



OPERATING & CAPITAL BUDGETS

2025/26

Final approvals by Council April 28, 2025

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 2025/26 budgets each segment was approved by Council individually:

1. General – April 28
2. Mandatory Provincial Contribution Area Rate – April 28
3. Community Support Area Rate – April 28
4. Sewage – April 28
5. Solid Waste – April 28
6. Water Utility – April 28
7. Capital – March 24 (one police project), April 28, amended May 26 and June 4.

ASSESSMENT CHANGES 2024/25 TO 2025/26

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 7.7%, commercial accounts have decreased by 2.3% and resource accounts have grown by 0.9% from 2024/25 fiscal year to 2025/26.

ASSESSMENT COMPARISON **2024/25 vs. 2025/26**

Assessment Category	2024/25 CAP Assessment Base	2025/26 CAP Assessment Base	Change from 2024/25 to 2025/26	% Change from 2024/25 to 2025/26
Residential	\$ 495,190,600	\$ 533,567,600	\$ 38,377,000	7.7%
Commercial (not subject to CAP)	\$ 162,838,200	\$ 159,144,500	\$ (3,693,700)	-2.3%
Resource	\$ 1,376,000	\$ 1,388,300	\$ 12,300	0.9%

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 30, 2025. 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, 2025.

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 as well as internal services performed by the executive, human resources and finance departments. The general operations rate increased by \$0.06 for fiscal 2025/26.
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 \$0.053 for fiscal 2025/26. The final payment to the Province for Housing was made in 2024/25. The Town is no longer required to fund a portion of the prior year deficit of the Cobequid Housing Authority (the Cobequid Housing Authority administers and manages public non-profit housing for seniors and families on low incomes within the Town). The Mandatory Provincial Contributions Area Rate includes the following provincial services:
 - ℳ Education
 - ℳ 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.
 - ℳ Property Valuation Services Corporation (Assessment)
 - ℳ 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.

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.

ℳ For the 2025/26 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

ℳ 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.

ℳ The uniform charge for 2025/26 to be levied remains the same at \$278 (2024/25 - \$278).

3. Sewer Rates

Sewer services in the Town of Amherst are billed through one of the following methods:

ℳ Sewer Metered – consumption volume is determined by the Amherst Water Utility
Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

ℳ Size of Meter

ℳ 5/8" \$ 20.70

ℳ ¾" \$ 31.05

ℳ 1" \$ 50.31

ℳ 1.5" \$ 98.90

ℳ 2" \$ 156.69

ℳ 3" \$ 311.94

ℳ 4" \$ 575.00

ℳ Sewer Non-Metered Customers

ℳ For non-metered customers in unmetered mobile home parks, the park owner shall pay \$189.23 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 The uniform charge for unmetered mobile homes within a land leased community for 2025/26 to be levied is \$82.80 (2024/25 - \$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. For the 2025/26 fiscal year, the water rates remain the same and are as follows:

Water Base Charges (Quarterly)

ℓ Un Metered \$ 95.81

ℓ Size of Meter

ℓ 5/8"	\$ 39.49
ℓ ¾"	\$ 57.48
ℓ 1"	\$ 93.45
ℓ 1.5"	\$ 183.40
ℓ 2"	\$ 291.33
ℓ 3"	\$ 579.15
ℓ 4"	\$ 902.95
ℓ 6"	\$1,802.39
ℓ 8"	\$3,241.49

Water Consumption Rate (per cubic meter)

ℓ \$0.894 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.

2025/26 GENERAL OPERATING BUDGET – SUMMARY

Summary - Total	2024/25 Budget	% of Total	2025/26 Budget	% of Total
Taxes	\$ 16,974,287	76.9%	\$ 17,564,937	74.7%
Grants in Lieu of Taxes	\$ 285,466	1.3%	\$ 273,649	1.2%
Services Provided to Other Local Govt's	\$ 278,404	1.3%	\$ 279,272	1.2%
Sales of Services	\$ 1,476,499	6.7%	\$ 1,508,147	6.4%
Other Revenue from Own Sources	\$ 976,726	4.4%	\$ 1,014,788	4.3%
Unconditional Transfers	\$ 1,323,275	6.0%	\$ 1,323,275	5.6%
Conditional Transfers	\$ 592,300	2.7%	\$ 1,027,282	4.4%
Other Transfers	\$ 180,442	0.8%	\$ 511,105	2.2%
Total Revenue	\$ 22,087,399	100.0%	\$ 23,502,455	100.0%

