

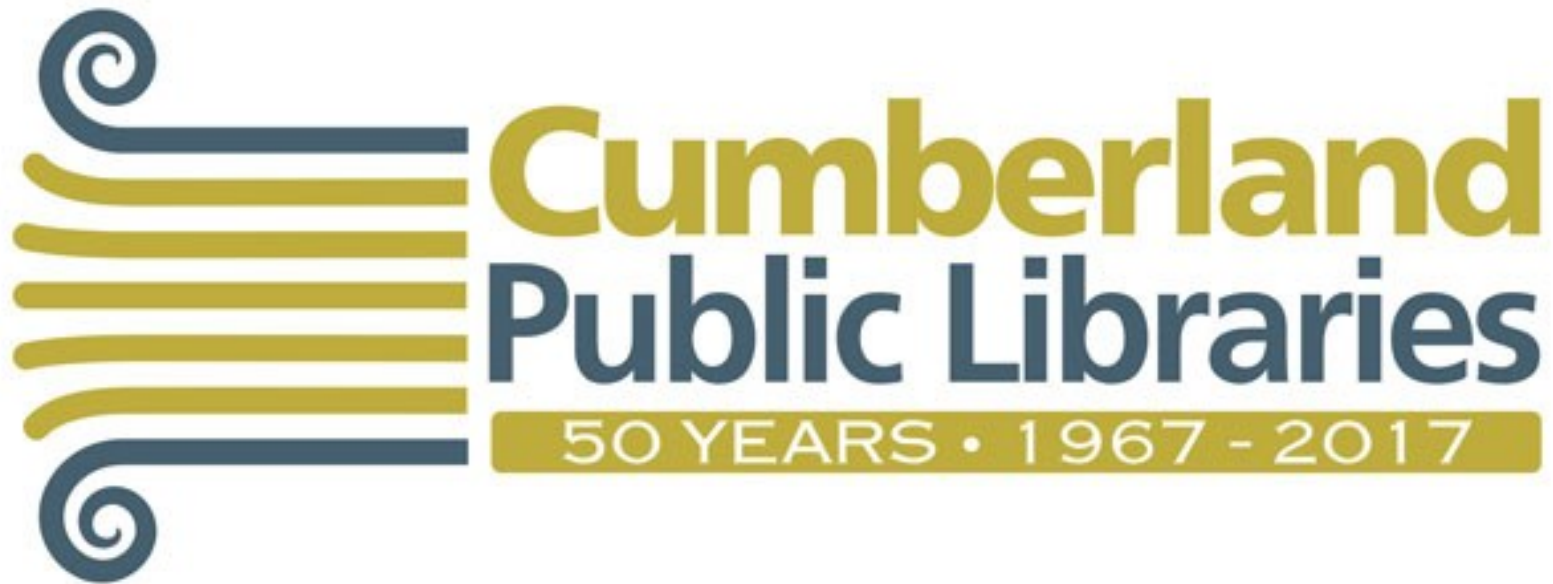


Town of Amherst
Regular Council Meeting
Agenda

Date: **Monday, May 25, 2020**
Time: **4:00 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. HEARINGS/PRESENTATIONS/PETITIONS	
3.1 Library - Denise Corey	3 - 18
4. APPROVAL OF AGENDA/MINUTES	
4.1 Approval of the Agenda	
4.2 Approval of Minutes	
4.2.1 April 27, 2020 Regular Council	19 - 26
4.2.2 May 19, 2020 Special Council	27 - 27
5. REQUESTS FOR DECISION	
5.1 Use of the Permanent Register of Electors - Jones	28 - 29
5.2 Tax Financing Program Policy - MacKenzie	30 - 38
5.3 Setting of the General Tax Rate - Byrne	39 - 65
5.4 Community Support Area Rate - Christie	66 - 69
5.5 Capital Budget Carry Overs - Christie	70 - 75
5.6 User Fee Policy - Rhindress	76 - 86

5.7	Tax Exemption Policy - Byrne	87 - 95
6.	INTERNAL COMMITTEE REPORTS	
6.1	Planning Advisory Committee	96 - 96
6.2	Amherst Board of Police Commissioners	97 - 97
6.3	Audit Committee - No Report	
6.4	Amherst Youth Town Council - No Report	
7.	EXTERNAL COMMITTEE REPORTS	
7.1	Cumberland Public Libraries - No Report	
7.2	Cumberland YMCA - No Report	
7.3	Cumberland Joint Services Management Authority - No Report	
7.4	Northern Region Solid Waste Committee - No Report	
7.5	L. A. Animal Shelter - No Report	
7.6	Senior Safety - No Report	
7.7	Inter Municipal Tourism - No Report	
7.8	Poverty Reduction - No Report	
8.	ADJOURNMENT	



Public Library Funding

Regional Libraries in Nova Scotia

Nova Scotia Regional Libraries



CPL Locations



Advocate



Four Fathers Memorial (Amherst)



Oxford



Parrsboro



Pugwash



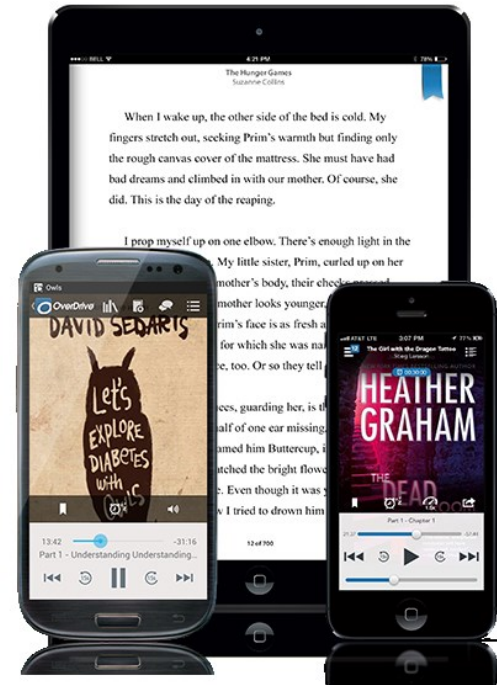
River Hebert



Miners Memorial (Springhill)

Downloadable Audiobooks & E-Books

- Over 11,000 items checked out last year alone



Programs

- Summer Reading programs for all ages
- Craft and Fun Programs for all ages
- Teen nights
- Author visits
- Information Sessions
- CART early literacy program
- Book Clubs
- Technology help



How we did in 2019/20

- Over 110,00 items borrowed – **44,528 in Amherst**
- 7,447 active registered users (25% of the population of the county) – **3,954 in Amherst**
- 6,328 people attended our programs at the Four Fathers Library
- Public computers in Amherst used for over 8,700 hours and wifi in use for over 28,600 hours
- Over 57,000 visits to our Amherst location alone

Proposed Funding Formula - in a nutshell

Component	Staffing	Operating	Collections	Technology
Per capita	1 staff per 2,200 of the region's population multiplied by average board salary range = 13.7	\$1.50 per capita =\$45,177	\$3.50 per capita =\$105,413	\$400 per staff = \$8,000
Fixed	\$380,000 per board (6 staff)	\$15,000 per board	\$7,800 per board	Refresh Public Computers every 3 years: \$334 per current computers =\$12,700
Total	\$898,000	\$60,200	\$113,200	\$20,700

Staffing per funding formula

Staffing:

	Number of positions	Salary Rate	Staffing cost
Base Staffing:			
CEO	1	\$92,500	\$92,500
Deputy CEO	1	\$82,500	\$82,500
Finance/Bookkeeper	1	\$45,000	\$45,000
Administrative Support	1	\$35,000	\$35,000
Community Engagement	1	\$62,500	\$62,500
IT Support	1	\$62,500	\$62,500
Other Staff:			
Scalable Staff	14	\$37,000	\$518,000
Staffing Total	20		\$898,000

Provincial and municipal funding over the past 10 years

Year	County	Amherst	Oxford	Parrsboro	Springhill	Province	Total
2010-11	99,397	58,876	7,314	8,686	24,526	543,000	741,799
2011-12	99,397	58,876	7,314	8,686	24,526	541,100	739,899
2012-13	104,367	61,820	7,680	9,120	25,752	541,100	749,839
2013-14	104,367	61,820	7,680	9,120	25,752	541,100	749,839
2014-15	104,367	61,820	7,680	9,120	25,752	550,000	758,739
2015-16	130,119	61,820	7,680	9,120	n/a	550,000	758,739
2016-17	130,119	61,820	7,680	9,120	n/a	550,000	758,739
2017-18	132,400	61,820	7,680	6,840	n/a	550,000	758,739
2018-19	139,240	61,820	7,680	n/a	n/a	550,000	758,739
2019-20	139,240	61,820	7,680	n/a	n/a	550,000	758,739
2020-21	139,240	61,820	7,680	n/a	n/a	775,400	984,140

Municipal responsibilities

In addition to the \$61,820 the town is responsible for

- furniture
- building upkeep/maintenance
- snow removal/ grounds

What We Would do with Additional Funding (plan pre-COVID)

- Staffing
 - According to standards we should be at 20 FTE, we are at 15
- Branches
 - More hours
- Programs
 - More outreach to seniors/vulnerable populations
 - More after-school programming
- Library materials
 - Bring back databases like Ancestry
 - additional language resources
 - Purchase more copies of popular books
- Technology and technology training
 - Ongoing and consistent technology help

Moving forward during COVID-19

We are still serving the citizens of Amherst during this time:

- increased digital resources
- emphasis on offering more online
- Borrow by Mail for all citizens
- Grab N' Go book pick up will start June 1st
- looking at reopening plans

Thank You!

Cumberland Public Libraries Board - Formula Funding Model

Proposed Effective Date: 2020 - 2021

	Funding Ratio	Old Model	New Model	\$ Increase	% Increase
Provincial	71%	\$550,000	\$775,400	\$225,400	41%
Municipal	26%	\$201,400	\$283,900	\$82,500	41%
Board	3%	\$23,200	\$32,800	\$9,600	41%
Total Available	100%	\$774,600	\$1,092,100	\$317,500	41%

Population:	
2017 Population	30,118
Old Model	31,995
Population Change	(1,877)

- “2017 Population” figures are from July 2017 estimates from the 2011 Census
- “Old Model” population figures were 2009 estimates from the 2006 Census

Staffing:			
	Number of positions	Salary Rate	Staffing cost
Base Staffing:			
CEO	1	\$92,500	\$92,500
Deputy CEO	1	\$82,500	\$82,500
Finance/Bookkeeper	1	\$45,000	\$45,000
Administrative Support	1	\$35,000	\$35,000
Community Engagement	1	\$62,500	\$62,500
IT Support	1	\$62,500	\$62,500
Other Staff:			
Scalable Staff	14	\$37,000	\$518,000
Staffing Total	20		\$898,000

- Total salary costs for “Base Staffing” is a set rate of \$380,000 per region
- “Scalable Staff” is calculated at 1 Staff per 2,200 (the “Average Rural Staffing Ratio Per Capita”), at an average salary of \$37,000

Operating Costs:	
Base Amount:	\$15,000
Per capita total:	\$45,200
Total:	\$60,200

- Operating cost per capita rate is \$1.50

Collections Costs	
Base Amount:	\$7,800
Per capita total:	\$105,400
Total:	\$113,200

- Collections costs per capita rate is \$3.50

Other Factors:	
• Staff Technology:	\$8,000
○ Calculated at \$400/staff member annually	
• Public Access Computers:	\$12,700
○ Based on a 3-year annual refresh cycle. Calculated at \$1,000/existing PAC divided by 3	
• French Language & Equity Programming:	Not Applicable

Comparison between current and proposed Municipal Unit Contributions

Municipal Unit	2015-16 % of Total	2015-16 Share of Total	Proposed % of Total	Proposed Share of Total	\$ Change	% Change
Co. of Cumberland	0.4998	\$100,665	0.6561	\$186,267	\$85,601	85
Amherst	0.2969	\$59,794	0.3075	\$87,299	\$27,506	46
Oxford	0.0370	\$7,459	0.0364	\$10,334	\$2,875	39
Parrsboro	0.0435	\$8,769				
Springhill	0.1227	\$24,713				
	1	\$201,400	1	\$283,900	82,500	41

- Parrsboro has ceased to exist as a municipality
- Springhill has ceased to exist as a municipality

**TOWN OF AMHERST
Regular Council Meeting
Minutes**

Date: April 27, 2020
Time: 4:00 pm
Location: Virtual Zoom Meeting

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

Staff Present Greg Herrett, CAO
Jason MacDonald, Deputy CAO Operations
Shelley Rector, Chief Financial Officer
Dwayne Pike, Police Chief
Greg Jones, Fire Chief
Andrew Fisher, Manager of Planning & Strategic Initiatives
Tom McCoag, Corporate Communications Officer
Kim Jones, Municipal Clerk
Natalie LeBlanc, Deputy Clerk

Due to the COVID-19 pandemic and the requirement for physical distancing, this was a virtual meeting held via Zoom.

1. CALL TO ORDER

Mayor Kogon called the meeting to order at 4:03 p.m.

2. TERRITORIAL ACKNOWLEDGMENT

Mayor Kogon gave the Territorial Acknowledgement.

3. APPROVAL OF AGENDA/MINUTES

3.1 Approval of the Agenda

Moved By Councillor Byrne
Seconded By Deputy Mayor Christie
To approve the agenda as circulated.

Motion Carried

3.2 Approval of Minutes

3.2.1 February 24, 2020 Regular Council

Moved By Councillor MacKenzie
Seconded By Councillor Rhindress
To approve the minutes of the February 24, 2020 regular meeting of Council.

Motion Carried

3.2.2 March 31, 2020 Special Council

Moved By Councillor Jones
Seconded By Councillor Rhindress
To approve the minutes of the March 31, 2020 special meeting of Council.

Motion Carried

3.2.3 April 20, 2020 Special Council

Moved By Councillor Byrne

Seconded By Councillor MacKenzie

To approve the minutes of the April 20, 2020 special meeting of Council.

Motion Carried

4. REQUESTS FOR DECISION

4.1 Water Utility Budget

Moved By Deputy Mayor Christie

Seconded By Councillor MacKenzie

That Council approves the 2020-2021 Amherst Water Utility Operating Budget of \$2,242,216 as presented.

Revenues	
Metered Sales	\$ 1,221,615
Flat Rate Sales	166,320
Bulk Water Sales	7,500
Fire Protection	807,481
Private Hydrants	14,750
Sprinkler Service	15,350
Interest	5,000
Sale of Services	3,000
Sundry	1,200
Total Revenues	\$ 2,242,216

Expenditures	
Source of Supply	\$ 34,000
Pumping	175,500
Water Treatment	17,600
Transmission & Distribution	724,681
Administration	924,995
Depreciation	365,440
Total Expenditures	\$ 2,242,216

Motion Carried

4.2 Victoria Park Lease Agreement

Moved By Councillor Rhindress

Seconded By Deputy Mayor Christie

That Council approve entering into the amended lease agreement between the Town, Municipality of the County of Cumberland and the Province of Nova Scotia.

Motion Carried

THIS LEASE AMENDING AGREEMENT made this ____ day of January, 2020.

