



Town of Amherst
Regular Council Meeting
Agenda

Date: **Monday, September 28, 2020**
Time: **7:00 pm**
Location: **Zoom Virtual Meeting**

	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. APPROVAL OF AGENDA/MINUTES	
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5.1	Planning Advisory Committee - No Report	
5.2	Amherst Board of Police Commissioners - Jones	166 - 166
5.3	Audit Committee - Christie	167 - 182
5.4	Amherst Youth Town Council - No Report	
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6.1	Cumberland Public Libraries - MacKenzie	183 - 183
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6.6	Senior Safety - No Report	
6.7	Inter Municipal Tourism - No Report	
6.8	Poverty Reduction - No Report	
7.	ADJOURNMENT	

**TOWN OF AMHERST
Regular Council Meeting
Minutes**

Date: June 22, 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
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 4:00 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 Rhindress

Seconded By Councillor Jones

To approve the agenda with addition of Information Items 5.1 Rambler Update and 5.2 July and August Council Meetings.

Motion Carried

3.2 Approval of Minutes

3.2.1 May 25, 2020 Council

Moved By Deputy Mayor Christie

Seconded By Councillor Byrne

To approve the minutes of the May 25, 2020 meeting of Council as circulated.

Motion Carried

4. REQUESTS FOR DECISION

4.1 Community Support Grants

Moved By Deputy Mayor Christie

Seconded By Councillor MacKenzie

That Council approves funding in the amount of \$64,300 under the Community Support Grants Policy as follows:

Amherst Little League Baseball Assoc.	\$ 1,500
Amherst Little League T-Ball Baseball	500
Autumn House	10,000
Cumberland County Museum	4,000
Cumberland Early Intervention Program	500
Food Assistance Network	2,000
Seniors Safety Program	6,500
Sexual Health Centre for Cumberland	500
MADD Cumberland-Tantramar	500
Multicultural Association of Cumberland	1,000
Fundy Youth Soccer Club	800
Fundy Winds Marsh	500
Amherst Community Christmas Dinner	1,000
CCTS - Cumberland County Transportation Services	5,000
Maggie's Place	10,000
NSCC	20,000
	\$ 64,300

* Grant funding listed in yellow is conditional on the program or event occurring in 2020/21.

Motion Carried

4.2 User Fee Policy

**Moved By Councillor MacKenzie
Seconded By Councillor Byrne**

That Council approve the request to amend the User Fee Policy, Policy number 3470-03, for the HST application for ice times to read that rates are plus HST and to insert a header under the Recreation section on page 5 indicating the rates are for Ice Time/Stadium.

Motion Carried

TOWN OF AMHERST POLICY

**NUMBER 3470-03
PAGE 1 of 8**

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

Ice Time/Stadium								
The rates below are per hour plus 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
Dashboard	\$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.”

**4.3 Tax Reduction Policy
Moved By Councillor Byrne
Seconded By Deputy Mayor Christie
That Council approves amendments to the Tax Reduction Policy 3800-02 to change the income level from \$25,000 to \$28,000.**

Motion Carried

TOWN OF AMHERST POLICY

**NUMBER 03800-02
PAGE 6 of 11**

DEPARTMENT: CORPORATE SERVICES

TITLE: TAX REDUCTION POLICY

Minutes reference date:	19 December 2005	Revision date: 24 April 2006	Revision date: 18 April 2008
	Revision date: 28 May 2009	Revision date: 24 May 2011	Revision date: 23 May 2012
	Revision date: 30 April 2014	Revision date: 21 May 2015	Revision date: 25 May 2016
	Revision date: 23 May 2017	Revision date: 23 May 2018	Revision date: 21 May 2019

PURPOSE:

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

POLICY STATEMENT (1): LOW INCOME

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

- Less than \$28,000 - a credit of \$450

The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is a resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst must be \$28,000 or less, including the income of all other members of the same family residing in the same household but does not include allowances paid pursuant to the War Veterans Allowance Act (Canada) or pension paid pursuant to the Pension Act (Canada);
- b) That the exemption shall only be available for residents where the property is their primary residence occupied by him/her year-round;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are – the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property assessment;
- d) That the person applying for the exemption provide a copy of their Notice of Assessment from Revenue Canada for the prior year and make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.
- e) To qualify for the exemption, a property owner's previous year's rates and taxes must be paid in full at the time of their application. In the case of owners with taxes in arrears, the owner can qualify if they have signed a Payment Arrangement Agreement and have made at least twelve consecutive payments of the agreed upon amount.

POLICY STATEMENT (2): BUILDING DESTROYED

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

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

4.4 Plebiscite

Moved By Councillor Jones

Seconded By Councillor Byrne

That a plebiscite be held during the October 17, 2020 municipal election asking the following question:

'Should the Amherst Water Utility fluoridate the municipal drinking water supply? Yes or No'

And further that the above question, including a self addressed stamped return envelope, be included in the July 2020 water bills to all Water Utility Customers located in the Municipality of the County of Cumberland.

Motion Carried

4.5 Alternative Voting

Moved By Deputy Mayor Christie

Seconded By Councillor Byrne

That Council approve of the proposed alternative voting solution of a full electronic voting process, with no paper balloting for the October 2020 Municipal Election. And further that Council authorize alternative voting to commence on 12 noon October 5th and to continue through to the close of polls on October 17, 2020.

Motion Carried

**4.6 Rotary Park Lease Agreement
Moved By Councillor Rhindress
Seconded By Councillor MacKenzie**

That Council approve the attached lease agreement between the Town and the Amherst Rotary Club for the continued operation of Rotary Park.

Motion Carried

**4.7 Fires and Burning of Materials Bylaw C-07 Amendments - First Reading
Moved By Councillor Byrne
Seconded By Councillor Jones**

That Council give first reading to the Bylaw to Amend the Fire and Burning of Materials Bylaw C-7 as attached.

Motion Carried

TOWN OF AMHERST

FIRES AND BURNING OF MATERIALS BY-LAW (C-7)

SHORT TITLE

1. This By-Law shall be known as the Fires and Burning By-Law.

DEFINITIONS

2. In this By-Law,
 - a. “**owner**” has the same meaning as in the Municipal Government Act;
 - b. “**Recreational outdoor burning appliance**” means an appliance that is approved by CSA (Canadian Standards Association) or ULC (Underwriters’ Laboratories of Canada) and is designed to contain a small fire for recreation and entertainment purposes, equipped with a spark arrester and includes an outdoor fireplace, an outdoor dome fireplace, or fire pit. This does not include an appliance that is designed or used to provide heat to a building.

FIRES AND BURNING OF MATERIALS

3. No person shall light, ignite, start, allow or cause to be lit, ignited or started, or add fuel to, or otherwise permit or encourage to burn, a fire of any kind whatsoever in the open air, except as permitted by this bylaw within the limits of the Town of Amherst.
4. For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning outdoors. This means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. No person shall burn rubber tires, oil, plastic, petroleum products or domestic waste, such as leaf and yard waste including grass and grass clippings, twigs, and house and garden plants; and construction or demolition material, including saw dust, wood shavings, planking, siding, wood beams, plastic and rubber.
5. Only recreational outdoor burning appliances may be used throughout the Town of Amherst without permit as long as they meet the requirements of this bylaw. Further, the user of these types of appliance shall ensure that the manufactures operating instructions for these appliances are followed and a copy is retained and readily available upon request. In the case where the manufactures operating instructions are stricter than the requirements of defined in this bylaw, then the position and operation of the appliance shall comply with the manufacturer’s instructions, followed by the remaining requirements of this bylaw.

PERSON IN CHARGE OF THE FIRE

6. There shall be a person designated as being charge of the fire. This person shall be the owner of the property upon which the burning is taking place, or a person who has the owner consents to conduct the burning. The person in charge shall ensure that:
 - a. They are at least the age of nineteen (19) years of age or older and shall have the ability to act quickly without delay if an issue or incident occurs in relation to the fire, and has the means to call 911 from the site, without delay. Shall be present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;

- b. They are present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
- c. They are equipped with tools or equipment to contain an outdoor fire (which may include brooms, rakes, back tanks, shovels and an extinguisher or garden hose shall be available on the property within a reasonable distance from where the fire is located, that has an adequate water supply;
- d. The operating instructions that came with the recreational outdoor burning appliance shall be retained and readily available upon request. In addition, in the case where the operating instructions from the manufacture are stricter than the requirements of in this Bylaw, then the position and operation of the appliance must comply with those operating instructions;
- e. Where the recreational outdoor burning appliance burns wood instead of natural gas or propane:
 - i. it shall have a spark arrestor or mesh screen used to contain any sparks or blowing debris, that has no openings larger than 9.65 mm (3/8"). A spark arrestor is a device fitted to a recreational outdoor burning appliance to prevent the release of sparks into the atmosphere or surrounding area;
 - ii. In the case of using wood, you shall ensure that only clean, dry, untreated wood or charcoal is burned. This means wood that has not been chemically treated, stained or painted, and has been stored in a manner to deter dampness;
 - iii. The fire shall not exceed 60 centimeters in width at the largest point and not piled higher than 45 centimeters in height; and shall not create an unreasonable interference with a neighboring property owner's enjoyment of his or her property;
- f. Where the recreational outdoor burning appliance burns natural gas or propane it shall not have combustible products added to it while in operation.
- g. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;
- h. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;
- i. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;
- j. Shall ensure that no fires are ignited when a "Non-burn day – Burning is not permitted" indicator is issued for the Cumberland region, by the Nova Scotia department of Lands & Forestry, between the period of March 15th to October 15th or as determined from time to time by the Province of Nova Scotia as set out in the Forest Fire Protection Regulations.

SPECIAL BURNING PERMIT

- 7. In addition, to the requirements and allowances defined in this bylaw there may be a situation where the burning of materials is not defined within this bylaw. In these cases, an application for special burning permit shall be requested by making application to the Fire Chief.
- 8. The Fire Chief may issue a special burning permit to an applicant and may prescribe additional requirements within the permit. The Fire Chief, in issuing a permit may specify conditions upon which the permit is granted.
- 9. The Fire Chief in considering an application for a permit may refuse to issue a permit if the Fire Chief is not satisfied that the proposed burning complies with other provisions of this Bylaw or if the Fire Chief is not satisfied that the proposed burning could be carried out safely. The Fire Chief may revoke a permit issued under this bylaw at any time.

AUTHORITY

- 10. The Fire Chief or anyone who is directed by the Town of Amherst to enforce this bylaw shall have control over the prevention and suppression of fires governed by this bylaw; and may enter upon any land, at any reasonably necessary time, for the purpose of performing their duties and functions pursuant to this Bylaw.
- 11. Where it is determined that a fire poses a fire hazard to persons or property, or where there is a failure to meet the requirements of this bylaw, they shall have the authority to extinguish or order extinguished any fire which poses a health or safety hazard to persons or property, or in their opinion that the fire causing a nuisance; or does not comply with the provisions of this Bylaw.

PENALTY

- 12. Any person who violates or contravenes any of the provisions of this bylaw shall, upon conviction thereof, be subject on summary conviction to a fine of not less than one hundred dollars and not more than ten thousand dollars, in accordance with section 505(2) of the Municipal Government Act.
- 13. A fine can be applied on an individual by anyone who is directed by the Town of Amherst to enforce this bylaw as follows:
 - a. First offence: 250.00
 - b. Second offence: \$500.00
 - c. Third offence: \$1,000.00
 - d. Fourth offence: \$1,500.00

EXCEPTION

14. This By-law shall not apply to persons acting directly under the authority of the Fire Chief of the Amherst fire department in the performance of their duties.

REPEAL

15. All Fires and Burning of Materials by-laws of the Town now in force are hereby repealed and this by-law substituted therefor.

5. INFORMATION ITEMS

5.1 Rambler Update

Councillor Rhindress asked for an update on the 2020-21 Rambler season. The CAO replied discussions are on-going however no decision has been confirmed yet.

5.2 July / August Council Meetings

Councillor Rhindress asked if Council would be meeting in July and August. The CAO replied that as per the Proceedings of Council Policy, Council does not have regular meetings in July and August; however, special meetings will be scheduled if required.

6. INTERNAL COMMITTEE REPORTS

6.1 Planning Advisory Committee - No Report

6.2 Amherst Board of Police Commissioners Information item; no direction given or action required.

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 Information item; no direction given or action required.

7.3 Cumberland Joint Services Management Authority Information item; no direction given or action required.

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 Advisory Committee to Reduce Poverty Information item; no direction given or action required.

8. ADJOURNMENT

Moved By Councillor Rhindress
Seconded By Councillor Jones
To adjourn the meeting at 4:38 p.m.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

DRAFT

**Amherst Town Council
Special Meeting
Minutes**

Date: June 25, 2020
Time: 7:00 pm
Location: Zoom Virtual Meeting

Members Present Mayor David Kogon
Deputy Mayor Sheila Christie
Councillor Vince Byrne
Councillor Darrell Jones

Members Absent Councillor Wayne MacKenzie
Councillor Terry Rhindress

Staff Present Greg Herrett, CAO
Tom McCoag, Corporate Communications Officer
Kim Jones, Municipal 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 7:00 p.m.

2. REQUEST FOR DECISION

**2.1 Solid Waste Management
Moved By Deputy Mayor Christie
Seconded By Councillor Byrne**

That Council approves the issuance of a Request for Proposals (RFP), jointly with the Councils of the Municipality of the County of Cumberland and the Town of Oxford, for the (i) divestiture of Cumberland Central Landfill assets and (ii) a long-term waste/resource benefits agreement for future operation of the facility; and

That the current Steering Committee consisting of the Warden of the Municipality of the County of Cumberland, the Mayors of Oxford and Amherst, the Chief Administrative Officers of all three municipalities and the General Manager of the Cumberland Central Landfill be tasked with administering the RFP process together with the Lead Negotiator and making a recommendation back to the Councils, and;

That Council approves the Guiding Principles attached to this resolution, jointly with the Councils of Town of Oxford and the Municipality of the County of Cumberland and;

That any sale or long-term agreement waste/resource benefits agreement resulting from this RFP requires the prior approval of ALL of the Councils.

That the (i) selection of a preferred proponent and (ii) any sale or long-term agreement waste/resource benefits agreement resulting from this RFP requires the prior approval of ALL of the Councils.

Motion Carried

3. **ADJOURNMENT**
Moved By Councillor Jones
Seconded By Councillor Byrne
To adjourn the meeting.

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

DRAFT

**Amherst Town Council
Special Meeting
Minutes**

Date: July 10, 2020
Time: 12:00 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 Jason MacDonald, Deputy CAO Operations
Shelley Rector, Chief Financial Officer
Dwayne Pike, Police Chief
Greg Jones, Fire Chief
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 12:00 p.m.

2. REQUEST FOR DECISION

**2.1 Bylaw to Amend the Fires and Burning of Materials Bylaw C-7 2nd Reading
Moved By Councillor Byrne
Seconded By Councillor MacKenzie
That Council give second reading to the Bylaw to Amend the Fire and
Burning of Materials Bylaw C-7 as attached.**

Motion Carried

TOWN OF AMHERST

FIRES AND BURNING OF MATERIALS BY-LAW (C-7)

1. SHORT TITLE

This By-Law shall be known as the Fires and Burning By-Law.

2. DEFINITIONS

In this By-Law,

“**owner**” has the same meaning as in the Municipal Government Act;

“**Recreational outdoor burning appliance**” means an appliance that is approved by CSA (Canadian Standards Association) or ULC (Underwriters’ Laboratories of Canada) and is designed to contain a small fire for recreation and entertainment purposes, equipped with a spark arrester and includes an outdoor fireplace, an outdoor dome fireplace, or fire pit. This does not include an appliance that is designed or used to provide heat to a building.

3. FIRES AND BURNING OF MATERIALS

No person shall light, ignite, start, allow or cause to be lit, ignited or started, or add fuel to, or otherwise permit or encourage to burn, a fire of any kind whatsoever in the open air, except as permitted by this bylaw within the limits of the Town of Amherst.

For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning outdoors. This means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. No person shall burn rubber tires, oil, plastic, petroleum products or domestic waste, such as leaf and yard waste including grass and grass clippings, twigs, and house and garden plants; and construction or demolition material, including saw dust, wood shavings, planking, siding, wood beams, plastic and rubber.

Only recreational outdoor burning appliances may be used throughout the Town of Amherst without permit as long as they meet the requirements of this bylaw. Further, the user of these types of appliance shall ensure that the manufactures operating instructions for these appliances are followed and a copy is retained and readily available upon request. In the case where the manufactures operating instructions are stricter than the requirements of defined in this bylaw, then the position and operation of the appliance shall comply with the manufacturer's instructions, followed by the remaining requirements of this bylaw.

4. PERSON IN CHARGE OF THE FIRE

There shall be a person designated as being charge of the fire. This person shall be the owner of the property upon which the burning is taking place, or a person who has the owner consents to conduct the burning. The person in charge shall ensure that:

- a. They are at least the age of nineteen (19) years of age or older and shall have the ability to act quickly without delay if an issue or incident occurs in relation to the fire, and has the means to call 911 from the site, without delay. Shall be present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
- b. They are present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;
- c. They are equipped with tools or equipment to contain an outdoor fire (which may include brooms, rakes, back tanks, shovels and an extinguisher or garden hose shall be available on the property within a reasonable distance from where the fire is located, that has an adequate water supply;
- d. The operating instructions that came with the recreational outdoor burning appliance shall be retained and readily available upon request. In addition, in the cause where the operating instructions from the manufacture are stricter than the requirements of in this Bylaw, then the position and operation of the appliance must comply with those operating instructions;
- e. Where the recreational outdoor burning appliance burns wood instead of natural gas or propane:
 - o it shall have a spark arrestor or mesh screen used to contain any sparks or blowing debris, that has no openings larger than 9.65 mm (3/8"). A spark arrestor is a device fitted to a recreational outdoor burning appliance to prevent the release of sparks into the atmosphere or surrounding area;
 - o In the case of using wood, you shall ensure that only clean, dry, untreated wood or charcoal is burned. This means wood that has not been chemically treated, stained or painted, and has been stored in a manner to deter dampness;
 - o The fire shall not exceed 60 centimeters in width at the largest point and not piled higher than 45 centimeters in height; and shall not create an unreasonable interference with a neighboring property owner's enjoyment of his or her property;
- f. Where the recreational outdoor burning appliance burns natural gas or propane it shall not have combustible products added to it while in operation.
- g. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;
- h. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;
- i. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;
- j. Shall ensure that no fires are ignited when a "Non-burn day – Burning is not permitted" indicator is issued for the Cumberland region, by the Nova Scotia department of Lands & Forestry, between the period of March 15th to October 15th or as determined from time to time by the Province of Nova Scotia as set out in the Forest Fire Protection Regulations.

5. SPECIAL BURNING PERMIT

In addition, to the requirements and allowances defined in this bylaw there may be a situation where the burning of materials is not defined within this bylaw. In these cases, an application for special burning permit shall be requested by making application to the Fire Chief.

The Fire Chief may issue a special burning permit to an applicant and may prescribe additional requirements within the permit. The Fire Chief, in issuing a permit may specify conditions upon which the permit is granted.

The Fire Chief, in considering an application for a permit may refuse to issue a permit if the Fire Chief is not satisfied that the proposed burning complies with the other provisions of this Bylaw or if the Fire Chief is not satisfied that the proposed burning could be carried out safely. The Fire Chief may revoke a permit issued under this bylaw at any time.

