



**Town of Amherst
Special Council Meeting
Agenda**

Date: **Wednesday, May 23, 2018**
Time: **4:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
1.1 Mayor's Comments	1 - 2
1.2 CAO's Comments	3 - 5
2. BUDGET RESOLUTIONS	
2.1 Estimates of Revenues and Expenditures	6 - 6
2.2 General Tax Rate	7 - 7
2.3 Area Rates	
2.3.1 Community Support	8 - 8
2.4 Sanitary Sewer Rates	9 - 9
2.5 Wastewater Treatment Facility Uniform Charge	10 - 10
2.6 Solid Waste Management Uniform Charge	11 - 11
2.7 Operating Budget - Water Utility	12 - 12
2.8 Capital Budget - Town of Amherst & Amherst Water Utility	13 - 16
3. REQUEST FOR DECISION	
3.1 General Borrowing Resolution	17 - 19
3.2 Tax Exemption Bylaw	20 - 39
3.3 Tax Reduction Policy	40 - 44
3.4 User Fees Policy	45 - 53

3.5	Community Support Grants - Grants to Organizations	54 - 56
3.6	Deed Transfer Tax Bylaw	57 - 62
3.7	Rambler Agreement	63 - 71
3.8	CUPE Agreement	72 - 75
4.	INFORMATION ITEMS	
4.1	2018-19 Operating and Capital Budget Report	76 - 94
5.	ADJOURNMENT	

Mayor's Comments

I am pleased to present the Town's operating and capital budgets for the 2018/19 fiscal year. First, on behalf of all members of our Council, let me congratulate our senior management team and staff work in getting us to this point. Members of Council worked as a team and focused on council priorities while recognizing that there are pressures like inflation that impact on budgets.

Following a comprehensive operations and capital budget review process as well as ensuring Council's commitment to their strategic priorities has been reflected, the Town of Amherst has made the following changes:

1. A half cent increase in the Community Support Area Rate which is a minimal increase for residents that allows for reinvestment into the community.
2. The Tax Reduction Policy will be amended to allow for a \$450 reduction for those with an income of \$25,000 or less. Council recognizes the strain tax payers on limited and fixed incomes have paying their property taxes and would like to expand the household income credit to ensure fair and equitable treatment
3. An increase in the deed transfer tax from 1% to 1.25% of the purchase price. This increase has been ear-marked for poverty reduction and is expected to generate approximately \$50,000 annually..

In early January Council, along with senior management, participated in a very intense and well-coordinated exercise that allowed us to identify and prioritize the issues. Using input from many sources we were able to identify what importance to put on these issues and to a great degree the order in which to tackle them. Last year we had a strong focus on business which has continued with our new Business Development Officer. In addition, this year we are also focusing on other priorities like Poverty Reduction and Community Support.

Council is pleased to provide a budget that reflects the NOW Priorities and NEXT Directions outlined in the 2018 Strategic Priorities Plan.

We're also pleased to deliver:

- \$17,532,518 operating budget and 2,988,703 capital budget that includes \$225,000 for active transportation links within the Town;
- The approval of \$84,180 worth of 2018-19 Community Support Grants, such as Bordertown Biker Bash, Fibre Arts Festival and Maggie's Place. (An event will be scheduled in June 2018 for Council to present the 2018-19 community support grants cheques.); and
- An investment of \$3,136,958 for capital for Water. The majority of which is part two of the reservoir project (including Willow Street watermain replacement).

I feel extremely optimistic about the next year for the Town of Amherst. This budget allows the Town to complete necessary infrastructure projects while minimizing tax increases. The Town is fortunate to be able to continue to deliver the level of services provided while minimizing tax increases even while the expenses of the Town continue to be impacted by inflation for items like wages, energy costs and more.

Now there are a series of motions to give effect to this year's budget. I'll ask our CAO to lead us through these.

TOWN OF AMHERST

Budget 2018/19

CAO's Comments

I am pleased to present the Town's operating and capital budgets for the 2018/19 fiscal year for Council's consideration this evening. I do want to acknowledge and thank the senior management team for their work in the preparation of this year's budget. A special thanks to Sarah Wilson from the Corporate Services Department who played a significant role in the budget preparation this year.

Residential capped assessment grew by 0.1% this year representing \$429,700 in additional assessment yielding a minimal increase in residential tax revenue (\$7,000). Commercial assessment declined by 0.2%, representing about \$11,000 less in revenue.

On the expenditure side, estimated expenditures will decrease by about \$48,000 or 0.3%. This is mainly due to the removal of the CRDA wind-up costs from last year which are offset by wage and benefit increases due to contract negotiations and pension costs.

There have been some internal organizational changes which have resulted in some budget being reallocated between departments but does not affect the overall budget.

This budget has focused on the priorities of Council and specifically on increasing contributions to the Community and to support poverty reduction in Amherst.

A proposed change to the Tax Reduction Policy, increasing the credit available to \$450 for anyone having income of \$25,000 or less (and removing tiers) has been done. This was done within the existing budget, as not all of the budget was spent last year.

The fire protection charge that the Amherst Water Utility charges the Town, by order of the UARB, is set to increase by \$46,000.

Some reduction in cost has occurred for mandatory contributions to provincial agencies where we see an estimated decrease of \$129,000 for Housing and a \$17,000 increase in Education costs. Although there has been a decrease in expected budget numbers for housing, we do note that any expenditures over budget are required to be funded by the Town. Your worship, you will recall that Council approved the rate for the Provincial Mandatory Education Area Rate in February and was reduced from .41 cents to .39 cents.

Projected year-end financial results point to a balanced budget this year with Council focusing on strategic priorities in areas like active transportation, poverty reduction, community support and pension plan review.

This year's capital budget was once again prepared with reference to the various studies that have been completed over the past couple of years including the Asset Management Study, the Recreation Master Plan, the TIR assessment of the Town's street infrastructure and the Vehicle Replacement Plan. In addition, this year's budget references the Town's recently created Active Transportation Plan. The recommended capital budget is included in the budget document at page 15 and totals \$2,988,703 in general capital.

Last year the residential tax was held constant and the commercial tax was reduced. The recommended tax rates for the 2018/19 fiscal year are outlined on page 6 of the budget document. There is a half cent increase in the Community Support Area Rate to enable Council to provide additional support to the community. Although there is a change in the mix of rates, the overall result is that the total residential rate is proposed to increase to \$1.635 and the commercial rate is proposed to be increased to \$4.435. We have modeled the change based on the average residential assessment for Amherst residents (\$103,814 in 2017/18 and \$103,873 in 2018/19).

The details are at page 10 of the budget document (increase is a total of \$36.16 per household annually – that's less than 10 cents per day)

In addition, deed transfer tax has been increased from 1% to 1.25%, effective July 1, 2018. The funds raised from this tax, estimated to be about \$50,000 annually, will be ear-marked for poverty reduction programs.

It is worth noting, Your Worship, that our ten year operating and capital models indicate that there are ongoing pressures expected on costs and revenues, and that Amherst needs to continue to be vigilant in ensuring the long term viability of the Town.

A final note: while the budget is being presented for approval today, there still remain a few items left for Council meetings in May and June to give full effect to entire plan. The Community Support Grants policy, the new Tax Exemption Policy, second reading of the Bylaw to Repeal the Tax Exemption Bylaw and amendments to the Deed Transfer Tax Bylaw will work their way through the next two regular meetings of Council.

Estimates of Revenues & Expenditures

MOTION:

THAT Council accepts the following estimates of the sums required by the Town of Amherst for the fiscal period ending March 31, 2019, prepared in accordance with Section 72 of the *Municipal Government Act*:

Revenues	
Taxes	\$13,085,860
Grants in Lieu of Taxes	311,991
Services Provided to Other Local Gov't	188,208
Sale of Services	1,387,027
Other Revenue from Own Sources	642,270
Unconditional Transfers	1,260,382
Conditional Transfers	350,000
Other Transfers	306,780
Total Revenues	\$17,532,518

Expenditures	
Corporate Services	\$4,915,929
Police Services	4,213,492
Fire Protection Services	1,769,926
Operations	4,188,245
Planning	125,626
Community & Economic Development	319,047
Recreation	1,854,473
Strategic	145,780
Total Expenditures	\$17,532,518

2018-2019 General Tax Rates

WHEREAS total estimated expenditures for the fiscal period are \$17,532,518; and

**WHEREAS total estimated revenues, other than taxes to be levied are \$4,446,658 ;
and**

WHEREAS the balance of revenues required, \$13,085,860 must be rated;

**THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year
ending March 31, 2019:**

a) The general tax rates are as follows:

Residential / Resource	\$1.18 per \$100 of assessment
Commercial	\$3.98 per \$100 of assessment

**AND THAT these taxes are due and payable on September 28, 2018 with interest to
be charged on all final tax accounts outstanding on or after October 1, 2018 at the
rate of 1% per month, 12% per annum.**

2018-2019 Area Rate

Community Support

WHEREAS the estimated community support for the 2018-19 fiscal period of \$344,752 must be rated;

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2019, the Community Support Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

Residential / Resource	\$0.065 per \$100 of assessment
Commercial	\$0.065 per \$100 of assessment

AND THAT these area rates are due and payable on September 28, 2018 with interest to be charged on all final tax accounts outstanding on or after October 1, 2018 at the rate of 1% per month, 12% per annum.

Sewer Rates Resolution

WHEREAS Council is authorized by the Town of Amherst Sanitary Sewer Rates By-law to set rates for sewer services;

THEREFORE BE IT RESOLVED THAT owners shall be billed for sewer services using one of the following methods effective April 1, 2018:

- **Metered Customers**

Those owners whose water service is metered shall pay a usage charge:

- **Residential**: \$0.99 per cu. meter of metered water consumption as determined by the Amherst Water Utility;
- **Commercial/Industrial/Institutional**: \$0.49 per cu. meter of metered water consumption as determined by the Amherst Water Utility.

- **Base Charges**

Those owners whose water service is metered shall pay a base charge quarterly. The quarterly base charge by meter size is:

5/8"	\$18.00
3/4"	\$27.00
1"	\$43.75
1 1/2"	\$86.00
2"	\$136.25
3"	\$271.25
4"	\$500.00

- **Non-Metered Customers**

For non-metered customers in unmetered mobile home parks, the park owner shall pay \$178.53 per dwelling unit per annum.

Wastewater Treatment Facility Uniform Charge

WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2019, an amount to be raised for a portion of the debenture principal and interest payments for the wastewater treatment facility, a purpose for which the Town may expend funds; and

WHEREAS there are approximately 486 unmetered mobile homes within a land leased community within the boundaries of the Town of Amherst; and

WHEREAS the Council may, under paragraph 75(4)(b) of the *Municipal Government Act*, in lieu of levying an area rate, levy a uniform charge on each unmetered mobile home within a land leased community in the area;

THEREFORE BE IT RESOLVED that a uniform charge of \$72.00 be levied for the fiscal year ending March 31, 2019 on each unmetered mobile home within a land leased community within the boundaries of the Town of Amherst, and that these uniform charges are due and payable on September 28, 2018 with interest to be charged on all final tax accounts outstanding on or after October 1, 2018 at the rate of 1% per month, 12% per annum.

Solid Waste Management Uniform Charge

WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2019, the amount of \$564,855 to be expended for the purpose of solid waste management, a purpose for which the Town may expend funds; and

WHEREAS \$564,855 is funded from the Solid Waste Management Uniform Charge; and

WHEREAS there are approximately 3,223 dwelling units within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units; and

WHEREAS the Council may, under paragraph 75(4)(b) of the *Municipal Government Act*, in lieu of levying an area rate, levy a uniform charge on each property assessment in the area;

THEREFORE BE IT RESOLVED that a uniform charge of \$175.00 be levied for the fiscal year ending March 31, 2019 on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units, and that these uniform charges are due and payable on September 28, 2018 with interest to be charged on all final tax accounts outstanding on or after October 1, 2018 at the rate of 1% per month, 12% per annum.

Synopsis

Amherst Water Utility Operating Budget for 2018-2019

Staff have been assessing the operating needs of the Amherst Water Utility and developed the budget presented for Council's consideration today. Once approved, the budget gives direction and guidance to staff on all financial issues throughout the fiscal year.

The 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 June 9, 2017.

The Amherst Water Utility operating budget for 2018-19 is presented as follows:

Revenues	
Metered Sales	\$ 1,182,070
Flat Rate Sales	160,480
Bulk Water Sales	3,370
Fire Protection	771,089
Private Hydrants	11,500
Sprinkler Service	15,000
Interest	6,000
Sale of Services	2,890
Sundry	1,700
Total Revenues	\$ 2,154,099

Expenditures	
Source of Supply	\$ 37,750
Pumping	151,056
Water Treatment	28,500
Transmission & Distribution	765,022
Administration	801,109
Depreciation	370,662
Total Expenditures	\$ 2,154,099

MOTION:

That Council approves the 2018-2019 Amherst Water Utility Operating Budget of \$2,154,099 as presented.

Synopsis

2018-19 Capital Budgets

Town of Amherst & Amherst Water Utility

Each year the Town of Amherst and the Amherst Water Utility present their capital budgets to Council for approval. The general Capital budget is in the amount of \$2,988,703. The Utility's capital budget is in the amount of \$3,136,958.

MOTION:

That Council approves the Town of Amherst General Capital Budget for the 2018-19 fiscal year as presented in the amount of \$2,988,703 and the Amherst Water Utility Capital Budget for the 2018-19 fiscal year in the amount of \$3,136,958 to be funded as follows:

<u>Town of Amherst</u>		<u>Amherst Water Utility</u>	
Capital from revenue	\$ 590,000	Capital from Revenue	\$ 40,000
Gas Tax Funding	1,025,280	Water Capital (Depreciation)	191,234
Long Term Debt	535,000	Federal Grant – CWWF	1,343,988
Reserves	<u>838,423</u>	Provincial Grant – CWWF	690,919
Total	<u>\$ 2,988,703</u>	Long Term Debt	<u>870,817</u>
		Total	<u>\$ 3,136,958</u>

And further, that Council approve in principle the subsequent nine years' Capital Budget plan as presented:

Fiscal Year	General Capital	Water Capital
	Total Amount	Total Amount
2019 – 2020	2,811,750	483,750
2020 – 2021	2,082,500	388,750
2021 – 2022	2,584,000	235,000
2022 – 2023	1,638,250	296,000
2023 – 2024	1,613,250	225,000
2024 – 2025	1,605,250	200,000
2025 – 2026	1,399,000	265,000
2026 – 2027	1,608,000	375,000
2027 – 2028	1,548,000	385,000

To be clear, the second part of this motion contemplates the approval of the amounts for the years 2019-2020 to 2027-2028 for planning purposes only; this is not the authority to spend, nor is it necessarily the final and complete listing.



AMHERST TOWN COUNCIL

RFD# 2018102

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Gregory D. Herrett, CA – Chief Administrative Officer

DATE: May 23, 2018

SUBJECT: 2018 – 19 Capital Budgets, Town of Amherst & Amherst Water Utility

ORIGIN:

2018 - 2019 budget preparations

LEGISLATIVE AUTHORITY:

Section 65 of the Municipal Government Act gives Council the authority to spend money.

