In addition, the Town also recruits professional students who are enrolled in professional post-secondary programs for which we are requiring specialized educational requirements, such as Engineering, Planning, Accounting, etc., and we recognize the need to compensate these students for the educational requirement accordingly.

Therefore, amendments to the pay structure for the student hourly rate of pay, as per Appendix “B” of the hourly rate grid on the Salary Administration Policy are recommended as follows:

- New Student** Provincial Minimum Wage
- Returning Student** Provincial Minimum Wage + \$1.00/hour
- Professional Student*** Provincial Minimum Wage + \$3.00/hour

* Applies to student employees enrolled in a professional post-secondary program for which the Town is requiring specialized educational requirements as a condition of employment. i.e. Engineering, Planning, Accounting, etc.

FINANCIAL IMPLICATIONS: The proposed pay structure will result in the addition of approximately \$9,800 in the 2023/24 operating budget.

COMMUNITY ENGAGEMENT: A review of current provincial employment standard legislation and student wages in similar municipal units was completed as part of this recommendation.

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

SOCIAL JUSTICE IMPLICATIONS: The Town is pleased to offer meaningful employment opportunities for youth in our community and are committed to providing students with fair compensation and valuable experiences.

ALTERNATIVES: Do not approve the increase in funding for student wages in the proposed 2023/24 operating budget.

ATTACHMENTS:
04530-01 Salary Administration Policy

Report prepared by: Krista Crossman, Dir. HR and Customer Services

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

APPROVAL DATE: 23 January 2023

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: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

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

By-Law Fees Collected by Corporate Services		
C-4 Dog-By-Law, Schedule A		
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 st Impoundment	\$30	Plus HST
Licensed Dog-2 nd Impoundment	\$70	Plus HST
Licensed Dog-3 rd & Subsequent Impoundments	\$100	Plus HST
Unlicensed Dog-Impoundments	\$100	Plus HST
Maintenance fee – Impoundment period	\$15/per day	Plus HST
C-11 False Alarms - After 2nd Notice	\$50/alarm	HST Exempt

Operational Services		
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.		
Equipment Charge out Rates	Rate per Hour	HST Status
Backhoe	\$93.00*	Plus HST
Loader	\$97.25	Plus HST
1-ton trucks/Service trucks	\$44.23*	Plus HST
3-5 ton trucks	\$66.00*	Plus HST
Street Sweeper	\$115.00*	Plus HST
Trackless	\$70.00*	Plus HST
Sewer Camera	\$100.00*	Plus HST
Line Locator	\$50.00*	Plus HST
Hole Hog	\$45.00*	Plus HST
Vermeer Brush Chipper	\$60.00*	Plus HST
Steamer	\$30.00*	Plus HST
Trash Pump	\$15.00	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Line Painter	\$115.00/hour	Plus HST
Overhead charges extra – see procedure		

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

* Price includes one operator and fuel during normal working hours;
overtime labour rates are extra.

Operational Services By-Laws

D-3 Wastewater Discharge By-Law

One Connection	\$750.00	HST Exempt
Storm Sewer Connection (if done at the same time as sewer connection)	\$250.00	HST Exempt

D-19 Sanitary Sewer Rates By-Law

Residential Metered Customers	\$.99 m ³	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m ³	HST Exempt
Annual Base Charges – Meter Size		
5/8"	\$72.00	HST Exempt
3/4"	\$108.00	HST Exempt
1"	\$175.00	HST Exempt
1.5"	\$344.00	HST Exempt
2"	\$545.00	HST Exempt
3"	\$1,085.00	HST Exempt
4"	\$2,000.00	HST Exempt
Annual Non-metered Mobile Home Park Owner	\$178.53 /dwelling unit/year	HST Exempt
Uniform Charge for Wastewater Treatment Facility for unmetered mobile homes billed on the property Tax Bill	\$72.00/yr	HST Exempt

Solid Waste Rates

Solid Waste Collection billed on Tax Bill	\$185.00 268.00/yr	HST Exempt
Replacement Green Bin (Composter)	\$95.00	Plus HST
Replacement White Kitchen Compost (Bucket)	\$5.00	Plus HST

Services/Products – Operational Services

Electric Vehicle Charging Station User Fee	\$1.50/hr	HST Included
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST
Commercial Sewer Service (Policy 31600-14)	Cost of Service	Plus HST

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

Estimated by Engineer and final adjustment when work is done		
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Planning and Development Department		
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

Building Permits		
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
Police Department		
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

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

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
C-9 Taxi By-Law, Schedule E		
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

Fire Department		
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: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

Recreation								
Ice Time/Stadium								
The rates below are per hour plus HST.								
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Holidays
Early Time 6:30-8:30am	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$128.00
Fair Time 8:30-5:00pm	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	-	-	\$128.00
Prime Time 5:00-12:00am	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00
Youth Time Monday-Sunday	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00

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.**

Photocopies/Stadium (Policy 72000-06)		
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

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

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

Stadium Advertising Rates plus artwork, design and production*		
Ice logos	\$400.00	Plus HST
Dasherboard	\$400.00	Plus HST
Wall Signage (4X6)	\$400.00	Plus HST
Ice Making Machine	\$2,500.00	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	\$600.00	Plus HST
Score clock Large	\$850.00	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.

Off Season Stadium Rentals		
Rink Floor Only	\$50.00 per hr or \$630.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Entire Facility including meeting rooms, team rooms	\$70.00per hr or \$790.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Extra Employees	\$25.00 per person per hour	Plus HST
2 nd Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST

Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)		
Concession only. NSAGA requirements responsibility of organizing committee	\$100.00/day	Plus HST

*Includes one employee during that time

TITLE: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

Community Credit Union Business Innovation Centre			
Rental Fee	Daily	1/2 Day	Hourly
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
Sound & Lighting Technician			\$30.00
Sound & Lighting Technician – Community			\$18.00

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

Municipal Government Act Fees – FOI-POP Section 466, MGA
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: Annual Review of User Fees
SECTION: FINANCE
POLICY NO.: 03470-03

ROLES AND RESPONSIBILITIES

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

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Add Fee for Electric Vehicle Charging Station \$1.50/hr HST included.	Director of Finance - Wilson	Council	January 23, 2023

30 April 2007	29 October 2007	18 April 2008
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		

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

APPROVAL DATE: 25 May 2020

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, Sections 69A and 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 [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.
- b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by 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.
- 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.
- d. The partial or total exemption provided in paragraph 4. c. shall apply only to that portion of the property specified in the appendix.

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

- 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.

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. The exemption for these properties is 100% of the commercial or residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551
Land and Building 20 Havelock St. 4 Ratchford St.	Trinity-St. Stephen's United Church	044053074	130164007
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394
Land and Building 44 Park Street	Cumberland County Transition House	03533654	106995624

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
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149
Land and Building 3 Robie St.	Cumberland Columbia Club	01030914
Parking Lot 4-6 Robie St.	Cumberland Columbia Club	01030906
Parking Lot 5 Robie St.	Cumberland Columbia Club	01076573
Parking Lot 7 Robie St.	Cumberland Columbia Club	03256952
Land and Building 5 Electric St.	Amherst Lions Club	05127807
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009
Board Room and Counselling Rooms 41 Russell Street (Commercial portion only)	Cumberland County Transition House Association	07419112
Land and Building 80 Church Street (Commercial portion only)	Tantramar Community Radio Society	00005045
Playground 36 Hickman St	Amherst Lions Club	04641027

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

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 ___

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

ROLES AND RESPONSIBILITIES

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

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy reviewed for preparation of 2023/24 operating budget: remove Cumberland Columbia Club from Appendix “B” due to sale of properties.	Crossman: Director, HR and Customer Services		

Minutes Reference Date: June 25, 2018

Revision Date: May 25, 2020

TITLE: Tax Reduction Policy
SECTION: FINANCIAL MANAGEMENT
POLICY NO.: 03800-02

APPROVAL DATE: 22 June 2020

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 \$28,000 - 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 \$28,000 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.
- 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

TITLE: Tax Reduction Policy
SECTION: FINANCIAL MANAGEMENT
POLICY NO.: 03800-02

quality if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.