6. AUTHORITY

The Fire Chief or anyone who is directed by the Town of Amherst to enforce this bylaw shall have control over the prevention and suppression of fires governed by this bylaw; and may enter upon any land, at any reasonably necessary time, for the purpose of performing their duties and functions pursuant to this Bylaw.

Where it is determined that a fire poses a fire hazard to persons or property, or where there is a failure to meet the requirements of this bylaw, they shall have the authority to extinguish or order extinguished any fire which poses a health or safety hazard to persons or property, or in their opinion that the fire causing a nuisance; or does not comply with the provisions of this Bylaw.

7. PENALTY

Any person who violates or contravenes any of the provisions of this bylaw shall, upon conviction thereof, be subject on summary conviction to a fine of not less than one hundred dollars and not more than ten thousand dollars, in accordance with section 505(2) of the Municipal Government Act.

A fine can be applied on an individual by anyone who is directed by the Town of Amherst to enforce this bylaw as follows:

- a. First offence: 250.00
- b. Second offence: \$500.00
- c. Third offence: \$1,000.00
- d. Fourth offence: \$1,500.00

8. EXCEPTION

This By-Law shall not apply to persons acting directly under the authority of the Fire Chief of the Amherst fire department in the performance of their duties.

9. REPEAL

All Fires and Burning of Materials by-laws of the Town now in force are hereby repealed and this by-law substituted therefor.

2.2 Tax Financing Policy

Moved By Deputy Mayor Christie

Seconded By Councillor Byrne

That Council approve the proposed change to the due date of applications for the COVID 19 Property Tax Financing Program Policy from June 30, 2020 to July 31, 2020 and the revisions to section 4.2.2 and 4.2.2.1 to allow for the program to be applicable to resource land for tourism operators.

Motion Carried

TOWN OF AMHERST POLICY

**NUMBER 03800-05
Page 3 of 5**

DEPARTMENT: CORPORATE SERVICES

TITLE: **COVID-19 Property Tax Financing Program Policy**

Minutes reference date: July 10, 2020 May 25, 2020

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 or resource 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*;

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 July31, 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.

3. **ADJOURNMENT**

**Moved By Councillor Byrne
Seconded By Councillor Rhindress
To adjourn the meeting at 12:10 p.m.**

Motion Carried

Kimberlee Jones
Municipal Clerk

David Kogon, MD
Mayor

DRAFT

**Amherst Town Council
Special Meeting
Minutes**

Date: August 10, 2020
Time: 3:15 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
Dwayne Pike, Police Chief
Greg Jones, Fire Chief
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 3:15 p.m.

2. REQUEST FOR DECISION

2.1 CUPE Contract

Moved By Councillor Jones

Seconded By Deputy Mayor Christie

That Council approve the collective agreement between the Town of Amherst and CUPE Local 1233 to March 31, 2023.

Motion Carried

THIS COLLECTIVE AGREEMENT

Made this day of August, 2020, A.D.
between

**CANADIAN UNION OF PUBLIC EMPLOYEES
LOCAL UNION NO. 1233**

Hereinafter referred to as the "Union"
Party of the First Part

and

**THE MUNICIPALITY OF THE CORPORATION OF
THE TOWN OF AMHERST, NOVA SCOTIA**

Hereinafter referred to as the "Employer"
Party of the Second Part

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ARTICLE 1 PREAMBLE

1.01 Whereas it is the desire of all Parties to this Agreement:

- 1) To maintain the existing harmonious relationship and settle conditions of employment between the Employer and the Union.
- 2) To recognize the value of joint discussions.
- 3) To encourage efficiency in operations.
- 4) To promote the morale, well-being and security of all the employees in the bargaining unit of the Union.

1.02 Definitions

- 1) Full-time Employee - An employee who usually works the hours set out in Article 14.
- 2) Seasonal Employee - An employee who may be full-time or part-time and who is seasonally laid off and recalled.
- 3) Student Employee - An employee who is a Summer student or Co-op student. At no time will these students replace bargaining unit employees covered by this Collective Agreement. Student employees are excluded from coverage of this Collective Agreement. Summer students will only be employed between May 1st and September 15th.
- 4) Transfer - A transfer occurs when an employee applies for a position and is awarded it.

ARTICLE 2

MANAGEMENT RIGHTS

2.01 The Union and the employees covered by this Agreement recognize and acknowledge that it is the exclusive function of the Employer to:

- 1) Maintain order, discipline and efficiency
- 2) Hire, discharge, suspend, direct, classify, re-classify, transfer, assign work, promote and demote, or otherwise discipline any employee covered by this Agreement. A claim that an employee has been discharged, suspended, disciplined or demoted without just cause may be the subject of a grievance and dealt with under the provisions of Article 12 herein.

The Union and the employees also acknowledge that it is the function of the Employer to operate and manage its business in all respects, in accordance with its commitments and responsibilities. All rights, functions, powers, privileges and authority, with regard to the management and operation of the Operational Services and Recreation Facilities shall be subject to the provisions of this Collective Agreement.

- 3) Without restricting the generality of the foregoing, immediately discipline up to and including discharge any employee covered by this Agreement who if found guilty of any of the following offences:
 - a) consuming intoxicating liquor or non-medical use of drugs during working hours, reporting for work or being at work in an intoxicated condition;
 - b) falsely claiming or reporting illness;
 - c) stealing, giving away or appropriating to their use or that of another person, any money, supplies, materials or other property of value belonging to the Employer. Whether property is of value or not is to be determined by the Employer;
 - d) refusing to obey a legitimate order from Management, or, without undue provocation is insolent to representatives of Management;
 - e) being absent from work for five (5) or more consecutive working days without notifying the Employer.

ARTICLE 3

RECOGNITION AND NEGOTIATIONS

- 3.01 The Employer, or anyone authorized to act on its behalf, recognizes the Canadian Union of Public Employees, Local Union 1233, as the sole bargaining agent for all its employees, but excluding Police Officers, Firemen, Foremen and those equivalent to the rank of Foreman and above, Recreation Maintenance Foreman, Office Employees and those excluded by Paragraphs (a) and (b) of Subsection (2) of Section 1 of the Trade Union Act.
- 3.02 No employee shall be required or permitted to make any written or verbal agreement which may conflict with the terms of this contract.
- 3.03 In respect of employees covered by this Agreement, the Employer shall not recognize during the currency of this Agreement any other bargaining agent in respect of any matters herein dealt with.
- 3.04 Communication between the Parties in all matters relating to this Agreement shall only be held between authorized representative(s) of the Union and authorized Management Personnel of the Employer.
- 3.05 The representative designated by the Union will be given access to worksites to meet with employees of this Collective Agreement during their meals and other scheduled breaks, giving reasonable notice to the Employer before doing so.

ARTICLE 4

NO DISCRIMINATION

- 4.01 The Employer, its servants and agents agree that there shall be no discrimination, interference, restriction, or coercion exercised or practiced with respect of any employee in the matter of hiring, wage rates, training, up-grading, promotion, transfer, layoff, discipline, discharge or otherwise by reason of age, race, creed, colour, national origin, political or religious affiliation, sex or marital status, nor by reason of their membership in a labour union.
- 4.02 No employee shall be required to cross the picket line of a legal strike. In emergency situations the CAO and Union President or their designates together will ensure the necessary service is provided.

ARTICLE 5 UNION SECURITY

5.01 All employees covered by this Agreement, as a condition of continued employment, shall become and remain members in good standing of the Union. All future employees of the Employer shall, as a condition of continued employment become members in good standing in the Union after sixty (60) working days of continuous employment with the Employer.

ARTICLE 6 CHECK OFF OF UNION DUES

6.01 The Employer agrees to deduct from every employee any monthly dues and assessments levied, in accordance with the Union bylaws, and owing by the employee to the Union, provided that the Employer has been advised in writing of the names of the employees so affected and the amount of dues to be deducted.

6.02 The Employer will deduct union dues, initiation fees, and assessments as set by the Union from each pay of all employees covered by this Collective Agreement.

Such deductions will be forwarded to the National Secretary Treasurer of the Canadian Union of Public Employees no later than the 20th day of the month following the one in which they were deducted. Address to forward dues: Canadian Union of Public Employees, National Secretary Treasurer, 1375 St. Laurent Blvd., Ottawa, ON K1G 0Z7

DUES SUPPORTING DOCUMENTATION

Along with the deductions, the Employer will provide:

- a) A completed Union dues remittance form, supplied by the Union, and
- b) An electronic spreadsheet indicating the pay period covered by the deduction and the following information for all employees from whose wages the deductions have been made: name, address, employment status (such as full-time, part-time, seasonal temporary, casual), classification/job title, regular earnings, hours worked, and dues deducted. The Employer will also send a copy of the Union dues remittance form and spreadsheet to the Local Union Secretary-Treasurer.
- c) At the same time that Income Tax (T-4) slips are made available, the Employer shall type on the amount of union dues paid by each union member in the previous year.

ARTICLE 7 THE EMPLOYER SHALL ACQUAINT NEW EMPLOYEES

7.01 The Employer agrees to acquaint new employees with the fact that a Union Agreement is in effect, and with the conditions of employment set out in Article 5 and 6 dealing with Union Security and Dues Check-off.

7.02 New employees shall be presented with a copy of the Agreement by the Employer on commencement of employment.

7.03 On commencing employment in a position with the bargaining unit, the employee's immediate supervisor or other representative of the employer will introduce the new employee to their Union Steward or Representative, as designated by the Union.

The representative designated by the Union will be given an opportunity to meet privately with each new employee during the first month of employment to acquaint them with the structure, benefits, and duties of union membership. A maximum of sixty minutes will be allowed for this purpose within regular working hours and without loss of pay for either employee.

ARTICLE 8 MANAGEMENT - LABOUR RELATIONS

8.01 For the efficiency of the service it is agreed by all Parties to this Agreement that a Management-Labour Relations Committee be set up. These committees shall meet on the request of either Party to this Agreement but in no event shall there be a longer period than six (6) months elapse between meetings and the first meeting will be held within sixty (60) days following the signing of this Agreement. The committee shall consist of:

Four (4) non Union persons appointed by the Employer, at least one (1) of whom will come from Recreation Facilities.

Four (4) members of the Local Union No. 1233, at least one (1) of whom will come from Recreation Facilities.

The approved Terms of Reference for the CUPE Labour Management Relations Committee will be attached at the back of the Collective Agreement and can only be changed with full agreement of both parties.

8.02 The Union agrees that there shall be no strike during the terms of this Agreement and the Employer agrees that there shall be no lock-out of the members of the Union during the terms of this Agreement. The words "strike" and "lock-out" shall be as defined in the Trade Union Act.

8.03 Any representative of the Union on the Bargaining Committee, who is in the employ of the Employer, shall have the privilege of attending bargaining sessions held within working hours without loss of remuneration (maximum four (4) employees).

8.04 Permission to leave the worksite or interrupt work during working hours for such purpose as to conduct union business shall first be obtained from the employee's supervisor or acting supervisor, which consent shall not be unreasonably withheld.

ARTICLE 9 SENIORITY

9.01 Seniority Defined

As of January 1, 1987, seniority is defined as the length of continuous on-the-job service in the bargaining unit and shall include service with the employer prior to the certification or recognition of the Union, and shall be on a bargaining-unit-wide basis in the Public Works and is not interchangeable with Recreation Facilities.

Subject to other provisions of this Collective Agreement, for the purpose of lay-offs, recalls, promotions, transfers and demotions, seniority of an employee shall be given preference, consistent with the required ability of such employee to perform the work required.

In the Recreation Facilities operation, seniority shall be accumulated on the basis of time worked, and shall be on a classification basis. Seniority is not interchangeable with Public Works.

9.02 Seniority List

The Employer shall maintain separate seniority lists for Public Works and Recreation Facilities, showing the current classification, the date upon which each employee's service commenced and the employee's accumulated service to date.

Effective January 1st, 1987, accumulated service shall mean time worked.

An up-to-date seniority list shall be sent to the Union and posted on all bulletin boards in January of each year. Any apparent error in the Seniority List must be discussed with the Employer within four (4) weeks of the posting date, thereafter the list shall become final.

9.03 Seniority Date

Seniority status for a newly hired employee will be determined upon completion of a sixty (60) working days continuous service probationary period. After completion of the probationary period, seniority shall be effective from the original date of employment.

The Employer shall not be required to establish just cause when a probationary employee has been terminated unless there has been a violation of Article 4.01 herein.

9.04 Loss of Seniority

An employee shall not lose seniority if absent from work because of sickness, disability, accident, lay-off or leave approved by the Employer.

An employee shall only lose seniority in the event;

- (1) the employee is discharged for just cause and has not been reinstated;
- (2) the employee voluntarily resigns;
- (3) after a lay-off, the employee fails to return to work within three (3) calendar days after receiving notice by certified mail to do so, unless through sickness or other just cause;
- (4) the employee is not recalled to work within a period of twelve (12) months after layoff.

ARTICLE 10 LAYOFFS AND RE-HIRING

10.01 All Parties recognize that job security should increase in proportion to length of service. Layoff and reinstatement will be in the order of seniority provided they are qualified to do the work. No new bargaining unit employees will be hired until those laid off have been given an opportunity of re-employment.

Notwithstanding this provision, the Parties and a specific senior employee may agree to alternate provisions in a written signed letter to be mutually agreed in advance of any lay-off.

10.02 Full-time employees having one year's seniority will be given ten (10) days notice prior to layoff. Employees who are called to work during their seasonal layoff shall be given one (1) day's notice prior to layoff.

10.03 Notwithstanding anything else in this collective agreement, an Employee who is on layoff can be offered temporary work in a Department other than the Employee's regular Department in accordance with the following conditions:

- The work offered would only be to fill in on a short term basis for an employee who is unable to work or to deal with a temporary, increased workload. The work would end when the regular employee returns to work, the temporary increased workload ended, or the employee's regular position became available again.
- The work would only be offered when all employees of the first department are at work and after any qualified employees from that department have been offered a recall
- The Employer would offer the temporary work to the most senior employee on layoff who has the required qualifications, skills and abilities, as the Employer determines
- The Employee would be paid at the rate of pay applicable to the classification of the work being performed.
- The Employee would accumulate seniority in the Department where the Employee usually works

ARTICLE 11 PROMOTIONS AND STAFF CHANGES

JOB POSTINGS

11.01 (a) When a new position is created, or when a vacancy of scheduled temporary or permanent nature occurs and it has been determined by the Employer that the position will be filled, the Employer shall within ten (10) days notify the Union in writing and post notice of the position in the Employer's offices, locker rooms, shops and on all bulletin boards for a minimum of five (5) working days so that all members will know about the vacancy or new position.

Employees in Recreation Facilities will be considered only for promotions in Recreation Facilities. Recreation Maintenance will now be considered for promotions within Recreation Facilities but not within Operations Services.

Employees in Public Works will be considered only for promotions or staff changes in Public Works.

(b) Notwithstanding (a) after the applicants above have been processed should the vacancy still be open, preference shall be given to current Town employees covered by this agreement before processing any external applicants, provided there is no significant impact on any other department.

11.02 Information on Postings

Such notice shall contain the following information:

Nature of position, qualifications, required knowledge and education; skills, hours of work, wage or salary rate.

Such qualifications and requirements shall be those necessary to perform the job function effectively and may not be established in a discriminatory manner.

11.03 Temporary Reassignment

The Town agrees that experience gained on a temporary reassignment shall be considered in evaluating that employee over an employee with more seniority when considering promotion.

11.04 Outside Advertising

No outside advertisement for any vacancy shall be placed until the applications of present Union members have been fully processed.

11.05 Role of Seniority in Promotions, Transfers and Staff Changes

Both Parties recognize:

- (1) the principle of promotion within the service of the employer;
- (2) that job opportunity should increase in proportion to length of service.

Therefore, in filling a vacancy in an existing or new position, preference shall be given to existing employees providing they have the required qualifications and ability, with seniority being the deciding factor when two or more employees are qualified to fill the position and are relatively equal in all other respects.

11.06 Trial Period

The successful applicant shall be notified within one (1) week following the end of the posting period. The employee shall be given a trial period of six (6) weeks and up to fifty (50) days worked. Conditional on satisfactory service, the employee shall be declared permanent after the trial period. In the event the successful applicant proves unsatisfactory in the position during the trial period, or if the employee is unable or unwilling to continue to perform the duties of the new job classification, the employee shall be returned to the former position and wage or salary rate, without loss of seniority. Any other employee promoted or transferred because of the rearrangement of positions shall also be returned to the former position and wage or salary rate, without loss of seniority.

11.07 The Union shall be notified of all appointments, hirings, lay-offs, re-hirings and termination of employment in writing.

11.08 Any employee covered by this Agreement who has given good and faithful service to the Employer and who, through advancing years or temporary disablement is unable to perform the regular duties, shall be given the preference of any light work available at the salary payable at the time for the position to which the employee is re-assigned.

11.09 Any employee who is assigned to a Management position shall be permitted a leave of absence from the bargaining unit during the probationary period of the Management position to a maximum of six (6) months.

11.10 Any employee who applies for and is successful in obtaining a lower paying position shall be paid the appropriate wage rate for that position and is subject to a trial period in accordance with article 11.06.

11.11 Employees required temporarily to perform duties in a higher-rated position for a period of at least one working day (8 hours) shall receive the higher rate while occupying such position. Employees required to perform duties in a lower rated position shall not have their rates reduced. Any employee performing such duties in a higher rate of position for a period of six (6) consecutive months shall have this classification reviewed with the object of receiving the higher rate permanently, except in cases of temporary assignment when the employee returns to his former position.

ARTICLE 12 GRIEVANCE PROCEDURE

12.01 In order to provide orderly and speedy procedure for the settling of grievances, the Town acknowledges the rights and duties of the Local Union Executive in the processing of grievances.

12.02 A grievance shall be defined as any difference arising out of the interpretation, application, administration or alleged violation of this Collective Agreement.

12.03 An employee with a grievance will submit the grievance to a member of the Local Union Executive.

Informal Step

The aggrieved employee and a Local Union Executive member shall seek to resolve the grievance with the Department Supervisor, if any, prior to commencing Step 1.

STEP 1

The grievor and a Local Union Executive member shall, within ten (10) working days of the incident giving rise to the grievance, submit the grievance in writing to the Director or designated alternate. The Director or designated alternate shall respond in writing within ten (10) working days after the grievance is received.

STEP 2

If the response of the Director or designated alternate in Step 1 does not resolve the grievance and the grievor wants to pursue it further, the grievor must submit the grievance, in writing, to the Chief Administrative Officer (the "CAO") within ten (10) working days of the response received in Step 1 or the last date on which the Director or alternate could have provided a response. The grievance must refer to the incident at issue, the article allegedly violated and the redress sought. The CAO shall consider the grievance and respond within ten (10) days after receipt of the grievance.

The CAO may schedule a meeting with the grievor and a Local Union Representative within the ten (10) working days of receiving the grievance. The CAO may have resources people attend that meeting as well. The CAO would then reply to the grievance within ten (10) working days of that meeting.

- 12.04 An employee who claims to have been suspended or discharged without just cause and who wishes to grieve may initiate their grievance at Step 2 of the grievance procedure within ten (10) working days of the suspension or discharge.
- 12.05 For the purpose of this article, "working days" does not include any day on which the Town's main office is closed.
- 12.06 With mutual agreement of both parties, there can be a meeting or meetings at any stage of the grievance process but any such meeting shall not change the time-frames in the grievance process set out above.
- 12.07 With mutual agreement of both parties, grievance mediation may be used. That could include mediation services provided through the Nova Scotia Department of Labour or mediation/arbitration.

