



OPERATING & CAPITAL BUDGETS 2024/25

Final approvals by Council April 22, 2024

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 2024/25 budgets each segment was approved by Council individually:

1. General – April 22
2. Mandatory Provincial Contribution Area Rate – April 22
3. Community Support Area Rate – April 22
4. Sewage – April 22
5. Solid Waste – April 22
6. Water Utility – April 22
7. Capital – March 25, amended April 22

ASSESSMENT CHANGES 2023/24 TO 2024/25

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 7.1%, commercial accounts have grown by 7.9% and resource accounts have grown by 5.2% from 2023/24 fiscal year to 2024/25.

ASSESSMENT COMPARISON **2023/24 vs. 2024/25**

Assessment Category	2023/24 CAP Assessment Base	2024/25 CAP Assessment Base	Change from 2023/24 to 2024/25	% Change from 2023/24 to 2024/25
Residential	\$ 462,530,100	\$ 495,190,600	\$ 32,660,500	7.1%
Commercial (not subject to CAP)	\$ 150,862,300	\$ 162,838,200	\$ 11,975,900	7.9%
Resource	\$ 1,308,400	\$ 1,376,000	\$ 67,600	5.2%

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, 2024. 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 27, 2024.

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 increased by \$0.012 for fiscal 2024/25.
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 \$0.008 for fiscal 2024/25. Effective 2024/25 municipalities are no longer responsible to fund Correction Services (the mandatory contribution to the province to fund the cost of correctional services). 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.

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 decreased by \$0.004 for fiscal 2024/25. This rate includes support for the following:

// Grants to Organizations

// Tax Exemption Policy

// Grant to Cumberland YMCA

// Tax Reduction Policy

// Community Events

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

Residential / Resource	<u>2023/24</u>	<u>2024/25</u>
// Residential / Resource Tax Rate	\$1.187	\$1.199
// Mandatory Provincial Contributions Area Rate	\$0.383	\$0.375
// Community Support Area Rate	<u>\$0.100</u>	<u>\$0.096</u>
Total Residential / Resource Rates	\$1.670	\$1.670
Commercial	<u>2023/24</u>	<u>2024/25</u>
// Commercial Tax Rate	\$3.987	\$3.999
// Mandatory Provincial Contributions Area Rate	\$0.383	\$0.375
// Community Support Area Rate	<u>\$0.100</u>	<u>\$0.096</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 2024/25 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 2024/25 to be levied is \$278 (2023/24 - \$268). The increase in the uniform charge for 2024/25 is due to the annual increase in the solid waste contract as well as an increase in tonnage and rates 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 2024/25 to be levied is \$72 (2023/24 - \$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 2024/25 fiscal year, the rates are as follows:

Water Base Charges (Quarterly)

Un Metered \$ 95.81

Size of Meter

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

Water Consumption Rate (per cubic meter)

\$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.

