



**Town of Amherst
Regular Council Meeting
Agenda**

Date: **Monday, September 23, 2019**
Time: **7:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
2. TERRITORIAL ACKNOWLEDGMENT	
"We [I] would like to begin by acknowledging that the land on which we gather is the traditional unceded territory of the Mi'kmaw Peoples."	
3. O CANADA	
4. APPROVAL OF AGENDA/MINUTES	
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4.2 Approval of Minutes	
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8.1	Cumberland Public Libraries - No Report	
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8.5	L. A. Animal Shelter - No Report	
8.6	Senior Safety - No Report	
8.7	Inter Municipal Tourism - No Report	
8.8	Poverty Reduction - No Report	
9.	ADJOURNMENT	

**TOWN OF AMHERST
Regular Council Meeting
Minutes**

Date: June 24, 2019
Time: 7:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor David Kogon
Deputy Mayor Sheila Christie
Councillor Jason Blanch
Councillor Vince Byrne
Councillor Darrell Jones
Councillor Wayne MacKenzie
Councillor Terry Rhindress

Staff Present Greg Herrett, CAO
Jason MacDonald, Deputy CAO Operations
Bill Schurman, Director Recreation
Greg Jones, Fire Chief
Dwayne Pike, Police Chief
Tom McCoag, Corporate Communications Officer
Andrew Fisher, Manager of Planning and Strategic Initiatives
Shelley Rector, Chief Financial Officer
Rebecca Taylor, Business Development Officer
Kimberlee Jones, Municipal Clerk
Natalie LeBlanc, Deputy Clerk

1. TERRITORIAL ACKNOWLEDGEMENT

Mayor Kogon gave the Territorial Acknowledgement.

2. CALL TO ORDER

Mayor Kogon called the meeting to order at 7:00 p.m.

3. O CANADA

Caylee Vanderkooi did the singing of O Canada.

4. APPROVAL OF AGENDA/MINUTES

4.1 Approval of the Agenda

Moved By Councillor Rhindress

Seconded By Councillor Jones

That the agenda be approved as circulated.

Motion Carried

4.2 Approval of Minutes

4.2.1 May 27, 2019 Regular Council

Moved By Councillor Byrne

Seconded By Deputy Mayor Christie

That the minutes of the May 27, 2019 regular meeting of Council be approved as circulated.

Motion Carried

4.2.2 June 13, 2019 Special Council

Moved By Councillor MacKenzie

Seconded By Councillor Jones

That the minutes of the June 13, 2019 special meeting of Council be approved as circulated.

Motion Carried

5. REQUESTS FOR DECISION

- 5.1 **Smoke-Free Recreational Places Bylaw Amendments 2nd Reading**
Moved By Councillor Blanch
Seconded By Councillor Jones
That Council give second reading to the Bylaw to Amend the Smoke-Free Recreational Places Bylaw to include the use of cannabis and vaping.

Motion Carried

**BY-LAW TO AMEND THE
SMOKE-FREE RECREATIONAL PLACES BYLAW C-12**

The Town of Amherst Smoke-Free Recreational Places By-law C-12, approved by Council on May 28, 2012, is hereby amended as follows:

Delete Section 3. b . in it's entirety:

~~"smoke" means to smoke, hold or otherwise have control over lighted tobacco.~~

And replace it with the following:

'Smoke' means to smoke, inhale or exhale smoke from, burn, carry, hold or otherwise have control over a lit or heated cigarette, cigar, pipe, waterpipe, electronic cigarette or other device that burns or heats tobacco, cannabis or another substance that is intended to be smoked or inhaled;

Add Section 3. c. as follows:

- c. 'Cannabis' means a cannabis plant as defined by the Cannabis Act (Canada) and includes any products containing cannabis in any form.

Add Section 4.c. as follows:

- c. the grounds of an event on Town property or property maintained by the Town, that is open to the public, including, but not limited to a festival, market or concert whether admittance to the event is gratis or for a fee'.

- 5.2 **PACE Bylaw Amendments 2nd Reading**
Moved By Deputy Mayor Christie
Seconded By Councillor Byrne
That Council give second reading of a Bylaw to Amend the Town of Amherst By-law Property Assessed Clean Energy (PACE) Program.

Motion Carried

**BY-LAW TO AMEND
THE PROPERTY ASSESSED CLEAN ENERGY (PACE) BYLAW B-8**

The Town of Amherst PACE By-Law, B-8 approved by Council on October 22, 2018 is hereby amended as follows:

1. Replace *Director of Finance* with *Chief Financial Officer* throughout.
2. Replace *Energy Efficiency Upgrades* with *Clean Energy Upgrades* throughout
3. Replace references to the *Assessment Act* to the *Municipal Government Act* throughout.
4. Change section 3 (c) to better define what a Clean Energy Upgrade includes.
5. Change section 3(h) to allow owner-occupied multi-unit residences with 2 units.
6. Change section 5 to better define participant approval.
7. Add section 7 to define what is included in a *PACE charge*.
8. Add section 9 and 10 that establishes the 10-year financing term, and provides for additional default charges.
9. Add section 12 to establish the annual payment and reaffirms default payment terms.
10. Add section 17 that removes the interest rate from the Bylaw and references the PACE Program Policy for the rate. This change allows future interest rate changes without the need to amend the Bylaw.
11. Removes the redundant *INSTALLMENT PAYMENTS* section as these provisions are captured in new sections 9 and 10 of the *PAYMENT OF CHARGE* section.

**Moved By Deputy Mayor Christie
 Seconded By Councillor Jones
 That Council adopt the corresponding PACE Program Policy, and authorize the
 CAO to enter into a service contract with Clean Nova Scotia Foundation.**

Motion Carried

TOWN OF AMHERST POLICY

NUMBER 66000-04

PAGE 3 of 3

DEPARTMENT: Planning & Strategic Initiatives

TITLE: Property Assessed Clean Energy (PACE) Program Policy

Minutes reference date: June 24, 2019

Revision date:

1. PURPOSE

- 1.1 This policy identifies the eligible types of Clean Energy Upgrades that may be financed by the Town of Amherst through the Property Assessed Clean Energy (PACE) Program Bylaw, and establishes the program financing details in section 2.
- 1.2 The table in Section 3 lists the eligible Clean Energy Upgrade types that may be financed. Each type of upgrade must be evaluated by a specific energy evaluation procedure and may need to conform to a particular energy standard, which is identified beside each upgrade type. The required evaluation procedure or standard ensures that the upgrade is studied from an energy science perspective, and that a definable energy benefit is determined.
- 1.3 In administering this Policy, the Town will ensure that any Clean Energy Upgrades requested by property owners to be financed through the PACE program are identified as being eligible types in the table in Section 3. Furthermore, the Town will ensure that for each requested upgrade, the required evaluation procedure or standard has been met and that a definable energy benefit has been determined or recommended by a qualified energy professional. These minimum conditions must be met before permitting a requested upgrade to be financed on the subject property.
- 1.4 The ability to approve financing for Clean Energy Upgrades on specific properties may be subject to further restrictions through the conditions set out in the PACE Bylaw and the PACE Customer Agreement.

2. FINANCING DETAILS

- 2.1 Interest will be charged on PACE charges at a rate of municipal cost of borrowing plus 2%.
- 2.2 The maximum number of homes entering this program is 10 per year.
- 2.3 The Maximum Eligible Amount is \$15,000 for homes with full assessed property values of less than or equal to \$150,000. For homes with full assessed property values of more than \$150,000, the Maximum Eligible Amount is lesser of \$25,000 or 10% of the full assessed property value.

3. PACE PROGRAM CLEAN ENERGY UPGRADE STANDARDS

Clean Energy Upgrade Type	Required Evaluation or Standard
A. Insulation for ceilings, floors, main walls, knee-walls, foundation walls, foundation headers, foundation slabs, and crawlspaces	Home Energy Assessment
B. Draft-proofing including caulking, weather stripping and duct sealing	Home Energy Assessment
C. Exterior doors	Home Energy Assessment
D. Exterior Windows	Home Energy Assessment
E. Domestic Hot Water Tanks	Home Energy Assessment
F. Drain Water Heat Recovery Systems	Home Energy Assessment
G. Heat Pumps	Home Energy Assessment
H. Wood & Pellet Heating Systems	Home Energy Assessment
I. Exhaust Ventilation	Home Energy Assessment
J. Balanced Heat Recovery Ventilation	Home Energy Assessment
K. Electric Vehicle Charging Stations	Home Energy Assessment and Time-of-Day Savings Assessment
L. Electric Thermal Storage (ETS) Systems	Home Energy Assessment and Time-of-Day Savings

	Assessment
M. Solar Hot Water Systems	Home Energy Assessment and Solar Potential Site Assessment
N. Solar Hot Air Systems	Home Energy Assessment and Solar Potential Site Assessment
O. Solar Photovoltaic Systems	Home Energy Assessment and Solar Potential Site Assessment
P. Swimming Pool Heating & Circulation Systems	Home Energy Assessment, Existing Load Assessment, and Solar Potential Site Assessment
Q. Supplementary work required to successfully complete the above listed upgrades. This may include but is not limited to removal of existing equipment or components, repairs and maintenance required, installation of vapour barriers and other water controls and freeze protection, testing and abatement of asbestos and vermiculite, and electrical upgrades.	Home Energy Assessment

5.3 Capital Budget Amendment - Community Credit Union Business Innovation Center Roof

Moved By Councillor Byrne

Seconded By Councillor Rhindress

That Council approve an amendment to this year's capital budget (2019-2020) to include \$75,000 for the replacement of the roof at the Community Credit Union Business Innovation Center, and remove it from the year two capital budget (2020-2021).

Motion Carried

5.4 Capital Budget Amendment - West Victoria Street Paving

Moved By Councillor MacKenzie

Seconded By Councillor Blanch

That Council approve the amendment to the 2019/20 Capital Budget for the recapping of a 610 meter long section of West Victoria Street between Liberty Lane and James Street in the amount of \$85,000 plus HST to be funded by Gas Tax Revenues.

Motion Carried

5.5 Award of Fire Truck

Moved By Councillor Rhindress

Seconded By Councillor Blanch

That Council award RFP-19-06 – Supply of One New Pumper Truck to Metalfab Ltd in the amount of \$575,000 plus HST.

Motion Carried

5.6 Award of Capital Paving

Moved By Councillor Jones

Seconded By Councillor Blanch

That Council award the 2019 Capital Paving Tender (T-19- 3) to the lowest compliant bidder, Costin Paving and Contracting, at their unit prices based on our estimated quantities in the total amount of \$ \$579,159.00 plus HST, and further, that staff be directed to negotiate a reduction in the amount of work to be completed, based on the unit prices submitted, to reflect the actual budget amount such that the value of the contract does not exceed \$588,000 including non-recoverable HST.

Motion Carried

- 5.7 **Gritty to Pretty Program**
Moved By Deputy Mayor Christie
Seconded By Councillor MacKenzie
That Council approve the Gritty to Pretty 2.0 Beautification Program.

Motion Carried

5.8 **Declaration of Climate Change Emergency**

The following resolution was read as drafted with the assistance of the Amherst Youth Town Council:

WHEREAS the Town of Amherst is working to meet all provincial targets in terms of renewable energy, and as such is a leader amongst Town governments in Nova Scotia; and,

WHEREAS we – along with all residents of Earth – are faced with a climate emergency, as recently recognized by a variety of municipalities across Canada; and,

WHEREAS the IPCC has issued a special report on the impacts of global warming of 1.5°C above the preindustrial levels caused by greenhouse gas emissions; and,

WHEREAS foreseeable and preventable climate-change related outcomes are of grave importance to the Town of Amherst; and,

WHEREAS the Town of Amherst will be ensuring that minimizing greenhouse gas emissions and the threat of sea level rise are top of mind in Council decision making and climate change mitigation and adaption issues will be important criteria in project prioritization; and,

WHEREAS the Town of Amherst has and is continuing to invest in major capital projects and is presented with opportunities to institute climate neutral building and long-term management practices; and,

WHEREAS the Town of Amherst has recently entered a contract with the Nova Scotia Government's Solar for Community Buildings Pilot Program which will see the installation of 75 kW of solar on the roof of the stadium and is currently partnering with Nova Scotia Power on the Smart Meter Pilot Project; and,

WHEREAS the Town of Amherst has identified environmental stewardship, including adaption, mitigation and sustainability as a key pillar of its strategic plan, which is an acknowledgment of the importance of incorporating climate-change implications into the Town's long-term strategic planning and budgeting; and,

WHEREAS the Town of Amherst is uniquely equipped to act as a role model and change maker for other Canadian communities; and,

WHEREAS in the Town of Amherst has a strong Active Transportation Plan and currently is expanding the infrastructure;

Moved By Councillor Blanch

Seconded By Councillor Jones

THAT the Amherst Town Council declare that we are in a state of climate emergency via proclamation and press release. Staff will be directed to develop a report outlining:

- Steps the Town of Amherst could undertake to reduce its carbon footprint to meet the IPCC targets to keep warming below 1.5°C as expressed in the 2018 IPCC Report; and,
- Steps the Town of Amherst could undertake to support the businesses and residents of the Town of Amherst to further reduce or eliminate the communities carbon footprint; and,
- Related budgetary implications.

Motion Carried

6. INTERNAL COMMITTEE REPORTS

6.1 **Planning Advisory Committee**

Information item; no direction given or action required.

- 6.2 **Amherst Board of Police Commissioners**
No report – next meeting is scheduled for June 26 at 3:00 p.m.
- 6.3 **Amherst Youth Town Council**
Information item; no direction given or action required.
- 6.4 **Audit Committee**
No Report

7. **EXTERNAL COMMITTEE REPORTS**

- 7.1 **Cumberland Public Libraries**
Information item; no direction given or action required.
- 7.2 **Cumberland YMCA**
No Report
- 7.3 **Cumberland Joint Services Management Authority**
Information item; no direction given or action required.
- 7.4 **Northern Region Waste Resource Committee**
Information item; no direction given or action required.
- 7.5 **Cumberland YMCA**
No Report
- 7.6 **Senior Safety**
No Report
- 7.7 **Inter Municipal Tourism**
No Report
- 7.8 **Poverty Reduction**
No Report

8. **ADJOURNMENT**

Moved By Deputy Mayor Christie
Seconded By Councillor Jones
To adjourn the meeting at 7:50 p.m.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

**Amherst Town Council
Special Council Meeting
Minutes**

Date: July 9, 2019
Time: 2:30 pm
Location: Council Chambers, Town Hall

Members Present Mayor David Kogon
Deputy Mayor Sheila Christie
Councillor Jason Blanch
Councillor Darrell Jones
Councillor Terry Rhindress

Staff Present Kim Jones, Municipal Clerk
Jason MacDonald, Deputy CAO Operations
Shelley Rector, Chief Financial Officer
Emily Wainwright, Administrative Assistant

1. **Call to Order**
Mayor Kogon called the meeting to order at 2:30 p.m.

