



OPERATING & CAPITAL BUDGETS

2021/22

Final approvals by Council June 7, 2021

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

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

ASSESSMENT CHANGES 2020/21 TO 2021/22

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

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

ASSESSMENT COMPARISON
2020/21 vs. 2021/22

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

TAX RATES

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

Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate increased by one cent (\$0.01) for fiscal 2021/22.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. In 2021/22 the Town increased the Mandatory Provincial Contribution Area Rate by five tenths of one cent (\$0.005). This rate includes the following provincial services:
 - ⌘ 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.

OTHER RATES

1. Deed Transfer Tax

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

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

2. Uniform Charge

Solid Waste Management Uniform Charge

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

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

3. Sewer Rates

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

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

Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

Size of Meter

5/8" \$ 18.00

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).
- ℓ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
 - ℓ The uniform charge for unmetered mobile homes within a land leased community for 2021/22 to be levied is \$72 (2020/21 - \$72).

4. Water Utility Rates

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

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

Water Consumption Rate (per cubic meter)

- ℓ \$0.765 per cubic meter

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

2021/22 GENERAL OPERATING BUDGET – SUMMARY

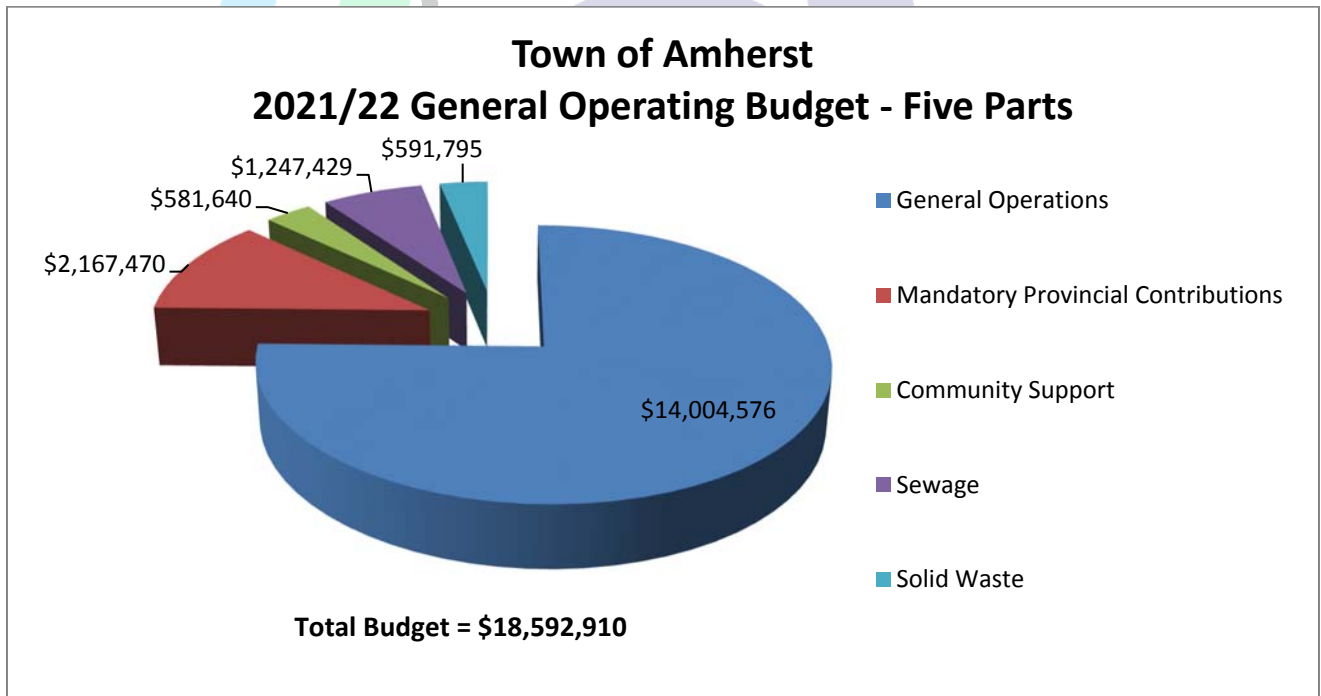
Summary - Total	2020/21 Budget	% of Total	2021/22 Budget	% of Total	
Taxes	\$ 13,523,419	73.7%	\$ 13,789,966	74.2%	
Grants in Lieu of Taxes	\$ 274,059	1.5%	\$ 290,610	1.6%	
Services Provided to Other Local Govt's	\$ 194,851	1.1%	\$ 197,891	1.1%	
Sales of Services	\$ 1,455,787	7.9%	\$ 1,469,374	7.9%	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