RECOMMENDATION:

That Council approves the Town of Amherst General Capital Budget for the 2018-19 fiscal year as presented in the amount of \$2,988,703 and the Amherst Water Utility Capital Budget for the 2018-19 fiscal year in the amount of \$3,136,958, and further, that Council approve in principle the subsequent nine years' Capital Budget plan as presented.

BACKGROUND:

Each year the Town of Amherst and the Amherst Water Utility present their capital budgets to Council for approval. This year, the general Capital budget in the amount of \$2,988,703 includes two large multi – category projects; East Pleasant Street and Willow Street. The Amherst Water Utility's proposed capital budget of \$3,136,958 includes the remainder of the Water Reservoir with some watermain replacement on Willow Street as well as water main replacement on East Pleasant Street.

DISCUSSION:

Fiscal capacity for services and long range budgeting is a strategic priority of Council. The capital budgets, as presented, fit within the Town's and the Utility's financial resources. The borrowing being contemplated for the 2018-19 capital projects are for the work on Willow Street in the General Capital budget. In the Water Capital budget, the borrowing is for the Water Reservoir, Willow Street, East Pleasant Street, a service truck and land purchase.

FINANCIAL IMPLICATIONS:

Funding this year's Town of Amherst general capital budget of \$2,988,703 is proposed to be:

• Capital from Revenue	\$ 590,000
• Gas Tax Funding	1,025,280
• Long Term Debt	535,000
• Reserves	<u>838,423</u>
	\$ 2,988,703



The following funding for the Utility’s proposed capital budget of \$3,136,958 is proposed:

• Water Capital (Depreciation Fund)	\$ 191,234
• Capital from Revenue	40,000
• Federal Grant – CWWF	1,343,988
• Provincial Grant - CWWF	690,919
• Long Term Debt	<u>870,817</u>
	\$3,136,958

As in past years, projections for the subsequent nine years are included for Council’s consideration:

presented:

Fiscal Year	General Capital Total Amount	Water Capital Total Amount
2019 – 2020	2,811,750	483,750
2020 – 2021	2,082,500	388,750
2021 – 2022	2,584,000	235,000
2022 – 2023	1,638,250	296,000
2023 – 2024	1,613,250	225,000
2024 – 2025	1,605,250	200,000
2025 – 2026	1,399,000	265,000
2026 – 2027	1,608,000	375,000
2027 – 2028	1,548,000	385,000

COMMUNITY ENGAGEMENT:

ENVIRONMENTAL IMPLICATIONS:

ALTERNATIVES:

1. Approve the Town and Utility capital budgets as presented
2. Approve the Town and Utility capital budgets with amendments
3. Refer the Town and Utility capital budgets back to staff for further review.

ATTACHMENTS:

N/A

Report prepared by: Sarah Wilson, Manager of Financial Services
 Report and Financial approved by: N/A

Capital Budget YEAR 1 - 2018/19													
Projects	Estimated Gross Cost with non-recoverable HST included	Water Capital (Depreciation)	Water Operating	General Operating	Sewer Operating	Operating Reserve	Capital Reserve (Capital Carry Over Items)	Gas Tax	Federal Grant - CWWF	Province of Nova Scotia Grant - CWWF	Long Term Debt - Water	Long Term Debt - General	
WATER													
Water Reservoir Replacement (CWWF project) (carry over)	915,876	191,234							457,938	228,969	37,735		
Willow Street - Spring to East Pleasant watermain replacement - including portion of paving & culvert (extension of CWWF project)	1,797,332								886,050	461,950	449,332		
East Pleasant Street - Church to Central watermain replacement	300,000										300,000		
New service truck	43,750		15,000								28,750		
Land Purchase within wellfield protected area	55,000										55,000		
Fire Hydrant Replacement	12,500		12,500										
Water Meter Replacement	12,500		12,500										
WATER TOTAL	3,136,958	191,234	40,000	-	-	-	-	-	1,343,988	690,919	870,817	-	
TRANSPORTATION & PUBLIC WORKS													
EQUIPMENT													
Via Rail Station - new furnace (carry over)	7,000						7,000						
Truck Mounted Line Striping System (centreline painter)	75,000					75,000							
Subtotal	82,000	-	-	-	-	75,000	7,000	-	-	-	-	-	
BUILDINGS / LAND													
Library Heating Issues (carry over)	100,000						100,000						
Net Zero Energy - recommendation from feasibility study (carry over)	50,000						50,000						
Video live stream of Council Meetings (carry over)	25,000						25,000						
Highway Signs (Economic Development)	15,000					15,000							
Subtotal	190,000	-	-	-	-	15,000	175,000	-	-	-	-	-	
LARGE MULTI - CATEGORY PROJECTS													
East Pleasant - Church to Central - street reconstruction, sanitary sewer, storm sewer, curb	505,000							505,000					
Willow Street - Spring to High School (P) (add'l \$100k in CWWF project) \$110,000 & curb, sidewalk & Dickey Brook Culvert (add'l \$150k in CWWF project) \$200,000 & sanitary sewer North of Walter Purdy to High School) \$225,000	535,000											535,000	
Subtotal	1,040,000	-	-	-	-	-	-	505,000	-	-	-	535,000	
STREETS													
Church Street micro seal (carry over)	50,000							50,000					
Derby Street - pave gravel section at bottom and curb	90,000							90,000					
Tantramar (Overlay)	100,000							100,000					
Subtotal	240,000	-	-	-	-	-	-	240,000	-	-	-	-	
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>													
SIDEWALKS													
Victoria Street West (Arlington to Hickman) - replace with concrete sidewalk	100,000							100,000					
Robert Angus Drive - Church to Willow - Gravel Trail (Active Transportation Plan)	62,500					32,220	12,500	17,780					
Willow Street - Robert Angus Drive to East Pleasant - Gravel Trail (Active Transportation Plan)	62,500							62,500					
South Albion Street - Robert Angus Drive to Canadian Tire - Off Street Asphalt Trail (Active Transportation Plan)	100,000							100,000					
Subtotal	325,000	-	-	-	-	32,220	12,500	280,280	-	-	-	-	
SANITARY SEWER													
Racetrack Road - Pump Station Upgrades (Surcharge Tank)	50,000				15,000	35,000							
Subtotal	50,000	-	-	-	15,000	35,000	-	-	-	-	-	-	
FIRE DEPARTMENT													
Replacement of structural firefighting bunker gear (6-10 sets)	20,000			20,000									
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 6-9)	72,000			72,000									
Replacement - Breathing Air cylinders	10,000			10,000									
Fire extinguisher / Fire simulation trainer	46,000			46,000									
New Truck - replace unit # 101	50,000			2,500		47,500							
New Truck - replace unit # 7 - Heavy duty truck (5 passenger)	80,000					80,000							
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance	7,000					7,000							
Fire Station Bldg Repairs - Replace the two main exterior entrances	18,000					18,000							
Subtotal	303,000	-	-	150,500	-	152,500	-	-	-	-	-	-	
POLICE DEPARTMENT													
Vehicle - Patrol Car 3 (carry over)	45,000						45,000						
Radio Console - Dispatch (carry over)	50,000						50,000						
Cell Blocks - Acoustic Panels and Mics	12,000			12,000									
Body Armour - 17 Units	35,000			35,000									
Patrol Vehicle # 5 SUV 4X4	75,000					25,000	50,000						
Patrol Vehicle # 1	49,000			27,000		22,000							
Subtotal	266,000	-	-	74,000	-	47,000	145,000	-	-	-	-	-	
RECREATION													
CARRY OVERS													
Park/Decorative Land Development - Four Fathers monument (100 Victoria - beside Town hall) (carry over)	25,000						25,000						
Stadium Sound System - replace speakers (carry over \$25,00 + \$65,000 NEW = \$90,000)	25,000						25,000						
Dog Park (carry over \$25,000 + \$10,000 NEW = \$35,000)	25,000						25,000						
Robb's Fencing (carry over)	20,000						20,000						
Dickey Park - Field Development - Goal Posts & Nets (carry over)	47,203						47,203						
Subtotal	142,203	-	-	-	-	-	142,203	-	-	-	-	-	
STADIUM													
Stadium Sound System - replace speakers (carry over \$25,00 + \$65,000 = \$90,000)	65,000			65,000									
Stadium - Ice Plant Reconditioning	30,000			30,000									
Stadium Rink Boards	25,000			25,000									
Stadium - Wifi Upgrade	22,000			22,000									
Stadium - Dehumidifiers	55,000			55,000									
Subtotal	197,000	-	-	197,000	-	-	-	-	-	-	-	-	
PARKS													
West Highland (Lions) Park Development - phase 2 washrooms, etc	12,500			12,500									
Christie Park - repairing bricks & steps	15,000			15,000									
Subtotal	27,500	-	-	27,500	-	-	-	-	-	-	-	-	
OTHER													
Dog Park (carry over \$25,000 + \$10,000 NEW = \$35,000)	10,000			10,000									
Murals - restoration/repair	10,000			10,000									
Subtotal	20,000	-	-	20,000	-	-	-	-	-	-	-	-	
ROBBS													
Robb's - New Roof	24,000			24,000									
Robb's Lighting	10,000			10,000									
Subtotal	34,000	-	-	34,000	-	-	-	-	-	-	-	-	
FIXTURES													
Decorative Lighting	30,000			30,000									
Subtotal	30,000	-	-	30,000	-	-	-	-	-	-	-	-	
VEHICLES/EQUIPMENT													
New Tractor - to replace 2004 Kubota Tractor	35,000			35,000									
Commercial overseeder / aerator	7,000			7,000									
Subtotal	42,000	-	-	42,000	-	-	-	-	-	-	-	-	
Recreation Total	492,703	-	-	350,500	-	-	142,203	-	-	-	-	-	
GENERAL TOTAL	2,988,703	-	-	575,000	15,000	356,720	481,703	1,025,280	-	-	-	535,000	
GRAND TOTAL WATER & GENERAL	6,125,661	191,234	40,000	575,000	15,000	356,720	481,703	1,025,280	1,343,988	690,919	870,817	535,000	

Synopsis

General Borrowing Resolution

Each year, usually in conjunction with approving the budget, Council approves a general borrowing resolution to authorize the borrowing of up to \$2 million from the Royal Bank to meet expenditures of the Town until such time as the taxes are levied and collected.

This general borrowing resolution ensures the day to day operations of the Town are not affected by cash flow in times when revenue from taxes hasn't been collected yet. This isn't to say the Town borrows \$2 million; it is just temporary financing that may be required from time to time to avoid any cash flow issues prior to taxes being collected.

The interest rate on such borrowing is Royal Bank prime minus ¼%.

MOTION :

That Council approves a general borrowing resolution to authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditures of the Town of Amherst for the year ending March 31, 2019.



AMHERST TOWN COUNCIL

RFD# 2018102

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector, CPA, CMA – Chief Financial Officer

DATE: May 23, 2018

SUBJECT: General Borrowing Resolution

ORIGIN: 2018-19 Operating Budget

LEGISLATIVE AUTHORITY: Municipal Government Act, section 84 gives the Town authority to temporarily borrow to cover the annual current expenditure of the municipality that has been authorized by the council.

RECOMMENDATION: That Council approves a general borrowing resolution to authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditures of the Town of Amherst for the year ending March 31, 2019.

BACKGROUND: Each year, usually in conjunction with approving the budget, Council approves a general borrowing resolution to authorize the borrowing of up to \$2 million from the Royal Bank to meet expenditures of the Town until such time as the taxes are levied and collected.

DISCUSSION: This general borrowing resolution ensures the day to day operations of the Town are not affected by cash flow in times when revenue from taxes hasn't been collected yet. This isn't to say the Town borrows \$2 million; it is just temporary financing that may be required from time to time to avoid any cash flow issues prior to taxes being collected.

FINANCIAL IMPLICATIONS: The interest rate on such borrowing is Royal Bank prime minus ¼%.

COMMUNITY ENGAGEMENT: This temporary borrowing is operational in nature; Community engagement is not being contemplated.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications associated with this borrowing.

ALTERNATIVES: Council could approve a General Borrowing Resolution for a different amount or decline approval of any temporary borrowing for this purpose.

ATTACHMENTS: 1) General Borrowing Resolution

Report prepared by: Sarah Wilson – Manager of Financial Services
Report and Financial approved by: N/A



TOWN OF AMHERST
GENERAL BORROWING RESOLUTION

To authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditure of the Corporation of the Town of Amherst (hereinafter called "the Corporation") for the year ending March 31, 2019.

WHEREAS it is necessary to borrow the sum of \$2,000,000 (two million dollars) from the **Royal Bank of Canada** to meet the current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

BE IT THEREFORE RESOLVED by the Municipal Council of the Corporation as follows:

1. **THAT** the Mayor and the Treasurer of the Corporation, be, and they are hereby authorized under the seal of the Corporation to borrow from the **Royal Bank of Canada** up to the sum of **\$2,000,000 (two million dollars)** as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. **THAT** the said Mayor with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of **\$2,000,000 (two million dollars)** at a rate of Royal Bank Prime minus ¼% per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. **THAT** the said sum of **\$2,000,000 (two million dollars)** so to be borrowed shall be made payable on or before the 31st day of March, 2019, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2019, may be renewed by the said Mayor and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March, 2019; and
4. **THAT** the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Mayor and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and
5. **THAT** giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

This is to certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the **Town of Amherst** passed at a meeting of the said Council, duly called and held on the ____ day of _____, 2018 at which a quorum of the Council was present and voting.

Given under the hands of the Mayor and Treasurer of the Town this ____ day of _____, 2018.

.....
David Kogon, MD
Mayor

.....
Shelley G. Rector, CPA, CMA
Treasurer

Synopsis

Tax Exemption Bylaw

Each year, the Tax Exemption Bylaw is reviewed to ensure eligible organizations are appropriately considered. Amendments to any bylaw require first and second readings with mandated advertising of notice of intent and final approval, plus filing of the documents with the Department of Municipal Affairs. This process takes a minimum of two months. The MGA authorizes council to exercise this power by either bylaw or policy. Considering this is a bylaw that is amended annually for the most part, repealing the bylaw and replacing it with a policy will make the annual review much simpler and more expedient. Council will consider approval of the Tax Exemption Policy at the regular meeting of Council on June 25, 2018.

MOTION:

That Council approve first reading of a bylaw to Repeal the Tax Exemption Bylaw B-1.



REQUEST FOR DECISION

RFD# 2018100

Date: 23 MAY 2018

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector, Chief Financial Officer

DATE: May 23, 2018

SUBJECT: Tax Exemption Bylaw B-1

ORIGIN:

Annual Operating Budget, 2018-19 fiscal year

LEGISLATIVE AUTHORITY:

MGA sections 47(1) states "The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law" and 71(1) "The council may, by policy, exempt from taxation, to the extent and under the conditions set out in the policy."

RECOMMENDATION:

That Council approve first reading of a bylaw to Repeal the Tax Exemption Bylaw B-1.

BACKGROUND:

The Tax Exemption Bylaw either 100% exempts certain charitable organizations from paying property taxes (i.e. registered charitable Canadian organizations, on Schedule "A") or allows other organizations that are assessed as taxable commercial to be reduced to the tax that would otherwise be payable if the property were assessed residential (Schedule "C"). Under the bylaw, all organizations are required to apply annually for the tax exemption. Financial information must be included with the application. Tax exemption is then granted based on the financial need of the organization.