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: FINANCIAL MANAGEMENT
POLICY NO.: 03800-02

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of HR & Customer Services	The Director will: <ol style="list-style-type: none"> Ensure the Tax Reduction policy is reviewed as part of the operating budget process to determine if any updates / changes are required.
Revenue Officer	The Revenue Officer will: <ol style="list-style-type: none"> Notify the Director of changes to be considered; Administer and facilitate the application of the tax reduction policy to resident tax accounts in accordance with the policy.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy reviewed for preparation of 2023/24 operating budget	Crossman: Director, HR and Customer Services		

Minutes Reference Date: 19 December 2005

Revision date: 24 April 2006
 Revision date: 24 May 2011
 Revision date: 21 May 2015
 Revision date: 23 May 2018

Revision date: 18 April 2008
 Revision date: 23 May 2012
 Revision date: 25 May 2016
 Revision date: 21 May 2019

Revision date: 28 May 2009
 Revision date: 30 April 2014
 Revision date: 23 May 2017
 Revision date: 22 June 2020

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

APPROVAL DATE: February 27, 2023

CAO Signature: 

POLICY STATEMENT

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

POLICY OBJECTIVES

The objectives of this policy are:

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

1. SCOPE

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

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

2. EXCLUSIONS

The following are exclusions from the grant program:

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

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

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

3. ALLOCATION OF FUNDS

Council is not obligated to:

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

4. SPECIAL CONSIDERATION

The following organizations are usually supported annually; however, the recipients must still comply with the applicable requirements under the **application process** below. Failure to do so could result in future funding being suspended:

- a. Amherst Food Assistance Network
- b. Cumberland Early Intervention Program
- c. Sexual Health Centre for Cumberland County
- d. Cumberland County Transition House (Autumn House)
- e. Senior's Safety Advisory Committee
- f. Cumberland County Museum
- g. Amherst Little League Baseball Association
- h. Amherst Little League T-Ball Baseball
- i. Maggie's Place

Council reserves the right to discontinue and/or alter funding for these organizations without notice. Council will ensure consideration is made to provide notice to applicants or a gradual decrease to the amounts above wherever possible. Support for these organization and the amounts are reviewed annually. It is anticipated that funding from the Town of Amherst is not the main source of funding for the above organizations.

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

5. GUIDELINES

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

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

6. PROGRAMS

The following are a list of the grants available:

a. Sport and Physical Activity

Maximum funding considered will be \$500 for a team and \$250 for an individual:

- i. This includes amounts for teams traveling to Provincial, National and International competitions when the Amherst based teams or individual has been successful at a regional qualifying competition recognized by its relevant provincial or national umbrella organization (e.g., Hockey Nova Scotia or Skate Canada);
- ii. The team is in the Town of Amherst and is considered by the provincial or national umbrella organization to be the home for the team;
- iii. The individual is competing as an individual and has their principal residence in the Town of Amherst.
- iv. The Town of Amherst resident has been selected / qualified to represent the Province of Nova Scotia or Canada at a national or international competition such as the Olympics or the Canada Games.

b. Festivals and Events Grants

- i. Maximum funding considered under this component will generally not exceed \$5,000;
- ii. Event must demonstrate broad community support;
- iii. Provides an experience not duplicated by other ongoing events, festivals or activities.
- iv. Draw spectators locally, from the Maritimes, nationally or internationally and increases the profile of our community;
- v. Must be affiliated with a local community non-profit organization.

c. Organizational Equipment

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

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

d. Funding for Poverty Reduction Initiatives

For the purposes of this policy, "Poverty Reduction Funding" is defined as the annual funding allotment within the Community Support Area Rate (currently 0.25 of the 1.25% deed transfer tax), including any reserves for this purpose, to be used for initiatives that specifically target poverty reduction or specifically reduce the impacts of poverty on individuals or the community. All applications which Council feels meet this definition and for which Council is considering funding from the annual Poverty Reduction Funding allotment or associated reserves set aside for this purpose will be referred to the Poverty Reduction Action Committee for a recommendation.

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

e. Large Scale Projects

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

7. APPLICATION PROCESS

The following outlines the application process:

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

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

- a) Applications - must submit the following information
 - i. A complete Community Grant Application
 - ii. a proposed budget for the project

- b) The Town of Amherst may request additional information as deemed necessary.

8. APPROVAL PROCESS

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

9. AUTHORITY OF THE CHIEF ADMINISTRATIVE OFFICER

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

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

by the Town under the application. A list of applications approved will be provided to Council quarterly. (March, June, September and December).

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

10. PAYMENT PROCESS

For amounts over \$1,000 payment will be made as follows:

- a. 75% at the time of award
- b. 25% at the time of receipt of the final report, including receipts. Reports must be received by no later than one year after the event/project is held

11. CONDITIONS

- a. Grant recipients shall:
 - i. Make no misrepresentation on their application
 - ii. Use the grant as described in the application
 - iii. Use the funds in the year granted
 - iv. Council and/or the CAO may request an in-depth report for grants over \$5,000 at their discretion
- b. Grant recipients shall keep proper books of accounts and receipts of all expenditures related to the project and shall make them available for inspection by the Town of Amherst upon request.
- c. Non-compliance, in any aspect could result in no funding being awarded in the future year(s)
- d. Grant recipients are required to acknowledge the financial support of the Town of Amherst in all advertising, publicity, programs and signage for which funds are granted
- e. If the event/project does not occur for any reason, all grant monies must be returned
- f. Grant recipients who fail to comply with these conditions may be required to return all or partial funds to the Town of Amherst and may be deemed ineligible for Community Support Grant funding in future years.

