



OPERATING & CAPITAL BUDGETS 2020/21

Final approvals by Council May 25, 2020

Town of Amherst

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GOVERNANCE & THE BUDGET PROCESS

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

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

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

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

For the 2020/21 budgets each segment was approved by Council individually:

1. General – May 25
2. Mandatory Provincial Contribution Area Rate – February 24
3. Community Support Area Rate – May 25
4. Sewage – February 24
5. Solid Waste – February 24
6. Water Utility – April 27
7. Capital – January 27, February 4, May 25 and September 28 (amended)

ASSESSMENT CHANGES 2019/20 TO 2020/21

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

As indicated in the chart below, residential assessment accounts have grown by 0.4% and commercial accounts have grown by 6.0% from 2019/20 fiscal year to 2020/21.

ASSESSMENT COMPARISON
2019/20 vs. 2020/21

Assessment Category	2019/20 CAP Assessment Base	2020/21 CAP Assessment Base	Change from 2019/20 to 2020/21	% Change from 2019/20 to 2020/21
Residential	\$ 392,595,500	\$ 394,188,700	\$ 1,593,200	0.4%
Commercial (not subject to CAP)	\$ 125,399,800	\$ 132,898,500	\$ 7,498,700	6.0%
Resource	\$ 1,688,600	\$ 1,699,300	\$ 10,700	0.6%

TAX RATES

There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 29, 2020. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 30, 2020.

Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate increased by eight tenths of one cent (\$0.008) for fiscal 2020/21.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. In 2020/21 the Town decreased the Mandatory Provincial Contribution Area Rate by eight tenths of one cent (\$0.008). This rate includes the following provincial services:
 - ⌘ Education
 - ⌘ The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
 - ⌘ Property Valuation Services Corporation (Assessment)
 - ⌘ The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
 - ⌘ Correction Services
 - ⌘ The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.

TAX RATES (cont'd)

🌿 Housing

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

🌿 Regional Library

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

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. In 2020/21 the Community Support Area Rate remained the same as the prior year. These include support to the following organizations/events:

🌿 Grants to Organizations

🌿 'A' Fresh Start Grants

🌿 Youth Free Ice Time

🌿 Cumberland YMCA

🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

🌿 Community Events

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

Residential / Resource	<u>2019/20</u>	<u>2020/21</u>
🌿 Residential / Resource Tax Rate	\$1.179	\$1.187
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071
 Commercial	 <u>2019/20</u>	 <u>2020/21</u>
🌿 Commercial Tax Rate	\$3.979	\$3.987
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071

OTHER RATES

1. Deed Transfer Tax

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

For the 2020/21 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

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

The uniform charge for 2020/21 to be levied is \$185 (2019/20 - \$185).

3. Sewer Rates

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

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

Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

Size of Meter

5/8" \$ 18.00

¾" \$ 27.00

1" \$ 43.75

1.5" \$ 86.00

2" \$ 136.25

3" \$ 271.25

4" \$ 500.00

Sewer Non-Metered Customers

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

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
 - ⌘ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
 - ⌘ The uniform charge for unmetered mobile homes within a land leased community for 2020/21 to be levied is \$72 (2019/20 - \$72).

4. Water Utility Rates

The Town of Amherst Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on June 9, 2017 and expired on March 31, 2020. Special permission was approved by the NSUARB to extend the rates from 2019/20 to 2020/21 until a new water rate study can be completed. In accordance with the NSUARB Order for the 2019/20 fiscal year and extended to the 2020/21 fiscal year, the rates for 2020/21 are as follows:

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

Water Consumption Rate (per cubic meter)