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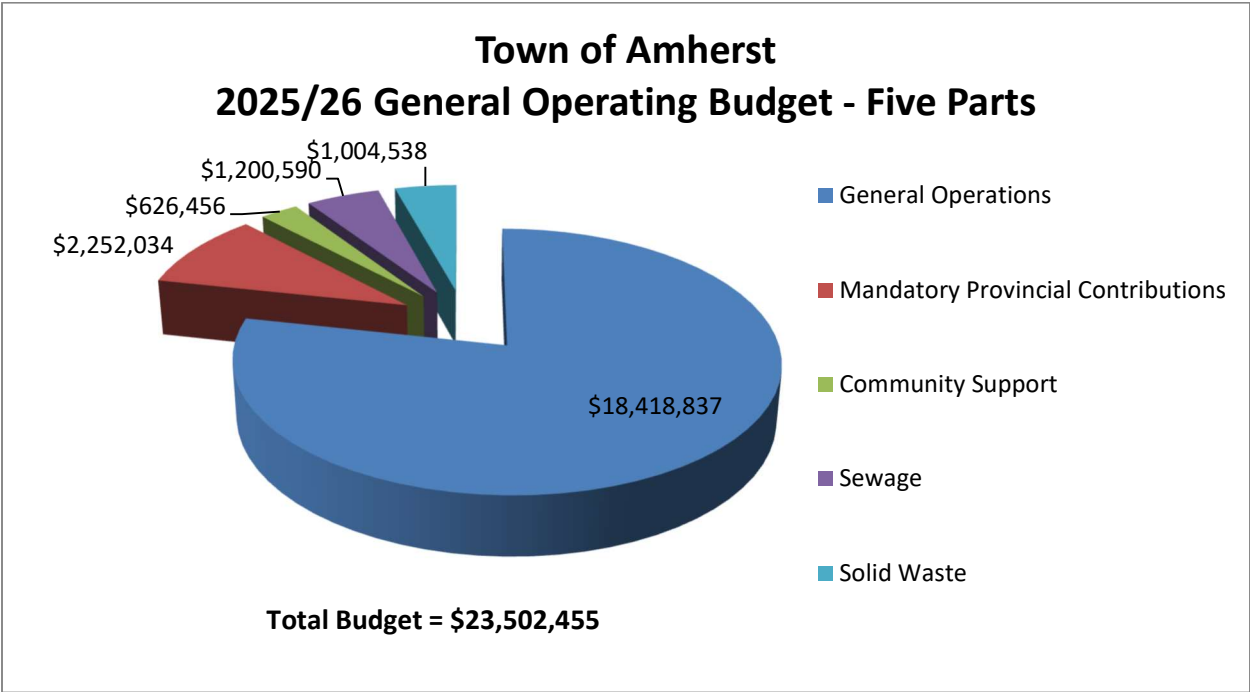
Executive Office	12	\$ 1,184,944	5.4%	\$ 1,079,049	4.6%
Finance	12	\$ 2,372,058	10.7%	\$ 2,690,146	11.4%
Human Resources	12	\$ 258,398	1.2%	\$ 276,950	1.2%
Police	12	\$ 5,234,041	23.7%	\$ 5,780,479	24.6%
Fire	13	\$ 2,085,241	9.4%	\$ 2,071,936	8.8%
Community Living	13	\$ 843,604	3.8%	\$ 996,036	4.2%
Operations	13	\$ 2,668,594	12.1%	\$ 2,691,846	11.5%
Recreation Facilities	14	\$ 1,465,906	6.6%	\$ 1,543,097	6.6%
Planning & Economic Development	14	\$ 671,960	3.0%	\$ 635,290	2.7%
Strategic	14	\$ 24,608	0.1%	\$ 589,445	2.5%
Environmental Stewardship	14	\$ 64,977	0.3%	\$ 64,563	0.3%
Mandatory Provincial Contributions	15	\$ 2,493,485	11.3%	\$ 2,252,034	9.6%
Community Support	16	\$ 676,082	3.1%	\$ 626,456	2.7%
Sewage	17	\$ 1,154,358	5.2%	\$ 1,200,590	5.1%
Solid Waste	18	\$ 889,143	4.0%	\$ 1,004,538	4.3%
Total Expenditures		\$ 22,087,399	100.0%	\$ 23,502,455	100.0%

2025/26 GENERAL OPERATING BUDGET – SUMMARY (cont’d)

The General Operating budget is comprised of five parts:

- 1. General Operations – the general rate includes Executive Office, Finance, Human Resources, Police, Fire, 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, 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.



PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
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Executive Office

Wages & Benefits	\$ 867,120	\$ 825,554	\$ (41,566)	-4.8%
Administrative Costs	\$ 276,124	\$ 229,895	\$ (46,229)	-16.7%
Building & Facility Costs	\$ 1,000	\$ -	\$ (1,000)	-100.0%
Grants to Organizations	\$ 3,250	\$ 3,000	\$ (250)	-7.7%
Other Municipal Costs	\$ 37,450	\$ 20,600	\$ (16,850)	-45.0%
	\$ 1,184,944	\$ 1,079,049	\$ (105,895)	-8.9%

Finance

Wages & Benefits	\$ 464,739	\$ 487,818	\$ 23,079	5.0%
Administrative Costs	\$ 153,283	\$ 163,888	\$ 10,605	6.9%
Grants to Organizations	\$ -	\$ 30,000	\$ 30,000	0.0%
Other Municipal Costs	\$ 52,700	\$ 60,800	\$ 8,100	15.4%
Fiscal Services	\$ 1,701,336	\$ 1,947,640	\$ 246,304	14.5%
	\$ 2,372,058	\$ 2,690,146	\$ 318,088	13.4%

Human Resources

Wages & Benefits	\$ 183,870	\$ 196,590	\$ 12,720	6.9%
Administrative Costs	\$ 23,528	\$ 24,060	\$ 532	2.3%
Other Municipal Costs	\$ 300	\$ 300	\$ -	0.0%
Fiscal Services	\$ 50,700	\$ 56,000	\$ 5,300	10.5%
	\$ 258,398	\$ 276,950	\$ 18,552	7.2%

Police

Wages & Benefits	\$ 4,548,004	\$ 5,029,784	\$ 481,780	10.6%
Administrative Costs	\$ 166,518	\$ 170,986	\$ 4,468	2.7%
Building & Facility Costs	\$ 89,773	\$ 91,290	\$ 1,517	1.7%
Vehicle & Equipment Costs	\$ 128,553	\$ 154,297	\$ 25,744	20.0%
Materials & Supplies	\$ 5,100	\$ 5,200	\$ 100	2.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 141,140	\$ 178,640	\$ 37,500	26.6%
Fiscal Services	\$ 180,953	\$ 176,282	\$ (4,671)	-2.6%
Cost Recovery	\$ (27,000)	\$ (27,000)	\$ -	0.0%
	\$ 5,234,041	\$ 5,780,479	\$ 546,438	10.4%

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

Department Expenditures	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
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Fire

Wages & Benefits	\$ 986,402	\$ 993,872	\$ 7,470	0.8%
Administrative Costs	\$ 112,611	\$ 115,614	\$ 3,003	2.7%
Building & Facility Costs	\$ 99,617	\$ 80,795	\$ (18,822)	-18.9%
Vehicle & Equipment Costs	\$ 81,835	\$ 77,159	\$ (4,676)	-5.7%
Materials & Supplies	\$ 10,000	\$ 9,720	\$ (280)	-2.8%
Other Municipal Costs	\$ 39,900	\$ 39,900	\$ -	0.0%
Fire Protection Charge	\$ 759,076	\$ 759,076	\$ -	0.0%
Cost Recovery	\$ (4,200)	\$ (4,200)	\$ -	0.0%
	\$ 2,085,241	\$ 2,071,936	\$ (13,305)	-0.6%

Community Living

Wages & Benefits	\$ 594,552	\$ 732,172	\$ 137,620	23.1%
Administrative Costs	\$ 112,102	\$ 138,164	\$ 26,062	23.2%
Building & Facility Costs	\$ 5,600	\$ 500	\$ (5,100)	-91.1%
Vehicle & Equipment Costs	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
Materials & Supplies	\$ 26,050	\$ 37,500	\$ 11,450	44.0%
Other Municipal Costs	\$ 103,800	\$ 85,200	\$ (18,600)	-17.9%
	\$ 843,604	\$ 996,036	\$ 152,432	18.1%