BETWEEN:

MUNICIPALITY OF THE COUNTY OF CUMBERLAND, a municipal body corporate, with its Office at or in the vicinity of Amherst, in the County of Cumberland and Province of Nova Scotia, hereinafter called the "COUNTY"

OF THE FIRST PART

- and -

TOWN OF AMHERST a municipal body corporate, with its Office at Amherst, in the County of Cumberland and Province of Nova Scotia, hereinafter called the "TOWN"

OF THE SECOND PART

- and -

HER MAJESTY THE QUEEN in right of the Province of Nova Scotia, represented in this behalf by the Minister of Transportation and Infrastructure Renewal, hereinafter called "HMQ"

OF THE THIRD PART

AND WHEREAS the County, Town and HMQ, in the interests of greater clarity and certainty, acknowledge and agree that the lands leased to the Town pursuant to the Victoria Park Lease are comprised of Lot 17-3 as shown on the Plan and identified as PID 25500984, being the Victoria Park Parcel, and the lands leased to HMQ pursuant to the Court House Lease are comprised of Lot 17-2 as shown on the Plan and identified as PID 25500976, being the Court House Parcel;

AND WHEREAS the County and the Town acknowledge and agree that HMQ, having received the consent and approval of the County and the Town, may and shall proceed with accessibility improvements to the Court House building situate on the Court House Parcel which will require that such accessibility improvements and related works will extend northerly from the Court House Parcel into and onto the Victoria Park Parcel and which additional required lands, extending onto and being a portion of the Victoria Park Parcel, are shown and depicted as "Block A" on the architectural plan dated September 20, 2019, attached hereto as Schedule D and marked thereon A to B to C to D to E to A and which parcel of additional required lands is herein called the "Accessibility Parcel";

NOW THEREFORE THIS LEASE AMENDING AGREEMENT WITNESSETH THAT in consideration of the premises and the sum of One Dollar (\$1.00) of lawful money of Canada now paid by each of the parties hereto to each of the other parties hereto, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the County, the Town and HMQ covenant, promise, undertake and agree as follows:

1. The lands leased to HMQ pursuant to the Court House Lease are those lands more particularly described in Schedule E attached hereto, **together with and including the Accessibility Parcel**, and the Court House Lease shall be read and construed accordingly, and, for greater certainty, it is declared and agreed that the Accessibility Parcel is now a part of and a portion of the lands leased by HMQ pursuant to the Court

3. This Lease Amending Agreement and the Court House Lease shall be read and construed together and the Court House Lease shall continue in full force and effect as amended and modified by this Lease Amending Agreement.

4. This Lease Amending Agreement and the Victoria Park Lease shall be read and construed together and the Victoria Park Lease shall continue in full force and effect as amended and modified by this Lease Amending Agreement.

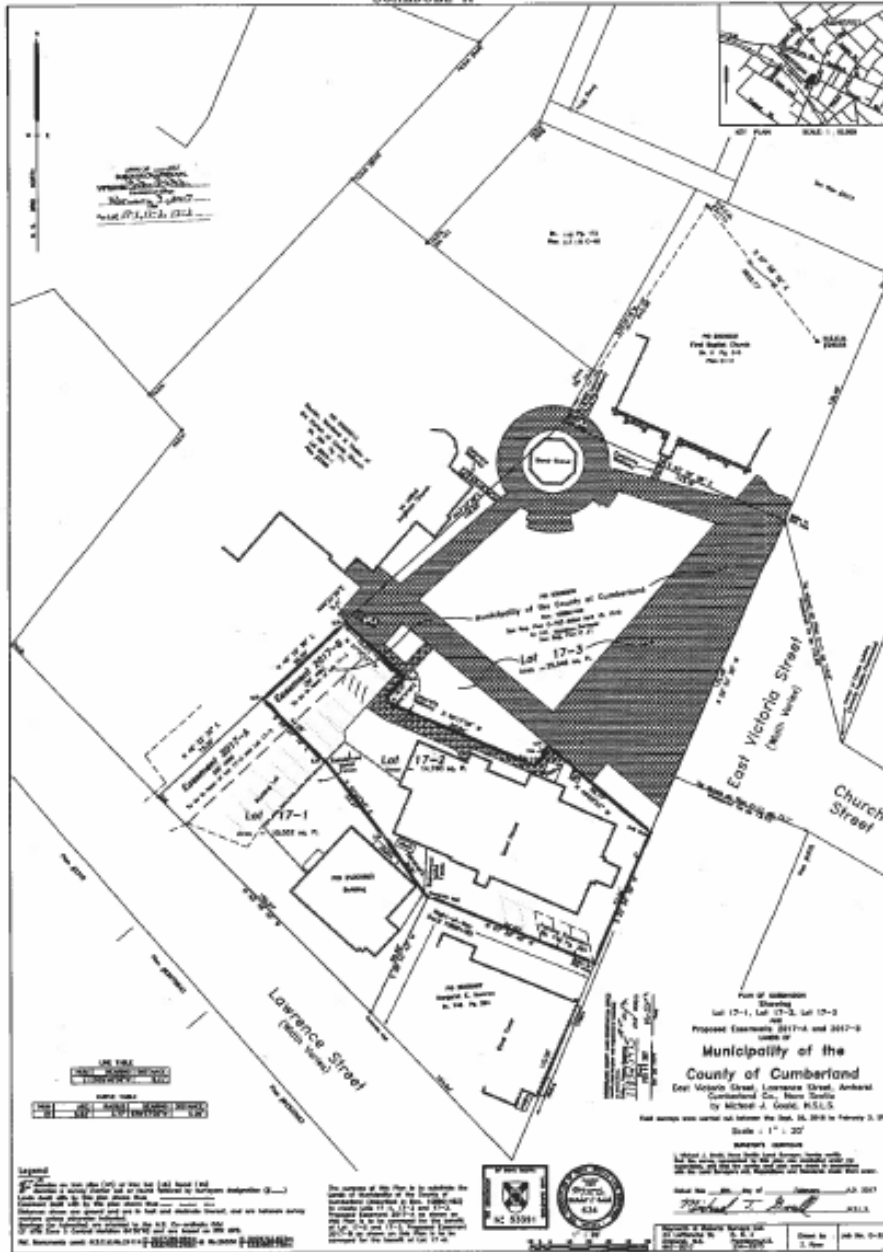
5. This Lease Amending Agreement shall be read with all changes of gender or number required of the context.

6. This Lease Amending Agreement shall enure to the benefit of and be binding upon the County, the Town and HMQ and their, and each of their, successors and assigns.

IN WITNESS WHEREOF the County has properly executed this Lease Amending Agreement on the ____ day of January A.D. 2020 and the Town has properly executed this Lease Amending Agreement on the ____ day of January A.D. 2020 and HMQ has properly executed this Lease Amending Agreement on the ____ day of January 2020.

SIGNED & DELIVERED)	MUNICIPALITY OF THE COUNTY OF CUMBERLAND
- in the presence of -)	
)	_____
)	
_____)	_____
(witness))	TOWN OF AMHERST
)	_____
)	
_____)	_____
(witness))	
)	Her Majesty the Queen in Right of the Province of Nova Scotia represented in this behalf by the Minister of Transportation and Infrastructure Renewal
)	
_____)	_____
(witness))	Authorized Signing Authority

SCHEDULE A



SCHEDULE B

THIS LEASE made this 20th day of October, 1998.

BETWEEN THE TOWN OF AMHERST, a Municipal Corporation, situate in the County of Cumberland, Province of Nova Scotia

(TOWN)

- and -

HER MAJESTY THE QUEEN, in the Right of the Province of Nova Scotia, represented in this behalf by the Honourable Minister of Supply and Services

(PROVINCE)

WHEREAS the PROVINCE is the owner of a lot of land situate in Amherst aforesaid and bounded northerly by property of the Anglican Church of Canada, easterly by property of the First Amherst Baptist Church, southerly by the northerly margin of Victoria Street and westerly by the County Court House property, and known as Victoria Park and hereinafter called Victoria Park.

NOW THEREFORE THIS INDENTURE WITNESSETH that in consideration of the premises and of the TOWN agreeing to care for and maintain Victoria Park in such condition that it will be an ornament and a place of beauty within the TOWN, the PROVINCE hereby demises Victoria Park to the TOWN.

IT IS HEREBY FURTHER AGREED between the parties hereto that should Victoria Park or any part thereof be required by the PROVINCE for provincial purposes or the TOWN feels it is not in the best interest of the TOWN to maintain Victoria Park that this lease may be terminated by the PROVINCE or the TOWN upon twelve (12) months previous notice being given by either of the parties hereto to the other.

IN WITNESS WHEREOF TOWN OF AMHERST and HER MAJESTY THE QUEEN have caused this Lease to be executed by their respective officers duly authorized in that behalf.

TOWN OF AMHERST

Donna F. Jones.....
Witness

Jürgen L. G. G. G.
Mayor

SCHEDULE C

THIS LEASE made this 14 day April, 2016.

BETWEEN: MUNICIPALITY OF THE COUNTY OF CUMBERLAND, a municipal body corporate, with Head Office at 1395 Blair Lake Road, Amherst, in the County of Cumberland, Province of Nova Scotia.

(hereinafter called the "LANDLORD")

OF THE ONE PART

- and -

HER MAJESTY THE QUEEN, in Right of the Province of Nova Scotia, as Represented by the Minister of Transportation and Infrastructure Renewal

(hereinafter called the "TENANT")

OF THE OTHER PART

WHEREAS the Tenant proposed leasing certain lands in an as is where is condition as currently used as a Court House and parking lot situated on property identified as PID 25005505, located at 54 VICTORIA STREET, AMHERST, CUMBERLAND COUNTY, containing an area of 39,000 square feet, more or less, herein referred to as "the Property", for the operation of a Court House and parking lot;

AND WHEREAS the Landlord agreed to leasing the Property for the purpose of operating a Court House and parking lot;

AND WHEREAS the Landlord and the Tenant hereby agree to enter into a Lease on the terms and conditions set out herein;

WITNESSETH that in consideration of the terms hereinafter contained the Landlord and the Tenant covenant and agree as follows:

THE LANDLORD hereby leases to the Tenant, at no cost, the Property, until such time as the Property is no longer required by the Tenant for the purpose set out herein.

THE LANDLORD AND TENANT agree that upon the Tenant no longer requiring the Property for the purpose set out herein, and upon giving SIXTY (60) DAYS written notice to the Landlord, the Tenant may terminate this Lease and return vacant possession of the building to the Landlord.

THE LEASE shall be for a period of ONE YEAR commencing on the 16th day of April, 2016 and continuing on a month to month basis thereafter.

SERVICES AND FACILITIES shall be supplied and/or paid for as follows:

	Landlord	Tenant
Heat		X
Electricity		X
Water		X
Cleaning		X
Realty Tax		X
Building Maintenance		X
Snow Removal		X

THIS LEASE AGREEMENT constitutes the entire Lease Agreement between the parties with respect to the subject matter hereof and shall supersede all previous proposals, both oral and written, negotiations, representations, commitments, writing, agreements, and all other communications between the parties unless specifically addressed in the Lease Agreement.

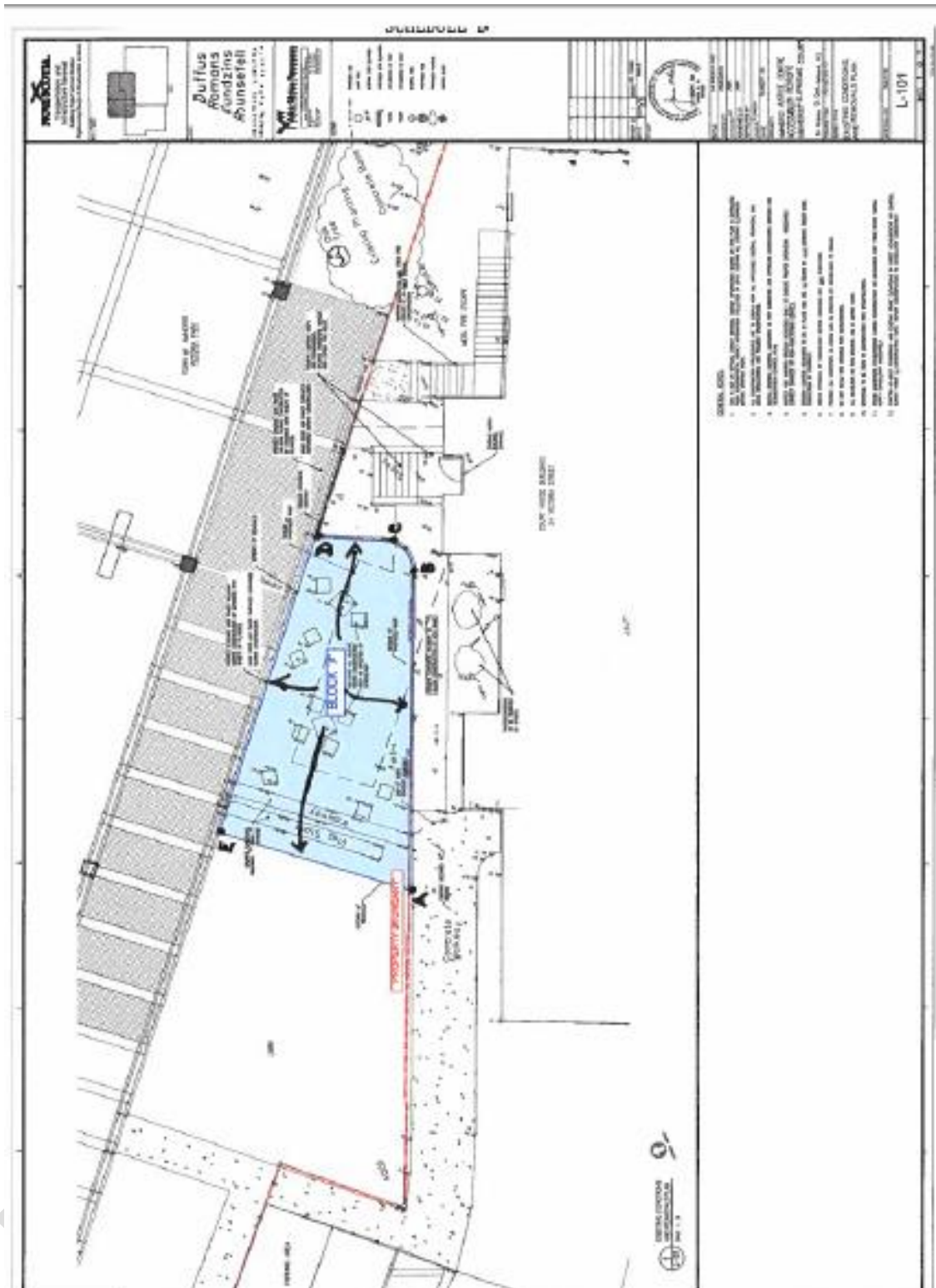
IN WITNESS WHEREOF THE MUNICIPALITY OF THE COUNTY OF CUMBERLAND and HER MAJESTY THE QUEEN IN THE RIGHT OF THE PROVINCE OF NOVA SCOTIA have caused this Lease to be executed by their respective officers duly authorized in that behalf as of the date first hereinabove written.