- ⌘ \$0.765 per cubic meter

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

2020/21 GENERAL OPERATING BUDGET – SUMMARY

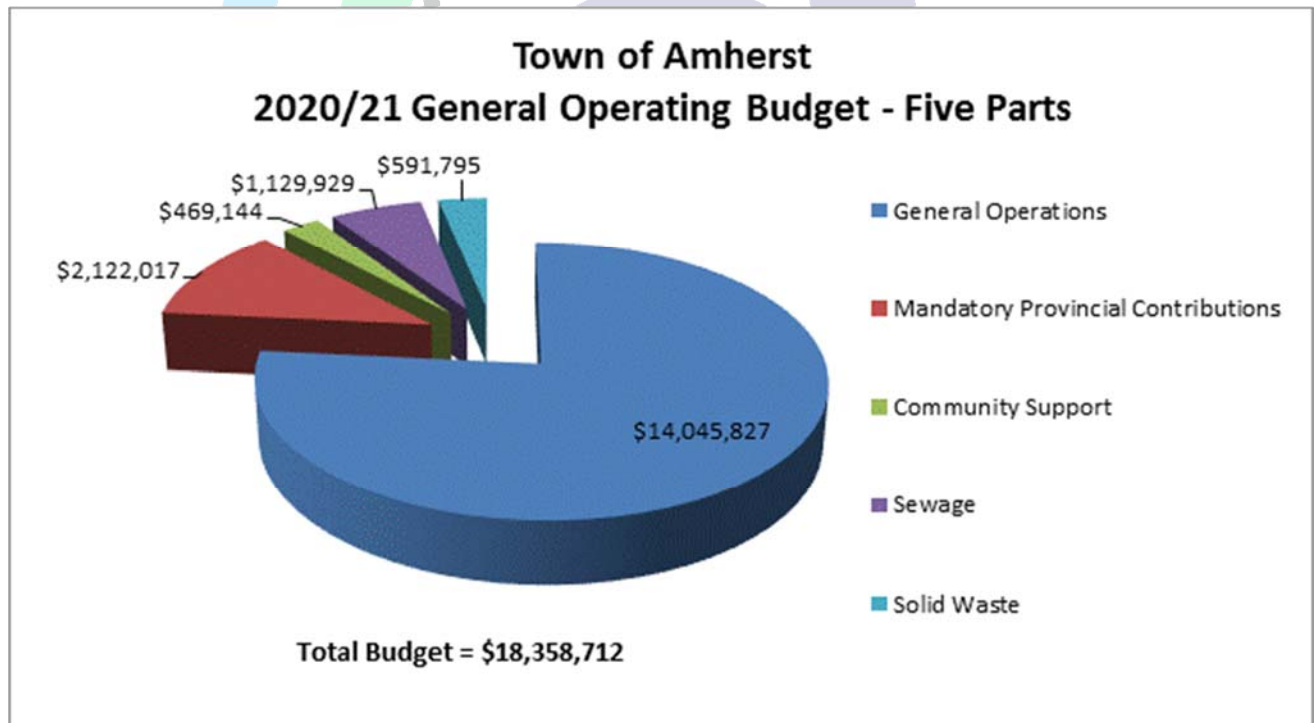
Summary - Total	2019/20 Budget	% of Total	2020/21 Budget	% of Total	
Taxes	\$ 13,147,513	74.4%	\$ 13,523,419	73.7%	
Grants in Lieu of Taxes	\$ 291,397	1.6%	\$ 274,059	1.5%	
Services Provided to Other Local Govt's	\$ 192,019	1.1%	\$ 194,851	1.1%	
Sales of Services	\$ 1,436,917	8.1%	\$ 1,455,787	7.9%	
Other Revenue from Own Sources	\$ 797,998	4.5%	\$ 772,072	4.2%	
Unconditional Transfers	\$ 1,260,382	7.1%	\$ 1,260,382	6.9%	
Conditional Transfers	\$ 370,200	2.1%	\$ 405,000	2.2%	
Other Transfers	\$ 175,000	1.0%	\$ 473,142	2.6%	
Total Revenue	\$ 17,671,426	100.0%	\$ 18,358,712	100.0%	
	Page				
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Corporate	12	\$ 2,465,753	14.0%	\$ 2,842,014	15.5%
Police	12	\$ 4,292,711	24.3%	\$ 4,334,207	23.6%
Fire	12	\$ 1,792,267	10.1%	\$ 1,817,746	9.9%
Economic Development	13	\$ 337,863	1.9%	\$ 247,716	1.3%
Recreation	13	\$ 1,800,537	10.2%	\$ 1,910,387	10.4%
Planning	13	\$ 123,795	0.7%	\$ 119,681	0.7%
Strategic	13	\$ 45,000	0.3%	\$ 120,000	0.7%
Environmental Stewardship	13	\$ -	0.0%	\$ 223,600	1.2%
Operations - Building Inspection/Unsanitary	14	\$ 119,193	0.7%	\$ 106,005	0.6%
Operations - Infrastructure & Engineering	14	\$ 318,023	1.8%	\$ 302,235	1.6%
Operations - Transportation Services	14	\$ 2,053,865	11.6%	\$ 2,022,236	11.0%
Mandatory Provincial Contributions	15	\$ 2,126,505	12.0%	\$ 2,122,017	11.6%
Community Support	16	\$ 482,110	2.7%	\$ 469,144	2.6%
Sewage	17	\$ 1,122,009	6.3%	\$ 1,129,929	6.2%
Solid Waste	18	\$ 591,795	3.3%	\$ 591,795	3.2%
Total Expenditures		\$ 17,671,426	100.0%	\$ 18,358,712	100.0%