Operations

Wages & Benefits	\$ 1,130,621	\$ 1,162,709	\$ 32,088	2.8%
Administrative Costs	\$ 63,111	\$ 57,928	\$ (5,183)	-8.2%
Building & Facility Costs	\$ 262,904	\$ 290,338	\$ 27,434	10.4%
Vehicle & Equipment Costs	\$ 151,099	\$ 149,158	\$ (1,941)	-1.3%
Materials & Supplies	\$ 564,400	\$ 570,700	\$ 6,300	1.1%
Other Municipal Costs	\$ 337,250	\$ 345,900	\$ 8,650	2.6%
Fiscal Services	\$ 164,829	\$ 120,949	\$ (43,880)	-26.6%
Cost Recovery	\$ (5,620)	\$ (5,836)	\$ (216)	3.8%
	\$ 2,668,594	\$ 2,691,846	\$ 23,252	0.9%

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

Department Expenditures	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
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Recreation Facilities

Wages & Benefits	\$ 917,391	\$ 951,200	\$ 33,809	3.7%
Administrative Costs	\$ 54,507	\$ 54,889	\$ 382	0.7%
Building & Facility Costs	\$ 329,800	\$ 371,510	\$ 41,710	12.6%
Vehicle & Equipment Costs	\$ 54,208	\$ 55,198	\$ 990	1.8%
Materials & Supplies	\$ 58,750	\$ 61,750	\$ 3,000	5.1%
Other Municipal Costs	\$ 51,250	\$ 48,550	\$ (2,700)	-5.3%
	\$ 1,465,906	\$ 1,543,097	\$ 77,191	5.3%

Planning & Economic Development

Wages & Benefits	\$ 428,423	\$ 446,253	\$ 17,830	4.2%
Administrative Costs	\$ 98,457	\$ 97,595	\$ (862)	-0.9%
Vehicle & Equipment Costs	\$ 2,500	\$ 2,500	\$ -	0.0%
Other Municipal Costs	\$ 67,075	\$ 11,700	\$ (55,375)	-82.6%
Fiscal Services	\$ 75,505	\$ 77,242	\$ 1,737	2.3%
	\$ 671,960	\$ 635,290	\$ (36,670)	-5.5%

Strategic

Grants to Organizations	\$ -	\$ 364,837	\$ 364,837	0.0%
Other Municipal Costs	\$ 24,608	\$ 224,608	\$ 200,000	812.7%
	\$ 24,608	\$ 589,445	\$ 564,837	2295.3%

Environmental Stewardship

Building & Facility Costs	\$ 2,487	\$ 2,537	\$ 50	2.0%
Fiscal Services	\$ 62,490	\$ 62,026	\$ (464)	-0.7%
	\$ 64,977	\$ 64,563	\$ (414)	-0.6%

Total Departmental Expenditures **\$ 16,874,331** **\$ 18,418,837** **\$ 1,544,506** **9.2%**

PART 2 - MANDATORY PROVINCIAL CONTRIBUTIONS AREA RATE – BUDGET COMPARATIVE

Summary - Total	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
Taxes	\$ 2,493,485	\$ 2,252,034	\$ (241,451)	-9.7%
Total Revenue	\$ 2,493,485	\$ 2,252,034	\$ (241,451)	-9.7%
Education	\$ 1,891,526	\$ 2,050,863	\$ 159,337	8.4%
Housing	\$ 394,801	\$ -	\$ (394,801)	-100.0%
Property Valuation Services Corp (Assessment)	\$ 115,494	\$ 113,872	\$ (1,622)	-1.4%
Library (Regional)	\$ 91,664	\$ 87,299	\$ (4,365)	-4.8%
Total Expenses	\$ 2,493,485	\$ 2,252,034	\$ (241,451)	-9.7%

PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

Summary - Total	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
Taxes	\$ 638,332	\$ 622,456	\$ (15,876)	-2.5%
Federal Conditional Grant - Canada Day	\$ 4,000	\$ 4,000	\$ -	0.0%
Transfer from Operating Reserve:				
Social Equity Grant - Youth Centre	\$ 33,750	\$ -	\$ (33,750)	-100.0%
Total Revenue	\$ 676,082	\$ 626,456	\$ (49,626)	-7.3%
Grants to Organizations:				
Grants to Organizations	\$ 80,000	\$ 70,000	\$ (10,000)	-12.5%
Grant - LA Animal Shelter (25/26 = year 3 of 3)	\$ 50,000	\$ 50,000	\$ -	0.0%
Grant - Amherst Little League (25/26 = year 2 of 3)	\$ 10,000	\$ 10,000	\$ -	0.0%
Social Equity Grants	\$ 60,000	\$ 60,000	\$ -	0.0%
Social Equity - NSCC	\$ 15,000	\$ 15,000	\$ -	0.0%
Social Equity - Youth Centre (24/25 = year 4 of 4)	\$ 33,750	\$ -	\$ (33,750)	-100.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 121,210	\$ 123,998	\$ 2,788	2.3%
Tax Exemption Policy	\$ 95,269	\$ 101,337	\$ 6,068	6.4%
Tax Reduction Policy	\$ 60,000	\$ 65,000	\$ 5,000	8.3%
Community Events:				
Canada Day	\$ 20,000	\$ 20,000	\$ -	0.0%
Esther Fest	\$ 12,000	\$ 10,000	\$ (2,000)	-16.7%
New Year's Eve	\$ -	\$ 20,000	\$ 20,000	0.0%
Winter Carnival	\$ 14,000	\$ 10,000	\$ (4,000)	-28.6%
Other Events	\$ 44,853	\$ 11,121	\$ (33,732)	-75.2%
Total Expenses	\$ 676,082	\$ 626,456	\$ (49,626)	-7.3%