12. PUBLIC DISCLOSURE

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

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

Application for Funding

Date: _____

REQUEST FOR FINANCIAL SUPPORT

REQUEST FOR IN-KIND FACILITY RENTAL

1. ORGANIZATION INFORMATION:

Name of Organization: _____

Full Mailing Address: _____

Contact Person: _____

Email Address: _____

Telephone: _____

2. AMOUNT OF FUNDING ASSISTANCE BEING REQUESTED \$ _____

Total cost of program event or activity \$ _____

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

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

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

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

NAME	FUNDING IF ANY

7. How many volunteers contribute to this event or festival: _____



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

APPLICATION

ROLES AND RESPONSIBILITIES

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

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Amendments to policy to collapse A fresh grants, streamline application process, increase CAO approval limit, inclusion of MAP requirements, rewording to ensure policy is more inclusive and promotes community well-being	Director Community Living, Bristol	Council	February 27, 2023

Minutes reference date: 23 September 2013 27 October 2014 21 May 2015 25 June 2018 24 September 2018
 28 October 2019 27 January 2020 25 October 2021

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

Cost element group MUN2 MUN2
 Cost Center Group GARBAGE GARBAGE & WASTE COLLECTION & DISPOSAL
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4090 UNIFORM CHG.SOL.	592,343.45-	591,219.05-	591,537.50-	592,000.00-	591,495-	854,843-	263,348-	44.5
*** 4680 MISC.REVENUE	230.00-	595.00-	195.00-	205.75-	300-	300-		
*** 4730 TRAN-FR OPER RES			42,638.00-					
**** Gross revenues	592,573.45-	591,814.05-	634,370.50-	592,205.75-	591,795-	855,143-	263,348-	44.5
*** Wages & Benefits	20,851.25	22,236.16	16,905.48	16,007.96	22,340	23,910	1,570	7.0
*** Administrative Costs	31.50			81.00	630	630		
*** Building & Facility Co	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
*** Vehicle & Equipment Co			42,637.96		1,500	1,500		
*** Materials & Supplies	3,001.29			22.46	2,060	2,000	60-	2.9-
*** Other municipal costs	571,824.91	581,556.06	581,861.16	548,005.80	562,865	824,703	261,838	46.5
*** Cost recovery	12,350.96-							
**** Expenditures	585,757.99	606,192.22	643,804.60	566,517.22	591,795	855,143	263,348	44.5
***** Total	6,815.46-	14,378.17	9,434.10	25,688.53-				

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

Cost element group EXP Expenditures
 Cost Center Group GARBAGE & WASTE COLLECTION & DISPOSAL
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	17,438.04	18,481.28	13,660.15	13,981.19	18,600	19,200	600	3.2
** 6009 Y/E WAGES & BEN A	3.66-	28.82			360	360		
** 6010 CPP	630.71	737.26	728.95	694.88	890	950	60	6.7
** 6012 Employment Insura	262.98	307.02	307.77	282.60	360	380	20	5.6
** 6014 Blue Cross	701.80	702.84	506.88	691.69-	260	510	250	96.2
** 6015 Pension - Reg Pym	1,550.49	1,558.47	1,028.05	1,105.68	1,120	1,680	560	50.0
** 6016 Group Insurance	270.89	337.97	390.08	329.63	390	310	80-	20.5-
** 6017 WCB		82.50	283.60	305.67	360	520	160	44.4
*** Wages & Benefits	20,851.25	22,236.16	16,905.48	16,007.96	22,340	23,910	1,570	7.0
** 6030 TRAVEL	31.50			81.00				
** 6080 ADVERTISING					630	630		
*** Administrative Costs	31.50			81.00	630	630		
** 7070 BLDG/FACILITY REN	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
*** Building & Facility Cos	2,400.00	2,400.00	2,400.00	2,400.00	2,400	2,400		
** 8000 OPERATIONAL EQUIP			42,637.96		1,500	1,500		
*** Vehicle & Equipment Cos			42,637.96		1,500	1,500		
** 8010 MATERIALS / SUPPL	3,001.29			22.46	2,060	2,000	60-	2.9-
*** Materials & Supplies	3,001.29			22.46	2,060	2,000	60-	2.9-
** 8100 PROFESSIONAL SERV	22,095.49							
** 8110 CONTRACTS/AGREEME	549,729.42	581,556.06	581,861.16	548,005.80	562,865	824,703	261,838	46.5
*** Other municipal costs	571,824.91	581,556.06	581,861.16	548,005.80	562,865	824,703	261,838	46.5
** 6180 COST RECOVERY	12,350.96-							
*** Cost recovery	12,350.96-							
*** Total	585,757.99	606,192.22	643,804.60	566,517.22	591,795	855,143	263,348	44.5

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

Cost element group MUN2 MUN2
 Cost Center Group SEWAGE SEWAGE COLLECTION & DISPOSAL
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4070 SEWER METERED CH	947,693.60-	979,613.01-	985,096.10-	769,456.96-	953,176-	976,926-	23,750-	2.5
*** 4080 SEWER FLAT CHARG	86,849.98-	87,054.01-	87,296.28-	84,251.03-	86,761-	86,761-		
*** 4085 UNIFORM CHG WWTF	34,555.00-	34,848.00-	34,668.00-	34,848.00-	34,992-	34,992-		
*** 4350 SALE OF SERVICES	11,561.07-	41,656.08-	41,013.83-	39,202.89-	38,000-	38,000-		
*** 4530 PERMITS	6,000.00-	4,500.00-		750.00-	7,000-	7,000-		
*** 4650 INT.O/S SEWER	9,377.16-	7,816.24-	9,848.16-	10,992.22-	10,000-	10,000-		
*** 4730 TRAN-FR OPER RES			117,500.00-					
**** Gross revenues	1,096,036.81-	1,155,487.34-	1,275,422.37-	939,501.10-	1,129,929-	1,153,679-	23,750-	2.1
*** Wages & Benefits	316,210.13	283,176.21	330,072.50	329,853.15	349,100	377,312	28,212	8.1
*** Administrative Costs	12,021.98	8,563.72	14,400.76	15,595.30	22,150	26,762	4,612	20.8
*** Building & Facility Co	161,382.38	150,387.62	198,879.47	207,422.93	202,941	214,743	11,802	5.8
*** Vehicle & Equipment Co	18,176.57	16,394.87	16,495.95	32,286.52	26,301	26,894	593	2.3
*** Materials & Supplies	71,033.68	86,427.13	66,406.82	71,960.64	84,550	84,550		
*** Other municipal costs	71,833.53	59,809.43	67,265.81	74,593.70	80,450	94,750	14,300	17.8
*** Fiscal Services	399,536.37	394,165.61	508,797.44	364,437.26	364,437	328,668	35,769-	9.8-
*** Cost recovery				9,829.59-				
**** Expenditures	1,050,194.64	998,924.59	1,202,318.75	1,086,319.91	1,129,929	1,153,679	23,750	2.1
***** Total	45,842.17-	156,562.75-	73,103.62-	146,818.81				

