



OPERATING & CAPITAL BUDGETS 2026/27

Final approvals by Council March 9, 2026

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).

The 2026/27 budgets were approved by Council as follows:

1. General – March 9
2. Mandatory Provincial Contribution Area Rate – March 9
3. Community Support Area Rate – March 9
4. Sewage – March 9
5. Solid Waste – March 9
6. Water Utility – March 9
7. Capital – March 9

ASSESSMENT CHANGES 2025/26 TO 2026/27

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 11.1%, commercial accounts have grown by 7.8% and resource accounts have decreased by 1.6% from 2025/26 fiscal year to 2026/27.

ASSESSMENT COMPARISON **2025/26 vs. 2026/27**

Assessment Category	2025/26 CAP Assessment Base	2026/27 CAP Assessment Base	Change from 2025/26 to 2026/27	% Change from 2025/26 to 2026/27
Residential	\$ 533,567,600	\$ 592,717,500	\$ 59,149,900	11.1%
Commercial (not subject to CAP)	\$ 159,144,500	\$ 171,634,400	\$ 12,489,900	7.8%
Resource	\$ 1,388,300	\$ 1,366,600	\$ (21,700)	-1.6%

TAX RATES

There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 29, 2026. 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, 2026.

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 \$0.029 for fiscal 2026/27.
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 \$0.018 for fiscal 2026/27. The Mandatory Provincial Contributions Area 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.
 - ⌘ 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.

TAX RATES (cont'd)

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 decreased by \$0.011 for fiscal 2026/27. This rate includes support for the following:

- ℓ Grants to Organizations
- ℓ Grant to Cumberland YMCA
- ℓ Community Events
- ℓ Tax Exemption Policy
- ℓ Tax Reduction Policy

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

Residential / Resource	<u>2025/26</u>	<u>2026/27</u>
ℓ Residential / Resource Tax Rate	\$1.259	\$1.288
ℓ Mandatory Provincial Contributions Area Rate	\$0.322	\$0.304
ℓ Community Support Area Rate	<u>\$0.089</u>	<u>\$0.078</u>
Total Residential / Resource Rates	\$1.670	\$1.670
Commercial	<u>2025/26</u>	<u>2026/27</u>
ℓ Commercial Tax Rate	\$4.059	\$4.088
ℓ Mandatory Provincial Contributions Area Rate	\$0.322	\$0.304
ℓ Community Support Area Rate	<u>\$0.089</u>	<u>\$0.078</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 2026/27 fiscal year the deed transfer tax will increase to 1.5% effective July 1, 2026 (2025/26 – 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 2026/27 to be levied will decrease to \$250 (2025/26 - \$278).

3. Sewer Rates

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" \$ 25.88

⌘ ¾" \$ 38.81

⌘ 1" \$ 62.89

⌘ 1.5" \$ 123.63

⌘ 2" \$ 195.86

⌘ 3" \$ 389.92

⌘ 4" \$ 718.75

⌘ Sewer Non-Metered Customers

⌘ For non-metered customers in unmetered mobile home parks, the park owner shall pay \$210.05 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 2026/27 to be levied is \$103.50 (2025/26 - \$82.80).

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 2026/27 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.