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

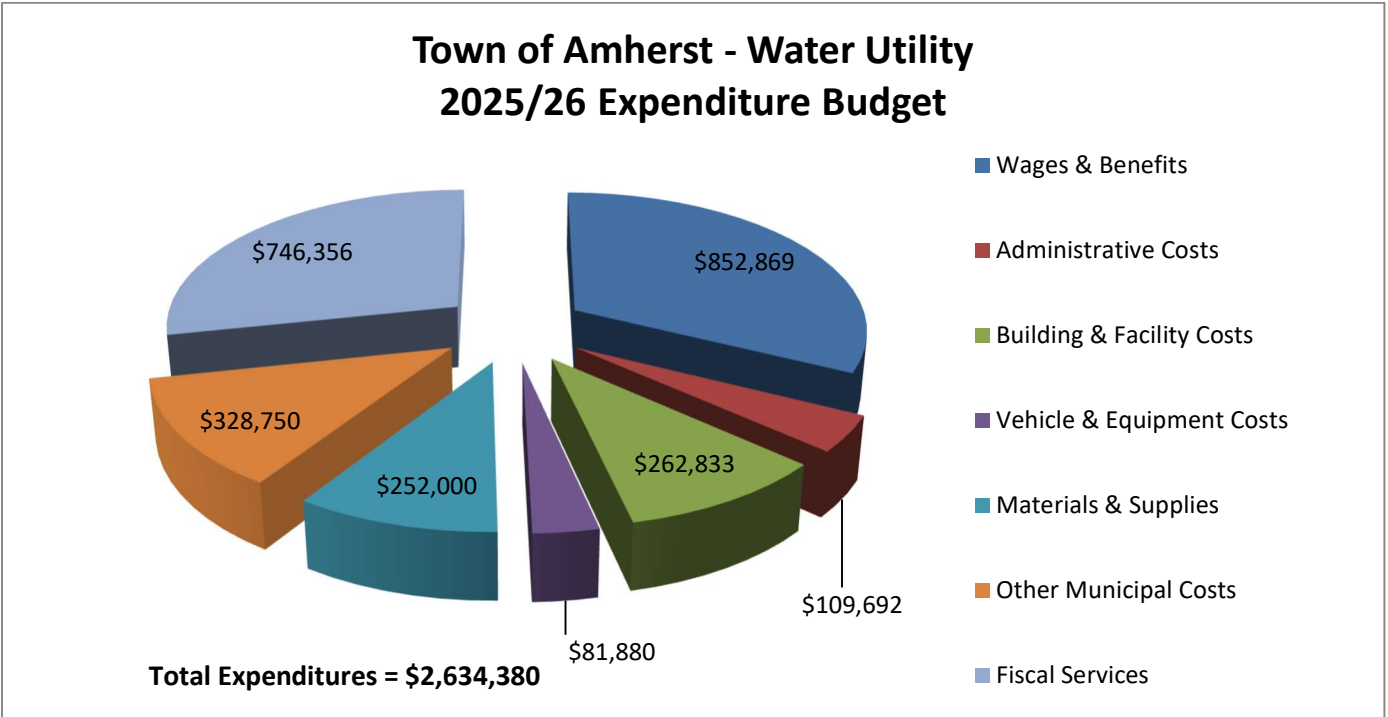
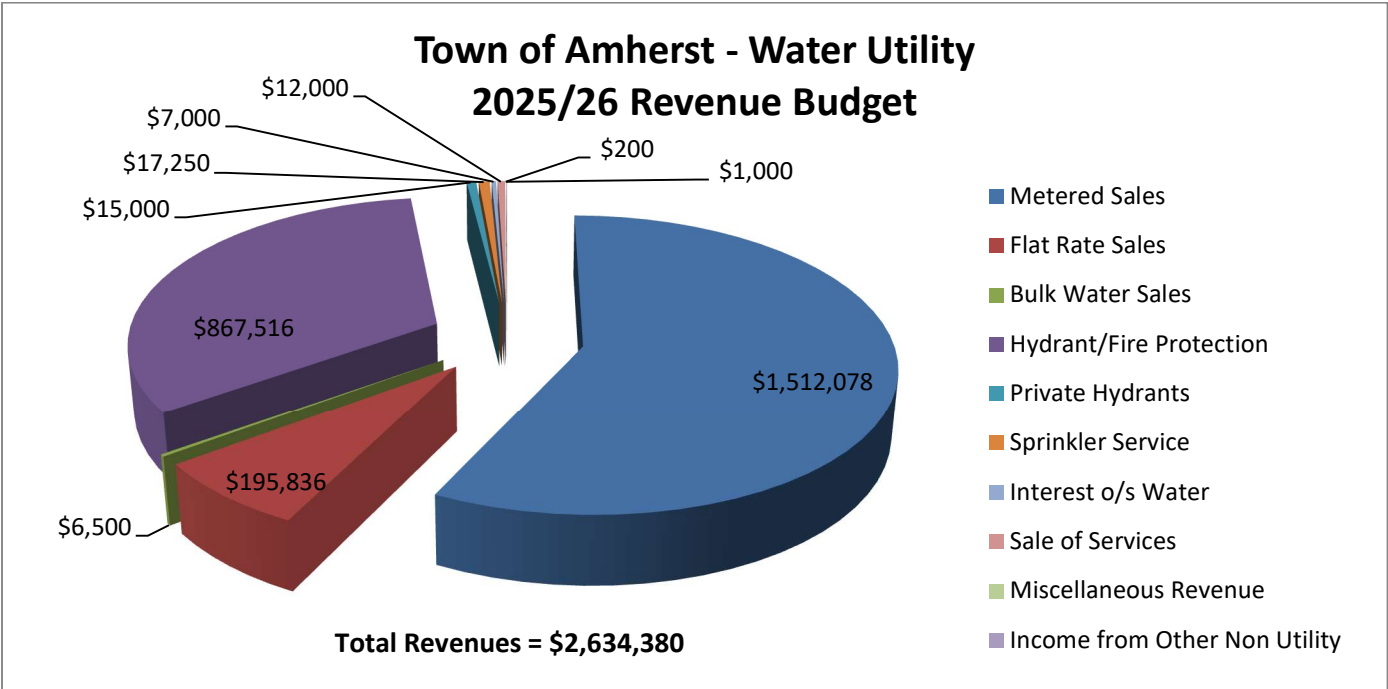
	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
Summary - Total				
Uniform Charge Wastewater Treatment Facility	\$ 35,136	\$ 40,406	\$ 5,270	15.0%
Sale of Services	\$ 38,000	\$ -	\$ (38,000)	-100.0%
Sewer Metered Charges	\$ 976,926	\$ 1,049,515	\$ 72,589	7.4%
Sewer Flat Charges	\$ 87,296	\$ 93,669	\$ 6,373	7.3%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%
Total Revenue	\$ 1,154,358	\$ 1,200,590	\$ 46,232	4.0%
Wages & Benefits	\$ 383,574	\$ 397,437	\$ 13,863	3.6%
Administrative Costs	\$ 27,140	\$ 25,424	\$ (1,716)	-6.3%
Building & Facility Costs	\$ 215,849	\$ 232,683	\$ 16,834	7.8%
Vehicle & Equipment Costs	\$ 26,608	\$ 28,919	\$ 2,311	8.7%
Materials & Supplies	\$ 97,850	\$ 100,050	\$ 2,200	2.2%
Other Municipal Costs	\$ 79,429	\$ 80,373	\$ 944	1.2%
Fiscal Services	\$ 323,908	\$ 335,704	\$ 11,796	3.6%
Total Expenses	\$ 1,154,358	\$ 1,200,590	\$ 46,232	4.0%