SIGNED, SEALED AND DELIVERED

in the presence of:
[Signature]
Witness

MUNICIPALITY OF THE COUNTY OF CUMBERLAND

[Signature]
Reenie J. Budge



SCHEDULE E

PID 25500976

Registration County: CUMBERLAND COUNTY
 Street/Place Name: EAST VICTORIA STREET / AMHERST
 Title of Plan: PLAN OF SUBDIVISION SHOWING LOT 17-1, 17-2, 17-3 AND PROPOSED EASEMENTS 2017-A AND 2017-B LANDS OF MUNICIPALITY OF THE COUNTY OF CUMBERLAND EAST VICTORIA STREET, LAWRENCE STREET, AMHERST
 Designation of Parcel on Plan: LOT 17-2
 Registration Number of Plan: 110325975
 Registration Date of Plan: 2017-02-10 15:22:29

TOGETHER WITH the benefit of a right-of-way for ingress and egress, for persons, animals and vehicles over lands now owned by Anthony J. Van de Wiel (Book 516, Page 86), said right-of-way running from the northwestern boundary of Victoria Street to the northern corner of the Van de Wiel lands and thence to the northeastern boundary of Lawrence Street and running along the Van de Wiel lands lying between the northeastern and northwestern side lines of the building on the said lands and the northeastern and northwestern side lines of said lands, said right-of-way having been reserved by the Municipality of the County of Cumberland in a conveyance made by it to Tony Van de Wiel dated June 5, 1988 which is recorded at the Registry of Deeds Office at Amherst, N.S. in Book 516 at Page 86.

SUBJECT TO an Easement granted to Anthony J. Van de Wiel by Deed dated June 15, 1988 to use and park vehicles in the first three parking spaces from Victoria Street located on the Grantors lands lying to the northeast of the lands now owned by Anthony J. Van de Wiel.

SUBJECT TO a Registration of Provincial Heritage Property at Book 444 Page 297.

TOGETHER WITH a 20 foot wide easement for vehicular and pedestrian access commencing at the eastern verge of Lawrence Street and running in a northeasterly direction across Lot 17-1 to the western bounds of Lot 17-2 as shown on a plan of subdivision entitled "Plan of Subdivision Showing Lots 17-1, 17-2, Lot 17-3 and Proposed Easements 2017-A and 2017-B Lands of Municipality of the County of Cumberland" prepared by Michael J. Gould, N.S.L.S., dated February 6, 2017, and registered at the Land Registration Office in Cumberland County on February 10, 2017 as Doc No. 110325975. This easement was reserved by the Municipality of the County of Cumberland in its Deed to 689637 N.B. Ltd. for the benefit of the lots owned by the Municipality identified as Lots 17-2 and 17-3 on the aforesaid Plan of Subdivision. Said Deed was registered on February 23, 2017, as Doc. No. 110369007.

SCHEDULE F

PID 25500984

Registration County: CUMBERLAND COUNTY
Street/Place Name: EAST VICTORIA STREET /AMHERST
Title of Plan: PLAN OF SUBDIVISION SHOWING LOT 17-1, 17-2, 17-3 AND PROPOSED EASEMENTS 2017-A AND 2017-B LANDS OF MUNICIPALITY OF THE COUNTY OF CUMBERLAND EAST VICTORIA STREET, LAWRENCE STREET, AMHERST
Designation of Parcel on Plan: LOT 17-3
Registration Number of Plan: 110325975
Registration Date of Plan: 2017-02-10 15:22:29

TOGETHER WITH a 20 foot wide easement for vehicular and pedestrian access commencing at the eastern verge of Lawrence Street and running in a northeasterly direction across Lot 17-1 to the western bounds of Lot 17-2 as shown on a plan of subdivision entitled "Plan of Subdivision Showing Lots 17-1, 17-2, Lot 17-3 and Proposed Easements 2017-A and 2017-B Lands of Municipality of the County of Cumberland" prepared by Michael J. Gould, N.S.L.S., dated February 6, 2017, and registered at the Land Registration Office in Cumberland County on February 10, 2017 as Doc No. 110325975. This easement was reserved by the Municipality of the County of Cumberland in its Deed to 689637 N.B. Ltd. for the benefit of the lots owned by the Municipality identified as Lots 17-2 and 17-3 on the aforesaid Plan of Subdivision. Said Deed was registered on February 23, 2017, as Doc. No. 110369007.

*** Municipal Government Act, Part IX Compliance ***

Compliance:

The parcel is created by a subdivision (details below) that has been filed under the Registry Act or registered under the Land Registration Act
Registration District: CUMBERLAND COUNTY
Registration Year: 2017

4.3 General Borrowing Resolution

**Moved By Councillor Byrne
Seconded By Councillor Jones**

That Council approves a general borrowing resolution in authorizing a line of credit in the amount \$7.7 million with the Royal Bank of Canada to meet the current expenditures of the Town of Amherst for the year ending March 31, 2021.

Motion Carried

TOWN OF AMHERST

GENERAL BORROWING RESOLUTION

To authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditure of the Corporation of the Town of Amherst (hereinafter called "the Corporation") for the year ending March 31, 2021.

WHEREAS it is necessary to borrow the sum of \$7,700,000 (Seven million, seven hundred dollars) from the **Royal Bank of Canada** to meet the current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

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

1. **THAT** the Mayor and the Treasurer of the Corporation, be, and they are hereby authorized under the seal of the Corporation to borrow from the **Royal Bank of Canada** up to the sum of **\$7,700,000 (Seven million, seven hundred dollars)** as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. **THAT** the said Mayor with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of **\$7,700,000 (Seven million, seven hundred dollars)** at a rate of Royal Bank Prime minus ¼% per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. **THAT** the said sum of **\$7,700,000 (Seven million, seven hundred dollars)** so to be borrowed shall be made payable on or before the 31st day of March, 2021, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2021, may be renewed by the said Mayor and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March, 2021; and
4. **THAT** the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Mayor and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and

5. **THAT** giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

This is to certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the **Town of Amherst** passed at a meeting of the said Council, duly called and held on the _____ day of March, 2020 at which a quorum of the Council was present and voting.

Given under the hands of the Mayor and Treasurer of the Town this _____ day of March, 2020.

.....
David Kogon, MD
Mayor

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

5. INTERNAL COMMITTEE REPORTS

- 5.1 Planning Advisory Committee**
Information item; no direction given or action required.
- 5.2 Amherst Board of Police Commissioners – No Report**
- 5.3 Audit Committee - No Report**
- 5.4 Amherst Youth Town Council - No Report**

6. EXTERNAL COMMITTEE REPORTS

- 6.1 Cumberland Public Libraries**
Information item; no direction given or action required.
- 6.2 Cumberland YMCA - No Report**
- 6.3 Cumberland Joint Services Management Authority - No Report**
- 6.4 Northern Region Solid Waste Committee - No Report**
- 6.5 L. A. Animal Shelter - No Report**
- 6.6 Senior Safety**
Information item; no direction given or action required.
- 6.7 Inter Municipal Tourism**
Information item; no direction given or action required.
- 6.8 Poverty Reduction**
Information item; no direction given or action required.

7. ADJOURNMENT

Moved By Councillor Jones
Seconded By Councillor Rhindress
To adjourn the meeting at 4:29 p.m.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

**Amherst Town Council
Special Meeting
Minutes**

Date: May 19, 2020
Time: 4:00 pm
Location: Zoom Virtual Meeting

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

Staff Present Greg Herrett, CAO
Jason MacDonald, Deputy CAO Operations
Shelley Rector, Chief Financial Officer
Sarah Wilson, Financial Services Manager
Dwayne Pike, Police Chief
Greg Jones, Fire Chief
Andrew Fisher, Manager of Planning & Strategic Initiatives
Tom McCoag, Corporate Communications Officer
Kim Jones, Municipal Clerk
Natalie LeBlanc, Deputy Clerk

Due to the COVID-19 pandemic and the requirement for physical distancing, this was a virtual meeting held via Zoom.

1. CALL TO ORDER

Mayor Kogon called the meeting to order at 4:03 p.m.

2. REQUEST FOR DECISION

2.1 Albion Street Reconstruction Tender Award

Moved By Councillor Byrne

Seconded By Councillor MacKenzie

That Council award the tender for the Albion Street water main replacement and street reconstruction project to the lowest compliant bidder, Bowers Construction Limited at their total unit price bid amount of \$539,950 plus HST.

Motion Carried

3. ADJOURNMENT

Moved By Councillor Jones

Seconded By Councillor Rhindress

To adjourn the meeting.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

SYNOPSIS

Use of the Permanent Register of Electors

The Town of Amherst has not conducted an enumeration for over 20 years. Enumerations are expensive, labor intensive and research has shown that, with electronic databases such as through federal and provincial departments, lists can be maintained faster and more efficiently. Since at least 1997 we have procured a permanent voters list from Elections Canada. It is provided in a format that is easy to use and adapt to our voting districts.

Staff has used this permanent list for all Town elections since 1997. The CAO, on behalf of the Town, enters into a sharing agreement with Elections Canada. In exchange for the use of the permanent list, the Returning Officer agrees to return a revised, updated list to Elections Canada following the October municipal election.

MOTION:

That Council approve the use of the Permanent List of Electors for the upcoming Municipal Elections and authorize the Chief Administrative Officer to enter into an agreement with Elections Canada to obtain said list.



AMHERST TOWN COUNCIL

RFD# 2020040

Date: May 25, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Kimberlee Jones, Returning Officer

DATE: May 25, 2020

SUBJECT: Use of the Permanent Register of Electors

ORIGIN: Municipal Election to be held in October 2020

LEGISLATIVE AUTHORITY: Section 30 of the *Municipal Elections Act* bestows municipal council with the legislative authority to select the process of establishing the voters list by either conducting an enumeration or using any permanent register of electors established and maintained for use in a federal or provincial election, as the basis for the preliminary list of electors for all or part of the municipality.

RECOMMENDATION: That Council approve the use of the Permanent List of Electors for the upcoming Municipal Elections and authorize the Chief Administrative Officer to enter into an agreement with Elections Canada to obtain said list.

BACKGROUND: The Town of Amherst has not conducted an enumeration for over 20 years. Enumerations are expensive, labor intensive and research has shown that, with electronic databases such as through federal and provincial departments, lists can be maintained faster and more efficiently. Since at least 1997 we have procured a permanent voters list from Elections Canada. It is provided in a format that is easy to use and adapt to our voting districts.

DISCUSSION: As mentioned above, staff has used this permanent list for all Town elections since 1997. The CAO, on behalf of the Town, enters into a sharing agreement with Elections Canada. In exchange for the use of the permanent list, the Returning Officer agrees to return a revised, updated list to Elections Canada following the October municipal election.

FINANCIAL IMPLICATIONS: By selecting the recommended option Council avoids the cost of an enumeration.

COMMUNITY ENGAGEMENT: As in previous elections, eligible voters will receive Voter Notification by email with directions on Election details.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications with this recommendation.

ALTERNATIVES:

ATTACHMENTS:

Report prepared by: Kimberlee Jones

Report and Financial approved by:



SYNOPSIS

Tax Financing Program Policy

Many property owners have been financially impacted by COVID-19. Some residential taxpayers have been laid off from their jobs. A number of commercial property owners have been ordered, due to the state of emergency, to close their businesses or because sales have been so significantly impacted they have made the business decision to close.

The Town of Amherst recognizes this. The Nova Scotia Federation of Municipalities (NSFM) and the Association of Municipal Administrators (AMA) have developed a model property tax financing policy for municipalities to consider to provide some extra time, at a very low interest rate, for qualifying impacted taxpayers to pay their municipal taxes.

In general terms the proposed policy allows qualifying taxpayers the opportunity to pay their 2020/21 taxes over 24 months at an interest rate of 1.35%. It's important to note that this program is only for those who have been impacted and meet the established criteria.

Residential taxpayers will be required to establish that they have been impacted by providing documentation establishing that they have either been laid off due to COVID-19 or are in receipt of the Canada Emergency Response Benefit (CERB).

Commercial taxpayers, who are assessed at \$2 million and under, or are operating a tourism operation, will be required to establish financial hardship due to COVID-19 by submitting relevant sales data.

Should this proposed policy be adopted, further details will be available in the coming weeks on how and where to apply for access to the program.

MOTION:

That Council approve the proposed COVID 19 Property Tax Financing Program Policy.



AMHERST TOWN COUNCIL

RFD# 2020046

Date: May 25, 2020

TO: Mayor Kogon and Members of Council

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

DATE: May 25, 2020

SUBJECT: **COVID 19 Property Tax Financing Program Policy**

ORIGIN: Direction of Council at the May 6, 2020 meeting of Committee of the Whole

LEGISLATIVE AUTHORITY: Municipal Government Act Sections 111, 122 and 113

RECOMMENDATION: That Council approve the proposed COVID 19 Property Tax Financing Program Policy.

BACKGROUND: The Town of Amherst, like every other municipality, faces significant uncertainty as a result of the COVID-19 pandemic.

Beyond the obvious health risks that our front line employees face every day and the risks to the Town's ability to provide essential services due to potential employee sickness, municipalities face financial risks as well. While there are other financial risks there are three main ones at the present time:

- 1) Absolute lost revenue for items like deed transfer tax, program fees, investment income, facility rentals and forgone interest revenue.** Very preliminary estimates place this lost revenue in the \$400,000 range for this year. While our recent announcements regarding not hiring students and not recalling seasonal staff were mostly about a shortage of work for those employees, the savings from not filling those seasonal positions will largely offset these estimated revenue losses for this year.
- 2) Cash flow issues due to the decreased capacity of some businesses and residents to pay the current years' tax bills.** This amount is very difficult to estimate. It does not represent an item that hits the bottom line and creates a deficit – it is simply the availability of cash to pay our suppliers and employees. The receivables for these taxes will continue to exist on our books until they are paid and they are back stopped, eventually and as a last resort, by the tax sale process.
- 3) The potential impact on next year's property tax assessments, particularly commercial assessments, of the virtual shutdown of the economy.** With many commercial assessments based on an income approach, this impact could potentially be very significant. The amount is unknown at this point. Addressing this risk is an issue for the intermediate term and will require a longer term discussion about services to be provided in the future, to what level and by whom.



This recommendation addresses risk #2.

There is no question that our taxes receivable will grow significantly, and this will have to be financed through a combination of borrowing from reserves, a potentially increased line of credit, or other means. With a total operating budget of approximately \$18 million, the Town requires approximately \$1.5 million monthly to continue to provide services. Property taxes represent 71% of the Town's total revenues so in order to maintain services it is critical that this risk be appropriately addressed and it must be addressed in such a way to also provide some cash flow assistance to the Town's taxpayers who have been financially impacted by COVID-19. Fortunately, the province of Nova Scotia has announced that municipalities will have access to a \$380 million line of credit through the Nova Scotia Municipal Finance Corporation at a very low rate of interest. NSFM and AMA have also come up with the COVID 19 Property Tax Financing Program and have provided a model policy to be considered by municipalities willing to offer it to qualifying taxpayers.

The amount of cash flow impact will not really be able to be estimated with any level of confidence until after the due date for the interim tax bills (May 31, 2020) passes and staff are able analyze what's been paid and who has been able to pay. At the request of AMA/NSFM, and using the assumptions set out by them, staff have preliminarily estimated that the Town may require up to approximately \$5 million to finance the implementation of the proposed policy.

DISCUSSION: In general terms the proposed policy allows qualifying taxpayers the opportunity to pay their 2020/21 taxes over 24 months at an interest rate of 1.35%.