2026/27 GENERAL OPERATING BUDGET – SUMMARY

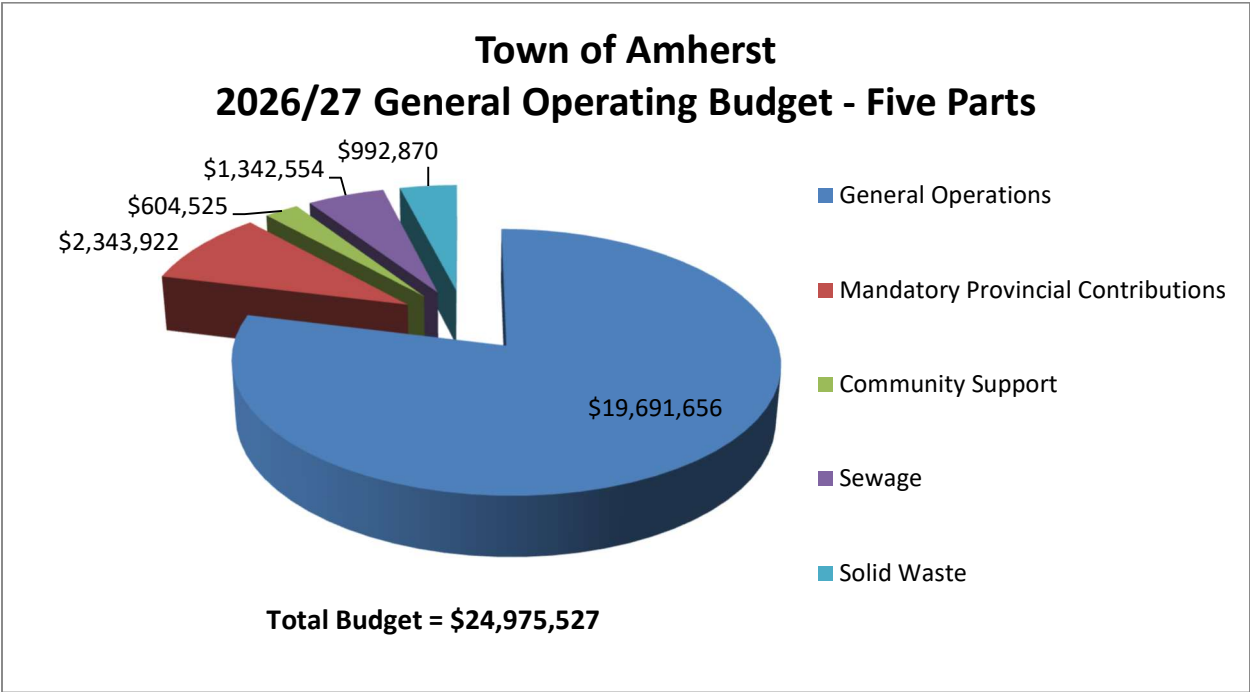
Summary - Total	2025/26 Budget	% of Total	2026/27 Budget	% of Total	
Taxes	\$ 17,564,937	74.7%	\$ 19,168,403	76.7%	
Grants in Lieu of Taxes	\$ 273,649	1.2%	\$ 274,700	1.1%	
Services Provided to Other Local Govt's	\$ 279,272	1.2%	\$ 326,332	1.3%	
Sales of Services	\$ 1,508,147	6.4%	\$ 1,725,595	6.9%	
Other Revenue from Own Sources	\$ 1,014,788	4.3%	\$ 996,961	4.0%	
Unconditional Transfers	\$ 1,323,275	5.6%	\$ 1,323,275	5.3%	
Conditional Transfers	\$ 1,027,282	4.4%	\$ 740,202	3.0%	
Other Transfers	\$ 511,105	2.2%	\$ 420,059	1.7%	
Total Revenue	\$ 23,502,455	100.0%	\$ 24,975,527	100.0%	
Page					
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Executive Office	12	\$ 1,079,049	4.6%	\$ 1,179,229	4.7%
Finance	12	\$ 2,690,146	11.4%	\$ 3,562,717	14.3%
Human Resources	12	\$ 276,950	1.2%	\$ 298,010	1.2%
Police	12	\$ 5,780,479	24.6%	\$ 6,154,083	24.6%
Fire	13	\$ 2,071,936	8.8%	\$ 2,131,585	8.5%
Community Living	13	\$ 996,036	4.2%	\$ 1,035,846	4.1%
Operations	13	\$ 2,691,846	11.5%	\$ 2,889,196	11.6%
Recreation Facilities	14	\$ 1,543,097	6.6%	\$ 1,599,881	6.4%
Planning & Economic Development	14	\$ 635,290	2.7%	\$ 726,960	2.9%
Strategic	14	\$ 589,445	2.5%	\$ 50,000	0.2%
Environmental Stewardship	14	\$ 64,563	0.3%	\$ 64,149	0.3%
Mandatory Provincial Contributions	15	\$ 2,252,034	9.6%	\$ 2,343,922	9.4%
Community Support	16	\$ 626,456	2.7%	\$ 604,525	2.4%
Sewage	17	\$ 1,200,590	5.1%	\$ 1,342,554	5.4%
Solid Waste	18	\$ 1,004,538	4.3%	\$ 992,870	4.0%
Total Expenditures		\$ 23,502,455	100.0%	\$ 24,975,527	100.0%

2026/27 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 – BUDGET COMPARATIVE