2. **Requests for Decision**

2.1 **CUPE Local 1233 Collective Agreement Extension**
Moved By Deputy Mayor Christie
Seconded By Councillor Blanch
That Council approve the CUPE Local 1233 Collective Agreement Extension.

MOTION CARRIED

2.2 **Year End Capital Financing Adjustments**
Moved By Councillor Blanch
Seconded By Councillor Jones
That Council approve of the following changes to the funding for the Water and General Capital Budget;

1. Approval of the increase of Water Operating capital from revenue from \$40,000 to \$250,000;
2. Approval of the purchase of the 2004 CAT IT28 loader by Water Utility from the Town General Capital for \$10,000;
3. Approval of the addition of repairs to the engine of the 2004 CAT IT28 loader to the Water Capital Budget;
4. Withdraw of \$8,000 from the Capital Reserve which represents the Trade-In-Allowance for the 2004 Kubota L3130 Tractor against the purchase of a new tractor in the General Capital Fund.

MOTION CARRIED

2.3 **Cumberland Region Tourism Strategy**
Moved By Councillor Jones
Seconded by Deputy Mayor Christie
That Council approve funding of \$29,489 to be paid out of reserves in the amount of \$22,117 in 2019/20 and \$7,372 in 2020/21 for the Cumberland Region Tourism Strategy and that Council direct approve the Terms of Reference for the Tourism Advisory Committee with the following adjustments:

1. That representation by the three municipalities be 3-2-1 which is consistent with existing agreements like REMO and CJSMA.
2. Minor grammatical adjustments as needed

MOTION CARRIED

4. Adjournment

**Moved By Councillor Rhindress
Seconded By Councillor Jones
To adjourn the meeting at 2:37 p.m.**

MOTION CARRIED

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

Synopsis

Audited Financial Statements Town of Amherst (Consolidated) Amherst Water Utility (Non Consolidated)

At a meeting of the Audit Committee held Tuesday, August 22, 2019, the Town's Chief Financial Officer, Shelley Rector presented the audited financial statements and audit report for both the Town of Amherst and the Amherst Water Utility for the fiscal year ended March 31, 2019. The statements were prepared by Town staff and audited by the firm Jorgensen Bickerton. Mark Milner of Jorgensen Bickerton also reviewed the auditor's report at that meeting.

The Audit Committee passed motions recommending that Council approve the audited financial statements for both the Town and the Water Utility.

MOTION :

That Council accept the Audited Consolidated Financial Statements for the Town of Amherst, and the Non Consolidated Financial Statements for the Amherst Water Utility for the fiscal year ending March 31, 2019 which have been audited by the firm Jorgensen Bickerton, as recommended by the Audit Committee.



AMHERST TOWN COUNCIL

RFD# 2019079

Date: September 23, 2019

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector, CPA, CMA – CFO/Treasurer

DATE: September 23, 2019

SUBJECT: Audited Financial Statements

ORIGIN: Year-end financial statements prepared in compliance with all relevant provincial and federal legislation.

LEGISLATIVE AUTHORITY: Section 42 (4) of the Municipal Government Act (MGA) requires that the auditor's report be filed with the Council and the Minister by September 30 of each year.

RECOMMENDATION: That Council accept the Audited Consolidated Financial Statements for the Town of Amherst, and the Non-Consolidated Financial Statements for the Amherst Water Utility for the fiscal year ending March 31, 2019 which have been audited by the firm Jorgensen Bickerton, as recommended by the Audit Committee.

BACKGROUND: At a meeting of the Audit Committee held Tuesday, August 22, 2019 the Town's CFO, Shelley Rector, presented the audited financial statements and audit report for the Town of Amherst and the Amherst Water Utility for the fiscal year ended March 31, 2019. The statements were prepared by Town staff and audited by the firm Jorgensen Bickerton.

DISCUSSION: There were operating surpluses in both the general and water operating funds. Reserve levels and the Town's Financial Condition Index (FCI) scores remain strong. The Town, as any municipal unit, must remain vigilant in terms of monitoring not only the operating and capital budgets but also the external environment

FINANCIAL IMPLICATIONS: The financial statements and our estimated FCI scores show that we are in good shape financially

COMMUNITY ENGAGEMENT: Audited financial statements will be forwarded to the Province and made available to the public via the website.

ENVIRONMENTAL IMPLICATIONS: n/a

ALTERNATIVES: Decline accepting the audited financial statements and refer them back to staff for further clarification.

ATTACHMENTS:

Report prepared by: Shelley Rector, CPA, CMA, Treasurer Report and Financial approved by:



TOWN OF AMHERST
AMHERST, NOVA SCOTIA

CONSOLIDATED
FINANCIAL STATEMENTS
MARCH 31, 2019

**Town of Amherst
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March 31, 2019**

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TOWN OF AMHERST

Consolidated Financial Statements

Year Ended March 31, 2019

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Town of Amherst are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada ("CPA"). A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Jorgensen & Bickerton Inc., independent external auditors appointed by the Town. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Amherst, NS
August 22, 2019



Gregory D. Herrett, CPA, CA
Chief Administrative Officer



Shelley G. Rector, CPA, CMA
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of Town of Amherst

Opinion

We have audited the consolidated financial statements of Town of Amherst (the Town), which comprise the consolidated statement of financial position as at March 31, 2019, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at March 31, 2019, and the results of its operations and accumulated surplus, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

Independent Auditor's Report to the Mayor and Council of Town of Amherst (continued)

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Amherst, Nova Scotia
August 22, 2019



Jorgensen & Bickerton Inc.
Chartered Professional Accountants
Licensed Public Accountants

Town of Amherst
Consolidated Statement of Financial Position
As at March 31, 2019

	<u>2019</u>	<u>2018</u>
Financial assets		
Cash and cash equivalents (Note 6)	\$ 8,699,739	\$ 5,388,140
Receivables (Note 7)	<u>1,598,932</u>	<u>4,234,921</u>
	<u>10,298,671</u>	<u>9,623,061</u>
Liabilities		
Accounts payable and accrued liabilities (Note 13)	2,522,066	2,724,467
Deferred revenue (Note 14)	879,245	4,079,593
Long term debt (Note 16)	8,846,708	8,785,890
Pension liability (Note 19)	629,800	672,000
Provision for landfill closure & post closure costs (Note 17)	<u>1,431,347</u>	<u>1,318,279</u>
	<u>14,309,166</u>	<u>17,580,229</u>
Net debt	<u>(4,010,495)</u>	<u>(7,957,168)</u>
Non-financial assets		
Prepaid expenses	62,349	51,617
Inventories of supplies	104,434	110,457
Tangible capital assets, net of accumulated amortization (Note 8)	<u>65,813,283</u>	<u>64,524,582</u>
	<u>65,980,066</u>	<u>64,686,656</u>
Accumulated surplus	<u>\$ 61,969,571</u>	<u>\$ 56,729,488</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 61,963,585	\$ 56,734,147
Accumulated remeasurement gains/(losses)	<u>5,986</u>	<u>(4,659)</u>
	<u>\$ 61,969,571</u>	<u>\$ 56,729,488</u>

Town of Amherst
Consolidated Statement of Operations and Accumulated Surplus

 For the year ended March 31, 2019

	Actual 2019	Actual 2018
Revenues		
Taxes	\$ 13,159,375	\$ 12,998,339
Grants in lieu of taxes	314,628	320,014
Service to other governments	188,379	186,323
Sale of services	3,944,152	4,010,617
Other revenue from own sources	770,300	499,764
Unconditional transfers from government	1,260,382	1,260,382
Conditional transfers from government	5,476,289	3,930,312
Other (Note 18)	111,080	91,840
Total revenues	<u>25,224,585</u>	<u>23,297,591</u>
Expenditures		
General government services	2,168,465	2,151,399
Protective services - Police	4,156,347	4,061,125
Protective services - Fire & Inspection	1,207,476	1,091,191
Transportation services	3,004,664	2,794,687
Environmental health services	3,171,359	2,957,612
Public health services	192,793	238,071
Environmental development services	404,128	345,513
Recreation and cultural services	2,111,648	2,062,413
Education	1,600,740	1,583,700
Water utility	1,977,527	1,497,281
Total expenditures	<u>19,995,147</u>	<u>18,782,992</u>
Annual surplus	5,229,438	4,514,599
Accumulated surplus at beginning of year	<u>56,734,147</u>	<u>52,219,548</u>
Accumulated surplus at end of year	<u>\$ 61,963,585</u>	<u>\$ 56,734,147</u>

Town of Amherst
Consolidated Statement of Remeasurement Gains and Losses

 For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Accumulated remeasurement gains and (losses) at beginning of year	\$ (4,659)	\$ 11,182
Unrealized gains (losses) attributable to:		
Portfolio investments	11,133	(18,008)
Amounts reclassified to the statement of operations:		
Portfolio investments	<u>(488)</u>	<u>2,167</u>
Net remeasurement gains and (losses) for the year	<u>10,645</u>	<u>(15,841)</u>
Accumulated remeasurement gains and (losses) at end of year	<u>\$ 5,986</u>	<u>\$ (4,659)</u>

Town of Amherst
Consolidated Statement of Change in Net Debt
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Annual surplus	\$ 5,229,438	\$ 4,514,599
Acquisition of tangible capital assets (Note 9)	(4,331,801)	(11,336,547)
Amortization of tangible capital assets (Note 10)	2,545,995	2,457,802
(Gain) / loss on sale of tangible capital assets (Note 11)	389,161	(146,450)
Proceeds on sale of tangible capital assets (Note 12)	107,944	384,790
	<u>(1,288,701)</u>	<u>(8,640,405)</u>
Consumption (acquisition) of supply inventory	6,024	27,203
Consumption (acquisition) of prepaid expenses	(10,733)	662
	<u>(4,709)</u>	<u>27,865</u>
Net remeasurement gains (losses)	<u>10,645</u>	<u>(15,841)</u>
Change in net financial assets / (debt)	3,946,673	(4,113,782)
Net debt at beginning of year	(7,957,168)	(3,843,386)
Net debt at end of year	\$ (4,010,495)	\$ (7,957,168)

Town of Amherst
Consolidated Statement of Cash Flow
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Operating transactions		
Annual surplus	\$ 5,229,438	\$ 4,514,599
Change in non-cash items:		
Amortization / depreciation (Note 10)	2,545,995	2,457,802
Decrease (increase) in receivables	2,635,989	(2,149,238)
Increase (decrease) in payables and accrued liabilities	(202,401)	472,699
Increase (decrease) in deferred revenue	(3,200,348)	3,803,044
Increase (decrease) in pension liability	(42,200)	(90,000)
Increase (decrease) in closure/post closure liability	113,068	141,755
Decrease (increase) in prepaid expenses	(10,732)	662
Decrease (increase) in inventory of supplies	6,023	27,203
	<u>7,074,832</u>	<u>9,178,526</u>
Capital transactions		
Acquisition of tangible capital assets (Note 9)	(4,331,801)	(11,336,547)
Proceeds from sale of tangible capital assets (Note 12)	107,944	384,790
(Gain) / loss on sale of tangible capital assets (Note 11)	389,161	(146,450)
	<u>(3,834,696)</u>	<u>(11,098,207)</u>
Investing transactions		
Net remeasurement gains (losses)	<u>10,645</u>	<u>(15,841)</u>
Financing transactions		
Proceeds from long term debt issued	916,677	-
Long term debt repayment	(855,859)	(858,059)
	<u>60,818</u>	<u>(858,059)</u>
Increase / (decrease) in cash and cash equivalents	3,311,599	(2,793,581)
Cash and cash equivalents beginning of year	<u>5,388,140</u>	<u>8,181,721</u>
Cash and cash equivalents end of year	<u>\$ 8,699,739</u>	<u>\$ 5,388,140</u>

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Amherst are the representations of management prepared in accordance with Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

The focus of PSAB financial statements is on the financial position of the Town of Amherst and the changes thereto. The Consolidated Statement of Financial Position includes all of the assets and liabilities of the Town of Amherst.

Significant aspects of the accounting policies adopted by the Town are as follows:

a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net debt and in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable to the Town of Amherst for the administration of their financial affairs and resources and which are owned or controlled by the Town of Amherst, namely:

- General Operating and Capital Funds
- Water Operating and Capital Funds
- Operating and Capital Reserve Funds
- 39.84% of Cumberland Joint Services Management Authority

For consolidation purposes, inter-departmental and inter-organizational transactions have been eliminated.

b) Revenue and Expenditure Recognition

Revenues are recorded using the accrual basis of accounting as they are earned and measurable. Expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation. Principal payments relating to long term debt are recognized as an expense when paid.

Property tax revenue is based on assessment as determined by Property Valuation Services Corporation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued (twice annually). Assessments are subject to appeal. Penalties on overdue taxes are recorded in the period levied.

c) Financial Instruments

The consolidated financial statements consist of cash, accounts receivable, accounts payable, accruals and long term debt. It is the opinion of management that the Town is not exposed to significant interest or currency risk arising from these financial instruments.

The Town is subject to credit risk with respect to taxes receivable to which the Town provides services. An individual may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk as does the Town's collection policy. As per the 2017/18 Provincial Financial Condition Indicators the Town's Uncollected Taxes Indicator was 2.2%.

The carrying value of the financial instruments approximates fair value.

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

- d) **Cash and Cash Equivalents**
Cash and cash equivalents consist of cash on hand and balances with banks, net of bank indebtedness.
- e) **Inventory**
Inventory is valued at the lower of cost and net realizable value. Cost being determined on a FIFO basis.
- f) **Tangible Capital Assets**
Effective April 1, 2009, the Town adopted Section 3150 – Tangible Capital Assets of the Public Sector Accounting Handbook. Tangible capital assets are recorded at cost. Amortization and depreciation have been recorded as an expense and are calculated on a straight-line basis over an asset's estimated useful life. Assets under construction are not amortized until the asset is put into use. Amortization and depreciation are recorded as an expense commencing in the year following acquisition.

The Town records depreciation in the Water Utility Operating Fund which is calculated based on rates prescribed by the Nova Scotia Utility and Review Board. The annual depreciation amount is transferred to the Water Utility Capital Fund and is used to help fund tangible capital asset additions.
- g) **Government Transfers**
Government Transfers are recognized in the period in which the events giving rise to the transfer occur, provided transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.
- h) **Investment Income**
Investment income earned on operating funds, capital funds and reserve funds are reported as revenue in the period earned.
- i) **Use of Estimates**
In preparing the Town's financial statements management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.
- j) **Budget**
The budget figures contained in the schedules to the Financial Statements were approved by Council on May 23, 2018.

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

k) **Segmented Information**

The Town of Amherst is a diversified municipal unit that provides a wide range of services to its residents. For management reporting purposes, the Town's operations and activities are organized and reported by fund. This presentation is in accordance with the Provincial Financial Reporting and Accounting Manual, and was created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Municipal services are provided by departments and their activity is reported in these funds. The services provided by these departments are as follows:

General government services

This department is responsible for the overall financial and local government administration. Its tasks include tax administration, trade payables and receivables, budgets, financial statements and adherence to the *Municipal Government Act*.