2020/21 GENERAL OPERATING BUDGET – SUMMARY (cont’d)

The General Operating budget is comprised of five parts:

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

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



PART 1 - GENERAL OPERATIONS – BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Summary - Total				
Taxes	\$ 10,022,411	\$ 10,365,771	\$ 343,360	3.4%
Grants in Lieu of Taxes	\$ 291,397	\$ 274,059	\$ (17,338)	-5.9%
Services Provided to Other Local Govt's	\$ 192,019	\$ 194,851	\$ 2,832	1.5%
Sales of Services	\$ 366,900	\$ 377,850	\$ 10,950	3.0%
Other Revenue from Own Sources	\$ 780,698	\$ 754,772	\$ (25,926)	-3.3%
Unconditional Transfers	\$ 1,260,382	\$ 1,260,382	\$ -	0.0%
Conditional Transfers	\$ 370,200	\$ 405,000	\$ 34,800	9.4%
Other Transfers	\$ 65,000	\$ 413,142	\$ 348,142	535.6%
Total Revenue	\$ 13,349,007	\$ 14,045,827	\$ 696,820	5.2%
Corporate	\$ 2,465,753	\$ 2,842,014	\$ 376,261	15.3%
Police	\$ 4,292,711	\$ 4,334,207	\$ 41,496	1.0%
Fire	\$ 1,792,267	\$ 1,817,746	\$ 25,479	1.4%
Economic Development	\$ 337,863	\$ 247,716	\$ (90,147)	-26.7%
Recreation	\$ 1,800,537	\$ 1,910,387	\$ 109,850	6.1%
Planning	\$ 123,795	\$ 119,681	\$ (4,114)	-3.3%
Strategic	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
Environmental Stewardship	\$ -	\$ 223,600	\$ 223,600	0.0%
Operations - Building Inspection/Unsightly	\$ 119,193	\$ 106,005	\$ (13,188)	-11.1%
Operations - Infrastructure & Engineering	\$ 318,023	\$ 302,235	\$ (15,788)	-5.0%
Operations - Transportation Services	\$ 2,053,865	\$ 2,022,236	\$ (31,629)	-1.5%
Total Departmental Expenditures	\$ 13,349,007	\$ 14,045,827	\$ 696,820	5.2%

PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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Corporate

Wages & Benefits	\$ 1,225,828	\$ 1,245,984	\$ 20,156	1.6%
Administrative Costs	\$ 321,796	\$ 382,903	\$ 61,107	19.0%
Building & Facility Costs	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
Materials & Supplies	\$ 1,500	\$ 500	\$ (1,000)	-66.7%
Grants to Organizations	\$ 3,450	\$ 3,600	\$ 150	4.3%
Other Municipal Costs	\$ 72,100	\$ 63,780	\$ (8,320)	-11.5%
Fiscal Services	\$ 840,079	\$ 1,143,247	\$ 303,168	36.1%
	\$ 2,465,753	\$ 2,842,014	\$ 376,261	15.3%

Police

Wages & Benefits	\$ 3,606,641	\$ 3,683,263	\$ 76,622	2.1%
Administrative Costs	\$ 138,160	\$ 126,983	\$ (11,177)	-8.1%
Building & Facility Costs	\$ 85,128	\$ 91,846	\$ 6,718	7.9%
Vehicle & Equipment Costs	\$ 131,368	\$ 116,005	\$ (15,363)	-11.7%
Materials & Supplies	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 137,710	\$ 130,190	\$ (7,520)	-5.5%
Fiscal Services	\$ 196,704	\$ 193,920	\$ (2,784)	-1.4%
Cost Recovery	\$ (11,000)	\$ (15,000)	\$ (4,000)	36.4%
	\$ 4,292,711	\$ 4,334,207	\$ 41,496	1.0%