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

Cost element group EXP Expenditures
 Cost Center Group SEWAGE SEWAGE COLLECTION & DISPOSAL
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	254,453.77	225,842.93	269,774.73	268,622.16	277,200	300,400	23,200	8.4
** 6009 Y/E WAGES & BEN A	248.54	716.97	506.18		1,586	1,586		
** 6010 CPP	10,460.47	10,593.41	13,791.82	13,598.25	14,060	15,750	1,690	12.0
** 6012 Employment Insura	4,340.21	4,218.25	5,707.84	5,319.44	6,050	6,500	450	7.4
** 6014 Blue Cross	8,063.46	5,386.76	4,919.47	4,672.39	5,260	3,830	1,430-	27.2-
** 6015 Pension - Reg Pym	20,241.17	23,126.54	18,676.96	18,599.14	24,080	25,990	1,910	7.9
** 6016 Group Insurance	6,468.55	5,762.73	6,529.90	8,845.27	10,790	8,830	1,960-	18.2-
** 6017 WCB	5,691.96	4,251.62	5,255.60	5,852.50	5,730	8,540	2,810	49.0
** 6018 Pension-Special P	6,242.00	3,277.00	4,910.00	4,344.00	4,344	5,886	1,542	35.5
*** Wages & Benefits	316,210.13	283,176.21	330,072.50	329,853.15	349,100	377,312	28,212	8.1
** 8015 Liability Claims	688.29	888.52	976.12		2,000	2,000		
** 6020 PROFESSIONAL DEVE	3,864.63	283.45	491.66	404.55	5,500	5,500		
** 6030 TRAVEL	123.32		360.00	252.00	2,100	2,100		
** 6040 PROF MEM/DUES & F	201.06	228.07	228.07	228.07	250	250		
** 6050 OFFICE SUPPLIES				54.41				
** 6060 OFFICE EQUIPMENT				31.26				
** 6114 Cellular	1,552.08	2,318.90	2,511.79	2,278.86	2,575	2,575		
** 6130 COMPUTER HARDWARE	998.70		2,826.15	650.45		1,000	1,000	
** 6140 COMPUTER SOFTWARE			297.22					
** 6142 Software Licensin	346.90	394.78	979.60	5,457.70	3,825	6,030	2,205	57.6
** 6150 MEETING EXPENSES			66.15					
** 6170 PROMOTION			300.00	300.00		300	300	
** 6160 LIABILITY INSURAN	4,247.00	4,450.00	5,364.00	5,938.00	5,900	7,007	1,107	18.8
*** Administrative Costs	12,021.98	8,563.72	14,400.76	15,595.30	22,150	26,762	4,612	20.8
** 7025 Solid Waste Dispo					1,000	1,000		
** 7010 ELECTRICAL	145,568.00	126,752.84	167,340.67	155,137.20	165,354	172,145	6,791	4.1
** 7020 WATER		142.15						
** 7030 BLDG/FACILITY MAI	2,563.30	141.90	2,581.08	10,116.24	4,800	8,000	3,200	66.7
** 7040 BLDG/FACILITY REP				225.70				
** 7050 BLDG/FACILITY INS	7,992.00	9,061.00	9,624.00	10,506.00	10,587	12,398	1,811	17.1
** 7070 BLDG/FACILITY REN	4,200.00	4,200.00	4,200.00	4,200.00	4,200	4,200		
** 7080 PLANT MAINTENANCE	1,059.08	10,089.73	15,133.72	27,237.79	17,000	17,000		
*** Building & Facility Cos	161,382.38	150,387.62	198,879.47	207,422.93	202,941	214,743	11,802	5.8
** 7510 VEH/EQUIP REPAIRS	3,918.58	7,740.39	4,481.49	14,600.98	5,000	5,500	500	10.0
** 7520 VEH/EQUIP INSURAN	1,669.00	1,763.00	1,836.16	2,029.00	2,001	2,394	393	19.6
** 7540 VEH/EQUIP RENTAL				860.36	500	500		
** 7550 VEH/EQUIP FUEL -	5,929.97	3,396.54	5,297.61	7,785.69	6,500	8,200	1,700	26.2
** 7551 VEH/EQUIP FUEL-DI	6,009.74	2,724.19	3,804.73	7,010.49	7,300	7,800	500	6.8

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

Cost element group EXP Expenditures
 Cost Center Group SEWAGE SEWAGE COLLECTION & DISPOSAL
 Periods Reported: 1 to 12
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7570 VEH/EQUIP TOOLS	649.28	770.75	851.73		5,000	2,500	2,500-	50.0-
** 8020 MAINTENANCE EQUIP			224.23					
*** Vehicle & Equipment Cos	18,176.57	16,394.87	16,495.95	32,286.52	26,301	26,894	593	2.3
** 8010 MATERIALS / SUPPL	5,310.11	9,619.05	14,619.65	19,688.11	18,700	18,700		
** 8004 GRAVEL	6,841.58	6,940.75	6,664.92	5,891.77	6,800	6,800		
** 8005 ASPHALT	47,657.32	58,421.86	45,176.39	41,283.53	45,550	45,550		
** 8006 CONCRETE	307.90	2,309.51	1,533.30	585.05	1,000	1,000		
** 8007 MANHOLES CATCH BA	3,707.12	6,880.76	5,620.69-		6,000	6,000		
** 8008 PIPE & ACCESSORIE	7,209.65	2,255.20	4,033.25	4,512.18	6,500	6,500		
*** Materials & Supplies	71,033.68	86,427.13	66,406.82	71,960.64	84,550	84,550		
** 8090 UNIFORMS/CLOTHING	2,079.09	2,557.76	1,836.08	2,228.79	2,700	2,500	200-	7.4-
** 8100 PROFESSIONAL SERV	2,342.27			1,598.64	4,000	19,000	15,000	375.0
** 8110 CONTRACTS/AGREEME	66,145.08	52,185.65	65,429.73	70,444.75	71,750	71,750		
** 8111 CONTR/AGREE -WELD		4,215.77						
** 8130 LICENSES/PERMITS	1,267.09	850.25		321.52	2,000	1,500	500-	25.0-
*** Other municipal costs	71,833.53	59,809.43	67,265.81	74,593.70	80,450	94,750	14,300	17.8
* 9020 INT ON DEBENTURES	142,266.37	133,195.61	124,533.44	116,434.26	116,434	107,998	8,436-	7.2-
* 9050 PRINC ON DEBENTUR	242,270.00	245,970.00	368,175.00	233,003.00	233,003	220,670	12,333-	5.3-
** Debt Service Costs	384,536.37	379,165.61	492,708.44	349,437.26	349,437	328,668	20,769-	5.9-
* 9010 DEBT ISSUANCE COS			1,089.00					
** Bank charges & Short te			1,089.00					
** 9420 APPROP CAPITAL FU	15,000.00	15,000.00	15,000.00	15,000.00	15,000		15,000-	100.0-
** Transfers to Own Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000		15,000-	100.0-
*** Fiscal Services	399,536.37	394,165.61	508,797.44	364,437.26	364,437	328,668	35,769-	9.8-
** 6180 COST RECOVERY				9,829.59-				
*** Cost recovery				9,829.59-				
**** Total	1,050,194.64	998,924.59	1,202,318.75	1,086,319.91	1,129,929	1,153,679	23,750	2.1