Protective services

The Town is primarily responsible for fire protection and public safety to its residents. The Town pays the operating and capital expenditures for the police and fire departments. Other protective services include building inspection, emergency measures, bylaw enforcement and fees paid to the province for correctional services.

Transportation services

The Town is responsible for the maintenance and construction of local roads and sidewalks including snow removal, as well as, street lighting within the Town.

Environmental health services

This department is responsible for the maintenance and operations of waste and sewer services provided to the residents and other customers.

Public health services

This department provides financial assistance to Housing Nova Scotia to cover the deficits of the public housing authorities in the region.

Environmental development services

This department is responsible for the activities that support and control the Town's economic development including environmental planning and zoning, industrial park development, tourism and community development. The Town is a partner in the Cumberland Business Connector which does economic development for Cumberland County.

Recreation and cultural services

This department is responsible for promoting and offering recreation services to the Town's residents, specializing in maintaining and assisting recreational facilities within the Town such as the stadium, parks, trails as well as the library.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

l) Landfill Closure & Post Closure Liability

The Town accrues landfill closure and post closure requirements that include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management.

m) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized if all the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the Town:
 - a. is directly responsible; or
 - b. accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

On April 1, 2014, the Town adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis to March 31, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the Town.

2. CONTRIBUTION TO BOARDS AND COMMISSIONS

The Town of Amherst is required to finance the operations of various boards and commissions, along with other Municipal Units in Cumberland County to the extent of its participation based on assessment or population formula.

Cumberland Business Connector

The Town of Amherst along with other municipal units funds a portion of the Cumberland Business Connector. For 2019 the Town's contribution was \$54,029 (2018 - \$56,280). The Cumberland Business Connector is a business led, not for profit organization. The focus of the Cumberland Business Connector is to foster a strong business environment in order to strengthen Cumberland County by removing barriers to business, and connecting businesses with the resources they need to be successful.

3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES

The Town of Amherst is required to finance the operations of various provincial government departments and boards, along with other municipal units in the province, based upon formulas defined in legislation.

Education Contribution

The Town of Amherst is required to contribute to the Chignecto Central Regional School Board based on a formula calculation. For 2019 the education contribution was \$1,600,740 (2018 - \$1,583,700).

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES (cont'd)

Corrections Contribution

Municipalities in Nova Scotia are required to make a mandatory contribution to fund the cost of correctional services. The contribution is set by Provincial formula. During 2019 the Town of Amherst paid \$114,033 (2018 - \$115,148) to the Province for corrections services.

Assessment Services Contribution

The Town of Amherst is required to contribute to Property Valuation Services Corporation based on a formula calculation. For 2019 the assessment services contribution was \$117,012 (2018 - \$116,575).

Cobequid Regional Housing Authority

The Town of Amherst along with other municipal units is required to finance its share of the operating deficit in the Cobequid Regional Housing Authority out of current year's operations. The deficit financed for 2019 was \$192,793 (2018 - \$238,071).

Cumberland Public Libraries

During the year, the Town of Amherst paid \$61,820 (2018 - \$61,820) to the Cumberland Public Libraries. The Town of Amherst does not share in any surplus or deficits.

4. TRUST FUNDS

The Trust Funds being administered by the Town of Amherst are not consolidated with the accounts of the Town. At March 31, 2019, the equity in the Trust Funds under its trusteeship amounted to \$11,844 (2018 - \$11,732).

	<u>R. H. Smith</u>	<u>W. A. Reid</u>	<u>Total</u>
Beginning balance April 1, 2018	\$ 4,999	\$ 6,733	\$ 11,732
Investment Income	65	88	153
ARHS scholarship	<u>-</u>	<u>(41)</u>	<u>(41)</u>
Ending balance March 31, 2019	<u>\$ 5,064</u>	<u>\$ 6,780</u>	<u>\$ 11,844</u>

5. TAX SALE SURPLUS

The Municipal Government Act requires a twenty year holding period for maintaining these funds in trust. For 2019 the balance of the tax sale surplus is \$25,860 (2018 - \$20,903).

The earliest any of these would be brought into revenue is anticipated to be 2028.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

6. CASH AND CASH EQUIVALENTS

	<u>2019</u>	<u>2018</u>
General Operating	\$ 1,345,312	\$ 811,692
General Capital	(213,543)	(2,295,365)
Water Operating	50,020	184,153
Water Capital - Depreciation	381,664	(137,854)
Cumberland Joint Services Mgmt Authority	2,337,733	2,233,230
Reserve Banks		
General Operating	3,018,840	3,018,561
General Capital	<u>1,779,713</u>	<u>1,573,723</u>
	<u>\$ 8,699,739</u>	<u>\$ 5,388,140</u>

7. RECEIVABLES

	<u>2019</u>	<u>2018</u>
Federal	\$ 340,264	\$ 2,214,351
Provincial	156,907	719,164
Other local government	-	1,215
Other:		
Taxes & rates - General Operating	424,930	429,905
Taxes & rates - Water Operating	274,712	312,639
Miscellaneous	276,173	194,371
Cumberland Joint Services Mgmt Authority	315,901	546,146
Valuation allowance	<u>(189,955)</u>	<u>(182,870)</u>
Total	<u>\$ 1,598,932</u>	<u>\$ 4,234,921</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

8. TANGIBLE CAPITAL ASSETS

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2018	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2019	Accumulated Amortization March 31, 2018	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2019	Net Book Value March 31, 2019
General Capital											
Land	-	\$ 1,118,790	\$ 17,000	-	\$ 13,100	\$ 1,122,690	-	-	\$ -	\$ -	\$ 1,122,690
Land Improvements	25	3,085,305	35,408	-	-	3,120,713	1,384,890	-	89,030	1,473,920	1,646,793
Municipal Buildings	40	13,590,237	-	-	-	13,590,237	3,755,545	-	324,805	4,080,350	9,509,887
Other Buildings	40	555,244	54,388	-	51,880	557,752	177,302	-	13,881	191,183	366,569
Wastewater Treatment Facility	50	13,992,599	-	-	-	13,992,599	1,443,153	-	298,374	1,741,527	12,251,072
Electronic Data Equipment	5	635,502	136,275	-	-	771,777	484,658	-	55,121	539,779	231,998
Machinery & Equipment	10	3,002,546	417,482	-	157,153	3,262,875	2,004,231	157,153	173,749	2,020,827	1,242,048
Vehicles	5	3,078,385	82,107	797	-	3,161,289	2,312,941	-	123,765	2,436,706	724,583
Streets	25	10,425,326	414,993	-	22,299	10,818,020	4,570,822	22,299	415,009	4,963,532	5,854,488
Sidewalks	25	4,044,803	80,088	-	51,009	4,073,882	1,913,400	47,426	140,505	2,006,479	2,067,403
Curbs	25	3,895,039	66,717	-	3,741	3,958,015	2,263,144	3,729	120,370	2,379,785	1,578,230
Traffic & Street Lights	30	2,046,343	-	-	-	2,046,343	777,575	-	67,298	844,873	1,201,470
Sanitary Sewer Mains	50	6,047,133	141,000	-	7,238	6,180,895	3,186,040	7,238	98,796	3,277,598	2,903,297
Sanitary Force mains	50	1,232,434	-	-	-	1,232,434	449,425	-	24,649	474,074	758,360
Sanitary Lift Stations	25	3,241,154	-	-	-	3,241,154	2,186,498	-	128,460	2,314,958	926,196
Storm Sewers	50	6,818,838	89,213	-	9,172	6,898,879	2,818,219	9,159	136,120	2,945,180	3,953,699
Assets Under Construction	-	2,465	253,794	(797)	-	255,462	-	-	-	-	255,462
Total		\$ 76,812,143	\$ 1,788,465	\$ -	\$ 315,592	\$ 78,285,016	\$ 29,727,843	\$ 247,004	\$ 2,209,932	\$ 31,690,771	\$ 46,594,245

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

8. TANGIBLE CAPITAL ASSETS (cont'd)

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2018	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2019	Accumulated Depreciation March 31, 2018	Depreciation Reduction from Disposal of Asset	Annual Depreciation	Accumulated Depreciation March 31, 2019	Net Book Value March 31, 2019
<u>Water Capital</u>											
Land	-	\$ 571,999	\$ 37,526	\$ -	\$ -	\$ 609,525	\$ -	\$ -	\$ -	\$ -	\$ 609,525
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs, Reservoirs, Wells	40-75	3,082,671	874,951	5,015,592	831,267	8,141,947	1,582,791	421,817	57,271	1,218,245	6,923,702
Electronic Data Equip	5	271,294	-	-	-	271,294	256,700	-	9,433	266,133	5,161
Machinery & Equip	20	498,583	39,257	-	-	537,840	287,632	-	17,727	305,359	232,481
Vehicles	5	366,381	-	-	-	366,381	309,092	-	25,621	334,713	31,668
Water Mains - Town	75	4,771,607	292,859	-	2,236	5,062,230	1,172,443	2,236	62,535	1,232,742	3,829,488
Water Mains -County	75	5,319,279	-	-	-	5,319,279	1,280,988	-	70,206	1,351,194	3,968,085
Meters	20-25	428,385	12,394	-	5,676	435,103	342,217	5,341	7,760	344,636	90,467
Hydrants	75	551,303	10,429	-	-	561,732	153,120	-	7,296	160,416	401,316
Services	50	784,085	-	-	-	784,085	529,336	-	7,659	536,995	247,090
Assets Under Construction	-	5,093,658	685,657	(5,015,592)	-	763,923	-	-	-	-	763,923
Total		\$ 21,739,445	\$ 1,953,073	\$ -	\$ 839,179	\$ 22,853,339	\$ 5,914,319	\$ 429,394	\$ 265,508	\$ 5,750,433	\$ 17,102,906

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

8. TANGIBLE CAPITAL ASSETS (cont'd)

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2018	Additions	Disposals	Tangible Capital Asset Cost March 31, 2019	Accumulated Amortization March 31, 2018	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2019	Net Book Value March 31, 2019
<u>Cumberland Joint Services Management Authority</u>										
	% of usage									
Landfill Cell		\$ 774,467	\$ 493,530	\$ -	\$ 1,267,997	\$ -	\$ -	\$ -	\$ -	\$ 1,267,997
Buildings	40	1,112,632	11,475	-	1,124,107	389,399	-	37,839	427,238	696,869
Equipment	5-15	77,097	5,477	-	82,574	62,629	-	5,276	67,905	14,669
Vehicles	5-15	426,470	79,781	46,832	459,419	323,482	28,100	27,440	322,822	136,597
Total		\$ 2,390,666	\$ 590,263	\$ 46,832	\$ 2,934,097	\$ 775,510	\$ 28,100	\$ 70,555	\$ 817,965	\$ 2,116,132

Summary

General Capital	\$ 76,812,143	\$ 1,788,465	\$ 315,592	\$ 78,285,016	\$ 29,727,843	\$ 247,004	\$ 2,209,932	\$ 31,690,771	\$ 46,594,245
Water Capital	21,739,445	1,953,073	839,179	22,853,339	5,914,319	429,394	265,508	5,750,433	17,102,906
CJISMA	2,390,666	590,263	46,832	2,934,097	775,510	28,100	70,555	817,965	2,116,132
Total	\$ 100,942,254	\$ 4,331,801	\$ 1,201,603	\$ 104,072,452	\$ 36,417,672	\$ 704,498	\$ 2,545,995	\$ 38,259,169	\$ 65,813,283

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

9. CAPITAL PROJECT ACQUISITIONS & FUNDING

Category	2019 Capital Acquisitions	Sources of Financing							2018 Capital Acquisitions
		General Operating (Capital from Revenue)	Reserves	Reserves - Capital Carryovers	Gas Tax Funding	Contributed Assets	Bridge Financing		
General Capital									
Land	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ 186,852
Land Improvements	35,408	10,408	-	25,000	-	-	-	-	-
Municipal Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	54,388	2,508	-	-	51,880	-	-	-	-
Wastewater Treatment Facility	-	-	-	-	-	-	-	-	-
Electronic Data Equipment	136,275	101,725	-	34,550	-	-	-	-	46,025
Machinery & Equipment	417,482	338,859	58,623	20,000	-	-	-	-	263,635
Vehicles	82,107	-	44,210	37,897	-	-	-	-	600,837
Streets	414,993	-	-	-	414,993	-	-	-	1,015,240
Sidewalks	80,088	-	-	-	80,088	-	-	-	211,339
Curbs	66,717	-	-	-	66,717	-	-	-	144,999
Traffic & Street Lights	-	-	-	-	-	-	-	-	-
Sanitary Sewer Mains	141,000	-	-	-	141,000	-	-	-	382,692
Sanitary Force Mains	-	-	-	-	-	-	-	-	-
Sanitary Lift Stations	-	-	-	-	-	-	-	-	-
Storm Sewers	89,213	-	-	-	89,213	-	-	-	1,730,626
Assets Under Construction	253,794	-	641	-	-	-	-	253,153	2,465
Capital Project Carry Over to 2019/20	-	136,500	187,000	(323,500)	-	-	-	-	-
Total	\$ 1,788,465	\$ 590,000	\$ 290,474	\$ (206,053)	\$ 792,011	\$ 68,880	\$ 253,153	\$ 4,584,710	

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

9. CAPITAL PROJECT ACQUISITIONS & FUNDING (cont'd)

Category	2019 Capital Acquisitions	Sources of Financing						2018 Capital Acquisitions
		Grants - Federal	Grants - Provincial	Bridge Financing	Long Term Debt	Water Capital (Depreciation)	Water Operating	
Water Capital								
Land	\$ 37,526	\$ -	\$ -	\$ -	\$ -	\$ 37,526	\$ -	\$ -
Bldgs, Reservoirs & Wells	874,951	456,238	228,120	-	-	153,708	36,885	-
Electronic Data Equipment	-	-	-	-	-	-	-	-
Machinery & Equipment	39,257	-	-	-	-	-	39,257	50,183
Vehicles	-	-	-	-	-	-	-	-
Water Mains - Town	292,859	-	-	-	141,824	-	151,035	862,165
Water Mains - County	-	-	-	-	-	-	-	-
Meters	12,394	-	-	-	-	-	12,394	3,363
Hydrants	10,429	-	-	-	-	-	10,429	-
Services	-	-	-	-	-	-	-	-
Assets Under Construction	685,657	-	-	685,657	-	-	-	4,995,597
Total	\$ 1,953,073	\$ 456,238	\$ 228,120	\$ 685,657	\$ 141,824	\$ 191,234	\$ 250,000	\$ 5,911,308