Fire

Wages & Benefits	\$ 805,217	\$ 811,103	\$ 5,886	0.7%
Administrative Costs	\$ 86,658	\$ 97,172	\$ 10,514	12.1%
Building & Facility Costs	\$ 86,710	\$ 83,158	\$ (3,552)	-4.1%
Vehicle & Equipment Costs	\$ 51,114	\$ 65,245	\$ 14,131	27.6%
Materials & Supplies	\$ 11,000	\$ 11,000	\$ -	0.0%
Other Municipal Costs	\$ 45,022	\$ 43,522	\$ (1,500)	-3.3%
Fire Protection Charge	\$ 706,546	\$ 706,546	\$ -	0.0%
	\$ 1,792,267	\$ 1,817,746	\$ 25,479	1.4%

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

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Economic Development				
Wages & Benefits	\$ 87,204	\$ 77,444	\$ (9,760)	-11.2%
Administrative Costs	\$ 54,230	\$ 27,500	\$ (26,730)	-49.3%
Building & Facility Costs	\$ 37,868	\$ 44,086	\$ 6,218	16.4%
Vehicle & Equipment Costs	\$ 4,335	\$ -	\$ (4,335)	0.0%
Other Municipal Costs	\$ 85,690	\$ 27,900	\$ (57,790)	-67.4%
Fiscal Services	\$ 68,536	\$ 70,786	\$ 2,250	3.3%
	\$ 337,863	\$ 247,716	\$ (90,147)	-26.7%
Recreation				
Wages & Benefits	\$ 1,000,200	\$ 1,022,168	\$ 21,968	2.2%
Administrative Costs	\$ 81,871	\$ 95,430	\$ 13,559	16.6%
Building & Facility Costs	\$ 295,251	\$ 310,777	\$ 15,526	5.3%
Vehicle & Equipment Costs	\$ 82,751	\$ 76,859	\$ (5,892)	-7.1%
Materials & Supplies	\$ 49,500	\$ 77,750	\$ 28,250	57.1%
Other Municipal Costs	\$ 122,790	\$ 164,829	\$ 42,039	34.2%
Fiscal Services	\$ 168,174	\$ 162,574	\$ (5,600)	-3.3%
	\$ 1,800,537	\$ 1,910,387	\$ 109,850	6.1%
Planning				
Wages & Benefits	\$ 101,116	\$ 97,852	\$ (3,264)	-3.2%
Administrative Costs	\$ 17,679	\$ 16,829	\$ (850)	-4.8%
Other Municipal Costs	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 123,795	\$ 119,681	\$ (4,114)	-3.3%
Strategic				
Other Municipal Costs	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
Environmental Stewardship				
Building & Facility Costs	\$ -	\$ 801	\$ 801	0.0%
Other Municipal Costs	\$ -	\$ 200,000	\$ 200,000	0.0%
Fiscal Services	\$ -	\$ 22,799	\$ 22,799	0.0%
	\$ -	\$ 223,600	\$ 223,600	0.0%

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

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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Operations - Building Inspection/Unsightly

Wages & Benefits	\$ 78,643	\$ 86,755	\$ 8,112	10.3%
Administrative Costs	\$ 18,550	\$ 17,250	\$ (1,300)	-7.0%
Vehicle & Equipment Costs	\$ 1,300	\$ 1,300	\$ -	0.0%
Other Municipal Costs	\$ 20,700	\$ 700	\$ (20,000)	-96.6%
	\$ 119,193	\$ 106,005	\$ (13,188)	-11.1%

Operations - Infrastructure & Engineering

Wages & Benefits	\$ 117,746	\$ 116,298	\$ (1,448)	-1.2%
Administrative Costs	\$ 6,850	\$ 6,300	\$ (550)	-8.0%
Building & Facility Costs	\$ 132,773	\$ 131,882	\$ (891)	-0.7%
Vehicle & Equipment Costs	\$ 4,500	\$ 3,000	\$ (1,500)	-33.3%
Materials & Supplies	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%
Other Municipal Costs	\$ 51,700	\$ 44,950	\$ (6,750)	-13.1%
Fiscal Services	\$ 2,922	\$ -	\$ (2,922)	-100.0%
Cost Recovery	\$ (4,968)	\$ (5,195)	\$ (227)	4.6%
	\$ 318,023	\$ 302,235	\$ (15,788)	-5.0%