	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Summary - Total				
Taxes	\$ 13,761,198	\$ 15,373,280	\$ 1,612,082	11.7%
Grants in Lieu of Taxes	\$ 273,649	\$ 274,700	\$ 1,051	0.4%
Services Provided to Other Local Govt's	\$ 279,272	\$ 326,332	\$ 47,060	16.9%
Sales of Services	\$ 364,963	\$ 450,549	\$ 85,586	23.5%
Other Revenue from Own Sources	\$ 997,488	\$ 979,661	\$ (17,827)	-1.8%
Unconditional Transfers	\$ 1,323,275	\$ 1,323,275	\$ -	0.0%
Conditional Transfers	\$ 967,887	\$ 543,800	\$ (424,087)	-43.8%
Other Transfers	\$ 451,105	\$ 420,059	\$ (31,046)	-6.9%
Total Revenue	\$ 18,418,837	\$ 19,691,656	\$ 1,272,819	6.9%
Wages & Benefits	\$ 10,825,952	\$ 11,397,073	\$ 571,121	5.3%
Administrative Costs	\$ 1,053,019	\$ 1,167,873	\$ 114,854	10.9%
Building & Facility Costs	\$ 836,970	\$ 844,438	\$ 7,468	0.9%
Vehicle & Equipment Costs	\$ 440,812	\$ 452,880	\$ 12,068	2.7%
Materials & Supplies	\$ 684,870	\$ 782,670	\$ 97,800	14.3%
Grants to Organizations	\$ 398,837	\$ 34,000	\$ (364,837)	-91.5%
Other Municipal Costs	\$ 1,016,198	\$ 972,390	\$ (43,808)	-4.3%
Fiscal Services	\$ 2,440,139	\$ 3,309,218	\$ 869,079	35.6%
Fire Protection Charge	\$ 759,076	\$ 760,150	\$ 1,074	0.1%
Cost Recovery	\$ (37,036)	\$ (29,036)	\$ 8,000	-21.6%
Total Expenditures	\$ 18,418,837	\$ 19,691,656	\$ 1,272,819	6.9%

PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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Executive Office

Wages & Benefits	\$ 825,554	\$ 852,185	\$ 26,631	3.2%
Administrative Costs	\$ 229,895	\$ 241,444	\$ 11,549	5.0%
Grants to Organizations	\$ 3,000	\$ 3,000	\$ -	0.0%
Other Municipal Costs	\$ 20,600	\$ 82,600	\$ 62,000	301.0%
	\$ 1,079,049	\$ 1,179,229	\$ 100,180	9.3%

Finance

Wages & Benefits	\$ 487,818	\$ 496,837	\$ 9,019	1.8%
Administrative Costs	\$ 163,888	\$ 161,321	\$ (2,567)	-1.6%
Grants to Organizations	\$ 30,000	\$ 30,000	\$ -	0.0%
Other Municipal Costs	\$ 60,800	\$ 60,100	\$ (700)	-1.2%
Fiscal Services	\$ 1,947,640	\$ 2,814,459	\$ 866,819	44.5%
	\$ 2,690,146	\$ 3,562,717	\$ 872,571	32.4%

Human Resources

Wages & Benefits	\$ 196,590	\$ 206,760	\$ 10,170	5.2%
Administrative Costs	\$ 24,060	\$ 26,450	\$ 2,390	9.9%
Other Municipal Costs	\$ 300	\$ 300	\$ -	0.0%
Fiscal Services	\$ 56,000	\$ 64,500	\$ 8,500	15.2%
	\$ 276,950	\$ 298,010	\$ 21,060	7.6%

Police

Wages & Benefits	\$ 5,029,784	\$ 5,317,664	\$ 287,880	5.7%
Administrative Costs	\$ 170,986	\$ 203,390	\$ 32,404	19.0%
Building & Facility Costs	\$ 91,290	\$ 95,707	\$ 4,417	4.8%
Vehicle & Equipment Costs	\$ 154,297	\$ 164,873	\$ 10,576	6.9%
Materials & Supplies	\$ 5,200	\$ 5,200	\$ -	0.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 178,640	\$ 213,140	\$ 34,500	19.3%
Fiscal Services	\$ 176,282	\$ 172,109	\$ (4,173)	-2.4%
Cost Recovery	\$ (27,000)	\$ (19,000)	\$ 8,000	-29.6%
	\$ 5,780,479	\$ 6,154,083	\$ 373,604	6.5%

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

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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Fire

Wages & Benefits	\$ 993,872	\$ 1,037,592	\$ 43,720	4.4%
Administrative Costs	\$ 115,614	\$ 126,253	\$ 10,639	9.2%
Building & Facility Costs	\$ 80,795	\$ 78,421	\$ (2,374)	-2.9%
Vehicle & Equipment Costs	\$ 77,159	\$ 83,749	\$ 6,590	8.5%
Materials & Supplies	\$ 9,720	\$ 9,720	\$ -	0.0%
Other Municipal Costs	\$ 39,900	\$ 39,900	\$ -	0.0%
Fire Protection Charge	\$ 759,076	\$ 760,150	\$ 1,074	0.1%
Cost Recovery	\$ (4,200)	\$ (4,200)	\$ -	0.0%
	\$ 2,071,936	\$ 2,131,585	\$ 59,649	2.9%

