

| Proposed Budget for 2023/24 | Approved Budget for 2022/23 | Expected Year End 2022/23 | Proposed Budget 2023/24 |
|--|-----------------------------|---------------------------|-------------------------|
| REVENUE | | | |
| Tax Revenue | | | |
| Residential Tax | 886,643 | 871,018 | 990,259 |
| Commercial Tax | 1,073,089 | 1,072,156 | 1,198,569 |
| Resource Tax | 12,244 | 12,192 | 13,895 |
| Forest (Under 50,000 Acres) | 180 | 179 | 180 |
| Based on Revenue - Aliant | 1,800 | 1,674 | 1,500 |
| Sewer Rates | 197,397 | 197,383 | 202,908 |
| Deed Transfer Tax | 50,000 | 84,809 | 50,000 |
| Total Taxes | 2,221,353 | 2,239,411 | 2,457,312 |
| | | | |
| Grants in Lieu | | | |
| Federal Government - Canada Post | 3,090 | 3,090 | 3,390 |
| | | | |
| Federal Government - RCMP | 21,487 | 21,475 | 21,452 |
| Provincial Government - DNR | 14,985 | 14,985 | 16,419 |
| Provincial Government - Liquor Comm | 8,531 | 8,531 | 8,860 |
| Total Grants in Lieu | 48,093 | 48,081 | 50,121 |
| | | | |
| Services to Other Governments | | | |
| Cumberland County - Fire Protection | 61,797 | 61,797 | 66,432 |
| Total Services to Other Governments | 61,797 | 61,797 | 66,432 |
| | | | |
| Own Source Revenue | | | |
| Soccer Program Registrations | 1,600 | 1,610 | 0 |
| Special Program Registrations | 1,500 | 1,506 | 3,100 |
| Arena Lease-payment for expenses pd | 27,000 | 47,293 | 13,813 |
| Heritage Gas Revenue | 22,070 | 21,979 | 25,142 |
| Theatre Revenue | 1,500 | 1,996 | 2,500 |
| Dog Licences | 100 | 85 | 100 |
| Building Permits | 700 | 7,499 | 4,000 |
| Fine Revenue | 500 | 115 | 500 |
| Office Rent Water | 6,000 | 5,665 | 5,835 |
| | | | |
| Medical Centre Rents | 19,023 | 19,111 | 22,161 |
| Probation Office Rent | 2,400 | 3,600 | 3,870 |

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| Interest on Taxes | 40,000 | 41,625 | 44,747 |
| Tax Certificates & Certificate of Sales | 1,000 | 2,000 | 2,150 |
| Sales of materials | 2,000 | 4,867 | 5,232 |
| Total Own Source Revenue | 125,393 | 158,952 | 133,150 |
| Unconditional Transfers | | | |
| Municipal Financial Capacity Grant | 178,171 | 178,172 | 178,172 |
| Farm Acreage Grant | 2,880 | 2,880 | 3,062 |
| HST Offset Payment | 7,000 | 13,767 | 14,800 |
| Total Unconditional Transfers | 188,051 | 194,819 | 196,034 |
| Conditional Transfers | | | |
| EMO Grant Civic # | 1,000 | 1,000 | 1,000 |
| Fed Gov Funding - Summer Students | 1,869 | 1,870 | 1,450 |
| Total Conditional Transfers | 2,869 | 2,870 | 2,450 |
| Other Transfers | | | |
| MPAL Funding Province | 14,583 | 14,000 | 15,050 |
| Grants from Province Other | | 10,000 | 2,879 |
| Grants from Other Organizations | 3,000 | 4,928 | 3,000 |
| Covid RESTART Fund | 56,378 | 56,378 | 35,522 |
| Transfer From Local Fire Assoc | 3,400 | 0 | 0 |
| Interest on CRA refunds | 0 | 20 | 0 |
| Total Other Transfers | 77,361 | 85,326 | 56,451 |
| TOTAL REVENUE | 2,724,916 | 2,791,256 | 2,961,950 |
| EXPENSE | | | |
| General Government | | | |
| Mayor Honorarium | 9,011 | 9,011 | 10,813 |
| Mayor Expenses | 1,000 | 586 | 1,000 |
| Council Honorariums | 25,232 | 23,304 | 37,200 |
| Council Expenses | 2,300 | 185 | 3,000 |
| Salary - CAO | 60,425 | 54,857 | 64,730 |
| Salary - Accountant | 51,593 | 47,960 | 54,600 |
| Salary - Town Clerk | 0 | 5,510 | 0 |