Operations - Transportation Services

Wages & Benefits	\$ 1,013,664	\$ 1,014,286	\$ 622	0.1%
Administrative Costs	\$ 35,710	\$ 37,996	\$ 2,286	6.4%
Building & Facility Costs	\$ 69,755	\$ 67,437	\$ (2,318)	-3.3%
Vehicle & Equipment Costs	\$ 131,504	\$ 141,923	\$ 10,419	7.9%
Materials & Supplies	\$ 299,200	\$ 300,200	\$ 1,000	0.3%
Other Municipal Costs	\$ 169,800	\$ 164,300	\$ (5,500)	-3.2%
Fiscal Services	\$ 334,232	\$ 296,094	\$ (38,138)	-11.4%
	\$ 2,053,865	\$ 2,022,236	\$ (31,629)	-1.5%

Total Departmental Expenditures	\$ 13,349,007	\$ 14,045,827	\$ 696,820	5.2%
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PART 2 - MANDATORY PROVINCIAL CONTRIBUTIONS AREA RATE – BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Summary - Total				
Taxes	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%
Total Revenue	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%
Education	\$ 1,599,384	\$ 1,596,850	\$ (2,534)	-0.2%
Corrections	\$ 116,534	\$ 114,211	\$ (2,323)	-2.0%
Housing	\$ 230,000	\$ 230,000	\$ -	0.0%
Property Valuation Services Corp (Assessment)	\$ 118,767	\$ 119,136	\$ 369	0.0%
Library (Regional)	\$ 61,820	\$ 61,820	\$ -	0.0%
Total Expenses	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%

PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Summary - Total				
Taxes	\$ 372,110	\$ 378,575	\$ 6,465	1.7%
Deed Transfer Tax - Poverty Grants	\$ -	\$ 30,569	\$ 30,569	0.0%
Transfer from Operating Reserve:				
Poverty Grants	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
Total Revenue	\$ 482,110	\$ 469,144	\$ (12,966)	-2.7%
Grants to Organizations:				
Grants to Organizations	\$ 67,508	\$ 55,000	\$ (12,508)	-18.5%
'A' Fresh Start	\$ 35,000	\$ 35,000	\$ -	0.0%
Poverty (from Deed Transfer Tax)	\$ 50,000	\$ 30,569	\$ (19,431)	-38.9%
Youth Free Ice Time (previously in general rate)	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 100,000	\$ 103,835	\$ 3,835	3.8%
Tax Exemption Policy	\$ 86,402	\$ 92,440	\$ 6,038	7.0%
Tax Reduction Policy	\$ 29,700	\$ 42,000	\$ 12,300	41.4%
Community Events:	\$ 53,500		\$ -	0.0%
Esther Fest		\$ 15,000		
Holiday Events - Light Up/Parade/New Year's Eve (incl fireworks), Tree for Boston		\$ 15,000		
Allowance for Events (including Canada Day)		\$ 15,000		
Winter Carnival		\$ 5,000		
Other Events		\$ 3,500		
Cost Recovery - Canada Day Grant	\$ -	-\$ 3,200	\$ (3,200)	0.0%
Total Expenses	\$ 482,110	\$ 469,144	\$ (12,966)	-2.7%