DISCUSSION:

Each year, the Tax Exemption Bylaw is reviewed to ensure eligible organizations are appropriately considered. Amendments to any bylaw require first and second readings with mandated advertising of notice of intent and final approval, plus filing of the documents with the Department of Municipal Affairs. This process takes a minimum of two months. The MGA authorizes council to exercise this power by either bylaw or policy. Considering this is a bylaw that is amended annually for the most part, repealing the bylaw and replacing it with a policy will make the annual review much simpler and more expedient.

Council will consider the approval of the Tax Exemption Policy at the regular meeting of Council on June 25, 2018.



Three new applications have been received this year:

- Amherst Lions Club to have the new playground located at 36 Hickman Street, added to Appendix C. Cost of the exemption will be \$526.
- Trinity-St. Stephen's United Church to have the space used by the Amherst Preschool Association be exempt from commercial taxes by adding it to Appendix A. The Amherst Preschool Association has used space in the church extending back into the 1960's. Church's are exempt from taxation. However, Property Valuation Services Corporation (PVSC), in their wisdom, decided this year to assess the portion of the property used by the Preschool as commercial, and therefore the Church would have to pay \$1,865 to the Town in commercial taxes.
- Amherst and District Residential Services Society at 82 Willow Street. We currently have Amherst and District Residential Services Society at 1 Rupert Street on our Tax Exemption Bylaw. These two group homes are registered under one charity registration number and one set of Financial Statements. We added this group home to Appendix A, which exempts organizations from taxation. The cost of the exemption will be \$6,124.

FINANCIAL IMPLICATIONS:

The cost to the Town for 2018-2019 as a result of the Tax Exemption Bylaw/Policy will be \$87,111. The cost for 2017-2018 was \$79,654. Repealing the bylaw and replacing it with a policy will save the Town advertising dollars, because every time the Bylaw is changed, it must be advertised twice in the local paper. Changes to a Policy incurs no direct cost.

COMMUNITY ENGAGEMENT:

Tax exemption under the bylaw is by application only; the same will apply if the bylaw is repealed and the policy is adopted. Eligible organizations are required to submit financial information.

ENVIRONMENTAL IMPLICATIONS:

There are no environmental implications

ALTERNATIVES:

Do not repeal the bylaw, and initiate the process to amend the bylaw to include the three new applications

ATTACHMENTS:

Bylaw to Repeal the Tax Exemption Bylaw
Tax Exemption Bylaw
Proposed Tax Exemption Policy

Report prepared by: Shelley Rector, Chief Financial Officer

Report and Financial approved by:

Town of Amherst

Bylaw to Repeal the Tax Exemption Bylaw, B-1

1. This is a by-law to repeal the Tax Exemption Bylaw, B-1.
2. The Tax Exemption Bylaw of the Town of Amherst approved by council on the 23rd day of April, 2001 with amendments up to and including the 26th day of June, 2017, is hereby repealed.

First Reading of Council –
Notice of Intention to Adopt –
Second Reading of Council –
Notice of Publication –
Effective Date –

Bylaw to Repeal the Tax Exemption Bylaw

Annotation for Official Bylaw Book	
Date of First Reading	
Date of advertisement of Notice of Intent to Consider	
Date of Second Reading	
Date of advertisement of passage of Bylaw	
Date of mailing to Minister a certified copy of Bylaw	
Effective Date of Bylaw	
I certify that this Bylaw to Repeal the Tax Exemption Bylaw was adopted by Council and published as indicated above	
<hr/> Gregory D. Herrett, CPA, CA CAO	Date

First Reading of Council –
 Notice of Intention to Adopt –
 Second Reading of Council –
 Notice of Publication –
 Effective Date –

TOWN OF AMHERST
TAX EXEMPTION BYLAW, B-1
CONSOLIDATION TO 26 JUNE 2017

BE IT RESOLVED by the Council of the Town of Amherst that the following bylaw is hereby enacted and that the Clerk forward two copies of it to the Minister of Service Nova Scotia and Municipal Relations for his information.

BYLAW RESPECTING TAX EXEMPTION FOR FIRE DEPARTMENTS
CHARITABLE AND NON-PROFIT ORGANIZATIONS

- | | | |
|----|--|----------------------------------|
| 1. | This bylaw shall be known as the Town of Amherst Tax Exemption Bylaw. | SCOPE AND TITLE |
| 2. | The property of the organizations or institutions named in Schedules "A", "B", and "C", to this bylaw that would otherwise be classified as commercial property shall be exempt or taxed in accordance with the particular schedule. | SCHEDULE OF CLASSIFICATIONS |
| 3. | The partial or total exemption provided in Section 2 above shall apply only to that portion of the property specified in the Schedule. | PORTION OF PROPERTY TO BE EXEMPT |
| 4. | When a property, or part thereof, listed on a Schedule ceases to be occupied by the association or for the purposes set out in the Schedule, or if not in good standing, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then expired. | PROPERTY CEASING TO BE EXEMPT |
| 5. | In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by January 31 of each year. Included with the application will be the annual financial statements for the most recent fiscal year. Exemptions granted will be based on the financial need of the organization or institution. This is effective for the 2016-17 fiscal year. | APPLICATION PROCESS |

6. The effective date of this Bylaw shall be April 1, 2007 and the provisions of the Bylaw shall continue until Council sets a new effective or expiry date.

B-1

**DURATION OF
BYLAW**

7. The Tax Exemption Bylaw as approved by Council on 13th December 1982, and by the Minister of Municipal Affairs on 7th January 1983 with its amendments is hereby repealed.

REPEAL

CONSOLIDATION NOTES:

The existing bylaw was approved by council on the 23rd day of April 2001, with amendments to December 16, 2002.

On March 27, 2006 a Bylaw to Amend the Tax Exemption Bylaw was approved which changed Section 5, Duration of By-Law. The above is the consolidated version of the By-Law.

Changes approved at the March 27, 2006 Council meeting include amendments to Schedule D .The attached schedules represent the Consolidated version including the changes to Schedule "D".

Changes approved at the September 24, 2007 Council meeting include renaming Schedule D to Schedule C, rewording the narrative at the beginning of each Schedule for clarification

Purposes, changing the name of the owner at 24 Crescent Ave. to Alpha Outreach Society, in the newly named Schedule "C", and adding Land & Building, 13 Prince Arthur St., assessed to Alpha Outreach Society to Schedule "C" for the Whole of the property at 100% exemption from commercial to residential tax rate.

Changes approved at the June 22, 2009 Council meeting include Schedule A - change to proper name of owner of the Bright Beginnings Child Care Centre. Take the YMCA and the Bridge Adult Services Society off the Schedule. They are now Commercial exempt per the 2009 Assessment Roll and therefore no need to have on this Schedule. Schedule B – Take the Amherst Golden Years Society off the Schedule. It is now Commercial exempt per the 2009 Assessment Roll and therefore no need to have in this Schedule. Schedule C – Add a new property, a vacant piece of land on Cornwall Avenue, recently purchased by the Amherst Lions Club to insure access to the adjacent Lion Cecil Small Bantam Baseball Field. Current assessment value is \$8,700. Delete land & building at 234 Church Street owned by the AME Church. Schedule C reduces taxable commercial properties to the tax that would otherwise be payable if the property were residential. Since the AME Church property is already assessed as residential and not commercial, there is no need to have this property on the schedule.

Changes approved at the October 26, 2009 Council meeting include Schedule A – Add Bridge Adult Services Society located at 16 Station St. to the Schedule. This property has been re-classified by Property Valuation Services Corporation from commercial exempt to commercial taxable for the 2009 fiscal year. This means we must add the society to this By-law if we do not want them to pay property taxes. Add Assessment Account Numbers of the properties to all Schedules.

Changes approved at the June 25, 2012 Council meeting added the words "or if not in good standing" to paragraph 4, to clarify that if an account is in arrears, the property would cease to have a tax exemption. The amending by-law removed two properties from Schedule "C" – 24 Crescent Avenue and 3 Prince Arthur Street, formerly owned by Alpha Outreach Society, but which have been sold and are no longer used for non-profit purposes, and corrected the assessment account number for 5 Electric Street.

Changes approved at the April 29, 2013 Council meeting added two properties owned by Cumberland Columbia Club (Knights of Columbus) to Schedule C; these two properties are used for parking, a non profit purpose, and qualify for exemption under Section 71(2) of the MGA.

Changes approved at the May 26, 2014 Council meeting removed two properties previously owned by Amherst Lions Club, which were sold to the Province as a part of the land parcel for construction of a new elementary school and no longer qualify for the exemption.

Changes approved at the June 12, 2015 special Council meeting added a new paragraph 5 requiring organizations and institutions to apply annually for exemptions effective in the 2016-17 fiscal year, and added one property owned by Tantrammar Community Radio Society, 80 Church Street, to Schedule C; this is a not-for-profit society.

Changes approved at the June 26, 2017 regular Council meeting removed the land and building, 189 Church Street, Pythian Castle Ltd., AAN 02209128 from Schedule "C" as the property was sold and no longer qualifies for this exemption.

B-1

SCHEDULE "A"

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this Schedule.

<u>PROPERTY</u>	<u>OWNER</u>	<u>ASSESSMENT ACCOUNT NUMBER</u>	<u>CHARITABLE NUMBER</u>	<u>EXTENT OF APPLICATION</u>	<u>EXTENT OF EXEMPTION</u>
Land & Building 25 Park Street	Bright Beginnings Child Care Centre	00064017	106708126	The Whole	100%
Land & Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394	The Whole	100%
Land & Building 16 Station St	Bridge Adult Services Society	03030563	852586551	The Whole	100%

B-1

SCHEDULE "B"

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations and which in the opinion of Council provide a service to the municipality that might otherwise be a responsibility of Council be exempt from taxation under Section 71(1) (b) of the Municipal Government Act to the extent set out in the last two columns of this Schedule.

<u>PROPERTY</u>	<u>OWNER</u>	<u>ASSESSMENT ACCOUNT NUMBER</u>	<u>EXTENT OF APPLICATION</u>	<u>EXTENT OF EXEMPTION</u>
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B-1

SCHEDULE "C"

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71 (2) of the Municipal Government Act, to the extent set out in the last two columns of this schedule.

<u>PROPERTY</u>	<u>OWNER</u>	<u>ASSESSMENT ACCOUNT NUMBER</u>	<u>EXTENT OF APPLICATION</u>	<u>EXTENT OF EXEMPTION</u>
Land & Building 20 Lawrence St.	Amherst Masonic Society	00064149	The Whole	100%
Land & Building 3 Robie St.	Cumberland Columbia Club	01030914	The Whole	100%
Parking Lot 4-6 Robie St.	Cumberland Columbia Club	01030906	The Whole	100%
Parking Lot 5 Robie St.	Cumberland Columbia Club	01076573	The Whole	100%
Parking Lot 7 Robie St.	Cumberland Columbia Club	03256952	The Whole	100%
Land & Building 5 Electric St B-1	Amherst Lions Club	05127807	The Whole	100%
Land & Building 45 Prince Arthur St.	Amherst Curling Club	00064009	The Whole	100%

SCHEDULE "C" (continued)

<u>PROPERTY</u>	<u>OWNER</u>	<u>ASSESSMENT ACCOUNT NUMBER</u>	<u>EXTENT OF APPLICATION</u>	<u>EXTENT OF EXEMPTION</u>
Board Room & Counselling Rooms Cumberland County Transition House 41 Russell St.	Cumberland County Transition House Association	07419112	The Whole of Commercial Portion	100%
Land & Building 80 Church Street	Tantramar Community Radio Society	0005045	The Whole of Commercial Portion	100%

DEPARTMENT: CORPORATE SERVICES

TITLE: **Tax Exemption**

Minutes reference date:

PURPOSE:

1. The purpose of this policy is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within this policy and as specifically identified on the appendices attached.

AUTHORITY:

2. This policy is authorized under Part IV, Sections 69A and 71, *Municipal Government Act*, as amended from time to time.

DEFINITIONS:

3. For the purpose of this policy:

Qualifying non-profit organization means

- a registered Canadian charity [Canadian Revenue Agency] if the property being exempted is used directly and solely for a charitable purpose;
- a non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization.

POLICY STATEMENT:

4. Tax Exemption – Charitable and Non-profit Community Organizations
 - a. Council may, at its discretion, provide a tax exemption to qualifying non-profit organizations demonstrating services to the residents of the Town of Amherst.
 - b. In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by January 31 of each year by completing Appendix D. Included with the application will be the annual financial statements for the most recent fiscal year. Exemptions granted will be based on the financial need of the organization or institution.
 - c. The property of the organizations named in Appendices A, B and C to this policy shall be exempt or taxed in accordance with the particular appendix.

- d. The partial or total exemption provided in paragraph 4. c. shall apply only to that portion of the property specified in the appendix.
- e. When a property, or part thereof, listed on an appendix to this policy ceases to be occupied by the association or for the purposes set out in the appendix, or if not in good standing, then the partial or total exemption from taxation shall cease and the owner of the property shall immediately be liable for the real property tax on such property or part thereof for the portion of the year then expired.

APPENDIX A

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126	The Whole	100%
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394	The Whole	100%
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551	The Whole	100%
Land and Building 1 Ratchford St.	Trinity-St. Stephen's United Church	04405301	130164007	The Whole	100%
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394	The Whole	100%

APPENDIX B

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations and which in the opinion of Council provide a service to the municipality that might otherwise be a responsibility of Council *be* exempt from taxation under Section 71(1) (b) of the Municipal Government Act to the extent set out in the last two columns of this appendix.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION

APPENDIX C

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	EXTENT OF APPLICATION	EXTENT OF EXEMPTION
Land and Building 20 Lawrence St	Amherst Masonic Society	00064149	The Whole	100%
Land and Building 3 Robie St.	Cumberland Columbia Club	01030914	The Whole	100%
Parking Lot 4 – 6 Robie St.	Cumberland Columbia Club	01030906	The Whole	100%
Parking Lot 5 Robie St.	Cumberland Columbia Club	01076573	The Whole	100%
Parking Lot 7 Robie St.	Cumberland Columbia Club	03256952	The Whole	100%
Land and Building 5 Electric St.	Amherst Lions Club	05127807	The Whole	100%
Land and Building 45 Prince Arthur St.	Amherst Curling Club	00064009	The Whole	100%
Board Room and Counselling Rooms 41 Russell Street	Cumberland County Transition House Association	07419112	The Whole of Commercial Portion	100%
Land and Building 80 Church Street	Tantramar Community Radio Society	00005045	The Whole of Commercial Portion	100%
Playground 36 Hickman St	Amherst Lions Club	04641027	The Whole	100%

APPENDIX D - APPLICATION

1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: _____

Civic Address: _____

AAN: _____

Full Mailing Address: _____

Contact Person: _____

Email Address: _____

Telephone: _____

2. Are you a registered Canadian Charitable Organization? YES ____ NO ____
If so, what is your Charitable number: _____

3. Are you a non-profit community, charitable, fraternal, educational, recreational, religious, cultural, or sporting organization? YES ____ NO ____

4. Attached are our most recent financial statements: YES ____ NO ____

Synopsis

Tax Reduction Policy

Each year the Tax Reduction Policy is reviewed to ensure fair and equitable treatment of tax payers on low or fixed incomes who are challenged to pay their property taxes. In this year's review it was felt that having the same amount of relief provided to all residents with an income less than \$25,000 would be most fair and equitable. Residents shall be eligible for an annual property tax exemption according to the following income levels and amounts:

- Less than \$25,000 - a credit of \$450

There has been no change in the budget amount this year.