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

9. CAPITAL PROJECT ACQUISITIONS & FUNDING (cont'd)

Category	2019 Capital Acquisitions	Sources of Financing										2018 Capital Acquisitions		
		General Operating Reserves	Gas Tax Funding	Grants - Federal	Grants - Provincial	Contributed Assets	Bridge Financing	Long Term Debt	Water Capital (Depreciation)	Water Operating	CJISMA Operating / Reserves			
Cumberland Joint Services Mgmt Authority														
Landfill Cell	\$ 493,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,530	\$ 815,871
Buildings	11,475	-	-	-	-	-	-	-	-	-	-	-	11,475	60,379
Equipment	5,477	-	-	-	-	-	-	-	-	-	-	-	5,477	10,889
Vehicles	79,781	-	-	-	-	-	-	-	-	-	-	-	79,781	21,535
Total	\$ 590,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 590,263	\$ 908,674
Summary														
General Capital	\$ 1,788,465	\$ 590,000	\$ 84,421	\$ 792,011	\$ -	\$ 68,880	\$ 253,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,584,710
Water Capital	1,953,073	-	-	456,238	228,120	-	685,657	141,824	191,234	250,000	-	-	-	5,911,308
CJISMA	590,263	-	-	-	-	-	-	-	-	-	-	-	590,263	840,529
Total	\$ 4,331,801	\$ 590,000	\$ 84,421	\$ 792,011	\$ 228,120	\$ 68,880	\$ 938,810	\$ 141,824	\$ 191,234	\$ 250,000	\$ 590,263	\$ 590,263	\$ 11,336,547	

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

10. AMORTIZATION OF TANGIBLE CAPITAL ASSETS

	General Capital	Water Capital	Cumb Joint Services Mgmt Auth	Total 2019	2018
General government	\$ 91,742	\$ -	\$ -	\$ 91,742	\$ 91,742
Protective services - Police	173,187	-	-	173,187	166,741
Protective services - Fire	82,583	-	-	82,583	48,634
Transportation services	1,016,707	-	-	1,016,707	959,050
Environmental health services	564,779	-	-	564,779	557,126
Environmental dev services	8,516	-	-	8,516	10,603
Recreation & cultural services	272,418	-	-	272,418	275,896
Water capital	-	265,508	-	265,508	294,202
Cumb Joint Services Mgmt Auth	-	-	70,555	70,555	53,808
Total	\$ 2,209,932	\$ 265,508	\$ 70,555	\$ 2,545,995	\$ 2,457,802

11. (GAIN) / LOSS ON SALE OF TANGIBLE CAPITAL ASSETS

	General Capital	Water Capital	Cumb Joint Services Mgmt Auth	Total 2019	2018
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Protective services - Police	-	-	-	-	-
Protective Services - Fire	-	-	-	-	5,710
Transportation services	(6,391)	-	-	(6,391)	34,495
Environmental health	-	-	-	-	-
Recreation & Cultural Services	(8,000)	-	-	(8,000)	-
Water capital	-	409,783	-	409,783	13,976
Cumb Joint Services Mgmt Auth	-	-	(6,231)	(6,231)	(200,631)
Total	\$ (14,391)	\$ 409,783	\$ (6,231)	\$ 389,161	\$ (146,450)

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

12. PROCEEDS ON SALE OF TANGIBLE CAPITAL ASSETS

	General Capital	Water Capital	Cumb Joint Services Mgmt Auth	Total 2019	2018
General government	\$ 64,980	\$ -	\$ -	\$ 64,980	\$ -
Transportation services	10,000	-	-	10,000	-
Recreation & cultural	8,000	-	-	8,000	-
Water capital	-	-	-	-	-
Cumb Joint Services Mgmt Auth	-	-	24,964	24,964	384,790
Total	\$ 82,980	\$ -	\$ 24,964	\$ 107,944	\$ 384,790

13. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
Trade accounts payable	\$ 1,110,878	\$ 739,327
Federal government	20,994	-
Provincial government	353	-
Other local government	4,208	300
Accrued wages & benefits	1,079,948	1,015,769
Accrued debenture interest	132,679	134,035
Accrued liabilities	147,146	814,133
Tax sale surplus	25,860	20,903
Total	\$ 2,522,066	\$ 2,724,467

14. DEFERRED REVENUE

	2019	2018
Grants - capital	\$ 572,999	\$ 3,790,371
Grants - operating	90,258	100,856
Fundraising	146,437	149,787
Other	39,117	11,865
Cumberland Joint Services Mgmt Authority	30,434	26,714
Total	\$ 879,245	\$ 4,079,593

15. LIABILITY FOR CONTAMINATED SITES

The Town has a garbage disposal site which was abandoned in 1978. There is no indication of ongoing contamination and no provision has been made for possible remediation.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

16. LONG TERM DEBT – PRINCIPAL BALANCE OUTSTANDING

	<u>2019</u>	<u>2018</u>
Municipal Finance Corporation 23B-1 maturing October 15, 2018 - principal payments of \$53,933 yearly plus interest - rates variable 2.750% to 5.375%	\$ -	\$ 53,933
Municipal Finance Corporation 24A-1 maturing November 25, 2019 - principal payments of \$37,416 yearly plus interest - rates variable 3.195% to 5.325%	37,415	74,831
Municipal Finance Corporation 26B-1 maturing October 24, 2021 - principal payments of \$86,680 yearly plus interest - rates variable 4.265% to 4.590%	377,540	464,220
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$35,500 yearly plus interest - rates variable 4.650% to 5.210%	142,000	177,500
Municipal Finance Corporation 28A-1 maturing October 24, 2023 - principal payments of \$166,945 yearly plus interest - rates variable 3.100% to 5.480%	1,272,790	1,439,735
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$63,122 yearly plus interest - rates variable 0.900% to 4.939%	364,747	427,869
Municipal Finance Corporation 31A-1 maturing May 30, 2026 - principal payments of \$90,316 yearly plus interest - rates variable 1.630% to 4.597%	432,838	523,154
Municipal Finance Corporation 33A-1 maturing November 15, 2028 - principal payments of \$163,300 yearly plus interest - rates variable 1.285% to 4.114%	3,240,295	3,403,595
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$158,647 yearly plus interest - rates variable 1.150% to 3.475%	2,062,406	2,221,053
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$61,112 yearly plus interest - rates variable 2.490% to 3.551%	916,677	-
	<u>\$ 8,846,708</u>	<u>\$ 8,785,890</u>

Principal repayments are:

2020	\$	845,338
2021	\$	809,022
2022	\$	931,224
2023	\$	674,004
2024	\$	1,185,169

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

17. PROVISION FOR LANDFILL CLOSURE & POST CLOSURE COSTS

The Town of Amherst along with the Municipality of the County of Cumberland and the Town of Oxford own and operate through Cumberland Joint Services Management Authority (CJSMA), one open and one closed landfill site. The Town has an obligation under the Nova Scotia Environmental Protection Act for costs related to the closure and post closure care of the sites once capacity is reached. These costs are shared pro rata on use with the other municipalities party to CJSMA, where a reserve has been established to provide for the future costs. The Town's 2019 pro rata share is 39.84% (2018 – 43.07%).

Closure and post closure activities for this site includes final covering and landscaping, pumping of ground water and leachates from the site and ongoing environmental monitoring, site inspections and maintenance.

The estimated liability for the care of the landfill site is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 3.05% and a forecasted inflation rate of 3%. The liability was adjusted for capacity used of 97.90% (2018 – 91.22%).

The estimated present value of future expenses for closure and post closure care as at March 31, 2019 is \$3,669,636 (2018 - \$3,627,387) of which total expenses of \$76,897 (2018 - \$318,454) have been made to date resulting in a liability of \$3,592,739 (2018 - \$3,308,933).

The Town of Amherst's 2019 share of the liability is estimated at \$1,431,347 (2018 - \$1,318,279) for closure and post closure costs. These costs have been reported on the consolidated statement of financial position. The Town's share of the cash reserve in CJSMA to fund the liability is \$1,321,672 (2017 - \$1,331,808).

18. OTHER REVENUE

	<u>2019</u>	<u>2018</u>
Contributions for capital projects	\$ 68,880	\$ -
Land dedication	-	1,840
Pension liability adjustment	<u>42,200</u>	<u>90,000</u>
	<u>\$ 111,080</u>	<u>\$ 91,840</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

19. PENSION PLANS

Defined Benefit Pension Plan for Employees of the Town of Amherst

The Town maintains a defined benefit pension plan, which provides benefits to employees upon retirement. The most recent completed actuarial valuation was at March 31, 2018. The annual actuarial valuation as at March 31, 2019 is currently in process.

The following chart outlines the required going-concern unfunded liability payments for the upcoming fiscal year:

Nature of liability or deficiency	Start date	End date	Annual amortization payment	Balance going-concern
	mm-dd-yyyy	mm-dd-yyyy	\$	\$
Going-concern unfunded liability	07-01-2010	06-30-2025	80,400	490,400
Going-concern unfunded liability	04-01-2014	03-31-2029	17,100	145,200
Going-concern unfunded liability	04-01-2019	03-31-2034	29,500	296,800
Total			127,000	932,400

Please note that as of March 31, 2019 the Town of Amherst has paid in full the two going-concern unfunded liabilities below (total \$39,200). Note these offset the new going-concern unfunded liability with a start date of April 1, 2019.

Nature of liability or deficiency	Start date	End date	Annual amortization payment	Balance going-concern
	mm-dd-yyyy	mm-dd-yyyy	\$	\$
Going-concern unfunded liability	07-01-2007	04-30-2019	26,700	28,200
Going-concern unfunded liability	04-01-2011	03-31-2026	1,700	11,200
Total			28,400	39,400

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

19. PENSION PLANS (cont'd)

An actuarial certification for PSAB accounting purposes was performed as of March 31, 2019 and the calculated liability was \$629,800 (2018 - \$672,000).

	<u>2019</u>	<u>2018</u>
Plan assets, at market value		
Balance, beginning of year	\$ 13,736,800	\$ 13,497,000
Contributions during year	482,200	494,100
Benefit payments during year	(625,600)	(658,200)
Expected return on assets	696,900	684,200
Actual gains / (losses)	121,500	(280,300)
Balance, end of year	<u>\$ 14,411,800</u>	<u>\$ 13,736,800</u>
Accrued benefit obligation		
Balance, beginning of year	\$ 14,690,500	\$ 14,260,600
Benefit cost	345,800	368,200
Benefit payments during year	(625,600)	(658,200)
Interest on ABO	750,900	719,900
Actual (gains) / losses	(163,300)	-
Balance, end of year	<u>\$ 14,998,300</u>	<u>\$ 14,690,500</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019

19. PENSION PLANS (cont'd)

	2019	2018
Retirement benefit liability		
Balance, beginning of year	\$ 672,000	\$ 762,000
Retirement benefit expenses	321,600	278,000
Town contributions	(363,800)	(368,000)
Retirement benefit liability	<u>\$ 629,800</u>	<u>\$ 672,000</u>
Accrued benefit obligation to retirement benefit liability		
Market value	\$ 14,411,800	\$ 13,736,800
Accrued benefit obligation	<u>14,998,300</u>	<u>14,690,500</u>
Deficit	(586,500)	(953,700)
Unamortized actuarial (gain) / loss	<u>43,300</u>	<u>(281,700)</u>
Retirement benefit liability	<u>\$ (629,800)</u>	<u>\$ (672,000)</u>
Actuarial assumptions		
Liability discount rate	5.10%	
Inflation rate	2.15%	
Salary growth rates	2.75%	
Assumed retirement age	62	

Defined Contribution Pension Plan for Employees of the Town of Amherst

Effective January 1, 2008 all new full time employees of the Town of Amherst are required to join a defined contribution pension plan. Under this plan the employer is not responsible for any deficiency in the plan.

Pension Plan for the Town of Amherst Members of the Atlantic Police Association

The Town contributes to a multi-employer defined benefit plan administered by the Atlantic Police Association (APA) which covers Police Local 104 who are employees of the Town. The plan assets are administered by APA and the Town is responsible for contributing its portion of any going concern deficiency.

The most recent actuarial valuation for the plan was completed for December 31, 2016 and indicated the plan had a going concern surplus of \$9,004,700 and a solvency deficit of \$3,812,400.

There are no special payments required for the Atlantic Police Association pension plan.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2019**

20. GOVERNMENT PARTNERSHIP

Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) require a government's pro rata share of each of the assets, liabilities, revenues and expenditures (including capital expenditures) of any government partnership to be combined on a line by line basis with similar items in the government's financial statements. The Town of Amherst has a partnership with Cumberland Joint Services Management Authority (CJSMA) which operates a landfill site in Little Forks. The Town of Amherst's 2019 pro rata share of 39.84% of Cumberland Joint Services Management Authority is included in these financial statements. The 2018 comparative figures for CJSMA have been changed to 39.84% (from 43.07%) for more accurate comparison of figures.

21. COMPARATIVE FIGURES

In some cases, comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

22. CONTINGENCIES

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2019 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect as the Town maintains insurance coverage in amounts considered appropriate.