PART 5 - SOLID WASTE – BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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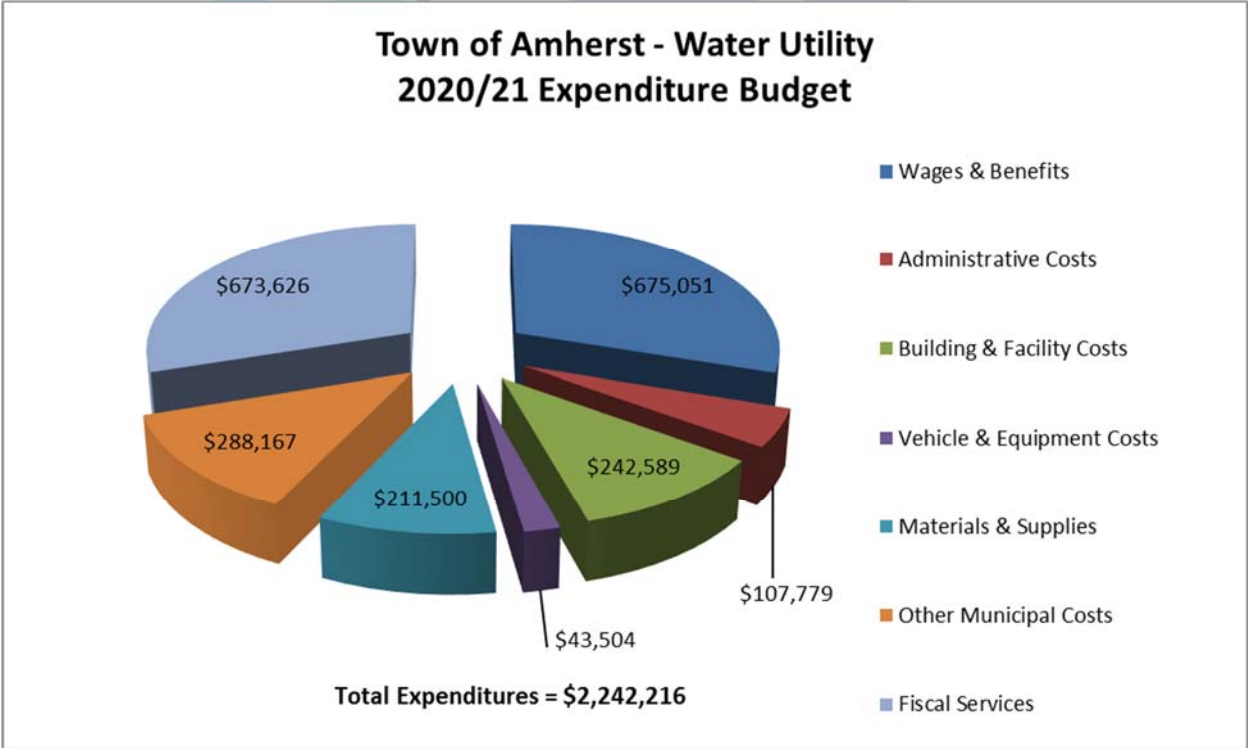
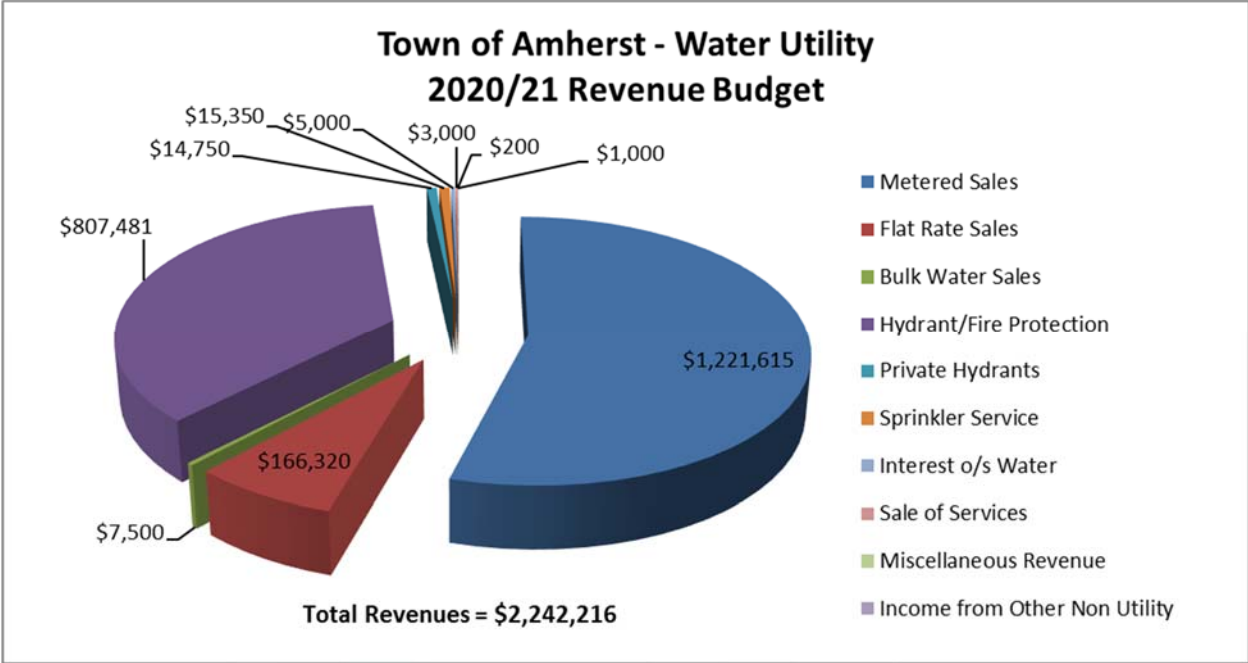
Uniform Charge Solid Waste	\$ 591,495	\$ 591,495	\$ -	0.0%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%