MOTION :

That Council approves amendments to the Tax Reduction Policy 3800-02 to the following income levels and amounts:

- **Less than \$25,000 - a credit of \$450**



AMHERST TOWN COUNCIL

RFD# 2018103

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector, CPA, CMA – Chief Financial Officer

DATE: May 23, 2018

SUBJECT: Tax Reduction Policy

ORIGIN:

Annual review of Tax Reduction Policy in relation to 2018/19 budget.

LEGISLATIVE AUTHORITY:

MGA 69 (2) *The council may, by policy (a) grant an exemption from taxation, in the amount or to the extent set out in the policy, for a person whose income is below the amount set out in the policy;*

RECOMMENDATION:

That Council approves amendments to the Tax Reduction Policy 03800-02 to reflect one tier of payment and an increase to \$450 for the credit.

BACKGROUND:

The Tax Reduction Policy tries to ensure fair and equitable treatment of tax payers on low or fixed incomes who are challenged to pay their property taxes.

DISCUSSION:

With the proposed policy amendments, residents shall be eligible for an annual property tax exemption according to the following income levels and amounts:

- Less than \$25,000 - a credit of \$450

FINANCIAL IMPLICATIONS:

The approximate financial impact to the 2018/19 fiscal year with these changes is estimated to be \$6,700, although the budget amount remains the same.

COMMUNITY ENGAGEMENT:

We advertise annually in the local newspaper and on the Town of Amherst website. We also notify by letter the taxpayers who received the reduction in the previous year. In addition to this, we will also begin this year to advertise through social media.

ENVIRONMENTAL IMPLICATIONS:

There are no environmental implications with this policy.



ALTERNATIVES:

1. Do not make any changes to the policy
2. Repeal the policy and do not provide any tax relief to low income taxpayers
3. Make further changes to the policy

ATTACHMENTS:

Tax Reduction Policy – 03800-02 with proposed changes.

Report prepared by: Shelley Rector, Chief Financial Officer
Report and Financial approved by:

DEPARTMENT: CORPORATE SERVICES

TITLE: **TAX REDUCTION POLICY**

Minutes reference date:

19 December 2005

Revision date: 28 May 2009

Revision date: 30 April 2014

Revision date: 23 May 2017

Revision date: 24 April 2006

Revision date: 24 May 2011

Revision date: 21 May 2015

Revision date: 18 April 2008

Revision date: 23 May 2012

Revision date: 25 May 2016

PURPOSE:

To establish a policy to determine the reduction in taxes for a person (s) whose income from all sources for the calendar year preceding the fiscal year of the Town of Amherst is below the amount set out in this policy AND to determine the reduction in taxes for the owner(s) of a building which has been completely or partially destroyed.

POLICY STATEMENT (1): LOW INCOME

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, according to the following income levels and amounts:

- Less than \$25,000 - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be \$25,000 or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);
- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.
- e) To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application.

POLICY STATEMENT (2): BUILDING DESTROYED

In accordance with Section 69(A) of the Municipal Government Act, that where a building(s) situate on a property has become permanently unlivable or unusable due to fire and the current assessment of the property does not reflect that the building (s) has been destroyed, it shall be the policy of the Amherst Town Council to permit the reduction or rebate of property taxes on the building(s) alone for the balance of the taxation year under the following conditions.

- a) The taxpayer shall apply in writing to the Clerk asking for a reduction or rebate of property taxes.
- b) The Clerk shall ask the Building Inspector to confirm the complete destruction of the building(s).
- c) The Clerk shall ask the Regional Assessment Office to determine the following years assessment value before any subsequent rebuilding or construction.
- d) Upon receipt of the Building Inspectors and Provincial Assessments report, the Clerk shall authorize the Treasurer to reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.
- e) This policy section shall be made retroactive to April 1, 2005; provided that if, as a result of this policy being made retroactive, it results in property taxes being rebated such sums shall be paid without interest.
- f) If the owner of the property in question is found guilty of arson, either civilly or criminally, the Clerk shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon will become immediately due and payable, it being the overriding policy of the Town of Amherst that a person shall not benefit from his or her own wrongdoing.

Synopsis

User Fees Policy

The Town's User Fees Policy and schedule of rates is reviewed annually during budget preparations. Following this year's review, changes are being proposed to:

- Increase the Solid Waste Uniform Charge from \$160 to \$175; and
- Change the rental fee structure for the Community Credit Union Business Innovation Centre.

The changes are outlined in the attached policy on Schedule A.

MOTION:

**That Council approve the amended User Fees Policy 3470-03
Schedule A.**



REQUEST FOR DECISION

RFD# 2018101

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Sarah Wilson, Manager of Financial Services

DATE: May 23, 2018

SUBJECT: Annual Review of User Fees Policy

ORIGIN: 2018/2019 Budget preparations.

LEGISLATIVE AUTHORITY: User Fees Policy 3470-03

RECOMMENDATION: That staff recommends change of User Fees for the Community Credit Union Business Innovation Centre as per the Business Development Officer, and change to the Solid Waste Uniform Change.

BACKGROUND: The Town's User Fees Policy, and schedule of rates, is reviewed annually during budget preparations.

DISCUSSION: All departments have reviewed the User Fees Policy and have made the proposed changes.

FINANCIAL IMPLICATIONS: Anticipating increase in rentals at the Community Credit Union Business Innovation Centre due to lower rental fees.

COMMUNITY ENGAGEMENT: There is no community engagement on this issue.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

ALTERNATIVES: Request staff re-visit the User Fees Policy and propose changes.

ATTACHMENTS: User Fees Policy and Schedule A

Report prepared by: Sarah Wilson – Manager of Financial Services

Report and Financial approved by: N/A



DEPARTMENT: ALL TOWN DEPARTMENTS

TITLE: **Annual Review of User Fees**

Minutes reference date:	30 April 2007	29 October 2007	18 April 2008
	28 May 2009	26 April 2010	24 May 2011
	23 May 2012	01 May 2013	30 April 2014
	12 June 2015	25 May 2016	03 October 2016
	23 January 2017		

PURPOSE:

To establish a schedule of user fees for Council to review for appropriateness and to revise if necessary during the annual budgeting process.

POLICY STATEMENT:

It is appropriate for Council to charge fees, as authorized under the *Municipal Government Act*, in the Town's Bylaws, Policies and Procedures in order to defray its administrative costs. In order to allow for a systematic and thorough evaluation of those fees, a comprehensive schedule of User Fees with applicable tax status has been established. The responsibility for the accuracy of the Schedule shall rest with the department to which a fee applies. Any additions/deletions to the Schedule will be updated by the Executive Office. Those fees legislated under Provincial and/or Federal Acts and Authorities will also be shown on the schedules for completeness, but will not be subject to change by Council.

OBJECTIVES:

To make the administration of the cost recovery portion of the Town's Bylaws, Policies and Procedures more efficient and to determine the impact on each year's projected revenues during the budget process. By combining all of the fees in one document, the review will be more visible and complete.

Corporate Services		
SERVICE/PRODUCT/ADMINISTRATIVE	FEE	HST STATUS
Photocopies	.25/copy	Plus HST
Tax Certificates	\$50.00	HST Exempt
NSF Cheques	\$20.00	HST Exempt

By-Law Fees Collected by Corporate Services		
C-4 Dog-By-Law, Schedule A		
Dog License spayed/neutered	\$15/yr	HST Exempt
Dog License un-spayed/un-neutered	\$30/yr	HST Exempt
Lost Tag Replacement	\$15	HST Exempt
Dog-1 st Impoundment	\$30	Plus HST
Licensed Dog-2 nd Impoundment	\$70	Plus HST
Licensed Dog-3 rd & Subsequent Impoundments	\$100	Plus HST
Unlicensed Dog-Impoundments	\$100	Plus HST
Maintenance fee – Impoundment period	\$15/per day	Plus HST
C-11 False Alarms - After 2nd Notice	\$50/alarm	HST Exempt

Operational Services		
It is not the intention of the policy to rent Town of Amherst equipment to the general public; these rates and the availability of this equipment are contemplated for use by commercial concerns only.		
Equipment Charge out Rates	Rate per Hour	HST Status
Backhoe	\$93.00*	Plus HST
Loader	\$97.25	Plus HST
1-ton trucks/Service trucks	\$44.23*	Plus HST
3-5 ton trucks	\$66.00*	Plus HST
Street Sweeper	\$115.00*	Plus HST
Trackless	\$70.00*	Plus HST
Sewer Camera	\$100.00*	Plus HST
Line Locator	\$50.00*	Plus HST
Hole Hog	\$45.00*	Plus HST
Vermeer Brush Chipper	\$60.00*	Plus HST
Steamer	\$30.00*	Plus HST
Trash Pump	\$15.00	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Overhead charges extra – see procedure		
* Price includes one operator and fuel during normal working hours; overtime labour rates are extra.		

Operational Services By-Laws		
D-3 Wastewater Discharge By-Law		
One Connection	\$750.00	Plus HST
Storm Sewer Connection (if done at the same time as sewer connection)	\$250.00	Plus HST
D-19 Sanitary Sewer Rates By-Law		
Residential Metered Customers	\$.99 m ³	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m ³	HST Exempt
Annual Base Charges – Meter Size		
5/8"	\$72.00	HST Exempt
3/4"	\$108.00	HST Exempt
1"	\$175.00	HST Exempt
1.5"	\$344.00	HST Exempt
2"	\$545.00	HST Exempt
3"	\$1,085.00	HST Exempt
4"	\$2,000.00	HST Exempt
Annual Non-metered Mobile Home Park Owner	\$178.53 /dwelling unit/year	HST Exempt
Uniform Charge for Wastewater Treatment Facility for unmetered mobile homes billed on the property Tax Bill	\$72.00/yr	HST Exempt

Solid Waste Rates		
Solid Waste Collection billed on Tax Bill	-\$160.00/yr \$175.00/yr	HST Exempt
Replacement Green Bin (Composter)	\$95.00	Plus HST
Replacement White Kitchen Compost (Bucket)	\$5.00	Plus HST

Services/Products – Operational Services		
Parking Space Rental – Yearly	\$200.00	Plus HST
Parking Space Rental – Monthly	\$20.00	Plus HST
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST
Commercial Sewer Service (Policy 31600-14) Estimated by Engineer and final adjustment when work is done	Cost of Service	Plus HST

Planning and Development Department		
Zoning Confirmation Letter	\$50.00	HST Exempt
Copy of Land Use Bylaw or Municipal Planning Strategy	\$20.00	HST Exempt
Copy of Zoning Map (11 x 17)	\$5.00	HST Exempt
Copy of Zoning Map (50 cm x 60 cm)	\$10.00	HST Exempt
Application to Amend the Land Use Bylaw	\$200.00	HST Exempt
Application for a Development Agreement	\$200.00	HST Exempt
Application to Amend the Municipal Planning Strategy	\$300.00	HST Exempt
Application for a Variance or Site Plan	\$75.00	HST Exempt
Creation of Mapping Document	\$60.00/hr(including 10 lineal metres of maps)	Plus HST
Print Existing Map – less than 50 cm x 50 cm	\$25.00	Plus HST
Print Existing Map – more than 50 cm x 50 cm	\$50.00	Plus HST

Building Permits		
New residential buildings, community centres, churches	\$50.00 + \$0.12 per square foot	HST Exempt
New Commercial, Industrial or other building not listed	\$50.00 + \$0.17 per square foot	HST Exempt
All alterations or repairs	\$50.00 + 0.25% of value	HST Exempt
Decks, accessory buildings and farm buildings	\$50.00 + \$0.04 per square foot	HST Exempt
Demolition	\$20.00	HST Exempt
Permit Renewals	\$50.00	HST Exempt
Development Permit	\$50.00	HST Exempt

Police Department		
Commissioner of Oaths Signing	\$15.98	HST Exempt
Commissioner of Oaths Signing – Child Abuse Register for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Criminal Record Check	\$25.00	Plus HST
Criminal Record Check for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Serial # Verification (homemade trailers)	\$25.00	Plus HST
Fingerprints (for non-criminal reasons)	\$50.00	Plus HST
Accident Reports	\$25.00	Plus HST
Community Room Rental	\$125.00/day \$75.00/half day	Plus HST

C-9 Taxi By-Law, Schedule E		
Taxi Cab License	\$25/yr	HST Exempt
Taxi License Transfer	\$10	HST Exempt
Taxi Driver License	\$20/yr	HST Exempt
Taxi Driver License Replacement	\$10	HST Exempt
Taxi License Photo	\$10.00	Plus HST

Fire Department		
Firefighter	\$20.00/hour	HST Exempt
Apparatus	\$200.00/in use; \$100.00/standby	HST Exempt
Standby Jaws of Life Alarm	\$350.00	HST Exempt
Meters	\$50.00/hr	HST Exempt
Saws	\$50.00/hr	HST Exempt
Lighting System	\$25.00/hr	HST Exempt
Generator	\$25.00/hr	HST Exempt
Foam – All Types	\$185.00/jug	HST Exempt
Specialized Suits – Hazmat	Replacement cost	HST Exempt
PPE (bunker gear)	Replacement cost	HST Exempt
Fire Extinguisher Training	\$300.00 up to 15 people	Plus HST
Fire Inspections	\$75.00/hr	Plus HST
Inspection Confirmation Letter	\$50.00	HST Exempt

Recreation		
Ice Time/Stadium		
Early Bird Monday-Friday (6:00 – 8:15 am)	\$55.00/hr	Plus HST
Fair Time Monday-Friday (8:30 am – 5:00 pm)	\$74.00/hr	Plus HST
Prime Time (after 5:00 pm on Fridays, and all Saturdays, Sundays & Holidays)	\$122.00/hr	Plus HST
Prime Time Youth Rate	\$93.00/hr	Plus HST

Photocopies/Stadium (Policy 72000-06)		
8 ½ X 11 (Town Paper)	\$0.10/copy	Plus HST
8 ½ X 14 (Town Paper)	\$0.15/copy	Plus HST
11 X 17 (Town Paper)	\$0.25/copy	Plus HST
8 ½ X 11 (own paper)	\$0.05/copy	Plus HST
8 ½ X 14 (own paper)	\$0.05/copy	Plus HST
11 X 17 (own paper)	\$0.10/copy	Plus HST

Ballfield User Policy (Policy 72300-01)		
Lights	\$18/diamond/game	Plus HST
Tournament Fee	\$100/day	Plus HST
Tournament Lights	\$30/day	Plus HST

Stadium Advertising Rates plus artwork, design and production		
Ice logos	\$400.00	Plus HST
Dasherboard	\$400.00	Plus HST
Wall Signage (4X6)	\$400.00	Plus HST
Ice Making Machine	\$2,500.00	Plus HST
Red and Blue Line – per line (not per side)	\$100.00	Plus HST
Stairs Kick Plates	3 for \$150.00	Plus HST
Score clock Small	\$600.00	Plus HST
Score clock Large	\$850.00	Plus HST

Off Season Stadium Rentals		
Rink Floor Only	\$40.00 per hr or \$600.00 for full day	Plus HST
Entire Facility including meeting rooms, team rooms	\$62.50 per hr or \$750.00 per day	Plus HST
2 nd Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST

Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)		
Concession only. NSAGA requirements responsibility of organizing committee	\$100.00/day	Plus HST

Community Credit Union Business Innovation Centre				
Facility	Daily	4 Hours	Hourly	Catering Surcharge
Conference Room - Up to 40 people				
Commercial	\$250	\$150	\$100	\$75
Community	\$150	\$90	\$60	\$45
Conference Room - 40 or more people				
Commercial	\$400	\$240	\$160	\$125
Community	\$240	\$144	\$96	\$75
Conference Room – Theatre/ Admission Event	\$400			\$125
Conference Room – Set Up Days	\$250			
Conference Room – Sound/Lighting			\$30	
Conference Room – Bar Service (Special Occasion License to be provided by renter)				\$50 Pouring Fee
Boardroom – Commercial	\$125	\$75	\$25	\$25
Boardroom – Community	\$75	\$45	\$15	\$15

*HST shall be applied and be in addition to all rates noted for the Community Credit Union Business Innovation Centre

Community Credit Union Business Innovation Centre			
Rental Fee	Daily	1/2 Day	Hourly
Conference Room	\$400.00	\$250.00	\$80.00
Boardroom	\$125.00	\$80.00	\$25.00
Evening & Weekend Surcharge			\$20.00
Sound & Lighting Technician			\$30.00

*HST shall be applied and be in addition to all rates noted for the Community Credit Union Business Innovation Centre

Municipal Government Act Fees – FOI-POP Section 466, MGA
The fees charged for access to information under Part XX of the MGA (Freedom of Information and Protection of Privacy) shall be in accordance with the Freedom of Information and Protection of Privacy Regulations of Nova Scotia, as amended from time to time.