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| Salary - Office Staff | 73,116 | 78,280 | 83,603 |
| Admin Salaries paid by Water | -55,540 | -52,792 | -60,880 |
| Legal Fees | 8,000 | 18,885 | 20,302 |
| CAO Contracted Services | 2,000 | 0 | 2,898 |
| Accounting Contracted Services | 4,000 | 1,652 | 1,776 |
| CPP paid by employer | 15,735 | 16,420 | 23,066 |
| EI Paid by employer | 5,053 | 6,983 | 8,178 |
| Health Plan paid by employer | 3,300 | 1,686 | 9,936 |
| Pension Plan paid by employer | 14,679 | 14,072 | 21,224 |
| Administration Appreciation Bonus | 850 | 859 | 923 |
| Professional Development | 1,200 | 237 | 2,225 |
| Seminars & Travel | 6,000 | 4,855 | 6,450 |
| Audit Fee | 25,000 | 22,045 | 22,000 |
| Town Hall Insurance | 3,000 | 4,853 | 5,217 |
| Office Postage | 1,300 | 1,242 | 1,586 |
| Office Supplies & Advertsing | 8,800 | 12,955 | 15,283 |
| I T Expenses | 7,380 | 6,658 | 11,057 |
| Office Programmer | 5,530 | 5,567 | 6,434 |
| Town Hall Janitor & Supplies | 5,700 | 6,137 | 6,598 |
| Town Hall Telephones | 4,750 | 4,277 | 4,597 |
| Town Hall Electricity | 4,200 | 4,669 | 5,019 |
| Town Hall Natural Gas | 7,000 | 5,969 | 6,416 |
| Town Hall Water | 700 | 468 | 503 |
| Town Hall Sewer | 325 | 325 | 349 |
| Workplace Wellness | 1,000 | 407 | 1,000 |
| Town Hall Maintenance | 10,750 | 6,414 | 16,895 |
| Conferences and Workshops | 2,000 | 1,442 | 1,551 |
| Public Official Liability Ins | 2,600 | 2,700 | 2,902 |
| Dues - AMANS/FCM/CNTA/POL BD | 5,200 | 5,084 | 5,465 |
| OREC Bursary | 500 | 500 | 500 |
| NSCC Foundation | 5,000 | 5,000 | 5,000 |
| COVID - 19 Costs | 16,705 | 16,705 | 35,522 |
| PVSC - Assessment Costs | 18,143 | 18,143 | 18,113 |
| Valuation Allowance - Taxes | 38,000 | 30,000 | 30,000 |
| Bad debts other | 5,000 | 0 | 5,000 |
| Interest Town Hall 2013 MFC | 521 | 423 | 160 |

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|-------------------------------------|------------------------------------|----------------------------------|--------------------------------|
| Interest on Backhoe Loan | 3,054 | 1,635 | 345 |
| Bank Service Charges | 6,000 | 6,014 | 6,465 |
| Cash Over/Short | | -4,336 | 200 |
| Credit Card Fees & Interest | 150 | 150 | 161 |
| Total General Government | 416,263 | 397,995 | 505,383 |
| Protective Services - Police | | | |
| RCMP Contract | 530,143 | 530,143 | 582,508 |
| School Crosswalk Guard | 8,410 | 8,906 | 21,917 |
| Corrections | 14,249 | 13,905 | 14,948 |
| Total Police | 552,802 | 552,953 | 619,373 |
| Fire | | | |
| Fire Inspection Cost | | | 5,000 |
| Firefighters Honorariums/Incentives | 20,000 | 19,225 | 20,667 |
| Fire Phones | 2,035 | 2,140 | 2,238 |
| Fire Communication System | 6,538 | 5,329 | 9,608 |
| Public Fire Protection Charge | 157,773 | 157,773 | 158,157 |
| Fire Chief's Convention | 3,780 | 3,043 | 2,672 |
| Fire Training | 4,720 | 1,842 | 2,580 |
| Fire Hall Lights & Power | 5,200 | 5,386 | 5,790 |
| Fire Hall Natural Gas | 8,900 | 9,096 | 9,778 |
| Fire Hall Insurance | 3,700 | 1,727 | 1,856 |
| Fire Hall Maintenance | 3,695 | 4,611 | 6,918 |
| Firefighters Liability Insurance | 15,220 | 9,901 | 10,644 |
| Fire Hall Water | | 310 | 431 |
| Fire Hall Sewer | 325 | 325 | 325 |
| Fire Trucks Insurance | 4,800 | 5,268 | 5,663 |
| Fire Trucks Fuel | 5,000 | 4,922 | 5,291 |
| Fire Trucks Repairs & Maintenance | 13,000 | 12,196 | 17,111 |
| Fire Equipment & Supplies | 19,350 | 18,080 | 19,436 |
| Fire Equipment Repairs & Maint | 9,850 | 14,402 | 15,483 |
| Fire B.A. - MFC Interest | 352 | 331 | 268 |
| Fire New Hall - MFC Interest | 4,952 | 4,052 | 1,575 |
| Fire Breath App MFC Nov 2018 Int | 997 | 853 | 581 |
| Total Fire | 290,187 | 280,811 | 302,071 |