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

The General Operating budget is comprised of five parts:

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

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



PART 1 - GENERAL OPERATIONS – BUDGET COMPARATIVE

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

PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

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

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

Police

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

Fire

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

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

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

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

Recreation Facilities

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

Community Well Being

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

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

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

Wages & Benefits	\$ 97,852	\$ 98,462	\$ 610	0.6%
Administrative Costs	\$ 16,829	\$ 15,272	\$ (1,557)	-9.3%
Other Municipal Costs	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 119,681	\$ 118,734	\$ (947)	-0.8%

Strategic

Other Municipal Costs	\$ 120,000	\$ 200,000	\$ 80,000	66.7%
	\$ 120,000	\$ 200,000	\$ 80,000	66.7%

Environmental Stewardship

Building & Facility Costs	\$ 801	\$ 1,622	\$ 821	102.5%
Other Municipal Costs	\$ 200,000	\$ -	\$ (200,000)	-100.0%
Fiscal Services	\$ 22,799	\$ 45,365	\$ 22,566	99.0%
	\$ 223,600	\$ 46,987	\$ (176,613)	-79.0%

Operations

Wages & Benefits	\$ 1,217,339	\$ 1,292,628	\$ 75,289	6.2%
Administrative Costs	\$ 61,546	\$ 56,482	\$ (5,064)	-8.2%
Building & Facility Costs	\$ 199,319	\$ 199,595	\$ 276	0.1%
Vehicle & Equipment Costs	\$ 146,223	\$ 127,049	\$ (19,174)	-13.1%
Materials & Supplies	\$ 305,200	\$ 303,650	\$ (1,550)	-0.5%
Other Municipal Costs	\$ 209,950	\$ 194,840	\$ (15,110)	-7.2%
Fiscal Services	\$ 296,094	\$ 286,994	\$ (9,100)	-3.1%
Cost Recovery	\$ (5,195)	\$ (5,537)	\$ (342)	6.6%
	\$ 2,430,476	\$ 2,455,701	\$ 25,225	1.0%

Total Departmental Expenditures	\$ 14,045,827	\$ 14,004,576	\$ (41,251)	-0.3%
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PART 2 - MANDATORY PROVINCIAL CONTRIBUTIONS AREA RATE – BUDGET COMPARATIVE

Summary - Total	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
Taxes	\$ 2,122,017	\$ 2,167,470	\$ 45,453	2.1%
Total Revenue	\$ 2,122,017	\$ 2,167,470	\$ 45,453	2.1%
Education	\$ 1,596,850	\$ 1,629,833	\$ 32,983	2.1%
Corrections	\$ 114,211	\$ 112,433	\$ (1,778)	-1.6%
Housing	\$ 230,000	\$ 219,245	\$ (10,755)	-4.7%
Property Valuation Services Corp (Assessment)	\$ 119,136	\$ 118,660	\$ (476)	0.0%
Library (Regional)	\$ 61,820	\$ 87,299	\$ 25,479	0.0%
Total Expenses	\$ 2,122,017	\$ 2,167,470	\$ 45,453	2.1%

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

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

PART 5 - SOLID WASTE – BUDGET COMPARATIVE

	2020/21 Budget	2021/22 Budget	Change from 2021 Budget to 2022	% Change from 2021 Budget to 2022
Summary - Total				