Note: “All rates and charges with respect to the Amherst Water Utility will be in accordance with the schedule of rates for water and water services as approved by the Utility and Review Board of Nova Scotia from time to time and as reflected in the Order of the Board.”

Synopsis

Community Support Grants

An annual budget is allocated for community support grants in accordance with Council's Community Support Grants policy so that the Town provides assistance in a fiscally responsible manner to organizations that qualify under the criteria set in the policy. In doing so, the Town will encourage and promote the success of these organizations. It should be noted that all groups fill a significant role in the community; however, to ensure the intentions of the policy are adhered to, not all can be funded. Requests received this year are higher than past years and exceed the budgeted amount by a significant amount.

MOTION :

That Council approves funding in the amount of \$84,180 under the Community Support Grants Policy as follows:

Amherst Litte League Baseball Assoc.	Included in Policy	\$ 1,500
Amherst Little League T-Ball Baseball	Included in Policy	500
Autumn House	Included in Policy	10,000
Cumberland Early Intervention Program	Included in Policy	500
Food Assistance Network	Included in Policy	2,000
L A Animal Shelter	Included in Policy	10,000
L A Animal Shelter	Additional funds requested	2,500
Sexual Health Centre for Cumberland	Included in Policy	500
Amherst Minor Basketball	Coaching Clinic	300
Showcase Productions	Summer Theatre Music Camp	1,000
Canadian Cancer Society - Relay for Life	Funding for stadium rental for Relay for Life	1,800
Maritime Mosaic	Dayle's Block Party - Concert at the Curling Club	1,500
Maggie's Place	Cooking program for Dad's	4,630
Fibre Arts Festival Society	Fibre Arts Festival	3,000
Bordertown Biker Bash Committee	Biker Bash Festival	3,000
Cumberland Y Service Club	Summer Kick Off Event (Cross Border challenge)	2,000
Seniors Safety Program	continued support for the Senior Safety Program	6,500
Cumberland County Museum	cameras/security system	4,000
Amherst Golf Club	Amherst Junior Golf Program - reduced fees	1,500
NSCC	Make Way - The Campaign for NSCC - student bursaries	20,000
Cumberland Health Care Foundation	Walking track	5,000
Autism NS	Walk the Walk for Autism	950
Cumberland Health Care Auxiliary	Highland Fling	500
Cumberland Health Care Foundation	Adult Prom	1,000
		\$ 84,180

And further that Council approves a five year commitment to the NSCC Make Way Campaign of \$20,000 per year (including this year) to fund Amherst resident students who demonstrate a financial need and who are attending an NSCC campus anywhere in Nova Scotia.



AMHERST TOWN COUNCIL

RFD# 2018099

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Bill Schurman, Director of Recreation

DATE: May 23, 2018

SUBJECT: Community Support Grants 2018

ORIGIN: 2018-19 Operating Budget

LEGISLATIVE AUTHORITY: MGA 65 Power to expend money: (au) a grant or contribution to (v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the province; Community Support Grants Policy, 72000-08

RECOMMENDATION: That Council approves funding in the amount of \$84,180 under the Community Support Grants Policy as follows:

Amherst Litte League Baseball Assoc.	\$ 1,500
Amherst Little League T-Ball Baseball	500
Autumn House	10,000
Cumberland Early Intervention Program	500
Food Assistance Network	2,000
LA Animal Shelter	10,000
LA Animal Shelter	2,500
Sexual Health Centre for Cumberland	500
Amherst Minor Basketball	300
Showcase Productions	1,000
Canadian Cancer Society - Relay for Life	1,800
Maritime Mosaic	1,500
Maggie's Place	4,630
Fibre Arts Festival Society	3,000
Bordertown Biker Bash Committee	3,000
Cumberland Y Service Club	2,000
Seniors Safety Program	6,500
Cumberland County Museum	4,000
Amherst Golf Club	1,500
NSCC	20,000
Cumberland Health Care Foundation	5,000
Autism NS	950
Cumberland Health Care Auxiliary	500
Cumberland Health Care Foundation	1,000
Total	\$ 84,180



BACKGROUND:

An annual budget is allocated for community support grants so that the can Town provide assistance in a fiscally responsible manner to organizations that qualify under the criteria set in the policy. In doing so, the Town encourages and promotes the success of these organizations. It should be noted that all groups fill a significant role in the community; however, to ensure the intentions of the policy are adhered to, not all can be funded.

DISCUSSION:

The amount of \$84,180 includes \$25,000 in grants that are set out in the Policy. These amounts include Little League, T-Ball, Autumn House, Cumberland Early Intervention, Food Assistance Network, LA Animal Shelter and Sexual Health Centre.

Requests for support submitted by community organizations total \$192,084 this year.

FINANCIAL IMPLICATIONS:

This year's community support grants amount to \$84,180 with funding coming from the Community Support Area Rate. This amount does not include the requests to support events and activities that are received throughout the year, which qualify for funding under the policy. An allowance remains in the budget to address these requests.

COMMUNITY ENGAGEMENT:

In response to a public invitation to apply, funding requests were submitted by community groups. Future community and sporting event requests will be dealt with on an individual basis.

ENVIRONMENTAL IMPLICATIONS:

There are no environmental implications attached to this request.

ALTERNATIVES:

1. Approve the funding requests as listed
2. Increase the budget and tax rate to accommodate all requests
3. Discontinue the practice of providing community support grants

ATTACHMENTS:

- Community Support Grants Policy, 72000-08
 - A binder containing the Community Support Grants Funding Requests is available.
-

Report prepared by: Bill Schurman, Director of Recreation
Report and Financial approved by:

Synopsis

Deed Transfer Tax By-law

In considering the Town's budget for the 2018-19 fiscal year, Council approved an increase of one quarter of one percent in the Deed Transfer Tax, from 1.0% to 1.25%. In order to give effect to this increase, the Deed Transfer Tax needs to be amended.

The amount of Deed Transfer Tax is to be increased by 0.25%. However, this change does not come into effect until the by-law amendment process is complete – first reading, notice of intent, second reading and enactment; It is proposed that second reading of the amending by-law be considered at the June 25, 2018 regular meeting, and the change take effect July 1, 2018.

MOTION:

That Council approve first reading of a By-law to Amend the Deed Transfer Tax By-law, which changes the deed transfer tax rate from 1% to 1.25% of the sale price or value of property sold.



REQUEST FOR DECISION

RFD# 2018098

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector, Chief Financial Officer

DATE: May 23, 2018

SUBJECT: Deed Transfer Tax By-law, B-2

ORIGIN: 2018/2019 Budget preparations.

LEGISLATIVE AUTHORITY: Deed Transfer Tax By-law, Municipal Government Act

RECOMMENDATION: That Council approve first reading of a By-law to amend the Deed Transfer Tax By-law, which changes the deed transfer tax rate from 1% to 1.25% of the sale price or value of property sold.

BACKGROUND: In considering the Town's budget for the 2018-19 fiscal year, Council approved an increase in the deed transfer tax of one quarter percent, from 1% to 1.25%.

DISCUSSION: The increase to the deed transfer tax of one quarter percent is expected to generate \$50,000 which will be earmarked for Poverty as one of the Strategic Priorities of Council. In order to give effect to this increase, the deed transfer tax needs to be amended. This proposed change will be effective July 1, 2018.

FINANCIAL IMPLICATIONS: The increase in the deed transfer tax is expected to generate \$50,000 for the 2018-19 fiscal year. This has been taken into account in the formulation of the 2018-19 budget.

COMMUNITY ENGAGEMENT: There is no community engagement on this issue.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.

ALTERNATIVES: Leave the deed transfer tax rate the same or refer the matter back to staff for further review and recommendations.

ATTACHMENTS: Deed Transfer Tax By-law and Deed Transfer Tax By-law to Amend.

Report prepared by: Sarah Wilson – Manager of Financial Services

Report and Financial approved by: N/A



BY-LAW TO AMEND THE DEED TRANSFER TAX BY-LAW, B-2

The Town of Amherst Deed Transfer Tax By-Law, B-2, approved by Council on May 27, 2013 is hereby amended as follows:

a. Paragraph 3

Delete paragraph 3 in its entirety and replace it with the following:

The amount of the deed transfer tax shall be one and one quarter percent (1.25%) of the sale price or value of the property effective July 1, 2018.

First Reading of Council –
Notice of Intention to Adopt –
Second Reading of Council –
Sent to Municipal Affairs –
Notice of Publication -
Effective Date –

Annotation for Official Bylaw Book	
Date of First Reading	
Date of advertisement of Notice of Intent to Consider	
Date of Second Reading	
Date of mailing to Municipal Affairs	
Date of Advertisement / Notice of Publication	
Effective Date of Bylaw	
I certify that this Deed Tax Transfer Bylaw was adopted by Council and published as indicated above.	
<hr/> Kimberlee Jones Municipal Clerk	<hr/> Date

First Reading of Council –
 Notice of Intention to Adopt –
 Second Reading of Council –
 Sent to Municipal Affairs –
 Notice of Publication -
 Effective Date –

B-2-1

First Reading of Council –
Notice of Intention to Adopt –
Second Reading of Council –
Sent to Municipal Affairs –
Notice of Publication -
Effective Date –

Town of Amherst
Deed Transfer Tax By-law
(Consolidated Version to May 2018)

1. This By-law shall be known as the Deed Transfer Tax By-law.
2. A deed transfer tax shall apply to the Town of Amherst.
3. ~~The amount of the deed transfer tax shall one percent (1%) of the sale price or value of the property effective June 1, 2013.~~
3. **The amount of the deed transfer tax shall be one and one quarter percent (1.25%) of the sale price or value of the property effective July 1, 2018.**
4. Part V, “Deed Transfers” and Section 3 (Interpretations) of *Municipal Government Act*, Stats. N.S. 1998, chapter 18, shall apply to deed transfers.
5. For the purposes of this By-law, “persons married to one another” shall include those persons who have entered into a domestic partnership declaration and have registered such declaration in accordance with Part II of the Vital Statistics Act R.S.N.S., Chapter 494.
6. The Registrar of Deeds shall be the agent and collector of the deed transfer tax for the Town of Amherst.
7. Attached is Schedule A Deed Transfer – Affidavit of Value which will form a part of this by-law.
8. The Municipal Deed Transfer Tax By-law as amended passed by the Town Council of the Town of Amherst on the 20th day of March 1989: Amended May 27, 2013, is hereby repealed in its entirety.

Synopsis

Rambler Agreement

Each year, the Town and the Ramblers Executive review the terms of an operating agreement which will clarify the responsibilities of each party related to usage, fees, schedules, security, and bar operations, along with pre-season, regular season, and post-season activities. This ensures both parties are clear on their responsibilities, and the level of support provided by the Town is clearly articulated. This agreement has been negotiated for a 3-year term which will expire at the end of the 2019-2020 season.

MOTION :

That Council approve entering into an operating agreement with the Amherst Jr. "A" Hockey Club (the Ramblers) for the 2017-18, 2018-19, 2019-20 ice seasons, and authorizes the Mayor and CAO to sign the agreement on behalf of the Town.



COMMITTEE OF THE WHOLE

CDR# 2018097

Date: May 23, 2018

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Bill Schurman – Director of Recreation

DATE: May 2, 2018

SUBJECT: Ramblers Agreement

ORIGIN: Rambler's Ice Seasons

LEGISLATIVE AUTHORITY: MGA 61(1) authorizes a municipality to make agreements for the provision of services or a capital facility that the municipality is authorized to provide, and 61(2) authorizes agreements for the lease, operation or maintenance of a facility or provision of the service.

RECOMMENDATION: That Council approve entering into an operating agreement with the Amherst Jr. "A" Hockey Club (the Ramblers) for the 2017-20 ice seasons, and authorizes the Mayor and CAO to sign the agreement on behalf of the Town.

BACKGROUND: Each year, the Town and the Ramblers Executive review the terms of an operating agreement which will clarify the responsibilities of each party related to usage, fees, schedules, security, and bar operations, along with pre-season, regular season, and post-season activities. This ensures both parties are clear on their responsibilities, and the level of support provided by the Town is clearly articulated.

DISCUSSION: Junior "A" hockey provides significant economic impacts in the community, both directly through payroll for management and players, and indirectly through retail sales generated within the community and by visitors travelling to Amherst to watch games. That being said, the Town needs to address its costs to provide a facility for the Ramblers.

The new agreement covers three seasons. For 2017-18 the same terms apply as 2016-17. For 2017-18 the hourly ice rate for pre-season use increases from \$74.55 to \$84.00, (plus taxes) pre-season game rate increases to \$420.00 (plus taxes) and the flat fee for regular season games and practices increases from \$17,833.79 to \$19,661.25. (plus taxes). The playoff game fee increases from \$691.13 to \$787.50 (plus taxes).

For 2019-20 the hourly ice rate for pre-season use increases to \$88.00 (plus taxes) pre-season game rate increases to \$441.00 (plus taxes) and the flat fee for regular season games and practices increases to \$20,644.00 (plus taxes). The playoff game fee increases to \$826.87 (plus taxes)



In addition the Ramblers will continue to reimburse the Town for 100% of the cost of security. The team will continue to be provided the opportunity to sell advertising inventory as per Stadium Advertising Policy # 72300-08. The deadline dates for sales have been negotiated and remain similar to past years. For the duration of this agreement Ice Logo's must be sold by July 30. All other advertising sales must be sold by September 30th of each year of the contract. All other clauses remain the same as previous year.