ARTICLE 13 ARBITRATION

- 13.01 (a) When either party refers a grievance to arbitration, it shall advise the other party in writing within (20) working days of the receipt of the response of the CAO at Step 2 of the grievance procedure. At the same time, the party referring the matter to arbitration shall also suggest at least one possible arbitrator. The other party shall respond within ten (10) working days and either agree to the arbitrator suggested or make another suggestion. If the parties are unable to agree on an arbitrator, either party may request the Minister of Labour to appoint an arbitrator.
- (b) Where both parties agree, a grievance may be referred to a three-person board of arbitration. In that case, the party referring the grievance to arbitration shall request, in writing, within twenty (20) working days of receipt of the response of the CAO at Step 2 of the grievance procedure that the matter be referred to a three-person board of arbitration. The other party shall respond within ten (10) working days whether they agree to a three-person board. If there is agreement, each party has ten (10) working days to advise the other party of their nominee; the nominees shall then have ten (10) working days to agree on a board chair. If they are unable to agree, either nominee may request the Minister of Labour to appoint an arbitrator to act as board chair.
- 13.02 The decision of the Arbitrator (or board of arbitration) shall be final and binding on all parties, but in no case shall the Arbitrator (or board of arbitration) have the power to alter, modify or amend the Agreement in any respect.
- 13.03 Each party shall pay one-half of the fees and expenses of the Arbitrator. If the parties agree to use a three-person board, each party is responsible for the costs of its nominee and one-half of the fees and expenses of the board chair.

ARTICLE 14 HOURS OF WORK

Public Works

- 14.01 (1) The normal work week shall consist of five (5) eight (8) hour days from Monday to Friday inclusive. The normal hours of work shall be from 8:00 am to 4:00 pm and there will be one-half (½) hour allotted for a mid-shift lunch for which employees will be paid. There will be no coffee breaks although crews will be permitted to have coffee during the work period provided one man per crew is able to go get the coffee and the work being performed during that time does not come to a standstill.
- (2) Subject to 14.01(3), changes in the start/quit time may be pre-scheduled to meet specific operational requirements. Any employee affected by a change in start/quit times shall be provided with at least one (1) weeks' notice of the proposed change.
- (3) Subject to 14.01(1) and (2) above, the scheduled working day for employees shall not begin earlier than 6:00 am nor end later than 6:00 pm.
- (4) The hours of work for the operator of the street sweeper shall be flexible with possibilities for rescheduling as required. It is agreed that the Employer will provide a minimum of one (1) weeks' notice of any rescheduling. Failure to provide such notice shall result in payment of overtime per this Agreement.

Recreation Facilities

- 14.02 (a) The hours of work for Full – Time employees in Recreation Facilities shall be five (5) eight-hour days per week, as determined by the shift schedule and which could be on any day of the week.
- (b) Overtime shall be paid after eight (8) hours a day.

(c) Work Schedules shall be posted in the office of the Recreation Supervisor/ Facilities Coordinator and shall not be changed without giving the employee at least forty-eight (48) hours' notice unless such notice is not reasonably possible.

14.03 Hours of work for Recreation Maintenance will be forty (40) hours per calendar week, as determined by the shift schedule, at the regular rate of pay.

ARTICLE 15 OVERTIME

15.01 The work performed in excess of eight (8) hours in the scheduled work day shall constitute overtime and the Employer shall pay for these hours at the rate of time and one-half the regular rate being paid the employee.

15.02 All work performed on holidays, as contained in Article 16 of this Agreement and including Sundays **and from 4pm to midnight on Christmas Eve (December 24)**, will be paid for at the rate of double time. This provision does not apply to Recreation Maintenance employees.

15.03 Every employee who is called out and required to work in an emergency outside scheduled working hours shall be paid for a minimum of three (3) hours at overtime rates. Employees asked to assume duties before the start of a scheduled shift when they are at the shop, shall be paid a minimum of one hour at overtime rates. If an employee is called at home prior to the commencement of the employee's scheduled shift, call out compensation applies.

15.04 In Public Works, depending on the availability, overtime shall be divided on a reasonably equal basis among employees in the same Department (Water, Sewer, Streets, Utility) who are qualified to perform the particular work required. When an employee is called to do overtime work and is not available, it shall be considered as if he had done the work for the purpose of dividing the overtime among the employees. Notwithstanding this provision, should overtime be required at the end of a shift, the employee(s) who are working at the site in question shall be given first opportunity to continue to work overtime. Such overtime shall not be counted in the overtime equalization. In the case of emergency, employees shall not have the right to refuse overtime work when so requested by the Employer.

15.05 Employees shall not be required to lay off during regular or rescheduled hours to equalize for any overtime worked.

15.06 In the Recreation Facilities operation overtime will be on a classification basis. ~~In the Stadium operation~~ If mutually agreed by the Employer and the employee, time off in lieu of pay at appropriate overtime rate shall be granted.

15.07 Float Time for All Employees:

- (1) An employee may bank up to a maximum of two (2) weeks (eighty [80] hours) of overtime at overtime rates as time in lieu, to be called float time.
- (2) Once banked, the float time shall only be paid out when the employee gives the Employer at least two (2) weeks' notice of their desire to be paid.
- (3) Unless otherwise mutually agreed, float time shall not be taken in June, July or August.
- (4) Arrangements to take float time must be made with the employee's immediate Supervisor (excluding Lead Hand) for a mutually agreeable time.
- (5) Any balance owing shall be taken as time off at a time mutually agreed, or paid out at the rate in place at the time the overtime was earned.

ARTICLE 16 HOLIDAYS

16.01 All employees shall receive one day's pay for not working on the following:

New Year's Day	Remembrance Day
Queen's Birthday	Dominion Day
Good Friday	Thanksgiving Day
Boxing Day	Labour Day
Christmas Day	Easter Monday
1st Monday in August	Nova Scotia Heritage Day

and any other day proclaimed by the Federal, Provincial or Municipal Government.

If any of the above holidays fall on a Saturday or Sunday, for premium pay purposes the day designated for the holiday shall be the Monday immediately following the holiday. If Christmas Day and Boxing Day fall on

a Saturday and Sunday, for premium pay purposes the days designated shall be the Monday and Tuesday immediately following the holidays.

- 16.02 In order to qualify for pay for the above mentioned holidays, employees will be required to work the last regularly scheduled working day prior to, and the first regularly scheduled working day following the holiday, unless work is not available or unless the employee is on an approved leave of absence.
- 16.03 If any of the above mentioned holidays should fall on the employee's regular day off, the employee shall receive an additional day off at a time mutually agreeable by the Employer and the employee.
- 16.04 Recreation Facilities employees, ~~including Recreation Maintenance~~, will receive all holidays falling within their period of employment.
- 16.05 ~~Stadium employees, including Recreation Maintenance~~, **Recreation Facilities** who work holidays as defined in this article as part of their regularly scheduled shift shall be paid time and one half (1 ½) for working the holiday and in addition will be paid for the day.
- 16.06 ~~Stadium employees~~ **Recreation Facilities** who are scheduled off on a holiday and are called back to work shall be paid double time (2 x) for all hours worked on the Holiday and, in addition, will be paid for the day.

ARTICLE 17 VACATIONS

- 17.01 After one (1) year continuous service – two (2) weeks vacation with pay.
After three (3) years – three (3) weeks vacation with pay;
After eleven (11) years – four (4) weeks vacation with pay;
After eighteen (18) years – five (5) weeks vacation with pay.
After twenty-four (24) years - six (6) weeks vacation with pay

17.01 Effective on date of January 1, 2021, the vacation entitlements in Article 17.01 shall be amended so that they are as follows:

“A permanent full time employee shall earn:

- a. 1 ¼ days per month up to the tenth year of employment calculated from the date the employee commences work in the first year up to the tenth year, to a maximum of 15 working days per year in any subsequent year. However, in the 10th year, the employee will receive the increased vacation allotment of 20 days.**
- b. From the commencement of the eleventh year up to the fifteenth, 1 2/3 days per month to a maximum of 20 working days per year. However, in the 15th year, the employee will receive the increased vacation allotment of 25 days.**
- c. From commencement of the sixteenth year up to the twentieth year, 2 1/2 days per month to a maximum of 25 working days per year. However, in the 20th year, the employee will receive the increased vacation allotment of 30 days.**
- d. For over twenty years, 30 working days per year.**

Vacation earned shall not be paid out except in unusual circumstances and only with the approval of the CAO.”

Payment shall be made at the rate effective immediately prior to the vacation period.

Employees off work on LTD or Workers' Compensation shall only be entitled to earn vacation credits during the first year of their absence, to a maximum of one year's entitlement. Employees off work on a personal unpaid leave of absence shall not accumulate vacation credits during such leave.

- 17.02 Any employee not having a year of service prior to the commencement of the vacation period shall be allowed vacations at the rate of one (1) working day's vacation for each completed month of service, to a maximum of ten (10) working days but must have been employed for twenty (20) days in each month. An employee leaving the service at any time in the vacation year before the employee has had vacation shall be entitled to a proportionate payment of salary or wages in lieu of such vacation.
- 17.03 If a statutory or declared holiday, as defined in Article 16, falls on or is observed during an employee's vacation period, the employee shall be granted an additional day's vacation for each such holiday, in addition to regular vacation time.
- 17.04 All employees shall be granted a vacation period at such time as may be mutually agreed upon by the Employer and the employee. Preference in choice of vacation periods shall be submitted in writing on or before April 30th in each year, with the approved schedule being posted by Management within 30 days.
- 17.05 No Public Works employee will be allowed more than three (3) weeks vacation between June 1st and September 30th without the permission of Management.

17.06 All vacations will be paid on a percentage of the previous year's total gross earning less the amount(s) paid under Article 17.01 herein:

One year	Two (2) weeks or ten (10) days; four percent (4%)
Three years	Three (3) weeks or fifteen (15) days, six percent (6%)
Eleven years	Four (4) weeks or twenty (20) days, eight percent (8%)
Eighteen yrs.	Five (5) weeks or twenty-five (25) days, ten percent (10%)
Twenty Four years	Six (6) weeks or thirty (30) days, twelve percent (12%)

17.07 Seasonal employees shall receive their vacation pay with each pay. It shall be calculated on their gross earnings from the Town of Amherst and upon the appropriate percentage set out in 17.06 herein according to their accumulated completed service. They shall not be granted paid time off for vacations.

ARTICLE 18 EMPLOYEE BENEFIT PLANS

18.01 The Employer agrees to continue a long term disability plan and a short-term disability plan with the premium to be paid on a cost-share basis, with sixty percent (60%) paid by the Employer and forty percent (40%) paid by the employee.

The Employer agrees to continue an extended health care plan with the premium to be paid on a cost-share basis, with sixty percent (60%) paid by the Employer and forty percent (40%) paid by the employee.

The Employer agrees to continue a dental care plan, with the premium to be paid on a cost-share basis, with sixty percent (60%) paid by the Employer and forty percent (40%) paid by the employee.

The Employer will continue to pay one hundred percent (100%) of the premium for life insurance and accidental death and dismemberment.

The Employer shall not reduce benefits offered by these plans without consent by the Union.

The Employer agrees to extend the benefit coverage (Blue Cross only) to employees who opt to retire early through to the age of 65 with sixty percent (60%) paid by the Employer and forty percent (40%) paid by the employee.

18.02 All year round, full-time employees must participate in the Long-Term Disability Plan, the Short-Term Disability Plan and the Life Insurance Plan.

18.03 All year round, full-time employees must participate in the Extended Health Care Plan and Dental Plan, unless the employee's spouse has this coverage from another carrier.

18.04 (1) Seasonal employees may participate in the Long-Term Disability Plan, the Short-Term Disability Plan, the Extended Health Care Plan and the Dental Care Plan or any other benefit plan provided the plan carrier allows enrolment of such employee.

Seasonal employees shall be entitled to AD & D for the period they are working.

The existing practice of seasonal employees being entitled to Short Term/Long Term Disability shall continue while the employees are working and provided that the carrier agrees to continue coverage.

(2) Seasonal employees, while on lay-off, may continue participation in the Extended Health Care Plan and the Dental Care Plan provided the employee pays both the Employer and the employee share of premiums.

18.05 The Employer will grant each employee with two (2) weeks full pay before that employee goes on Short-term Disability.

18.06 The employees, except for Seasonal employees, do not accumulate sick days. However, any sick days already accrued will be used by an employee prior to the triggering in of the Short-Term or Long-Term Disability plan.

18.07 The Town reserves the right to send any employee who has excessive use of sick leave to a Town appointed medical doctor for an independent physical examination.

All information provided will be kept strictly confidential.

ARTICLE 19 LEAVE OF ABSENCE AND SICK LEAVE

- 19.01 The Employer agrees that where permission has been granted to representatives of the Union to leave their employment temporarily in order to carry on negotiations with the Employer, or with respect to a grievance, they shall suffer no loss of pay for the time so spent.
- 19.02 Leave of absence without pay and without loss of seniority shall be granted upon request to the Employer to employees elected or appointed to represent the Union at Union conventions. Such time shall not exceed a total of fourteen (14) days in any one year unless otherwise mutually agreed.
- 19.03 An employee shall be granted five (5) working days bereavement leave without loss of salary or wages for death of an employee's spouse, children, parent, brother or sister and three (3) days' leave in the case of the death of a fiancée, mother-in-law, father-in-law, grandparents, grandchildren, brother-in-law, sister-in-law and one day for an aunt or uncle provided that the one day is for attending the funeral. Where the funeral is held at a distance, additional days shall be allowed to cover the time required to travel, the length of time to be at the Employer's discretion.
- 19.04 Employees who experience home or family emergencies that require the employee to need time off work may be given time off with pay, provided that the Employer agrees that time off with pay is warranted. The amount of time that may be given in accordance with this Article will be decided by the Employer, based on the individual merits of the emergency. "Family" in this Article is defined as immediate family, including spouse, children, parent, brother or sister of the employee, or any other person in the full discretion of the Employer.
- 19.05 Sick leave means the period of time an employee is permitted to be absent from work with pay because of sickness or disability or because of an accident for which Workers' Compensation is not payable. It is clearly understood that sick leave only applies to bona fide sickness, disability or accident. An employee who is absent from work on approved sick leave shall only be entitled to sick leave pay provided the employee has sufficient sick leave credits. Entitlement to paid sick leave only covers seasonal employees while they are not covered by the Short-Term Disability plan
- 19.06 Seasonal employees shall earn sick leave at the rate of one and one-half (1.5) days per month worked accumulative to a maximum of one hundred (100) days (available to Seasonal employees while they are not covered by the Short-term Disability plan).
- 19.07 The Town reserves the right to send any employee who has excessive use of sick leave or who is claiming sick leave in questionable circumstances to a Town appointed medical doctor for an independent physical examination and/or prognosis.
- All information provided will be kept strictly confidential.
- 19.08 When an employee is given a leave of absence in excess of twenty (20) days without pay for any reason, or is laid off, the employee shall not earn sick leave credits for the period of such absence.
- 19.09 Upon five (5) working day's notice to the Employer, an employee may request time off of up to two (2) hours to engage in personal preventative medical and dental care, such as doctor's appointments and diagnostic tests. Employees will endeavour to schedule their appointments at the start or end of their shift.
- 19.10 When an employee has to miss a days work due to being sick, the matter will be reported to the Works Manager/Supervisor prior to the time the employee's normal shift would commence, with two (2) hour's notice for Stadium employees. In the event of failure to so notify, the employee will not be entitled to sick pay for that day.

ARTICLE 20 PAYMENT OF WAGES

- 20.01 The Employer shall pay rates of pay in accordance with Schedules "A" and "B" attached hereto and forming part of this Agreement. Payment of wages shall be by direct deposit by-weekly and employees shall be provided with an itemized statement of wages and deductions on payday. Deposits will be at the bank by Noon on payday.

ARTICLE 21 PROTECTIVE CLOTHING

- 21.01 All employees will be provided items listed below at no cost to the Employee as needed:

- Safety helmets/hard hats
- Gloves (leather)
- Hearing protection
- Safety glasses or prescription safety glasses (if required) and replaced if damaged at work
- Coveralls (to suit the season) or (2) two pairs of pants plus (1) one jacket
- Rubber suits (as necessary)
- Rubber gloves
- Rubber boots (as necessary)

Replacement of any of the above will not be unreasonably denied.

- 21.02 The Employer shall provide a pair of safety boots, the quality of which is to meet Department of Labour specifications for Class "A" Safety Boots, to each employee who has been employed at least six months in the past year on or about June 1st.

If the employee is on approved leave, safety boots shall not be provided until their return to work.

- 21.03 All Mechanics and Carpenters will be given a tool allowance of one hundred dollars (\$100.00) each year.

ARTICLE 22 STADIUM OPERATIONS

- 22.01 Upon successful completion of a Stationary Engineer Refrigeration Plant Class 2 certification, Stadium employees will be paid Stationary Engineer Class 2 rates. During the life of the Agreement, an opportunity for training in plant refrigeration will be made for Stadium employees. Time off with pay will be given for the purpose of writing examinations.

- 22.02 ~~Work schedules at the stadium shall be posted and shall not be changed without giving the employee at least forty-eight hours notice unless such notice is not reasonably possible.~~

ARTICLE 23 SUB-CONTRACTING

- 23.01 The Employer has the right to contract out any work, however, such contracting out shall not affect the continued employment of those persons covered by this Agreement.

ARTICLE 24 GENERAL

- 24.01 Proper accommodation shall be provided for employees to have their meals and keep their clothes.
- 24.02 The Employer shall provide Bulletin Boards in all shops upon which the Union shall have the right to post notices of meetings and such other notices as may be of interest to the employees.
- 24.03 Without detracting from the existing rights and obligations of the Parties recognized in other provisions of this Agreement, the Employer and the Union agree to co-operate at the plant level in encouraging employees afflicted with alcoholism or drug dependency to undergo a coordinated program directed to the objective of their rehabilitation.

ARTICLE 25 PENSION

- 25.01 All full-time year round employees and seasonal employees (up to September 11, 2007) will continue in the Town's Pension Plan. The employee contribution shall be six percent (6%) of regular gross wages. The formula for all future service shall be two percent (2%) times future years of service. The base year for calculations shall be 1999 and employees shall not pay more than six (6%) percent for pension contributions.

Employees will have access to the unreduced retirement at age 62 option currently available to non-union members of the Town's Pension Plan.

In the event the Plan is improved for non-union and/or management employees, the improvement shall be offered to the Union and subject to agreement of the Union. For greater clarity, in the event the improvement involves a new cost of premiums to employees, the Union reserves the right to decline offer.

All bargaining unit employees hired subsequent to September 11, 2007, for pension purposes, shall be governed by the Letter of Agreement attached to and forming a part of this Collective Agreement.

Pension contributions shall be paid based on a maximum of forty (40) straight-time hours per week regardless of it being regular hours paid or overtime hours.

- 25.02 There shall be (2) two Union Representatives appointed by the Union to sit on a Joint Pension/ Benefits Committee. The Union committee members will be offered training (at no cost to the members) in how best to represent their members as advisors on the maintenance of the plan

The parties agree to allow the CAO Pension Advisory Committee to continue their education process and prepare evidence based recommendations related to the entire pension plan in the future.

