



OPERATING & CAPITAL BUDGETS

2022/23

Final approvals by Council June 8, 2022

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 2022/23 budgets each segment was approved by Council individually:

1. General – June 8
2. Mandatory Provincial Contribution Area Rate – March 28
3. Community Support Area Rate – June 8
4. Sewage – June 8
5. Solid Waste – June 8
6. Water Utility – June 8
7. Capital – June 8

ASSESSMENT CHANGES 2021/22 TO 2022/23

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 4.9%, commercial accounts have grown by 0.5% and resource accounts have decreased by 7.4% from 2021/22 fiscal year to 2022/23.



ASSESSMENT COMPARISON 2021/22 vs. 2022/23

| <u>Assessment Category</u> | <u>2021/22 CAP Assessment Base</u> | <u>2022/23 CAP Assessment Base</u> | <u>Change from 2021/22 to 2022/23</u> | <u>% Change from 2021/22 to 2022/23</u> |
|---------------------------------|--|--|---|---|
| Residential | \$ 399,154,400 | \$ 418,761,100 | \$ 19,606,700 | 4.9% |
| Commercial (not subject to CAP) | \$ 132,536,100 | \$ 133,228,000 | \$ 691,900 | 0.5% |
| Resource | \$ 1,404,100 | \$ 1,300,200 | \$ (103,900) | -7.4% |



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, 2022. 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, 2022.

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 remained the same for fiscal 2022/23.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. The Mandatory Provincial Contribution Area Rate remained the same for fiscal 2022/23. 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 2022/23 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 2022/23 to be levied is \$185 (2021/22 - \$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 2022/23 to be levied is \$72 (2021/22 - \$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 March 29, 2022. In accordance with the NSUARB Order for the 2022/23 fiscal year, the rates are as follows:

| Water Base Charges (Quarterly) | |
|--------------------------------|------------|
| ℓ Un Metered | \$ 89.72 |
| ℓ Size of Meter | |
| ℓ 5/8" | \$ 36.95 |
| ℓ ¾" | \$ 53.76 |
| ℓ 1" | \$ 87.39 |
| ℓ 1.5" | \$ 171.47 |
| ℓ 2" | \$ 272.35 |
| ℓ 3" | \$ 541.39 |
| ℓ 4" | \$ 844.05 |
| ℓ 6" | \$1,684.78 |
| ℓ 8" | \$3,029.95 |

Water Consumption Rate (per cubic meter)

- ℓ \$0.828 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.