FINANCIAL IMPLICATIONS: This contract will contribute an estimated \$3750 to Stadium revenue (based on ice use) during the term of this agreement, and allows for increased playoff revenues when applicable.

COMMUNITY ENGAGEMENT: As this process involved contract negotiations, engagement was with the Rambler organization including Past-president Andrew Reed and current President Gary Brown. The details of the contract will be made public once it has been signed by both parties. In addition meetings were held with members of the Ramblers executive, CAO and Town staff leading to the contract preamble and appendix outlining in more detail operating principals including set meeting times between parties.

ENVIRONMENTAL IMPLICATIONS: No specific environmental implications are anticipated.

ALTERNATIVES: Council could approve the agreement as recommended, or refer it back to Town staff and the Rambler organization for further review and amendments. Alternatively, the Ramblers could operate without any formalized agreement in place, following the Town user fee policy for rates however this is not recommended.

ATTACHMENTS: Proposed agreement

Report prepared by: Bill Schurman, Recreation Director

Report and Financial approved by:

AGREEMENT BETWEEN

AMHERST JR “A” HOCKEY CLUB 1997 (*herein after called the Ramblers*)

THE TOWN OF AMHERST (*herein after called the Town*)

PREAMBLE:

Whereas the Town is the owner of and operates the Amherst Stadium (The Town);

And Whereas the Amherst Jr “A” Hockey Club 1997 owns and operates a hockey club that will participate in the Maritime Hockey League which club will be known as the Amherst Ramblers (The Ramblers);

And Whereas the Ramblers is desirous of renting ice time as well as related facilities from the Town in order to promote the Ramblers as a tier two Junior “A” Hockey Team and participate in the MHL;

And Whereas the Town is prepared to rent to the Ramblers the facilities necessary for the Ramblers to operate the Hockey Club subject to the terms and conditions here in after set out.

The parties hereto acknowledge the forgoing recitals, and including the Operating Principles as set out in Appendix A, as being true and accurate and agree to incorporate same as terms of this agreement in effect from August 1, 2017 to July 31, 2020.

1. Pre Season:

a) Ice will be available 14 days prior to the start of MHL regular season.

b) The hourly rental fee for:

2017-18 will be the same as 2016-17.

2018-19 will be \$84.00/hr + HST

2019-20 will be \$88.00/hr + HST

Preseason games for:

2017-18 will be the same as 2016-17.

2018-19 will be \$420.00 + HST per game

2019-20 will be \$441.00 + HST per game

c) Ramblers will be billed on September 30 with payment to be made by October 31 of each year of this contract.

2. Game Fees: Flat fee of :

2017-18 season will be the same as 2016-17.

\$19,661.00 + HST for the 2018-19 season.

\$20,644.00 + HST for the 2019-20 season

During the term of this contract, game fees will be paid to cover 24 regular season games, including two stat holiday games (if requested). Games fees to be paid in equal monthly installments with first payment due and payable on October 1 of each year of this contract, and each month thereafter, up to and including March 1 of each year of this contract.

- 3. Games Schedule:** All weekday games from Monday to Friday are to start at 7:30pm, Saturday night games to start at 7:00 pm and Sundays after 4:00pm. Town is open to special game time requests from the Ramblers providing 30 days' notice is provided prior to the scheduled game. Regular season dates must be approved by the Facility Coordinator prior to submitting to the MHL.
- 4. Practice Times:** Practices are scheduled for one and a half hours (1.5 hours) on Tuesday and Thursday nights or such nights that are agreeable to both the team and the Town of Amherst. The practice charge is included with flat game fees. To be consistent with the Town of Amherst Ice Allocation Policy, **a charge at the regular prime time rental rate + HST applicable at the time of the cancellation will be levied if this practice is not canceled within 48 hours.** This notice period is required to allow the Town ample time to try to rent the ice to a 3rd party.
- 5. Lunchtime Practices:** Practices during the lunchtime period can be used for unscheduled practice by the players at no charge if the ice is available on Tuesday, Thursday & Friday only. Ramblers to contact the Recreation Department before 4:00pm the preceding day to arrange for this ice time.
- 6. Office:** Upstairs office at the rear of the bar is available at no charge during the length of this contract. Phone line is at the expense of the Ramblers. The Ramblers will be given use of one of the two small meeting rooms on the second floor during each home game at no charge.
- 7. Stadium Rentals (off season):** This agreement includes an allowance for two Rambler Hockey fundraising events during the off season with no charge for Stadium rental, based on availability, with no charge for stadium rental as set out in the Town of Amherst User Fee Policy.
- 8. Spectators:** It will be the responsibility of the Ramblers to clear out the Stadium after all hockey games and rentals.
- 9. Selling of Stadium Advertising:** As per Stadium Sign Rental Policy # 72300-08. See attached Policy. Ice logo sales list must be provided no later than July 30 for each year of this contract. All other advertising inventory available to the team up to September 30 for each year of this contract.
- 10. Stadium Event Sign:** Information related to the Stadium Event Sign changes will be required at least 48 hours prior to game day. Ramblers will provide a schedule of games and wording for the sign as required.
- 11. Insurance:** The Ramblers agrees to carry, during the times of use, general liability insurance covering bodily injury and property damage with limits of at least \$1,000,000.00 per occurrence, and to be responsible for any and all expenses, costs and liabilities in connection with any claim which may be made against the Stadium by reason of the activities contemplated by this Agreement or persons coming on the premises of the Stadium as a result of the activities. Proof of General Liability insurance to be provided to the Town of Amherst before the start of training camp.
- 12. Security:** Security arrangements shall be made by the Town with a bonded security company for all Amherst Rambler home games and post season home games. 100% of the full cost will be the responsibility of the Ramblers and will be billed and due on a month to month basis. Prior to the start of the season, and again prior to the start of the play-offs during the term of this contract, the Town and the Ramblers together will determine security standards and numbers based on Service Nova Scotia Alcohol & Gaming Division.

- 13. Bar:** Provided the sale of alcohol is permitted at the Stadium, the heated meeting room on the second floor overlooking the ice surface is available to the Ramblers for regular season games and playoffs under the existing Town of Amherst Liquor License. In addition, this license includes a designated area of seating on the west end of the Stadium. For the balance of this agreement, the Ramblers will be responsible for complete operation of the bar during home games. Servers will be appropriately attired and with name tags. The Ramblers will have the right of first refusal to provide bar services in this second floor room, on behalf of the Town for any other event or activity being held from time to time that may require bar services. The Ramblers will participate in the Bar Suspension Program facilitated through the Amherst Town Police. The Town will not be responsible for any items left in this room by the Ramblers or patrons. Should alcohol sales not be permitted the team shall be advised prior to August 1st of each year the agreement is in place.
- 14. Dressing Room:** The use of the dressing room will be included in the flat fee. The Ramblers will be responsible for any and all damage to the dressing room. The Town reserves the right providing adequate written notice is provided (14 days) to use the dressing room for the purpose of Provincial, Regional and/or National events should they occur.
- 15. Sponsorship:** The Town will be considered a gold sponsor, with acknowledgment in the program and advertising. The Town will be provided with 5 free season passes, issued as game tickets.
- 16. Photocopying:** The Ramblers will be permitted 600 free copies per year. Payment of additional copies will be in accordance with policy 73470-03 User Fee Policy.
- 17. Playoffs:** The playoff per game rate for:
2017-18 will be the same as 2016-17.
2018-19 will be \$787.50 + HST
2019-20 will be \$826.87 + HST
- 18. Zamboni, boiler and plant rooms** are off limits to all unauthorized persons. This is a significant safety concern and breach of this clause will result in the immediate suspension from the Stadium of the offender for the balance of the Stadium season.
- 19. Program of Events:** The Ramblers will provide the Recreation Department (Facility Coordinator) with a program of events and requirements 48 hours prior to the game. (i.e.: Saturday games, requirements by Thursday at 12:00 Noon; Friday Games, requirements by Wednesday at 10:00am). The Ramblers will provide one point of contact for game day. All issues/requests will go through/come from this point of contact.
- 20. Chewing Tobacco:** There will be no chewing of tobacco allowed in the Stadium. This is in keeping with current MHL regulations.
- 21.** This agreement will be for the 2017-2018, 2018-19 and 2019-20 Maritime Junior Hockey League Season, and will take effect on January 1, 2018 and expire on July 31, 2020.
- 22.** This agreement is contingent on the fact that all regular season and playoff home games are to be played at the Amherst Stadium.

Appendix A – Operating Principles

The Town of Amherst recognizes the importance of the sustainability of the Amherst Jr. A Ramblers and the Maritime Hockey League in Amherst, as well as the value and benefit of the relationship between the Hockey Club, and the Amherst Stadium to the community and region.

Paramount to the success of any relationship is effective timely and accurate communications. It is the intent and expectation through a relationship of collaboration and respect, that the Town and the Ramblers shall demonstrate leadership and display positive exemplary behavior through working together to create, develop, enrich and support a positive image for all.

For the term of the agreement, the principal contact for the Town will be the Director of Recreation or official designate, and for the Amherst Jr A Hockey Club, the Club President, or official designate.

For day to day operations the principal contact for the Town will be the Facility Manager, and for the Club, the General Manager. All communications relating to day to day operations between parties should flow between these spokespersons.

During the length of this agreement, at least three times per season both parties shall schedule a meeting to review operations, issues and opportunities.

Participants shall include the Director of Recreation, Facility Manager and Chief Administrative Officer or designate. The Hockey Club representation shall be the President, General Manager and one additional invitee of the Club. Official minutes of these meetings are to be kept and circulated to both parties.

Meetings shall be called and held:

1. Prior to August 15th of each season
2. Prior to January 15th of each season
3. Prior to start of MHL Playoffs of each season

While signage and advertising is the exclusive right of the Town, the Town recognizes that the selling of stadium advertising is a revenue opportunity for the Club. The spirit of this agreement allows for the Club (Article 9) to sell existing inventory sold by the Club during the previous season, as well as any new inventory that is requested by the Club and approved by the Town. Based on stadium sign rental policy #72300-08, inventories available to the Club expire each year of this agreement as follows:

Ice Logos - July 30th

All other inventory - September 30th

The Town acknowledges, covenants and agrees that it has the following obligations under the spirit of this agreement:

- To maintain and keep in good repair the Amherst Stadium including common elements and the facilities as rented by the Hockey Club
- To perform any required repairs reasonably and expeditiously so as to minimize interference with the activities or the Hockey Club
- To maintain and keep in good repair exterior facilities including snow removal
- To keep in place property and liability insurance as would a reasonable and prudent facility owner
- To provide adequate security services to ensure a safe respectful environment

The Hockey Club acknowledges, covenants and agrees that it has the following obligations under the spirit of this agreement:

- To pay the facility rental & fees as set out in this agreement
- To be responsible for the day to day operations of the Club dressing room including cleanliness, renovations, signage, telephone or other communications services required by the Club subject to the approval of the Town
- To be responsible for the safety and well being of its participants, users, invitees and guests
- To provide insurance as set out in this agreement
- To abide by and comply with all facility rules and regulations from time to time in place including any by-laws of the Town or the regulations or any other authority having jurisdiction
- Not to permit any notice, painting, design or advertisement without the consent of the Town

The Town and the Club agree to attempt to resolve any differences, disagreements or disputes under this agreement in good faith and on an expeditious basis. The parties agree to provide candid and timely disclosure of all relevant facts and information. All reasonable requests for relevant documentation relating to the differences, disagreements or disputes made by either party will be honoured.

Should, after effort by both parties a disagreement claim or dispute not be resolved, a special meeting will be held involving the Town CAO, Director of Recreation, Facility Manager, and the Ramblers President, GM and Board Member designated by the President.

Synopsis

CUPE Local 1233 Agreement Extension

The contract expired on March 31, 2018. Following the recent reorganization at Town Hall, with several management staff in new positions, as well as the retirement of the CUPE National representative at the end of May it seemed appropriate to delay a full round of negotiations until people settled into their new roles. We met with the local parties in early May and negotiated a 2.75% wage increase effective April 1, 2018 to March 31, 2019. The members of the Local have voted to accept this proposal.

MOTION :

That Council approve the CUPE Local 1233 Collective Agreement Extension.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Kimberlee Jones, Municipal Clerk

DATE: May 23, 2018

SUBJECT: CUPE Local 1233 Collective Agreement Extension

ORIGIN:

The CUPE Local 1233 Collective Agreement expired March 31, 2018.

LEGISLATIVE AUTHORITY:

Trade Union Act

RECOMMENDATION:

That Council approve the CUPE Local 1233 Collective Agreement Extension.

BACKGROUND:

The contract expired on March 31, 2018. We met with the Local Executive in the Spring and agreed to negotiate a one year rollover agreement which would result in no language changes for the next year, but would allow a negotiated wage increase.

DISCUSSION:

Following the recent reorganization at Town Hall, with several management staff in new positions, as well as the retirement of the CUPE National representative at the end of May it seemed appropriate to delay a full round of negotiations until people settled into their new roles. The parties met in early May and negotiated a 2.75% wage increase effective April 1, 2018 to March 31, 2019. The members of the Local have voted to accept this proposal.

FINANCIAL IMPLICATIONS:

The increase has been accounted for in the budget for the current year.

COMMUNITY ENGAGEMENT: There has been no community engagement.

ENVIRONMENTAL IMPLICATIONS: There are none

ALTERNATIVES: The alternative is to enter into a full round of bargaining with the Local

ATTACHMENTS: Schedules "A" and "B"

Report prepared by: Kimberlee Jones, Municipal Clerk
Report and Financial approved by:



SCHEDULE "A"
CUPE LOCAL 1233/OPERATIONAL SERVICES DEPARTMENT

Increment	2%	1.75%	1.5%	2.75%
Classification	April 1, 2015	April 1, 2016	April 1, 2017	April 1, 2018
Sub-Foreman	27.58	28.06	28.48	29.26
Carpenter	25.21	25.65	26.03	26.75
Mechanic*	25.81	26.26	26.65	27.38
Welder/Mechanic	25.81	26.26	26.65	27.38
Lead Hand	25.21	25.65	26.03	26.75
Lead Hand with certification*	25.81	26.26	26.65	27.38
Operator	23.80	24.22	24.58	25.26
Sewer Maintenance	23.65	24.06	24.42	25.09
Sewer Maintenance with certification*	24.37	24.80	25.17	25.86
Water Maintenance	23.65	24.06	24.42	25.09
Water Maintenance with certification*	24.37	24.80	25.17	25.86
Utility	23.65	24.06	24.42	25.09
Labourer	22.61	23.01	23.36	24.00

*Where certification is required by the Employer.

NOTE: It is agreed that there shall be a starting labourer rate equal to the Provincial minimum wage. After twelve (12) months of accumulated service the rate will be \$1.00 above the Provincial minimum wage and will increase to the full rate after twenty-four (24) months of accumulated service.