Community Living

Wages & Benefits	\$ 732,172	\$ 768,772	\$ 36,600	5.0%
Administrative Costs	\$ 138,164	\$ 144,874	\$ 6,710	4.9%
Building & Facility Costs	\$ 500	\$ 500	\$ -	0.0%
Vehicle & Equipment Costs	\$ 2,500	\$ 2,500	\$ -	0.0%
Materials & Supplies	\$ 37,500	\$ 37,000	\$ (500)	-1.3%
Other Municipal Costs	\$ 85,200	\$ 82,200	\$ (3,000)	-3.5%
	\$ 996,036	\$ 1,035,846	\$ 39,810	4.0%

Operations

Wages & Benefits	\$ 1,162,709	\$ 1,223,126	\$ 60,417	5.2%
Administrative Costs	\$ 57,928	\$ 69,581	\$ 11,653	20.1%
Building & Facility Costs	\$ 290,338	\$ 297,853	\$ 7,515	2.6%
Vehicle & Equipment Costs	\$ 149,158	\$ 141,748	\$ (7,410)	-5.0%
Materials & Supplies	\$ 570,700	\$ 666,500	\$ 95,800	16.8%
Other Municipal Costs	\$ 345,900	\$ 378,500	\$ 32,600	9.4%
Fiscal Services	\$ 120,949	\$ 117,724	\$ (3,225)	-2.7%
Cost Recovery	\$ (5,836)	\$ (5,836)	\$ -	0.0%
	\$ 2,691,846	\$ 2,889,196	\$ 197,350	7.3%

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

Department Expenditures	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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Recreation Facilities

Wages & Benefits	\$ 951,200	\$ 995,004	\$ 43,804	4.6%
Administrative Costs	\$ 54,889	\$ 59,797	\$ 4,908	8.9%
Building & Facility Costs	\$ 371,510	\$ 369,370	\$ (2,140)	-0.6%
Vehicle & Equipment Costs	\$ 55,198	\$ 57,510	\$ 2,312	4.2%
Materials & Supplies	\$ 61,750	\$ 64,250	\$ 2,500	4.0%
Other Municipal Costs	\$ 48,550	\$ 53,950	\$ 5,400	11.1%
	\$ 1,543,097	\$ 1,599,881	\$ 56,784	3.7%

Planning & Economic Development

Wages & Benefits	\$ 446,253	\$ 499,133	\$ 52,880	11.8%
Administrative Costs	\$ 97,595	\$ 134,763	\$ 37,168	38.1%
Vehicle & Equipment Costs	\$ 2,500	\$ 2,500	\$ -	0.0%
Other Municipal Costs	\$ 11,700	\$ 11,700	\$ -	0.0%
Fiscal Services	\$ 77,242	\$ 78,864	\$ 1,622	2.1%
	\$ 635,290	\$ 726,960	\$ 91,670	14.4%

Strategic

Grants to Organizations	\$ 364,837	\$ -	\$ (364,837)	-100.0%
Other Municipal Costs	\$ 224,608	\$ 50,000	\$ (174,608)	-77.7%
	\$ 589,445	\$ 50,000	\$ (539,445)	-91.5%

Environmental Stewardship

Building & Facility Costs	\$ 2,537	\$ 2,587	\$ 50	2.0%
Fiscal Services	\$ 62,026	\$ 61,562	\$ (464)	-0.7%
	\$ 64,563	\$ 64,149	\$ (414)	-0.6%

Total Departmental Expenditures **\$ 18,418,837** **\$ 19,691,656** **\$ 1,272,819** **6.9%**

PART 2 - MANDATORY PROVINCIAL CONTRIBUTIONS AREA RATE – BUDGET COMPARATIVE

Summary - Total	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Taxes	\$ 2,252,034	\$ 2,343,922	\$ 91,888	4.1%
Total Revenue	\$ 2,252,034	\$ 2,343,922	\$ 91,888	4.1%
Education	\$ 2,050,863	\$ 2,133,641	\$ 82,778	4.0%
Property Valuation Services Corp (Assessment)	\$ 113,872	\$ 122,982	\$ 9,110	8.0%
Library (Regional)	\$ 87,299	\$ 87,299	\$ -	0.0%
Total Expenses	\$ 2,252,034	\$ 2,343,922	\$ 91,888	4.1%

PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

Summary - Total	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Taxes	\$ 622,456	\$ 601,525	\$ (20,931)	-3.4%
Federal Conditional Grant - Canada Day	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
Total Revenue	\$ 626,456	\$ 604,525	\$ (21,931)	-3.5%
Grants to Organizations:				
Grants to Organizations	\$ 70,000	\$ 90,000	\$ 20,000	28.6%
Grant - LA Animal Shelter (25/26 = year 3 of 3)	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Grant - Amherst Little League (26/27 = year 3 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%
Youth Free Ice Time	\$ 60,000	\$ 66,000	\$ 6,000	10.0%
YMCA Grant	\$ 123,998	\$ 126,726	\$ 2,728	2.2%
Tax Exemption Policy	\$ 101,337	\$ 103,528	\$ 2,191	2.2%
Tax Reduction Policy	\$ 65,000	\$ 65,000	\$ -	0.0%
Community Events:				
Canada Day	\$ 20,000	\$ 20,000	\$ -	0.0%
Esther Fest	\$ 10,000	\$ 8,000	\$ (2,000)	-20.0%
Holiday Events	\$ 20,000	\$ 15,000	\$ (5,000)	0.0%
Winter Carnival	\$ 10,000	\$ 10,000	\$ -	0.0%
Other Events	\$ 11,121	\$ -	\$ (11,121)	-100.0%
New Event "A" Fest	\$ -	\$ 15,271	\$ 15,271	0.0%
Total Expenses	\$ 626,456	\$ 604,525	\$ (21,931)	-3.5%