With consensus from the committee, a person from CUPE with pension experience may be invited to attend committee meetings from time to time as an educational resource for the committee.

Both parties agree that they are prepared to entertain amendments mutually agreed upon through letter of agreement during the term of this contract on pension related issues.

ARTICLE 26 DISCIPLINE

- 26.01 (a) Where the supervisor intends to interview an employee for disciplinary purposes, the supervisor shall notify the employee in advance of the purpose of the interview in order that the employee may contact a Local Union Representative to be present at the interview.
- (b) Upon giving reasonable notice to the Employer, an employee shall have the right at any time to have access to review, and make copies of his/her personnel file. All matters of a disciplinary nature shall be removed from the employee's personnel file after they have been on file for a period of two (2) years provided that no other discipline has been placed on file within that period.

Employees who have been suspended for gross misconduct shall not have this material removed from the personnel file. Employees are not entitled to see any confidential information in his file that was received from outside agencies or previous employers.

- 26.02 The Employer will agree to a one (1) week period to provide notice to an employee when a matter of discipline is under review and/or an investigation may be pending. Under normal circumstances, a twenty (20) working day period for resolution is reasonable for an internal investigation; however management reserves the right to extend this period, with notice, acknowledging that more serious incidents may require a longer investigation period and may require outside agencies or resources. In these instances with the use of outside agencies or resources the 20 day limit shall not apply but will be completed in a reasonable time frame.

ARTICLE 27 HEALTH AND SAFETY

- 27.01 The Employer, the Union and Employees agree that they mutually desire to maintain standards of safety and health in the workplace in order to prevent accidents, illness and injury. The Employer and Employees agree to abide by the Nova Scotia Occupational Health and Safety Act and Regulations.
- 27.02 Recognizing its responsibilities under the applicable legislation, the Employer agrees to accept as a member of its Joint Occupational Health and Safety Committee at least (1) one representative selected or appointed by the Union from amongst bargaining unit employees.
- 27.03 Any representative appointed or selected by the Union shall serve a term of (1) one calendar year from date of appointment which may be renewed for further periods of (1) one year. Time off for such representative to attend meetings of the Joint Occupational Health and Safety Committee in accordance with the foregoing shall be deemed to be work time for which the representative shall be paid by the Employer at his/her regular rate of pay.
- 27.04 An employee who is injured, while working during working hours and is required to leave for medical treatment or is sent home for such injury shall receive payment for the remainder of the shift at their regular rate of pay unless a Doctor states that the employee is fit for further work on that shift.
- 27.05 Transportation to the nearest physician or hospital for employee(s) requiring medical care as a result of an accident shall be at the expense of the Employer if it proves unrecoverable from other sources e.g. Workers Compensation or Blue Cross.

ARTICLE 28 TERM OF AGREEMENT

- 28.01 This Agreement shall be binding and remain in effect from the date of signing until March 31, 2023, and shall continue in effect from year to year unless any Party gives written notice to the other Party of their desire to amend this Agreement or negotiate a new Agreement. Such notice shall be given at least sixty (60) days prior to the expiration date of this Agreement or any renewal thereof.

Wage rate increases only shall be effective as of April 1, 2020.

ARTICLE 29 RETROACTIVITY

An employee who has severed his employment due to retirement, disability, passing away or resignation between the termination date of expired agreement and the effective date of the new agreement shall receive the full retroactivity of any increase in wages or salaries. These employees or their estate must apply in writing the Chief Administrative Officer within sixty (60) days from the date of the signing of this agreement.

ARTICLE 30 SIGNATORIES

DATED THIS DAY OF August, 2020, A.D., IN THE TOWN OF AMHERST, NOVA SCOTIA.

On behalf of:

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

.....
Mayor

.....
President

.....
CAO

.....
Treasurer

.....
Witness

.....
Witness

SCHEDULE "A"
CUPE LOCAL 1233/OPERATIONAL SERVICES DEPARTMENT

<u>Classification</u>	April 1, 2020	April 1, 2021	April 1, 2022
	<u>2%</u>	2%	1.50%
Services			
Sub-Foreman	\$30.45	\$31.06	\$31.53
Mechanic*	\$28.49	\$29.06	\$29.50
Welder/Mechanic	\$28.49	\$29.06	\$29.50
Lead Hand	\$27.84	\$28.40	\$28.82
Lead Hand w/certification*	\$28.49	\$29.06	\$29.50
Operator	\$26.29	\$26.82	\$27.22
Sewer Maintenance	\$26.10	\$26.62	\$27.02
Sewer Maintenance w/certification*	\$26.91	\$27.45	\$27.86
Water Maintenance	\$26.10	\$26.62	\$27.02
Water Maintenance w/certification*	\$26.91	\$27.45	\$27.86
Utility	\$26.10	\$26.62	\$27.02
Labourer	\$24.97	\$25.47	\$25.85

*Where certification is required by the Employer.

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

SCHEDULE "B"

CUPE LOCAL 1233 / RECREATION FACILITIES

Increment	2%	2%	1.5%	
Classification	April 1, 2020	April 1, 2021	April 1, 2022	Comment
Parks & Stadium Supervisor	\$30.45	\$31.06	\$31.53	
Operator with Refrigeration Class 11 Provincial Certificate	27.84	28.40	28.82	With Provincial Certificate
Parks, Maintenance and Stadium Operator Fully functional with Parks Maintenance and or Stadium Equipment	26.29	26.82	27.22	Fully functional with Parks Maintenance and Stadium Equipment
Stadium Attendant	24.97	25.48	25.85	Works in Stadium
Parks Attendant	24.97	25.48	25.85	Works as Parks Worker
Recreation Maintenance	24.97	25.48	25.85	Works in Maintenance role
Custodian	24.97	25.48	25.85	

LETTER OF AGREEMENT

It is agreed that students (excluding Engineering students) shall not be paid more than the lowest paid bargaining unit classification.

This Letter of Agreement will be signed by both Parties and will be attached to and form part of the current Collective Agreement. This letter comes into force on the date of signing of the Collective Agreement and expires March 31, 2018.

Dated this _____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

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Mayor

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President

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CAO

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Treasurer

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Witness

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Witness

LETTER OF AGREEMENT

It is agreed the Union has no intention to unionize employees who are Canteen Workers, School Crossing Guards, Building Inspectors, Technical Support Staff, and Recreation Program Instructors. These classifications of employees shall not perform work normally performed by members of the Bargaining Unit.

This Letter of Agreement will be signed by both Parties and will be attached to and form part of the current Collective Agreement. This letter comes into force on the date of signing of the Collective Agreement and expires March 31, 2023.

Dated this _____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE CORPORATION OF THE TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC EMPLOYEES, LOCAL No. 1233

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Mayor

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President

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CAO

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Treasurer

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Witness

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Witness

LETTER OF AGREEMENT

The Parties agree that the changes in Departmental names contained in the new Collective Agreement shall not affect the rights of employees covered by the Collective Agreement.

This Letter of Agreement will be signed by both Parties and will be attached to and form part of the current Collective Agreement. This letter comes into force on the date of signing of the Collective Agreement and expires March 31, 2018.

Dated this _____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE CORPORATION OF THE TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC EMPLOYEES, LOCAL No. 1233

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Mayor

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President

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CAO

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Treasurer

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Witness

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Witness

LETTER OF AGREEMENT

Pension New Hires

The Parties agree that all CUPE new hires subsequent to September 11, 2007 shall join the current Defined Contribution Pension Plan as registered in accordance with the Pensions Act of Nova Scotia.

The contribution rate for the plan shall be 6% Employer and 6% Employee.

This Letter of Agreement is hereby signed by both Parties and is attached to and forms part of the Collective

Agreement signed at Amherst, Nova Scotia on ____ day of August 2020. This letter comes into force on the date of signing of the Collective Agreement and expires March 31, 2023.

Dated this ____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

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Mayor

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President

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CAO

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Treasurer

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Witness

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Witness

LETTER OF AGREEMENT

Night Shift

It is the intention of the employer to reduce overtime for callouts due to routine matters.

During the period between January 1 through March 31 inclusive, the Employer may schedule a regular night shift for Public Works of (two (2) employees) between the hours of 12:00am midnight to 8:00 am.

There shall be a night shift premium of \$1.25 for pre-scheduled night shift hours.

Assignment for night shift duties two (2) persons, shall be given notice at least 48 hours in advance for a one week period. This shift shall be filled on a voluntary basis but is locked in once scheduled.

Duties to include: routine street/sidewalk salting, pothole maintenance, sign maintenance, fire hydrant clearing, catch basin clearing, removal of dead animals, sidewalk plowing, list of routine duties.

On a scheduled night shift where the premium is in effect, if the plow crew are called out – at that time the premium rate ceases and the overtime rate of the employees regular wage is in effect.

The night shift premium shall also apply to Recreation facilities staff who may be assigned pre-scheduled hours worked between 12:00 am (midnight) to 8:00 am from the period of January 1 through March 31 inclusive.

Dated this ____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

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Mayor

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President

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CAO

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Treasurer

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Witness

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Witness

LETTER OF AGREEMENT

Pension

In the event that an increase in pension contributions is implemented, the union agrees to increase its pension contribution by 1%. In the event that an increase in pension contributions is implemented the employer agrees to increase its contribution by 1%.

Contingent upon the implementation of a 1% increase to 7% by both the employer and the union, the employer agrees to a 1% increase in wage rates to offset the employees share of the increased contribution.

For clarity, if no increased contributions to the pension plan occur, the additional 1% increase in wages referred to above shall not be implemented.

Any further changes in contribution rates and how they are shared shall be subject to negotiations and agreement between the parties.

The process shall be CAO Pension Advisory Committee recommendation, CAO recommendation to Council, Council resolution, and Superintendent of Pensions approval

Dated this _____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

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Mayor
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CAO
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Witness

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President
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Treasurer
.....
Witness

LETTER OF AGREEMENT

Re: Town – Issued Clothing

The Parties will establish a committee to review and make recommendations on Town – issued clothing, in accordance with the following terms:

- 1. There will be two (2) representative from the CUPE Local and two (2) representatives from the Employer. Namely those representatives shall be Matt Selig and Matt Gould form the CUPE Local and Aaron Bourgeois and Corey Crocker, from the Employer.**
- 2. The committee will meet twice a year – in late winter – early spring to review/recommend spring/summer clothing and in late summer/early autumn to review/recommend fall/winter clothing,**

Dated this _____ day of August, 2020, A.D., at Amherst, Nova Scotia.

MUNICIPALITY OF THE
CORPORATION OF THE
TOWN OF AMHERST, N.S.

CANADIAN UNION OF PUBLIC
EMPLOYEES, LOCAL No. 1233

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Mayor
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CAO
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Witness

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President
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Treasurer
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Witness

2.2 **Rambler Contract**

Deputy Mayor Christie and Councillor MacKenzie both declared a conflict of interest.

Moved By Councillor Rhindress

Seconded By Councillor Byrne

That Council approve the attached agreement between the Town of Amherst and the Amherst Ramblers "Jr A" Hockey Club 1997.

Motion Carried

**AGREEMENT BETWEEN
AMHERST JR "A" HOCKEY CLUB 1997 (*herein after called the Ramblers*)
THE TOWN OF AMHERST (*herein after called the Town*)**

PREAMBLE

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

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

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

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

The parties hereto acknowledge the forgoing recitals, and including the Operating Principles as set out in Appendix A, as being true and accurate and agree to incorporate same as terms of this agreement in effect from August 1, 2020 to July 31, 2021

1. **Pre-Season:**
 - a. Ice will be available 14 days prior to the start of MHL regular season.
 - b. **Hourly Pre-Season practice rental for 2020-2021 will be:**
As per user fee policy
 - c) **Preseason games for 2020-2021 will be:**
\$463.05 plus HST
2. **Regular Season game fees for 2020-2021 will be:**
\$21,676.20 plus HST (based on 26 home games)
3. **Playoff game fees for 2020-2021 will be:**
\$868.21 plus HST
4. **Payment:** The Amherst Jr. Ramblers will be billed on the last day of each month starting August and end the month the season is complete.
5. **Games Schedule:** Games to start at 7:00pm, 7:30pm or 8:00pm. Special consideration will be given to games that are scheduled on stat holidays. These games will be scheduled for 2:00pm. Town is open to special game time requests from the Ramblers providing 30 days' notice is provided prior to the scheduled game. Regular season dates must be approved by the Facility Coordinator prior to submitting to the MHL.
3. **Practice Times:** Practices are scheduled for one and a half hours (1.5 hours) on Tuesday and Thursday nights or such nights that are agreeable to both the team and the Town of Amherst. The practice charge is included with flat game fees. To be consistent with the Town of Amherst Ice Allocation Policy, **a charge at the regular prime time rental rate + HST applicable at the time of the cancellation will be levied if this practice is not canceled within 48 hours.** This notice period is required to allow the Town ample time to try to rent the ice to a 3rd party.
4. **Selling of Stadium Advertising:** As per Stadium Sign Rental Policy # 72300-08. See attached Policy. Ice logo sales list must be provided no later than July 30 for each year of this contract. All other advertising inventory available to the team up to September 30 for each year of this contract.
5. **Stadium Event Sign:** Information related to the Stadium Event Sign changes will be required at least 48 hours prior to game day. Ramblers will provide a schedule of games and wording for the sign as required.

6. **Insurance:** The Ramblers agrees to carry, during the times of use, general liability insurance covering bodily injury and property damage with limits of at least \$1,000,000.00 per occurrence, and to be responsible for any and all expenses, costs and liabilities in connection with any claim which may be made against the Stadium by reason of the activities contemplated by this Agreement or persons coming on the premises of the Stadium as a result of the activities. Proof of General Liability insurance to be provided to the Town of Amherst before the start of training camp.
7. **Security:** Security arrangements shall be made by the Town with a bonded security company for all Amherst Rambler home games. 100% of the full cost will be the responsibility of the Ramblers and will be billed and due on a month to month basis. Prior to the start of the season, and again prior to the start of the play-offs during the term of this contract, the Town and the Ramblers will meet to determine security standards and numbers based on Service Nova Scotia Alcohol & Gaming Division.
8. **Bar:** Provided the sale of alcohol is permitted at the Stadium, the heated meeting room on the second floor overlooking the ice surface is available to the Ramblers for regular season games and playoffs under the existing Town of Amherst Liquor License. In addition, this license includes a designated area of seating on the west end of the Stadium. For the balance of this agreement, the Ramblers will be responsible for complete operation of the bar during home games. Servers will be appropriately attired and with name tags. The Ramblers will have the right of first refusal to provide bar services in this second floor room, on behalf of the Town for any other event or activity being held from time to time that may require bar services. The Ramblers will participate in the Bar Suspension Program facilitated through the Amherst Town Police. The Town will not be responsible for any items left in this room by the Ramblers or patrons. Should alcohol sales not be permitted the team shall be advised prior to August 1st of each year the agreement is in place.
9. **Dressing Room:** The use of the dressing room will be included in the flat fee. The Ramblers will be responsible for any and all damage to the dressing room. The Town reserves the right providing adequate written notice is provided (14 days) to use the dressing room for the purpose of Provincial, Regional and/or National events should they occur.
10. **Sponsorship:** The Town will be considered a gold sponsor, with acknowledgment in the program and advertising. The Town will be provided with 5 free season passes, issued as game tickets
11. **Zamboni, boiler and plant rooms** are off limits to all unauthorized persons. This is a significant safety concern and breach of this clause will result in the immediate suspension from the Stadium of the offender for the balance of the Stadium season.
12. **Program of Events:** The Ramblers will provide the Recreation Department (Facility Coordinator) with a program of events and requirements 48 hours prior to the game. (i.e.: Saturday games, requirements by Thursday at 12:00 Noon; Friday Games, requirements by Wednesday at 10:00am). The Ramblers will provide one point of contact for game day. All issues/requests will go through/come from this point of contact.
13. **Chewing Tobacco:** There will be no chewing of tobacco allowed in the Stadium. This is in keeping with current MHL regulations.
14. **Cancellation of scheduled games due to COVID-19:** Should the COVID-19 pandemic cause the cancellation of scheduled games and / or practices, the Club will only be required to pay for the games / practices that were held prior to the cancellation.
15. **Closure of the Amherst Stadium due to COVID-19:** The Town reserves the right to close the Amherst Stadium due to the COVID-19 pandemic and will not be held responsible for any losses incurred by the Club regardless of any decision of the MHL to continue with league play or playoffs.

This agreement is contingent on the fact that all regular season and playoff home games are to be played at the Amherst Stadium.

Signed at Amherst, Nova Scotia this _____ of _____, 2018.

Signed: _____
Amherst Junior "A" Hockey Club 1997 Witness
Andrew Read, President

Signed: _____
Amherst Junior "A" Hockey Club 1997 Witness
Treasurer

Signed: _____
Greg Herrett, CAO, Town of Amherst Witness

Signed: _____
David Kogon, Mayor, Town of Amherst Witness

APPENDIX A

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

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

For the term of the agreement, the principal contact for the Town of Amherst will be the Deputy CAO, or official designate and for the Amherst Jr. A Hockey Club, the Club President, or official designate. For day to day operations the principal contact for the Town will be the Facility Manager, and for the Club, the General Manager. All communications relating to day to day operations between parties should flow between these spokespersons.

During the length of this agreement, at least three times per season both parties shall schedule a meeting to review operations, issues and opportunities. Participants shall include the Deputy CAO, Facility Manager and the Chief Administrative Officer or designate. The hockey Club representation shall be the President, General Manager and one additional invitee of the Club. Official minutes of these meetings are to be kept and circulated to both parties. Meetings shall be called and held:

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

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

1. Ice Logos – July 30th; and
2. All other inventory – September 30th

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

1. To maintain and keep in good repair the Amherst Stadium, including common elements and the facilities as rented by the Hockey Club;
2. To perform any required repairs reasonably and expeditiously so as to minimize interference with the activities of the Hockey Club;
3. To maintain and keep in good repair exterior facilities, including snow removal;
4. To keep in place property and liability insurance as would a reasonable and prudent facility owner; and
5. To provide adequate security services to endure a safe and respectful environment.

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

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

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

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

- 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

Year End Operating Reserve Transfer to General Operating

At the end of a fiscal year if there are surplus funds in the Mandatory Provincial Area Rate grouping, they are transferred to a special reserve within the Operating Reserve called Mandatory Provincial Contribution Area Rate reserve.

Likewise, if there is a deficit in the fund, a request is made of Council to withdraw from the Mandatory Provincial Contribution Area Rate reserve to fund the deficit. As at March 31, 2020 there was a deficit in the Mandatory Provincial Contribution Area Rate of \$13,137.92 mostly relating to the expense for regional housing coming in over budget. This motion allows for the deficit in the Mandatory Provincial Contribution Area Rate to be funded from funds that have been set aside in Operating Reserve for this purpose.in previous years.

MOTION:

That Council approve of the following transfer from the Operating Reserve to General Operating Fund:

Withdrawal from the Operating Reserve – Reserve for Mandatory Provincial Contribution Area Rate the amount of \$13,137.92 to fund the deficit in the Mandatory Provincial Contribution Area Rate for the 2019/20 fiscal year.



AMHERST TOWN COUNCIL

RFD# 2020072

Date: September 28, 2020

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector, CPA, CMA – CFO

DATE: September 28, 2020

SUBJECT: Year End Operating Reserve Transfer to General Operating

ORIGIN:
Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY:
MGA section 65.