SCHEDULE "B"

CUPE LOCAL 1233 / RECREATION FACILITIES

Increment	2%	1.75%	1.5%	2.75%	
Classification	April 1, 2015	April 1, 2016	April 1, 2017	April 1, 2018	Comment
Parks & Stadium Supervisor	27.58	28.06	28.48	29.26	
Operator with Refrigeration Class 11 Provincial Certificate	25.21	25.65	26.03	26.75	With Provincial Certificate
Parks, Maintenance and Stadium Operator Fully functional with Parks Maintenance and or Stadium Equipment	23.80	24.22	24.58	25.26	Fully functional with Parks Maintenance and Stadium Equipment
Stadium Attendant	22.61	23.01	23.36	24.00	Works in Stadium
Parks Attendant	22.61	23.01	23.36	24.00	Works as Parks Worker
Recreation Maintenance	22.61	23.01	23.36	24.00	Works in Maintenance role



OPERATING & CAPITAL BUDGETS 2018/19

Approved by Council May 23, 2018

Town of Amherst



TABLE OF CONTENTS

The operating and capital budget report is divided into ten parts:

Governance & the Budget Process, page 3

Assessment Changes 2017/18 to 2018/19, page 4

Rates

- ☞ Tax, Area Rates and Deed Transfer Tax, page 5 - 6*
- ☞ Uniform Charges, page 7*
- ☞ Sewer Rates, page 7*
- ☞ Water Utility Rates, page 8*

Revenue Generated by \$0.01 on Tax Rate, page 9

Model of Yearly Expenses for a Residential Town of Amherst Resident, page 10

General Operating – 2018/19 Operating Budget Comparative, page 11

General Operating – 2018/19 Departmental, Appropriations & Mandatory Expenditures, page 12

General Operating – 2018/19 Operating Budget Charts, page 13

Water Operating – 2018/19 Operating Budget Comparative, page 14

Capital Budget – 2018/19 Water & General Capital, pages 15 – 18

Capital Budget – 2018/19 Water & General Capital Source Financing, page 19

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 fiscal year of the Town is April 1 – March 31. The Town's general operating and Water Utility budgets are prepared for the upcoming year. The water and general capital budgets are prepared for the upcoming ten years. Only the first year of the water and general capital budgets are formally approved, the remaining nine 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.

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

ASSESSMENT CHANGES 2017/18 TO 2018/19

The Assessment Roll is provided from Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia. The assessments are based on a calendar year.

As indicated in the chart below, residential assessment accounts have grown by 0.1% from 2017/18 fiscal year to 2018/19, while commercial assessment accounts have decreased -0.2%.

ASSESSMENT COMPARISON
2017/18 vs. 2018/19

Assessment Category	2017/18 CAP Assessment Base	2018/19 CAP Assessment Base	Change from 2017/18 to 2018/19	% Change from 2017/18 to 2018/19
Residential	\$ 389,717,900	\$ 390,147,600	\$ 429,700	0.1%
Commercial (not subject to CAP)	\$ 128,857,500	\$ 128,605,400	\$ (252,100)	-0.2%
Resource	\$ 1,803,300	\$ 1,675,100	\$ (128,200)	-7.1%

RATES

Tax & Area Rates

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, 2018. 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 28, 2018.

The Town of Amherst has two area rates on all property tax assessments; Mandatory Provincial Contributions and Community Support. In 2018/19 the Town reduced the Mandatory Provincial Contribution Area Rate by two cents and increased the general tax rate by two cents for residential and commercial. The Community Support Area Rate also increased by a half of one cent. The net effect of the rate changes for 2018/19 is an increase of a half of one cent for both residential and commercial.

Mandatory Provincial Contributions Area Rate includes:

- ℓ Education
 - ℓ The Town is required to provide funding to the Chignecto Central Regional School Board 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.
- ℓ Property Valuation Services Corporation (Assessment)
 - ℓ 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.
- ℓ Correction Services
 - ℓ The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.
- ℓ Housing
 - ℓ 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.

Community Support Area Rate includes support to the following organizations/events:

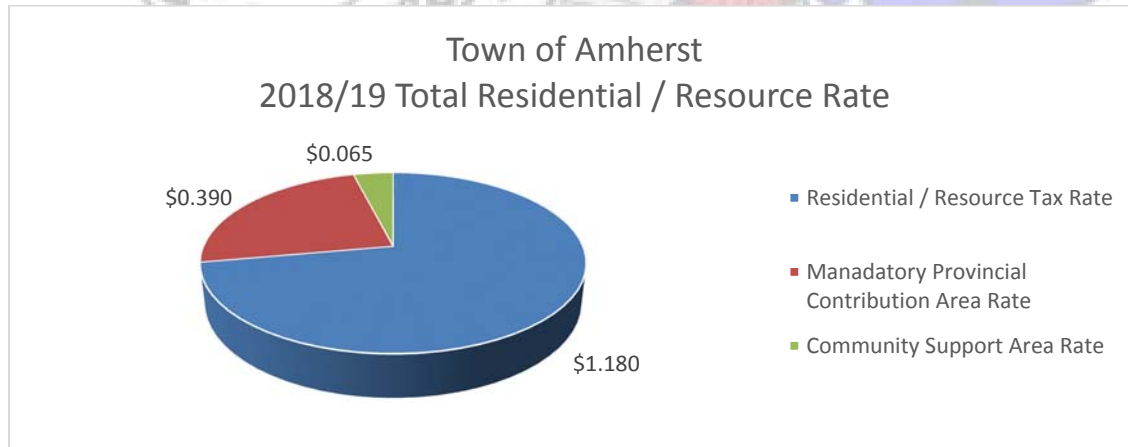
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| ℓ Grants to Organizations | ℓ Community Events |
| ℓ Tax Exemption By Law | ℓ Cumberland YMCA |
| ℓ Tax Reduction Policy | |

RATES (cont'd)

All tax and area rates are per \$100 of Assessment. The rates are as follows:

Residential / Resource	<u>2017/18</u>	<u>2018/19</u>
✔ Residential / Resource Tax Rate	\$1.16	\$1.180
✔ Mandatory Provincial Contributions Area Rate	\$0.41	\$0.390
✔ Community Support Area Rate	<u>\$0.06</u>	<u>\$0.065</u>
✔ Total Residential / Resource Rate	\$1.63	\$1.635
Commercial	<u>2017/18</u>	<u>2018/19</u>
✔ Commercial Tax Rate	\$3.96	\$3.980
✔ Mandatory Provincial Contributions Area Rate	\$0.41	\$0.390
✔ Community Support Area Rate	<u>\$0.06</u>	<u>\$0.065</u>
✔ Total Commercial Rate	\$4.43	\$4.435

Below is a graphic representation of the total residential / resource rate of \$1.635:



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 2018/19 fiscal year the deed transfer tax will increase from 1.0% to 1.25% effective July 1, 2018.

RATES (cont'd)

Uniform Charges

Solid Waste Management Uniform Charge

- ℓ 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.
- ℓ The uniform charge for 2018/19 to be levied is \$175 (2017/18 - \$160).

Wastewater Treatment Facility Uniform Charge

- ℓ 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.
- ℓ The uniform charge for unmetered mobile homes within a land leased community for 2018/19 to be levied is \$72 (2017/18 - \$72).

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:

- ℓ Sewer Metered – consumption volume is determined by the Amherst Water Utility

Sewer Consumption Rate (per cubic meter)

- ℓ Residential - \$0.99 per cubic meter of metered water consumption
- ℓ Commercial - \$0.49 per cubic meter of metered water consumption

Sewer Base Charges (Quarterly)

ℓ Size of Meter	
ℓ 5/8"	\$ 18.00
ℓ ¾"	\$ 27.00
ℓ 1"	\$ 43.75
ℓ 1.5"	\$ 86.00
ℓ 2"	\$ 136.25
ℓ 3"	\$ 271.25
ℓ 4"	\$ 500.00

- ℓ Sewer Non-Metered Customers

- ℓ For non-metered customers in unmetered mobile home parks, the park owner shall pay \$178.53 per dwelling unit per annum.

RATES (cont'd)

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 June 9, 2017. In accordance with the NSUARB Order for the 2018/19 fiscal year, the rates are as follows:

Water Base Charges (Quarterly)

Un Metered \$ 80.24

Size of Meter

5/8" \$ 30.74

¾" \$ 44.78

1" \$ 72.86

1.5" \$ 143.06

2" \$ 227.29

3" \$ 451.91

4" \$ 704.62

6" \$1,406.57

8" \$2,529.69

Water Consumption Rate (per cubic meter)

\$0.728 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.

REVENUE GENERATED BY \$0.01 ON TAX RATE

Town of Amherst
2018/19 General Operating Budget
Revenue Generated by \$0.01 on Tax Rate

<u>Category</u>	<u>Assessments</u>
Residential	\$ 390,147,600
Commercial	128,605,400
Resource	1,675,100
Business Occupancy	-
Federal Gov't GIL - PILT (Armouries, Post Office)	2,759,200
Prov Gov't GIL (Geomatics, DOT)	3,045,300
Prov Gov't GIL (NS Liquor Comm)	588,000
Total Assessments	<u>\$ 526,820,600</u>
Revenue Generated by \$0.01 on Tax Rate	<u>\$ 52,682</u>
<hr/>	
<u>Residential</u>	
Residential	\$ 390,147,600
Resource	1,675,100
Total Assessments	<u>\$ 391,822,700</u>
Revenue Generated by \$0.01 Residential	<u>\$ 39,182</u>
<hr/>	
<u>Commercial</u>	
Commercial	\$ 128,605,400
Federal Gov't GIL - PILT (Armouries, Post Office)	2,759,200
Prov Gov't GIL (Geomatics, DOT)	3,045,300
Prov Gov't GIL (NS Liquor Comm)	588,000
Total Assessments	<u>\$ 134,997,900</u>
Revenue Generated by \$0.01 Commercial	<u>\$ 13,500</u>

MODEL OF YEARLY EXPENSES FOR A RESIDENTIAL TOWN OF AMHERST RESIDENT

Property Taxes

2017/18 Rates		2018/19 Rates	
Average Residential Assessment	\$ 103,814	Average Residential Assessment	\$ 103,873
Residential Tax Rate	\$ 1.63	Residential Tax Rate	\$ 1.635
Solid Waste Charge	\$ 160.00	Solid Waste Charge	\$ 175.00
Property Tax Bill		Property Tax Bill	
Residential Taxes	\$ 1,692.17	Residential Taxes	\$ 1,698.32
Solid Waste Charge	160.00	Solid Waste Charge	175.00
Total Property Tax Bill	\$ 1,852.17	Total Property Tax Bill	\$ 1,873.32

Water/Sewer Taxes

Sewer Rate - 2017/18	0.000990 per litre
Sewer Rate - 2018/19	0.000990 per litre
Sewer Base Quarterly Charge - 2017/18	\$ 18.00 per customer
Sewer Base Quarterly Charge - 2018/19	\$ 18.00 per customer
Water Rate - 2017/18 (Apr - June)	0.000636 per litre
Water Rate - 2017/18 (July - March)	0.000694 per litre
Water Rate - 2018/19	0.000728 per litre
Water Base Quarterly Charge - 2017/18 (Apr - June)	\$ 28.66 per customer
Water Base Quarterly Charge - 2017/18 (July - March)	\$ 29.34 per customer
Water Base Quarterly Charge - 2018/19	\$ 30.74 per customer

Based on 45,000 litres average consumption

2017/18 Rates		2018/19 Rates	
Water	\$ 60.57	Water	\$ 63.50
Sewer	62.55	Sewer	62.55
Total Bill per Quarter	\$ 123.12	Total Bill per Quarter	\$ 126.05
Yearly Amount*	\$ 489.19	Yearly Amount	\$ 504.20

*Water one quarter old rates, three quarters new rates.

Total Yearly Expenses for Amherst Resident

2017/18 Rates		2018/19 Rates	
Property Taxes	\$ 1,852.17	Property Taxes	\$ 1,873.32
Water/Sewer Bill	489.19	Water/Sewer Bill	504.20
Total	\$ 2,341.36	Total	\$ 2,377.52

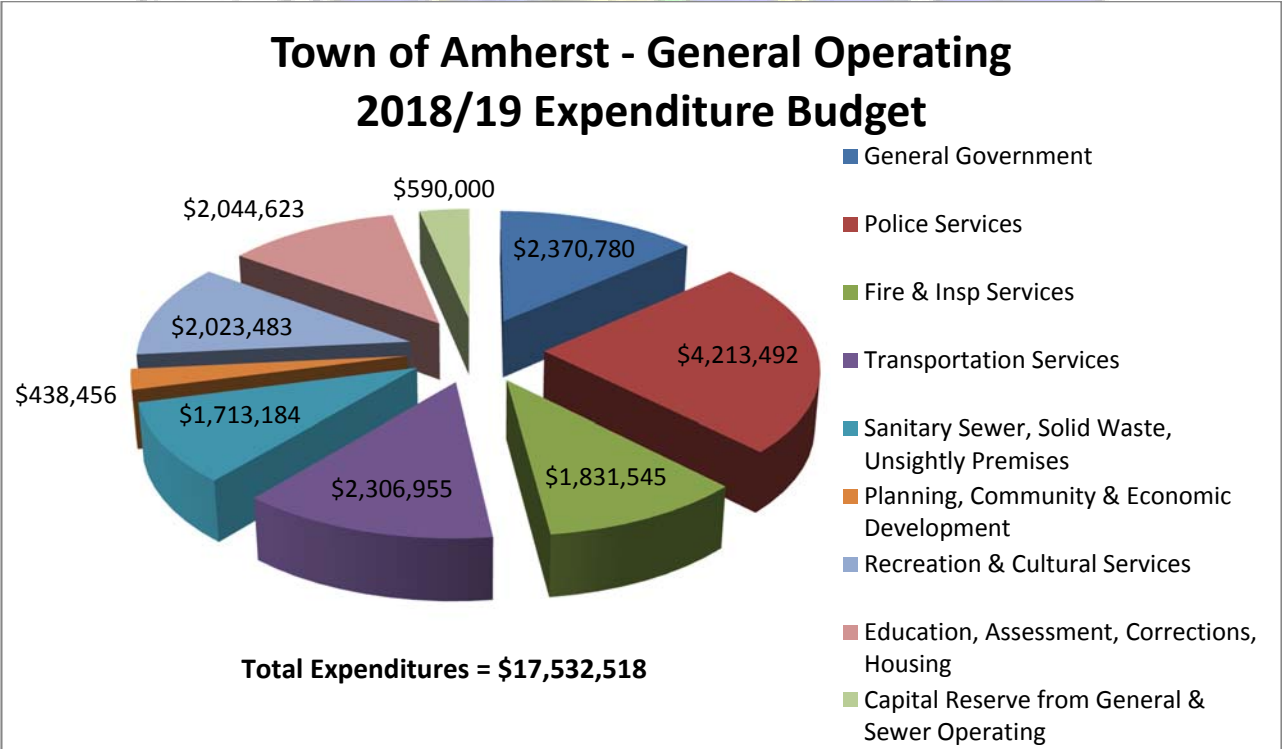
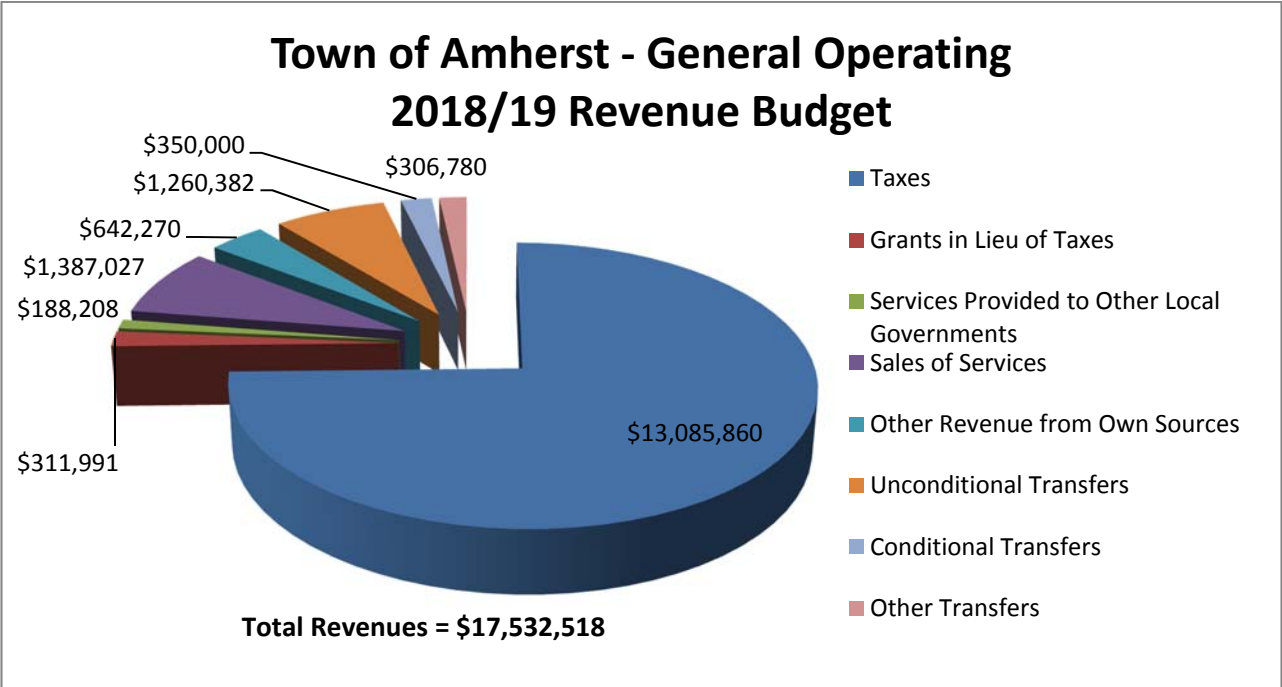
GENERAL OPERATING – 2018/19 OPERATING BUDGET COMPARATIVE