2024/25 GENERAL OPERATING BUDGET – SUMMARY

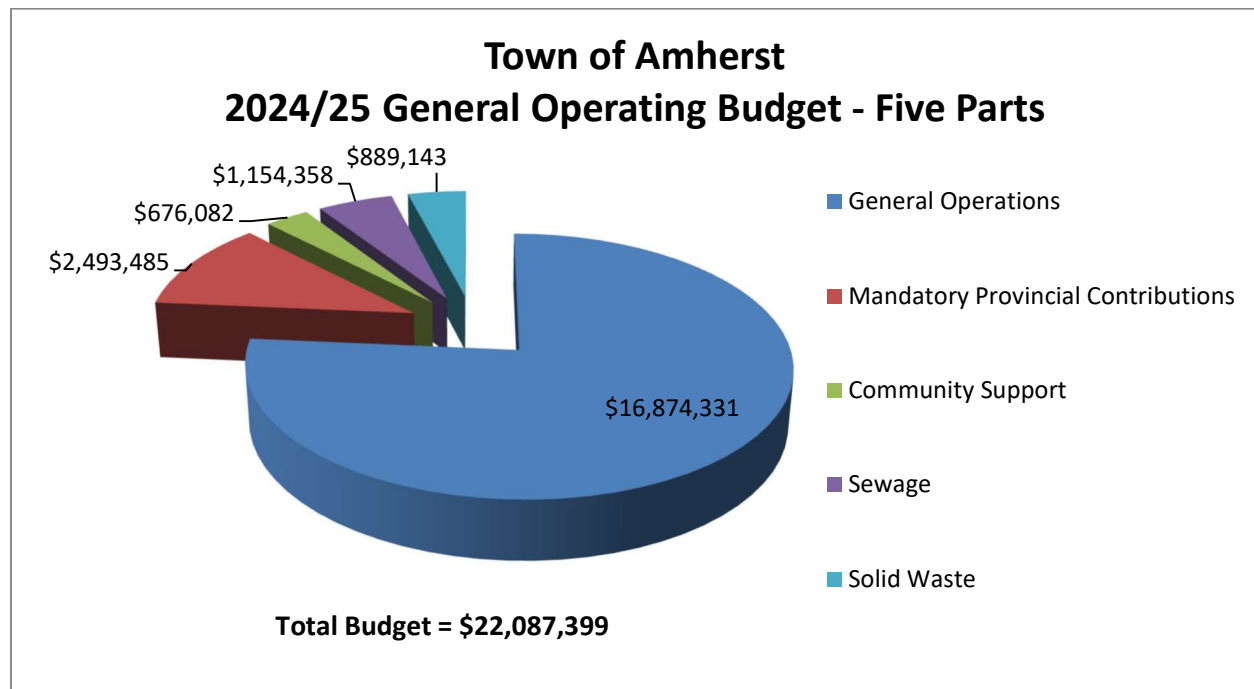
Summary - Total		2023/24 Budget	% of Total	2024/25 Budget	% of Total		
Taxes	\$	15,815,943	74.0%	\$	16,974,287	76.9%	
Grants in Lieu of Taxes	\$	280,638	1.3%	\$	285,466	1.3%	
Services Provided to Other Local Govt's	\$	270,071	1.3%	\$	278,404	1.3%	
Sales of Services	\$	1,512,123	7.1%	\$	1,476,499	6.7%	
Other Revenue from Own Sources	\$	914,591	4.3%	\$	976,726	4.4%	
Unconditional Transfers	\$	1,260,382	5.9%	\$	1,323,275	6.0%	
Conditional Transfers	\$	564,800	2.6%	\$	592,300	2.7%	
Other Transfers	\$	746,310	3.5%	\$	180,442	0.8%	
Total Revenue		\$	21,364,858	100.0%	\$	22,087,399	100.0%
Page #							
Corporate	12	\$	2,747,349	12.9%	\$	3,321,304	15.0%
Police	12	\$	4,986,219	23.3%	\$	5,234,041	23.7%
Fire	12	\$	1,988,745	9.3%	\$	2,085,241	9.4%
Communications & IT	13	\$	510,289	2.4%	\$	573,251	2.6%
Community Living	13	\$	736,334	3.4%	\$	764,449	3.5%
Operations	13	\$	2,528,158	11.8%	\$	2,668,594	12.1%
Recreation Facilities	14	\$	2,076,084	9.7%	\$	1,465,906	6.6%
Planning & Economic Development	14	\$	581,950	2.7%	\$	671,960	3.0%
Strategic	14	\$	95,000	0.4%	\$	24,608	0.1%
Environmental Stewardship	14	\$	71,780	0.3%	\$	64,977	0.3%
Mandatory Provincial Contributions	15	\$	2,375,217	11.1%	\$	2,493,485	11.3%
Community Support	16	\$	658,911	3.1%	\$	676,082	3.1%
Sewage	17	\$	1,153,679	5.4%	\$	1,154,358	5.2%
Solid Waste	18	\$	855,143	4.0%	\$	889,143	4.0%
Total Expenditures		\$	21,364,858	100.0%	\$	22,087,399	100.0%

2024/25 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, 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	\$ 11,930,730	\$ 12,918,491	\$ 987,761	8.3%
Grants in Lieu of Taxes	\$ 280,638	\$ 285,466	\$ 4,828	1.7%
Services Provided to Other Local Govt's	\$ 270,071	\$ 278,404	\$ 8,333	3.1%
Sales of Services	\$ 410,436	\$ 374,277	\$ (36,159)	-8.8%
Other Revenue from Own Sources	\$ 897,291	\$ 959,426	\$ 62,135	6.9%
Unconditional Transfers	\$ 1,260,382	\$ 1,323,275	\$ 62,893	5.0%
Conditional Transfers	\$ 559,800	\$ 588,300	\$ 28,500	5.1%
Other Transfers	\$ 712,560	\$ 146,692	\$ (565,868)	-79.4%