RECOMMENDATION:
That Council approve the following transfer from the Operating Reserve to General Operating:

1. Withdraw from the Operating Reserve – Reserve for Mandatory Provincial Contribution Area Rate of \$13,137.92 to fund the deficit in the Mandatory Provincial Contribution Area Rate for the 2019/20 fiscal year.

BACKGROUND:
At the end of a fiscal year if there are surplus funds in the Mandatory Provincial Area Rate grouping, they are transferred to a special reserve within the Operating Reserve called Mandatory Provincial Contribution Area Rate reserve. Likewise, if there is a deficit in the fund, a request is made of Council to withdraw from the Mandatory Provincial Contribution Area Rate reserve to fund the deficit.

DISCUSSION:
As the chart below details, the regional housing expense came in over budget by \$18,767 while corrections and assessment expenses were under budget. The overall result was a deficit of \$13,137.92 in the Mandatory Provincial Contribution Area Rate.

Cost elements/Cost centers	Act. costs	Plan costs	Abs. var.
* 9470 ASSESSMENT SERVICES	117,259.92	118,767.00	1,507.08-
* 9600 PROV. CORRECTIONS	112,412.00	116,534.00	4,122.00-
* 9610 REGIONAL HOUSING	248,767.00	230,000.00	18,767.00
* 9620 REGIONAL LIBRARY	61,820.00	61,820.00	
* 9630 REG. SCHOOL BOARD	1,599,384.00	1,599,384.00	
** Unconditional Transfers	2,139,642.92	2,126,505.00	13,137.92

The Mandatory Provincial Area Rate reserve within the Operating Reserve had a balance at March 31, 2019 of \$21,281. With this request to withdraw \$13,137.92 it leaves a balance at March 31, 2020 of \$8,143. This is the first year that the reserve fund has needed to be used to fund a shortfall for the Mandatory Provincial Contribution Area Rate.



As a note, in 2020/21 the housing expense has come in under budget, which will likely add funds back to the Operating Reserve at fiscal year-end 2020/21.

FINANCIAL IMPLICATIONS:

In order to have the Mandatory Provincial Contribution Area Rate not affect the general rate, it is important to fund its deficit from the funds that have been put into the Operating Reserve for this very purpose.

COMMUNITY ENGAGEMENT:

Any community engagement would be through social media and through the publishing of our Financial Statements once approved.

ENVIRONMENTAL IMPLICATIONS:

None

SOCIAL JUSTICE IMPLICATIONS:

None

ALTERNATIVES:

1. Do not use the Mandatory Provincial Contribution Area Rate funds in the Operating Reserve and reduce the General Operating surplus at year end.

ATTACHMENTS: None

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

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

SYNOPSIS

Year End Capital Financing Adjustments

Both the Water and General Operating Budgets had a surplus for the March 31, 2020 year end.

To take advantage of this it is proposed to use some of the surplus funds to lessen the requirement to borrow and save interest costs in the long term. As well, during the year reserve funds were used in financing a couple of minor capital projects. The following motion sets out the specific adjustments and seeks Council's approval and ratification for them.

MOTION:

That Council approve of the following changes to the funding for capital projects for the Water and General Capital Budgets:

- 1. Approval of the increase of Water Operating Capital from Revenue funding from \$40,000 to \$114,673.80;**
 - 2. Approval of the increase of General Operating Capital from Revenue funding from \$491,535 to \$496,030.80;**
 - 3. The withdrawal of \$4,000 from the Capital Reserve which represents the Trade-In-Allowance for two thermal imaging cameras against the purchase of three new thermal imaging cameras in the General Capital Fund; and**
 - 4. Withdrawal from the Capital Reserve of \$33,857 to fund a portion of the new roof on the Community Credit Union Business Innovation Centre.**
-

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector, CPA, CMA – CFO

DATE: September 28, 2020

SUBJECT: Adjustments to Capital Budget Funding

ORIGIN:

Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY:

MGA section 65.

RECOMMENDATION:

That Council approve the following changes to the funding for the Water and General Capital Budget:

1. Approval of the increase of Water Operating capital from revenue from \$40,000 to \$114,673.80;
2. Approval of the increase of General Operating capital from revenue from \$491,535 to \$496,030.80;
3. Withdraw of \$4,000 from the Capital Reserve which represents the Trade-In-Allowance for two thermal imaging cameras against the purchase of three new thermal imaging cameras in the General Capital Fund; and
4. Withdraw from the Capital Reserve of \$33,857 to fund a portion of the new roof on the Community Credit Union Business Innovation Centre.

BACKGROUND:

Both the Water and General Operating Budgets had a surplus for the March 31, 2020 year end. During the 2017/18 audit, it was recommended that Council formally approve any changes to how Capital Projects are funded at year end. In keeping with that, these items are basically year-end housekeeping items that we are bringing forward to Council to ensure transparency and compliance with the audit recommendation.

DISCUSSION:

The following are the changes made to the Water Capital Budget for year-end purposes:



Town of Amherst		
2019/20		
Water Operating Transfer Details		
	Budget 2020	Actual 2020
Transfers to Water Capital		
Cap fr Revenue - Water Op	40,000	114,673.60
		-
		-
Total Transfer to Water Capital	\$ 40,000	114,673.60
Capital from Revenue was used to fund (or partially fund) the following projects:		
New Service truck - did not purchase	-	49,506.00
Backhoe	-	15,806.00
Fire Hydrant Replacement	12,500	10,428.60
Water Meter Replacement	12,500	14,000.00
Monitoring Wells	15,000	-
Water main - Taplin Drive	-	18,727.00
Water main - Edgewood Drive		6,206.00
	40,000	114,673.60

Prior to the adjustments listed above, the surplus in water was \$119,359. The budgeted amount for capital from revenue was \$40,000. In keeping with the Town's philosophy of paying for capital projects in cash whenever possible, staff adjusted capital from revenue from \$40,000 to \$114,673.60 to pay for the above noted Capital projects. This will result in not having to borrow as much for the Water Utility which in turn results in interest savings (discussed in financial implications below).

The additional \$4,495.80 general operating capital from revenue was used to fund the legal fees for the land purchased on Tupper Blvd from NSBI.

There was an adjustment for the trade-in-allowance for two thermal imaging cameras against the purchase of three new thermal imaging cameras in the General Capital Fund. The sale of the two old thermal imaging cameras had to be accounted for and the gain on sale was put into the Capital Reserve and then removed to be applied against the value of the three new thermal imaging cameras.

The final change in funding source related to the Community Credit Union Business Innovation Centre new roof. There were excess funding remaining from carry over projects that are completed underbudget so rather than borrowing for the full cost of the roof, \$33,857 was funded from the Capital Reserve equal to the amount carry over projects were underbudget. The \$25,643 remaining cost of the new roof was funded from capital from revenue from projects being under budget. This change in funding source is being approved for transparency purposes as the total capital reserve funding in the capital budget was below the amount that was approved by Council as part of the capital budget process.

FINANCIAL IMPLICATIONS: There is no actual increase in the capital budget as a result of these approvals, we will decrease our borrowing in the Water Utility from \$698,082 to \$580,394 which results in the Water Utility saving approximately \$40,000 in interest costs over the next fifteen years. The savings by not borrowing long term debt for the Community Credit Union Business Innovation Centre roof is approximately \$25,000 over 15 years.

COMMUNITY ENGAGEMENT: Any community engagement would be through social media and through the publishing of our Financial Statements once approved.

ENVIRONMENTAL IMPLICATIONS: None

SOCIAL JUSTICE IMPLICATIONS: None

ALTERNATIVES:

1. The Town can borrow the funds for the Capital Projects per the original Capital Budget.

ATTACHMENTS: None

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

Debenture Pre-Approval Synopsis

Resolution for Pre-Approval of Debenture Issuance

Municipalities requiring borrowing in the form of a debenture from the Municipal Finance Corporation (MFC) in the fall of 2020 are required to make a written commitment by November 13, 2020. The Town needs to secure the long-term borrowing for the Willow Street capital project in water and general capital and a water utility backhoe.

A Temporary Borrowing Resolution related to these projects was approved by Council on February 24, 2020 and by the Minister of Municipal Affairs and Housing on April 17, 2020 in the amount of \$1,209,332. The actual amount required now that the projects are complete is \$1,044,090. There was another capital project listed on the Temporary Borrowing Resolution that the Town was able to fund through capital from revenue and reserves.

The Municipal Government Act (MGA) gives Council the authority to pre-approve the parameters for debenture issue, by setting a maximum interest rate and establishing the period over which the loan will be repaid. The pre-approval resolution sets the maximum interest rate at 5.5% (the actual rate will be lower), the amount of \$1,044,090 and a term not to exceed 15 years.

MOTION:

That Council approve the Resolution for Pre-Approval of Debenture Issuance in the amount of \$1,044,090 for the long term financing of the water main replacement of Willow Street from Spring to East Pleasant Street, water utility backhoe and Willow Street paving and curb (from Spring to East Pleasant), culvert and sanitary sewer (from Walter Purdy to Oceanview) and authorize the Mayor and CAO to sign the Resolution on behalf of the Town.



AMHERST TOWN COUNCIL

RFD# 2020066

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

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

DATE: September 28, 2020

SUBJECT: Resolution for Pre-Approval of Debenture Issuance

ORIGIN:

2019-20 Capital Budget

LEGISLATIVE AUTHORITY:

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

RECOMMENDATION:

That the Resolution for Pre-Approval of Debenture Issuance in the amount of \$1,044,090 for long term financing be approved. The long term financing funds the following projects; \$446,033 for the water main replacement on Willow Street from Spring Street to East Pleasant Street, \$134,361 for a backhoe in the water department and in general capital \$463,696 for Willow Street paving and curb (from Spring to East Pleasant), culvert and sanitary sewer (from Walter Purdy to Oceanview).

BACKGROUND:

Municipalities requiring debenture funds from the Municipal Finance Corporation (MFC) in the fall of 2020 are required to make a written commitment by November 13, 2020. This is the time for the Town to secure the long-term borrowing for the Willow Street project (water and general) and the water backhoe totaling \$1,044,090.

The pre-approval resolution sets the maximum interest rate at 5.5%, the amount of \$1,044,090 and the term not to exceed 15 years.

DISCUSSION:

A Temporary Borrowing Resolution related to these projects was approved by Council on February 24, 2020 and by the Minister of Municipal Affairs and Housing on April 17, 2020 in the amount of \$1,209,332. The actual amount required now that the projects are complete is \$1,044,090. There was another capital project listed on the Temporary Borrowing Resolution that the Town was able to fund through capital from revenue and reserves.

FINANCIAL IMPLICATIONS:

Annual debenture principal and interest payments commencing in 2021/22 fiscal year. Other items:



1. Additional debt service for general & water:
 - a. General – will be approximately \$49,461 in principal and interest based on estimated interest rate of 4%.
 - b. Water – approximately \$66,388 in principal and interest based on estimated interest rate of 4%.
2. Debt payment completion - In 2022/23 there is approximately \$110,000 falling off in General and \$15,000 in Water as the debentures will be paid in full.
3. Impact of the debt borrowing on our Financial Condition Indicators (FCIs) would impact the Debt Service Ratio:
 - a. General: before new debt = 7.25% and after new debt = 7.59%
 - b. Water: before new debt = 5.21% and after new debt = 8.17% (Note that for Water, this is a larger increase because Water had such low annual debt payments (\$116,755) and this new debt adds approx. \$66,000 annually in payments.)

COMMUNITY ENGAGEMENT:

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

ENVIRONMENTAL IMPLICATIONS:

There are no specific environmental implications associated with this borrowing.

SOCIAL JUSTICE IMPLICATIONS:

There are no specific social justice implications associated with this borrowing.

ALTERNATIVES:

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

ATTACHMENTS:

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rates
Copy of the Temporary Borrowing Resolution approved by the Minister on April 17, 2020.

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

SYNOPSIS

Transfer of the W.A. Reid Trust

The Town is currently the Trustee for the W.A. Reid Trust which provides funds to the Amherst High School for the purchase of teaching aids and/or prizes for creative writing for Grades 11 and 12. We believe that in 1984 when Mr. Reid set up the trust, the Town School Board was the administrator of schools in the Town of Amherst. This is no longer the case.

Currently the Town sends fund to the Regional School Board annually for the award. This would remove the involvement of the Town and have the party who is providing the prizes/scholarships responsible for the Funds.

The amount of the funds to be transferred is \$47,226.11. Upon Council's approval, the CAO and the representative from the School Board will sign the agreement for the transfer of the funds.

MOTION:

That Council approve the request to transfer the W.A. Reid Trust from the Town of Amherst to the Chignecto-Central Regional School Board and authorize the Mayor and CAO to sign the appropriate documentation to give effect to the transfer.



AMHERST TOWN COUNCIL

RFD# 2020067

Date: September 28, 2020

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley Rector CPA, CMA - CFO

DATE: September 28, 2020

SUBJECT: Transfer of the W.A. Reid Trust

ORIGIN: Staff requested legal recommendation on transferring the trust in January of 2018. It was recommended that it be transferred to the Chignecto-Central Regional School Board.

LEGISLATIVE AUTHORITY: Section 50 of the Municipal Government Act and Section 48 of the Public Trustees Act.

RECOMMENDATION: That Council approve the request to transfer the W.A. Reid Trust from the Town of Amherst to the Chignecto-Central Regional School Board.

BACKGROUND:

The Town is currently the Trustee for the W.A. Reid Trust which provides monies to the Amherst High School for the purchase of teaching aids and/or prizes for creative writing for Grades XI and XII. We believe that in 1984 when Mr. Reid set up the trust, the Town School Board was the administrator of schools in the Town of Amherst. This is no longer the case.

In 2018, it was decided that the Trust would be best administered if it was transferred to the School Board. However, the School Boards were discontinued so the transfer was delayed.

In addition, in the fall of 2018, the Town was contacted by TD Trust regarding the dissolution of the J.A. Reid Trust for which the Town is named as one of the five beneficiaries. This trust was set up by W.A. Reid. The Town has awaited the receipt of the funds from this trust and agreement from the Chignecto-Central Regional School Board to take the trust while preparing the legal paperwork for the transfer.

DISCUSSION:

Now that we have received the funds from TD and from another donor and have received agreement from the Chignecto-Central Regional School Board to act as trustee, we are requesting Council's approval to transfer the funds. Currently the Town sends funds to the Regional School Board annually for the award. This would remove the involvement of the Town and have the party who is providing the prizes/scholarships responsible for the Funds.

The amount of the funds to be transferred is \$47,226.11. Upon Council's approval, the CAO and the representative from the School Board will sign the agreement for the transfer of the funds.



FINANCIAL IMPLICATIONS:

We will be transferring \$47,226.11 from the current Trust Account to the Chignecto-Central Regional School Board. They will become the trustee of the funds and ensure the terms of the will of WA Reid are met.

COMMUNITY ENGAGEMENT:

None

ENVIRONMENTAL IMPLICATIONS:

None

SOCIAL JUSTICE IMPLICATIONS:

none

ALTERNATIVES:

Continue to manage the trust.

ATTACHMENTS:

none

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

Synopsis

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

At a meeting of the Audit Committee held Monday, September 14, 2020, the Town's Chief Financial Officer, Shelley Rector presented the audited financial statements and audit report for both the Town of Amherst and the Amherst Water Utility for the fiscal year ended March 31, 2020. The statements were prepared by Town staff and audited by the firm Jorgensen Bickerton. Mark Milner of Jorgensen Bickerton also reviewed the auditor's report at that meeting.

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

MOTION :

That Council accept the Audited Consolidated Financial Statements for the Town of Amherst, and the Non Consolidated Financial Statements for the Amherst Water Utility for the fiscal year ending March 31, 2020 which have been audited by the firm Jorgensen Bickerton, as recommended by the Audit Committee.



AMHERST TOWN COUNCIL

RFD# 2020075

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

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

DATE: September 28, 2020

SUBJECT: Audited Financial Statements

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

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

RECOMMENDATION: That Council accept the Audited Consolidated Financial Statements for the Town of Amherst, and the Non-Consolidated Financial Statements for the Amherst Water Utility for the fiscal year ending March 31, 2020 which have been audited by the firm Jorgensen Bickerton, as recommended by the Audit Committee.

BACKGROUND: At a meeting of the Audit Committee held Monday, September 14, 2020 the Town's CFO, Shelley Rector, presented the audited financial statements and audit report for the Town of Amherst and the Amherst Water Utility for the fiscal year ended March 31, 2020. The statements were prepared by Town staff and audited by the firm Jorgensen Bickerton.

DISCUSSION: There were operating surpluses in both the general and water operating funds and reserve levels remain strong. The Town, as any municipal unit, must remain vigilant in terms of monitoring not only the operating and capital budgets but also the external environment.

FINANCIAL IMPLICATIONS: The financial statements show that we are in good shape financially.