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

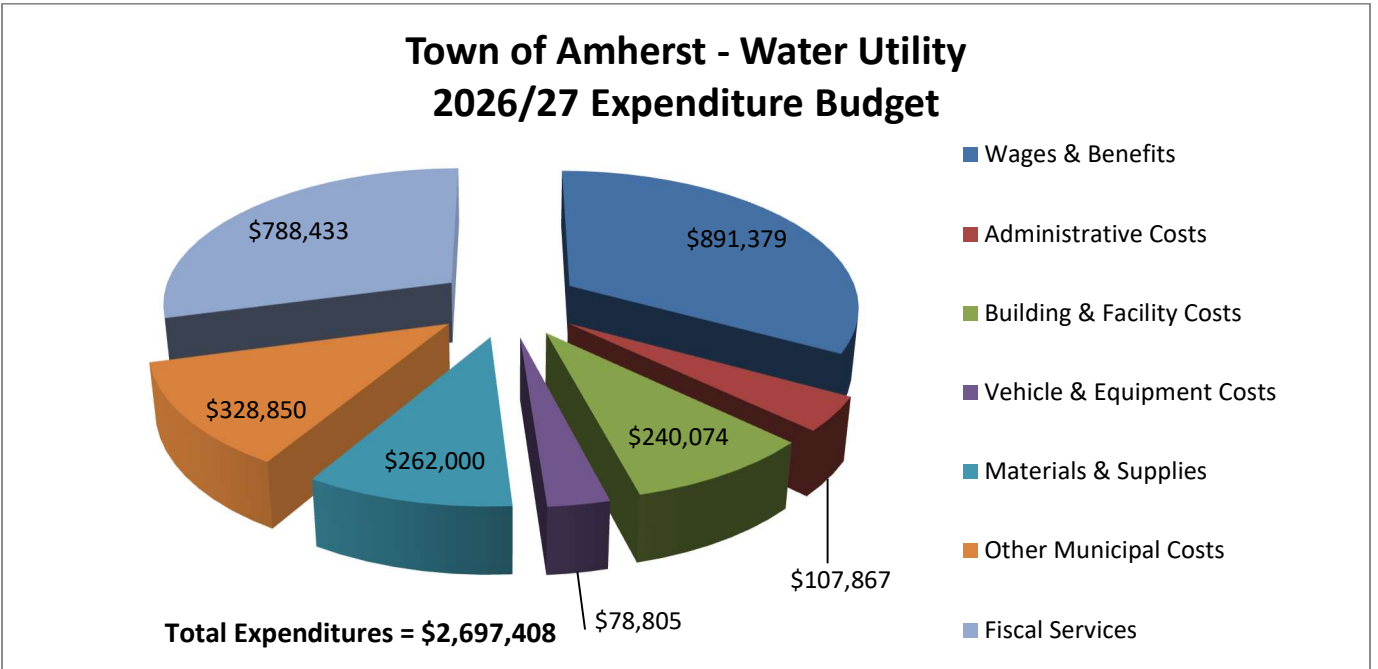
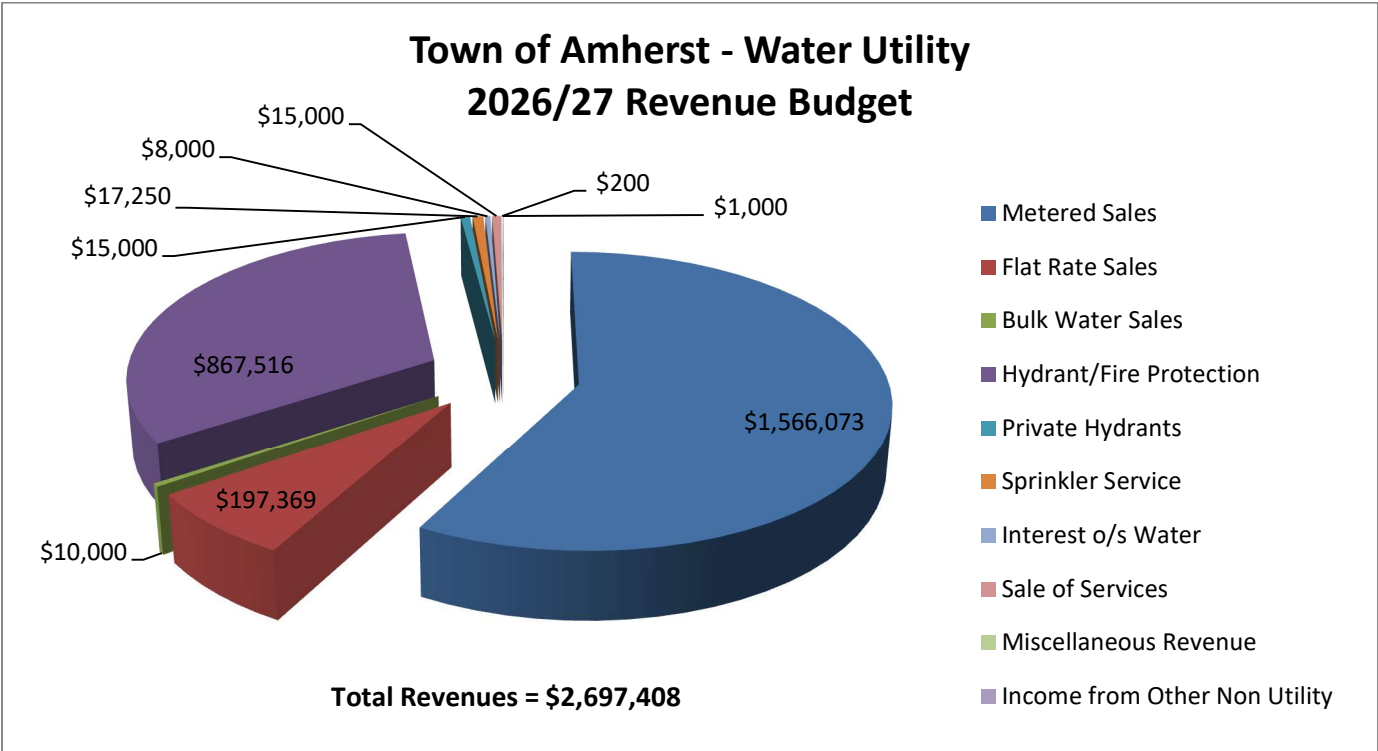
	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Summary - Total				
Uniform Charge Wastewater Treatment Facility	\$ 40,406	\$ 50,508	\$ 10,102	25.0%
Sewer Metered Charges	\$ 1,049,515	\$ 1,170,231	\$ 120,716	11.5%
Sewer Flat Charges	\$ 93,669	\$ 104,815	\$ 11,146	11.9%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%
Total Revenue	\$ 1,200,590	\$ 1,342,554	\$ 141,964	11.8%
Wages & Benefits	\$ 397,437	\$ 410,166	\$ 12,729	3.2%
Administrative Costs	\$ 25,424	\$ 24,381	\$ (1,043)	-4.1%
Building & Facility Costs	\$ 232,683	\$ 260,142	\$ 27,459	11.8%
Vehicle & Equipment Costs	\$ 28,919	\$ 28,535	\$ (384)	-1.3%
Materials & Supplies	\$ 100,050	\$ 108,000	\$ 7,950	7.9%
Other Municipal Costs	\$ 80,373	\$ 79,000	\$ (1,373)	-1.7%
Fiscal Services	\$ 335,704	\$ 432,330	\$ 96,626	28.8%
Total Expenses	\$ 1,200,590	\$ 1,342,554	\$ 141,964	11.8%