Wages & Benefits	\$ 9,614,621	\$ 10,121,122	\$ 506,501	5.3%
Administrative Costs	\$ 978,154	\$ 1,060,241	\$ 82,087	8.4%
Building & Facility Costs	\$ 748,086	\$ 791,181	\$ 43,095	5.8%
Vehicle & Equipment Costs	\$ 408,757	\$ 419,695	\$ 10,938	2.7%
Materials & Supplies	\$ 550,750	\$ 664,300	\$ 113,550	20.6%
Grants to Organizations	\$ 10,389	\$ 4,250	\$ (6,139)	-59.1%
Other Municipal Costs	\$ 756,540	\$ 855,473	\$ 98,933	13.1%
Fiscal Services	\$ 2,553,802	\$ 2,235,813	\$ (317,989)	-12.5%
Fire Protection Charge	\$ 737,629	\$ 759,076	\$ 21,447	2.9%
Cost Recovery	\$ (36,820)	\$ (36,820)	\$ -	0.0%

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PART 1 – GENERAL OPERATIONS – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2023/24 Budget	2024/25 Budget	Change from 2024 Budget to 2025	% Change from 2024 Budget to 2025
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Corporate

Wages & Benefits	\$ 1,048,518	\$ 1,166,362	\$ 117,844	11.2%
Administrative Costs	\$ 281,231	\$ 325,056	\$ 43,825	15.6%
Grants to Organizations	\$ 3,000	\$ 3,250	\$ 250	8.3%
Other Municipal Costs	\$ 60,550	\$ 74,600	\$ 14,050	23.2%
Fiscal Services	\$ 1,354,050	\$ 1,752,036	\$ 397,986	29.4%
	\$ 2,747,349	\$ 3,321,304	\$ 573,955	20.9%

Police

Wages & Benefits	\$ 4,336,554	\$ 4,548,004	\$ 211,450	4.9%
Administrative Costs	\$ 166,909	\$ 166,518	\$ (391)	-0.2%
Building & Facility Costs	\$ 70,347	\$ 89,773	\$ 19,426	27.6%
Vehicle & Equipment Costs	\$ 122,855	\$ 128,553	\$ 5,698	4.6%
Materials & Supplies	\$ 6,000	\$ 5,100	\$ (900)	-15.0%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 124,890	\$ 141,140	\$ 16,250	13.0%
Fiscal Services	\$ 184,664	\$ 180,953	\$ (3,711)	-2.0%
Cost Recovery	\$ (27,000)	\$ (27,000)	\$ -	0.0%
	\$ 4,986,219	\$ 5,234,041	\$ 247,822	5.0%

Fire

Wages & Benefits	\$ 926,631	\$ 986,402	\$ 59,771	6.5%
Administrative Costs	\$ 111,128	\$ 112,611	\$ 1,483	1.3%
Building & Facility Costs	\$ 94,256	\$ 99,617	\$ 5,361	5.7%
Vehicle & Equipment Costs	\$ 70,151	\$ 81,835	\$ 11,684	16.7%
Materials & Supplies	\$ 10,000	\$ 10,000	\$ -	0.0%
Other Municipal Costs	\$ 43,150	\$ 39,900	\$ (3,250)	-7.5%
Fire Protection Charge	\$ 737,629	\$ 759,076	\$ 21,447	2.9%
Cost Recovery	\$ (4,200)	\$ (4,200)	\$ -	0.0%
	\$ 1,988,745	\$ 2,085,241	\$ 96,496	4.9%

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

Department Expenditures	2023/24 Budget	2024/25 Budget	Change from 2024 Budget to 2025	% Change from 2024 Budget to 2025
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Communications & IT

Wages & Benefits	\$ 413,811	\$ 425,397	\$ 11,586	2.8%
Administrative Costs	\$ 84,528	\$ 130,904	\$ 46,376	54.9%
Building & Facility Costs	\$ -	\$ 1,000	\$ 1,000	0.0%
Other Municipal Costs	\$ 11,950	\$ 15,950	\$ 4,000	33.5%
	\$ 510,289	\$ 573,251	\$ 62,962	12.3%

Community Living

Wages & Benefits	\$ 494,182	\$ 518,522	\$ 24,340	4.9%
Administrative Costs	\$ 123,452	\$ 109,077	\$ (14,375)	-11.6%
Building & Facility Costs	\$ 7,000	\$ 5,600	\$ (1,400)	-20.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 1,500	\$ -	0.0%
Materials & Supplies	\$ 15,000	\$ 26,050	\$ 11,050	73.7%
Other Municipal Costs	\$ 95,200	\$ 103,700	\$ 8,500	8.9%
	\$ 736,334	\$ 764,449	\$ 28,115	3.8%