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

ENVIRONMENTAL IMPLICATIONS: n/a

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

ATTACHMENTS: Audited Financial Statements

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



TOWN OF AMHERST
AMHERST, NOVA SCOTIA

CONSOLIDATED
FINANCIAL STATEMENTS
MARCH 31, 2020

**Town of Amherst
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March 31, 2020**

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TOWN OF AMHERST

Consolidated Financial Statements

Year Ended March 31, 2020

Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

Amherst, NS
September 14, 2020



Gregory D. Herrett, CPA, CA
Chief Administrative Officer



Shelley G. Rector, CPA, CMA
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of Town of Amherst

Opinion

We have audited the consolidated financial statements of Town of Amherst (the Town), which comprise the consolidated statement of financial position as at March 31, 2020, and the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at March 31, 2020, and the results of its operations and accumulated surplus, remeasurement gains and losses, change in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

(continues)

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

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

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

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

Amherst, Nova Scotia
September 14, 2020


Jorgensen & Bickerton Inc.
Chartered Professional Accountants

Town of Amherst
Consolidated Statement of Financial Position
As at March 31, 2020

	<u>2020</u>	<u>2019</u>
Financial assets		
Cash and cash equivalents (Note 7)	\$ 8,615,672	\$ 8,850,541
Receivables (Note 8)	<u>1,866,219</u>	<u>1,619,310</u>
	<u>10,481,891</u>	<u>10,469,851</u>
Liabilities		
Accounts payable and accrued liabilities (Note 14)	1,988,476	2,539,673
Deferred revenue (Note 15)	361,637	881,208
Long term debt (Note 17)	8,142,995	8,846,708
Pension liability (Note 20)	550,400	629,800
Provision for landfill closure & post closure costs (Note 18)	<u>1,544,818</u>	<u>1,523,681</u>
	<u>12,588,326</u>	<u>14,421,070</u>
Net debt	<u>(2,106,435)</u>	<u>(3,951,219)</u>
Non-financial assets		
Prepaid expenses	68,241	63,365
Inventories of supplies	124,245	104,434
Tangible capital assets, net of accumulated amortization (Note 9)	<u>66,746,666</u>	<u>65,949,790</u>
	<u>66,939,152</u>	<u>66,117,589</u>
Accumulated surplus	<u>\$ 64,832,717</u>	<u>\$ 62,166,370</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 64,825,184	\$ 62,159,998
Accumulated remeasurement gains	<u>7,533</u>	<u>6,372</u>
	<u>\$ 64,832,717</u>	<u>\$ 62,166,370</u>

Town of Amherst
Consolidated Statement of Operations and Accumulated Surplus
For the year ended March 31, 2020

	<u>Actual 2020</u>	<u>Actual 2019</u>
Revenues		
Taxes	\$ 13,170,224	\$ 13,159,375
Grants in lieu of taxes	301,339	314,628
Service to other governments	192,194	188,379
Sale of services	3,973,964	4,019,261
Other revenue from own sources	673,662	653,918
Unconditional transfers from government	1,260,382	1,260,382
Conditional transfers from government	3,080,272	5,476,289
Other (Note 19)	88,431	111,080
Total revenues	<u>22,740,468</u>	<u>25,183,312</u>
Expenditures		
General government services	2,388,474	2,168,465
Protective services - Police	4,388,351	4,156,347
Protective services - Fire & Inspection	1,189,404	1,207,476
Transportation services	3,076,580	3,004,664
Environmental health services	3,010,175	3,125,174
Public health services	248,767	192,793
Environmental development services	446,848	404,128
Recreation and cultural services	2,020,589	2,111,648
Education	1,599,384	1,600,740
Water utility	1,706,710	1,977,527
Total expenditures	<u>20,075,282</u>	<u>19,948,962</u>
Annual surplus	2,665,186	5,234,350
Accumulated surplus at beginning of year	<u>62,159,998</u>	<u>56,925,648</u>
Accumulated surplus at end of year	<u>\$ 64,825,184</u>	<u>\$ 62,159,998</u>

Town of Amherst
Consolidated Statement of Remeasurement Gains and Losses
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Accumulated remeasurement gains and (losses) at beginning of year	\$ 6,372	\$ (4,959)
Unrealized gains (losses) attributable to:		
Portfolio investments	1,090	11,851
Amounts reclassified to the statement of operations:		
Portfolio investments	<u>71</u>	<u>(520)</u>
Net remeasurement gains for the year	<u>1,161</u>	<u>11,331</u>
Accumulated remeasurement gains at end of year	<u><u>\$ 7,533</u></u>	<u><u>\$ 6,372</u></u>

Town of Amherst
Consolidated Statement of Change in Net Debt
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Annual surplus	\$ 2,665,186	\$ 5,234,350
Acquisition of tangible capital assets (Note 10)	(3,403,962)	(4,369,878)
Amortization of tangible capital assets (Note 11)	2,577,753	2,550,546
(Gain) / loss on sale of tangible capital assets (Note 12)	10,169	388,759
Proceeds on sale of tangible capital assets (Note 13)	19,164	109,555
	<u>(796,876)</u>	<u>(1,321,018)</u>
Consumption (acquisition) of supply inventory	(19,811)	6,023
Consumption (acquisition) of prepaid expenses	(4,876)	(10,925)
	<u>(24,687)</u>	<u>(4,902)</u>
Net remeasurement gains	1,161	11,331
Change in net financial assets	1,844,784	3,919,761
Net debt at beginning of year	<u>(3,951,219)</u>	<u>(7,870,980)</u>
Net debt at end of year	<u>\$ (2,106,435)</u>	<u>\$ (3,951,219)</u>

Town of Amherst
Consolidated Statement of Cash Flow
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Operating transactions		
Annual surplus	\$ 2,665,186	\$ 5,234,350
Change in non-cash items:		
Amortization / depreciation (Note 11)	2,577,753	2,550,546
Decrease (increase) in receivables	(246,909)	2,650,842
Increase (decrease) in payables and accrued liabilities	(551,197)	(191,137)
Increase (decrease) in deferred revenue	(519,571)	(3,200,108)
Increase (decrease) in pension liability	(79,400)	(42,200)
Increase (decrease) in closure/post closure liability	21,137	120,363
Decrease (increase) in prepaid expenses	(4,876)	(10,925)
Decrease (increase) in inventory of supplies	(19,811)	6,023
	<u>3,842,312</u>	<u>7,117,754</u>
Capital transactions		
Acquisition of tangible capital assets (Note 10)	(3,403,962)	(4,369,878)
Proceeds from sale of tangible capital assets (Note 13)	19,164	109,555
(Gain) / loss on sale of tangible capital assets (Note 12)	10,169	388,759
	<u>(3,374,629)</u>	<u>(3,871,564)</u>
Investing transactions		
Net remeasurement gains	<u>1,161</u>	<u>11,331</u>
Financing transactions		
Proceeds from long term debt issued	141,825	916,677
Long term debt repayment	(845,538)	(855,859)
	<u>(703,713)</u>	<u>60,818</u>
Increase / (decrease) in cash and cash equivalents	(234,869)	3,318,339
Cash and cash equivalents beginning of year	<u>8,850,541</u>	<u>5,532,202</u>
Cash and cash equivalents end of year	<u><u>\$ 8,615,672</u></u>	<u><u>\$ 8,850,541</u></u>

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

1. SIGNIFICANT ACCOUNTING POLICIES

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

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

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

a) Reporting Entity

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

- General Operating and Capital Funds
- Water Operating and Capital Funds
- Operating and Capital Reserve Funds
- 42.41% of Cumberland Joint Services Management Authority

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

b) Revenue and Expenditure Recognition

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

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

c) Financial Instruments

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

The Town is subject to credit risk with respect to taxes receivable to which the Town provides services. An individual may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk as does the Town's collection policy. As per the 2018/19 Provincial Financial Condition Indicators the Town's Uncollected Taxes Indicator was 2.1%.

The carrying value of the financial instruments approximates fair value.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

d) **Cash and Cash Equivalents**

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

e) **Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost being determined on a FIFO basis.

f) **Tangible Capital Assets**

Effective April 1, 2009, the Town adopted Section 3150 – Tangible Capital Assets of the Public Sector Accounting Handbook. Tangible capital assets are recorded at cost. Amortization and depreciation have been recorded as an expense and are calculated on a straight-line basis over an asset's estimated useful life. Assets under construction are not amortized until the asset is put into use. Amortization and depreciation are recorded as an expense commencing in the year following acquisition.

The Town records depreciation in the Water Utility Operating Fund which is calculated based on rates prescribed by the Nova Scotia Utility and Review Board. The annual depreciation amount is transferred to the Water Utility Capital Fund and is used to help fund tangible capital asset additions.

g) **Government Transfers**

Government Transfers are recognized in the period in which the events giving rise to the transfer occur, provided transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

h) **Investment Income**

Investment income earned on operating funds, capital funds and reserve funds are reported as revenue in the period earned.

i) **Use of Estimates**

In preparing the Town's financial statements management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

j) **Budget**

The budget figures contained in the schedules to the Financial Statements were approved by Council on February 25, March 25, April 29, May 15 and May 21, 2019.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

k) Segmented Information

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

General government services

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

Protective services

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

Transportation services

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

Environmental health services

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

Public health services

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

Environmental development services

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

Recreation and cultural services

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

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

l) Landfill Closure & Post Closure Liability

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

m) Liability for Contaminated Sites

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

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

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

2. CONTRIBUTION TO BOARDS AND COMMISSIONS

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

Cumberland Business Connector

The Town of Amherst along with other municipal units funds a portion of the Cumberland Business Connector. For 2020 the Town's contribution was \$67,536 (2019 - \$54,029). The Cumberland Business Connector is a business led, not for profit organization. The focus of the Cumberland Business Connector is to foster a strong business environment in order to strengthen Cumberland County by removing barriers to business, and connecting businesses with the resources they need to be successful.

3. CONTRIBUTION TO PROVINCIAL GOVERNMENT DEPARTMENTS & AGENCIES

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

Education Contribution

The Town of Amherst is required to contribute to the Chignecto Central Regional School Board based on a formula calculation. For 2020 the education contribution was \$1,599,384 (2019 - \$1,600,740).

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

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

Corrections Contribution

Municipalities in Nova Scotia are required to make a mandatory contribution to fund the cost of correctional services. The contribution is set by Provincial formula. During 2020 the Town of Amherst paid \$112,412 (2019 - \$114,033) to the Province for corrections services.

Assessment Services Contribution

The Town of Amherst is required to contribute to Property Valuation Services Corporation based on a formula calculation. For 2020 the assessment services contribution was \$117,260 (2019 - \$117,012).

Cobequid Regional Housing Authority

The Town of Amherst along with other municipal units is required to finance its share of the operating deficit in the Cobequid Regional Housing Authority out of current year's operations. The deficit financed for 2020 was \$248,767 (2019 - \$192,793).

Cumberland Public Libraries

During the year, the Town of Amherst paid \$61,820 (2019 - \$61,820) to the Cumberland Public Libraries. The Town of Amherst does not share in any surplus or deficits.

4. TRUST FUNDS

The Trust Funds being administered by the Town of Amherst are not consolidated with the accounts of the Town. At March 31, 2020, the equity in the Trust Funds under its trusteeship amounted to \$56,253 (2019 - \$11,844).

	<u>R. H. Smith</u>	<u>W. A. Reid</u>	<u>Total</u>
Beginning balance April 1, 2019	\$ 5,064	\$ 6,780	\$ 11,844
Investment Income	79	484	563
Additional funding	-	43,934	43,934
ARHS scholarship	-	(88)	(88)
	<u> </u>	<u> </u>	<u> </u>
Ending balance March 31, 2020	<u>\$ 5,143</u>	<u>\$ 51,110</u>	<u>\$ 56,253</u>

5. CREDIT FACILITY

The Town of Amherst has an operating line of credit with the Royal Bank of Canada for a maximum amount of \$2,000,000 at the bank's prime rate minus 0.25%. The relevant prime rate was 2.450% at March 31, 2020. No amounts were drawn as at March 31, 2020.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020

6. TAX SALE SURPLUS

The Municipal Government Act requires a twenty year holding period for maintaining these funds in trust. For 2020 the balance of the tax sale surplus is \$38,887 (2019 - \$25,860).

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

7. CASH AND CASH EQUIVALENTS

	<u>2020</u>	<u>2019</u>
General Operating	\$ 512,044	\$ 1,345,312
General Capital	(579,702)	(213,543)
Water Operating	(39,332)	50,020
Water Capital - Depreciation	625,585	381,664
Cumberland Joint Services Mgmt Authority	2,766,294	2,488,535
Reserve Banks		
General Operating	3,316,864	3,018,840
General Capital	<u>2,013,919</u>	<u>1,779,713</u>
	<u>\$ 8,615,672</u>	<u>\$ 8,850,541</u>

8. RECEIVABLES

	<u>2020</u>	<u>2019</u>
Federal	\$ 195,984	\$ 340,264
Provincial	222,725	156,907
Other local government	6,980	-
Other:		
Taxes & rates - General Operating	1,002,134	424,930
Taxes & rates - Water Operating	344,158	274,712
Miscellaneous	210,685	276,173
Cumberland Joint Services Mgmt Authority	132,976	336,279
Valuation allowance	<u>(249,423)</u>	<u>(189,955)</u>
Total	<u>\$ 1,866,219</u>	<u>\$ 1,619,310</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020

9. TANGIBLE CAPITAL ASSETS

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2019	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2020	Accumulated Amortization March 31, 2019	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2020	Net Book Value March 31, 2020
General Capital											
Land	-	\$ 1,122,690	\$ 4,513	\$ -	\$ -	\$ 1,127,203	\$ -	\$ -	\$ -	\$ -	\$ 1,127,203
Land Improvements	25	3,120,713	19,411	-	-	3,140,124	1,473,920	-	90,446	1,564,366	1,575,758
Municipal Buildings	40	13,590,237	122,563	-	-	13,712,800	4,080,350	-	310,491	4,390,841	9,321,959
Other Buildings	40	557,752	7,000	-	7,000	557,752	191,183	-	14,007	205,190	352,562
Wastewater Treatment Facility	50	13,992,599	-	-	-	13,992,599	1,741,527	-	298,373	2,039,900	11,952,699
Electronic Data Equipment	5	771,777	178,798	-	25,075	925,500	539,779	25,075	61,186	575,890	349,610
Machinery & Equipment	10	3,262,875	129,586	-	-	3,392,461	2,020,827	-	187,931	2,208,758	1,183,703
Vehicles	5	3,161,289	322,636	641	373,899	3,110,667	2,436,706	373,311	113,729	2,177,124	933,543
Streets	25	10,818,020	706,189	68,274	52,407	11,540,076	4,963,532	52,407	422,612	5,333,737	6,206,339
Sidewalks	25	4,073,882	354,378	68,434	35,689	4,461,005	2,006,479	24,150	133,761	2,116,090	2,344,915
Curbs	25	3,958,015	23,725	15,050	17,180	3,979,610	2,379,785	17,180	116,282	2,478,887	1,500,723
Traffic & Street Lights	30	2,046,343	6,649	-	-	2,052,992	844,873	-	67,298	912,171	1,140,821
Sanitary Sewer Mains	50	6,180,895	47,850	103,063	5,486	6,326,322	3,277,598	5,486	96,208	3,368,320	2,958,002
Sanitary Forcemains	50	1,232,434	-	-	-	1,232,434	474,074	-	24,649	498,723	733,711
Sanitary Lift Stations	25	3,241,154	-	-	-	3,241,154	2,314,958	-	102,248	2,417,206	823,948
Storm Sewers	50	6,898,879	40,359	-	14,655	6,924,583	2,945,180	11,993	115,756	3,048,943	3,875,640
Assets Under Construction	-	255,462	130,158	(255,462)	-	130,158	-	-	-	-	130,158
Total		\$ 78,285,016	\$ 2,093,815	\$ -	\$ 531,391	\$ 79,847,440	\$ 31,690,771	\$ 509,602	\$ 2,154,977	\$ 33,336,146	\$ 46,511,294

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

9. TANGIBLE CAPITAL ASSETS (cont'd)

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2019	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2020	Accumulated Depreciation March 31, 2019	Depreciation Reduction from Disposal of Asset	Annual Depreciation	Accumulated Depreciation March 31, 2020	Net Book Value March 31, 2020
Water Capital											
Land	-	\$ 609,525	\$ -	\$ -	\$ -	\$ 609,525	\$ -	\$ -	\$ -	\$ -	\$ 609,525
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs, Reservoirs, Wells	40-75	8,141,946	-	-	-	8,141,946	1,218,243	-	125,777	1,344,020	6,797,926
Electronic Data Equip	5	271,294	-	-	-	271,294	266,134	-	1,720	267,854	3,440
Machinery & Equip	20	537,839	150,168	-	-	688,007	305,359	-	24,530	329,889	358,118
Vehicles	5	366,381	49,506	-	31,177	384,710	334,713	31,177	25,621	329,157	55,553
Water Mains -Town	75	5,062,230	1,045,363	763,924	22,608	6,848,909	1,232,743	15,366	66,414	1,283,791	5,565,118
Water Mains -County	75	5,319,279	-	-	-	5,319,279	1,351,194	-	70,206	1,421,400	3,897,879
Meters	20-25	435,103	14,000	-	6,276	442,827	344,635	5,973	7,676	346,338	96,489
Hydrants	75	561,732	10,429	-	-	572,161	160,415	-	7,435	167,850	404,311
Services	50	784,085	-	-	-	784,085	536,996	-	6,695	543,691	240,394
Assets Under Construction	-	763,924	31,071	(763,924)	-	31,071	-	-	-	-	31,071
Total		\$22,853,338	\$1,300,537	\$ -	\$ 60,061	\$24,093,814	\$ 5,750,432	\$ 52,516	\$ 336,074	\$ 6,033,990	\$18,059,824

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

9. TANGIBLE CAPITAL ASSETS (cont'd)

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2019	Additions	Disposals	Tangible Capital Asset Cost March 31, 2020	Accumulated Amortization March 31, 2019	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2020	Net Book Value March 31, 2020
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Cumberland Joint Services Management Authority

	% of									
Landfill Cell	usage	\$ 1,349,794	\$ 9,610	\$ -	\$ 1,359,404	\$ 4,826	\$ -	\$ 7,151	\$ 11,977	\$ 1,347,427
Buildings	40	1,196,621	-	-	1,196,621	449,972	-	35,758	485,730	710,891
Equipment	5-15	87,900	-	-	87,900	72,286	-	6,090	78,376	9,524
Vehicles	5-15	489,055	-	-	489,055	343,646	-	37,703	381,349	107,706
Total		\$ 3,123,370	\$ 9,610	\$ -	\$ 3,132,980	\$ 870,730	\$ -	\$ 86,702	\$ 957,432	\$ 2,175,548

Summary

General Capital	\$ 78,285,016	\$ 2,093,815	\$ 531,391	\$ 79,847,440	\$31,690,771	\$ 509,602	\$ 2,154,977	\$33,336,146	\$ 46,511,294
Water Capital	22,853,338	1,300,537	60,061	24,093,814	5,750,432	52,516	336,074	6,033,990	18,059,824
CJSMA	3,123,370	9,610	-	3,132,980	870,730	-	86,702	957,432	2,175,548
Total	\$104,261,724	\$ 3,403,962	\$ 591,452	\$107,074,234	\$38,311,933	\$ 562,118	\$ 2,577,753	\$40,327,568	\$ 66,746,666

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020

10. CAPITAL PROJECT ACQUISITIONS & FUNDING

Category	2020 Capital Acquisitions	Sources of Financing						2019 Capital Acquisitions
		General Operating (Capital from Revenue)	Reserves	Reserves - Capital Carryovers	Gas Tax Funding	Bridge Financing	Long Term Debt	
General Capital								
Land	\$ 4,513	\$ 4,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Land Improvements	19,411	-	-	19,411	-	-	-	35,408
Municipal Buildings	122,563	88,706	33,857	-	-	-	-	-
Other Buildings	7,000	-	-	7,000	-	-	-	54,388
Wastewater Treatment Facility	-	-	-	-	-	-	-	-
Electronic Data Equipment	178,798	92,113	27,820	58,865	-	-	-	136,275
Machinery & Equipment	129,586	83,977	-	45,609	-	-	-	417,482
Vehicles	322,636	140,073	-	182,563	-	-	-	82,107
Streets	706,189	-	-	-	521,530	-	184,659	414,993
Sidewalks	354,378	-	-	-	354,378	-	-	80,088
Curbs	23,725	-	-	-	-	-	23,725	66,717
Traffic & Street Lights	6,649	6,649	-	-	-	-	-	-
Sanitary Sewer Mains	47,850	-	-	-	-	-	47,850	141,000
Sanitary Force Mains	-	-	-	-	-	-	-	-
Sanitary Lift Stations	-	-	-	-	-	-	-	-
Storm Sewers	40,359	-	-	-	19,285	-	21,074	89,213
Assets Under Construction	130,158	-	-	-	-	130,158	-	253,794
Capital Project Carry Over to 2020/21	-	95,000	34,500	(129,500)	-	-	-	-
Total	\$ 2,093,815	\$ 511,031	\$ 96,177	\$ 183,948	\$ 895,193	\$ 130,158	\$ 277,308	\$ 1,788,465

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020

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

Category	2020 Capital Acquisitions	Sources of Financing						2019 Capital Acquisitions
		Grants - Federal	Grants - Provincial	Bridge Financing	Long Term Debt	Water Capital (Depreciation)	Water Operating	
<u>Water Capital</u>								
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,526
Bldgs, Reservoirs & Wells	-	-	-	-	-	-	-	874,951
Electronic Data Equipment	-	-	-	-	-	-	-	-
Machinery & Equipment	150,168	-	-	-	134,361	-	15,807	39,257
Vehicles	49,506	-	-	-	-	-	49,506	-
Water Mains - Town	1,045,363	384,847	189,551	-	446,033	-	24,932	292,859
Water Mains - County	-	-	-	-	-	-	-	-
Meters	14,000	-	-	-	-	-	14,000	12,394
Hydrants	10,429	-	-	-	-	-	10,429	10,429
Services	-	-	-	-	-	-	-	-
Assets Under Construction	31,071	-	-	31,071	-	-	-	685,657
Total	\$ 1,300,537	\$ 384,847	\$ 189,551	\$ 31,071	\$ 580,394	\$ -	\$ 114,674	\$ 1,953,073