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

Cost element group MUN2 MUN2
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4070 SEWER METERED CH				332.35-				
*** 4350 SALE OF SERVICES	14,366.63-	15,118.20-	13,216.03-	13,851.16-	10,000-	12,000-	2,000-	20.0
*** 4660 INT.ON MISC. A/R	44.34-	1,049.91-	2,282.21-	457.76-				
*** 4680 MISC.REVENUE	77.00-	75.00-	100.00-	150.00-	200-	200-		
*** 4720 FED.EMPLOY.GRANT				1,870.40-				
*** 5000 INCOME FR.OT.NON	1,802.46-	1,100.00-	1,350.00-	1,050.00-	1,000-	1,000-		
*** 5020 METERED SALES	1,195,041.57-	1,231,239.01-	1,241,365.33-	1,089,282.59-	1,378,283-	1,458,251-	79,968-	5.8
*** 5030 FLAT RATE SALES	166,236.84-	166,868.85-	167,840.90-	174,809.47-	179,440-	185,140-	5,700-	3.2
*** 5035 BULK WATER SALES	7,950.00-	9,300.00-	12,300.00-	6,750.00-	8,500-	8,500-		
*** 5040 HYDRANT/FIRE PRO	807,481.00-	807,481.00-	807,481.00-	829,844.50-	829,844-	843,004-	13,160-	1.6
*** 5045 Private Hydrants	14,500.00-	14,750.00-	14,750.00-	15,250.00-	14,750-	14,750-		
*** 5050 SPRINKLER SERVIC	15,050.00-	15,050.00-	15,100.00-	17,000.00-	15,100-	15,100-		
*** 5060 INTEREST O/S WAT	4,764.37-	4,176.32-	6,466.65-	6,988.00-	5,000-	5,000-		
**** Gross revenues	2,227,314.21-	2,266,208.29-	2,282,252.12-	2,157,636.23-	2,442,117-	2,542,945-	100,828-	4.1
*** Wages & Benefits	702,045.86	670,672.22	656,440.01	703,479.41	720,520	786,420	65,900	9.1
*** Administrative Costs	79,537.50	89,384.72	85,398.33	86,481.49	115,101	113,401	1,700-	1.5-
*** Building & Facility Co	231,510.66	236,972.60	247,790.37	239,762.84	253,157	262,756	9,599	3.8
*** Vehicle & Equipment Co	52,122.71	41,491.84	72,100.50	108,268.68	62,503	86,594	24,091	38.5
*** Materials & Supplies	212,271.57	241,579.40	179,151.41	236,502.67	246,500	237,000	9,500-	3.9-
*** Other municipal costs	264,143.21	265,428.76	280,565.87	287,278.31	314,400	305,495	8,905-	2.8-
*** Fiscal Services	690,747.58	717,372.03	756,342.87	729,121.00	729,936	751,279	21,343	2.9
*** Cost recovery	9,750.00-	1,494.31-						
**** Expenditures	2,222,629.09	2,261,407.26	2,277,789.36	2,390,894.40	2,442,117	2,542,945	100,828	4.1
***** Total	4,685.12-	4,801.03-	4,462.76-	233,258.17				

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

Cost element group EXP Expenditures
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 6000 WAGES/SALARIES	564,210.75	534,282.49	522,481.11	576,923.90	570,200	627,400	57,200	10.0
** 6009 Y/E WAGES & BEN A	4,714.83	3,666.25	1,478.45		4,500	4,500		
** 6010 CPP	21,140.53	21,337.31	24,372.77	25,028.20	28,920	32,840	3,920	13.6
** 6012 Employment Insura	8,559.43	8,386.49	9,720.38	9,563.02	12,000	12,970	970	8.1
** 6014 Blue Cross	20,230.72	17,766.62	15,776.24	14,146.48	17,920	18,210	290	1.6
** 6015 Pension - Reg Pym	46,693.21	56,296.56	46,264.87	43,485.32	46,400	43,580	2,820-	6.1-
** 6016 Group Insurance	14,377.95	16,439.50	18,305.48	15,032.83	20,650	16,560	4,090-	19.8-
** 6017 WCB	7,560.44	6,664.00	8,922.71	11,019.66	11,650	17,900	6,250	53.6
** 6018 Pension-Special P	14,558.00	5,833.00	9,118.00	8,280.00	8,280	12,460	4,180	50.5
*** Wages & Benefits	702,045.86	670,672.22	656,440.01	703,479.41	720,520	786,420	65,900	9.1
** 8015 Liability Claims	2,672.98	8,704.43			10,000	5,000	5,000-	50.0-
** 6020 PROFESSIONAL DEVE	5,987.77	2,703.83	2,224.63	601.50	4,500	3,500	1,000-	22.2-
** 6030 TRAVEL	4,354.52	1,658.62	1,288.16	1,930.33	5,500	4,000	1,500-	27.3-
** 6032 Conferences & Con	1,931.73		495.35	2,003.23	2,500	2,500		
** 6040 PROF MEM/DUES & F	1,679.22	1,358.80	659.69	1,958.34	1,250	1,250		
** 6050 OFFICE SUPPLIES	2,754.30	2,307.69	2,474.94	2,063.83	2,600	2,600		
** 6060 OFFICE EQUIPMENT	2,398.56	630.88			1,000	1,000		
** 6070 PHOTOCOPIY SUPPLIE	75.81	159.94	92.39					
** 6080 ADVERTISING	146.00		1,010.54		1,200	1,000	200-	16.7-
** 6090 POSTAGE	131.51	20.97	13.29		300	300		
** 6100 COURIER	55.96				200	100	100-	50.0-
** 6110 TELEPHONE	31,868.42	31,954.72	32,568.14	30,914.94	32,000	33,000	1,000	3.1
** 6114 Cellular	8,467.90	7,570.95	7,777.81	6,197.63	9,000	9,000		
** 6120 PUBL./SUBSCRIPTIO				355.00				
** 6130 COMPUTER HARDWARE	1,127.10	6,475.41	3,673.36	3,367.55	6,000	4,000	2,000-	33.3-
** 6140 COMPUTER SOFTWARE	8.33	1,185.41	3,569.69	250.16	2,000	1,500	500-	25.0-
** 6142 Software Licensin	7,567.77	17,437.00	18,337.42	25,706.13	26,047	31,001	4,954	19.0
** 6150 MEETING EXPENSES	1,411.91	24.42	138.01	311.04	1,250	930	320-	25.6-
** 6152 Catering			395.22	352.87	250	250		
** 6170 PROMOTION		52.65	2,037.69	579.94		800		
** 6160 LIABILITY INSURAN	6,897.71	7,139.00	8,642.00	9,889.00	9,504	11,670	2,166	22.8
*** Administrative Costs	79,537.50	89,384.72	85,398.33	86,481.49	115,101	113,401	1,700-	1.5-
** 7000 HEAT - FURNACE OI	5,740.08	4,063.46	7,237.25	8,008.18	7,700	8,700	1,000	13.0
** 7001 HEAT - NATURAL GA	3,548.51	3,674.12	5,183.30	4,815.79	4,300	5,500	1,200	27.9
** 7010 ELECTRICAL	147,329.81	152,335.72	155,020.65	142,646.76	158,800	162,800	4,000	2.5
** 7030 BLDG/FACILITY MAI	208.57			98.62				
** 7040 BLDG/FACILITY REP				850.95				
** 7050 BLDG/FACILITY INS	14,989.00	16,997.00	18,052.00	19,708.00	19,857	23,256	3,399	17.1
** 7070 BLDG/FACILITY REN	28,000.00	28,000.00	28,000.00	28,000.00	28,000	28,000		