Operations

Wages & Benefits	\$ 1,122,788	\$ 1,130,621	\$ 7,833	0.7%
Administrative Costs	\$ 65,903	\$ 63,111	\$ (2,792)	-4.2%
Building & Facility Costs	\$ 265,283	\$ 262,904	\$ (2,379)	-0.9%
Vehicle & Equipment Costs	\$ 158,671	\$ 151,099	\$ (7,572)	-4.8%
Materials & Supplies	\$ 462,500	\$ 564,400	\$ 101,900	22.0%
Other Municipal Costs	\$ 266,850	\$ 337,250	\$ 70,400	26.4%
Fiscal Services	\$ 191,783	\$ 164,829	\$ (26,954)	-14.1%
Cost Recovery	\$ (5,620)	\$ (5,620)	\$ -	0.0%
	\$ 2,528,158	\$ 2,668,594	\$ 140,436	5.6%

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

Department Expenditures	2023/24 Budget	2024/25 Budget	Change from 2024 Budget to 2025	% Change from 2024 Budget to 2025
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Recreation Facilities

Wages & Benefits	\$ 873,564	\$ 917,391	\$ 43,827	5.0%
Administrative Costs	\$ 47,227	\$ 54,507	\$ 7,280	15.4%
Building & Facility Costs	\$ 308,762	\$ 329,800	\$ 21,038	6.8%
Vehicle & Equipment Costs	\$ 54,280	\$ 54,208	\$ (72)	-0.1%
Materials & Supplies	\$ 57,250	\$ 58,750	\$ 1,500	2.6%
Other Municipal Costs	\$ 47,250	\$ 51,250	\$ 4,000	8.5%
Fiscal Services	\$ 687,751	\$ -	\$ (687,751)	-100.0%
	\$ 2,076,084	\$ 1,465,906	\$ (610,178)	-29.4%

Planning & Economic Development

Wages & Benefits	\$ 398,573	\$ 428,423	\$ 29,850	7.5%
Administrative Costs	\$ 97,776	\$ 98,457	\$ 681	0.7%
Vehicle & Equipment Costs	\$ 1,300	\$ 2,500	\$ 1,200	92.3%
Other Municipal Costs	\$ 11,700	\$ 67,075	\$ 55,375	473.3%
Fiscal Services	\$ 72,601	\$ 75,505	\$ 2,904	4.0%
	\$ 581,950	\$ 671,960	\$ 90,010	15.5%

Strategic

Other Municipal Costs	\$ 95,000	\$ 24,608	\$ (70,392)	-74.1%
	\$ 95,000	\$ 24,608	\$ (70,392)	-74.1%

Environmental Stewardship

Building & Facility Costs	\$ 2,438	\$ 2,487	\$ 49	2.0%
Grants to Organizations	\$ 6,389	\$ -	\$ (6,389)	-100.0%
Fiscal Services	\$ 62,953	\$ 62,490	\$ (463)	-0.7%
	\$ 71,780	\$ 64,977	\$ (6,803)	-9.5%

Total Departmental Expenditures	\$ 16,321,908	\$ 16,874,331	\$ 552,423	3.4%
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PART 3 - COMMUNITY SUPPORT AREA RATE – BUDGET COMPARATIVE

Summary - Total	2023/24 Budget	2024/25 Budget	Change from 2024 Budget to 2025	% Change from 2024 Budget to 2025
Taxes	\$ 620,161	\$ 638,332	\$ 18,171	2.9%
Federal Conditional Grant - Canada Day	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
Transfer from Operating Reserve:				
Social Equity Grant - Youth Centre	\$ 33,750	\$ 33,750	\$ -	0.0%
Total Revenue	\$ 658,911	\$ 676,082	\$ 17,171	2.6%
Grants to Organizations:				
Grants to Organizations	\$ 85,000	\$ 90,000	\$ 5,000	5.9%
Grant - LA Animal Shelter (24/25 = year 2 of 3)	\$ 50,000	\$ 50,000	\$ -	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	\$ -	0.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 116,548	\$ 121,210	\$ 4,662	4.0%
Tax Exemption Policy	\$ 89,726	\$ 95,269	\$ 5,543	6.2%
Tax Reduction Policy	\$ 60,000	\$ 60,000	\$ -	0.0%
Community Events:				
Canada Day	\$ 18,000	\$ 20,000	\$ 2,000	11.1%
Esther Fest	\$ 18,000	\$ 12,000	\$ (6,000)	-33.3%
Christmas Kick Off	\$ 18,000	\$ 8,000	\$ (10,000)	-55.6%
December to Remember	\$ -	\$ 20,000	\$ 20,000	0.0%
Inclusion / Diversity Events	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
Winter Carnival	\$ 8,000	\$ 14,000	\$ 6,000	75.0%
Other Events	\$ 21,887	\$ 6,853	\$ (15,034)	-68.7%
Total Expenses	\$ 658,911	\$ 676,082	\$ 17,171	2.6%