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

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

Category	2020 Capital Acquisitions	Sources of Financing									2019 Capital Acquisitions
		General Operating	Reserves	Gas Tax Funding	Grants - Federal	Grants - Provincial	Bridge Financing	Long Term Debt	Water Operating	CJSMA Operating / Reserves	
<u>Cumberland Joint Services Mgmt Authority</u>											
Landfill Cell	\$ 9,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,610	\$ 525,366
Buildings	-	-	-	-	-	-	-	-	-	-	12,216
Equipment	-	-	-	-	-	-	-	-	-	-	5,830
Vehicles	-	-	-	-	-	-	-	-	-	-	84,928
Total	\$ 9,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,610	\$ 628,340
<u>Summary</u>											
General Capital	\$ 2,093,815	\$ 511,031	\$ 280,125	\$ 895,193	\$ -	\$ -	\$ 130,158	\$ 277,308	\$ -	\$ -	\$ 1,788,465
Water Capital	1,300,537	-	-	-	384,847	189,551	31,071	580,394	114,674	-	1,953,073
CJSMA	9,610	-	-	-	-	-	-	-	-	9,610	628,340
Total	\$ 3,403,962	\$ 511,031	\$ 280,125	\$ 895,193	\$ 384,847	\$ 189,551	\$ 161,229	\$ 857,702	\$ 114,674	\$ 9,610	\$ 4,369,878

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

11. AMORTIZATION OF TANGIBLE CAPITAL ASSETS

	General Capital	Water Capital	Cumb Joint Services Mgmt Auth	Total 2020	2019
General government	\$ 93,652	\$ -	\$ -	\$ 93,652	\$ 91,742
Protective services - Police	153,385	-	-	153,385	173,187
Protective services - Fire	84,868	-	-	84,868	82,583
Transportation services	974,779	-	-	974,779	1,016,707
Environmental health services	535,977	-	-	535,977	564,779
Environmental dev services	3,243	-	-	3,243	8,516
Recreation & cultural services	309,073	-	-	309,073	272,418
Water capital	-	336,074	-	336,074	265,508
Cumb Joint Services Mgmt Auth	-	-	86,702	86,702	75,106
Total	\$ 2,154,977	\$ 336,074	\$ 86,702	\$ 2,577,753	\$ 2,550,546

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

	General Capital	Water Capital	Cumb Joint Services Mgmt Auth	Total 2020	2019
General government	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ -
Protective services - Police	(3,051)	-	-	(3,051)	-
Protective Services - Fire	(5,264)	-	-	(5,264)	-
Transportation services	11,060	-	-	11,060	(6,391)
Environmental health	-	-	-	-	-
Recreation & Cultural Services	(4,961)	-	-	(4,961)	(8,000)
Water capital	-	5,385	-	5,385	409,783
Cumb Joint Services Mgmt Auth	-	-	-	-	(6,633)
Total	\$ 4,784	\$ 5,385	\$ -	\$ 10,169	\$ 388,759

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

13. PROCEEDS ON SALE OF TANGIBLE CAPITAL ASSETS

	<u>General Capital</u>	<u>Water Capital</u>	<u>Cumb Joint Services Mgmt Auth</u>	<u>Total 2020</u>	<u>2019</u>
General government	\$ -	\$ -	\$ -	\$ -	\$ 64,980
Protective services - Fire	5,264	-	-	5,264	-
Protective services - Police	3,638	-	-	3,638	-
Transportation services	3,141	-	-	3,141	10,000
Recreation & cultural	4,961	-	-	4,961	8,000
Water capital	2,160	-	-	2,160	-
Cumb Joint Services Mgmt Auth	-	-	-	-	26,575
Total	\$ 19,164	\$ -	\$ -	\$ 19,164	\$ 109,555

14. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2020</u>	<u>2019</u>
Trade accounts payable	\$ 481,978	\$ 1,126,571
Federal government	65,927	20,994
Provincial government	28,103	353
Other local government	31,219	4,208
Accrued wages & benefits	1,100,656	1,081,862
Accrued debenture interest	122,773	132,679
Accrued liabilities	118,933	147,146
Tax sale surplus	38,887	25,860
Total	\$ 1,988,476	\$ 2,539,673

15. DEFERRED REVENUE

	<u>2020</u>	<u>2019</u>
Grants - capital	\$ 87,895	\$ 572,999
Grants - operating	73,270	90,258
Fundraising	146,437	146,437
Other	17,398	39,117
Cumberland Joint Services Mgmt Authority	36,637	32,397
Total	\$ 361,637	\$ 881,208

16. LIABILITY FOR CONTAMINATED SITES

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

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020

17. LONG TERM DEBT – PRINCIPAL BALANCE OUTSTANDING

	2020	2019
Municipal Finance Corporation 24A-1 maturing November 25, 2019 - principal payments of \$37,415 yearly plus interest - rates variable 3.195% to 5.325%	-	37,415
Municipal Finance Corporation 26B-1 maturing October 24, 2021 - principal payments of \$86,680 yearly plus interest - rates variable 4.265% to 4.590%	290,860	377,540
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$35,500 yearly plus interest - rates variable 4.650% to 5.210%	106,499	142,000
Municipal Finance Corporation 28A-1 maturing October 24, 2023 - principal payments of \$146,045 yearly plus interest - rates variable 3.100% to 5.480%	1,126,745	1,272,790
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$63,122 yearly plus interest - rates variable 0.900% to 4.939%	301,625	364,747
Municipal Finance Corporation 31A-1 maturing May 30, 2026 - principal payments of \$90,316 yearly plus interest - rates variable 1.630% to 4.597%	342,522	432,838
Municipal Finance Corporation 33A-1 maturing November 15, 2028 - principal payments of \$166,700 yearly plus interest - rates variable 1.285% to 4.114%	3,073,595	3,240,295
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$158,647 yearly plus interest - rates variable 1.150% to 3.475%	1,903,759	2,062,406
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$61,112 yearly plus interest - rates variable 2.490% to 3.551%	855,565	916,677
Municipal Finance Corporation 39A-1 maturing November 15, 2034 - future principal payments of \$9,455 yearly plus interest - rates variable 2.015% to 2.829%	141,825	-
	\$ 8,142,995	\$ 8,846,708

Principal repayments are:

2021	\$	818,477
2022	\$	940,679
2023	\$	683,459
2024	\$	1,194,624
2025	\$	511,829

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

18. PROVISION FOR LANDFILL CLOSURE & POST CLOSURE COSTS

The Town of Amherst along with the Municipality of the County of Cumberland and the Town of Oxford own and operate through Cumberland Joint Services Management Authority (CJSMA), one open and one closed landfill site. The Town has an obligation under the Nova Scotia Environmental Protection Act for costs related to the closure and post closure care of the sites once capacity is reached. These costs are shared pro rata on use with the other municipalities party to CJSMA, where a reserve has been established to provide for the future costs. The Town's 2020 pro rata share is 42.41% (2019 – 39.84%).

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

The estimated liability for the care of the landfill site is the present value of future cash flows associated with closure and post closure costs discounted using a long-term borrowing rate of 3.05% and a forecasted inflation rate of 3%. The liability was adjusted for capacity used of 99.26% (2019 – 97.90%).

The estimated present value of future expenses for closure and post closure care as at March 31, 2020 is \$3,669,636 (2019 - \$3,669,636) of which total expenses of \$27,057 (2019 - \$76,897) are yet to be incurred, resulting in a liability of \$3,642,579 (2019 - \$3,592,739).

The Town of Amherst's 2020 share of the liability is estimated at \$1,544,818 (2019 - \$1,523,681) for closure and post closure costs. These costs have been reported on the consolidated statement of financial position. The Town's share of the cash reserve in CJSMA to fund the liability is \$1,498,865 (2019 - \$1,406,931).

19. OTHER REVENUE

	<u>2020</u>	<u>2019</u>
Contributions for capital projects	\$ -	\$ 68,880
Land dedication	9,031	-
Pension liability adjustment	79,400	42,200
	<u>\$ 88,431</u>	<u>\$ 111,080</u>

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

20. PENSION PLANS

Defined Benefit Pension Plan for Employees of the Town of Amherst

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

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

Nature of liability or deficiency	Start date	End date	Annual amortization payment	Balance going-concern
	mm-dd-yyyy	mm-dd-yyyy	\$	\$
Going-concern unfunded liability	04-01-2014	03-31-2029	17,100	133,900
Going-concern unfunded liability	04-01-2019	03-31-2034	29,500	309,200
Total			46,600	443,100

An actuarial certification for PSAB accounting purposes was performed as of March 31, 2020 and the calculated liability was \$550,400 (2019 - \$629,800).

	<u>2020</u>	<u>2019</u>
Plan assets, at market value		
Balance, beginning of year	\$ 14,411,800	\$ 13,736,800
Contributions during year	450,100	482,200
Benefit payments during year	(829,300)	(625,600)
Expected return on assets	739,600	696,900
Actual gains / (losses)	(1,388,900)	121,500
Balance, end of year	<u>\$ 13,383,300</u>	<u>\$ 14,411,800</u>
Accrued benefit obligation		
Balance, beginning of year	\$ 14,998,300	\$ 14,690,500
Benefit cost	335,000	345,800
Benefit payments during year	(829,300)	(625,600)
Interest on ABO	775,800	750,900
Actual (gains) / losses	11,000	(163,300)
Balance, end of year	<u>\$ 15,290,800</u>	<u>\$ 14,998,300</u>

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

20. PENSION PLANS (cont'd)

	<u>2020</u>	<u>2019</u>
Retirement benefit liability		
Balance, beginning of year	\$ 629,800	\$ 672,000
Retirement benefit expenses	254,300	321,600
Town contributions	<u>(333,700)</u>	<u>(363,800)</u>
Retirement benefit liability	<u>\$ 550,400</u>	<u>\$ 629,800</u>
Accrued benefit obligation to retirement benefit liability		
Market value	\$ 13,383,300	\$ 14,411,800
Accrued benefit obligation	<u>15,290,800</u>	<u>14,998,300</u>
Deficit	<u>(1,907,500)</u>	(586,500)
Unamortized actuarial (gain) / loss	<u>(1,357,100)</u>	<u>43,300</u>
Retirement benefit liability	<u>\$ (550,400)</u>	<u>\$ (629,800)</u>

Actuarial assumptions

Liability discount rate	5.15%
Inflation rate	2.10%
Salary growth rates	2.75%
Assumed retirement age	62

Defined Contribution Pension Plan for Employees of the Town of Amherst

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

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

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

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

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

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

21. GOVERNMENT PARTNERSHIP

Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) require a government's pro rata share of each of the assets, liabilities, revenues and expenditures (including capital expenditures) of any government partnership to be combined on a line by line basis with similar items in the government's financial statements. The Town of Amherst has a partnership with Cumberland Joint Services Management Authority (CJSMA) which operates a landfill site in Little Forks. The Town of Amherst's 2020 pro rata share of 42.41% of Cumberland Joint Services Management Authority is included in these financial statements. The 2019 comparative figures for CJSMA have been changed to 42.41% (from 39.84%) for more accurate comparison of figures.

22. COMPARATIVE FIGURES

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

23. UNCERTAINTIES RELATED TO COVID-19

On March 11, 2020 the World Health Organization declared a global pandemic due to the outbreak of the coronavirus, COVID-19. The spread of COVID-19 has severely impacted many local economies around the globe. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closure of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Government and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. The impacts of COVID-19 on the consolidated financial statements for the Town of Amherst for the year ended March 31, 2020 were minimal.

24. SUBSEQUENT EVENTS

On June 30, 2020, a formal Request for Proposals (RFP) was issued for the Divestiture of Assets of the Cumberland Joint Services Management Authority (CJSMA). This RFP is structured with two distinct components which include the Facility Divestiture as well as a Long-term Waste/Resource Benefits Agreement. Closing date for the RFP was August 4, 2020.

An estimate for the financial effect of this asset divestiture plan is not currently known, therefore the March 31, 2020 financial statement results for CJSMA have not been adjusted. The impacts will be reported when they are known and may be assessed.

25. CONTINGENCIES

In the normal course of operations, the Town becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2020 cannot be predicted with certainty, it is the opinion of management and council that resolution of these matters will not have a material adverse effect as the Town maintains insurance coverage in amounts considered appropriate.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2020**

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

Name	Office	Remuneration	Expenses			Total Remuneration & Expenses Reimbursed
			Travel & Travel Related	Meals	Professional Development / Conference Registration	
David Kogon	Mayor	\$ 41,178	\$ 4,678	\$ 159	\$ 350	\$ 46,365
Jason Blanch*	Councillor	\$ 24,087	\$ 1,809	\$ -	\$ -	\$ 25,896
Vince Byrne	Councillor	\$ 25,050	\$ 5,623	\$ 385	\$ 2,016	\$ 33,074
Sheila Christie	Deputy Mayor	\$ 27,723	\$ 3,435	\$ 105	\$ 580	\$ 31,843
Darrell Jones	Councillor	\$ 25,050	\$ 3,104	\$ 105	\$ 580	\$ 28,839
Wayne MacKenzie	Councillor	\$ 25,050	\$ 4,018	\$ 191	\$ 1,005	\$ 30,264
Terry Rhindress	Councillor	\$ 25,050	\$ 5,796	\$ 389	\$ 1,935	\$ 33,170
Gregory Herrett	Chief Administrative Officer	\$ 134,598	\$ 8,696	\$ 376	\$ 2,454	\$ 146,124
Total Remuneration and Reportable Expenses		\$ 327,786	\$ 37,159	\$ 1,710	\$ 8,920	\$ 375,575

*Councillor Blanch resigned effective February 29, 2020.

27. APPROVAL OF FINANCIAL STATEMENTS

Council and management have approved these financial statements.

Supplementary Schedules

Town of Amherst
Schedule of Operations - General Operating Fund
For the year ended March 31, 2020

	Budget 2020	Actual 2020	Actual 2019
Revenues			
Taxes	\$ 13,147,513	\$ 13,170,224	\$ 13,159,375
Grants in lieu of taxes	291,397	301,339	314,628
Service to other governments	192,019	192,194	188,379
Sale of services	1,436,917	1,380,790	1,414,189
Other revenue from own sources	662,998	671,998	668,009
Unconditional transfers from government	1,260,382	1,260,382	1,260,382
Conditional transfers from government	370,200	355,144	355,465
Total revenues	<u>17,361,426</u>	<u>17,332,071</u>	<u>17,360,427</u>
Expenditures			
General government services	2,318,101	2,287,822	2,076,723
Protective services - Police	4,263,445	4,238,017	3,983,160
Protective services - Fire & Inspection	1,860,070	1,816,346	1,799,596
Transportation services	2,021,349	2,090,741	1,994,348
Environmental health services	1,492,474	1,396,929	1,408,611
Public health services	230,000	248,767	192,793
Environmental development services	486,075	443,605	395,612
Recreation and cultural services	1,881,391	1,716,477	1,847,230
Education	1,599,384	1,599,384	1,600,740
Total expenditures	<u>16,152,289</u>	<u>15,838,088</u>	<u>15,298,813</u>
Annual surplus	<u>1,209,137</u>	<u>1,493,983</u>	<u>2,061,614</u>
Financing and transfers			
Debt principal repayment	(771,608)	(771,608)	(791,596)
Dividend from Water Utility	135,000	135,000	130,000
Transfers from Reserves	175,000	73,138	24,630
Transfers to Reserves	(240,994)	(231,694)	(465,580)
Transfer to Operating Reserve - surplus	-	(187,788)	(369,068)
Transfers to General Capital	(506,535)	(511,031)	(590,000)
Total financing and transfers	<u>(1,209,137)</u>	<u>(1,493,983)</u>	<u>(2,061,614)</u>
Change in surplus	<u>\$ -</u>	-	-
Accumulated surplus at beginning of year		-	-
Accumulated surplus at end of year		<u>\$ -</u>	<u>\$ -</u>

Town of Amherst
Schedule of Operations - Water Operating Fund
For the year ended March 31, 2020

	Budget 2020	Actual 2020	Actual 2019
Revenues			
Metered	\$ 1,226,147	\$ 1,195,042	\$ 1,176,259
Flat	166,320	166,237	160,480
Public fire protection	807,481	807,481	771,089
Private hydrants	14,750	14,500	14,750
Sprinkler service	15,650	15,050	15,150
Bulk water	6,000	7,950	8,700
Sale of services	2,890	14,367	3,524
Sundry	1,700	1,879	1,175
Interest	6,000	4,808	6,213
Total revenues	<u>2,246,938</u>	<u>2,227,314</u>	<u>2,157,340</u>
Expenditures			
Source of supply	35,900	32,159	29,276
Power and pumping	176,500	153,013	145,913
Water treatment	22,100	14,808	9,561
Transmission and distribution	767,340	759,433	737,721
Administrative	640,756	603,538	518,164
Depreciation	355,412	336,074	265,509
Total expenditures	<u>1,998,008</u>	<u>1,899,025</u>	<u>1,706,144</u>
Annual surplus	<u>248,930</u>	<u>328,289</u>	<u>451,196</u>
Financing and transfers			
Debt principal repayment	(73,930)	(73,930)	(64,263)
Dividend to owner	(135,000)	(135,000)	(130,000)
Transfer to Water Capital	(40,000)	(114,674)	(250,000)
Total financing and transfers	<u>(248,930)</u>	<u>(323,604)</u>	<u>(444,263)</u>
Change in surplus	<u>\$ -</u>	<u>4,685</u>	<u>6,933</u>
Accumulated surplus at beginning of year		<u>174,222</u>	<u>167,289</u>
Accumulated surplus at end of year		<u>\$ 178,907</u>	<u>\$ 174,222</u>

Town of Amherst
Schedule of Operations - General Capital Fund
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Revenues		
Contributed assets	\$ -	\$ 68,880
Total revenues	<u>-</u>	<u>68,880</u>
Expenditures		
Amortization (Note 11)	2,154,977	2,209,932
Loss (gain) on disposal of tangible capital assets (Note 12)	4,784	(14,391)
Total expenditures	<u>2,159,761</u>	<u>2,195,541</u>
Annual (deficit)	<u>(2,159,761)</u>	<u>(2,126,661)</u>
Financing and transfers		
Debt principal payments	771,608	791,596
Transfer from General Operating	511,031	590,000
Transfers from Reserves	1,373,892	1,727,995
Transfers to Reserves	(146,505)	(406,480)
Total financing and transfers	<u>2,510,026</u>	<u>2,703,111</u>
Change in surplus	350,265	576,450
Accumulated surplus at beginning of year	<u>38,031,038</u>	<u>37,454,588</u>
Accumulated surplus at end of year	<u>\$ 38,381,303</u>	<u>\$ 38,031,038</u>