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| Emergency Management | | | |
| Regional Emergency Mgmt Officer | 5,500 | 855 | 7,633 |
| Emergency Measures Expenses | 550 | 207 | 609 |
| Special Hazard Response Unit | 700 | 619 | 665 |
| Total Emergency Management | 6,750 | 1,681 | 8,907 |
| Other Protective Services | | | |
| Building Inspection Officer | 7,000 | 7,000 | 7,525 |
| Animal Control | 200 | 0 | 215 |
| Total Other Protective Services | 7,200 | 7,000 | 7,740 |
| Transportation Services | | | |
| Salary - PW Supervisor | 25,000 | 13,228 | 27,508 |
| Labour - PW | 145,527 | 134,278 | 118,745 |
| Summer Students | | | 1,269 |
| Supervisor Phone | 1,980 | 1,886 | 1,235 |
| Town Truck & Van | 6,650 | 6,138 | 5,402 |
| Loader and Plow #624 & 544 | 9,300 | 27,960 | 16,230 |
| Tractor Kubota | 15,280 | 14,133 | 10,829 |
| Backhoe Interest and Repair | 6,200 | 7,025 | 2,813 |
| Salt Truck | 11,860 | 10,641 | 13,590 |
| Equipment and Small Tools | 17,320 | 18,704 | 18,619 |
| OPH Insurance | 250 | 972 | 1,045 |
| OPH Expenses | 3,075 | 85 | 3,306 |
| OPH Taxes | 2,400 | 2,422 | 2,604 |
| Town Garage Insurance | 3,100 | 3,596 | 3,866 |
| Town Garage Fuel (Wood) | 1,500 | 1,590 | 1,709 |
| Town Garage Maintenance | 2,000 | 5,341 | 16,241 |
| Town Garage Phone | 300 | 694 | 1,740 |
| Town Garage Electricity | 4,600 | 4,041 | 4,344 |
| Workers Compensation | 14,400 | 12,643 | 13,591 |
| Liability Insurance | 14,500 | 16,826 | 18,088 |
| Diesel | 25,200 | 17,072 | 18,352 |
| Gasoline & Oil | 11,600 | 10,022 | 10,774 |
| Public Works Clothing Allowance | 2,000 | 3,733 | 3,733 |

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| Health and Safety | 8,500 | 13,988 | 15,038 |
| Salt | 39,000 | 27,171 | 41,925 |
| Street Maintenance | 90,600 | 67,783 | 100,274 |
| Street Lighting | 7,300 | 7,172 | 7,710 |
| Contingency Account/Capital Projects | 79,874 | 22,148 | 50,000 |
| Paving/Sidewalks 2016-MFC Interest | 4,403 | 4,135 | 3,354 |
| Salt Truck 2016 - MFC Interest | 826 | 775 | 629 |
| Total Transportation | 554,545 | 456,204 | 534,562 |
| Environmental Health Services | | | |
| Sewer Admin Supervisor | 5,000 | 3,837 | 5,502 |
| Sewer Other Labour | 2,911 | 9,028 | 12,041 |
| Sewer Safety Equipment | 1,000 | 346 | 1,075 |
| Sewer Maintenance | 23,900 | 21,154 | 22,740 |
| Sewer Power | 37,700 | 60,575 | 65,118 |
| Transfer Station Contract (FERO) /Wages/ Bait | 83,524 | 89,914 | 96,658 |
| Tip Fees | 48,100 | 33,809 | 36,344 |
| Total Environmental Health | 202,135 | 218,662 | 239,478 |
| Public Health & Environmental Devel | | | |
| Medical Centre | 27,760 | 29,918 | 32,162 |
| Deficit Regional Housing Authority | 32,723 | 14,646 | 28,391 |
| Planning - Town of Amherst | 17,500 | 15,581 | 16,750 |
| Interest Medical Centre 2013 MFC | 326 | 272 | 113 |
| Tree Expense/Trail Reserve | 4,000 | 3,970 | 7,086 |
| Communities in Bloom | 1,500 | 0 | 0 |
| Total Public Health and Envir Dev | 83,809 | 64,387 | 84,502 |
| Recreation and Cultural - Arena | | | |
| Arena Expenses | | | |
| Arena Telephone | 530 | 571 | 614 |
| Arena Electricity | 35,200 | 44,286 | 47,607 |
| Arena Maintenance | 2,421 | 28,364 | 2,355 |