23. SUMMARY OF REMUNERATION & EXPENSES PAID TO ELECTED OFFICIALS AND CAO

Name	Office	Remuneration	Expenses			Total Remuneration & Expenses Reimbursed
			Travel & Travel Related	Meals	Professional Development / Conference Registration	
David Kogon	Mayor	\$ 37,430	\$ 3,364	\$ 133	\$ 1,062	\$ 41,989
Jason Blanch	Councillor	\$ 22,270	\$ 3,451	\$ 112	\$ -	\$ 25,833
Vince Byrne	Councillor	\$ 22,270	\$ 1,800	\$ -	\$ -	\$ 24,070
Sheila Christie	Deputy Mayor	\$ 25,070	\$ 2,592	\$ 105	\$ 615	\$ 28,382
Darrell Jones	Councillor	\$ 22,270	\$ 5,206	\$ 205	\$ 1,768	\$ 29,449
Wayne MacKenzie	Councillor	\$ 22,270	\$ 2,274	\$ 62	\$ 327	\$ 24,933
Terry Rhindress	Councillor	\$ 22,270	\$ 6,709	\$ 480	\$ 1,172	\$ 30,631
Gregory Herrett	Chief Administrative Officer	\$ 131,701	\$ 5,846	\$ 457	\$ 567	\$ 138,571
Total Remuneration and Reportable Expenses		\$ 305,551	\$ 31,243	\$ 1,554	\$ 5,510	\$ 343,857

24. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

Supplementary Schedules

Town of Amherst
Schedule of Operations - General Operating Fund
For the year ended March 31, 2019

	Budget 2019	Actual 2019	Actual 2018
Revenues			
Taxes	\$ 13,085,860	\$ 13,159,375	\$ 12,998,339
Grants in lieu of taxes	311,991	314,628	320,014
Service to other governments	188,208	188,379	186,323
Sale of services	1,387,027	1,414,189	1,407,357
Other revenue from own sources	512,270	784,391	510,275
Unconditional transfers from government	1,260,382	1,260,382	1,260,382
Conditional transfers from government	350,000	355,465	363,800
Total revenues	<u>17,095,738</u>	<u>17,476,809</u>	<u>17,046,490</u>
Expenditures			
General government services	2,317,610	2,076,723	2,006,966
Protective services - Police	4,183,416	3,983,160	3,894,384
Protective services - Fire & Inspection	1,831,545	1,799,596	1,679,261
Transportation services	2,035,046	1,994,348	1,801,142
Environmental health services	1,454,431	1,524,993	1,352,151
Public health services	211,000	192,793	238,071
Environmental development services	438,456	395,612	334,910
Recreation and cultural services	1,802,171	1,847,230	1,786,517
Education	1,600,741	1,600,740	1,583,700
Total expenditures	<u>15,874,416</u>	<u>15,415,195</u>	<u>14,677,102</u>
Annual surplus	<u>1,221,322</u>	<u>2,061,614</u>	<u>2,369,388</u>
Financing and transfers			
Debt principal repayment	(791,596)	(791,596)	(790,796)
Dividend from Water Utility	130,000	130,000	125,000
Transfers from Reserves	306,780	24,630	60,265
Transfers to Reserves	(251,661)	(465,580)	(1,150,707)
Transfer to Operating Reserve - surplus	-	(369,068)	(558,000)
Transfers to General Capital	(614,845)	(590,000)	(55,150)
Total financing and transfers	<u>(1,221,322)</u>	<u>(2,061,614)</u>	<u>(2,369,388)</u>
Change in surplus	<u>\$ -</u>	<u>-</u>	<u>-</u>
Accumulated surplus at beginning of year		<u>-</u>	<u>-</u>
Accumulated surplus at end of year		<u>\$ -</u>	<u>\$ -</u>

Town of Amherst
Schedule of Operations - Water Operating Fund
For the year ended March 31, 2019

	Budget 2019	Actual 2019	Actual 2018
Revenues			
Metered	\$ 1,182,070	\$ 1,176,259	\$ 1,115,231
Flat	160,480	160,480	151,820
Public fire protection	771,089	771,089	725,010
Private hydrants	11,500	14,750	14,750
Sprinkler service	15,000	15,150	18,500
Bulk water	3,370	8,700	10,600
Sale of services	2,890	3,524	6,210
Sundry	1,700	1,175	1,288
Interest	6,000	6,213	7,873
Total revenues	<u>2,154,099</u>	<u>2,157,340</u>	<u>2,051,282</u>
Expenditures			
Source of supply	37,750	29,276	29,122
Power and pumping	151,056	145,913	144,874
Water treatment	28,500	9,561	10,642
Transmission and distribution	765,022	737,721	667,241
Administrative	566,846	518,164	469,624
Depreciation	370,662	265,509	294,202
Total expenditures	<u>1,919,836</u>	<u>1,706,144</u>	<u>1,615,705</u>
Annual surplus	<u>234,263</u>	<u>451,196</u>	<u>435,577</u>
Financing and transfers			
Debt principal repayment	(64,263)	(64,263)	(67,263)
Dividend to owner	(130,000)	(130,000)	(125,000)
Transfer to Water Capital	(40,000)	(250,000)	(237,297)
Total financing and transfers	<u>(234,263)</u>	<u>(444,263)</u>	<u>(429,560)</u>
Change in surplus	<u>\$ -</u>	<u>6,933</u>	<u>6,017</u>
Accumulated surplus at beginning of year		<u>167,289</u>	<u>161,272</u>
Accumulated surplus at end of year		<u>\$ 174,222</u>	<u>\$ 167,289</u>

Town of Amherst
Schedule of Operations - General Capital Fund
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Revenues		
Grants for capital projects - Province of Nova Scotia	\$ -	\$ 754,840
Grants for capital projects - Government of Canada	-	1,573,677
Contributed assets	68,880	-
Total revenues	<u>68,880</u>	<u>2,328,517</u>
Expenditures		
Amortization (Note 10)	2,209,932	2,109,792
Loss (gain) on disposal of tangible capital assets (Note 11)	(14,391)	40,205
Total expenditures	<u>2,195,541</u>	<u>2,149,997</u>
Annual surplus / (deficit)	<u>(2,126,661)</u>	<u>178,520</u>
Financing and transfers		
Debt principal payments	791,596	790,796
Transfer from General Operating	590,000	55,150
Transfers from Reserves	1,727,995	2,009,659
Transfers to Reserves	(406,480)	(408,282)
Total financing and transfers	<u>2,703,111</u>	<u>2,447,323</u>
Change in surplus	576,450	2,625,843
Accumulated surplus at beginning of year	<u>37,454,588</u>	<u>34,828,745</u>
Accumulated surplus at end of year	<u>\$ 38,031,038</u>	<u>\$ 37,454,588</u>

Town of Amherst
Schedule of Operations - Water Capital Fund
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Revenues		
Interest income	\$ 6,217	\$ 15,150
Grants for Capital Projects - Federal	2,940,500	366,667
Grants for Capital Projects - Provincial	1,470,250	183,333
Total revenues	<u>4,416,967</u>	<u>565,150</u>
Expenditures		
Loss on disposal of tangible capital assets (Note 11)	<u>409,783</u>	<u>13,976</u>
Annual surplus	<u>4,007,184</u>	<u>551,174</u>
Financing and transfers		
Debt principal payments	64,263	67,263
Transfer from Water Operating	250,000	237,297
Total financing and transfers	<u>314,263</u>	<u>304,560</u>
Change in surplus	4,321,447	855,734
Accumulated surplus at beginning of year	<u>12,223,333</u>	<u>11,367,599</u>
Accumulated surplus at end of year	<u>\$ 16,544,780</u>	<u>\$ 12,223,333</u>

Town of Amherst
Schedule of Operations - Reserve Funds
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Revenues		
Federal gas tax funds	\$ 710,074	\$ 687,995
Interest on federal gas tax funds	7,692	2,339
Land dedication / open space fees	-	1,840
Total revenues	<u>717,766</u>	<u>692,174</u>
Expenditures		
General government	-	52,691
Total expenditures	<u>-</u>	<u>52,691</u>
Annual surplus	<u>717,766</u>	<u>639,483</u>
Financing and transfers		
Transfer from General Operating	465,580	1,150,707
Transfer from General Operating - surplus	369,068	558,000
Transfer from General Capital	406,480	408,282
Transfer to General Operating	(24,630)	(60,265)
Transfer to General Capital	(1,727,995)	(2,009,659)
Total financing and transfers	<u>(511,497)</u>	<u>47,065</u>
Change in surplus	<u>206,269</u>	<u>686,548</u>
Accumulated surplus at beginning of year	<u>4,592,284</u>	<u>3,905,736</u>
Accumulated surplus at end of year*	<u>\$ 4,798,553</u>	<u>\$ 4,592,284</u>

* The Reserve funds accumulated surplus at end of year is broken down as follows:

General Capital Reserve	\$ 1,779,713	\$ 1,573,723
General Operating Reserve	3,018,840	3,018,561
	<u>\$ 4,798,553</u>	<u>\$ 4,592,284</u>

Town of Amherst
Schedule of Operations - Cumberland Joint Services Mgmt Authority Fund
For the year ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Revenues		
Solid waste operations	\$ 878,953	\$ 769,606
Compost operations	169,999	139,803
Recycling operations	53,709	147,533
Interest	55,434	47,819
Gain on disposal of tangible capital assets (Note 11)	6,231	200,631
Total revenues	<u>1,164,326</u>	<u>1,305,392</u>
Expenditures		
Administration	203,079	202,046
Solid waste operations	380,817	392,017
Compost operations	44,859	62,032
Recycling operations	388,877	345,032
Amortization of tangible capital assets (Note 10)	70,555	53,808
Total expenditures	<u>1,088,187</u>	<u>1,054,935</u>
Annual surplus	76,139	250,457
Accumulated surplus at beginning of year	<u>2,968,653</u>	<u>2,718,196</u>
Accumulated surplus at end of year	<u>\$ 3,044,792</u>	<u>\$ 2,968,653</u>

TOWN OF AMHERST
WATER UTILITY

NON-CONSOLIDATED
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2019

**Town of Amherst Water Utility
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March 31, 2019**

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TOWN OF AMHERST WATER UTILITY

Non-consolidated Financial Statements

Year Ended March 31, 2019

Management's Responsibility for the Non-consolidated Financial Statements

The accompanying non-consolidated financial statements of the Town of Amherst Water Utility are the responsibility of the Utility's management and have been prepared in compliance with legislation, and in accordance with the Nova Scotia Utility and Review Board Water Utility Accounting and Reporting Handbook. A summary of the significant accounting policies are described in Note 1 to the non-consolidated financial statements. The preparation of non-consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Utility's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the non-consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the non-consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the non-consolidated financial statements.

The non-consolidated financial statements have been audited by Jorgensen & Bickerton Inc., independent external auditors appointed by the Utility. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Utility's non-consolidated financial statements.

Amherst, NS
August 22, 2019



Gregory D. Herrett, CPA, CA
Chief Administrative Officer



Shelley G. Rector, CPA, CMA
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Town of Amherst Water Utility

Opinion

We have audited the non-consolidated financial statements of Town of Amherst Water Utility (the Organization), which comprise the non-consolidated statement of financial position of the Water Utility Operating and Capital Fund as at March 31, 2019, and the non-consolidated statements of activities for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations for the year then ended in accordance with Nova Scotia Utility and Review Board Regulatory Handbook.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Non-consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with Nova Scotia Utility and Review Board Regulatory Handbook, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the non-consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

(continues)

Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the non-consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these non-consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the non-consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the non-consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Amherst, Nova Scotia
August 22, 2019



Jorgensen & Bickerton Inc.
Chartered Professional Accountants
Licensed Public Accountants

Town of Amherst
Water Utility Operating Fund
Non-Consolidated Statement of Financial Position
As at March 31, 2019

	<u>2019</u>	<u>2018</u>
Assets		
Cash	\$ 50,020	\$ 184,153
Receivables		
Rates (less allowance for doubtful accounts)	225,315	268,592
Inventory not held for resale	62,590	68,385
Prepaid expenses	1,000	1,000
	<u>338,925</u>	<u>522,130</u>
Liabilities		
Payables and accrued liabilities	<u>164,703</u>	<u>354,841</u>
Surplus	<u>\$ 174,222</u>	<u>\$ 167,289</u>

Town of Amherst
Water Utility Operating Fund
Non-Consolidated Statement of Financial Activities
For the Year Ended March 31, 2019

	Budget 2019	Actual 2019	Actual 2018
Operating revenue			
Metered	\$ 1,182,070	\$ 1,176,259	\$ 1,115,231
Flat rate	160,480	160,480	151,820
Public fire protection	771,089	771,089	725,010
Private hydrants	11,500	14,750	14,750
Sprinkler service	15,000	15,150	18,500
Bulk water sales	3,370	8,700	10,600
Sale of services	2,890	3,524	6,210
Sundry	1,700	1,175	1,288
Total operating revenue	<u>2,148,099</u>	<u>2,151,127</u>	<u>2,043,409</u>
Operating expenditures			
Source of supply (Schedule - page 8)	37,750	29,276	29,122
Power and pumping (Schedule - page 8)	151,056	145,913	144,874
Water treatment (Schedule - page 8)	28,500	9,561	10,642
Transmission and distribution (Schedule - page 8)	765,022	737,721	667,241
Administrative and general (Schedule - page 8)	500,556	468,250	419,389
Depreciation	370,662	265,509	294,202
Taxes	32,000	31,383	30,924
Total operating expenditures	<u>1,885,546</u>	<u>1,687,613</u>	<u>1,596,394</u>
Net operating revenue	<u>262,553</u>	<u>463,514</u>	<u>447,015</u>
Non-operating revenue			
Interest	<u>6,000</u>	<u>6,213</u>	<u>7,873</u>
Non-operating expenditures			
Debt charges			
Principal	64,263	64,263	67,263
Interest	34,290	18,531	19,311
Transfer to water capital	40,000	250,000	237,297
Dividend to owner	130,000	130,000	125,000
Total non-operating expenditures	<u>268,553</u>	<u>462,794</u>	<u>448,871</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>6,933</u>	<u>6,017</u>
Surplus beginning of year		<u>167,289</u>	<u>161,272</u>
Surplus end of year		<u>\$ 174,222</u>	<u>\$ 167,289</u>

Town of Amherst
Water Utility Capital Fund
Non-Consolidated Statement of Financial Position
As at March 31, 2019

	<u>2019</u>	<u>2018</u>
Assets		
Cash - Depreciation	\$ 381,664	\$ (137,854)
Receivables		
Other	172,174	779,382
Utility plant and equipment (Capital Assets)	<u>22,853,338</u>	<u>21,739,445</u>
	<u>23,407,176</u>	<u>22,380,973</u>
Liabilities		
Deferred revenue	572,999	3,785,093
Long term debt - Municipal Finance Corporation (Note 4)	538,965	458,228
Accumulated depreciation	<u>5,750,432</u>	<u>5,914,319</u>
	<u>6,862,396</u>	<u>10,157,640</u>
Investment in capital assets	<u>\$ 16,544,780</u>	<u>\$ 12,223,333</u>

Town of Amherst
Water Utility Capital Fund
Non-Consolidated Statement of Financial Activities
For the Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Revenue		
Interest income	\$ 6,217	\$ 15,150
Grants for capital projects - Federal	2,940,500	366,667
Grants for capital projects - Provincial	1,470,250	183,333
Total revenue	<u>4,416,967</u>	<u>565,150</u>
Expenditures		
Loss on disposal of capital asset	<u>409,783</u>	<u>13,976</u>
Net revenue	<u>4,007,184</u>	<u>551,174</u>
Financing and transfers		
Debt principal payments	64,263	67,263
Transfer from Water Operating	250,000	237,297
Total financing and transfers	<u>314,263</u>	<u>304,560</u>
Change in fund balance	4,321,447	855,734
Beginning fund balance	<u>12,223,333</u>	<u>11,367,599</u>
Ending fund balance	<u>\$ 16,544,780</u>	<u>\$ 12,223,333</u>

Town of Amherst
Water Utility Capital Fund
Schedule of Investment in Water Utility Plant and Equipment
For the Year Ended March 31, 2019

	<u>2019</u>	<u>2018</u>
Land and land rights		
Source of supply	\$ <u>609,525</u>	\$ <u>571,999</u>
Structures and improvements		
Source of supply	1,000,514	1,000,514
Power and pumping structures	491,661	491,661
Water treatment	436,056	436,056
Distribution reservoirs and standpipes	<u>6,213,715</u>	<u>1,154,440</u>
	<u>8,141,946</u>	<u>3,082,671</u>
Equipment		
Electrical pumping	322,909	322,909
Water treatment	295,712	295,712
Transportation	499,410	460,153
Tools and work equipment	<u>57,483</u>	<u>57,483</u>
	<u>1,175,514</u>	<u>1,136,257</u>
Mains		
Transmission	1,834,359	1,834,359
Distribution	<u>8,547,149</u>	<u>8,256,526</u>
	<u>10,381,508</u>	<u>10,090,885</u>
Services	<u>784,085</u>	<u>784,085</u>
Meters	<u>435,104</u>	<u>428,386</u>
Hydrants	<u>561,732</u>	<u>551,303</u>
Assets under construction	<u>763,924</u>	<u>5,093,859</u>
	<u>\$ 22,853,338</u>	<u>\$ 21,739,445</u>