Total Revenue \$ 591,795 \$ 591,795 \$ - 0.0%

Wages & Benefits	\$ 22,430	\$ 22,550	\$ 120	0.5%
Administrative Costs	\$ 1,000	\$ 880	\$ (120)	-12.0%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 1,500	\$ -	0.0%
Materials & Supplies	\$ 1,600	\$ 1,600	\$ -	0.0%
Other Municipal Costs	\$ 562,865	\$ 562,865	\$ -	0.0%

Total Expenses \$ 591,795 \$ 591,795 \$ - 0.0%

2020/21 WATER UTILITY OPERATING BUDGET - CHARTS



WATER UTILITY – OPERATING BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Summary - Total				
Metered Sales	\$ 1,226,147	\$ 1,221,615	\$ (4,532)	-0.4%
Flat Rate Sales	\$ 166,320	\$ 166,320	\$ -	0.0%
Bulk Water Sales	\$ 6,000	\$ 7,500	\$ 1,500	25.0%
Hydrant/Fire Protection	\$ 807,481	\$ 807,481	\$ -	0.0%
Private Hydrants	\$ 14,750	\$ 14,750	\$ -	0.0%
Sprinkler Service	\$ 15,650	\$ 15,350	\$ (300)	-1.9%
Interest o/s Water	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
Sale of Services	\$ 2,890	\$ 3,000	\$ 110	3.8%
Miscellaneous Revenue	\$ 700	\$ 200	\$ (500)	-71.4%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%
Total Revenue	\$ 2,246,938	\$ 2,242,216	\$ (4,722)	-0.2%
Wages & Benefits	\$ 673,959	\$ 675,051	\$ 1,092	0.2%
Administrative Costs	\$ 101,434	\$ 107,779	\$ 6,345	6.3%
Building & Facility Costs	\$ 236,513	\$ 242,589	\$ 6,076	2.6%
Vehicle & Equipment Costs	\$ 65,760	\$ 43,504	\$ (22,256)	-33.8%
Materials & Supplies	\$ 224,132	\$ 211,500	\$ (12,632)	-5.6%
Other Municipal Costs	\$ 292,569	\$ 288,167	\$ (4,402)	-1.5%
Fiscal Services	\$ 652,571	\$ 673,626	\$ 21,055	3.2%
Total Expenses	\$ 2,246,938	\$ 2,242,216	\$ (4,722)	-0.2%

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL

Capital Budget - 2020/21	
YEAR 1	
Projects	2020/21 Capital Budget

WATER CAPITAL BUDGET	
Monitoring Wells <i>(carry over)</i>	40,000
Albion Street ~ Croft to Queen - water main replacement	433,000
Wellfield Generator	240,000
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	40,000
WATER CAPITAL BUDGET TOTAL	753,000

GENERAL CAPITAL BUDGET	
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)	
EQUIPMENT	
Asphalt Hot Patcher	60,000
New Truck - 1 Ton 4x4 4 Door- replace 2011 Ford 1 Ton Service Truck	50,000
Subtotal	110,000
BUILDINGS / LAND	
Library Heating Issues <i>(carry over)</i>	100,000
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	50,000
Solar for Community Buildings - Stadium <i>(carry over)</i>	259,491
Town Hall - Server / network storage - replacement	23,000
Police Dept - Server / network storage - replacement	23,000
Fire Station Bldg Repairs - installation of card access system	48,000
Works Garage - Security Doors	15,000
Town Hall Council Chamber Upgrades	30,000
Works Garage - New Security Gates	5,000
Solar for Community Buildings - Fire Hall	183,414
Solar for Community Buildings - Police Station	184,537
Subtotal	921,442