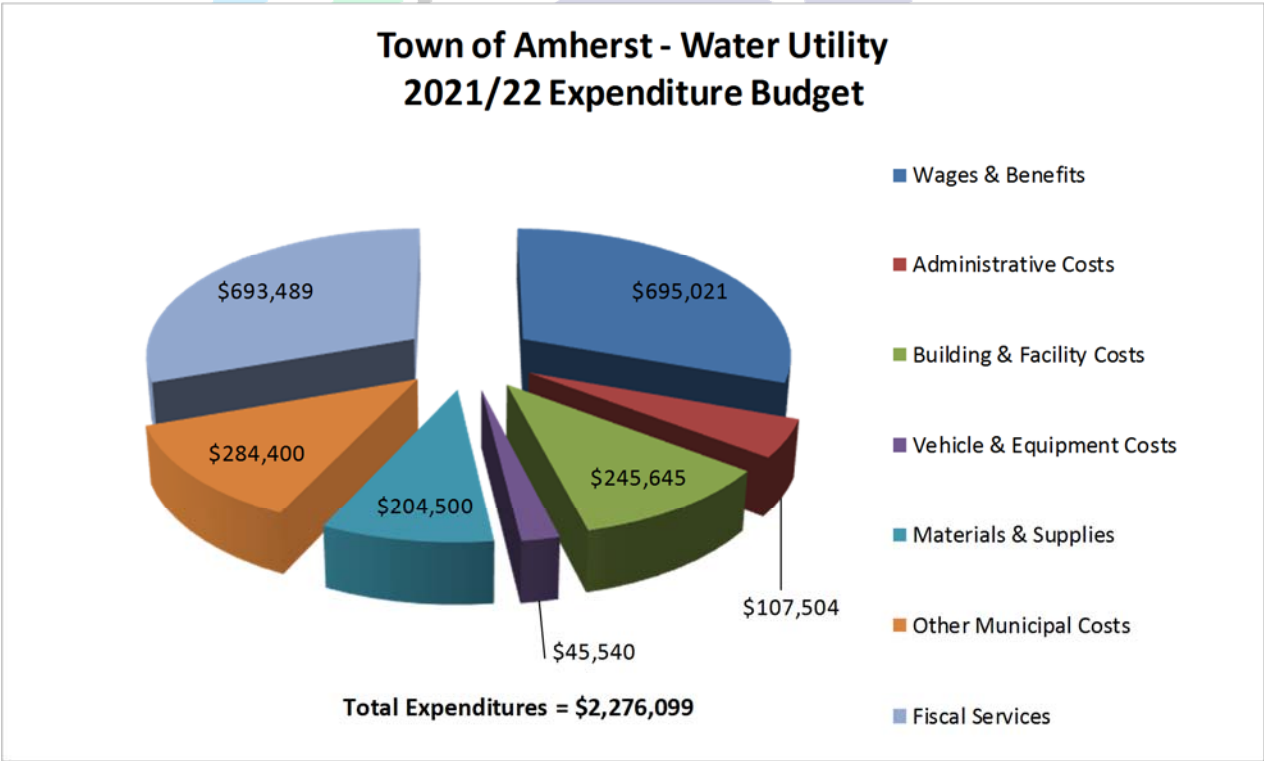
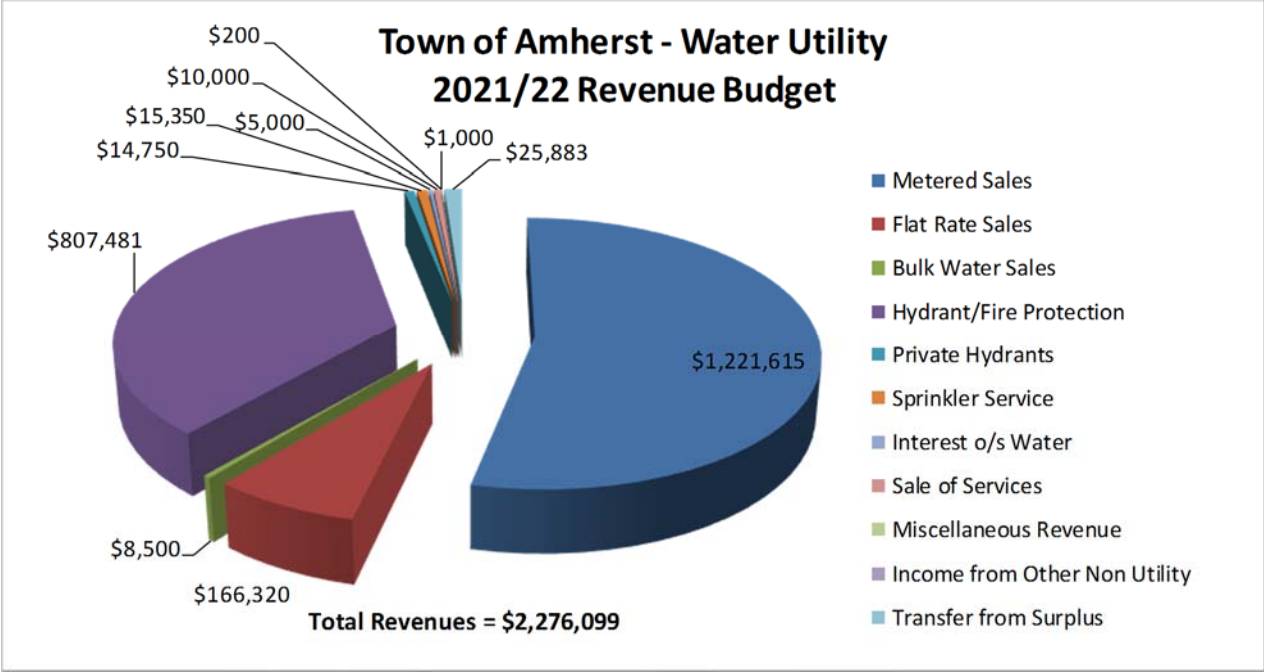
Uniform Charge Solid Waste	\$ 591,495	\$ 591,495	\$ -	0.0%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%