Town of Amherst
Water Utility Operating Fund
Schedule to Statement of Financial Activities
For the Year Ended March 31, 2019

	Budget 2019	Actual 2019	Actual 2018
Source of supply			
Supplies and expenses	\$ 750	\$ 2,246	\$ -
Maintenance of plant	37,000	27,030	29,122
	<u>\$ 37,750</u>	<u>\$ 29,276</u>	<u>\$ 29,122</u>
Power and pumping			
Power	\$ 112,000	\$ 123,449	\$ 105,553
Maintenance	39,056	22,464	39,321
	<u>\$ 151,056</u>	<u>\$ 145,913</u>	<u>\$ 144,874</u>
Water treatment			
Supplies and expenses	\$ 26,500	\$ 9,561	\$ 10,204
Maintenance of plant	2,000	-	438
	<u>\$ 28,500</u>	<u>\$ 9,561</u>	<u>\$ 10,642</u>
Transmission and distribution			
Maintenance of mains	\$ 407,783	\$ 418,089	\$ 372,104
Rents	30,500	28,000	30,446
Transportation expenses	66,200	54,752	46,074
Materials / supplies	184,500	173,605	169,008
Other transmission and distribution expenses	76,039	63,275	49,609
	<u>\$ 765,022</u>	<u>\$ 737,721</u>	<u>\$ 667,241</u>
Administration and general			
Supervision	\$ 198,258	\$ 195,264	\$ 182,936
Employee benefits	50,572	48,515	40,873
Uncollectible accounts	18,200	2,228	968
General office expenses	92,626	87,979	72,222
Regulatory expenses	3,500	3,284	3,259
Miscellaneous general expenses	137,400	130,980	119,131
	<u>\$ 500,556</u>	<u>\$ 468,250</u>	<u>\$ 419,389</u>

1. Accounting policies

These financial statements have been prepared to conform in all material respects to the accounting principles prescribed by the Nova Scotia Utility and Review Board.

a) Non consolidation

Non-consolidated financial statements of the Town of Amherst Water Utility are prepared by management in accordance with Canadian Generally Accepted Accounting Principles for local governments and the Water Utility Accounting and Reporting handbook of the Nova Scotia Utility and Review Board, as required under Section 4000.

b) Revenue and expenditure

Major revenue and expenditure items are recorded on an accrual basis.

Certain sources of revenue, including forfeited discounts or interest on past due rates, are recorded on a cash basis.

Principal and interest payments relating to long term debt are recorded as an expense when paid.

Interest earned on depreciation funds is recorded as revenue in the water utility capital fund.

c) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks, net of bank indebtedness.

d) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost being determined on a first-in, first-out basis.

e) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

1. Accounting policies (cont'd)

f) Allowance for doubtful accounts

An allowance is provided for estimated losses that will be incurred in collecting outstanding rates receivable.

g) Plant and equipment

Purchased capital assets shall be recorded at historical cost. Constructed capital assets shall include direct material, labour cost and ancillary expenditures.

Capital assets which are partially or totally funded by Federal or Provincial grants shall be recorded at gross cost. The grants shall be credited to equity.

h) Depreciation

Depreciation of capital assets is recorded in the accounts of the Water Capital Fund calculated on a formula provided by the Nova Scotia Utility and Review Board.

The depreciation charge in the Water Operating Fund is transferred to a special bank account in the Water Capital Fund which is used to help fund replacement of existing plant and equipment or subject to approval by the Nova Scotia Utility and Review Board, to repay principal of capital debt.

i) Utility plant in service

Capital assets and projects in progress are recorded at the Utility's cost. Funds received through capital assistance programs or cost-sharing arrangements are treated as a reduction in the cost of the asset acquired from January 1989 to March 31, 2007. After April 1, 2007 the assets are recorded at gross cost. Any grants received are credited to investment in capital assets. Interest incurred during construction on significant water capital projects is capitalized.

j) Allocation of municipal costs to Water Utility fund

Where identifiable, costs incurred by the Town of Amherst General Operating Fund on behalf of the Water Utility are charged to the Utility Funds. Salary and wage related costs are allocated in proportion to time spent performing functions on behalf of the Water Utility.

2. Financial instruments

The Water Utility financial statements consist of cash, accounts receivable, bank indebtedness, accounts payable and accruals. It is in the opinion of management that the Water Utility is not exposed to significant interest or currency risk arising from these financial instruments.

The Utility is subject to credit risk with respect to taxes receivable to which the Utility provides services. An individual may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimize the credit risk.

The carrying value of the financial instruments approximates fair value.

3. Rate base & rate of return

	<u>2019</u>	<u>2018</u>
Net operating revenue		
Operating revenue	\$ 2,151,127	\$ 2,043,409
Operating expenditures	<u>1,687,613</u>	<u>1,596,394</u>
Net operating revenue	<u>\$ 463,514</u>	<u>\$ 447,015</u>
Rate base		
Utility plant and equipment	\$ 22,853,338	\$ 21,739,445
Deferred grant revenue	572,999	3,785,093
Accumulated depreciation	<u>5,750,432</u>	<u>5,914,319</u>
Rate base	<u>\$ 16,529,907</u>	<u>\$ 12,040,033</u>

Rate of return on rate base:

$$\frac{\$ 463,514}{\$ 16,529,907} \times 100 = 2.80\%$$

$$\frac{\$ 447,015}{\$ 12,040,033} \times 100 = 3.71\%$$

Town of Amherst
 Water Utility
 Notes to the Non-Consolidated Financial Statements
 March 31, 2019

4. Long term debt

	<u>2019</u>	<u>2018</u>
Municipal Finance Corporation 26B-1 maturing October 24, 2021 - principal payments of \$14,467 yearly plus interest - rates variable 4.265% to 4.590%	\$ 43,396	\$ 57,863
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$19,067 yearly plus interest - rates variable 4.650% to 5.210%	76,263	95,330
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$17,882 yearly plus interest - rates variable 0.900% to 4.939%	107,300	125,182
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$12,847 yearly plus interest - rates variable 1.150% to 3.475%	167,006	179,853
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$9,667 yearly plus interest - rates variable 2.490% to 3.551%	145,000	-
	<u>\$ 538,965</u>	<u>\$ 458,228</u>

Principal repayment for the next five years are as follows:

2020	\$	73,930
2021	\$	73,930
2022	\$	73,925
2023	\$	59,458
2024	\$	40,396

SYNOPSIS

Industrial Park Land Purchase

The Town has an interest in acquiring four lots in the Industrial Park. The subject lots, once cleared, will have excellent exposure to the Trans-Canada Highway and could serve as a calling card for the town.

Acquisition of the subject lots affords the Town more control over its Industrial Park. Clearing some of the trees from the lands will make the Industrial Park more visible to the public, which may lead to further economic development opportunities. Given the nominal cost to purchase there is little foreseeable downside to taking ownership of the lands.

MOTION:

That Council approve the offer by NSBI to convey to the Town Lots: 8A, 9A, 10, and 11 on Tupper Boulevard in the Amherst Industrial Park for price of \$16.34, plus legal and registration fees.



AMHERST TOWN COUNCIL

RFD# 2019077

Date: September 23, 2019

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Andrew Fisher, Manager of Planning & Strategic Initiatives

DATE: September 23, 2019

SUBJECT: Industrial Park Land Purchase

ORIGIN: At the Town's request, Nova Scotia Business Inc. (NSBI) have offered to convey four lots on Tupper Boulevard in the Industrial Park.

LEGISLATIVE AUTHORITY: Municipal Government Act (MGA), section 50 (5) A municipality may (a) acquire property, including property outside the municipality, that the municipality requires for its purpose or the use of the public.

RECOMMENDATION: That Council approve the offer by NSBI to convey to the Town Lots: 8A, 9A, 10, and 11 on Tupper Boulevard in the Amherst Industrial Park for price of \$16.34, plus legal and registration fees.

BACKGROUND:

The subject lots (8A, 9A, 10, & 11 shown on the attached plan), once cleared, will have excellent exposure to the Trans-Canada Highway and could serve as a calling card for the town. In March 2019 staff made a request to NSBI to convey the subject lots.. The sale price is NSBI's 'net book value', of \$16.34.

DISCUSSION: Acquisition of the subject lots makes sense not only to by affording the Town more control over its Industrial Park. Clearing some of the trees from the lands will make the Industrial Park more visible to the public, which may lead to further economic development opportunities. Given the nominal cost to purchase there is little foreseeable downside to taking ownership of the lands.

FINANCIAL IMPLICATIONS: The \$16.34 purchase price, plus closing costs, and \$20,000 to clear some portion of the property.

COMMUNITY ENGAGEMENT: None at this time.

ENVIRONMENTAL IMPLICATIONS: There is some possibility of the use of these lands for a future "green" project

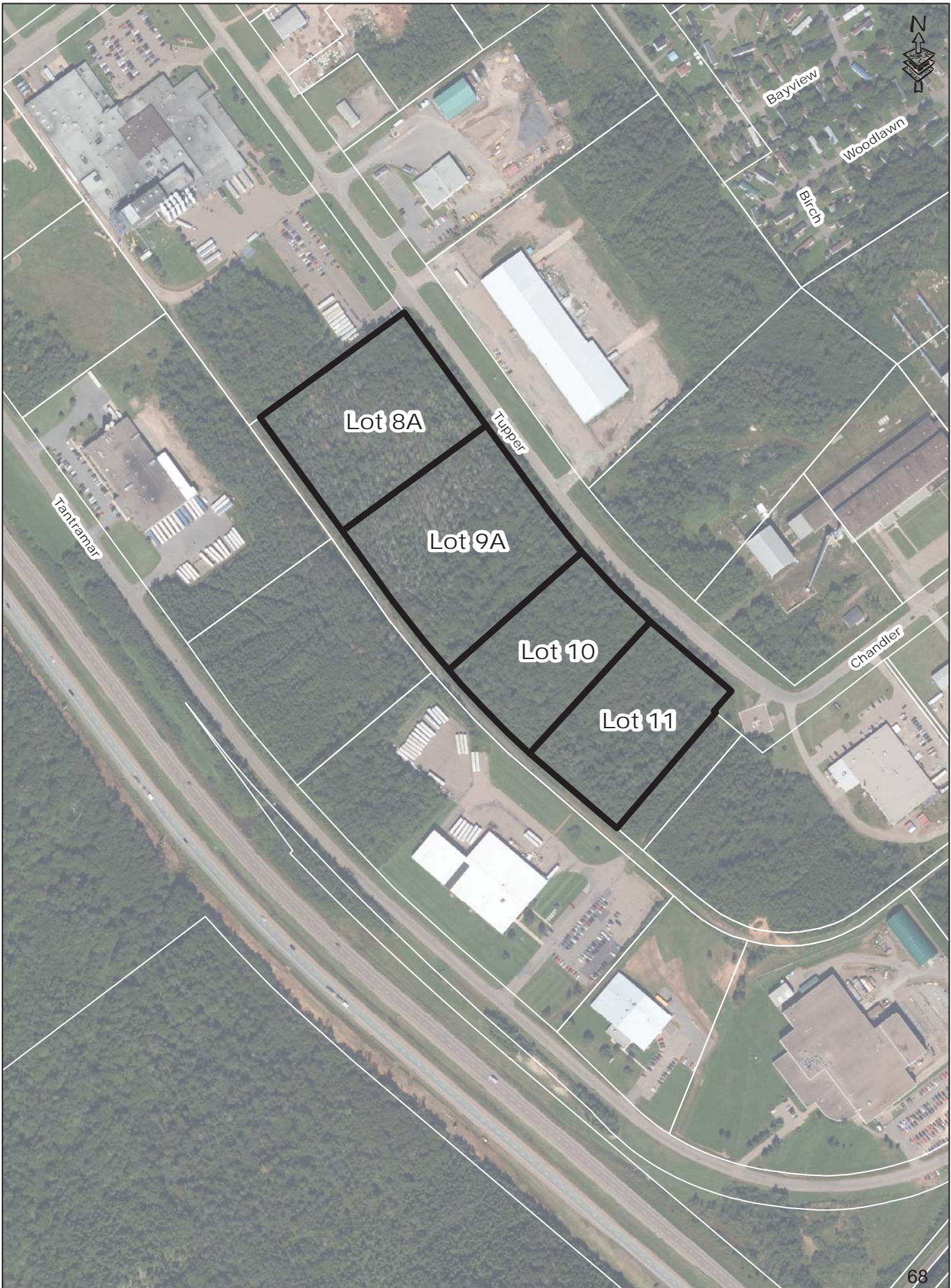


SOCIAL JUSTICE IMPLICATIONS: No direct implications at this time.

ALTERNATIVES: 1) Do not purchase the lands.
2) Direct staff to provide more information.

ATTACHMENTS: Property map of the subject lots.

Report prepared by: A. Fisher
Report and Financial approved by:



Lot 8A

Tupper

Lot 9A

Lot 10

Lot 11

Tanframer

Chandler

Bayview

Woodlawn

Birch



SYNOPSIS

Appointment of AYTC Members

Involving youth in the community adds value to the community and youth development. It empowers youth to be engaged and provides the opportunity for a voice, as well as influencing decisions regarding youth issues. The AYTC is the voice for youth to Town Council.

In accordance with the Amherst Youth Town Council Policy, a total of 12 youth can be appointed to the AYTC with up to 3 youth residing in the County of Cumberland. Appointments effective for the 2019-20 school year are for one-year terms.

MOTION:

That the following appointments to the Amherst Youth Town Council be approved by Council:

- **Reappoint returning members to serve a one-year term (2019-20):**

- **Olivia Pulsifer** **Grade 10 - Amherst Resident**
- **Grace Doncaster** **Grade 11 - Amherst Resident**
- **Dan Osborne** **Grade 11 - Amherst Resident**
- **Rajan McKenney** **Grade 11 - Amherst Resident**
- **Braedon Lines** **Grade 11 - Amherst Resident**
- **Salem DiMichele** **Grade 8 - Amherst Resident**
- **Samantha DiMichele** **Grade 10 - Amherst Resident**
- **Jenna Clarke** **Grade 11 - County Resident**

- **Appoint new members to serve a one-year term (2019/20):**

- **Blake Carter** **Grade 12 - Amherst Resident**
- **Rowan Blanch** **Grade 8 - County Resident**
- **Jenna Stewart** **Grade 11 - Amherst Resident**
- **Jaya Pardy** **Grade 11 - Amherst Resident**



AMHERST TOWN COUNCIL

RFD# 2019074

Date: September 23, 2019

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector, CPA, CMA - CFO

DATE: September 23, 2019

SUBJECT: Amherst Youth Town Council – Annual Appointments

ORIGIN: Annual appointments to the Amherst Youth Town Council.