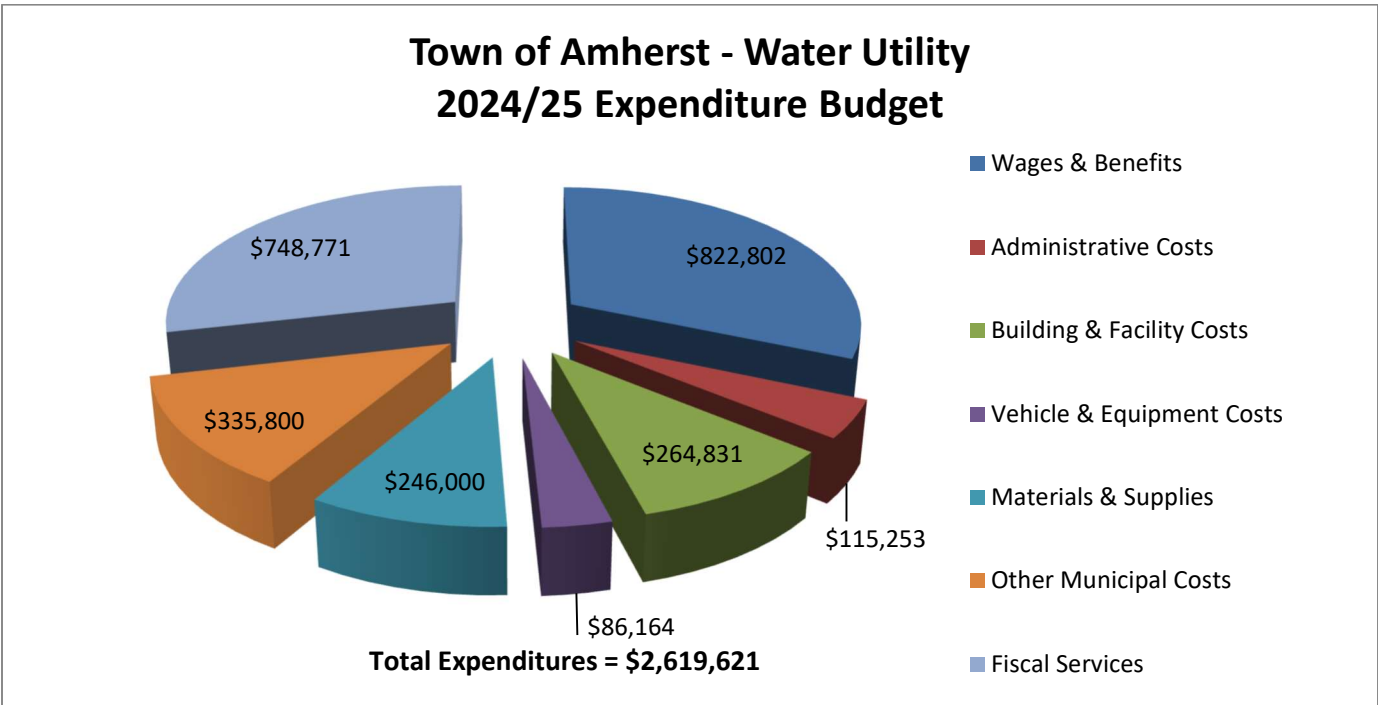
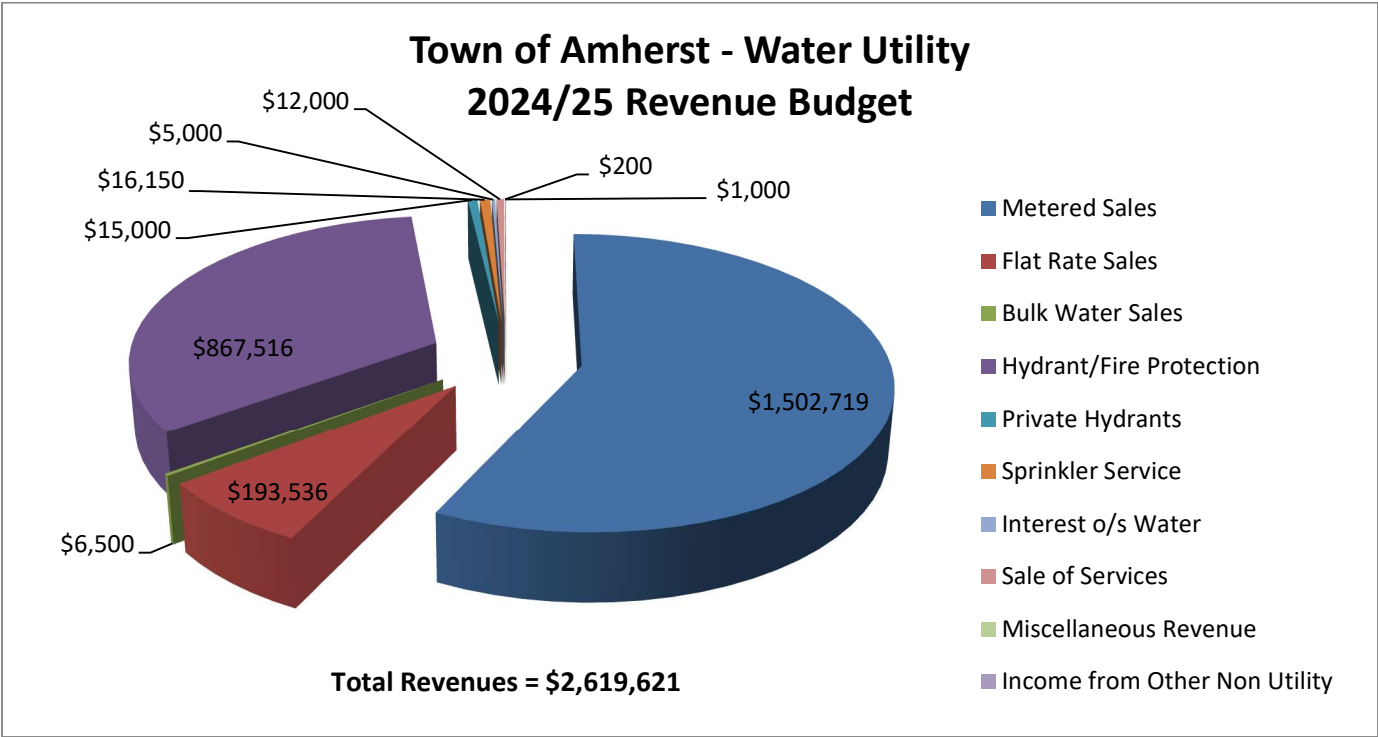
Uniform Charge Wastewater Treatment Facility	\$ 34,992	\$ 35,136	\$ 144	0.4%
Sale of Services	\$ 38,000	\$ 38,000	\$ -	0.0%
Sewer Metered Charges	\$ 976,926	\$ 976,926	\$ -	0.0%
Sewer Flat Charges	\$ 86,761	\$ 87,296	\$ 535	0.6%
Permits	\$ 7,000	\$ 7,000	\$ -	0.0%
Interest on o/s Sewer	\$ 10,000	\$ 10,000	\$ -	0.0%