Residential taxpayers will be required to establish that they have been impacted by providing documentation establishing that they have either been laid off due to COVID-19 or are in receipt of the Canada Emergency Response Benefit (CERB).

Commercial taxpayers, who are assessed at \$2 million and under, or are operating a tourism operation will be required to establish financial hardship due to COVID-19 by submitting relevant sales data.

FINANCIAL IMPLICATIONS: As described above, at least in the intermediate term, cash flow is the major risk that the Town and its taxpayers must address. It is estimated that as much as \$5 million worth of applications may be received under the proposed policy. The Nova Scotia Municipal Finance Corporation will provide the financing for the proposed program at a low interest rate.

The implementation of the proposed policy will, it is hoped, provided the municipal cash flow necessary to continue to provide municipal services at the current level.

COMMUNITY ENGAGEMENT: The Town has received some inquiries for business owners with respect to the availability of a property tax deferral. While this a financing program, rather than a deferral program, in the truest sense, it does address the issue.

ENVIRONMENTAL IMPLICATIONS: None identified at this time.

SOCIAL JUSTICE IMPLICATIONS: The implementation of this policy may allow individuals and families significantly impacted in an economic sense by COVID 19 and opportunity to remain in their homes in a time when they might otherwise be in jeopardy of losing it to tax sale.

ALTERNATIVES:

- 1) Provide for alternative assessment thresholds and/or qualifying criteria
- 2) Do not participate and attempt to finance increased taxes receivables internally through the use of reserves and/or externally through the use of an approved line of credit with the Royal Bank of Canada at an interest rate that is twice that offered through this program

ATTACHMENTS:

Proposed policy
Draft application form

Report prepared by:

Report and Financial approved by:

COVID-19 Property Tax Financing Program Policy

Title

1. This Policy is entitled the “COVID-19 Property Tax Financing Program Policy.”

2. **Objective:**

The Town of Amherst is concerned about the health and safety of residents. The Town of Amherst recognizes that facilitating the payment of property taxes in installments will better allow citizens of Amherst to follow the public health directives endorsed by the Government of Nova Scotia. This Policy responds to that need by establishing a one-time property tax installment payment program (the “Program”) for owners of residential and commercial properties negatively affected by the COVID-19 global pandemic.

3. **Authority:**

Sections 111 and 112 of the *Municipal Government Act* give Council the authority to provide for the payment of taxes by installments.

Section 113 of the *Municipal Government Act* allows Council to charge interest for non-payment of taxes when due, at a rate determined by policy.

4. **Scope:**

4.1 Residential - The following owners of residential property are eligible to participate in the Program:

4.1.1 An owner of a residential property that is the owner’s primary residence, where the owner has experienced financial hardship through a significant reduction in income due to the State of Emergency declared by the Government of Nova Scotia in response to COVID-19, demonstrated through receipt of Provincial or Federal program assistance, or a Record of Employment (ROE) demonstrating layoff from employment after March 1, 2020;

4.1.2 An owner of a residential property where the owner was a registered Tourism Operator with Tourism Nova Scotia for the 2019 tourist season (excluding AirBNBs);

4.2 Commercial - The following owners of commercial property are eligible to participate in the Program:

4.2.1 An owner of a taxable commercial property where the property has a total taxable 2020 property assessment value equal to or less than \$2,000,000 and where the owner's business or building located on the property has experienced financial hardship through loss of sales related to the State of Emergency, demonstrated through the following:

4.2.1.1 For a business that was in operation before March 1, 2019 - that the sum of total sales for March, April and May of 2020 is less than 70% of the sum of total sales for March, April and May of 2019. The owner will be required to provide and certify a schedule of sales by month to support the application.

4.2.1.2 For a business that was established on or after March 1, 2019 – an analysis of all monthly sales from the inception of the business to May 31, 2020 clearly establishing loss of expected sales of 30% or more due to the State of Emergency for the period from March 1, 2020 to May 31, 2020. The analysis may be required to be supported by further documentation such as, but not limited to, cash flow projections prepared the purpose of obtaining financing at the time of establishing the business

4.2.2 An owner of a taxable commercial property who has experienced financial hardship through loss of revenue related to the State of Emergency, regardless of the assessed value, where:

4.2.2.1 The owner of the property is a tourism operator registered under the *Tourist Accommodations Registration Act* and the property is used for tourist accommodations (e.g., hotels, motels, bed and breakfasts);

4.3 Exclusions: Regardless of sections 4.1 and 4.2 of this policy, the following are not eligible to participate in the Program:

4.3.1 Property owners who have not experienced financial hardship through loss of revenue related to the State of Emergency;

4.3.2 Property owners who have received compensation from Business Interruption Insurance as a result of the State of Emergency;

4.3.3 Properties occupied by daycare centres in receipt of federal or provincial funding, or those in receipt of other emergency funding;

4.3.4 Properties used for landfill, pipeline, managed forest, parking, and commercial vacant land;

4.3.5 Properties for which there is an active tax agreement with the Town through legislation or bylaw;

4.3.6 Properties owned by non-profit organizations that are funded by the Town or that are partially exempted from property tax;

4.3.7 All properties managed under payment-in lieu-programs.

4.4 General Requirements

4.4.1 Installments shall be payable by the person, company or other entity assessed for the property for the current fiscal year.

4.4.2 In order for taxes for a property to qualify for the Program, the taxes for the property must not be in arrears at the time of application. For greater clarity, an account is not in arrears if it has a balance of \$0 or less in respect of prior years, or if the property owner has a signed payment arrangement and has fulfilled all obligations under the arrangement to the date of application.

4.5 Application

4.5.1 Property owners wishing to apply to participate in the Program for a property must complete and submit to the Town an application in the form as determined by the Town from time to time.

4.4.3 The application deadline to participate in the Program is June 30th, 2020.

5. **Administration**

5.1 Tax Installments

5.1.1 For applications meeting the Program criteria set out above, property tax payments normally due between April 1st, 2020 and September 30th, 2020 for approved properties may be paid in installments as follows.

5.1.2 For each property, Program participants will pay tax installments as follows:

5.1.2.1 Payments of \$25 per month for six months, payable on or before the last day of each month, commencing in the month the property tax payment is normally due.

5.1.2.2 Following these six months at \$25 per month, 24 equal monthly payments to amortize the balance of the amount eligible for the Program including interest as set out below. These monthly payments are payable on or before the last day of each month and continue for 24 months.

5.1.4 The rate of interest for the Program will be 1.35% per year.

5.1.5 Interest on amounts owing under the Program will be calculated commencing on the date the property tax payment is normally due and continuing until all installments have been paid.

5.2 Terms of the Program

5.2.1 The Treasurer, or his or her delegate, shall approve qualifying applicants.

5.2.2 Payments under the Program must remain in good standing with the Town throughout the duration of the Program.

5.2.3 Default in payment of an installment when due will result in the following:

5.2.3.1 The balance of outstanding taxes on the applicable property and interest will become immediately due and payable; and

5.2.3.2 The outstanding taxes and interest then owing will become subject to the Town's regular rate of interest for overdue taxes of 12% per annum.

5.2.4 All amounts owing and payable on the property tax account that are not included in the Program, including existing signed payment arrangements, are due on their normal dates and any amounts not paid when due will be subject to the Town's regular rate of interest for overdue taxes of 12% per annum.

5.2.5 Payments received by the Town from a property owner will first be applied to any installments due under the Program, in priority to any other taxes or other amounts owing by the owner to the Town.

6. Responsibilities

6.1 Council will:

7.1.1 Monitor the implementation and administration of this policy and make any amendments required for the effective and efficient operation of the Program.

7.2 The Chief Administrative Officer will:

7.2.1 Be responsible for the administration and implementation of this policy and the Program; and

7.2.2 Identify necessary amendments to this policy in consultation with Council and managerial staff and make recommendations accordingly to Council.

7. General Provisions

Payments received by mail are deemed to be paid on the date received by the Town.

SYNOPSIS

2020-2021 General Tax Rates

The General Tax Rate provides funding for General operations for the Town including Police, Fire, Transportation, Public Works, Economic Development, Planning, Strategic Priorities, Environmental Stewardship, Recreation and Corporate Services.

WHEREAS total estimated expenditures to be rated for the fiscal period April 1, 2020 - March 31, 2021 are \$14,045,827.

MOTION:

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2021:

a) The general tax rates are as follows:

Residential / Resource	\$1.187 per \$100 of assessment
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Commercial	\$3.987 per \$100 of assessment
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AND THAT these taxes are due and payable on September 30, 2020 with interest to be charged on all final tax accounts outstanding on or after October 1, 2020 at the rate of 1% per month, 12% per annum.



AMHERST TOWN COUNCIL

RFD# 2020045

Date: May 25, 2020

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector CPA, CMA - CFO

DATE: May 25, 2020

SUBJECT: Setting of General Tax Rate

ORIGIN: Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY: Town of Amherst Budget Management Policy 03450-04 and the MGA section 73.

RECOMMENDATION: The setting of the General Tax Rate provides funding for Municipal Services per the attached summary spreadsheets and the presentations made to Council on May 11, 2020. It is recommended that the setting of the General Tax Rate for Residential/ Resource at \$1.187 per \$100 of assessment and Commercial \$3.987 per \$100 of assessment be referred to the next regular meeting of Council for approval. The total estimated expenditures for the fiscal period April 1, 2020 - March 31, 2021 are \$14,045,827.

BACKGROUND:

Council received information in support of the General Tax Rate and a recommendation on what the general tax rate for 2020/2021 should be to balance the budget. This information is contained in the budget binder given to Council and the presentations to Council on May 11, 2020.

A summary sheet and information related to budget changes as a result of the COVID 19 pandemic were provided to Council as well for their consideration. These changes do not result in an overall change to the bottom line of the budget, only in a reallocation of potential savings to offset an anticipated increase in our valuation allowance.

DISCUSSION:

As a result, we are requesting that Council approve the budget as presented to set the General Tax Rate for Residential/ Resource at \$1.187 per \$100 of assessment and Commercial \$3.987 per \$100 of assessment. We have shown Council, using the summary spreadsheet attached, how any potential savings resulting from service changes during COVID 19 would be used to offset lost revenue and to provide an increase to our Valuation Allowance. Setting the General Tax Rate as indicated above means that the overall tax rate will not change for this year. In addition, passing the budget as presented allows Administration to be responsive as the Province lifts restrictions for the year.



FINANCIAL IMPLICATIONS: Setting the tax rate as set out above authorizes Departmental expenditures for the fiscal period April 1, 2020 - March 31, 2021 at \$14,045,827.

COMMUNITY ENGAGEMENT: Information on the budget has been shared via social media as approvals occur. A budget report will be added to the website once all rates are finalized.

ENVIRONMENTAL IMPLICATIONS: Once we resume normal operations, those expenditures relating to the Town's climate action plan will be able to be expended (Onsite Energy Manager for example).

SOCIAL JUSTICE IMPLICATIONS: None anticipated at this time.

ALTERNATIVES:

1. Have further discussion around the General Rate Budget before passing the budget.

ATTACHMENTS:

1. SAP reports for proposed revenue and expenditures for 2020-21.
2. Spreadsheet outlining anticipated COVID 19 impacts on budget and how any savings will be utilized.

Report prepared by: Sarah Wilson and Shelley Rector, CPA, CMA - CFO
Report and Financial approved by: Shelley Rector, CPA, CMA - CFO



OPERATING & CAPITAL BUDGETS 2020/21

Final approvals by Council May 25, 2020

Town of Amherst



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- 📄 Community Support Area Rate, page 6

Other Rates:

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General Operating Budget:

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GOVERNANCE & THE BUDGET PROCESS

The Town of Amherst is governed by a Mayor and six Councillors and operates under the Council/Chief Administrative Officer (CAO) system. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Town in accordance with the policies and programs approved by Council. The role of Council is to provide strategic direction for the Town.

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

Fiscal responsibility within the Town is enhanced through the establishment of Operating and Capital Reserves intended to set funds aside on an annual basis for certain operating and capital expenditures in future years. This is balanced with using cash to pay for equipment and projects with shorter useful lives where possible.

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

For the 2020/21 budgets each segment was approved by Council individually:

1. General – May 25
2. Mandatory Provincial Contribution Area Rate – February 24
3. Community Support Area Rate – May 25
4. Sewage – February 24
5. Solid Waste – February 24
6. Water Utility – April 27
7. Capital – January 27, February 4 and May 25

ASSESSMENT CHANGES 2019/20 TO 2020/21

The Assessment Roll is provided from Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia. PVSC does an assessment of the properties, reviews values and deals with appeals on an annual basis. Notices of assessment are sent to property owners each year in January.

As indicated in the chart below, residential assessment accounts have grown by 0.4% and commercial accounts have grown by 6.0% from 2019/20 fiscal year to 2020/21.

ASSESSMENT COMPARISON
2019/20 vs. 2020/21

Assessment Category	2019/20 CAP Assessment Base	2020/21 CAP Assessment Base	Change from 2019/20 to 2020/21	% Change from 2019/20 to 2020/21
Residential	\$ 392,595,500	\$ 394,188,700	\$ 1,593,200	0.4%
Commercial (not subject to CAP)	\$ 125,399,800	\$ 132,898,500	\$ 7,498,700	6.0%
Resource	\$ 1,688,600	\$ 1,699,300	\$ 10,700	0.6%

TAX RATES

There are three different tax rates: general, mandatory provincial contribution area rate and the community support area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued bi-annually. The interim billing is 50% of the total prior year's bill and is due May 29, 2020. The final billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges then deducting the interim billing. The final bill is due September 30, 2020.

Tax Rates

1. General – this rate is used to pay for services provided by the Town to residents of the Town. These services include; fire, police, planning, transportation and public works, economic development, recreation, as well as internal services performed by the Corporate Services department. The general operations rate increased by eight tenths of one cent (\$0.008) for fiscal 2020/21.
2. Mandatory Provincial Contributions Area Rate - the cost for provincial services the province charges the municipality for. Any changes in these costs are mandated by the Province and passed on to the municipalities to collect on their behalf. In 2020/21 the Town decreased the Mandatory Provincial Contribution Area Rate by eight tenths of one cent (\$0.008). This rate includes the following provincial services:
 - ⌘ Education
 - ⌘ The Town is required to provide funding to the Chignecto Central Regional Centre for Education under the Education Act. This mandatory education contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment.
 - ⌘ Property Valuation Services Corporation (Assessment)
 - ⌘ The Town is required to provide funding to pay a share of the cost of operating the provincial assessment system. The Town pays a portion of the total Property Valuation Services Corporation costs, based on the Town's share of the Uniform Assessment and the Town's share of assessment accounts across the province.
 - ⌘ Correction Services
 - ⌘ The Town is required to make a mandatory contribution to the province to fund the cost of correctional services. The contribution is set by the Province of Nova Scotia and is based on the Town's share of the Uniform Assessment and the Town's share of dwelling units across the province.

OTHER RATES

1. Deed Transfer Tax

When land/property is sold a Deed Transfer Tax (DTT) may be applicable. The Deed Transfer Tax rate is set by the Town and the DTT payable is calculated based on the sale price of the property. Deed Transfer Tax is collected on behalf of the Town through the Land Registration Office when the deed is registered/recorded.

For the 2020/21 fiscal year the deed transfer tax will remain the same at 1.25%.