PART 5 - SOLID WASTE – BUDGET COMPARATIVE

	2024/25 Budget	2025/26 Budget	Change from 2025 Budget to 2026	% Change from 2025 Budget to 2026
Summary - Total				
Uniform Charge Solid Waste	\$ 888,843	\$ 888,843	\$ -	0.0%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%
Provincial Circular Materials	\$ -	\$ 55,395	\$ 55,395	-
Transfer from Operating Reserve	\$ -	\$ 60,000	\$ 60,000	-
				0.0%
Total Revenue	\$ 889,143	\$ 1,004,538	\$ 115,395	13.0%

Wages & Benefits	\$ 24,960	\$ 26,350	\$ 1,390	5.6%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 61,500	\$ 60,000	4000.0%
Materials & Supplies	\$ 1,358	\$ 1,358	\$ -	0.0%
Other Municipal Costs:				
Collection Contract	\$ 508,925	\$ 529,284	\$ 20,359	4.0%
Tipping Fees	\$ 350,000	\$ 335,000	\$ (15,000)	-4.3%
Fiscal Services	\$ -	\$ 48,646	\$ 48,646	0.0%
Total Expenses	\$ 889,143	\$ 1,004,538	\$ 115,395	13.0%

2025/26 WATER UTILITY OPERATING BUDGET - CHARTS



CAPITAL BUDGET – 2025/26 WATER & GENERAL CAPITAL

Projects	2025/26 Capital Budget
WATER CAPITAL	
Dump Truck <i>(carry over)</i>	355,000
McCully Street Booster Station - upgrades <i>(carry over)</i>	300,000
Wellfield Production Wells - replace pump in well P-3 <i>(carry over)</i>	60,000
Land purchases (potential) - Challenge Fund <i>(carry over)</i>	275,000
Marshview Drive - new housing development - Phase 2 - pipe only	80,000
Orchard Park - Phase 2	33,000
Fire Hydrant Replacement	17,000
Water Meter Replacement	16,000
Service Truck	80,000
8-10 Ton Excavator	237,000
Equipment Float (trailer)	25,000
SCADA system upgrades	100,000
WATER TOTAL	<u>1,578,000</u>
GENERAL CAPITAL	
EQUIPMENT	
1 Ton Dump Truck / Salt Truck <i>(carry over)</i>	110,000
Replace Utility Trailer	10,000
Aerial Platform for Loader	67,000
Inspection Vehicle	50,000
E-Permitting Software (new)	75,000
Subtotal	<u>312,000</u>

CAPITAL BUDGET – 2025/26 WATER & GENERAL CAPITAL (cont'd)

Projects	2025/26 Capital Budget
BUILDINGS / LAND	
Four Fathers Library - HVAC Upgrade <i>(carry over)</i>	40,000
Land Purchase - 8 Lower LaPlanche Street <i>(carry over)</i>	10,000
Industrial Park Signage Area Upgrades <i>(carry over)</i>	24,000
Visitor Welcome Signage - Highway 2 <i>(carry over)</i>	10,000
Landscaping, fence and/or welcome sign - 8 Lower LaPlanche St <i>(carry over)</i>	8,000
Town Hall Renovations <i>(carry over)</i>	75,000
Land Purchase - Industrial Park <i>(carry over)</i>	16,000
Street Light Poles - Industrial Park x 6 replacement	40,000
Victoria Square Lights	65,000
CCUBIC - 2nd Floor Boardroom - equipment refresh	25,000
CCUBIC - update cameras	10,000
CCUBIC - 1st Floor Conference Room - new stage lighting control system	15,000
Library - Seminar Room - fill in floor to make room one level	25,000
Lions Park Drainage	6,000
Subtotal	<u>369,000</u>
LARGE MULTI - CATEGORY PROJECTS	
Hillsdale - Phase 1 - asphalt top layer <i>(carry over)</i>	114,864
Marshview Drive - Phase 1 - curb and asphalt <i>(carry over)</i>	275,000
Marshview Drive - new housing development - Phase 2 - pipe only	250,000
Orchard Park - Phase 2	317,000
Subtotal	<u>956,864</u>
STREETS	
Ash ~ All (Overlay)	25,000
Kay ~ All (Overlay)	15,000
Patterson ~ All (Overlay)	110,000
Christie ~ Poplar to East Pleasant (Overlay)	60,000
Silver ~ All (Overlay)	25,000
Veno ~ All (Overlay)	20,000
Tantramar Court ~ All (Overlay)	40,000
Russell Street ~ Victoria to Autumn House (Overlay)	90,000
Winston ~ Albion to Civic 40 (Overlay)	80,000
Ernie Lane ~ Pave gravel portion of street	45,000
South Albion Street ~ Robert Angus Drive to Town Boundary (CM)	274,700
Park Street ~ West Pleasant to Mission (Overlay)	125,000
Queen Street ~ Croft to Albion (Overlay)	64,000
Subtotal	<u>973,700</u>