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
LARGE MULTI - CATEGORY PROJECTS	
Albion Street ~ Croft to Queen - Puerize and Pave	<u>250,000</u>
STREETS	
Academy Street ~ Queen to Spring (pulverize and pave)	60,000
West Pleasant Street - Subway - asphalt and storm sewer upgrades	40,000
Clifton (Pulverize and Pave)	30,000
Pinehurst (Overlay)	15,000
Edgewood (Overlay)	30,000
Chamberlain ~ CNR to Newton (Overlay)	25,000
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	100,000
Flemming - Curb and Pave - requires work on other streets	155,000
Senator (Ovelay)	18,000
Smith (Overlay)	30,000
Mission (Overlay)	50,000
Clifford ~ Rupert to Clarence (Overlay)	20,000
Agnew ~ Rupert to Clarence (O)	25,000
Centennial (overlay)	20,000
Acadia ~ Agnew to Prince Arthur (Overlay)	25,000
Townsvie (overlay)	20,000
Subtotal	<u>663,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>	
STORM / SANITARY SEWER	
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	50,000
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	125,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew)	50,000
Academy Street ~ Spring to Queen - replace corrugated storm sewer (Town Crew)	10,000
Subtotal	<u>235,000</u>

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
SIDEWALKS	
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk (<i>Active Transportation Plan</i>) (<i>carry over remaining budget</i>)	30,941
Academy Street ~ Spring to Queen (Town Crew)	10,000
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew)	10,000
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (Active Transportation Plan) (Town Crew)	50,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew)	50,000
Hickman Street ~ West Pleasant to Park (Town Crew)	50,000
Park Street ~ Patterson to Mission (Town Crew)	15,000
Subtotal	215,941
FIRE DEPARTMENT	
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance (<i>carry over</i>)	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances (<i>carry over</i>)	18,000
New Pumper - replace engine # 2 (<i>carry over</i>)	600,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace (<i>carry over</i>)	25,000
Replacement structural firefighting bunker gear (6-9 sets)	20,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS)	72,000
Subtotal	742,000
POLICE DEPARTMENT	
Patrol Vehicle # 6 (<i>carry over</i>)	55,000
Fibre Communications between APD and Town Hall (<i>carry over</i>)	34,500
SCEU Vehicle	45,000
Ballistic Helmets - Carbine	10,000
In Car Video - WatchGuard x 2	18,000
Subtotal	162,500

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
RECREATION	
Purchase Outdoor Skating Rink (Victoria Street)	65,000
Self Watering Hanging Baskets	22,500
Former Tennis Courts - Resurface for Multi Use Recreation Facility	25,000
Vehicle -Electric Car/SUV plus Charging Station (Replace for Ranger) 35,000 less 10K in rebates	25,000
Sprinkler System Back Flow Preventor	5,000
Christie Park - Replace Foot Bridge	12,500
Decorative Lighting Phase #3-R#4	30,000
Stadium - Ice Compressor Motor Repair	8,000
Robbs - Dugout Protective Fence	8,000
Robbs - Batting Cage	20,000
Robbs - Installation of grass infields at all three fields	30,000
Subtotal	<u>251,000</u>
GENERAL CAPITAL BUDGET TOTAL	
	3,550,883
GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	
	4,303,883

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Water Operating	\$ 40,000
Long Term Debt	<u>713,000</u>

Total Water Capital Source Financing **\$ 753,000**

General Capital

Capital from Revenue - General Operating	\$ 575,000
Capital from Revenue - Sewer Operating	15,000
Capital Reserve - Carry Over Items	376,605
Gas Tax	1,203,941
Federal Grant - Canada Infrastructure Program Green Environment	48,342
Provincial Grant - Canada Infrastructure Program Green Environment	39,553
Long Term Debt - General	665,000
Internal Borrowing	<u>627,442</u>

Total General Capital Source Financing **\$3,550,883**

Grand Total Water & General Capital Funding **\$4,303,883**