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

Wages & Benefits	\$ 22,550	\$ 22,800	\$ 250	1.1%
Administrative Costs	\$ 880	\$ 630	\$ (250)	-28.4%
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%

2021/22 WATER UTILITY OPERATING BUDGET - CHARTS



CAPITAL BUDGET – 2021/22 WATER & GENERAL CAPITAL

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

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

GENERAL CAPITAL BUDGET	
EQUIPMENT	
New Trackless Salt Spreader	<u>30,000</u>
BUILDINGS / LAND	
Solar for Community Buildings - Fire Hall (<i>carry over</i>)	183,414
Solar for Community Buildings - Police Station (<i>carry over</i>)	184,537
Fire Station Bldg Repairs - installation of card access system (<i>carry over</i>)	48,000
Works Garage - Security Doors (<i>carry over</i>)	15,000
Town Hall Council Chambers Upgrades (\$30,000 <i>carry over</i> + \$30,000 new)	60,000
New Overhead Doors - Works Garage (Streets) - Qty 4	30,000
Video Conference System for 5 Ratchford Street	12,000
Industrial Park Directory Sign Replacement	25,000
Fire Dept - Server - replacement	17,000
Fire Station - Parking Lot (overlay)	80,000
Subtotal	<u>654,951</u>

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

Projects	2021/22 Capital Budget
LARGE MULTI - CATEGORY PROJECTS	
Spring Street ~ Croft to Church - street paving, sanitary sewer, storm sewer, sidewalk	250,000
Franklyn Street - asphalt overlay and storm sewer (corrugated)	220,000
Future project design cost	30,000
Subtotal	<u>500,000</u>
STREETS	
Tupper Blvd ~ TIR Office Driveway to Chandler Road (overlay)	100,000
Summit Avenue ~ (overlay)	80,000
Haliburton Street ~ (CM)	70,000
Townshend Avenue ~ Church to Academy (overlay)	15,000
Dickey Street ~ Charles to Rupert (overlay)	20,000
North Adelaide Street ~ Victoria to Brownell (pulverize & pave)	200,000
Victor Avenue (overlay)	50,000
Pender Street (overlay)	40,000
Industrial Park Drive ~ CNR to Southgate (overlay)	100,000
Central Avenue (overlay)	75,000
Subtotal	<u>750,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>	
SIDEWALKS	
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	50,000
Croft Street ~ Beacon to East Pleasant (town crews)	15,000
Park Street ~ Patterson to Patterson (town crews)	20,000
LaPlanche Street ~ extension of existing sidewalk to beginning of marsh trail	20,000
Subtotal	<u>115,000</u>

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

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

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

Projects	2021/22 Capital Budget
RECREATION	
Vehicle - Car/SUV for Community Wellbeing Team (<i>carry over</i>)	25,000
Sprinkler System Back Flow Preventor (<i>carry over</i>)	5,000
Zamboni	200,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating	200,000
Zero Turn Grass Catcher	10,000
Trackless Aerator	15,000
Brine Pump - Stadium	20,000
Cenotaph Renovations	40,000
Robbs Basketball Court (multi-purpose) (overlay)	35,000
Subtotal	550,000
GENERAL CAPITAL BUDGET TOTAL	
	3,143,651

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	3,914,011
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On April 26, 2021 Council committed to the purchase of the following capital projects in the

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

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

Water Capital

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

Total Water Capital Source Financing

\$ 770,360

General Capital

Capital from Revenue - General Operating	\$ 374,000
Capital from Revenue - Sewer Operating	15,000
Operating Reserve	492,951
Capital Reserve - Carry Over Items	401,700
Canada Community-Building Fund (formerly Gas Tax Fund)	1,510,000
Grants - Federal/Provincial	120,000
Temporary Borrowing	30,000
Long Term Debt - General	<u>200,000</u>

Total General Capital Source Financing

\$3,143,651

Grand Total Water & General Capital Funding

\$3,914,011