2022/23 GENERAL OPERATING BUDGET – SUMMARY

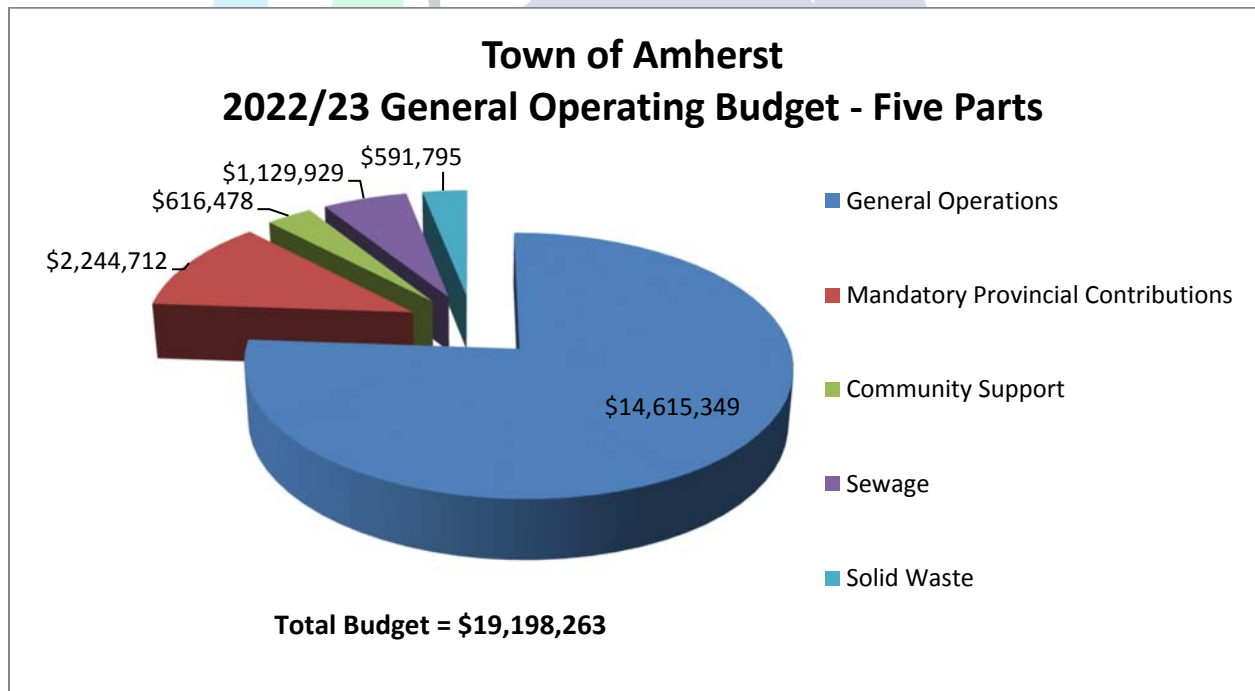
| Summary - Total | | | 2021/22 Budget | % of Total | 2022/23 Budget | % of Total |
|---|----|--|----------------------|---------------|----------------------|---------------|
| Taxes | | | \$ 13,789,966 | 74.2% | \$ 14,286,562 | 74.4% |
| Grants in Lieu of Taxes | | | \$ 290,610 | 1.6% | \$ 262,843 | 1.4% |
| Services Provided to Other Local Govt's | | | \$ 197,891 | 1.1% | \$ 245,987 | 1.3% |
| Sales of Services | | | \$ 1,469,374 | 7.9% | \$ 1,472,359 | 7.7% |
| Other Revenue from Own Sources | | | \$ 699,147 | 3.8% | \$ 742,926 | 3.9% |
| Unconditional Transfers | | | \$ 1,260,382 | 6.8% | \$ 1,260,382 | 6.6% |
| Conditional Transfers | | | \$ 338,200 | 1.8% | \$ 490,300 | 2.6% |
| Other Transfers | | | \$ 547,340 | 2.9% | \$ 436,904 | 2.3% |
| Total Revenue | | | \$ 18,592,910 | 100.0% | \$ 19,198,263 | 100.0% |
| Page # | | | | | | |
| Corporate | 12 | | \$ 2,643,339 | 14.2% | \$ 2,787,602 | 14.5% |
| Police | 12 | | \$ 4,554,907 | 24.5% | \$ 4,716,495 | 24.6% |
| Fire | 12 | | \$ 1,829,540 | 9.8% | \$ 1,946,060 | 10.1% |
| Economic Development | 13 | | \$ 195,047 | 1.0% | \$ 187,073 | 1.0% |
| Recreation Facilities | 13 | | \$ 1,457,339 | 7.8% | \$ 1,463,870 | 7.6% |
| Community Well Being | 13 | | \$ 431,337 | 2.3% | \$ 445,369 | 2.3% |
| Planning | 13 | | \$ 118,734 | 0.6% | \$ 190,869 | 1.0% |
| Strategic | 14 | | \$ 200,000 | 1.1% | \$ 280,000 | 1.5% |
| Environmental Stewardship | 14 | | \$ 46,987 | 0.3% | \$ 53,719 | 0.3% |
| Operations | 14 | | \$ 2,366,429 | 12.7% | \$ 2,139,893 | 11.1% |
| Solid Waste Education & Bylaw Enforcement | 14 | | \$ 160,917 | 0.9% | \$ 404,399 | 2.1% |
| Mandatory Provincial Contributions | 15 | | \$ 2,167,470 | 11.7% | \$ 2,244,712 | 11.7% |
| Community Support | 16 | | \$ 581,640 | 3.1% | \$ 616,478 | 3.2% |
| Sewage | 17 | | \$ 1,247,429 | 6.7% | \$ 1,129,929 | 5.9% |
| Solid Waste | 18 | | \$ 591,795 | 3.2% | \$ 591,795 | 3.1% |
| Total Expenditures | | | \$ 18,592,910 | 100.0% | \$ 19,198,263 | 100.0% |

2022/23 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, Solid Waste Education and Bylaw Enforcement and 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 Canada Day, Esther Fest, Holiday events, 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, recyclable and organic collections to residential customers in the Town of Amherst (page 18).

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



PART 1 - GENERAL OPERATIONS – BUDGET COMPARATIVE

| Summary - Total | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|---|----------------------|----------------------|---------------------------------------|--|
| Taxes | \$ 10,547,540 | \$ 10,918,909 | \$ 371,369 | 3.5% |
| Grants in Lieu of Taxes | \$ 290,610 | \$ 262,843 | \$ (27,767) | -9.6% |
| Services Provided to Other Local Govt's | \$ 197,891 | \$ 245,987 | \$ 48,096 | 24.3% |
| Sales of Services | \$ 391,437 | \$ 394,422 | \$ 2,985 | 0.8% |
| Other Revenue from Own Sources | \$ 681,847 | \$ 725,626 | \$ 43,779 | 6.4% |
| Unconditional Transfers | \$ 1,260,382 | \$ 1,260,382 | \$ - | 0.0% |
| Conditional Transfers | \$ 333,200 | \$ 485,300 | \$ 152,100 | 45.6% |
| Other Transfers | \$ 301,669 | \$ 321,880 | \$ 20,211 | 6.7% |
| Total Revenue | \$ 14,004,576 | \$ 14,615,349 | \$ 610,773 | 4.4% |
| Corporate | \$ 2,643,339 | \$ 2,787,602 | \$ 144,263 | 5.5% |
| Police | \$ 4,554,907 | \$ 4,716,495 | \$ 161,588 | 3.5% |
| Fire | \$ 1,829,540 | \$ 1,946,060 | \$ 116,520 | 6.4% |
| Economic Development | \$ 195,047 | \$ 187,073 | \$ (7,974) | -4.1% |
| Recreation Facilities | \$ 1,457,339 | \$ 1,463,870 | \$ 6,531 | 0.4% |
| Community Well Being | \$ 431,337 | \$ 445,369 | \$ 14,032 | 3.3% |
| Planning | \$ 118,734 | \$ 190,869 | \$ 72,135 | 60.8% |
| Strategic | \$ 200,000 | \$ 280,000 | \$ 80,000 | 40.0% |
| Environmental Stewardship | \$ 46,987 | \$ 53,719 | \$ 6,732 | 0.0% |
| Operations | \$ 2,366,429 | \$ 2,139,893 | \$ (226,536) | -9.6% |
| Solid Waste Education & Bylaw Enforcement | \$ 160,917 | \$ 404,399 | \$ 243,482 | 151.3% |
| Total Departmental Expenditures | \$ 14,004,576 | \$ 14,615,349 | \$ 610,773 | 4.4% |

PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

| Department Expenditures | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|-------------------------|-------------------|-------------------|---------------------------------------|--|
|-------------------------|-------------------|-------------------|---------------------------------------|--|

Corporate

| | | | | |
|---------------------------|---------------------|---------------------|-------------------|-------------|
| Wages & Benefits | \$ 1,316,174 | \$ 1,356,655 | \$ 40,481 | 3.1% |
| Administrative Costs | \$ 318,728 | \$ 320,697 | \$ 1,969 | 0.6% |
| Building & Facility Costs | \$ 1,000 | \$ - | \$ (1,000) | -100.0% |
| Grants to Organizations | \$ 3,000 | \$ 3,000 | \$ - | 0.0% |
| Other Municipal Costs | \$ 59,550 | \$ 55,700 | \$ (3,850) | -6.5% |
| Fiscal Services | \$ 944,887 | \$ 1,051,550 | \$ 106,663 | 11.3% |
| | \$ 2,643,339 | \$ 2,787,602 | \$ 144,263 | 5.5% |

Police

| | | | | |
|---------------------------|---------------------|---------------------|-------------------|-------------|
| Wages & Benefits | \$ 3,939,973 | \$ 4,089,915 | \$ 149,942 | 3.8% |
| Administrative Costs | \$ 145,492 | \$ 161,741 | \$ 16,249 | 11.2% |
| Building & Facility Costs | \$ 68,725 | \$ 65,774 | \$ (2,951) | -4.3% |
| Vehicle & Equipment Costs | \$ 103,137 | \$ 106,813 | \$ 3,676 | 3.6% |
| Materials & Supplies | \$ 6,000 | \$ 5,000 | \$ (1,000) | -16.7% |
| Grants to Organizations | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Other Municipal Costs | \$ 126,440 | \$ 125,190 | \$ (1,250) | -1.0% |
| Fiscal Services | \$ 191,140 | \$ 188,062 | \$ (3,078) | -1.6% |
| Cost Recovery | \$ (27,000) | \$ (27,000) | \$ - | 0.0% |
| | \$ 4,554,907 | \$ 4,716,495 | \$ 161,588 | 3.5% |

Fire

| | | | | |
|---------------------------|---------------------|---------------------|-------------------|-------------|
| Wages & Benefits | \$ 834,484 | \$ 926,979 | \$ 92,495 | 11.1% |
| Administrative Costs | \$ 86,787 | \$ 99,133 | \$ 12,346 | 14.2% |
| Building & Facility Costs | \$ 83,925 | \$ 83,503 | \$ (422) | -0.5% |
| Vehicle & Equipment Costs | \$ 66,856 | \$ 61,381 | \$ (5,475) | -8.2% |
| Materials & Supplies | \$ 11,000 | \$ 10,000 | \$ (1,000) | -9.1% |
| Other Municipal Costs | \$ 44,142 | \$ 43,150 | \$ (992) | -2.2% |
| Fire Protection Charge | \$ 706,546 | \$ 726,114 | \$ 19,568 | 2.8% |
| Cost Recovery | \$ (4,200) | \$ (4,200) | \$ - | 0.0% |
| | \$ 1,829,540 | \$ 1,946,060 | \$ 116,520 | 6.4% |

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

| Department Expenditures | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|-------------------------|-------------------|-------------------|---------------------------------------|--|
|-------------------------|-------------------|-------------------|---------------------------------------|--|

Economic Development

| | | | | |
|-----------------------|-------------------|-------------------|-------------------|--------------|
| Wages & Benefits | \$ 72,122 | \$ 80,912 | \$ 8,790 | 12.2% |
| Administrative Costs | \$ 32,200 | \$ 33,625 | \$ 1,425 | 4.4% |
| Other Municipal Costs | \$ 23,189 | \$ 5,000 | \$ (18,189) | -78.4% |
| Fiscal Services | \$ 67,536 | \$ 67,536 | \$ - | 0.0% |
| | \$ 195,047 | \$ 187,073 | \$ (7,974) | -4.1% |

Recreation Facilities

| | | | | |
|---------------------------|---------------------|---------------------|-----------------|-------------|
| Wages & Benefits | \$ 789,164 | \$ 821,317 | \$ 32,153 | 4.1% |
| Administrative Costs | \$ 46,512 | \$ 47,028 | \$ 516 | 1.1% |
| Building & Facility Costs | \$ 304,999 | \$ 299,187 | \$ (5,812) | -1.9% |
| Vehicle & Equipment Costs | \$ 49,702 | \$ 41,605 | \$ (8,097) | -16.3% |
| Materials & Supplies | \$ 65,250 | \$ 60,750 | \$ (4,500) | -6.9% |
| Other Municipal Costs | \$ 44,840 | \$ 42,900 | \$ (1,940) | -4.3% |
| Fiscal Services | \$ 156,872 | \$ 151,083 | \$ (5,789) | -3.7% |
| | \$ 1,457,339 | \$ 1,463,870 | \$ 6,531 | 0.4% |

Community Well Being

| | | | | |
|---------------------------|-------------------|-------------------|------------------|-------------|
| Wages & Benefits | \$ 285,672 | \$ 308,422 | \$ 22,750 | 8.0% |
| Administrative Costs | \$ 30,265 | \$ 33,247 | \$ 2,982 | 9.9% |
| Building & Facility Costs | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Vehicle & Equipment Costs | \$ 5,700 | \$ 1,500 | \$ (4,200) | -73.7% |
| Materials & Supplies | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Other Municipal Costs | \$ 98,700 | \$ 91,200 | \$ (7,500) | -7.6% |
| | \$ 431,337 | \$ 445,369 | \$ 14,032 | 3.3% |

Planning

| | | | | |
|-----------------------|-------------------|-------------------|------------------|--------------|
| Wages & Benefits | \$ 98,462 | \$ 170,212 | \$ 71,750 | 72.9% |
| Administrative Costs | \$ 15,272 | \$ 15,657 | \$ 385 | 2.5% |
| Other Municipal Costs | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| | \$ 118,734 | \$ 190,869 | \$ 72,135 | 60.8% |

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

| Department Expenditures | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|--|----------------------|----------------------|---------------------------------------|--|
| Strategic | | | | |
| Other Municipal Costs | \$ 200,000 | \$ 280,000 | \$ 80,000 | 40.0% |
| | \$ 200,000 | \$ 280,000 | \$ 80,000 | 40.0% |
| Environmental Stewardship | | | | |
| Building & Facility Costs | \$ 1,622 | \$ 1,664 | \$ 42 | 2.6% |
| Grants to Organizations | \$ - | \$ 6,247 | \$ 6,247 | 0.0% |
| Fiscal Services | \$ 45,365 | \$ 45,808 | \$ 443 | 1.0% |
| | \$ 46,987 | \$ 53,719 | \$ 6,732 | 14.3% |
| Operations | | | | |
| Wages & Benefits | \$ 1,162,179 | \$ 1,010,522 | \$ (151,657) | -13.0% |
| Administrative Costs | \$ 45,194 | \$ 53,912 | \$ 8,718 | 19.3% |
| Building & Facility Costs | \$ 244,160 | \$ 242,003 | \$ (2,157) | -0.9% |
| Vehicle & Equipment Costs | \$ 125,749 | \$ 124,808 | \$ (941) | -0.7% |
| Materials & Supplies | \$ 304,650 | \$ 310,500 | \$ 5,850 | 1.9% |
| Other Municipal Costs | \$ 202,040 | \$ 206,200 | \$ 4,160 | 2.1% |
| Fiscal Services | \$ 287,994 | \$ 197,568 | \$ (90,426) | -31.4% |
| Cost Recovery | \$ (5,537) | \$ (5,620) | \$ (83) | 1.5% |
| | \$ 2,366,429 | \$ 2,139,893 | \$ (226,536) | -9.6% |
| Solid Waste Education & Bylaw Enforcement | | | | |
| Wages & Benefits | \$ 143,649 | \$ 309,399 | \$ 165,750 | 115.4% |
| Administrative Costs | \$ 15,268 | \$ 38,300 | \$ 23,032 | 150.9% |
| Vehicle & Equipment Costs | \$ 1,300 | \$ 1,300 | \$ - | 0.0% |
| Materials & Supplies | \$ - | \$ 6,200 | \$ 6,200 | 0.0% |
| Other Municipal Costs | \$ 700 | \$ 49,200 | \$ 48,500 | 6928.6% |
| | \$ 160,917 | \$ 404,399 | \$ 243,482 | 151.3% |
| Total Departmental Expenditures | \$ 14,004,576 | \$ 14,615,349 | \$ 610,773 | 4.4% |

PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

| | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|--|-------------------|-------------------|---------------------------------------|--|
| Summary - Total | | | | |
| Taxes | \$ 382,160 | \$ 396,454 | \$ 14,294 | 3.7% |
| Deed Transfer Tax - Poverty Grants | \$ 70,000 | \$ 100,000 | \$ 30,000 | 42.9% |
| Federal Conditional Grant - Canada Day | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Transfer from Operating Reserve: | | | | |
| Poverty Grants - NSCC & Youth Centre | \$ 53,750 | \$ 53,750 | \$ - | 0.0% |
| Youth Free Ice Time | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| Balance Rate | \$ 10,730 | \$ 1,274 | \$ (9,456) | -88.1% |
| Total Revenue | \$ 581,640 | \$ 616,478 | \$ 34,838 | 6.0% |
| Grants to Organizations: | | | | |
| Grants to Organizations | \$ 55,000 | \$ 55,000 | \$ - | 0.0% |
| 'A' Fresh Start | \$ 35,000 | \$ 35,000 | \$ - | 0.0% |
| Poverty (from Deed Transfer Tax) | \$ 70,000 | \$ 100,000 | \$ 30,000 | 42.9% |
| Poverty - NSCC & Youth Centre | \$ 53,750 | \$ 53,750 | \$ - | 0.0% |
| Youth Free Ice Time | \$ 60,000 | \$ 60,000 | \$ - | 0.0% |
| YMCA Grant | \$ 104,147 | \$ 108,417 | \$ 4,270 | 4.1% |
| Tax Exemption Policy | \$ 91,835 | \$ 92,403 | \$ 568 | 0.6% |
| Tax Reduction Policy | \$ 58,408 | \$ 58,408 | \$ - | 0.0% |
| Community Events: | \$ 53,500 | | \$ - | 0.0% |
| Canada Day | | \$ 15,000 | | |
| Esther Fest | | \$ 15,000 | | |
| Holiday Events | | \$ 15,000 | | |
| Winter Carnival | | \$ 5,000 | | |
| Other Events | | \$ 3,500 | | |
| Total Expenses | \$ 581,640 | \$ 616,478 | \$ 34,838 | 6.0% |

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

| | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|--|---------------------|---------------------|---------------------------------------|--|
| 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) | -100.0% |
| Total Revenue | \$ 1,247,429 | \$ 1,129,929 | \$ (117,500) | -9.4% |
| Wages & Benefits | \$ 340,668 | \$ 349,100 | \$ 8,432 | 2.5% |
| Administrative Costs | \$ 19,967 | \$ 22,150 | \$ 2,183 | 10.9% |
| Building & Facility Costs | \$ 176,972 | \$ 202,941 | \$ 25,969 | 14.7% |
| Vehicle & Equipment Costs | \$ 22,527 | \$ 26,301 | \$ 3,774 | 16.8% |
| Materials & Supplies | \$ 88,328 | \$ 84,550 | \$ (3,778) | -4.3% |
| Other Municipal Costs | \$ 82,156 | \$ 80,450 | \$ (1,706) | -2.1% |
| Fiscal Services | \$ 516,811 | \$ 364,437 | \$ (152,374) | -29.5% |
| Total Expenses | \$ 1,247,429 | \$ 1,129,929 | \$ (117,500) | -9.4% |

PART 5 - SOLID WASTE – BUDGET COMPARATIVE

| | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|------------------------|-------------------|-------------------|---------------------------------------|--|
| Summary - Total | | | | |

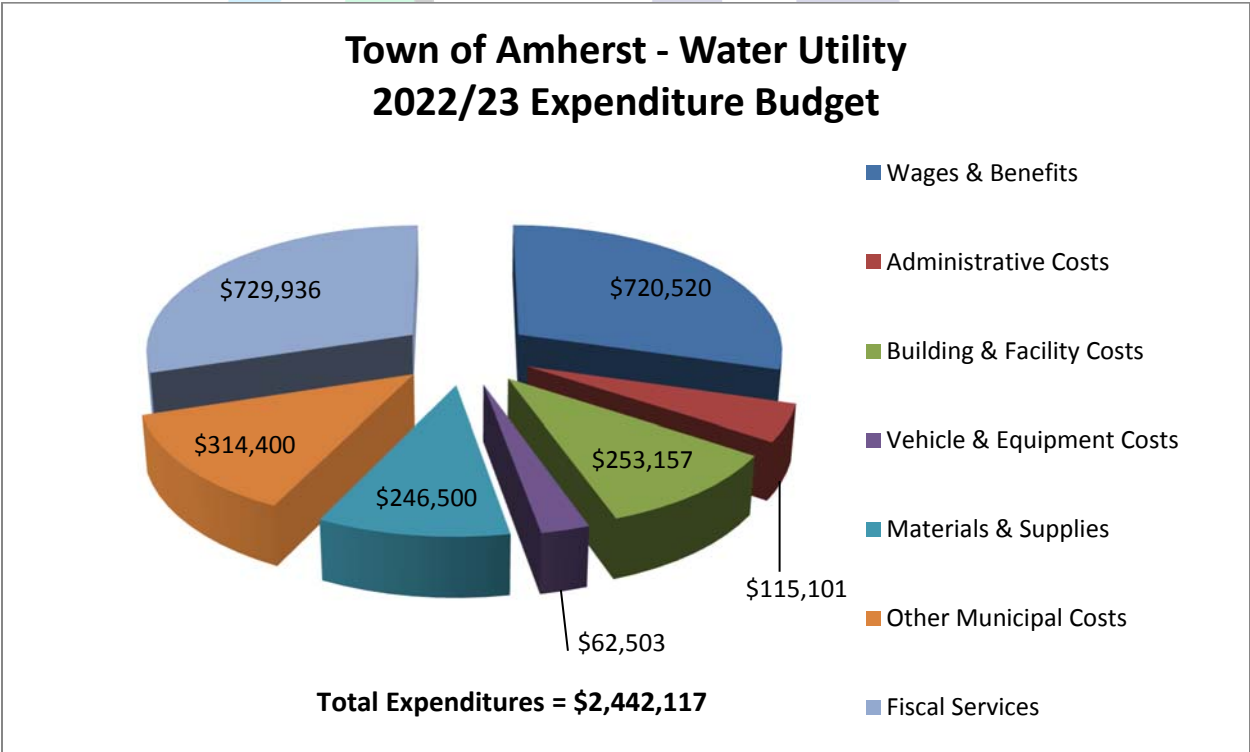
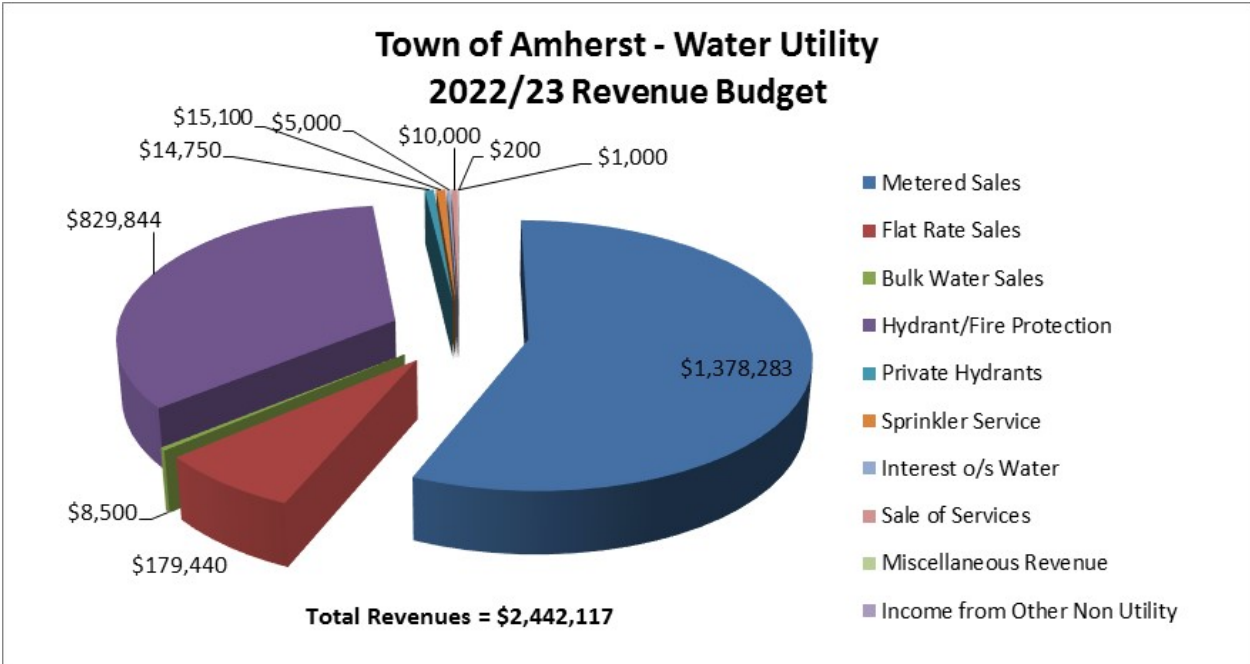
| | | | | |
|----------------------------|------------|------------|------|------|
| Uniform Charge Solid Waste | \$ 591,495 | \$ 591,495 | \$ - | 0.0% |
| Miscellaneous Revenue | \$ 300 | \$ 300 | \$ - | 0.0% |

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

| | | | | |
|---------------------------|------------|------------|----------|-------|
| Wages & Benefits | \$ 22,800 | \$ 22,340 | \$ (460) | -2.0% |
| Administrative Costs | \$ 630 | \$ 630 | \$ - | 0.0% |
| Building & Facility Costs | \$ 2,400 | \$ 2,400 | \$ - | 0.0% |
| Vehicle & Equipment Costs | \$ 1,500 | \$ 1,500 | \$ - | 0.0% |
| Materials & Supplies | \$ 1,600 | \$ 2,060 | \$ 460 | 28.8% |
| Other Municipal Costs | \$ 562,865 | \$ 562,865 | \$ - | 0.0% |

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

2022/23 WATER UTILITY OPERATING BUDGET - CHARTS



WATER UTILITY – OPERATING BUDGET COMPARATIVE

| Summary - Total | 2021/22 Budget | 2022/23 Budget | Change from 2022 Budget to 2023 | % Change from 2022 Budget to 2023 |
|-------------------------------|---------------------|---------------------|---------------------------------------|--|
| Metered Sales | \$ 1,221,615 | \$ 1,378,283 | \$ 156,668 | 12.8% |
| Flat Rate Sales | \$ 166,320 | \$ 179,440 | \$ 13,120 | 7.9% |
| Bulk Water Sales | \$ 8,500 | \$ 8,500 | \$ - | 0.0% |
| Hydrant/Fire Protection | \$ 807,481 | \$ 829,844 | \$ 22,363 | 2.8% |
| Private Hydrants | \$ 14,750 | \$ 14,750 | \$ - | 0.0% |
| Sprinkler Service | \$ 15,350 | \$ 15,100 | \$ (250) | -1.6% |
| Interest o/s Water | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| Sale of Services | \$ 10,000 | \$ 10,000 | \$ - | 0.0% |
| Miscellaneous Revenue | \$ 200 | \$ 200 | \$ - | 0.0% |
| Income from Other Non Utility | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| Transfer from Surplus | \$ 25,883 | \$ - | \$ (25,883) | -100.0% |
| Total Revenue | \$ 2,276,099 | \$ 2,442,117 | \$ 166,018 | 7.3% |
| Wages & Benefits | \$ 695,021 | \$ 720,520 | \$ 25,499 | 3.7% |
| Administrative Costs | \$ 107,504 | \$ 115,101 | \$ 7,597 | 7.1% |
| Building & Facility Costs | \$ 245,645 | \$ 253,157 | \$ 7,512 | 3.1% |
| Vehicle & Equipment Costs | \$ 45,540 | \$ 62,503 | \$ 16,963 | 37.2% |
| Materials & Supplies | \$ 204,500 | \$ 246,500 | \$ 42,000 | 20.5% |
| Other Municipal Costs | \$ 284,400 | \$ 314,400 | \$ 30,000 | 10.5% |
| Fiscal Services | \$ 693,489 | \$ 729,936 | \$ 36,447 | 5.3% |
| Total Expenses | \$ 2,276,099 | \$ 2,442,117 | \$ 166,018 | 7.3% |

CAPITAL BUDGET – 2022/23 WATER & GENERAL CAPITAL

| Capital Budget - 2022/23 | |
|---------------------------------|---------------------------------------|
| YEAR 1 | |
| Projects | 2022/23 Capital Budget |

| WATER | |
|---|-------------------------|
| Wellfield Generator (<i>carry over</i>) | 240,000 |
| New Dump Truck (<i>carry over</i>) | 175,000 |
| Water Meter Reading Handheld Device (<i>carry over</i>) | 15,000 |
| Fire Hydrant Replacement (<i>carry over</i>) | 12,500 |
| Water Meter Replacement (<i>carry over</i>) | 12,500 |
| Beacon Street - water main replacement | 215,000 |
| West Victoria Street ~ CNR to Hickman - water main replacement [<i>contingent on grant funding</i>] | 820,400 |
| McCully Street Booster Station - study & design | 50,000 |
| Inline Turbidimeters for PRV Chambers | 20,000 |
| New Service Truck | 55,000 |
| Street Sweeper/Hydro Excavator (20% water, 80% general) | 76,300 |
| Future Project Design Costs | 30,000 |
| Fire Hydrant Replacement | 12,500 |
| Water Meter Replacement | 12,500 |
| Acoustic Water Leak Detector | 11,000 |
| WATER CAPITAL BUDGET TOTAL | <u>1,757,700</u> |

| GENERAL CAPITAL | |
|---|-------------------------|
| EQUIPMENT | |
| New Backhoe - sewer | 198,000 |
| New Street Sweeper (80% general, 20% water) | 305,200 |
| Server replacement (Town Hall) | 19,200 |
| LED Lighting upgrade | 670,000 |
| Electric Vehicle Charging Station (Qty - 2) - Level 2 | 23,000 |
| Subtotal | <u>1,215,400</u> |

CAPITAL BUDGET – 2022/23 WATER & GENERAL CAPITAL (cont'd)

| Projects | 2022/23 Capital Budget |
|---|------------------------------|
| BUILDINGS / LAND | |
| Solar for Community Buildings - WWTF <i>(carry over)</i> | 198,905 |
| Solar for Community Buildings - Reservoir property <i>(carry over)</i> | 198,905 |
| Works Garage - Security Doors <i>(carry over)</i> | 15,000 |
| Video Conference System for 5 Ratchford Street <i>(carry over)</i> | 12,000 |
| Industrial Park Directory Sign Replacement <i>(carry over)</i> | 25,000 |
| Library Door Replacement | 35,000 |
| Town Hall - New Roof | 135,000 |
| Works Garage - Heating / Cooling | 50,000 |
| Flag Pole (new - possibly 4th pole in front of YMCA) | 6,000 |
| Land Purchase - Blaine Street & Ottawa Avenue | 100,000 |
| Subtotal | <u>775,810</u> |
| LARGE MULTI - CATEGORY PROJECTS | |
| West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk <i>[contingent on grant funding]</i> | 1,523,600 |
| Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding]</i> | 720,000 |
| Beacon Street ~ Croft to Church - street, sanitary sewer, storm sewer, curb | 225,000 |
| Boylston Avenue ~ Milford to Elmwood - asphalt overlay, curb and storm sewer (corrugated) | 210,000 |
| Mitchell Court - asphalt overlay (widen) and curb | 120,000 |
| Future Project Design Costs | 30,000 |
| Subtotal | <u>2,828,600</u> |