Wages & Benefits	\$ 377,312	\$ 383,574	\$ 6,262	1.7%
Administrative Costs	\$ 26,762	\$ 27,140	\$ 378	1.4%
Building & Facility Costs	\$ 214,743	\$ 215,849	\$ 1,106	0.5%
Vehicle & Equipment Costs	\$ 26,894	\$ 26,608	\$ (286)	-1.1%
Materials & Supplies	\$ 84,550	\$ 97,850	\$ 13,300	15.7%
Other Municipal Costs	\$ 94,750	\$ 79,429	\$ (15,321)	-16.2%
Fiscal Services	\$ 328,668	\$ 323,908	\$ (4,760)	-1.4%

Uniform Charge Solid Waste	\$ 854,843	\$ 888,843	\$ 34,000	4.0%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%

Wages & Benefits	\$ 23,910	\$ 24,960	\$ 1,050	4.4%
Administrative Costs	\$ 630	\$ -	\$ (630)	-100.0%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 1,500	\$ -	0.0%
Materials & Supplies	\$ 2,000	\$ 1,358	\$ (642)	-32.1%
Other Municipal Costs:				
Collection Contract	\$ 489,353	\$ 508,925	\$ 19,572	4.0%
Tipping Fees	\$ 335,350	\$ 350,000	\$ 14,650	4.4%