2. Uniform Charge

Solid Waste Management Uniform Charge

This uniform charge is levied on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units.

The uniform charge for 2020/21 to be levied is \$185 (2019/20 - \$185).

3. Sewer Rates

Effective April 1, 2015 there was a sewer base charge added to the metered quarterly bills. This new base charge was implemented because of the removal of the uniform charge for the wastewater treatment facility. Sewer services in the Town of Amherst are billed through one of the following methods:

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

Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

Size of Meter

5/8" \$ 18.00

¾" \$ 27.00

1" \$ 43.75

1.5" \$ 86.00

2" \$ 136.25

3" \$ 271.25

4" \$ 500.00

Sewer Non-Metered Customers

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

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
- ⌘ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
 - ⌘ The uniform charge for unmetered mobile homes within a land leased community for 2020/21 to be levied is \$72 (2019/20 - \$72).

4. Water Utility Rates

The Town of Amherst Water Utility is regulated by the Nova Scotia Utility and Review Board (NSUARB). The most recent water rate study was approved by the NSUARB on June 9, 2017 and expired on March 31, 2020. Special permission was approved by the NSUARB to extend the rates from 2019/20 to 2020/21 until a new water rate study can be completed. In accordance with the NSUARB Order for the 2019/20 fiscal year and extended to the 2020/21 fiscal year, the rates for 2020/21 are as follows:

Water Base Charges (Quarterly)

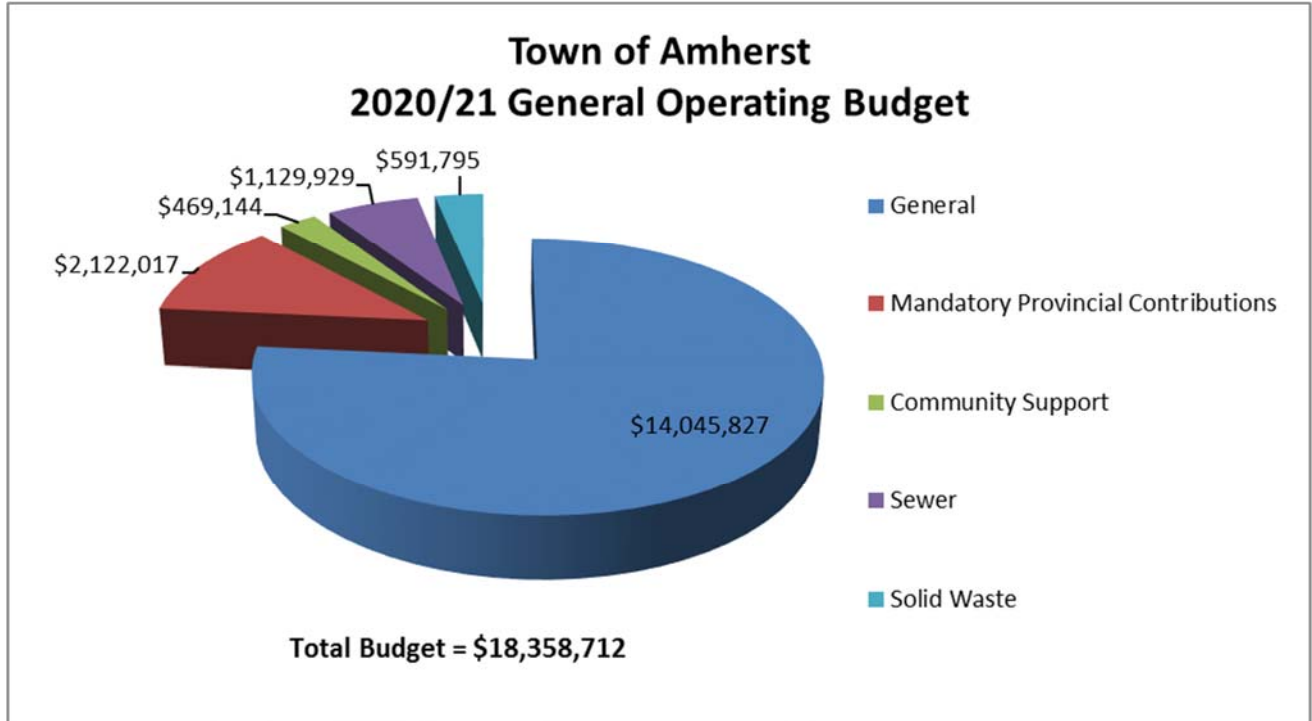
⌘ Un Metered	\$ 83.16
⌘ Size of Meter	
⌘ 5/8"	\$ 31.11
⌘ 3/4"	\$ 45.35
⌘ 1"	\$ 73.83
⌘ 1.5"	\$ 145.03
⌘ 2"	\$ 230.47
⌘ 3"	\$ 458.32
⌘ 4"	\$ 714.65
⌘ 6"	\$1,426.67
⌘ 8"	\$2,565.90

Water Consumption Rate (per cubic meter)

⌘ \$0.765 per cubic meter

The Town of Amherst bills water and sewer together quarterly. The fiscal year quarters are April to June, July to September, October to December and January to March.

2020/21 GENERAL OPERATING OVERALL BUDGET CHART



The General Operating budget is comprised of five sections:

1. General – the general rate includes Corporate Services, Police, Fire, Economic Development, Recreation, Planning, Strategic Initiatives, Environmental Stewardship, Transportation and Public Works.
2. Mandatory Provincial Contributions – the payments the Town is required to make for Education, Corrections, Housing, Property Valuation Services Corporation (Assessment) and Regional Library.
3. Community Support – this includes grants to organizations ('A' Fresh Start, Poverty, Youth Free Ice Time and YMCA), Tax Exemption Policy, Tax Reduction Policy and Community Events such as Esther Fest, Holiday Events (Light Up, New Year's Eve), Canada Day, Winter Carnival and other events.
4. Sewer – the sewer budget includes the Wastewater Treatment Facility and the costs to maintain the sewer infrastructure in the Town of Amherst.
5. Solid Waste – the solid waste budget captures all costs with providing solid waste and organic collections to residential customers in the Town of Amherst.

It is important to note that all of the five budget segments listed above each one has a balanced budget.

GENERAL – OPERATING BUDGET COMPARATIVE

	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Summary - Total				
Taxes	\$ 10,022,411	\$ 10,365,771	\$ 343,360	3.4%
Grants in Lieu of Taxes	\$ 291,397	\$ 274,059	\$ (17,338)	-5.9%
Services Provided to Other Local Govt's	\$ 192,019	\$ 194,851	\$ 2,832	1.5%
Sales of Services	\$ 366,900	\$ 377,850	\$ 10,950	3.0%
Other Revenue from Own Sources	\$ 780,698	\$ 754,772	\$ (25,926)	-3.3%
Unconditional Transfers	\$ 1,260,382	\$ 1,260,382	\$ -	0.0%
Conditional Transfers	\$ 370,200	\$ 405,000	\$ 34,800	9.4%
Other Transfers	\$ 65,000	\$ 413,142	\$ 348,142	535.6%
Total Revenue	\$ 13,349,007	\$ 14,045,827	\$ 696,820	5.2%
Corporate	\$ 2,465,753	\$ 2,842,014	\$ 376,261	15.3%
Police	\$ 4,292,711	\$ 4,334,207	\$ 41,496	1.0%
Fire	\$ 1,792,267	\$ 1,817,746	\$ 25,479	1.4%
Economic Development	\$ 337,863	\$ 247,716	\$ (90,147)	-26.7%
Recreation	\$ 1,800,537	\$ 1,910,387	\$ 109,850	6.1%
Planning	\$ 123,795	\$ 119,681	\$ (4,114)	-3.3%
Strategic	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
Environmental Stewardship	\$ -	\$ 223,600	\$ 223,600	0.0%
Operations - Building Inspection/Unsightly	\$ 119,193	\$ 106,005	\$ (13,188)	-11.1%
Operations - Infrastructure & Engineering	\$ 318,023	\$ 302,235	\$ (15,788)	-5.0%
Operations - Transportation Services	\$ 2,053,865	\$ 2,022,236	\$ (31,629)	-1.5%
Total Departmental Expenditures	\$ 13,349,007	\$ 14,045,827	\$ 696,820	5.2%

GENERAL – DEPARTMENT EXPENDITURE DETAIL

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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Corporate

Wages & Benefits	\$ 1,225,828	\$ 1,245,984	\$ 20,156	1.6%
Administrative Costs	\$ 321,796	\$ 382,903	\$ 61,107	19.0%
Building & Facility Costs	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
Materials & Supplies	\$ 1,500	\$ 500	\$ (1,000)	-66.7%
Grants to Organizations	\$ 3,450	\$ 3,600	\$ 150	4.3%
Other Municipal Costs	\$ 72,100	\$ 63,780	\$ (8,320)	-11.5%
Fiscal Services	\$ 840,079	\$ 1,143,247	\$ 303,168	36.1%
	\$ 2,465,753	\$ 2,842,014	\$ 376,261	15.3%

Police

Wages & Benefits	\$ 3,606,641	\$ 3,683,263	\$ 76,622	2.1%
Administrative Costs	\$ 138,160	\$ 126,983	\$ (11,177)	-8.1%
Building & Facility Costs	\$ 85,128	\$ 91,846	\$ 6,718	7.9%
Vehicle & Equipment Costs	\$ 131,368	\$ 116,005	\$ (15,363)	-11.7%
Materials & Supplies	\$ 7,000	\$ 6,000	\$ (1,000)	-14.3%
Grants to Organizations	\$ 1,000	\$ 1,000	\$ -	0.0%
Other Municipal Costs	\$ 137,710	\$ 130,190	\$ (7,520)	-5.5%
Fiscal Services	\$ 196,704	\$ 193,920	\$ (2,784)	-1.4%
Cost Recovery	\$ (11,000)	\$ (15,000)	\$ (4,000)	36.4%
	\$ 4,292,711	\$ 4,334,207	\$ 41,496	1.0%

Fire

Wages & Benefits	\$ 805,217	\$ 811,103	\$ 5,886	0.7%
Administrative Costs	\$ 86,658	\$ 97,172	\$ 10,514	12.1%
Building & Facility Costs	\$ 86,710	\$ 83,158	\$ (3,552)	-4.1%
Vehicle & Equipment Costs	\$ 51,114	\$ 65,245	\$ 14,131	27.6%
Materials & Supplies	\$ 11,000	\$ 11,000	\$ -	0.0%
Other Municipal Costs	\$ 45,022	\$ 43,522	\$ (1,500)	-3.3%
Fire Protection Charge	\$ 706,546	\$ 706,546	\$ -	0.0%
	\$ 1,792,267	\$ 1,817,746	\$ 25,479	1.4%

GENERAL – DEPARTMENT EXPENDITURE DETAIL (cont'd)

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Economic Development				
Wages & Benefits	\$ 87,204	\$ 77,444	\$ (9,760)	-11.2%
Administrative Costs	\$ 54,230	\$ 27,500	\$ (26,730)	-49.3%
Building & Facility Costs	\$ 37,868	\$ 44,086	\$ 6,218	16.4%
Vehicle & Equipment Costs	\$ 4,335	\$ -	\$ (4,335)	0.0%
Other Municipal Costs	\$ 85,690	\$ 27,900	\$ (57,790)	-67.4%
Fiscal Services	\$ 68,536	\$ 70,786	\$ 2,250	3.3%
	\$ 337,863	\$ 247,716	\$ (90,147)	-26.7%
Recreation				
Wages & Benefits	\$ 1,000,200	\$ 1,022,168	\$ 21,968	2.2%
Administrative Costs	\$ 81,871	\$ 95,430	\$ 13,559	16.6%
Building & Facility Costs	\$ 295,251	\$ 310,777	\$ 15,526	5.3%
Vehicle & Equipment Costs	\$ 82,751	\$ 76,859	\$ (5,892)	-7.1%
Materials & Supplies	\$ 49,500	\$ 77,750	\$ 28,250	57.1%
Other Municipal Costs	\$ 122,790	\$ 164,829	\$ 42,039	34.2%
Fiscal Services	\$ 168,174	\$ 162,574	\$ (5,600)	-3.3%
	\$ 1,800,537	\$ 1,910,387	\$ 109,850	6.1%
Planning				
Wages & Benefits	\$ 101,116	\$ 97,852	\$ (3,264)	-3.2%
Administrative Costs	\$ 17,679	\$ 16,829	\$ (850)	-4.8%
Other Municipal Costs	\$ 5,000	\$ 5,000	\$ -	0.0%
	\$ 123,795	\$ 119,681	\$ (4,114)	-3.3%
Strategic				
Other Municipal Costs	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
	\$ 45,000	\$ 120,000	\$ 75,000	166.7%
Environmental Stewardship				
Building & Facility Costs	\$ -	\$ 801	\$ 801	0.0%
Other Municipal Costs	\$ -	\$ 200,000	\$ 200,000	0.0%
Fiscal Services	\$ -	\$ 22,799	\$ 22,799	0.0%
	\$ -	\$ 223,600	\$ 223,600	0.0%

GENERAL – DEPARTMENT EXPENDITURE DETAIL (cont'd)

Department Expenditures	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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Operations - Building Inspection/Unsightly

Wages & Benefits	\$ 78,643	\$ 86,755	\$ 8,112	10.3%
Administrative Costs	\$ 18,550	\$ 17,250	\$ (1,300)	-7.0%
Vehicle & Equipment Costs	\$ 1,300	\$ 1,300	\$ -	0.0%
Other Municipal Costs	\$ 20,700	\$ 700	\$ (20,000)	-96.6%
	\$ 119,193	\$ 106,005	\$ (13,188)	-11.1%

Operations - Infrastructure & Engineering

Wages & Benefits	\$ 117,746	\$ 116,298	\$ (1,448)	-1.2%
Administrative Costs	\$ 6,850	\$ 6,300	\$ (550)	-8.0%
Building & Facility Costs	\$ 132,773	\$ 131,882	\$ (891)	-0.7%
Vehicle & Equipment Costs	\$ 4,500	\$ 3,000	\$ (1,500)	-33.3%
Materials & Supplies	\$ 6,500	\$ 5,000	\$ (1,500)	-23.1%
Other Municipal Costs	\$ 51,700	\$ 44,950	\$ (6,750)	-13.1%
Fiscal Services	\$ 2,922	\$ -	\$ (2,922)	-100.0%
Cost Recovery	\$ (4,968)	\$ (5,195)	\$ (227)	4.6%
	\$ 318,023	\$ 302,235	\$ (15,788)	-5.0%

Operations - Transportation Services

Wages & Benefits	\$ 1,013,664	\$ 1,014,286	\$ 622	0.1%
Administrative Costs	\$ 35,710	\$ 37,996	\$ 2,286	6.4%
Building & Facility Costs	\$ 69,755	\$ 67,437	\$ (2,318)	-3.3%
Vehicle & Equipment Costs	\$ 131,504	\$ 141,923	\$ 10,419	7.9%
Materials & Supplies	\$ 299,200	\$ 300,200	\$ 1,000	0.3%
Other Municipal Costs	\$ 169,800	\$ 164,300	\$ (5,500)	-3.2%
Fiscal Services	\$ 334,232	\$ 296,094	\$ (38,138)	-11.4%
	\$ 2,053,865	\$ 2,022,236	\$ (31,629)	-1.5%