LEGISLATIVE AUTHORITY: Authority is provided under Policy 10350-21, Amherst Youth Town Council.

RECOMMENDATION: That the following appointments to the Amherst Youth Town Council be approved by Council:

- Reappoint returning members to serve a one-year term (2019-20):
 - o Olivia Pulsifer Grade 10 - Amherst Resident
 - o Grace Doncaster Grade 11 - Amherst Resident
 - o Dan Osborne Grade 11 - Amherst Resident
 - o Rajan McKenney Grade 11 - Amherst Resident
 - o Braedon Lines Grade 11 - Amherst Resident
 - o Salem DiMichele Grade 8 - Amherst Resident
 - o Samantha DiMichele Grade 10 - Amherst Resident
 - o Jenna Clarke Grade 11 - County Resident
- Appoint new members to serve a one-year term (2019/20):
 - o Blake Carter Grade 12 - Amherst Resident
 - o Rowan Blanch Grade 8 - County Resident
 - o Jenna Stewart Grade 11 - Amherst Resident
 - o Jaya Pardy Grade 11 - Amherst Resident

BACKGROUND: In accordance with the Amherst Youth Town Council Policy, a total of 12 youth can be appointed to the AYTC with up to 3 youth residing in the County of Cumberland. Appointments effective for the 2019-20 school year are for one-year terms.

DISCUSSION: Involving youth in the community adds value to the community and youth development. It empowers youth to be engaged and provides the opportunity for a voice, as well as influencing decisions regarding youth issues. The AYTC is the voice for youth to Town Council.



FINANCIAL IMPLICATIONS: None

COMMUNITY ENGAGEMENT: Expressions of interest were solicited through media, including social media.

ENVIRONMENTAL IMPLICATIONS: None

SOCIAL JUSTICE IMPLICATIONS: AYTC provides an opportunity for the Youth of Amherst to have a voice and make a difference regarding issues facing young people in the Town.

ALTERNATIVES: Appointments to the AYTC are at Councils discretion as per policy 10350-21

ATTACHMENTS: AYTC Policy

Report prepared by: Shelley Rector, CPA, CMA - CFO

Report and Financial approved by:

DEPARTMENT: ALL TOWN DEPARTMENTS

TITLE: Amherst Youth Town Council Policy

Minutes reference date: 25 May, 2010 24 October, 2011 25 November, 2013 October 23, 2017
25 June, 2018

PURPOSE:

To establish a policy for the governance of the Amherst Youth Town Council.

BASIS:

The Amherst Youth Town Council will act as an advisory body to Town Council on those matters within the influence of the Town of Amherst which have an impact on the youth of the Town, regardless of their cultural and religious identity, socio-economic background, intellectual and physical abilities, sexuality or gender. The Amherst Youth Town Council will improve the image of the Town of Amherst by raising the profile of the Town’s youth. The Council will create community awareness of youth facilities, youth services, youth organizations and the opportunities and programs they provide.

ROLE OF COMMITTEE:

1. The Amherst Youth Town Council will identify and bring forward issues which have an impact on the youth of Amherst and, while *indirectly* under the control of the Town of Amherst, may be of sufficient significance to warrant the Town’s consideration or support.
2. The Amherst Youth Town Council shall encourage its members to become more familiar with the workings of local government through education, involvement and participation *in council meetings*.
3. The Amherst Youth Town Council will, through researching issues and presenting constructive solutions, act as a realistic advocate for the youth of our community.
4. The Amherst Youth Town Council will endeavor to participate actively in community events and activities, as well as host events they deem fit, in Amherst, and through this involvement, foster a positive image for all young people.
5. The Amherst Youth Town Council may address, foster discussion, or make recommendations to Town Council on issues that they believe need to be addressed for the benefit of the youth.

MEMBERSHIP:

1. The Council shall appoint members of the Amherst Youth Town Council by resolution.
2. The maximum number of appointees on the Amherst Youth Town Council is 12.
3. Members shall be students attending Amherst schools from grade 7 to 12 with a maximum of three members being county residents.
4. The term for citizen youth appointees shall be two years and members may be reappointed to the committee without limitations. Members who do not complete their two year term may be replaced, with their replacement finishing their term and eligible for reappointment without limitations. Citizen appointee terms shall commence November 1st annually.
5. In June of each year, advertisement for expression of interest will be posted using appropriate media to reach youth. Council will appoint members for the new term prior to the end of October each year.

MEETINGS:

1. Meetings will be scheduled by the *Junior Mayor*, in consultation with staff and fellow members. Generally, meetings will commence at 3:05pm at an accessible location.
2. The committee will meet bi-monthly or as required. Each month a member of the Amherst Youth Town Council will attend an Amherst Town Council regular meeting.
3. *All meetings are open to the public. If local organizations wish to present to the Amherst Youth Town Council they must previously inform the elected Junior Mayor of their presentation plans.
4. *All members of the Amherst Youth Town Council are required to notify a member of the executive committee if they are to miss a meeting. If two meetings are missed without regrets sent, the committee will discuss attendance improvement for that individual.

Synopsis

Debenture Pre-Approval

Resolution for Pre-Approval of Debenture Issuance

Municipalities requiring borrowing in the form of a debenture from the Municipal Finance Corporation (MFC) in the fall of 2019 are required to make a written commitment by October 25, 2019. The Town needs to secure the long-term borrowing for the water main replacement on East Pleasant Street from Church Street to Central Avenue.

A Temporary Borrowing Resolution related to this project was approved by Council on February 25, 2019 and by the Minister of Municipal Affairs on April 16, 2019 in the amount of \$366,485. The actual amount required now that the projects are complete is \$141,825. There was another capital project listed on the Temporary Borrowing Resolution that the Town was able to fund through the water utility year end surplus. As well as a service truck project that was carried over to 2019/20.

The Municipal Government Act (MGA) gives Council the authority to pre-approve the parameters for debenture issue, by setting a maximum interest rate and establishing the period over which the loan will be repaid. The pre-approval resolution sets the maximum interest rate at 5.5%(the anticipated interest rate is lower than this), the amount of \$141,825, and the term (15 years).

MOTION:

That Council approve the Resolution for Pre-Approval of Debenture Issuance in the amount of \$141,825 for the long-term financing of the water main replacement of East Pleasant Street from Church Street to Central Avenue and authorize the Mayor and CAO to sign the Resolution on behalf of the Town.



AMHERST TOWN COUNCIL

RFD# 2019070

Date: September 23, 2019

TO: Mayor Kogon and Members of Council

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

DATE: September 23, 2019

SUBJECT: Resolution for Pre-Approval of Debenture Issuance

ORIGIN: 2018-19 Capital Budget

LEGISLATIVE AUTHORITY: The Municipal Government Act (MGA) Section 91 gives Council the authority to pre-approve the parameters for debenture issue, by setting a maximum interest rate and establishing the period over which the loan will be repaid, subject to the approval of the Minister of Municipal Affairs.

RECOMMENDATION: That the Resolution for Pre-Approval of Debenture Issuance in the amount of \$141,825 for the long-term financing of the water main replacement of East Pleasant Street from Church Street to Central Avenue be approved.

BACKGROUND: Municipalities requiring debenture funds from the Municipal Finance Corporation (MFC) in the fall of 2019 are required to make a written commitment by October 25, 2019. This is the time for the Town to secure the long-term borrowing for the water main replacement (\$141,825) of East Pleasant Street from Church Street to Central Avenue.

The pre-approval resolution sets the maximum interest rate at 5.5% (the anticipated interest rate is lower than this), the amount of \$141,825 and the term (15 years).

DISCUSSION: A Temporary Borrowing Resolution related to these projects was approved by Council on February 25, 2019 and by the Minister of Municipal Affairs on April 16, 2019 in the amount of \$366,485. The actual amount required now that the projects are complete is \$141,825. There was another capital project listed on the Temporary Borrowing Resolution that the Town was able to fund through the water utility year end surplus. As well as a service truck project that was carried over to 2019/20.

FINANCIAL IMPLICATIONS: Annual debenture principal and interest payments commencing in 2020 in the Amherst Water Utility.

COMMUNITY ENGAGEMENT: This is the established process of borrowing from the Municipal Finance Corporation; as with all borrowing for capital purposes by a municipality, it will require the approval of the Minister of Municipal Affairs. No community engagement is required in this process.



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

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications associated with this borrowing.

ALTERNATIVES: Refer the long-term funding of the projects back to staff for further review and recommendation.

ATTACHMENTS:

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rates
Copy of the Temporary Borrowing Resolution approved by the Minister on April 16, 2019.

Report prepared by: Shelley Rector, CPA, CMA – Chief Financial Officer

Report and Financial approved by:

TOWN OF AMHERST

TEMPORARY BORROWING RESOLUTION

\$366,485

File No. 18/19-01
Water Projects

WHEREAS Section 66 of the Municipal Government Act provides that the Town of Amherst, subject to the approval of the Minister of Municipal Affairs, may borrow to expend funds for a capital purpose authorized by statute;

AND WHEREAS clause 65 of the Municipal Government Act authorizes the Town of Amherst to expend funds for the capital purposes of:

- streets, culverts, retaining walls, sidewalks, curbs and gutters;
- acquisition of equipment, materials and vehicles for a municipal purpose; and
- water systems;

AND WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

APPROVED
AS TO AMOUNT
AS

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Town borrow a sum or sums not exceeding Three Hundred Sixty-Six Thousand Four Hundred Eighty-Five Dollars (\$366,485) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs;


THAT the sum be borrowed by the issue and sale of debentures of the Town to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that the Town borrow from time to time a sum or sums not exceeding Three Hundred Sixty-Six Thousand Four Hundred Eighty-Five Dollars (\$366,485) in total from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs of this resolution.

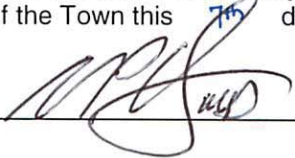
THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

Department of Municipal Affairs	
Recommended for approval of the Minister	
	
Deputy Minister	
APPROVED this	16 th day
of	April 20 19
	
Minister of Department of Municipal Affairs	
For DMA Use Only	

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the Town of Amherst held on the 25th day of February 2019.

GIVEN under the hands of the Mayor and the Clerk and under the seal of the Town this 7th day of March 2019.



Mayor



Clerk

TOWN OF AMHERST
TEMPORARY BORROWING RESOLUTION
SCHEDULE 'A'

\$366,485

File No. 18/19-01
Various Purposes

• East Pleasant Street – water main replacement (water utility)	\$300,000
• Water Reservoir (water utility)	\$37,735
• Service Truck (water utility)	\$28,750
Total	<u>\$366,485</u>

Name of Unit: TOWN OF AMHERST

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS Section 91 of the *Municipal Government Act* provides that a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs (hereinafter “the Minister);

AND WHEREAS the resolution of council to borrow for the capital purposes of water systems required for a municipal purpose was approved by the Minister on the 16th day of April, 2019;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Municipal Finance Corporation Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the **Town of Amherst** borrow by the issue and sale of debentures a sum or sums not exceeding **\$141,825.00 (one hundred and forty-one thousand, eight hundred and twenty-five dollars)**, for a period not to exceed **15 (fifteen)** years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the **Town of Amherst** in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of **5.5%**;

THAT the debenture be arranged with the Nova Scotia Municipal Finance Corporation with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the Town of Amherst held on the 23rd day of September, 2019.

GIVEN under the hands of the Mayor and the Clerk of the Town of Amherst this ____ day of _____, 2019.

Mayor

Clerk

SYNOPSIS

Christie Foundation Funding - Cumberland County Minor Hockey Association

The Cumberland County Minor Hockey Association provides opportunities for youth to be active and participate in sporting activities in keeping with the Town's goal of having a healthy active community. The Christie Community Foundation has advised they wish to support the Cumberland County Minor Hockey Association with \$12,500 in funding. The Christie Community Foundation can only give grants to registered charitable organizations. Donations to Canadian municipalities qualify as charitable donations under the Income Tax Act.

The funds to the Cumberland County Minor Hockey Association are expected to provide funds for the training of referees which are required for hockey games to be played by youth in the community. The Christie Community Foundation's support for programs in the community is significant, and we are pleased to be able to facilitate its contributions in this manner.

MOTION:

That the request to receive a donation of \$12,500 from the Christie Community Foundation to fund a corresponding contribution of \$12,500 to the Cumberland County Minor Hockey Association for the training of referees be approved by Council.



AMHERST TOWN COUNCIL

RFD# 2019073

Date: September 23, 2019

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector, CPA, CMA – CFO

DATE: September 23, 2019

SUBJECT: Cumberland County Minor Hockey Association – Funding from Christie Foundation

ORIGIN: Correspondence from Dr. and Mrs. H.E. Christie Community Foundation that they will donate \$12,500 to the Town provided that the Town, in turn, provides \$12,500 funding to the Cumberland County Minor Hockey Association.

LEGISLATIVE AUTHORITY: Income Tax Act, Sections 118.1 and 110.1

RECOMMENDATION: That the request to receive a donation of \$12,500 from the Christie Community Foundation to fund a corresponding contribution of \$12,500 to the Cumberland County Minor Hockey Association for the training of referees be approved by Council.

BACKGROUND: The Cumberland County Minor Hockey Association provides opportunities for youth to be active and participate in sporting activities in keeping with the Town's goal of having a health active community. The funds to the Cumberland County Minor Hockey Association are expected to provide funds for the training of referees which are required for hockey games to be played by youth in the community.

DISCUSSION: The Christie Community Foundation has advised they wish to support the Cumberland County Minor Hockey Association with \$12,500 in funding. The Christie Community Foundation can only give grants to registered charitable organizations. Donations to Canadian municipalities qualify as charitable donations under the Income Tax Act.

The Christie Community Foundation's support for programs in the community is significant, and we are pleased to be able to facilitate its contributions in this manner.

FINANCIAL IMPLICATIONS: There would be no financial implications for the Town in this transaction; it would be an 'in and out' entry. However, the financial implications for the Cumberland County Minor Hockey Association program would be to improve its ability to provide a quality program for the community.

COMMUNITY ENGAGEMENT: No community engagement is contemplated in carrying out this request. The community engagement occurred between the Cumberland County Minor Hockey Association and the Christie Community Foundation.



ENVIRONMENTAL IMPLICATIONS: No environmental implications are anticipated with this business process.

SOCIAL JUSTICE IMPLICATIONS: The programs offered by the Cumberland County Minor Hockey Association provide opportunities for activity for youth in our area.

ALTERNATIVES:

1. Request additional information and defer the decision to the October regular meeting of Council;
2. Decline this request.