CAPITAL BUDGET – 2025/26 WATER & GENERAL CAPITAL (cont'd)

Projects	2025/26 Capital Budget
SIDEWALKS	
Havelock Street ~ Prince Arthur to Spring (TOA)	40,000
Wellington Street ~ Croft to Church (TOA)	19,000
Dickey Street North Side ~ Rupert to Donald (TOA)	18,000
Donald Avenue ~ Dickey to Dickey Brook	6,000
Anson Avenue (new sidewalk) ~ Liberty to Cornwall (TOA)	24,000
Abbey Road (new sidewalk) ~ Spring to Victoria (TOA)	46,000
Repair retaining wall at Subway	20,000
Tactile Plates ~ Victoria @ Lawrence Intersection	8,000
Subtotal	181,000
STORM / SANITARY SEWER	
Lift Station Pump Rebuild/Replacement	50,000
WWTP UV Disinfection System	650,000
Replace / reline culvert in AFD parking lot <i>[contingent on grant funding]</i>	300,000
Subtotal	1,000,000
FIRE DEPARTMENT	
Structural Firefighting Bunker Gear (6-9 sets) - replacement	24,000
VHF / Digital Radios - replacement	150,000
Exterior Door Replacement - Rear Entrance	8,400
AFD Renovations to remodel staff quarters (sleeping and kitchen area)	16,000
Live Fire Training Facility	2,000,000
Subtotal	2,198,400
POLICE DEPARTMENT	
APX500 Radio Base and install <i>(carry over)</i>	12,000
Vehicle - Patrol # 1 <i>(carry over)</i>	75,000
Dispatch Console and Software <i>(carry over)</i>	115,000
LiveScan Fingerprint System - <i>Approved at March Council</i>	40,000
Vehicle - Patrol # 6	85,000
Vehicle - Crime Prevention	60,000
APD Server	26,000
Speed Radar Sign	5,000
Technical Equipment	32,300
Subtotal	450,300

CAPITAL BUDGET – 2025/26 WATER & GENERAL CAPITAL (cont'd)

Projects	2025/26 Capital Budget
RECREATION	
Robb Complex 3 Scoreboards <i>(carry over)</i>	70,000
Accessible Playground <i>[contingent on grant funding] (carry over)</i>	600,000
Robb Complex Dugouts - replacement	50,000
Site Furniture	20,000
Glycol Loop For Stadium Compressor	30,000
Decorative Lighting	50,000
Skate Park Repairs	20,000
Replace Service Truck	75,000
Robb Complex - Portable Pitching Mound Kits - Qty 3	20,000
Tables & Chairs for Events	15,000
Robb Complex - Surface Treatment and Pickle Ball Court Lines	12,000
Anson Aircraft Monument	10,000
Bocce Ball Court <i>[contingent on grant funding]</i>	30,000
	1,002,000
GENERAL TOTAL	7,443,264
GRAND TOTAL WATER & GENERAL	
	9,021,264

CAPITAL BUDGET – 2025/26 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Water Operating	\$ 40,000
Water Depreciation	1,150,000
Grants - Federal/Provincial	355,000
Contribution	<u>33,000</u>

Total Water Capital Source Financing **\$ 1,578,000**

General Capital

Capital from Revenue - General Operating	\$ 1,000,000
Capital from Revenue - Sewer Operating	31,900
Operating Reserve	484,500
Capital Reserve	929,229
Capital Reserve - Carry Over Items	497,000
Canada Community-Building Fund (formerly Gas Tax Fund)	788,000
Grants - Federal/Provincial or Contribution	3,494,514
Long Term Debt - Sewer	<u>218,121</u>

Total General Capital Source Financing **\$ 7,443,264**

Grand Total Water & General Capital Funding **\$ 9,021,264**