Total Departmental Expenditures **\$ 13,349,007** **\$ 14,045,827** **\$ 696,820** **5.2%**

MANDATORY PROVINCIAL CONTRIBUTION AREA RATE – OPERATING BUDGET COMPARATIVE

Summary - Total	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Taxes	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%
Total Revenue	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%
Education	\$ 1,599,384	\$ 1,596,850	\$ (2,534)	-0.2%
Corrections	\$ 116,534	\$ 114,211	\$ (2,323)	-2.0%
Housing	\$ 230,000	\$ 230,000	\$ -	0.0%
Property Valuation Services Corp (Assessment)	\$ 118,767	\$ 119,136	\$ 369	0.0%
Library (Regional)	\$ 61,820	\$ 61,820	\$ -	0.0%
Total Expenses	\$ 2,126,505	\$ 2,122,017	\$ (4,488)	-0.2%

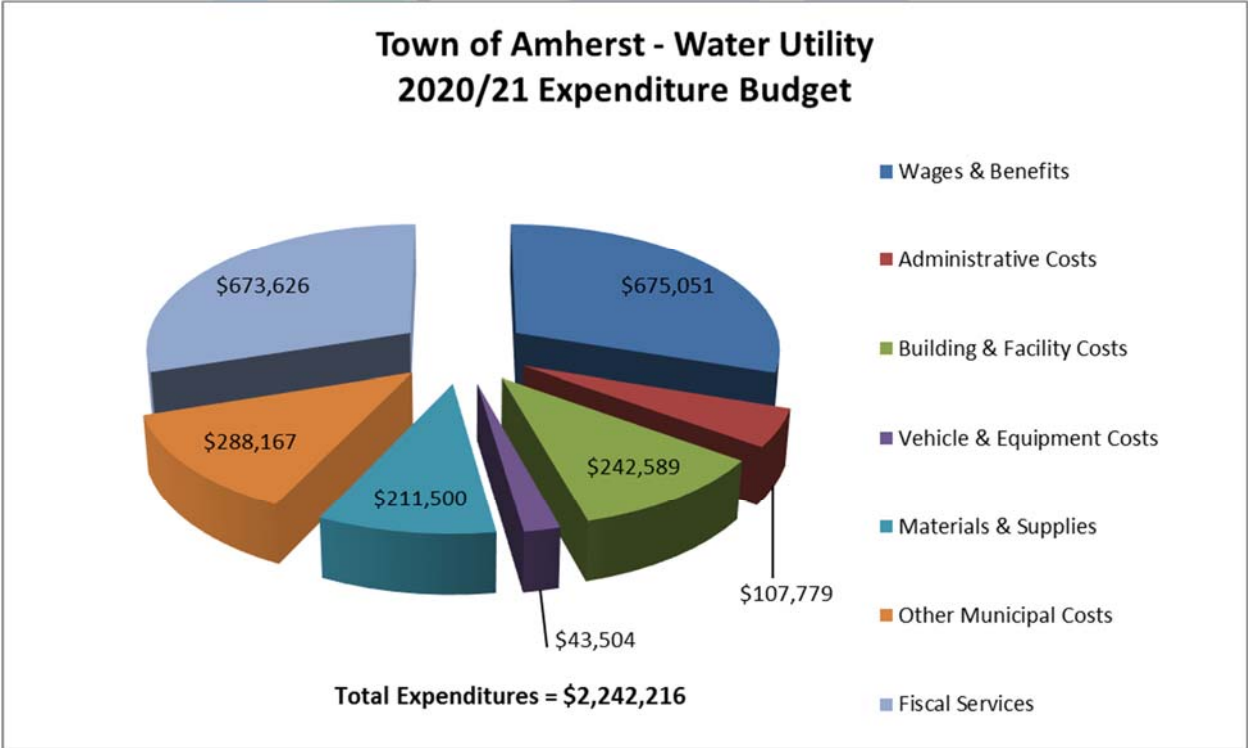
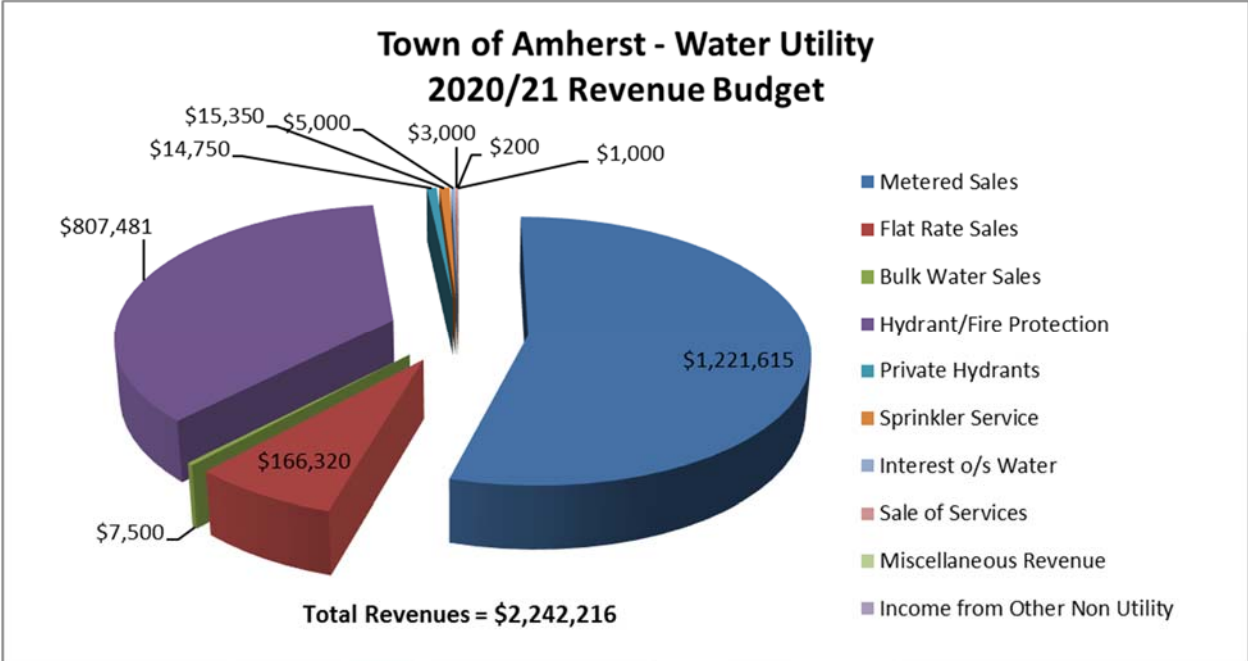
COMMUNITY SUPPORT AREA RATE – OPERATING BUDGET COMPARATIVE

Summary - Total	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Taxes	\$ 372,110	\$ 378,575	\$ 6,465	1.7%
Deed Transfer Tax - Poverty Grants	\$ -	\$ 30,569	\$ 30,569	0.0%
Transfer from Operating Reserve:				
Poverty Grants	\$ 50,000	\$ -	\$ (50,000)	-100.0%
Youth Free Ice Time	\$ 60,000	\$ 60,000	\$ -	0.0%
Total Revenue	\$ 482,110	\$ 469,144	\$ (12,966)	-2.7%
Grants to Organizations:				
Grants to Organizations	\$ 67,508	\$ 55,000	\$ (12,508)	-18.5%
'A' Fresh Start	\$ 35,000	\$ 35,000	\$ -	0.0%
Poverty (from Deed Transfer Tax)	\$ 50,000	\$ 30,569	\$ (19,431)	-38.9%
Youth Free Ice Time (previously in general rate)	\$ 60,000	\$ 60,000	\$ -	0.0%
YMCA Grant	\$ 100,000	\$ 103,835	\$ 3,835	3.8%
Tax Exemption Policy	\$ 86,402	\$ 92,440	\$ 6,038	7.0%
Tax Reduction Policy	\$ 29,700	\$ 42,000	\$ 12,300	41.4%
Community Events:	\$ 53,500		\$ -	0.0%
Esther Fest		\$ 15,000		
Holiday Events - Light Up/Parade/New Year's Eve (incl fireworks), Tree for Boston		\$ 15,000		
Canada Day		\$ 15,000		
Winter Carnival		\$ 5,000		
Other Events		\$ 3,500		
Cost Recovery - Canada Day Grant	\$ -	\$ 3,200	\$ (3,200)	0.0%
Total Expenses	\$ 482,110	\$ 469,144	\$ (12,966)	-2.7%

SOLID WASTE – OPERATING BUDGET COMPARATIVE

Summary - Total	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
Uniform Charge Solid Waste	\$ 591,495	\$ 591,495	\$ -	0.0%
Miscellaneous Revenue	\$ 300	\$ 300	\$ -	0.0%
Total Revenue	\$ 591,795	\$ 591,795	\$ -	0.0%
Wages & Benefits	\$ 22,430	\$ 22,550	\$ 120	0.5%
Administrative Costs	\$ 1,000	\$ 880	\$ (120)	-12.0%
Building & Facility Costs	\$ 2,400	\$ 2,400	\$ -	0.0%
Vehicle & Equipment Costs	\$ 1,500	\$ 1,500	\$ -	0.0%
Materials & Supplies	\$ 1,600	\$ 1,600	\$ -	0.0%
Other Municipal Costs	\$ 562,865	\$ 562,865	\$ -	0.0%
Total Expenses	\$ 591,795	\$ 591,795	\$ -	0.0%

2020/21 WATER UTILITY OPERATING BUDGET CHARTS



WATER UTILITY – OPERATING BUDGET COMPARATIVE

Summary - Total	2019/20 Budget	2020/21 Budget	Change from 2020 Budget to 2021	% Change from 2020 Budget to 2021
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Metered Sales	\$ 1,226,147	\$ 1,221,615	\$ (4,532)	-0.4%
Flat Rate Sales	\$ 166,320	\$ 166,320	\$ -	0.0%
Bulk Water Sales	\$ 6,000	\$ 7,500	\$ 1,500	25.0%
Hydrant/Fire Protection	\$ 807,481	\$ 807,481	\$ -	0.0%
Private Hydrants	\$ 14,750	\$ 14,750	\$ -	0.0%
Sprinkler Service	\$ 15,650	\$ 15,350	\$ (300)	-1.9%
Interest o/s Water	\$ 6,000	\$ 5,000	\$ (1,000)	-16.7%
Sale of Services	\$ 2,890	\$ 3,000	\$ 110	3.8%
Miscellaneous Revenue	\$ 700	\$ 200	\$ (500)	-71.4%
Income from Other Non Utility	\$ 1,000	\$ 1,000	\$ -	0.0%

Total Revenue \$ **2,246,938** \$ **2,242,216** \$ **(4,722)** **-0.2%**

Wages & Benefits	\$ 673,959	\$ 675,051	\$ 1,092	0.2%
Administrative Costs	\$ 101,434	\$ 107,779	\$ 6,345	6.3%
Building & Facility Costs	\$ 236,513	\$ 242,589	\$ 6,076	2.6%
Vehicle & Equipment Costs	\$ 65,760	\$ 43,504	\$ (22,256)	-33.8%
Materials & Supplies	\$ 224,132	\$ 211,500	\$ (12,632)	-5.6%
Other Municipal Costs	\$ 292,569	\$ 288,167	\$ (4,402)	-1.5%
Fiscal Services	\$ 652,571	\$ 673,626	\$ 21,055	3.2%

Total Expenses \$ **2,246,938** \$ **2,242,216** \$ **(4,722)** **-0.2%**

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL

Capital Budget - 2020/21	
YEAR 1	
Projects	2020/21 Capital Budget

WATER CAPITAL BUDGET	
Monitoring Wells <i>(carry over)</i>	40,000
Albion Street ~ Croft to Queen - water main replacement	433,000
Wellfield Generator	240,000
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	40,000
WATER CAPITAL BUDGET TOTAL	753,000

GENERAL CAPITAL BUDGET	
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)	
EQUIPMENT	
Asphalt Hot Patcher	60,000
New Truck - 1 Ton 4x4 4 Door- replace 2011 Ford 1 Ton Service Truck	50,000
Subtotal	110,000
BUILDINGS / LAND	
Library Heating Issues <i>(carry over)</i>	100,000
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	50,000
Solar for Community Buildings - Stadium <i>(carry over)</i>	259,491
Town Hall - Server / network storage - replacement	23,000
Police Dept - Server / network storage - replacement	23,000
Fire Station Bldg Repairs - installation of card access system	48,000
Works Garage - Security Doors	15,000
Town Hall Council Chamber Upgrades	30,000
Works Garage - New Security Gates	5,000
Solar for Community Buildings - Fire Hall	183,414
Solar for Community Buildings - Police Station	184,537
Subtotal	921,442

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
LARGE MULTI - CATEGORY PROJECTS	
Albion Street ~ Croft to Queen - Puvrize and Pave	<u>250,000</u>
STREETS	
Academy Street ~ Queen to Spring (pulverize and pave)	60,000
West Pleasant Street - Subway - asphalt and storm sewer upgrades	40,000
Clifton (Pulverize and Pave)	30,000
Pinehurst (Overlay)	15,000
Edgewood (Overlay)	30,000
Chamberlain ~ CNR to Newton (Overlay)	25,000
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	100,000
Flemming - Curb and Pave - requires work on other streets	155,000
Senator (Ovelay)	18,000
Smith (Overlay)	30,000
Mission (Overlay)	50,000
Clifford ~ Rupert to Clarence (Overlay)	20,000
Agnew ~ Rupert to Clarence (O)	25,000
Centennial (overlay)	20,000
Acadia ~ Agnew to Prince Arthur (Overlay)	25,000
Townsvie (overlay)	20,000
Subtotal	<u>663,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>	
STORM / SANITARY SEWER	
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	50,000
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	125,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew)	50,000
Academy Street ~ Spring to Queen - replace corrugated storm sewer (Town Crew)	10,000
Subtotal	<u>235,000</u>

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
SIDEWALKS	
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk (<i>Active Transportation Plan</i>) (<i>carry over remaining budget</i>)	30,941
Academy Street ~ Spring to Queen (Town Crew)	10,000
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (<i>Active Transportation Plan</i>) (Town Crew)	10,000
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (<i>Active Transportation Plan</i>) (Town Crew)	50,000
Willow Street Trail - East to Abbey - Gravel Trail (<i>Active Transportation Plan</i>) (Town Crew)	50,000
Hickman Street ~ West Pleasant to Park (Town Crew)	50,000
Subtotal	200,941
FIRE DEPARTMENT	
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance (<i>carry over</i>)	7,000
Fire Station Bldg Repairs - Replace the two main exterior entrances (<i>carry over</i>)	18,000
New Pumper - replace engine # 2 (<i>carry over</i>)	600,000
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace (<i>carry over</i>)	25,000
Replacement structural firefighting bunker gear (6-9 sets)	20,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS)	72,000
Subtotal	742,000
POLICE DEPARTMENT	
Patrol Vehicle # 6 (<i>carry over</i>)	55,000
Fibre Communications between APD and Town Hall (<i>carry over</i>)	34,500
SCEU Vehicle	45,000
Ballistic Helmets - Carbine	10,000
In Car Video - WatchGuard x 2	18,000
Subtotal	162,500

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL (cont'd)

Projects	2020/21 Capital Budget
RECREATION	
Purchase Outdoor Skating Rink (Victoria Street)	65,000
Self Watering Hanging Baskets	22,500
Former Tennis Courts - Resurface for Multi Use Recreation Facility	25,000
Vehicle -Electric Car/SUV plus Charging Station (Replace for Ranger) 35,000 less 10K in rebates	25,000
Sprinkler System Back Flow Preventor	5,000
Christie Park - Replace Foot Bridge	12,500
Decorative Ligthing Phase #3-R#4	30,000
Stadium - Ice Compressor Motor Repair	8,000
Robbs - Dugout Protective Fence	8,000
Robbs - Batting Cage	20,000
Subtotal	<u>221,000</u>
GENERAL CAPITAL BUDGET TOTAL	
	3,505,883
GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	
	4,258,883

CAPITAL BUDGET – 2020/21 WATER & GENERAL CAPITAL SOURCE FINANCING

Water Capital

Water Operating	\$ 40,000
Long Term Debt	713,000

Total Water Capital Source Financing **\$ 753,000**

General Capital

Capital from Revenue - General Operating	\$ 575,000
Capital from Revenue - Sewer Operating	15,000
Capital Reserve - Carry Over Items	376,605
Gas Tax	1,158,941
Federal Grant - Canada Infrastructure Program Green Environment	48,342
Provincial Grant - Canada Infrastructure Program Green Environment	39,553
Long Term Debt - General	665,000
Internal Borrowing	627,442

Total General Capital Source Financing **\$ 3,505,883**

Grand Total Water & General Capital Funding **\$ 4,258,883**

Synopsis

2020-21 Community Support Area Rate

The Community Support Area rate provides funding for services that, in the opinion of Council, provide support to the community. This rate includes:

1. Grants to Organizations
2. Grant to the YMCA
3. Tax Exemption and Tax Reduction Policies
4. Larger Community Events like Canada Day, Winter Carnival, Parade, New Years
5. Other Events like Victoria Square music

WHEREAS the estimated expenditures for the community support for the 2020-21 fiscal period are \$378,575, net of own source funding in the amount of \$93,769.