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

Cost element group EXP Expenditures
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS
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Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** 7080 PLANT MAINTENANCE		208.57	1,690.91	1,598.71	2,500	2,500		
** 7090 PLANT REPAIRS				1,971.30				
** 7100 MAINT. TOOLS/EQUI			836.37	300.49				
** 7120 PROPERTY TAXES	31,694.69	31,693.73	31,769.89	31,764.04	32,000	32,000		
*** Building & Facility Cos	231,510.66	236,972.60	247,790.37	239,762.84	253,157	262,756	9,599	3.8
** 7510 VEH/EQUIP REPAIRS	18,899.55	18,156.37	43,067.68	59,518.79	23,500	32,500	9,000	38.3
** 7520 VEH/EQUIP INSURAN	2,504.00	2,643.00	2,730.00	3,045.00	3,003	3,594	591	19.7
** 7540 VEH/EQUIP RENTAL					1,500	1,500		
** 7550 VEH/EQUIP FUEL -	9,504.98	9,156.39	12,239.28	15,930.18	15,000	18,000	3,000	20.0
** 7551 VEH/EQUIP FUEL-DI	13,139.93	8,009.83	11,717.39	23,925.08	16,000	27,000	11,000	68.8
** 7560 VEH/EQUIP GEN SUP	449.07	166.19	31.28	1,319.27				
** 7570 VEH/EQUIP TOOLS	2,802.68	3,360.06	2,314.87	4,324.92	3,500	4,000	500	14.3
** 8120 LEASES-VEHICLE/EQ	4,822.50							
** 8000 OPERATIONAL EQUIP				205.44				
*** Vehicle & Equipment Cos	52,122.71	41,491.84	72,100.50	108,268.68	62,503	86,594	24,091	38.5
** 8010 MATERIALS / SUPPL	67,418.95	73,447.74	59,686.21	83,641.71	79,500	72,000	7,500-	9.4-
** 8004 GRAVEL	26,121.04	26,563.94	13,249.54	26,545.94	27,000	27,000		
** 8005 ASPHALT	94,171.68	119,675.97	87,351.64	103,398.18	113,000	113,000		
** 8007 MANHOLES CATCH BA				1,731.15				
** 8008 PIPE & ACCESSORIE	24,559.90	21,891.75	18,864.02	21,185.69	27,000	25,000	2,000-	7.4-
*** Materials & Supplies	212,271.57	241,579.40	179,151.41	236,502.67	246,500	237,000	9,500-	3.9-
** 8090 UNIFORMS/CLOTHING	5,923.60	5,937.71	4,619.90	4,598.43	4,500	4,500		
** 8100 PROFESSIONAL SERV	54,876.83	54,131.30	61,573.80	81,219.41	86,000	78,000	8,000-	9.3-
** 8110 CONTRACTS/AGREEME	194,068.81	196,939.29	205,060.67	196,868.30	216,100	215,195	905-	0.4-
** 8111 CONTR/AGREE -WELD	1,433.94	3,097.29						
** 8121 LEASES -OFFICE EQ	1,823.20	1,093.92	1,479.53	1,521.47	1,800	1,800		
** 8130 LICENSES/PERMITS	2,706.74	1,799.25	3,253.71	2,066.57	2,500	2,500		
** 8135 REGULATORY FEES	3,310.09	2,430.00	4,578.26	1,004.13	3,500	3,500		
*** Other municipal costs	264,143.21	265,428.76	280,565.87	287,278.31	314,400	305,495	8,905-	2.8-
* 9230 RATE OF RETURN	135,000.00	135,000.00	135,000.00	135,000.00	135,000	135,000		
** Rate of Return	135,000.00	135,000.00	135,000.00	135,000.00	135,000	135,000		
* 9020 INT ON DEBENTURES	20,031.31	19,122.51	27,700.10	31,485.29	31,485	28,523	2,962-	9.4-
* 9050 PRINC ON DEBENTUR	73,930.00	83,385.00	83,380.00	138,085.00	138,085	119,023	19,062-	13.8-
** Debt Service Costs	93,961.31	102,507.51	111,080.10	169,570.29	169,570	147,546	22,024-	13.0-
* 9010 DEBT ISSUANCE COS	1,038.00		7,138.00					
** Bank charges & Short te	1,038.00		7,138.00					
* 9210 ALL OTHER UNCOLL	10,000.00	650.87-	8,316.62	10,000.00	10,000	10,000		

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

Cost element group EXP Expenditures
 Cost Center Group AM02 TOWN OF AMHERST WATER OPERATIONS
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
** Valuation allow/appeals	10,000.00	650.87-	8,316.62	10,000.00	10,000	10,000		
* 9420 APPROP CAPITAL FU	114,673.80	114,497.16	122,000.00	40,000.00	40,000	40,000		
** Transfers to Own Funds	114,673.80	114,497.16	122,000.00	40,000.00	40,000	40,000		
* 9100 DEPRECIATION	336,074.47	366,018.23	372,808.15	374,550.71	375,366	418,733	43,367	11.6
** Depreciation	336,074.47	366,018.23	372,808.15	374,550.71	375,366	418,733	43,367	11.6
*** Fiscal Services	690,747.58	717,372.03	756,342.87	729,121.00	729,936	751,279	21,343	2.9
** 6180 COST RECOVERY	9,750.00-	1,494.31-						
*** Cost recovery	9,750.00-	1,494.31-						
**** Total	2,222,629.09	2,261,407.26	2,277,789.36	2,390,894.40	2,442,117	2,542,945	100,828	4.1

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

Cost element group MUN2 MUN2
 Cost Center Group MANDAREA Mandatory Provincial Contr Area Rate
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/23/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
*** 4000 RESIDENTIAL TAXE	1,143,401.00-	1,112,436.00-	1,154,198.00-	1,212,329.00-	1,212,329-	1,268,111-	55,782-	4.6
*** 4010 TAXES COMMERCIAL	983,104.00-	1,009,581.00-	1,009,581.00-	1,032,383.00-	1,032,383-	1,107,106-	74,723-	7.2
*** 4730 TRAN-FR OPER RES	13,137.92-		3,691.00-					
**** Gross revenues	2,139,642.92-	2,122,017.00-	2,167,470.00-	2,244,712.00-	2,244,712-	2,375,217-	130,505-	5.8
* 9470 ASSESSMENT SERVI	117,259.92	116,333.36	114,553.52	112,038.08	112,038	109,995	2,043-	1.8-
* 9600 PROV.CORRECTIONS	112,412.00	110,229.00	109,654.50	108,150.23	110,753	118,967	8,214	7.4
* 9610 REGIONAL HOUSING	248,767.00	195,599.00	246,896.78	263,501.84	291,411	325,000	33,589	11.5
* 9620 REGIONAL LIBRARY	61,820.00	61,820.00	87,299.00	87,299.00	87,299	87,299		
* 9630 REG. SCHOOL BOAR	1,599,384.00	1,596,852.00	1,629,828.00	1,643,208.00	1,643,211	1,733,956	90,745	5.5
** Unconditional Transfer	2,139,642.92	2,080,833.36	2,188,231.80	2,214,197.15	2,244,712	2,375,217	130,505	5.8
*** Fiscal Services	2,139,642.92	2,080,833.36	2,188,231.80	2,214,197.15	2,244,712	2,375,217	130,505	5.8
**** Expenditures	2,139,642.92	2,080,833.36	2,188,231.80	2,214,197.15	2,244,712	2,375,217	130,505	5.8
***** Total		41,183.64-	20,761.80	30,514.85-				

Town of Amherst
Mandatory Provincial Contribution Area Rate

	2022/23 Projected Actuals	2022/23 Approved Budget	2023/24 Proposed Budget	Budget Change
\$0.01 on Tax Rate =		\$ 55,839	\$ 62,016	\$ 6,177

Mandatory Provincial Contributions Area Rate

Education	\$ 1,643,208	\$ 1,643,211	\$ 1,733,956	\$ 90,745
Corrections	108,152	110,753	118,967	8,214
Housing	263,502	291,411	325,000	33,589
PVSC - Assessment	112,038	112,038	109,995	(2,043)
Library	87,299	87,299	87,299	-
Transfer from Operating Reserve	-	-	-	-
Total	\$ 2,214,199	\$ 2,244,712	\$ 2,375,217	\$ 130,505
Mandatory Provincial Contributions Area Rate =		\$ 0.402	\$ 0.383	-0.019