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| Covid 19 Expenses | 39,673 | 39,673 | - |
| Arena Natural Gas | 5,700 | 7,231 | 7,773 |
| Arena Water | 3,100 | 2,621 | 2,818 |
| Arena Sewer | 325 | 325 | 325 |
| Arena Insurance | 2,500 | 6,242 | 6,710 |
| Arena 2013 MFC Interest | 717 | 588 | 230 |
| Arena Automation MFC Nov 18 Int | 835 | 802 | 693 |
| Total Arena Expenses | 91,001 | 130,704 | 69,126 |
| Fields and Library | | | |
| Xmas Lights | 1,000 | 1,208 | 1,299 |
| Tennis Courts | 3,500 | 798 | 3,763 |
| Trails | 1,000 | 11,620 | 1,075 |
| Ball and Soccer Fields | 1,500 | 2,407 | 1,613 |
| Skateboard Park | 1,000 | 21 | 1,075 |
| Mural Lights | 330 | 567 | 609 |
| Library Expense | 16,370 | 12,165 | 12,768 |
| Regional Library Board Transfer | 10,644 | 10,334 | 11,109 |
| Total Fields and Library | 35,344 | 39,121 | 33,310 |
| Theatre | | | |
| Theatre Electricity | 3,000 | 2,310 | 2,484 |
| Theatre Expense | 250 | 301 | 323 |
| Theatre Maintenance | 2,000 | 3,591 | 3,860 |
| Theatre Natural Gas | 5,400 | 5,367 | 5,769 |
| Theatre Water | 420 | 325 | 325 |
| Theatre Sewer | 325 | 325 | 325 |
| Theatre Property Tax | 2,091 | 2,213 | 2,196 |
| Theatre Insurance | 180 | 943 | 1,014 |
| Total Theatre | 13,666 | 15,374 | 16,296 |
| Recreation | | | |
| Recreation Community Garden Project | 1,000 | 0 | 1,075 |
| Recreation Co-ord Salary | 34,615 | 27,730 | 41,860 |
| Recreation Co-ord Travel | 900 | 1,590 | 1,710 |
| Recreation Summer Students | 3,738 | 3,607 | 2,538 |
| Recreation Postage/office supplies | 1,500 | 237 | 2,171 |

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| Recreation Telephone | 405 | 265 | 285 |
| Recreation - Summer Soccer Program | 1,000 | 0 | 0 |
| Recreation - Misc | 1,000 | 5,782 | 2,850 |
| Recreation - General Programs | 1,000 | 690 | 5,978 |
| Total Recreation | 45,158 | 39,902 | 58,466 |
| | | | |
| Fiscal Services | | | |
| MFC Principal - 2016 Breathing App | 3,200 | 3,200 | 3,200 |
| MFC Principal - 2018 Breathing App | 7,400 | 7,400 | 7,400 |
| MFC Principal - 2013 Fire Hall | 69,700 | 69,700 | 69,700 |
| MFC Principal - 2013 Med Cent | 5,000 | 5,000 | 5,000 |
| MFC Principal - 2016 Paving/Salt Tr | 47,500 | 47,500 | 47,500 |
| MFC Principal - 2013 Town Hall | 7,100 | 7,100 | 7,100 |
| MFC Principal - 2013 Arena | 10,200 | 10,200 | 10,200 |
| MFC Principal - 2018 Arena Auto | 6,200 | 6,200 | 6,200 |
| Backhoe lease principal | 4,983 | 6,403 | 1,664 |
| | | | |
| Transfer to Reserves | 40,000 | 40,000 | 100,000 |
| District School Board | 224,774 | 221,147 | 224,772 |
| Total Fiscal Services | 426,057 | 423,849 | 482,736 |
| | | | |
| TOTAL EXPENSE | 2,724,916 | 2,628,644 | 2,961,949 |
| | | | |
| NET INCOME | 0 | 162,612 | 0 |