PART 5 - SOLID WASTE – BUDGET COMPARATIVE

	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
Summary - Total				
Uniform Charge Solid Waste	\$ 888,843	\$ 799,168	\$ (89,675)	-10.1%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%
Provincial Circular Materials	\$ 55,395	\$ 193,402	\$ 138,007	249.1%
Transfer from Operating Reserve	\$ 60,000	\$ -	\$ (60,000)	-100.0%
				0.0%
Total Revenue	\$ 1,004,538	\$ 992,870	\$ (11,668)	-1.2%

Wages & Benefits	\$ 26,350	\$ 27,430	\$ 1,080	4.1%
Administrative Costs	\$ -	\$ 5,945	\$ 5,945	0.0%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 61,500	\$ 1,500	\$ (60,000)	-97.6%
Materials & Supplies	\$ 1,358	\$ 1,358	\$ -	0.0%
Other Municipal Costs:				
Collection Contract	\$ 529,284	\$ 542,920	\$ 13,636	2.6%
Tipping Fees	\$ 335,000	\$ 286,000	\$ (49,000)	-14.6%
Fiscal Services	\$ 48,646	\$ 125,317	\$ 76,671	0.0%
Total Expenses	\$ 1,004,538	\$ 992,870	\$ (11,668)	-1.2%

2026/27 WATER UTILITY OPERATING BUDGET - CHARTS



WATER UTILITY – OPERATING BUDGET COMPARATIVE

	2025/26 Budget	2026/27 Budget	Change from 2026 Budget to 2027	% Change from 2026 Budget to 2027
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Metered Sales	\$ 1,512,078	\$ 1,566,073	\$ 53,995	3.6%
Flat Rate Sales	\$ 195,836	\$ 197,369	\$ 1,533	0.8%
Bulk Water Sales	\$ 6,500	\$ 10,000	\$ 3,500	53.8%
Hydrant/Fire Protection	\$ 867,516	\$ 867,516	\$ -	0.0%
Private Hydrants	\$ 15,000	\$ 15,000	\$ -	0.0%
Sprinkler Service	\$ 17,250	\$ 17,250	\$ -	0.0%
Interest o/s Water	\$ 7,000	\$ 8,000	\$ 1,000	14.3%
Sale of Services	\$ 12,000	\$ 15,000	\$ 3,000	25.0%
Miscellaneous Revenue	\$ 200	\$ 200	\$ -	0.0%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%

Total Revenue \$ **2,634,380** \$ **2,697,408** \$ **63,028** **2.4%**

Wages & Benefits	\$ 852,869	\$ 891,379	\$ 38,510	4.5%
Administrative Costs	\$ 109,692	\$ 107,867	\$ (1,825)	-1.7%
Building & Facility Costs	\$ 262,833	\$ 240,074	\$ (22,759)	-8.7%
Vehicle & Equipment Costs	\$ 81,880	\$ 78,805	\$ (3,075)	-3.8%
Materials & Supplies	\$ 252,000	\$ 262,000	\$ 10,000	4.0%
Other Municipal Costs	\$ 328,750	\$ 328,850	\$ 100	0.0%
Fiscal Services	\$ 746,356	\$ 788,433	\$ 42,077	5.6%

Total Expenses \$ **2,634,380** \$ **2,697,408** \$ **63,028** **2.4%**

CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL

Projects	2026/27 Capital Budget
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WATER CAPITAL	
Loader	350,000
Water Meter Replacement	25,000
Reservoir - interior cleaning / silt removal	70,000
Water Meters - Replace MXU's (approx 300)	100,000
McCully Booster Station - Diesel Fire Pump Controller	18,000
Industrial Park Expansion - water infrastructure	345,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel & pave	105,000
WATER TOTAL	<u>1,013,000</u>

GENERAL CAPITAL	
EQUIPMENT	
1/2 Ton Truck replacement	65,000
Salt Spreader	20,000
IT Storage Devices (qty - 2) - Town Hall	28,000
Audio Equipment Refresh (speakers, projector, sound mixer) - CCUBIC	15,000
Plotter Printer (large format printer) - Planning & Engineering depts	10,000
Subtotal	<u>138,000</u>
BUILDINGS / LAND	
<i>Street Light Luminaires - Victoria Street (Acadia to CNR tracks) replacement</i>	70,000
<i>Victoria Square Bandstand</i>	250,000
<i>Decorative Lighting</i>	50,000
Traffic Signal Upgrade - South Albion at Robert Angus	55,000
Signage - Industrial Business Park - Lot Sale Signs (qty - 2)	30,000
Signage - Trans-Canada Highway Billboard graphic replacement (qty - 2)	20,000
Industrial Park - Tree clearing along Tantrammar Crescent	20,000
Industrial Park - Tree clearing - new land Industrial Park	80,000
Subtotal	<u>575,000</u>

CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
LARGE MULTI - CATEGORY PROJECTS	
Industrial Park Expansion - sanitary & storm sewer infrastructure, new road construction, asphalt paving, concrete curb and sidewalk or multi use pathway.	2,150,000
Marshview Drive - new housing development - Phase 2 (cont'd) - gravel, curb & pave	210,000
Subtotal	<u>2,360,000</u>
STREETS	
Brown Street ~ widen, curb and overlay	250,000
Mosher Street ~ widen, curb and overlay	170,000
Milford ~ Coates to Franklyn (Overlay)	25,000
Milford ~ Willow to Allison (Overlay)	25,000
Foundry ~ Copp to End (Overlay)	35,000
Willow Court ~ All (Cold Mill & Overlay)	65,000
Clinton ~ All (Overlay)	70,000
Hill ~ Mission to West Pleasant (Overlay)	110,000
Chamberlain ~ Newton to South Albion (Overlay)	65,000
Park ~ Mission to Hickman (Overlay)	75,000
Townshend ~ Donald to Willow (Cold Mill & Overlay)	130,000
Subtotal	<u>1,020,000</u>
SIDEWALKS	
Park Street ~ Mission to Hickman (TOA new sidewalk)	24,000
Cornwall Street ~ Cordova to Hickman (TOA)	30,000
Queen Street ~ Albion to Croft (TOA)	23,000
LaPlanche Street ~ Victoria to Palmer (West Side) (TOA)	27,000
Church Street ~ Princess to King (TOA)	10,000
Subtotal	<u>114,000</u>
STORM SEWER	
West Victoria Street ~ Concrete Box Culvert - storm sewer	<u>500,000</u>

CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
SANITARY SEWER	
Service Truck - Sewer	80,000
LaPlanche Pumping Station Roof	20,000
Lift Station Pump Rebuild/Replacement	50,000
WWTF - Replace all Aeration Lines	80,000
WWTF - Sludge Survey	7,500
	<u>237,500</u>
FIRE DEPARTMENT	
Structural Firefighting Bunker Gear (6-9 sets) - replacement	30,000
Cylinder Replacement (10 units) - Self Contained Breathing Apparatus	26,000
Thermal Imaging Camera (1 unit)	12,000
Fire Station - Replace Generator and Supply Tank	190,000
Subtotal	<u>258,000</u>
POLICE DEPARTMENT	
Vehicle - Patrol # 3	93,000
Vehicle - Patrol # 2	93,000
Hard Body Armour	35,000
APD - SAN Storage Device Units (2)	28,000
Subtotal	<u>249,000</u>

CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL (cont'd)

Projects	2026/27 Capital Budget
RECREATION	
Accessible Playground <i>(carry over)</i>	1,272,241
Soccer & Track Complex <i>[contingent on grant & contribution funding]</i>	8,100,000
Stadium Ice Plant Replacement	1,500,000
Floor Scrubber - replacement	15,000
Robb Complex ~ Washrooms accessibility upgrades (55+)	50,000
Rotary Park ~ Washrooms accessibility upgrades (55+)	25,000
Robb Complex ~ Paved walkways at Robb Complex (55+)	90,000
Storage Shed at Angus Building - replacement	20,000
Infield Groomer	10,000
Stadium - Sound System - mics and receivers	15,000
Church Street Tennis Courts - extend asphalt surface, replace fencing, paint new lines for pickleball.	40,000
Subtotal	<u>11,137,241</u>
GENERAL TOTAL	16,588,741
GRAND TOTAL WATER & GENERAL	17,601,741

CAPITAL BUDGET – 2026/27 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Capital from Revenue - Water Operating	\$ 40,000
Water Depreciation	523,000
Grant - Housing Accelerator Fund	105,000
Long Term Debt - Water	<u>345,000</u>

Total Water Capital Source Financing **\$ 1,013,000**

General Capital

Capital from Revenue - General Operating	\$ 1,117,500
Capital from Revenue - Sewer Operating	130,000
Operating Reserve	252,500
Capital Reserve	100,000
Canada Community-Building Fund (formerly Gas Tax Fund)	700,000
Grant - Housing Accelerator Fund	1,334,000
Grants - Federal/Provincial	3,242,500
Contributions	2,000,000
Long Term Debt - Sewer	425,000
Long Term Debt - General	<u>7,287,241</u>

Total General Capital Source Financing **\$ 16,588,741**

Grand Total Water & General Capital Funding **\$ 17,601,741**