MOTION:

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2021, the Community Support Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

Residential / Resource	\$0.071 per \$100 of assessment
Commercial	\$0.071 per \$100 of assessment

AND THAT these area rates are due and payable on September 30, 2020 with interest to be charged on all final tax accounts outstanding on or after October 1, 2020 at the rate of 1% per month, 12% per annum.



AMHERST TOWN COUNCIL

RFD# 2020049

Date: May 25, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector CPA, CMA - CFO

DATE: May 25, 2020

SUBJECT: Setting of Community Support Area Rate

ORIGIN: Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY: Town of Amherst Budget Management Policy 03450-04 and the MGA section 73.

RECOMMENDATION: The setting of the Community Support Area Rate provides funding for services that, in the opinion of Council, provide support to the community. This rate includes Grants to Organizations, the Grant to the YMCA, the Tax Exemption and Tax Reduction Policies, larger Community Events like Canada Day, Winter Carnival, Parade, New Years and other events like Victoria Square music as presented to Council on May 22, 2020. It is recommended that the setting of the Community Support Area Rate for Residential/ Resource at \$0.071 per \$100 of assessment and Commercial at \$0.071 per \$100 of assessment be approved by Council. The total estimated expenditures for the fiscal period April 1, 2020 - March 31, 2021 are for community support are \$378,575, net of own source funding in the amount of \$93,769.

BACKGROUND: Council received information in support of the Community Support Area Rate and a recommendation on what the Community Support Area Rate for 2010/2021 should be to balance the budget. This information is was presented to Council at a meeting held on May 22, 2020.

Any questions Council had regarding the rate were asked and responded to during this meeting.

DISCUSSION: We are requesting that Council approve the budget as presented to set the Community Support Area Rate for Residential/ Resource at \$0.071 per \$100 of assessment and Commercial at \$0.071 per \$100 of assessment. We have indicated to Council that if the budgeted amounts for events are not fully utilized due to COVID-19, they will be used to offset the "Youth Free Ice Time" cost which is currently being taken out of Operating Reserves. Setting the Community Support Area Rate as indicated above means that the overall tax rate will not change for this year. In addition, passing the budget as presented allows Administration to be responsive as the Province lifts restrictions for the year.



FINANCIAL IMPLICATIONS: Setting the tax rate as set out above authorizes Departmental expenditures for the fiscal period April 1, 2020 - March 31, 2021 at \$378,575, net of own source funding in the amount of \$93,769.

COMMUNITY ENGAGEMENT: Information on the budget has been shared via social media as approvals occur. A budget report will be added to the website once all rates are finalized.

ENVIRONMENTAL IMPLICATIONS: None anticipated at this time.

SOCIAL JUSTICE IMPLICATIONS: Provides free events and activities for all citizens of Amherst.

ALTERNATIVES:

1. Have further discussion around the Community Support Area Rate before passing the budget.

ATTACHMENTS:

1. A summary sheet showing the community components that make up the Rate.

Report prepared by: Sarah Wilson and Shelley Rector, CPA, CMA - CFO

Report and Financial approved by: Shelley Rector, CPA, CMA - CFO

Town of Amherst					
Community Support Area Rate					
		2019/20 Approved	2020/21 Proposed	Change	
\$0.01 on Tax Rate =		\$ 52,556	\$ 53,429	\$ 873	
Community Support Area Rate:					
<u>Grants to Organizations</u>					
	Grants to Organizations	\$ 67,508	\$ 55,000	\$ (12,508)	
	A' Fresh Start	35,000	35,000	-	
	Poverty (Dependent on Proceeds)	50,000	30,569	(19,431)	
	Youth Free Ice Time	60,000	60,000	-	
		\$ 212,508	\$ 180,569		
	Funding from Deed Transfer Tax for Poverty Fund Grants	(50,000)	(30,569)	19,431	
	Funding from Operating Reserve for Youth Free Ice Time Grants	(60,000)	(60,000)	-	
	Funding from Federal Gov't - Canadian Heritage re: Canada Day	-	(3,200)	(3,200)	
<u>YMCA</u>					
	Grant to YMCA (increases by CPI annually)	100,000	103,835	3,835	
	Tax Exemption Policy	86,402	92,440	6,038	
	Tax Reduction Policy	29,700	42,000	12,300	
<u>Community Events</u>					
	'A' Festival	15,000			
2	Holiday Events - Light Up/Parade/New Years Eve (incl				
0	fireworks)	15,000			
1	Canada Day	15,000			
9	Winter Carnival	5,000			
/					
2	Other Events (Victoria Square music events, Tree for				
0	Boston, etc)	3,500			
		53,500			
	Esther Fest		15,000		
2	Holiday Events - Light Up/Parade/New Years Eve (incl				
0	fireworks), Tree for Boston		15,000		
2	Allowance for Events (incl Canada Day)		15,000		
0	Winter Carnival		5,000		
/					
2	Other Events (Victoria Square music events, etc)		3,500		
1					
			53,500	-	
Total Community Support Budget		\$ 372,110	\$ 378,575	\$ 6,465	
Community Support Area Rate =		\$ 0.071	\$ 0.071	\$ 0.000	

SYNOPSIS

Capital Budget Carry-Overs

When Council approved the Capital Budget a few months ago it was noted that a few of the 2019/20 projects that would require a carry over to the 2020-21 fiscal year due to not being completed by fiscal year end.

These projects were previously approved by Council and this motion simply authorizes that the spending authority be carried over into the current fiscal year. A list of the carry over projects is attached for Council's reference.

MOTION:

That Council approve the inclusion of carry forward projects to the Town of Amherst General Capital Budget and the Water Utility Capital Budget for the 2020-21 fiscal year. Adding the carry forward projects sets the overall General Capital Budget at \$3,505,883 (including \$1,354,932 for projects carried over) and the Amherst Water Utility Capital Budget for the 2020-21 fiscal year in the amount of \$713,000 (including \$40,000 for carryovers).



AMHERST TOWN COUNCIL

RFD# 2020044

Date: May 25, 2020

TO: Mayor Kogon and Members of Council

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

DATE: May 25, 2020

SUBJECT: 2020 – 21 Capital Budget Carry Forwards - Town of Amherst & Amherst Water Utility

ORIGIN: 2020 - 2021 budget preparations.

LEGISLATIVE AUTHORITY: Section 65 of the Municipal Government Act requires that council shall adopt an operating budget and a capital budget for each fiscal year.

RECOMMENDATION: That Council approve the inclusion of carry forward projects to the Town of Amherst General Capital Budget and the Water Utility Capital Budget for the 2020-21 fiscal year. Adding the carry forward projects sets the overall General Capital Budget at \$3,505,883 (including \$1,354,932 for projects carried over) and the Amherst Water Utility Capital Budget for the 2020-21 fiscal year in the amount of \$713,000 (including \$40,000 for carryovers).

BACKGROUND: During last year's Capital Budget, Capital Projects were presented to Council who provided approval for the 2019-20 fiscal year. Although most of these projects were completed through the year, staff were not able to complete some of them. There are various reasons for this: long delivery timelines, multiple level procurement requirements, and resource limitations for example.

Council approved new projects for the 2020-21 General and Water Capital Projects as well as the year 2-10 proposed Capital Projects in principal on February 4th, 2020. We are simply looking to amend the year 1 Capital Budget to add the carry over projects (approved in the 2019-20 budget) to our Capital Budget to allow for spending authority during 2020-21.

DISCUSSION: During our Capital Budget presentation and discussion, we indicated to Council that we were uncertain of the projects that would require a carry over to the 2020-21 fiscal year and that once we got closer to year end we would come back to Council to obtain authority to add these to the Capital Budget to ensure we have spending authority in the current fiscal year.

As stated above, these projects have already been approved by Council and we are simply requesting that the spending authority be carried over into the current fiscal year. A list of the carry over projects is attached for Council's reference.

FINANCIAL IMPLICATIONS: As these projects have already been approved by Council and financing was set in place in last fiscal year, the financial implication is simply to move the spending authority from fiscal 2019-20 to 2020-21.



The capital budget spending authority for 2020-21 would be amended by \$1,394,932. The projects are itemized in the attached listing. These projects will be funded by”

1. Capital Reserve (Carry Overs)	\$376,605
2. Gas Tax	\$ 30,941
3. Grant – Federal	\$ 48,342
4. Grant – Provincial	\$ 39,553
5. Long Term Debt - Water	\$ 40,000
6. Long Term Debt – General	\$600,000
7. Internal Borrowing	\$259,491

This brings the 2020/21 capital budget totals to \$753,000 for water capital and \$3,505,883 for general capital.

COMMUNITY ENGAGEMENT: Information on the budget has been shared via social media as approvals occur. A budget report will be added to the website once all rates are finalized.

ENVIRONMENTAL IMPLICATIONS: The solar for community buildings project is an alternative energy project.

SOCIAL JUSTICE IMPLICATIONS: None anticipated.

ALTERNATIVES:

1. Delay the decision on carry over projects to a future meeting.

ATTACHMENTS:

1. Listing of Capital Project Carry Overs for 2020-21.
2. Listing of Approved Capital Project plus Carry Overs for 2020-21.

Report prepared by: Sarah Wilson and Shelley Rector CPA, CMA - CFO
Report and Financial approved by: Shelley Rector CPA, CMA - CFO

Capital Budget 2020/21		Sources of Financing						
Projects	Estimated Gross Cost with non- recoverable HST included	Capital Reserve (Carry Overs)	Gas Tax	Federal Grant - Can Infra Program Green Env	Provincial Grant - Can Infra Program Green Env	Long Term Debt - Water	Long Term Debt - General	Internal Borrowing
WATER CAPITAL								
Monitoring Wells <i>(carry over)</i>	40,000					40,000		
WATER TOTAL	40,000	-	-	-	-	40,000	-	-

GENERAL CAPITAL								
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)								
BUILDINGS / LAND								
Library Heating Issues <i>(carry over)</i>	100,000	100,000						
Net Zero Energy - recommendation from feasibility study <i>(carry over)</i>	50,000	50,000						
Solar for Community Buildings <i>(carry over)</i>	259,491							259,491
Subtotal	409,491	150,000	-	-	-	-	-	259,491
SIDEWALKS								
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk <i>(Active Transportation Plan) (carry over remaining budget)</i>	30,941	-	30,941	-	-	-	-	-
SANITARY / STORM SEWER								
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	50,000	50,000						
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	125,000	37,105		48,342	39,553			
Subtotal	175,000	87,105	-	48,342	39,553	-	-	-
FIRE DEPARTMENT								
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	7,000	7,000						
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	18,000	18,000						
New Pumper - replace engine # 2 <i>(carry over)</i>	600,000						600,000	
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	25,000	25,000						
Subtotal	650,000	50,000	-	-	-	-	600,000	-
POLICE DEPARTMENT								
Patrol Vehicle # 6 <i>(carry over)</i>	55,000	55,000						
Fibre Communications between APD and Town Hall <i>(carry over)</i>	34,500	34,500						
Subtotal	89,500	89,500	-	-	-	-	-	-
GENERAL TOTAL	1,354,932	376,605	30,941	48,342	39,553	-	600,000	259,491

GRAND TOTAL WATER & GENERAL	1,394,932	376,605	30,941	48,342	39,553	40,000	600,000	259,491
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Capital Budget		Approved by Council January 27 (early short list) and remaining February 4, 2020, Carry Over Projects Approved _____									
YEAR 1 - 2020/21		Sources of Financing									
Projects	Estimated Gross Cost with non-recoverable HST included	Water Operating	General Operating	Sewer Operating	Capital Reserve (Carry Overs)	Gas Tax	Federal Grant - Can Infra Program Green Env	Provincial Grant - Can Infra Program Green Env	Long Term Debt - Water	Long Term Debt - General	Internal Borrowing
WATER											
Monitoring Wells (carry over)	40,000								40,000		
Albion Street ~ Croft to Queen - water main replacement	433,000								433,000		
Wellfield Generator	240,000								240,000		
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	40,000	40,000							-		
WATER TOTAL	753,000	40,000	-	-	-	-	-	-	713,000	-	-
GENERAL CAPITAL											
OPERATIONS (TRANSPORTATION & PUBLIC WORKS)											
EQUIPMENT											
Asphalt Hot Patcher	60,000		60,000								
New Truck - 1 Ton 4x4 4 Door- replace 2011 Ford 1 Ton Service Truck	50,000		50,000								
Subtotal	110,000	-	110,000	-	-	-	-	-	-	-	-
BUILDINGS / LAND											
Library Heating Issues (carry over)	100,000				100,000						
Net Zero Energy - recommendation from feasibility study (carry over)	50,000				50,000						
Solar for Community Buildings - Stadium (carry over)	259,491										259,491
Town Hall - Server / network storage - replacement	23,000		23,000								
Police Dept - Server / network storage - replacement	23,000		23,000								
Fire Station Bldg Repairs - installation of card access system	48,000		48,000								
Works Garage - Security Doors	15,000		15,000								
Town Hall Council Chamber Upgrades	30,000		30,000								
Works Garage - New Security Gates	5,000		5,000								
Solar for Community Buildings - Fire Hall	183,414										183,414
Solar for Community Buildings - Police Station	184,537										184,537
Subtotal	921,442	-	144,000	-	150,000	-	-	-	-	-	627,442
LARGE MULTI - CATEGORY PROJECTS											
Albion Street ~ Croft to Queen - Paverize and Pave	250,000	-	-	-	-	250,000	-	-	-	-	-
STREETS											
Academy Street ~ Queen to Spring (pulverize and pave)	60,000					60,000					
West Pleasant Street - Subway - asphalt and storm sewer upgrades	40,000					40,000					
Clifton (Pulverize and Pave)	30,000					30,000					
Pinehurst (Overlay)	15,000					15,000					
Edgewood (Overlay)	30,000					30,000					
Chamberlain ~ CNR to Newton (Overlay)	25,000					25,000					
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	100,000					100,000					
Flemming - Curb and Pave - requires work on other streets	155,000					155,000					
Senator (Overlay)	18,000					18,000					
Smith (Overlay)	30,000					30,000					
Mission (Overlay)	50,000					50,000					
Clifford ~ Rupert to Clarence (Overlay)	20,000					20,000					
Agnew ~ Rupert to Clarence (O)	25,000					25,000					
Centennial (overlay)	20,000					20,000					
Acadia ~ Agnew to Prince Arthur (Overlay)	25,000					25,000					
Townsvie (overlay)	20,000					20,000					
Subtotal	663,000	-	-	-	-	663,000	-	-	-	-	-
RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay											