ATTACHMENTS:

- Letter from Christie Community Foundation

Report prepared by: Shelley Rector, Chief Financial Officer

Report and Financial approved by:



Dr. and Mrs. H.E. Christie Community Foundation

**P.O. Box 986
Amherst, Nova Scotia
B4H 4E1**

**Phone: (902) 667-9650 E-mail: TCCF@eastlink.ca
Administrator: Paul Mahaney**

Trustees:

David H. Christie 10 September, 2019
Morris J. Haugg Town of Amherst
Jennifer Brennan 98 Victoria Street
Barry MacLeod Amherst, NS
Donna Fitzpatrick B4H 1X6
Mark Carter Attn: Mr. Gregory Herrett, CAO

Sir,

I am writing on behalf of the Dr. & Mrs. H.E. Christie Community Foundation requesting your assistance and having our request placed on the Agenda at the next possible Council Meeting. This request mirrors one approved by the Town Council back on September 29th, 2017 regarding assistance for the Amherst Curling Club.

The Cumberland County Minor Hockey Association (CCMHA) has approached our foundation requesting a grant of \$12,500.00 to train referees. At our board meeting on 5 September, this grant was approved conditional on having the Amherst Town Council agree to receive these funds, provide us with a receipt and forward the funds to the CCMHA.

We ask that this request be forwarded to the Amherst Town Council for their consideration.

If you have any questions/concerns, please contact me at 902 667 9650 or tccf@eastlink.ca.

Thank you for your assistance and the continued support of the Amherst Town Council.

Sincerely,

Paul A. Mahaney
Paul A. Mahaney
Administrator

SYNOPSIS

Strategic Priorities

For many years Council have established Strategic Priorities and approved a work plan to address those priorities. The priority setting exercise for 2019 took a broader multi-year view of what elements of the community and the corporation should receive priority attention. The Council Priority Areas and Administrative Priority Areas are rooted in the Vision, Mission and Guiding Principles. The initiatives to address the Priority Outcomes correspond to the approved capital and operating budgets. With the attached documents approved by Council, an update will be provided in October that will include indicators to measure success in addressing the Priority Outcome Areas.

MOTION:

That Council approve the Town's Vision Mission and Guiding Principles, and the Strategic Priority Outcome Areas.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Andrew Fisher, Manager of Planning & Strategic Initiatives

DATE: September 23, 2019

SUBJECT: Strategic Priority Outcomes

ORIGIN: 2019 Council Strategic Priority Outcome Areas planning exercise.

LEGISLATIVE AUTHORITY: MGA 30(3), The Council shall provide direction on the administration, plans, policies and programs of the municipality to the chief administrative officer.

RECOMMENDATION: That Council approve the Town's Vision Mission and Guiding Principles, and the Strategic Priority Outcome Areas.

BACKGROUND: For many years Council have established Strategic Priorities and approved a work plan to address those priorities. The priority setting exercise for 2019 took a broader multi-year view of what elements of the community and the corporation should receive priority attention. The exercise established Priority Outcomes that state what success in each Priority Area might look like, and identified current, past, and future initiatives that address the Priority Areas. The Council Priority Areas and Administrative Priority Areas are rooted in the Vision, Mission and Guiding Principles. The initiatives to address the Priority Outcomes correspond to the approved capital and operating budgets.

DISCUSSION: With the attached documents approved by Council, an update will be provided in October that will include indicators to measure success in addressing the Priority Outcome Areas.

FINANCIAL IMPLICATIONS: Consideration for Council and Operational priorities have been integrated into the 2019/20 Budget.

COMMUNITY ENGAGEMENT: No specific engagement program is associated with this item.

ENVIRONMENTAL IMPLICATIONS: One of the four Council Priority Areas is Environmental Stewardship.

SOCIAL JUSTICE IMPLICATIONS: One of the four Council Priority Areas is Community Wellbeing, which includes a priority area outcome of inclusivity.



- ALTERNATIVES:** 1) Direct Staff makes further changes to the documents.
2) Adopt some but not all of the documents.

- ATTACHMENTS:**
1. Vision, Mission, and Guiding Principles Statement
 2. Strategic Plan Summary: 2019
 3. Council and Administrative Priority Outcome Areas

Report prepared by: A. Fisher
Report and Financial approved by:

VISION

Our vision is to be a healthy, prosperous, welcoming, and environmentally sustainable community in which people of all ages, abilities, and cultures are engaged and proud to live work and play.

See Why We Love it!

MISSION

We provide quality leadership services, opportunities and resources for the benefit of our citizens, and in support of our growth and development in our community in a fair, equitable and transparent manner.

GUIDING PRINCIPLES

To treat all groups and individuals with the same **respect** we expect for ourselves.

To promote **inclusivity** through engagement and equal access to services.

To leverage the community's strengths through effective **collaboration**.

To Act with **integrity** by exhibiting honesty, transparency, and consistency.

To be **accountable** to our citizens for our decisions and actions.

To provide services in a socially, environmentally, and economically **sustainable** way.

To seek the best empirical information available to reach **evidence-based decisions**.

Strategic Plan Summary: 2019

VISION

Our vision is to be a healthy, prosperous, welcoming and environmentally sustainable community in which people of all ages, abilities and cultures are engaged and proud to live, work and play. See why we love it!

MISSION

We provide quality leadership, services, opportunities and resources for the benefit of our citizens and in support of our growth and development in our community in a fair, equitable and transparent manner.

GUIDING PRINCIPLES

- Respect
- Collaboration
- Inclusivity
- Integrity
- Accountability
- Sustainability
- Evidence-based decision making

ADMINISTRATIVE PRIORITY AREAS

- Financial responsibility
- Sustainable infrastructure management
- Health and safety
- People = “A” team
- Service excellence

COUNCIL PRIORITY AREAS

ECONOMIC DEVELOPMENT

UNDERSTANDING POPULATION CHANGE

COMMUNITY WELLBEING

ENVIRONMENTAL STEWARDSHIP

VISION

Our vision is to be a healthy, prosperous, welcoming, and environmentally sustainable community in which people of all ages, abilities, and cultures are engaged and proud to live work and play.

See Why We Love it!

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We provide quality leadership services, opportunities and resources for the benefit of our citizens, and in support of our growth and development in our community in a fair, equitable and transparent manner.

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To treat all groups and individuals with the same **respect** we expect for ourselves.

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To Act with **integrity** by exhibiting honesty, transparency, and consistency.

To be **accountable** to our citizens for our decisions and actions.

To provide services in a socially, environmentally, and economically **sustainable** way.

To seek the best empirical information available to reach **evidence-based decisions**.

Council Priority Outcome Areas

A. Economic Development The Town of Amherst is an attractive place for businesses and entrepreneurs	
Priority Short Name	Priority Outcome
1. Business Growth & Sustainability	A business climate that drives and sustains growth in investment and employment through improved competitiveness, minimized barriers and leveraged strengths.
2. Labour Pool Capacity	The area labour pool has the quantity and skills that local employers require.
3. Tourism Development	Amherst is an attractive destination and service centre for visitors.
4. Downtown Vibrancy & Investment	Downtown Amherst is a great place to live work and play.
5. Encouraging Entrepreneurial Spirit	Residents have the confidence to take and support intelligent business risks.
6. Supply of industrial, commercial and residential lands	There are sufficient industrial, commercial, and residential lands available to provide economic opportunities

B. Understanding Population Change The Town of Amherst understands, manages, and addresses the impact of its changing demographic profile	
Priority Short Name	Priority Outcome
7. Good Data	Clear understanding of the demographic and business profile of the community
8. Senior Population Needs	The social, housing, and transportation needs of seniors are met.
9. Housing Price & Inventory – long term Sustainability	The housing stock meets the needs of residents of all stages in life and socio-economic backgrounds.
10. Pure Population Decline	Service delivery is appropriate to the town's socioeconomic and demographic makeup

C. Community Wellbeing	
The Town of Amherst is an inclusive, welcoming community in which people feel safe to live work and play	
Priority Short Name	Priority Outcome
11. Inclusivity	Citizens of all ages, abilities, ethnicities, and identities are valued and feel part of the community through mutual respect and equal access to services, resources, and opportunities.
12. Economic Wellbeing	Citizens have present and future financial security.
13. Physical Health	Physical and mental health needs are met through a variety of recreation and social opportunities, and adequate healthcare services.
14. Mental Health	Mental health is supported through promotion of inclusivity, economic and physical health, and access to mental health services.
15. Community Appearance	Public and private property and spaces are well maintained and show a sense of pride in their appearance.
16. History/Culture	The historical and cultural storey of Amherst is widely understood and celebrated.
17. Community Confidence	Citizens have a positive perception of their community.
18. Multi-Purpose Community Facility	Agreed upon scope & feasibility of multi-use facility for sport, culture & community
19. Food Security	Every Amherst resident has access to sustainably-produced food.
20. Municipal Planning Strategy Review	The MPS reflects how Amherst will develop between now and 2030.

D. Environmental Stewardship	
Priority Short Name	Priority Outcome
<p>The Town of Amherst is proactive in energy management, sustainability, and environmental risk management</p> <p>21. Adaption <i>Initiatives and measures to reduce vulnerability of natural and human systems against actual or expected climatic effects</i></p>	<p>Amherst builds resiliency in its land use policies, infrastructure investments, and emergency readiness</p>
<p>22. Mitigation <i>Technological change and substitution that reduce resource inputs and emissions per unit of output. With respect to climate change, this means implementing policies to reduce GHGs and enhance sinks.</i></p>	<p>Amherst plays an active role increasing community energy efficiency and the shift to green energy</p>
<p>23. Sustainability <i>Social sustainability encompasses human rights, labor rights, and corporate governance. In common with environmental sustainability, social sustainability is the idea that future generations should have the same or greater access to social resources as the current generation, while there should also be equal access to social resources within the current generation.</i></p>	<p>Meeting our own needs without compromising the ability of future generations to meet their own needs</p>

Administrative Priority Areas

E. Financial Responsibility	
The Town of Amherst is financially sustainable	
Priority Short Name	Priority Outcome
24. Financial Sustainability	Amherst remains a financially sustainable town, able to meet its commitments and provide services in financially sustainable way.

F. Sustainable Infrastructure Management	
The Town of Amherst provides services that meet the community's needs in an efficient and financially sustainable way	
Priority Short Name	Priority Outcome
25. Capital Asset Management	Evidence based, fiscally responsible, sustainable, investments in capital assets which align with Council priorities and established service levels while meeting senior government regulations.

G. Service Delivery Excellence	
The Town of Amherst meets the needs of people it services, resulting in greater satisfaction with, and confidence in, the corporation.	
Priority Short Name	Priority Outcome
26. Service Capacity	Sufficient capacity exists to provide services of which Council approves.
27. Customer Service	Established customer service level standards that meet the needs of citizens in a fiscally responsible manner.
28. Organizational Capacity	Sufficient capacity exists to provide services of which Council approves
29. Policy Management	Policies are regularly reviewed to aid in consistent decision-making

H. Health and Safety	
The Town of Amherst workplace safety is the First Priority	
Priority Short Name	Priority Outcome
30. Workplace Safety	Employees and contractors working for the Town are firmly committed to a safe workplace.

I. People = "A" Team	
The Town of Amherst is A great place to work	
Priority Short Name	Priority Outcome
31. Succession Planning	Identification of future leaders within the organization and transfer of skills / knowledge for future roles and responsibilities
32. Professional Development	People are trained well enough so they can leave, but treated well enough so they don't.
33. Employee Wellness	Programs and initiatives are in place to support employee wellbeing

Internal Committee Report

Planning Advisory Committee

September 2019

The Planning Advisory Committee met on September 9, 2019. The agenda included a follow-up discussion from the October 1, 2018 meeting where the Committee was provided an introductory overview of sign regulations for the Town for the purpose of completing Council's direction to report back on any recommended amendments to the Land Use Bylaw. The next step in this process is for staff to hold a public participation opportunity session, tentatively scheduled for October 10, 2019. The session will also consider an application for a development agreement to locate a detached dwelling on the property located at 2 Abbott Street. Staff will then report all information gathered to the Committee for further recommendation to Council.

An update of unsightly properties was also given. This included the demolition of 1 Spring Street and 16 Prince Arthur Street. The following properties are scheduled to be demolished at a later date: 196 East Victoria Street, 1 Industrial Park Drive, and 59 Church Street.

The next meeting of the Planning Advisory Committee will be scheduled for October 7, 2019 unless business arises before then.

Internal Committee Report

Amherst Board of Police Commissioners

September 2019

The Amherst Board of Police Commissioners met on June 26th. Past Commissioners Holly MacDonald and Robin Latta were recognized for their service to the Commission, following which Sergeant Jason Galloway gave a presentation on Major Crime and Sexual Assaults.

Other items on the agenda included a review of the capital budget and the Chief's report.

The next meeting is scheduled for September 25th at 3:00 p.m.

Internal Committee Report

Audit Committee Report

September 2019

The Audit Committee met twice over the summer months, July 11th and August 22nd.

At the June 11th meeting our Auditor Mark Milner on behalf of Jorgenson Bickerton reviewed the Town of Amherst General Operating and Amherst Water Utility engagement letters. The Fourth Quarter Report, the FCI and municipal report were also reviewed with the Committee by the CFO.

During the August 22nd meeting, the CFO presented the Audited Financial Statements for the Town of Amherst and Amherst Water Utility. The Committee passed motions that these be forwarded to Town Council for acceptance, a Request for Decision is included in the Council package for the meeting this evening.

The Audit Committee were also presented with the First Quarter Report, and Capital Budget Actuals-to-Date.

External Committee Report

Cumberland Joint Services Management Authority

September 2019

During September staff participated in a number of events including a Shred Event on September 13th and a Household Hazardous Waste Event on September 14th, both at the Amherst Fire Hall. Staff also had a booth at the Amherst Farmers Market to promote their products and services.

Staff are currently holding a BOGO event for their compost where residents can buy one ton of compost or one bag and get one free. This event will run until October 19th.

The Enforcement Officer continues to conduct audits both curbside and onsite.

The CJSMA Board held a special meeting on July 4th at the Municipality of Cumberland County. A motion was made to revise the Capital budget to include funds to build a transfer station. A motion was also made to accept the draft 2019/19 audited consolidated financial statements as presented. There was also a report from the Recycling Steering Committee.

The Board held their regular meeting on September 19th at Amherst Town Hall. Items on the agenda included a memo on cell closure, as well as reports on efficiency and tipping fee structure.

The next meeting of the Board is scheduled for November 21st at 5:30 p.m. at the Upper Nappan Service Centre.

External Committee Report

Northern Region Solid Waste Committee

September 2019

The Committee is scheduled to meet on September 27th at 1:00 pm at the Municipality of Cumberland County. Items on the agenda include a Regional Coordinators Committee update, NS Managers and Directors Committee Update, as well as regional partner activity updates from Colchester, Cumberland and East Hants.

The Efficiency Study Review has been included as part of that agenda package and will be the main focus of the meeting.