2024/25 WATER UTILITY OPERATING BUDGET - CHARTS



Metered Sales	\$ 1,458,251	\$ 1,502,719	\$ 44,468	3.0%
Flat Rate Sales	\$ 185,140	\$ 193,536	\$ 8,396	4.5%
Bulk Water Sales	\$ 8,500	\$ 6,500	\$ (2,000)	-23.5%
Hydrant/Fire Protection	\$ 843,004	\$ 867,516	\$ 24,512	2.9%
Private Hydrants	\$ 14,750	\$ 15,000	\$ 250	1.7%
Sprinkler Service	\$ 15,100	\$ 16,150	\$ 1,050	7.0%
Interest o/s Water	\$ 5,000	\$ 5,000	\$ -	0.0%
Sale of Services	\$ 12,000	\$ 12,000	\$ -	0.0%
Miscellaneous Revenue	\$ 200	\$ 200	\$ -	0.0%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%

Wages & Benefits	\$ 786,420	\$ 822,802	\$ 36,382	4.6%
Administrative Costs	\$ 113,401	\$ 115,253	\$ 1,852	1.6%
Building & Facility Costs	\$ 262,756	\$ 264,831	\$ 2,075	0.8%
Vehicle & Equipment Costs	\$ 86,594	\$ 86,164	\$ (430)	-0.5%
Materials & Supplies	\$ 237,000	\$ 246,000	\$ 9,000	3.8%
Other Municipal Costs	\$ 305,495	\$ 335,800	\$ 30,305	9.9%
Fiscal Services	\$ 751,279	\$ 748,771	\$ (2,508)	-0.3%

CAPITAL BUDGET – 2024/25 WATER & GENERAL CAPITAL

Projects	2024/25 Capital Budget
WATER CAPITAL	
Dump Truck <i>(carry over)</i>	355,000
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
McCully Street Booster Station - upgrades <i>(carry over)</i>	300,000
Wellfield Engineering Design & Construction - Swab Launchers <i>(carry over)</i>	80,000
Wellfield Production Wells - replace pump in well P-3	60,000
Fire Hydrant Replacement	17,000
Water Meter Replacement	14,000
Backhoe	180,000
Russell Street - Phase 1	12,000
Russell Street - Phase 2	33,000
Upper Church Street - new housing development - housing related infrastructure	99,600
Marshview Drive - new housing development - Phase 1	50,000
WATER TOTAL	<u>2,071,000</u>
GENERAL CAPITAL	
EQUIPMENT	
LED Lighting upgrade <i>[contingent on grant funding]</i> <i>(carry over)</i>	670,000
Loader - Streets	275,000
1 Ton Dump Truck / Salt Truck	110,000
Line Laser System for Centreline Painter	8,000
Subtotal	<u>1,063,000</u>

CAPITAL BUDGET – 2024/25 WATER & GENERAL CAPITAL (cont'd)

Projects	2024/25 Capital Budget
BUILDINGS / LAND	
Town Hall - New Roof (carry over)	135,000
Four Fathers Library - HVAC Upgrade (carry over)	40,000
Land Purchase - 8 Lower LaPlanche Street (carry over)	10,000
Street Light Poles - Industrial Park x 10 replacement	35,000
Security Cameras - Public Works Garage	8,000
Security Cameras - Stadium	13,000
Stadium - Wifi Equipment replacement	50,000
Town Hall - Accessibility Improvements - entrances and front counter	125,000
Industrial Park Signage Area Upgrades	24,000
Visitor Welcome Signage - Highway 2	10,000
Landscaping, fence and/or welcome sign - 8 Lower LaPlanche St	8,000
Subtotal	458,000
LARGE MULTI - CATEGORY PROJECTS	
West Victoria Street ~ CNR to Hickman - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street, curb, sidewalk [contingent on grant funding] (carry over)	1,523,600
Russell Street - sanitary sewer, storm sewer (corrugated), pulverize & rebuild street [contingent on grant funding] (carry over)	720,000
Russell Street - Phase 1	145,000
Russell Street - Phase 2	317,000
Upper Church Street - new housing development - housing related infrastructure	540,350
Marshview Drive - land purchase (year 2 of 3)	150,000
Marshview Drive - new housing development - Phase 1	200,000
Subtotal	3,595,950
STREETS	
Agnew ~ Clarence to Havelock (Overlay)	55,000
Allison ~ Elmwood to Spring (Overlay)	80,000
Anson ~ CNR Tracks to Chandler (Overlay)	115,000
Anson ~ Cornwall to Hickman (Overlay)	70,000
Arlington ~ All (Overlay)	22,000
Beacon ~ Croft to Church (Overlay)	50,000
Havelock ~ Prince Arthur to Spring (Overlay)	165,000
Robie ~ Clarence to Havelock (Overlay)	46,000
Sackville ~ Erncliffe to Rambler (Overlay)	22,000
Townshend ~ Academy to Charles (Overlay)	18,000
Anson Avenue - CN Rail crossing repairs (completed by CN)	148,100
Rupert ~ Spring to Victoria (Cold Mill and Pave)	250,000
Subtotal	1,041,100