Capital Budget		Approved by Council January 27 (early short list) and remaining February 4, 2020, Carry Over Projects Approved _____									
YEAR 1 - 2020/21		Sources of Financing									
Projects	Estimated Gross Cost with non-recoverable HST included	Water Operating	General Operating	Sewer Operating	Capital Reserve (Carry Overs)	Gas Tax	Federal Grant - Can Infra Program Green Env	Provincial Grant - Can Infra Program Green Env	Long Term Debt - Water	Long Term Debt - General	Internal Borrowing
STORM / SANITARY SEWER											
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	50,000				50,000						
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging <i>(carry over)</i>	125,000				37,105		48,342	39,553			
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew)	50,000			15,000		35,000					
Academy Street ~ Spring to Queen - replace corrugated storm sewer (Town Crew)	10,000					10,000					
Subtotal	235,000	-	-	15,000	87,105	45,000	48,342	39,553	-	-	-
SIDEWALKS											
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk <i>(Active Transportation Plan) (carry over remaining budget)</i>	30,941					30,941					
Academy Street ~ Spring to Queen (Town Crew)	10,000					10,000					
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew)	10,000					10,000					
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (Active Transportation Plan) (Town Crew)	50,000					50,000					
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew)	50,000					50,000					
Hickman Street ~ West Pleasant to Park (Town Crew)	50,000					50,000					
Subtotal	200,941	-	-	-	-	200,941	-	-	-	-	-
FIRE DEPARTMENT											
Fire Station Bldg Repairs - Repair floor and wall finishes in south entrance <i>(carry over)</i>	7,000				7,000						
Fire Station Bldg Repairs - Replace the two main exterior entrances <i>(carry over)</i>	18,000				18,000						
New Pumper - replace engine # 2 <i>(carry over)</i>	600,000									600,000	
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	25,000				25,000						
Replacement structural firefighting bunker gear (6-9 sets)	20,000		20,000								
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS)	72,000		72,000								
Subtotal	742,000	-	92,000	-	50,000	-	-	-	-	600,000	-
POLICE DEPARTMENT											
Patrol Vehicle # 6 <i>(carry over)</i>	55,000				55,000						
Fibre Communications between APD and Town Hall <i>(carry over)</i>	34,500				34,500						
SCEU Vehicle	45,000		45,000								
Ballistic Helmets - Carbine	10,000		10,000								
In Car Video - WatchGuard x 2	18,000		18,000								
Subtotal	162,500	-	73,000	-	89,500	-	-	-	-	-	-
RECREATION											
Purchase Outdoor Skating Rink (Victoria Street)	65,000									65,000	
Self Watering Hanging Baskets	22,500		22,500								
Former Tennis Courts - Resurface for Multi Use Recreation Facility	25,000		25,000								
Vehicle -Electric Car/SUV plus Charging Station (Replace for Ranger) 35,000 less 10K in rebates	25,000		25,000								
Sprinkler System Back Flow Preventor	5,000		5,000								
Christie Park - Replace Foot Bridge	12,500		12,500								
Decorative Lighting Phase #3-R#4	30,000		30,000								
Stadium - Ice Compressor Motor Repair	8,000		8,000								
Robbs - Dugout Protective Fence	8,000		8,000								
Robbs - Batting Cage	20,000		20,000								
Subtotal	221,000	-	156,000	-	-	-	-	-	-	65,000	-
GENERAL TOTAL	3,505,883	-	575,000	15,000	376,605	1,158,941	48,342	39,553	-	665,000	627,442
GRAND TOTAL WATER & GENERAL	4,258,883	40,000	575,000	15,000	376,605	1,158,941	48,342	39,553	713,000	665,000	627,442

SYNOPSIS

User Fee Policy

The annual review of user fees policy indicates that Council is to review user fees annually for appropriateness and revise as necessary if required during the budget process. The policy outlines the user fees to be charged for the next fiscal year for various services and products.

The user fee policy has been changed regarding the following:

1. Removal of yearly and monthly parking space rental.
2. The ice time at the stadium has been changed to a calendar format (Monday to Sunday and Holidays) and includes an Early Time rate. In addition, clarity has been added on who qualifies for the Youth Time Rates.
3. Addition of daily and half day rental space at the Community Credit Union Business Innovation Centre, referred to as the Hub.

MOTION:

That Council approve the request to have the User Fee Policy, Policy number 3470-03, updated to reflect the changes noted above and highlighted in the attached red-line version.



AMHERST TOWN COUNCIL

RFD# 2020047

Date: May 25, 2020

TO: Mayor Kogon and Members of Amherst Town Council

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

DATE: May 25, 2020

SUBJECT: User Fee Policy

ORIGIN: 2020-21 Operating Budget

LEGISLATIVE AUTHORITY: Municipal Government Act, section 84 allows council to make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

RECOMMENDATION: That Council approve the changes to the User Fee Policy for fiscal 2020-21.

BACKGROUND: The annual review of user fees policy indicates that Council is to review user fees annually for appropriateness and revise as necessary if required during the budget process. The policy outlines the user fees to be charged for the next fiscal year for various services and products.

DISCUSSION: The following are the proposed changes to the user fee policy:

1. Removal of yearly and monthly parking space rental.
2. The ice time at the stadium has been changed to a calendar format (Monday to Sunday and Holidays) and includes an Early Time rate. In addition, clarity has been added on who qualifies for the Youth Time Rates.
3. Addition of daily and half day rental space at the Community Credit Union Business Innovation Centre, referred to as the Hub.

FINANCIAL IMPLICATIONS: The changes to the policy do not impact the budgets that have been presented to Council.

COMMUNITY ENGAGEMENT: Information on the budget has been shared via social media and the council session has been recorded for the public's information.

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

SOCIAL JUSTICE IMPLICATIONS: N/A



ALTERNATIVES:

1. Council could not approve the policy as stated.
2. Council could request additional changes to the Policy.

ATTACHMENTS: Track changes version of the User Fee Policy to highlight changes.

Report prepared by: Shelley Rector, CPA, CMA – Chief Financial Officer
Report and Financial approved by: N/A

DEPARTMENT: ALL TOWN DEPARTMENTS

TITLE: **Annual Review of User Fees**

Minutes reference date:	30 April 2007	29 October 2007	18 April 2008
	28 May 2009	26 April 2010	24 May 2011
	23 May 2012	01 May 2013	30 April 2014
	12 June 2015	25 May 2016	03 October 2016
	23 January 2017	23 May 2018	15 May 2019

PURPOSE:

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

POLICY STATEMENT:

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

OBJECTIVES:

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

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

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

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

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

Solid Waste Rates		
Solid Waste Collection billed on Tax Bill	\$185.00/yr	HST Exempt
Replacement Green Bin (Composter)	\$95.00	Plus HST
Replacement White Kitchen Compost (Bucket)	\$5.00	Plus HST

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

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

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

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

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

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

Recreation

The rates below are per hour and include HST.								
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Holidays
Early Time 6:30-8:30am	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$128.00
Fair Time 8:30-5:00pm	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	-	-	\$128.00
Prime Time 5:00-12:00am	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00
Youth Time Monday-Sunday	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00

Youth Time Rates Include:

- Groups affiliated with Amherst Skating Club; or
- Groups affiliated with another skating club; or
- Groups affiliated with Skate Nova Scotia and/or Skate Canada who are **18 years old and younger.**

- Groups affiliated with Cumberland County Minor Hockey; or
- Groups affiliated with another minor hockey association; or
- Groups affiliated with Hockey Nova Scotia or Hockey Canada who are **18 years old and younger.**

- Groups affiliated with Ringette Nova Scotia; or
- Groups affiliated with Ringette Canada who are **18 years old and younger.**

- Community groups who don't reside in the Town of Amherst and are **18 years old and younger.**

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

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

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

*In addition to the advertising rate, the customer will be responsible and invoiced for all cost(s) associated with the creation of artwork, design, production & installation if applicable. Actual quote will be provided at the time the service is requested.

Off Season Stadium Rentals		
Rink Floor Only	\$50.00 per hr or \$630.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Entire Facility including meeting rooms, team rooms	\$70.00per hr or \$790.00 per day (8:00a.m. to 12:00a.m. midnight)*	Plus HST
Extra Employees	\$25.00 per person per hour	Plus HST
2 nd Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST

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

*Includes one employee during that time

Community Credit Union Business Innovation Centre			
Rental Fee	Daily	1/2 Day	Hourly
Conference Room	\$400.00	\$250.00	\$80.00
Conference Room – Community	\$240.00	\$150.00	\$48.00
Boardroom	\$125.00	\$80.00	\$25.00
Boardroom – Community	\$75.00	\$48.00	\$15.00
Hub	\$75	\$50	
Hub – Community	\$45	\$30	
Evening & Weekend Surcharge			\$20.00
Evening & Weekend Surcharge – Community			\$12.00
Sound & Lighting Technician			\$30.00
Sound & Lighting Technician – Community			\$18.00

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

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

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

SYNOPSIS

Tax Exemption Policy

The Tax Exemption Policy's purpose is to provide relief of current taxes for property of qualifying registered Canadian charitable organizations and/or non-profit organizations as defined within the policy.

The Tax Exemption policy has been changed regarding the following:

1. Addition to Appendix A for the Cumberland County Transition House property at 44 Park Street, assessment account # 03533654, charitable number 106995624.
2. Housekeeping changes to the policy including the removal of an unused Appendix, clarification added to Appendix A and B and removal of the two right hand columns in the appendices charts.

MOTION:

That Council approve the request to have the Tax Exemption Policy, Policy number 3800-05, updated to the attached version.



AMHERST TOWN COUNCIL

RFD# 2020047

Date: May 25, 2020

TO: Mayor Kogon and Members of Amherst Town Council

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

DATE: May 25, 2020

SUBJECT: Tax Exemption Policy

ORIGIN: Annual Operating Budget, 2020-21 fiscal year

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

RECOMMENDATION: That Council approve the attached revisions to the Tax Exemption Policy.

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

DISCUSSION: We have received a new request this year for the property at 44 Park Street by Cumberland County Transition House in the amount of \$3,228.91. This information is on Schedule A of the Policy. In addition, the amount of the assessment for some of the properties increased resulting in an increase to the amount of the grant of \$2,809.00.

We have also made a few "housekeeping" changes including Housekeeping changes to the policy including the removal of an unused Appendix, clarification added to Appendix A and B and removal of the two right hand columns in the appendices charts.

FINANCIAL IMPLICATIONS: The cost to the Town for 2020-2021 as a result of the Tax Exemption Policy will be \$92,440, an increase of \$6,038 if Council approve the exemption of property taxes for 44 Park Street.

COMMUNITY ENGAGEMENT: Social media will be utilized to communicate the information, as well as the Town's budget document.



SOCIAL JUSTICE IMPLICATIONS: These tax exemptions provide support to organizations who are providing services to allow increased social justice in our community.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications

ALTERNATIVES: Do not approve the new application at this time.

ATTACHMENTS: Proposed Tax Exemption Policy

Report prepared by: Shelley Rector, Chief Financial Officer

Report and Financial approved by:

DEPARTMENT: CORPORATE SERVICES

TITLE: **Tax Exemption Policy**

Minutes reference date: June 25, 2018

PURPOSE:

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

AUTHORITY:

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

DEFINITIONS:

3. For the purpose of this policy:

Qualifying non-profit organization means

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

POLICY STATEMENT:

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

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

APPENDIX A

Properties of a named registered Canadian charitable organization and that is used directly and solely for a charitable purpose be exempt from taxation under Section 71(1) (a) of the Municipal Government Act and from area rates in accordance with Section 71(5) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix A can be Residential or Commercial assessed. The exemption for these properties is 100% of the commercial or residential taxes.

PROPERTY	OWNER	ASSESSMENT ACCOUNT NUMBER	CHARITABLE NUMBER
Land and Building 25 Park St.	Bright Beginnings Child Care Centre	00064017	106708126
Land and Building 1 Rupert St.	Amherst & District Residential Services Society	00635928	854331394
Land and Building 16 Station St.	Bridge Adult Services Society	03030563	852586551
Land and Building 1 Ratchford St.	Trinity-St. Stephen's United Church	04405301	130164007
Land and Building 82 Willow St.	Amherst and District Residential Services Society	05127858	854331394
Land and Building 44 Park Street	Cumberland County Transition House	03533654	106995624

APPENDIX B

Properties of non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organizations that are assessed as taxable commercial property be reduced to the tax that would otherwise be payable if the property were residential, inclusive of area rates under Section 71(2) of the Municipal Government Act, to the extent set out in the last two columns of this appendix. Properties in Appendix B can only be assessed Commercial. The exemption for these properties is the difference between the amount of commercial taxes and residential taxes.

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

APPENDIX C - APPLICATION

1. ORGANIZATION OR INSTIUTION INFORMATION

Name of Organization/Institution: _____

Civic Address: _____

AAN: _____

Full Mailing Address: _____

Contact Person: _____

Email Address: _____

Telephone: _____

2. Are you a registered Canadian Charitable Organization? YES ____ NO ____

If so, what is your Charitable number: _____

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

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

Internal Committee Report

Planning Advisory Committee

May 2020

The Planning Advisory Committee met on Monday, May 4, 2020. A motion was passed to order the building at 1 Park Street, Amherst, NS to be demolished, complete with the foundation backfilled by June 3, 2020.

The Committee also elected a new Chair, and a new Vice-Chair for the 2020 fiscal year. Ron Wilson was appointed the position of Chair and Gordon Goodwin was appointed Vice Chair.

Internal Committee Report

Amherst Board of Police Commissioners

May 2020

The Amherst Board of Police Commissioners met on May 7, 2020 at 3:00 p.m via a virtual zoom meeting.

Items on the agenda included the election of Chair and Vice-Chair, a COVID-19 update, as well as the Chief's report. The Commission also reviewed the Amherst Police Department 2020-2021 budget, and passed a motion recommending it be forwarded it to Council for approval.

The next meeting is scheduled for Wednesday, June 10, 2020 at 3:00 p.m.