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

Cost element group MUN2 MUN2
 Cost Center Group COMMAREA Community Support Area Rate
 Periods Reported: 1 to 12
 Comparison Years: 2022/2023 and 2023/2024
 Plan Version: 0 Plan/Act - Version
 Plan Version Compare: 1 Approved
 Date of Report: 03/24/2023

Cost elements/Cost centers	2019/2020	2020/2021	2021/2022	2022/2023	2022/2023	2023/2024	Change 2022 to 2023 Budget	
	Actual	Actual	Actual	Actual	Budget	Budget	Amount	% Change
COMMAREA COMM SUPP	200,080.00-	198,462.00-	202,047.00-	214,118.00-	214,118-	297,990-	83,872-	39.2
*** 4000 RESIDENTIAL TAXE	200,080.00-	198,462.00-	202,047.00-	214,118.00-	214,118-	297,990-	83,872-	39.2
COMMAREA COMM SUPP	172,030.00-	180,113.00-	180,113.00-	182,336.00-	182,336-	260,155-	77,819-	42.7
*** 4010 TAXES COMMERCIAL	172,030.00-	180,113.00-	180,113.00-	182,336.00-	182,336-	260,155-	77,819-	42.7
POVERTY POVERTY GR	45,743.37-	77,386.54-	157,579.14-	109,673.06-	100,000-		100,000	100.0-
*** 4150 DEED TRANSFER TA	45,743.37-	77,386.54-	157,579.14-	109,673.06-	100,000-		100,000	100.0-
PHYSICIAN PHYSICIAN	8,751.98-	2,002.40-	4,245.62-					
*** 4715 Prov. Cond. Gran	8,751.98-	2,002.40-	4,245.62-					
SPECEVENTS SPECIAL EV			5,000.00-		5,000-	5,000-		
*** 4725 FED. COND. GRANT			5,000.00-		5,000-	5,000-		
COMMAREA COMM SUPP			10,730.00-		1,274-		1,274	100.0-
POVERTY POVERTY GR			53,750.00-	53,750.00-	53,750-	33,750-	20,000	37.2-
YOUTHICE YOUTH FREE	60,000.00-	57,992.60-			60,000-		60,000	100.0-
*** 4730 TRAN-FR OPER RES	60,000.00-	57,992.60-	64,480.00-	53,750.00-	115,024-	33,750-	81,274	70.7-
**** Gross revenues	486,605.35-	515,956.54-	613,464.76-	559,877.06-	616,478-	596,895-	19,583	3.2-
FRESHSTART 'A FRESH S	15,603.20		13,646.00		35,000		35,000-	100.0-
GRANTS GRANTS ORG	56,195.00	29,125.00	55,066.67	86,635.00	55,000	135,000	80,000	145.5
GRANTYMCA GRANT YMCA	102,200.00	103,835.00	104,147.00	108,417.00	108,417	116,548	8,131	7.5
PHYSICIAN PHYSICIAN	8,751.98	2,002.40	5,090.90					
POVERTY POVERTY GR	32,500.00	35,000.00	60,250.00	148,311.50	153,750	108,750	45,000-	29.3-
YOUTHICE YOUTH FREE	60,216.75	57,992.60	55,940.00	61,088.00	60,000		60,000-	100.0-
** 8150 GRANTS/SUBS TO O	275,466.93	227,955.00	294,140.57	404,451.50	412,167	360,298	51,869-	12.6-
*** Grants to organization	275,466.93	227,955.00	294,140.57	404,451.50	412,167	360,298	51,869-	12.6-
SPECEVENTS SPECIAL EV	42,472.56	13,992.62	7,974.96	37,164.39	53,500	86,871	33,371	62.4
** 8025 COMMUNITY EVENTS	42,472.56	13,992.62	7,974.96	37,164.39	53,500	86,871	33,371	62.4
*** Other municipal costs	42,472.56	13,992.62	7,974.96	37,164.39	53,500	86,871	33,371	62.4
TAXEXEMPT TAX EXEMPT	86,401.77	92,440.34	91,835.02	80,943.30	92,403	89,726	2,677-	2.9-
TAXREDUCT TAX REDUCT	41,400.00	52,141.70	44,222.28	42,698.95	58,408	60,000	1,592	2.7
** 8180 Tax Exempt / Low	127,801.77	144,582.04	136,057.30	123,642.25	150,811	149,726	1,085-	0.7-
*** Tax exemptions individ	127,801.77	144,582.04	136,057.30	123,642.25	150,811	149,726	1,085-	0.7-
SPECEVENTS SPECIAL EV	6,653.69-	3,200.00-			11,268.33-			
** 6180 COST RECOVERY	6,653.69-	3,200.00-			11,268.33-			
*** Cost recovery	6,653.69-	3,200.00-			11,268.33-			
**** Expenditures	439,087.57	383,329.66	438,172.83	553,989.81	616,478	596,895	19,583-	3.2-
***** Total	47,517.78-	132,626.88-	175,291.93-	5,887.25-				

**Town of Amherst
Community Support Area Rate**

	2022/23 Approved	2023/24 Proposed	Change
\$0.01 on Tax Rate =	\$ 55,839	\$ 62,016	\$ 6,177

Community Support Area Rate:

Grants to Organizations

Grants to Organizations	\$ 55,000	\$ 120,000	\$ 65,000
Grant - NSCC (new)	-	15,000	15,000
A' Fresh Start	35,000	-	(35,000)
Poverty	100,000	75,000	(25,000)
Poverty - NSCC \$20k (2022/23 only) & Youth Centre \$33,750	53,750	33,750	(20,000)
Youth Free Ice Time	60,000	-	(60,000)
	\$ 303,750	\$ 243,750	

Funding from Deed Transfer Tax for Poverty Fund	(100,000)	-	100,000
Funding from Operating Reserve for NSCC & Youth Centre	(53,750)	(33,750)	
Funding from Operating Reserve - Comm Supp Area Rate for Youth Free Ice Time Grants	(60,000)	-	60,000
Funding from Federal Gov't - Canadian Heritage re: Canada Day	(5,000)	(5,000)	-
Funding from Operating Reserve to keep rate the same	(1,274)	-	1,274

YMCA

Grant to YMCA (increases by CPI annually)	108,417	116,548	8,131
Tax Exemption Policy	92,403	89,726	(2,677)
Tax Reduction Policy	58,408	60,000	1,592

Community Events

	Canada Day	15,000		
2	Esther Fest	15,000		
0	Holiday Events - Light Up/Parade/New Years Eve (incl fireworks),			
2	Tree for Boston	15,000		
/	Winter Carnival	5,000		
2	Other Events (Victoria Square music events, etc)	3,500		
3		53,500		
	Canada Day		18,000	
	Esther Fest		18,000	
2	Holiday Events - Light Up/Parade/New Years Eve (incl fireworks),			
0	Tree for Boston		18,000	
2	Winter Carnival		8,000	
3	Inclusion & Diversity Events		5,000	
/	Business Appreciation Event		3,000	
2	Physical Activity Events (could be new or included in above events)		12,000	
4	Other Events (Victoria Square music events, etc)		4,871	
			86,871	(33,371)