Summary - Total	2017/18 Budget	2018/19 Budget	Change from 2018 Budget to 2019	% Change from 2018 Budget to 2019
Taxes	\$ 12,963,675	\$ 13,085,860	\$ 122,185	0.9%
Grants in Lieu of Taxes	\$ 317,628	\$ 311,991	-\$ 5,637	-1.8%
Services Provided to Other Local Govt's	\$ 186,324	\$ 188,208	\$ 1,884	1.0%
Sales of Services	\$ 1,355,433	\$ 1,387,027	\$ 31,594	2.3%
Other Revenue from Own Sources	\$ 617,626	\$ 642,270	\$ 24,644	4.0%
Unconditional Transfers	\$ 1,260,382	\$ 1,260,382	\$ -	0.0%
Conditional Transfers	\$ 466,250	\$ 350,000	-\$ 116,250	-24.9%
Other Transfers	\$ 413,270	\$ 306,780	-\$ 106,490	-25.8%
Total Revenue	\$ 17,580,588	\$ 17,532,518	-\$ 48,070	-0.3%
Wages & Benefits	\$ 7,918,240	\$ 8,126,560	\$ 208,320	2.6%
Administrative Costs	\$ 747,578	\$ 792,709	\$ 45,131	6.0%
Building & Facility Costs	\$ 969,897	\$ 959,335	-\$ 10,562	-1.1%
Vehicle & Equipment Costs	\$ 414,780	\$ 399,402	-\$ 15,378	-3.7%
Materials & Supplies	\$ 449,650	\$ 483,106	\$ 33,456	7.4%
Grants to Organizations	\$ 78,050	\$ 230,791	\$ 152,741	195.7%
Other Municipal Costs	\$ 1,651,451	\$ 1,422,511	-\$ 228,940	-13.9%
Fiscal Services	\$ 4,660,758	\$ 4,341,418	-\$ 319,340	-6.9%
Fire Protection Charge	\$ 636,852	\$ 683,243	\$ 46,391	7.3%
Tax Exemptions	\$ 109,000	\$ 114,611	\$ 5,611	5.1%
Cost Recovery	-\$ 55,668	-\$ 21,168	\$ 34,500	-62.0%
Total Expenses	\$ 17,580,588	\$ 17,532,518	-\$ 48,070	-0.3%

GENERAL OPERATING –DEPARTMENTAL, APPROPRIATIONS & MANDATORY EXPENDITURES

Expenditures	2017/18 Budget	2018/19 Budget	Change from 2018 Budget to 2019	% Change from 2018 Budget to 2019
Departmental				
Corporate	\$ 1,774,223	\$ 2,094,645	\$ 320,422	18.1%
Police	\$ 4,180,546	\$ 4,213,492	\$ 32,946	0.8%
Economic Development	\$ 437,543	\$ 319,047	-\$ 118,496	-27.1%
Recreation	\$ 1,863,159	\$ 1,854,473	-\$ 8,686	-0.5%
Fire	\$ 1,654,796	\$ 1,769,926	\$ 115,130	7.0%
Planning	\$ 150,256	\$ 125,626	-\$ 24,630	-16.4%
Operations - Building Inspection/Unsightly	\$ 116,569	\$ 117,829	\$ 1,260	1.1%
Operations - Infrastructure & Engineering	\$ 339,498	\$ 362,264	\$ 22,766	6.7%
Operations - Transportation Services	\$ 2,035,995	\$ 2,016,878	-\$ 19,117	-0.9%
Solid Waste	\$ 558,100	\$ 564,855	\$ 6,755	1.2%
Sewage	\$ 1,108,533	\$ 1,111,419	\$ 2,886	0.3%
Strategic	\$ 235,900	\$ 145,780	-\$ 90,120	-38.2%
Total Departmental Expenditures	\$ 14,455,118	\$ 14,696,234	\$ 241,116	
Appropriations				
Approp Capital Reserve	\$ 525,000	\$ -	-\$ 525,000	-100.0%
Appropriation Operating Reserve	\$ 445,052	\$ 201,661	-\$ 243,391	-54.7%
Appropriation General Capital	\$ -	\$ 590,000	\$ 590,000	-
Total Appropriations	\$ 970,052	\$ 791,661	-\$ 178,391	
Mandatory Expenditures				
Assessment Services	\$ 116,575	\$ 117,158	\$ 583	0.5%
Corrections	\$ 115,148	\$ 115,724	\$ 576	0.5%
Housing	\$ 340,000	\$ 211,000	-\$ 129,000	-37.9%
Education	\$ 1,583,695	\$ 1,600,741	\$ 17,046	1.1%
Total Mandatory Expenditures	\$ 2,155,418	\$ 2,044,623	-\$ 110,795	
Grand Total Expenditures	\$ 17,580,588	\$ 17,532,518	-\$ 48,070	-0.3%

GENERAL OPERATING – 2018/19 OPERATING BUDGET CHARTS



WATER OPERATING – 2018/19 OPERATING BUDGET COMPARATIVE

Summary - Total	2017/18 Budget	2018/19 Budget	Change from 2018 Budget to 2019	% Change from 2018 Budget to 2019
Metered Sales	\$ 1,111,459	\$ 1,182,070	\$ 70,611	6.4%
Flat Rate Sales	\$ 152,820	\$ 160,480	\$ 7,660	5.0%
Bulk Water Sales	\$ 3,370	\$ 3,370	\$ -	0.0%
Hydrant/Fire Protection	\$ 725,009	\$ 771,089	\$ 46,080	6.4%
Private Hydrants	\$ 11,500	\$ 11,500	\$ -	0.0%
Sprinkler Service	\$ 15,000	\$ 15,000	\$ -	0.0%
Interest o/s Water	\$ 6,000	\$ 6,000	\$ -	0.0%
Sale of Services	\$ 2,890	\$ 2,890	\$ -	0.0%
Miscellaneous Revenue	\$ 700	\$ 700	\$ -	0.0%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%
Total Revenue	\$ 2,029,748	\$ 2,154,099	\$ 124,351	6.1%
Wages & Benefits	\$ 623,273	\$ 651,613	\$ 28,340	4.5%
Administrative Costs	\$ 89,317	\$ 93,776	\$ 4,459	5.0%
Building & Facility Costs	\$ 203,332	\$ 202,561	-\$ 771	-0.4%
Vehicle & Equipment Costs	\$ 75,791	\$ 76,865	\$ 1,074	1.4%
Materials & Supplies	\$ 223,000	\$ 223,000	\$ -	0.0%
Other Municipal Costs	\$ 229,149	\$ 240,639	\$ 11,490	5.0%
Fiscal Services	\$ 585,886	\$ 665,645	\$ 79,759	13.6%
Total Expenses	\$ 2,029,748	\$ 2,154,099	\$ 124,351	6.1%

CAPITAL BUDGET – 2018/19 WATER & GENERAL CAPITAL

Capital Budget - 2018/19	
YEAR 1	
Projects	2018/19 Capital Budget
WATER CAPITAL	
Water Reservoir Replacement (CWWF project) <i>(carry over)</i>	915,876
Willow Street ~ Spring to East Pleasant watermain replacement - including portion of paving & culvert <i>(extension of CWWF project)</i>	1,797,332
East Pleasant Street - Church to Central watermain replacement	300,000
New service truck	43,750
Land Purchase within wellfield protected area	55,000
Fire Hydrant Replacement	12,500
Water Meter Replacement	12,500
WATER CAPITAL BUDGET TOTAL	3,136,958

GENERAL CAPITAL	
TRANSPORTATION & PUBLIC WORKS	
EQUIPMENT	
Via Rail Station ~ new furnace <i>(carry over)</i>	7,000
Truck Mounted Line Striping System (centreline painter)	75,000
Subtotal	82,000
BUILDINGS / LAND	
Library Heating Issues <i>(carry over)</i>	100,000
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	50,000
Video live stream of Council Meetings <i>(carry over)</i>	25,000
Highway Signs (Economic Development)	15,000
Subtotal	190,000

CAPITAL BUDGET – 2018/19 WATER & GENERAL CAPITAL (cont'd)

Projects	2018/19 Capital Budget
LARGE MULTI - CATEGORY PROJECTS	
East Pleasant ~ Chruch to Central - street reconstruction, sanitary sewer, storm sewer, curb	505,000
Willow Street ~ Spring to High School (P) (add'l \$100k in CWWF project) \$110,000 & curb, sidewalk & Dickey Brook Culvert (add'l \$150k in CWWF project) \$200,000 & sanitary sewer North of Walter Purdy to High School) \$225,000	535,000
Subtotal	<u>1,040,000</u>
STREETS	
Church Street micro seal (<i>carry over</i>)	50,000
Derby Street - pave gravel section at bottom and curb	90,000
Tantramar (Overlay)	100,000
Subtotal	<u>240,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>	
SIDEWALKS	
Victoria Street West (Arlington to Hickman) - replace with concrete sidewalk	100,000
Robert Angus Drive - Church to Willow - Gravel Trail (<i>Active Transportation Plan</i>)	62,500
Willow Street - Robert Angus Drive to East Pleasant - Gravel Trail (<i>Active Transportation Plan</i>)	62,500
South Albion Street - Robert Angus Drive to Canadian Tire - Off Street Asphalt Trail (<i>Active Transportation Plan</i>)	100,000
Subtotal	<u>325,000</u>
SANITARY SEWER	
Racetrack Road - Pump Station Upgrades (Surcharge Tank)	<u>50,000</u>

CAPITAL BUDGET – 2018/19 WATER & GENERAL CAPITAL (cont'd)

Projects	2018/19 Capital Budget
FIRE DEPARTMENT	
Replacement of structural firefighting bunker gear (6-10 sets)	20,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 6-9)	72,000
Replacement - Breathing Air cylinders	10,000
Fire extinguisher / Fire simulation trainer	46,000
New Truck - replace unit # 101	50,000
New Truck - replace unit # 7 - Heavy duty truck (5 passenger)	80,000
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances	18,000
Subtotal	303,000
POLICE DEPARTMENT	
Vehicle - Patrol Car 3 (<i>carry over</i>)	45,000
Radio Console - Dispatch (<i>carry over</i>)	50,000
Cell Blocks - Acoustic Panels and Mics	12,000
Body Armour - 17 Units	35,000
Patrol Vehicle # 5 SUV 4X4	75,000
Patrol Vehicle # 1	49,000
Subtotal	266,000
RECREATION	
CARRY OVERS	
Park/Decorative Land Development - Four Fathers monument (100 Victoria - beside Town hall) (<i>carry over</i>)	25,000
Robb's Fencing (<i>carry over</i>)	20,000
Dickey Park - Field Development - Goal Posts & Nets (<i>carry over</i>)	47,203
Subtotal	92,203

CAPITAL BUDGET – 2018/19 WATER & GENERAL CAPITAL (cont'd)

Projects	2018/19 Capital Budget
STADIUM	
Stadium Sound System - replace speakers (<i>carry over \$25,000</i> + \$65,000 = \$90,000)	90,000
Stadium - Ice Plant Reconditioning	30,000
Stadium Rink Boards	25,000
Stadium - Wifi Upgrade	22,000
Stadium - Dehumidifiers	55,000
Subtotal	222,000
PARKS	
West Highland (Lions) Park Development - phase 2 washrooms, etc	12,500
Christie Park - repairing bricks & steps	15,000
Subtotal	27,500
OTHER	
Dog Park (<i>carry over \$25,000</i> + \$10,000 NEW = \$35,000)	35,000
Murals - restoration/repair	10,000
Subtotal	45,000
ROBBS	
Robb's - New Roof	24,000
Robb's Lighting	10,000
Subtotal	34,000
FIXTURES	
Decorative Lighting	30,000
VEHICLES/EQUIPMENT	
New Tractor - to replace 2004 Kubota Tractor	35,000
Commercial overseeder / aerator	7,000
Subtotal	42,000
Recreation Total	492,703
GENERAL CAPITAL BUDGET TOTAL	
	2,988,703

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	6,125,661
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CAPITAL BUDGET – 2018/19 WATER & GENERAL CAPITAL SOURCE FINANCING



Water Capital	
Water Capital (Depreciation Fund)	\$ 191,234
Water Operating	40,000
Federal - CWWF	1,343,988
Provincial - CWWF	690,919
Long Term Debt	<u>870,817</u>
Total Water Capital Source Financing	\$ 3,136,958
General Capital	
Capital from Revenue - General Operating	\$ 575,000
Capital from Revenue - Sewer Operating	15,000
Operating Reserve	356,720
Capital Reserve (Carry Over Items)	481,703
Gas Tax	1,025,280
Long Term Debt - General	<u>535,000</u>
Total General Capital Source Financing	\$ 2,988,703
Grand Total Water & General Capital Funding	\$ 6,125,661