CAPITAL BUDGET – 2024/25 WATER & GENERAL CAPITAL (cont'd)

Projects	2024/25 Capital Budget
SIDEWALKS	
LaPlanche ~ east side Victoria to Lawrence (TOA)	35,000
Cornwall Street ~ Anson to Cordova (TOA)	10,000
Beacon ~ Croft to Church (TOA)	17,000
West Victoria ~ south side Hickman to CNR (TOA) - continuation of project from prior year	10,000
Derby ~ Victoria to Trail (new sidewalk) (TOA)	18,000
Trail ~ Clinton Street to NSCC and Southgate Village (new gravel trail) (TOA)	19,000
Tactile Plates ~ Victoria @ Havelock Intersection and Town Hall crosswalk	10,000
Subtotal	119,000
STORM/SANITARY SEWER	
Flood Mitigation Upgrades (<i>carry over</i>)	499,000
Lift Station Pump Rebuild/Replacement	50,000
Sludge Reducing Chemical Feed Pumps	9,000
Subtotal	558,000
FIRE DEPARTMENT	
Breathing Air Refilling Stations - replacement (Station unit) (<i>carry over</i>)	30,000
Wildland Coveralls (Qty 25) - replacement	20,000
Structural Firefighting Bunker Gear (6-9 sets) - replacement	22,000
Ventilation Fans (Qty 3) - replacement	22,000
Floor Scrubber - Apparatus floor	12,000
Subtotal	106,000
POLICE DEPARTMENT	
APD HVAC (<i>carry over</i>)	18,000
Body Armour and attachments - 20 Units (<i>carry over</i>)	30,000
Containment Equipment - 4 Carbines and accessories (<i>carry over</i>)	16,500
APX500 Radio Base and install	12,000
Vehicle - Patrol # 1	75,000
Dispatch Console and Software	115,000
Watch Guard Body Cameras & Storage (Qty 10)	50,000
Drone (APD / AFD)	65,000
Virtual Firearms Training Platform	250,000
Subtotal	631,500

CAPITAL BUDGET – 2024/25 WATER & GENERAL CAPITAL (cont'd)

Projects	2024/25 Capital Budget
RECREATION	
4 Stream Waste Receptacles for Parks (year 1 of 2) <i>(carry over)</i>	10,000
Replace Massey Tractor	50,000
Marsh Trail & Clinton Trail - Gate Enhancements	35,000
Replace Roof - Dickey Park Washrooms	10,000
Utility Trailer	12,000
Condenser Water Tank for Stadium	10,000
4 Stream Waste Receptacles for Parks (year 2 of 2)	10,000
Robb Complex 3 Scoreboards	70,000
Security Fencing - Angus Building Compound	22,000
Accessible Playground <i>[contingent on grant funding]</i>	600,000
Memorial - No. 2 Construction Battalion	19,000
Subtotal	848,000
GENERAL TOTAL	8,420,550

GRAND TOTAL WATER & GENERAL	10,491,550
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CAPITAL BUDGET – 2024/25 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Water Operating	\$ 40,000
Water Depreciation	1,379,601
Grant - Federal/Provincial	<u>651,399</u>

Total Water Capital Source Financing **\$ 2,071,000**

General Capital

Capital from Revenue - General Operating	\$ 1,059,100
Capital from Revenue - Sewer Operating	15,000
Operating Reserve	994,000
Capital Reserve	404,172
Capital Reserve - Carry Over Items	289,200
Canada Community-Building Fund (formerly Gas Tax Fund)	752,000
Sustainable Services Growth Fund (SSGF) Grant	800,000
Grants - Federal/Provincial	3,508,710
Long Term Debt - General / Sewer	<u>598,368</u>

Total General Capital Source Financing **\$ 8,420,550**

Grand Total Water & General Capital Funding **\$ 10,491,550**