Total Community Support Budget	\$ 396,454	\$ 558,145	\$ 161,691
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Community Support Area Rate =	\$ 0.071	\$ 0.090	\$ 0.019
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2023/24 Club Exemptions								
				Tax Rate				
Schedule A (100% Exempt)				\$ 4.470	\$ 1.670			
Cust No.	Account	Name	Commercial / Residential Assessment	Commercial Taxes	Residential Taxes	2023/24 Exemption	2022/23 Exemption	Change from 2022/23 to 2023/24
105313	00635928	Amherst & District Branch Canadian Assoc Comm Living	\$ 280,600		\$ 4,686.02	\$ 4,686.02	\$ 4,076.47	\$ 609.55
107951	05127858	Amherst & District Branch Canadian Assoc Comm Living	\$ 456,600		\$ 7,625.22	\$ 7,625.22	\$ 6,459.56	\$ 1,165.66
104876	00064017	Bright Beginnings Child Care Centre	\$ 87,100	\$ 3,893.37		\$ 3,893.37	\$ 3,893.37	\$ -
106712	03030563	Bridge Adult Services Society	\$ 975,100	\$ 43,586.97		\$ 43,586.97	\$ 37,784.91	\$ 5,802.06
107550	04405307	Trinity St.Stephen's United Church	\$ 39,800	\$ 1,779.06		\$ 1,779.06	\$ 1,689.66	\$ 89.40
106998	03533654	Cumberland County Transition House	\$ 228,800		\$ 3,820.96	\$ 3,820.96	\$ 2,964.25	\$ 856.71
						\$65,391.60	\$ 56,868.22	\$ 8,523.38
Schedule B (100% Commercial to Residential)								
Cust No.	Account	Name	Commercial Assessment	Commercial Taxes	Residential Taxes	2023/24 Exemption	2022/23 Exemption	Change from 2022/23 to 2023/24
104881	00064149	Amherst Masonic Society	\$ 153,400	\$ 6,856.98	\$ 2,561.78	\$ 4,295.20	\$ 4,295.20	\$ -
107950	05127807	Lion's Club of Amherst	\$ 187,300	\$ 8,372.31	\$ 3,127.91	\$ 5,244.40	\$ 4,471.60	\$ 772.80
104875	00064009	Amherst Curling Club	\$ 265,600	\$ 11,872.32	\$ 4,435.52	\$ 7,436.80	\$ 6,364.40	\$ 1,072.40
108387	07419112	Cumberland County Transition House	\$ 87,600	\$ 3,915.72	\$ 1,462.92	\$ 2,452.80	\$ 2,262.40	\$ 190.40
104828	00005045	Tantramar FM Community Radio	\$ 90,800	\$ 4,058.76	\$ 1,516.36	\$ 2,542.40	\$ 2,284.80	\$ 257.60
107742	04641027	Lions Club of Amherst - 36 Hickman St-playground	\$ 84,400	\$ 3,772.68	\$ 1,409.48	\$ 2,363.20	\$ 2,097.20	\$ 266.00
105588	01030914	Cumberland Columbia Club (property sold May 31, 2022)	\$ -	\$ -	\$ -	\$ -	\$ 1,927.47	\$ (1,927.47)
105587	01030906	Cumberland Columbia Club (property sold May 31, 2022)	\$ -	\$ -	\$ -	\$ -	\$ 109.97	\$ (109.97)
400731	10176573	Cumberland Columbia Club (property sold May 31, 2022)	\$ -	\$ -	\$ -	\$ -	\$ 131.02	\$ (131.02)
106900	03256952	Cumberland Columbia Club (property sold May 31, 2022)	\$ -	\$ -	\$ -	\$ -	\$ 131.02	\$ (131.02)
						\$ 24,334.80	\$ 24,075.08	\$ 259.72
Total Club Exemption						\$ 89,726.40	\$ 80,943.30	\$ 8,783.10

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Sharon Bristol Director, Community Living

DATE: April 5, 2023

SUBJECT: Youth Free Ice Rental - reallocation of ice time fees

ORIGIN: Staff was asked to compile background on the No Fee Ice rental impact and evaluate other opportunities to use the revenue

LEGISLATIVE AUTHORITY: MGA 65A (1) Subject to subsections (2) to (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality;

RECOMMENDATION: That Council approve the budget reallocation of \$60,000 of free ice time rental to Poverty, Community Grants, Diversity/Inclusion and Events as outlined below

BACKGROUND: At a special meeting held at the Amherst Stadium on August 9, 2016, Amherst Town Council approved a new Ice Allocation Policy which provided guidelines for ice rental and usage of the stadium. As a part of the Ice Allocation Policy, Amherst Town Council committed to and enhanced its continued support and investment towards physical activity in youth.

A **pilot project** was created for the 2016-2017 ice season that would see ice rental fees waived for youth programs (age 18 and under), which included the Amherst Skating Club and Cumberland County Minor Hockey Association. The intent of the pilot project was that organizations will pass the equivalent ice cost savings to their members, resulting in reduced registration fees. The pilot project is funded through the Town's Operating Reserve.

The objective of the policy is to provide guidelines for ensuring fair and equitable ice time that will allow for optimal utilization of the facility. The 2016-2017 pilot project was anticipated to maintain and potentially increase youth programs enrolment as a result of affordability and accessibility for users.

Based on the ice usage for 2015-2016 Amherst Skating Club was expected to save approximately \$18,000. and Cumberland County Minor Hockey Association to save approximately \$40,000. in the 2016-2017 season.

This unconventional initiative gained attention throughout the Province and County by receiving support from various stakeholders who were intrigued by the initiative and Amherst Town Councils forward thinking on engaging youth in physical activity.

Here are the registration numbers for conversation if needed for CCMHA during No Fee Ice.

2016 to 2017 - 272

2017 to 2018 - 306 *** This is the year that high school team folded so they added 25 players mid season

2018 to 2019 - 292

2019 - 2020 - 317

2020 to 2021 - 318

2021 to 2022 - 296

2022 to 2023 – 262

Registration numbers were for the Amherst Skating Club have been requested in February and March, however no information has yet been received.

DISCUSSION: The above no fee ice time has in fact not met the desired outcome in terms of the minor hockey registrations.

It is further noted that with our efforts to make the Town of Amherst more inclusive and equitable for all citizens that this allocation of funds does not provide assistance to a wide variety of Amherst citizens, rather a select few. Furthermore, the Town does not have the ability to control the budget of these organizations and therefore cannot guarantee that the impact of the program is continuing.

Staff feel that the cost of this program can be better utilized and impact a more diverse people by reallocating it by:

1. Creating physical activity opportunities at all of our organized events;
2. Creating new events for Inclusion, Diversity and Equity;
3. Adding an Inclusion, Diversity and Equity component to existing events;
4. Adding funds to our poverty initiatives;
5. Adding funds to Community Support Grants;
6. Creating new and expanding existing active living initiatives.

FINANCIAL IMPLICATIONS: Overall none, this is merely a reallocation of funds to a more diverse and equitable balance within the Community Support Area Rate.

SOCIAL JUSTICE IMPLICATIONS: Many. Reallocation of these funds will allow more people to benefit over a diverse spectrum of our community. Issues such as food insecurity, diversity and inclusion, youth outreach and education can be strengthened



COMMITTEE OF THE WHOLE

RFD#

Date: April 5, 2023

ENVIRONMENTAL IMPLICATIONS: none

COMMUNITY ENGAGEMENT: Continued as we move towards assisting a broader scope of individuals and community organizations

ALTERNATIVES:

1. Keep allocation as is
2. Phase out the program over two years

ATTACHMENTS:

Report prepared by:

Report and Financial approved by:

