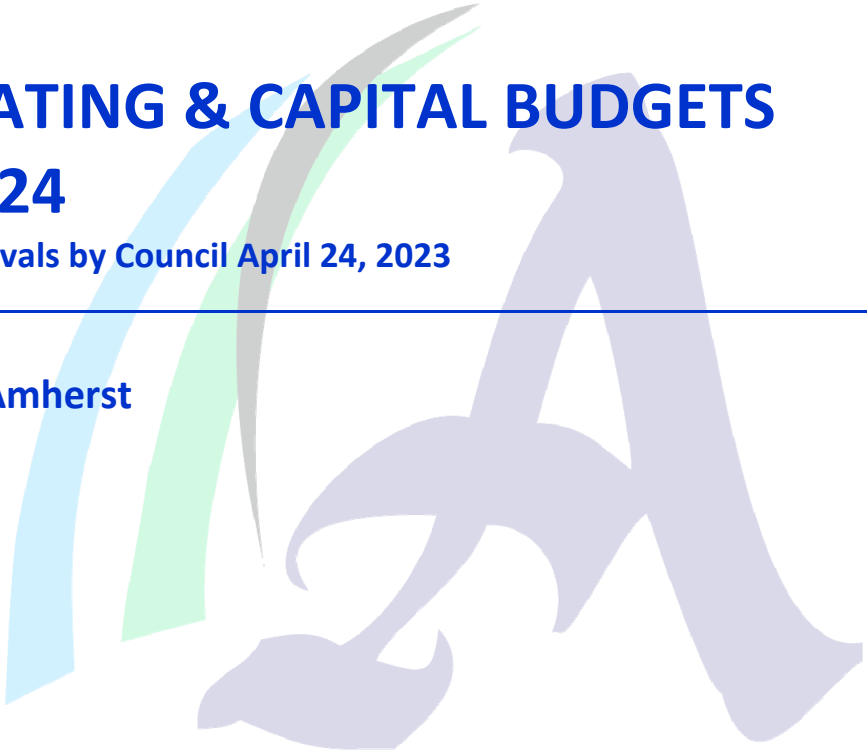




OPERATING & CAPITAL BUDGETS

2023/24

Final approvals by Council April 24, 2023

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

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

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

For the 2023/24 budgets each segment was approved by Council individually:

1. General – April 24
2. Mandatory Provincial Contribution Area Rate – April 24
3. Community Support Area Rate – April 24
4. Sewage – April 24
5. Solid Waste – April 24
6. Water Utility – April 24
7. Capital – February 27, amended April 24

ASSESSMENT CHANGES 2022/23 TO 2023/24

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 10.5%, commercial accounts have grown by 13.2% and resource accounts have grown by 0.6% from 2022/23 fiscal year to 2023/24.

ASSESSMENT COMPARISON **2022/23 vs. 2023/24**

Assessment Category	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%

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, 2023. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 29, 2023.

Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, economic development, transportation and public works, recreation, community living, communications and information technology as well as internal services performed by the Corporate Services department. The general operations rate decreased by \$0.01 for fiscal 2023/24.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. The Mandatory Provincial Contribution Area Rate decreased by \$0.019 for fiscal 2023/24. 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. The Community Support Area Rate increased by \$0.029 for fiscal 2023/24. This rate includes support for the following:

🌿 Grants to Organizations

🌿 Grant to Cumberland YMCA

🌿 Community Events

🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

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

Residential / Resource	<u>2022/23</u>	<u>2023/24</u>
🌿 Residential / Resource Tax Rate	\$1.197	\$1.187
🌿 Mandatory Provincial Contributions Area Rate	\$0.402	\$0.383
🌿 Community Support Area Rate	<u>\$0.071</u>	<u>\$0.100</u>
Total Residential / Resource Rates	\$1.670	\$1.670
Commercial	<u>2022/23</u>	<u>2023/24</u>
🌿 Commercial Tax Rate	\$3.997	\$3.987
🌿 Mandatory Provincial Contributions Area Rate	\$0.402	\$0.383
🌿 Community Support Area Rate	<u>\$0.071</u>	<u>\$0.100</u>
Total Commercial Rates	\$4.470	\$4.470

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 2023/24 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 2023/24 to be levied is \$268 (2022/23 - \$185). The increase in the uniform charge for 2023/24 is due to a new solid waste contract and a tonnage adjustment for tipping fees.

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
3/4"	\$ 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 2023/24 to be levied is \$72 (2022/23 - \$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 2023/24 fiscal year, the rates are as follows:

Water Base Charges (Quarterly)

Un Metered \$ 92.57

Size of Meter

5/8"	\$ 38.18
¾"	\$ 55.55
1"	\$ 90.31
1.5"	\$ 177.20
2"	\$ 281.47
3"	\$ 559.53
4"	\$ 872.34
6"	\$1,741.25
8"	\$3,131.52

Water Consumption Rate (per cubic meter)

\$0.860 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.

2023/24 GENERAL OPERATING BUDGET – SUMMARY

Summary - Total	2022/23 Budget	% of Total	2023/24 Budget	% of Total
Taxes	\$ 14,286,562	74.4%	\$ 15,815,943	74.0%
Grants in Lieu of Taxes	\$ 262,843	1.4%	\$ 280,638	1.3%
Services Provided to Other Local Govt's	\$ 245,987	1.3%	\$ 270,071	1.3%
Sales of Services	\$ 1,472,359	7.7%	\$ 1,512,123	7.1%
Other Revenue from Own Sources	\$ 742,926	3.9%	\$ 914,591	4.3%
Unconditional Transfers	\$ 1,260,382	6.6%	\$ 1,260,382	5.9%
Conditional Transfers	\$ 490,300	2.6%	\$ 564,800	2.6%
Other Transfers	\$ 436,904	2.3%	\$ 746,310	3.5%
Total Revenue	\$ 19,198,263	100.0%	\$ 21,364,858	100.0%

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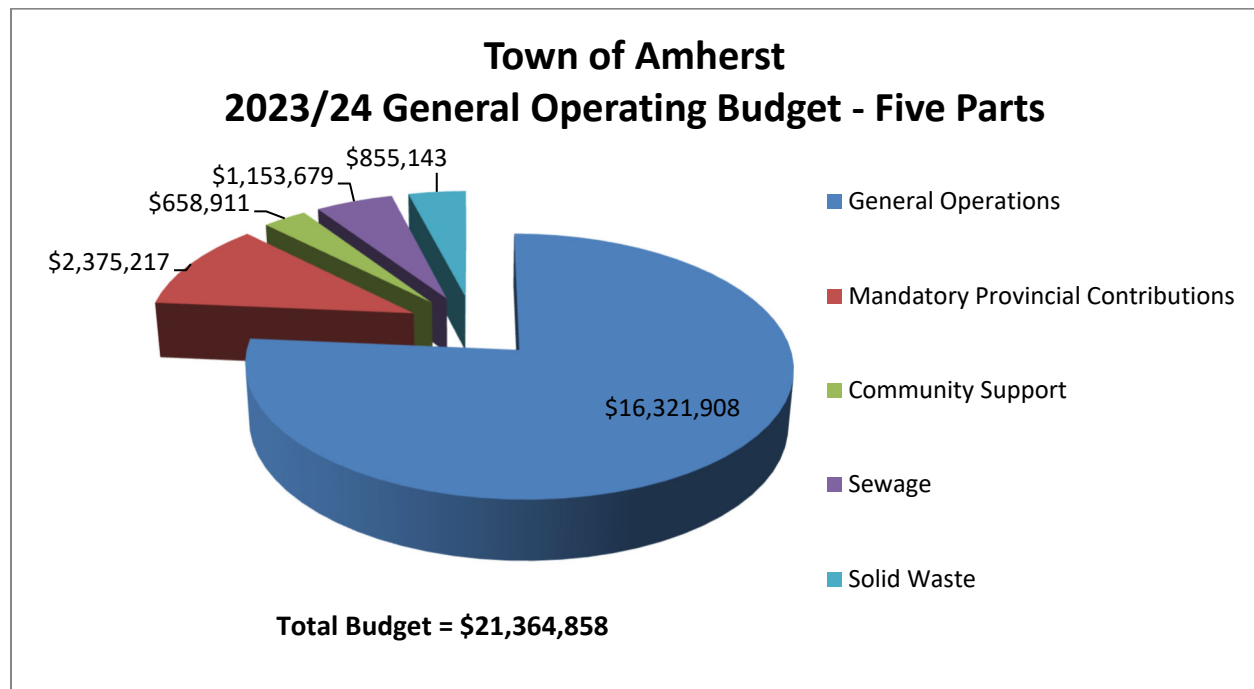
Corporate	12	\$ 2,502,473	13.0%	\$ 2,747,349	12.9%
Police	12	\$ 4,716,495	24.6%	\$ 4,986,219	23.3%
Fire	12	\$ 1,946,060	10.1%	\$ 1,988,745	9.3%
Communications & IT	13	\$ 285,129	1.5%	\$ 510,289	2.4%
Community Living	13	\$ 525,369	2.7%	\$ 736,334	3.4%
Operations	13	\$ 2,290,193	11.9%	\$ 2,528,158	11.8%
Recreation Facilities	14	\$ 1,463,870	7.6%	\$ 2,076,084	9.7%
Planning & Economic Development	14	\$ 632,041	3.3%	\$ 581,950	2.7%
Strategic	14	\$ 200,000	1.0%	\$ 95,000	0.4%
Environmental Stewardship	14	\$ 53,719	0.3%	\$ 71,780	0.3%
Mandatory Provincial Contributions	15	\$ 2,244,712	11.7%	\$ 2,375,217	11.1%
Community Support	16	\$ 616,478	3.2%	\$ 658,911	3.1%
Sewage	17	\$ 1,129,929	5.9%	\$ 1,153,679	5.4%
Solid Waste	18	\$ 591,795	3.1%	\$ 855,143	4.0%
Total Expenditures		\$ 19,198,263	100.0%	\$ 21,364,858	100.0%

2023/24 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, Communications & IT, Community Living, Recreation Facilities, Planning & Economic Development, Strategic Initiatives, Environmental Stewardship and Transportation & Public Works (pages 11-14).
2. Mandatory Provincial Contributions – the payments the Town is required to make for Education, Corrections, Housing, Property Valuation Services Corporation (Assessment) and Regional Library (page 15).
3. Community Support – this includes grants to organizations, Tax Exemption Policy, Tax Reduction Policy and Community Events. (page 16).
4. Sewage – the sewage budget includes the Wastewater Treatment Facility and the costs to maintain the sewer infrastructure in the Town of Amherst (page 17).
5. Solid Waste – the solid waste budget captures all costs with providing solid waste, recyclable and organic collections to residential customers in the Town of Amherst (page 18).

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



Taxes	\$ 10,918,909	\$ 11,930,730	\$ 1,011,821	9.3%
Grants in Lieu of Taxes	\$ 262,843	\$ 280,638	\$ 17,795	6.8%
Services Provided to Other Local Govt's	\$ 245,987	\$ 270,071	\$ 24,084	9.8%
Sales of Services	\$ 394,422	\$ 410,436	\$ 16,014	4.1%
Other Revenue from Own Sources	\$ 725,626	\$ 897,291	\$ 171,665	23.7%
Unconditional Transfers	\$ 1,260,382	\$ 1,260,382	\$ -	0.0%
Conditional Transfers	\$ 485,300	\$ 559,800	\$ 74,500	15.4%
Other Transfers	\$ 321,880	\$ 712,560	\$ 390,680	121.4%

Wages & Benefits	\$ 9,128,833	\$ 9,614,621	\$ 485,788	5.3%
Administrative Costs	\$ 828,840	\$ 978,154	\$ 149,314	18.0%
Building & Facility Costs	\$ 693,131	\$ 748,086	\$ 54,955	7.9%
Vehicle & Equipment Costs	\$ 337,407	\$ 408,757	\$ 71,350	21.1%
Materials & Supplies	\$ 402,450	\$ 550,750	\$ 148,300	36.8%
Grants to Organizations	\$ 10,247	\$ 10,389	\$ 142	1.4%
Other Municipal Costs	\$ 823,540	\$ 756,540	\$ (67,000)	-8.1%
Fiscal Services	\$ 1,701,607	\$ 2,553,802	\$ 852,195	50.1%
Fire Protection Charge	\$ 726,114	\$ 737,629	\$ 11,515	0.0%
Cost Recovery	\$ (36,820)	\$ (36,820)	\$ -	0.0%

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PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2022/23 Budget	2023/24 Budget	Change from 2023 Budget to 2024	% Change from 2023 Budget to 2024
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Corporate

Wages & Benefits	\$ 1,135,251	\$ 1,048,518	\$ (86,733)	-7.6%
Administrative Costs	\$ 266,822	\$ 281,231	\$ 14,409	5.4%
Grants to Organizations	\$ 3,000	\$ 3,000	\$ -	0.0%
Other Municipal Costs	\$ 45,850	\$ 60,550	\$ 14,700	32.1%
Fiscal Services	\$ 1,051,550	\$ 1,354,050	\$ 302,500	28.8%
	\$ 2,502,473	\$ 2,747,349	\$ 244,876	9.8%

Police

Wages & Benefits	\$ 4,089,915	\$ 4,336,554	\$ 246,639	6.0%
Administrative Costs	\$ 161,741	\$ 166,909	\$ 5,168	3.2%
Building & Facility Costs	\$ 65,774	\$ 70,347	\$ 4,573	7.0%
Vehicle & Equipment Costs	\$ 106,813	\$ 122,855	\$ 16,042	15.0%
Materials & Supplies	\$ 5,000	\$ 6,000	\$ 1,000	20.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 125,190	\$ 124,890	\$ (300)	-0.2%
Fiscal Services	\$ 188,062	\$ 184,664	\$ (3,398)	-1.8%
Cost Recovery	\$ (27,000)	\$ (27,000)	\$ -	0.0%
	\$ 4,716,495	\$ 4,986,219	\$ 269,724	5.7%

Fire

Wages & Benefits	\$ 926,979	\$ 926,631	\$ (348)	0.0%
Administrative Costs	\$ 99,133	\$ 111,128	\$ 11,995	12.1%
Building & Facility Costs	\$ 83,503	\$ 94,256	\$ 10,753	12.9%
Vehicle & Equipment Costs	\$ 61,381	\$ 70,151	\$ 8,770	14.3%
Materials & Supplies	\$ 10,000	\$ 10,000	\$ -	0.0%
Other Municipal Costs	\$ 43,150	\$ 43,150	\$ -	0.0%
Fire Protection Charge	\$ 726,114	\$ 737,629	\$ 11,515	1.6%
Cost Recovery	\$ (4,200)	\$ (4,200)	\$ -	0.0%
	\$ 1,946,060	\$ 1,988,745	\$ 42,685	2.2%

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

Department Expenditures	2022/23 Budget	2023/24 Budget	Change from 2023 Budget to 2024	% Change from 2023 Budget to 2024
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Communications & IT

Wages & Benefits	\$ 221,404	\$ 413,811	\$ 192,407	86.9%
Administrative Costs	\$ 53,875	\$ 84,528	\$ 30,653	56.9%
Other Municipal Costs	\$ 9,850	\$ 11,950	\$ 2,100	21.3%
	\$ 285,129	\$ 510,289	\$ 225,160	79.0%

Community Living

Wages & Benefits	\$ 362,922	\$ 494,182	\$ 131,260	36.2%
Administrative Costs	\$ 58,747	\$ 123,452	\$ 64,705	110.1%
Building & Facility Costs	\$ 1,000	\$ 7,000	\$ 6,000	600.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 1,500	\$ -	0.0%
Materials & Supplies	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
Other Municipal Costs	\$ 91,200	\$ 95,200	\$ 4,000	4.4%
	\$ 525,369	\$ 736,334	\$ 210,965	40.2%

Operations

Wages & Benefits	\$ 1,092,222	\$ 1,122,788	\$ 30,566	2.8%
Administrative Costs	\$ 68,812	\$ 65,903	\$ (2,909)	-4.2%
Building & Facility Costs	\$ 242,003	\$ 265,283	\$ 23,280	9.6%
Vehicle & Equipment Costs	\$ 124,808	\$ 158,671	\$ 33,863	27.1%
Materials & Supplies	\$ 316,700	\$ 462,500	\$ 145,800	46.0%
Other Municipal Costs	\$ 253,700	\$ 266,850	\$ 13,150	5.2%
Fiscal Services	\$ 197,568	\$ 191,783	\$ (5,785)	-2.9%
Cost Recovery	\$ (5,620)	\$ (5,620)	\$ -	0.0%
	\$ 2,290,193	\$ 2,528,158	\$ 237,965	10.4%

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

Department Expenditures	2022/23 Budget	2023/24 Budget	Change from 2023 Budget to 2024	% Change from 2023 Budget to 2024
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Recreation Facilities

Wages & Benefits	\$ 821,317	\$ 873,564	\$ 52,247	6.4%
Administrative Costs	\$ 47,028	\$ 47,227	\$ 199	0.4%
Building & Facility Costs	\$ 299,187	\$ 308,762	\$ 9,575	3.2%
Vehicle & Equipment Costs	\$ 41,605	\$ 54,280	\$ 12,675	30.5%
Materials & Supplies	\$ 60,750	\$ 57,250	\$ (3,500)	-5.8%
Other Municipal Costs	\$ 42,900	\$ 47,250	\$ 4,350	10.1%
Fiscal Services	\$ 151,083	\$ 687,751	\$ 536,668	355.2%
	\$ 1,463,870	\$ 2,076,084	\$ 612,214	41.8%

Planning & Economic Development

Wages & Benefits	\$ 478,823	\$ 398,573	\$ (80,250)	-16.8%
Administrative Costs	\$ 72,682	\$ 97,776	\$ 25,094	34.5%
Vehicle & Equipment Costs	\$ 1,300	\$ 1,300	\$ -	0.0%
Other Municipal Costs	\$ 11,700	\$ 11,700	\$ -	0.0%
Fiscal Services	\$ 67,536	\$ 72,601	\$ 5,065	7.5%
	\$ 632,041	\$ 581,950	\$ (50,091)	-7.9%

Strategic

Other Municipal Costs	\$ 200,000	\$ 95,000	\$ (105,000)	-52.5%
	\$ 200,000	\$ 95,000	\$ (105,000)	-52.5%

Environmental Stewardship

Building & Facility Costs	\$ 1,664	\$ 2,438	\$ 774	46.5%
Grants to Organizations	\$ 6,247	\$ 6,389	\$ 142	0.0%
Fiscal Services	\$ 45,808	\$ 62,953	\$ 17,145	37.4%
	\$ 53,719	\$ 71,780	\$ 18,061	33.6%

Total Departmental Expenditures **\$ 14,615,349** **\$ 16,321,908** **\$ 1,706,559** **11.7%**

Taxes	\$ 2,244,712	\$ 2,375,217	\$ 130,505	5.8%
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Education	\$ 1,643,211	\$ 1,733,956	\$ 90,745	5.5%
Corrections	\$ 110,753	\$ 118,967	\$ 8,214	7.4%
Housing	\$ 291,411	\$ 325,000	\$ 33,589	11.5%
Property Valuation Services Corp (Assessment)	\$ 112,038	\$ 109,995	\$ (2,043)	-1.8%
Library (Regional)	\$ 87,299	\$ 87,299	\$ -	0.0%

PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

Summary - Total	2022/23 Budget	2023/24 Budget	Change from 2023 Budget to 2024	% Change from 2023 Budget to 2024
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Taxes	\$ 396,454	\$ 620,161	\$ 223,707	56.4%
Deed Transfer Tax - Social Equity Grants	\$ 100,000	\$ -	\$ (100,000)	-100.0%
Federal Conditional Grant - Canada Day	\$ 5,000	\$ 5,000	\$ -	0.0%
Transfer from Operating Reserve:				
Social Equity Grant - NSCC	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Social Equity Grant - Youth Centre	\$ 33,750	\$ 33,750	\$ -	0.0%
Youth Free Ice Time	\$ 60,000	\$ -	\$ (60,000)	-100.0%
Balance Rate	\$ 1,274	\$ -	\$ (1,274)	-100.0%

Total Revenue **\$ 616,478** **\$ 658,911** **\$ 42,433** **6.9%**

Grants to Organizations:				
Grants to Organizations	\$ 55,000	\$ 135,000	\$ 80,000	145.5%
'A' Fresh Start	\$ 35,000	\$ -	\$ (35,000)	-100.0%
Social Equity (from Deed Transfer Tax)	\$ 100,000	\$ -	\$ (100,000)	-100.0%
Social Equity - NSCC	\$ 20,000	\$ -	\$ (20,000)	-100.0%
Social Equity - Youth Centre	\$ 33,750	\$ 33,750	\$ -	0.0%
Social Equity Grants	\$ -	\$ 75,000	\$ 75,000	0.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 108,417	\$ 116,548	\$ 8,131	7.5%
Tax Exemption Policy	\$ 92,403	\$ 89,726	\$ (2,677)	-2.9%
Tax Reduction Policy	\$ 58,408	\$ 60,000	\$ 1,592	2.7%
Community Events:				
Canada Day	\$ 15,000	\$ 18,000	\$ 3,000	20.0%
Esther Fest	\$ 15,000	\$ 18,000	\$ 3,000	20.0%
Holiday Events	\$ 15,000	\$ 18,000	\$ 3,000	20.0%
Winter Carnival	\$ 5,000	\$ 8,000	\$ 3,000	60.0%
Inclusion & Diversity Events (new or included in above)	\$ -	\$ 5,000	\$ 5,000	0.0%
Physical Activity Events (new or included in above)	\$ -	\$ 12,000	\$ 12,000	0.0%
Business Appreciation Event	\$ -	\$ 3,000	\$ 3,000	0.0%
Other Events	\$ 3,500	\$ 6,887	\$ 3,387	96.8%

Total Expenses **\$ 616,478** **\$ 658,911** **\$ 42,433** **6.9%**

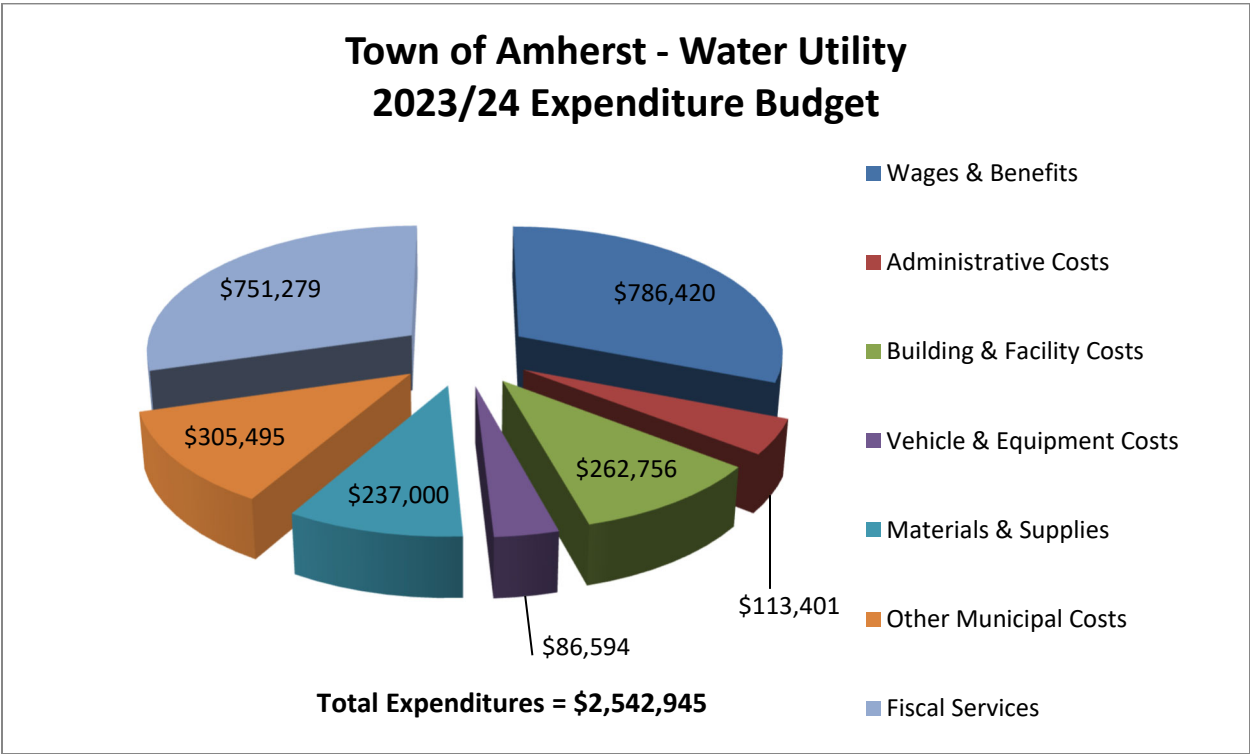
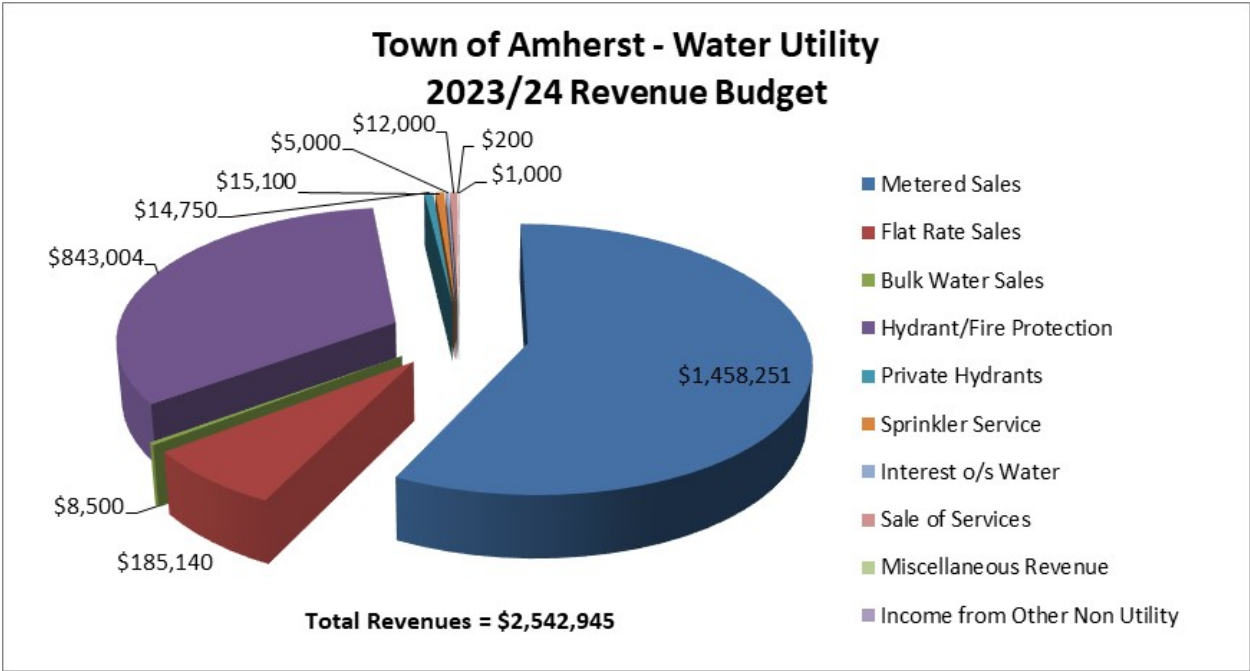
Uniform Charge Wastewater Treatment Facility	\$ 34,992	\$ 34,992	\$ -	0.0%
Sale of Services	\$ 38,000	\$ 38,000	\$ -	0.0%
Sewer Metered Charges	\$ 953,176	\$ 976,926	\$ 23,750	2.5%
Sewer Flat Charges	\$ 86,761	\$ 86,761	\$ -	0.0%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%

Wages & Benefits	\$ 349,100	\$ 377,312	\$ 28,212	8.1%
Administrative Costs	\$ 22,150	\$ 26,762	\$ 4,612	20.8%
Building & Facility Costs	\$ 202,941	\$ 214,743	\$ 11,802	5.8%
Vehicle & Equipment Costs	\$ 26,301	\$ 26,894	\$ 593	2.3%
Materials & Supplies	\$ 84,550	\$ 84,550	\$ -	0.0%
Other Municipal Costs	\$ 80,450	\$ 94,750	\$ 14,300	17.8%
Fiscal Services	\$ 364,437	\$ 328,668	\$ (35,769)	-9.8%

Uniform Charge Solid Waste	\$ 591,495	\$ 854,843	\$ 263,348	44.5%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%

Wages & Benefits	\$ 22,340	\$ 23,910	\$ 1,570	7.0%
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	\$ 2,060	\$ 2,000	\$ (60)	-2.9%
Other Municipal Costs:				
Collection Contract	\$ 281,840	\$ 489,353	\$ 207,513	73.6%
Tipping Fees	\$ 281,025	\$ 335,350	\$ 54,325	19.3%

2023/24 WATER UTILITY OPERATING BUDGET - CHARTS



Total Expenses	\$ 2,442,117	\$ 2,542,945	\$ 100,828	4.1%
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CAPITAL BUDGET – 2023/24 WATER & GENERAL CAPITAL

Projects	2023/24 Capital Budget
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WATER CAPITAL	
Dump Truck <i>(carry over)</i>	320,000
West Victoria Street ~ CNR to Hickman - water main replacement <i>[contingent on grant funding]</i> <i>(carry over)</i>	820,400
McCully Street Booster Station - study & design <i>(carry over)</i>	50,000
Water Meter Replacement <i>(carry over)</i>	12,500
McCully Street Booster Station - upgrades	300,000
Wellfield Engineering Design & Construction - Swab Launchers	80,000
Fire Hydrant Replacement	15,000
Water Meter Replacement	15,000
Wellfield Variable Frequency Drives (VFD's)	85,000
Land Purchases (potential)	338,470
WATER CAPITAL BUDGET TOTAL	<u>2,036,370</u>

GENERAL CAPITAL	
EQUIPMENT	
LED Lighting upgrade <i>[contingent on grant funding]</i> <i>(carry over)</i>	670,000
Sidewalk Snowplow with Blower	210,000
Service Truck (1 Ton) - Streets	70,000
Subtotal	<u>950,000</u>
BUILDINGS / LAND	
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 <i>(carry over)</i>	35,000
Town Hall - New Roof <i>(carry over)</i>	135,000
Works Garage - Heating / Cooling <i>(carry over)</i>	50,000
Land Purchase - Blaine Street & Ottawa Avenue <i>(carry over)</i>	100,000
Town Hall - Server - replacement	22,000
Four Fathers Library - HVAC Upgrade	40,000
Subtotal	<u>419,000</u>

CAPITAL BUDGET – 2023/24 WATER & GENERAL CAPITAL (cont'd)

Projects	2023/24 Capital Budget
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> (carry over)	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street <i>[contingent on grant funding]</i> (carry over)	720,000
Subtotal	2,243,600
STREETS	
Academy ~ Wellington to Dickey (Cold Mill and Pave)	62,000
Church ~ Lingleah to Robert Angus Drive (Cold Mill and Pave)	125,000
Erncliffe ~ Copp to Lawrence (Overlay)	42,000
Foundry ~ Copp to Sackville (Overlay)	40,000
Hickman ~ West Pleasant to Mission (Overlay)	95,000
Lennox ~ Haliburton to Westland Est (Overlay)	18,000
Lusby ~ All (Overlay)	26,000
Melrose ~ Agnew to Robie (Overlay)	30,000
Park ~ McCully to Maltby Court (Overlay)	35,000
Terrace ~ All (Overlay)	45,000
Prince Arthur ~ Church to Maple (Overlay)	45,000
Pearl Place ~ All (Overlay)	15,000
Copp ~ Ernie to West Victoria (Overlay)	22,000
Clarence ~ Robie to Clifford (Overlay)	42,000
Maple ~ Victoria to Crescent (Overlay)	60,000
Crescent ~ Church to Maple (Overlay)	52,000
Gerard ~ All (Overlay)	20,000
Subtotal	774,000
SIDEWALKS	
Maltby Court ~ Park Street to West Highlands (TOA) - new construction	10,000
Cornwall Street ~ Anson Ave to Kent Drive (TOA) - replacement	20,000
Prince Arthur Street ~ Maple to Church - both sides (TOA) - replacement	80,000
Mission Street ~ Hickman to York (TOA) - replacement	15,000
Tactile Plates - pilot project downtown	20,000
Subtotal	145,000

CAPITAL BUDGET – 2023/24 WATER & GENERAL CAPITAL (cont'd)

Projects	2023/24 Capital Budget
STORMSEWER	
Storm Water Management Plan (<i>carry over</i>)	80,000
Flood Mitigation Upgrades	499,000
Subtotal	579,000
FIRE DEPARTMENT	
Fire Truck - replace Ladder 4 - Aerial device (<i>carry over</i>)	2,084,677
Air Compressor - replacement (Station unit) (<i>carry over</i>)	10,000
Fire suppression hose (Set # 2) - replacement (<i>carry over</i>)	35,000
Fit Testing System (<i>carry over</i>)	17,000
Structural Firefighting Bunker Gear (6-9 sets) - replacement	22,000
Replacement Wildland Coveralls (Qty 28)	16,000
Powered Extrication Tools - replacement	68,000
Breathing Air Refilling Stations - replacement (Station unit)	30,000
Fire Station Bldg Repairs - Replace front main entrance	18,000
Fire Station Bldg Repairs - Replace (1/3) interior & exterior lights (year 1 of 3)	13,000
Subtotal	2,313,677
POLICE DEPARTMENT	
APD HVAC (<i>carry over</i>)	18,000
APD In House Camera Systems and Adjustments (<i>carry over</i>)	8,500
Body Armour and attachments - 20 Units	30,000
Multisuns Voice Recorder	20,000
Containment Equipment - 4 Carbines and accessories	16,500
Police Station - Boiler Replacement	65,000
Subtotal	158,000

CAPITAL BUDGET – 2023/24 WATER & GENERAL CAPITAL (cont'd)

Projects	2023/24 Capital Budget
RECREATION	
Beacon Street Park - Sponge Surface Repair (<i>carry over</i>)	20,000
Rotary Park - Play Equipment Replacement (<i>carry over</i>)	40,000
Community Events Trailer (<i>carry over</i>)	15,000
Zero Turn Replacement c/w grass catcher (<i>carry over</i>)	35,000
Robbs Lighting (<i>carry over</i>)	200,000
Replace 1/2 Ton Truck	60,000
Utility Trailer Replacement	12,000
Decorative Lighting	25,000
4 Stream Waste Receptacles for Parks (year 1 of 2)	10,000
Trail Groomer (attachment for Kubota Tractor)	21,000
Willow Trail Fencing (adjacent properties on Abbey Road)	10,000
Stadium Elevated Viewing Surface (Ice Level)	10,000
Subtotal	<u>458,000</u>
GENERAL CAPITAL BUDGET TOTAL	8,040,277

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	10,076,647
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CAPITAL BUDGET – 2023/24 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Water Operating	\$ 40,000
Water Depreciation	1,056,301
Grant - Federal/Provincial	<u>940,069</u>

Total Water Capital Source Financing **\$ 2,036,370**

General Capital

Capital from Revenue - General Operating	\$ 845,700
Operating Reserve	485,000
Capital Reserve	2,058,677
Capital Reserve - Carry Over Items	545,800
Canada Community-Building Fund (formerly Gas Tax Fund)	919,000
Grants - Federal/Provincial	2,587,732
Long Term Debt - General / Sewer	<u>598,368</u>

Total General Capital Source Financing **\$ 8,040,277**

Grand Total Water & General Capital Funding **\$ 10,076,647**