CAPITAL BUDGET – 2022/23 WATER & GENERAL CAPITAL (cont'd)

| Projects | 2022/23 Capital Budget |
|---|------------------------------|
| STREETS | |
| Chandler Road (O) | 60,000 |
| Harding Avenue (O) | 80,000 |
| McCully Street ~ Anson to CNR Mainline (CM) | 128,000 |
| Brownell Avenue (O) | 45,000 |
| Dale Street ~ Eddy to North Adelaide (O) | 35,000 |
| Rosewood Drive ~ Kimberly Court to Pinehurst (O) | 40,000 |
| Davison Street ~ Dickey to Queen (O) | 20,000 |
| Prince Arthur ~ Church to Acadia (CM) | 105,000 |
| Subtotal | <u>513,000</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 |
| Albion Street ~ west side from Clinton to Highland Village | 45,000 |
| Regent Street ~ Elmwood to Spring (new) | 23,000 |
| Subtotal | <u>128,000</u> |
| STORMS/SANITARY SEWER | |
| Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i> | 50,000 |
| Racetrack Rd. Lift Station - Wet Well Wizard | 15,000 |
| Storm Water Management Plan | 50,000 |
| Subtotal | <u>115,000</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 Suppression Hose (set #1) - replacement <i>(carry over)</i> | 52,000 |
| Fire Truck - replace Ladder 4 - Aerial device | 1,600,000 |
| Air Compressor - replacement (Station unit) | 20,000 |
| Structural firefighting bunker gear (6-9 sets) - replacement | 22,000 |
| Fire suppression hose (Set # 2) - replacement | 30,000 |
| Fit Testing System | 12,000 |
| Subtotal | <u>1,761,000</u> |

CAPITAL BUDGET – 2022/23 WATER & GENERAL CAPITAL (cont'd)

| Projects | 2022/23 Capital Budget |
|---|------------------------------|
| POLICE DEPARTMENT | |
| Ballistic Plates - Hard Body Armour - Carbine - 15 sets <i>(carry over)</i> | 21,000 |
| Smart Board - Community Room <i>(carry over)</i> | 27,000 |
| Patrol Vehicle #3 | 65,000 |
| APD HVAC | 18,000 |
| APD In House Camera Systems and Adjustments | 8,500 |
| Treadmill | 8,000 |
| Subtotal | 147,500 |
| RECREATION | |
| Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i> | 25,000 |
| New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating <i>(carry over)</i> | 200,000 |
| Zero Turn Grass Catcher <i>(carry over)</i> | 10,000 |
| Brine Pump - Stadium <i>(carry over)</i> | 20,000 |
| Cenotaph Renovations <i>(carry over)</i> | 40,000 |
| Truck (1/2 Ton) - to replace Ranger #2 | 40,000 |
| Decorative Lighting | 25,000 |
| Beacon Street Park - Sponge Surface Repair | 20,000 |
| Dickey Park - Accessible Pathway (East Pleasant to Splash Pad) | 28,400 |
| Lions Park - Accessible Pathway (Hill Street to Play Structures) | 31,000 |
| Elmwood Drive Park - Accessible Entrance (Elmwood Drive to washrooms & food pantry) | 8,000 |
| Beacon Park - Accessible Pathway (Beacon Street to Play Structure) | 5,000 |
| Robb Complex - Replace Roof Main Building | 10,000 |
| Rotary Park - Play Equipment Replacement | 40,000 |
| Self Watering Planters | 17,000 |
| Community Events Trailer | 15,000 |
| Zero Turn Replacement c/w grass catcher | 35,000 |
| Robbs Lighting | 200,000 |
| Dog Park (Dickey Park - small dogs area) | 20,000 |
| Skate Park Upgrades (sun shelter and drinking fountain) | 10,000 |
| Subtotal | 799,400 |
| GENERAL CAPITAL BUDGET TOTAL | |
| | 8,283,710 |
| GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS | |
| | 10,041,410 |

CAPITAL BUDGET – 2022/23 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

| | |
|----------------------------|---------------|
| Water Operating | \$ 40,000 |
| Water Depreciation | 1,086,101 |
| Grant - Federal/Provincial | 601,599 |
| Temporary Borrowing | <u>30,000</u> |

Total Water Capital Source Financing \$ 1,757,700

General Capital

| | |
|--|------------------|
| Capital from Revenue - General Operating | \$ 575,000 |
| Capital from Revenue - Sewer Operating | 15,000 |
| Operating Reserve | 1,416,910 |
| Capital Reserve | 177,000 |
| Capital Reserve - Carry Over Items | 443,000 |
| Canada Community-Building Fund (formerly Gas Tax Fund) | 1,231,000 |
| Grants - Federal/Provincial | 2,398,432 |
| Temporary Borrowing | 30,000 |
| Long Term Debt - General | <u>1,997,368</u> |

Total General Capital Source Financing \$ 8,283,710

Grand Total Water & General Capital Funding \$ 10,041,410