Town of Amherst
Schedule of Operations - Water Capital Fund
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Revenues		
Interest income	\$ 12,227	\$ 6,217
Grants for Capital Projects - Federal	892,215	2,940,500
Grants for Capital Projects - Provincial	446,108	1,470,250
Total revenues	<u>1,350,550</u>	<u>4,416,967</u>
Expenditures		
Loss on disposal of tangible capital assets (Note 12)	<u>5,385</u>	<u>409,783</u>
Annual surplus	<u>1,345,165</u>	<u>4,007,184</u>
Financing and transfers		
Debt principal payments	73,930	64,263
Transfer from Water Operating	114,674	250,000
Total financing and transfers	<u>188,604</u>	<u>314,263</u>
Change in surplus	1,533,769	4,321,447
Accumulated surplus at beginning of year	<u>16,544,780</u>	<u>12,223,333</u>
Accumulated surplus at end of year	<u>\$ 18,078,549</u>	<u>\$ 16,544,780</u>

Town of Amherst
Schedule of Operations - Reserve Funds

For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Revenues		
Federal gas tax funds	\$ 1,386,805	\$ 710,074
Interest on federal gas tax funds	17,437	7,692
Land dedication / open space fees	9,031	-
Total revenues	<u>1,413,273</u>	<u>717,766</u>
Expenditures		
General government	-	-
Total expenditures	<u>-</u>	<u>-</u>
Annual surplus	<u>1,413,273</u>	<u>717,766</u>
Financing and transfers		
Transfer from General Operating	231,694	465,580
Transfer from General Operating - surplus	187,788	369,068
Transfer from General Capital	146,505	406,480
Transfer to General Operating	(73,138)	(24,630)
Transfer to General Capital	(1,373,892)	(1,727,995)
Total financing and transfers	<u>(881,043)</u>	<u>(511,497)</u>
Change in surplus	532,230	206,269
Accumulated surplus at beginning of year	<u>4,798,553</u>	<u>4,592,284</u>
Accumulated surplus at end of year*	<u>\$ 5,330,783</u>	<u>\$ 4,798,553</u>

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

General Capital Reserve	\$ 2,013,919	\$ 1,779,713
General Operating Reserve	3,316,864	3,018,840
	<u>\$ 5,330,783</u>	<u>\$ 4,798,553</u>

Town of Amherst
Schedule of Operations - Cumberland Joint Services Mgmt Authority Fund
For the year ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Revenues		
Solid waste operations	\$ 947,056	\$ 935,653
Compost operations	195,037	180,965
Recycling operations	51,326	57,174
Interest	55,287	59,010
Gain on disposal of tangible capital assets (Note 12)	-	6,633
Total revenues	<u>1,248,706</u>	<u>1,239,435</u>
Expenditures		
Administration	198,067	216,179
Solid waste operations	338,419	405,383
Compost operations	61,204	47,753
Recycling operations	399,477	413,963
Amortization of tangible capital assets (Note 11)	86,702	75,106
Total expenditures	<u>1,083,869</u>	<u>1,158,384</u>
Annual surplus	164,837	81,051
Accumulated surplus at beginning of year	<u>3,241,205</u>	<u>3,160,154</u>
Accumulated surplus at end of year	<u>\$ 3,406,042</u>	<u>\$ 3,241,205</u>

TOWN OF AMHERST
WATER UTILITY

NON-CONSOLIDATED
FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2020

**Town of Amherst Water Utility
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March 31, 2020**

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TOWN OF AMHERST WATER UTILITY

Non-consolidated Financial Statements

Year Ended March 31, 2020

Management's Responsibility for the Non-consolidated Financial Statements

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

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

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

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

Amherst, NS
September 14, 2020



Gregory D. Herrett, CPA, CA
Chief Administrative Officer



Shelley G. Rector, CPA, CMA
Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Town of Amherst Water Utility

Opinion

We have audited the non-consolidated financial statements of Town of Amherst Water Utility (the Organization), which comprise the non-consolidated statement of financial position of the Water Utility Operating and Capital Fund as at March 31, 2020, and the non-consolidated statements of activities for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and the results of its operations for the year then ended in accordance with Nova Scotia Utility and Review Board Regulatory Handbook.

Basis for Opinion

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

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

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

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

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

(continues)

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

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

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

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

Amherst, Nova Scotia
September 14, 2020


Jorgensen & Bickerton Inc.
Chartered Professional Accountants

Town of Amherst
Water Utility Operating Fund
Non-Consolidated Statement of Financial Position
As at March 31, 2020

	<u>2020</u>	<u>2019</u>
Assets		
Cash	\$ (39,332)	\$ 50,020
Receivables		
Rates (less allowance for doubtful accounts)	284,924	225,315
Inventory not held for resale	57,917	62,590
Prepaid expenses	5,521	1,000
	<u>309,030</u>	<u>338,925</u>
Liabilities		
Payables and accrued liabilities	<u>130,123</u>	<u>164,703</u>
Surplus	<u>\$ 178,907</u>	<u>\$ 174,222</u>

Town of Amherst
Water Utility Operating Fund
Non-Consolidated Statement of Financial Activities
For the Year Ended March 31, 2020

	Budget 2020	Actual 2020	Actual 2019
Operating revenue			
Metered	\$ 1,226,147	\$ 1,195,042	\$ 1,176,259
Flat rate	166,320	166,237	160,480
Public fire protection	807,481	807,481	771,089
Private hydrants	14,750	14,500	14,750
Sprinkler service	15,650	15,050	15,150
Bulk water sales	6,000	7,950	8,700
Sale of services	2,890	14,367	3,524
Sundry	1,700	1,879	1,175
Total operating revenue	<u>2,240,938</u>	<u>2,222,506</u>	<u>2,151,127</u>
Operating expenditures			
Source of supply (Schedule - page 9)	35,900	32,159	29,276
Power and pumping (Schedule - page 9)	176,500	153,013	145,913
Water treatment (Schedule - page 9)	22,100	14,808	9,561
Transmission and distribution (Schedule - page 9)	767,340	759,433	737,721
Administrative and general (Schedule - page 9)	574,192	551,812	468,250
Depreciation	355,412	336,074	265,509
Taxes	32,000	31,695	31,383
Total operating expenditures	<u>1,963,444</u>	<u>1,878,994</u>	<u>1,687,613</u>
Net operating revenue	<u>277,494</u>	<u>343,512</u>	<u>463,514</u>
Non-operating revenue			
Interest	<u>6,000</u>	<u>4,808</u>	<u>6,213</u>
Non-operating expenditures			
Debt charges			
Principal	73,930	73,930	64,263
Interest	34,564	20,031	18,531
Transfer to water capital	40,000	114,674	250,000
Dividend to owner	135,000	135,000	130,000
Total non-operating expenditures	<u>283,494</u>	<u>343,635</u>	<u>462,794</u>
Excess of revenue over expenditures	<u>\$ -</u>	<u>4,685</u>	<u>6,933</u>
Surplus beginning of year		<u>174,222</u>	<u>167,289</u>
Surplus end of year		<u>\$ 178,907</u>	<u>\$ 174,222</u>

Town of Amherst
Water Utility Capital Fund
Non-Consolidated Statement of Financial Position
As at March 31, 2020

	<u>2020</u>	<u>2019</u>
Assets		
Cash - Depreciation	\$ 625,585	\$ 381,664
Receivables		
Other	-	172,174
Utility plant and equipment (Capital Assets)	<u>24,093,814</u>	<u>22,853,338</u>
	<u>24,719,399</u>	<u>23,407,176</u>
Liabilities		
Deferred revenue	-	572,999
Long term debt - Municipal Finance Corporation (Note 4)	606,860	538,965
Accumulated depreciation	<u>6,033,990</u>	<u>5,750,432</u>
	<u>6,640,850</u>	<u>6,862,396</u>
 Investment in capital assets	 <u>\$ 18,078,549</u>	 <u>\$ 16,544,780</u>

Town of Amherst
Water Utility Capital Fund
Non-Consolidated Statement of Financial Activities
For the Year Ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Revenue		
Interest income	\$ 12,227	\$ 6,217
Grants for capital projects - Federal	892,215	2,940,500
Grants for capital projects - Provincial	446,108	1,470,250
Total revenue	<u>1,350,550</u>	<u>4,416,967</u>
Expenditures		
Loss on disposal of capital asset	<u>5,385</u>	<u>409,783</u>
Net revenue	<u>1,345,165</u>	<u>4,007,184</u>
Financing and transfers		
Debt principal payments	73,930	64,263
Transfer from Water Operating	114,674	250,000
Total financing and transfers	<u>188,604</u>	<u>314,263</u>
Change in fund balance	<u>1,533,769</u>	4,321,447
Beginning fund balance	<u>16,544,780</u>	<u>12,223,333</u>
Ending fund balance	<u>\$ 18,078,549</u>	<u>\$ 16,544,780</u>

Town of Amherst
Water Utility Capital Fund
Schedule of Investment in Water Utility Plant and Equipment
For the Year Ended March 31, 2020

	<u>2020</u>	<u>2019</u>
Land and land rights		
Source of supply	<u>\$ 609,525</u>	<u>\$ 609,525</u>
Structures and improvements		
Source of supply	1,000,514	1,000,514
Power and pumping structures	491,661	491,661
Water treatment	436,056	436,056
Distribution reservoirs and standpipes	<u>6,213,715</u>	<u>6,213,715</u>
	<u>8,141,946</u>	<u>8,141,946</u>
Equipment		
Electrical pumping	322,909	322,909
Water treatment	295,712	295,712
Transportation	667,907	499,410
Tools and work equipment	<u>57,483</u>	<u>57,483</u>
	<u>1,344,011</u>	<u>1,175,514</u>
Mains		
Transmission	1,834,359	1,834,359
Distribution	<u>10,333,827</u>	<u>8,547,149</u>
	<u>12,168,186</u>	<u>10,381,508</u>
Services	<u>784,085</u>	<u>784,085</u>
Meters	<u>442,828</u>	<u>435,104</u>
Hydrants	<u>572,161</u>	<u>561,732</u>
Assets under construction	<u>31,072</u>	<u>763,924</u>
	<u>\$ 24,093,814</u>	<u>\$ 22,853,338</u>

Town of Amherst
Water Utility Operating Fund
Schedule to Statement of Financial Activities
For the Year Ended March 31, 2020

	Budget 2020	Actual 2020	Actual 2019
Source of supply			
Supplies and expenses	\$ 2,500	\$ -	\$ 2,246
Maintenance of plant	33,400	32,159	27,030
	<u>\$ 35,900</u>	<u>\$ 32,159</u>	<u>\$ 29,276</u>
 Power and pumping			
Power	\$ 140,000	\$ 134,887	\$ 123,449
Maintenance	36,500	18,126	22,464
	<u>\$ 176,500</u>	<u>\$ 153,013</u>	<u>\$ 145,913</u>
 Water treatment			
Supplies and expenses	<u>\$ 22,100</u>	<u>\$ 14,808</u>	<u>\$ 9,561</u>
 Transmission and distribution			
Maintenance of mains	\$ 413,689	\$ 430,691	\$ 418,089
Rents	30,000	28,000	28,000
Transportation expenses	53,500	48,632	54,752
Materials / supplies	191,632	190,362	173,605
Other transmission and distribution expenses	78,519	61,748	63,275
	<u>\$ 767,340</u>	<u>\$ 759,433</u>	<u>\$ 737,721</u>
 Administration and general			
Supervision	\$ 204,758	\$ 209,318	\$ 195,264
Employee benefits	55,512	52,288	48,515
Uncollectible accounts	10,000	10,000	2,228
General office expenses	103,722	86,302	87,979
Regulatory expenses	3,500	3,310	3,284
Miscellaneous general expenses	196,700	190,594	130,980
	<u>\$ 574,192</u>	<u>\$ 551,812</u>	<u>\$ 468,250</u>

1. Accounting policies

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

a) Non consolidation

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

b) Revenue and expenditure

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

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

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

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

c) Cash and cash equivalents

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

d) Inventory

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

e) Use of estimates

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

1. Accounting policies (cont'd)

f) Allowance for doubtful accounts

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

g) Plant and equipment

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

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

h) Depreciation

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

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

i) Utility plant in service

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

j) Allocation of municipal costs to Water Utility fund

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

2. Financial instruments

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

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

The carrying value of the financial instruments approximates fair value.

3. Rate base & rate of return

	<u>2020</u>	<u>2019</u>
Net operating revenue		
Operating revenue	\$ 2,222,506	\$ 2,151,127
Operating expenditures	<u>1,878,994</u>	<u>1,687,613</u>
Net operating revenue	<u>\$ 343,512</u>	<u>\$ 463,514</u>
Rate base		
Utility plant and equipment	\$ 24,093,814	\$ 22,853,338
Deferred grant revenue	-	572,999
Accumulated depreciation	<u>6,033,990</u>	<u>5,750,432</u>
Rate base	<u>\$ 18,059,824</u>	<u>\$ 16,529,907</u>

Rate of return on rate base:

$$\frac{\$ 343,512}{\$ 18,059,824} \times 100 = 1.90\%$$

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

**Town of Amherst
Water Utility
Notes to the Non-Consolidated Financial Statements
March 31, 2020**

4. Long term debt

	<u>2020</u>	<u>2019</u>
Municipal Finance Corporation 26B-1 maturing October 24, 2021 - principal payments of \$14,467 yearly plus interest - rates variable 4.265% to 4.590%	\$ 28,929	\$ 43,396
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$19,067 yearly plus interest - rates variable 4.650% to 5.210%	57,196	76,263
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$17,882 yearly plus interest - rates variable 0.900% to 4.939%	89,418	107,300
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$12,847 yearly plus interest - rates variable 1.150% to 3.475%	154,159	167,006
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$9,667 yearly plus interest - rates variable 2.490% to 3.551%	135,333	145,000
Municipal Finance Corporation 39A-1 maturing November 15, 2034 - future principal payments of \$9,455 yearly plus interest - rates variable 2.015% to 2.829%	141,825	-
	<u>\$ 606,860</u>	<u>\$ 538,965</u>

Principal repayment for the next five years are as follows:

2021	\$	83,385
2022	\$	83,380
2023	\$	68,913
2024	\$	49,851
2025	\$	49,859

SYNOPSIS

Amend Property Tax Financing Program Policy

This policy was initially approved at the May 25, 2020 Council meeting as a response to the COVID 19 State of Emergency.

Although the Town's outstanding accounts receivable is not as high as anticipated, there are those who still may face the challenge of how to pay their tax bill for this year. The final tax bills were sent in August with a due date of September 30, 2020. From a collection perspective, it is difficult to know who may need the assistance of the program until after September 30 which is when our final tax bills would be due.

Staff are recommending that the due date for applications be adjusted to October 31, 2020.

MOTION:

That Council forward the proposed change to the due date of applications for the COVID 19 Property Tax Financing Program Policy from July 31, 2020 to October 31, 2020.



AMHERST TOWN COUNCIL

RFD# 2020065

Date: September 28, 2020

TO: Mayor Kogon and Members of Council

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

DATE: September 28, 2020

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

ORIGIN: Staff/CAO recommended based on final billing being due September 30th.

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

RECOMMENDATION: That Council approve the proposed change to the due date of applications for the COVID 19 Property Tax Financing Program Policy from July 31, 2020 to October 31, 2020 .

BACKGROUND: The Town of Amherst, like every other municipality, faces still faces some uncertainty because of the COVID-19 pandemic. The Town and Council are grateful to the residential and commercial taxpayers of the Town who were able to pay their tax bills and did.

Although the Town's outstanding accounts receivable is not as high as anticipated, there are those who still may face the challenge of how to pay their tax bill for this year. The final tax bills were sent in August with a due date of September 30, 2020.

From a collection perspective, it is difficult to know who may need the assistance of the program until after September 30 which is when our final tax bills would be due.

DISCUSSION:

Staff are recommending that the due date for applications be adjusted to October 31, 2020 to allow those who may require the program to participate in it. We currently have four properties utilizing the program and the amount financed is \$127,674.57 (\$130,343.76 including interest). At the time of setting the deadlines for the program, we were uncertain how many residents and businesses would participate in the program and wanted to ensure we could apply and receive sufficient funding from the Municipal Finance Corporation.

Final tax bills were sent out in August and we are uncertain regarding the ongoing impacts of COVID 19 on taxpayers. In addition, we would like to be able to have the program available as staff make collection calls during the month of October.

As a reminder, 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: This is a program whereby the Town sets up a loan for the taxpayer and funds it by borrowing from the Nova Scotia Municipal Finance Corporation at a low interest rate.

COMMUNITY ENGAGEMENT: Inserts have been sent with the July statements letting taxpayers know about the program. There will be a social media from the approval at the meeting and staff will also make taxpayers aware of the program when making collection calls.

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. Do not extend the deadline and only process the applications received to date.

ATTACHMENTS:

Proposed policy

Report prepared by: Shelley Rector, CPA, CMA – Chief Financial Officer
Report and Financial approved by: GD Herrett, CPA,CA - CAO

DEPARTMENT: CORPORATE SERVICES

TITLE: **COVID-19 Property Tax Financing Program Policy**

Minutes reference date: May 25, 2020

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 or resource 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*;

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 ~~July 31~~October 31, 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

Revisions to Salary Administration Policy

There are a variety of items that require changes to the Salary Administration Policy. Many are housekeeping changes that have already been brought forward to Council in Committee of the Whole but the actual Policy has not been updated to reflect them – so they are housekeeping in nature. As well, a minor reorganization of Corporate Services staff requires some changes to the policy.

In addition, the minimum wage for the Province was increased April 1. This required adjustments to some positions as they were close to the same rate as minimum wage. The Policy also did not reference students.

We have also had some challenges in recruiting and retaining Jail Guards and recommend an increase to their hourly wage to reflect how the job has changed and to align it with the wages paid to casual firefighters.

MOTION:

That the following changes to the Town of Amherst Salary Administration Policy be approved by Council:

- a) **The Canine Control Officer, School Crossing Guards, Ice Marshall range be adjusted to \$13.21-\$15.07 per hour.**
- b) **Jail Guards starting salary is \$ 16.93 per hour**
- c) **Other changes to Other (including students).**
- d) **Changes from Recreation:**
 - a. **Remove the Director of Recreation and add vacant beside Director category.**
 - b. **Add the Community Well Being Manager to the Officer Category.**
 - c. **Move the Horticulturist position to Supervisor Category from Admin/Cust Service**
 - d. **Change Culture/Marketing/Tourism Coordinator (Term) to Culture, Event and Marketing Coordinator.**
- e) **Changes from Corporate Services titles:**
 - a. **Change title of Cashier/Receptionist to Customer Service/Accounts Payable Clerk.**
 - b. **Change title of Water Sewer Billing Clerk to Water/Sewer Billing & Accounting Clerk**
 - c. **Remove the Manager of Financial Services February 1, 2018 and replace with Senior Accountant.**

- d. Add the Financial Services Supervisor & Human Resources**
- e. Remove the Admin Clerk Public Works and replace it with Payroll and Administrative Assistant (Public Works)**
- f) Remove reference to February 1, 2018 after the title of Manager of Land Use Planning and Strategic Initiatives.**

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Shelley G. Rector CPA, CMA - CFO

DATE: September 28, 2020

SUBJECT: Revisions to Salary Administration Policy

ORIGIN:

Organizational changes made that have not been updated in Policy.

LEGISLATIVE AUTHORITY:

Nova Scotia Labour Act and MGA 47(1) The council shall make decision in the exercise of its powers and duties by resolution, by policy or by by-law.

RECOMMENDATION:

That the following changes to the Town of Amherst Salary Administration Policy be approved by Council:

- a) The Canine Control Officer, School Crossing Guards, Ice Marshall range be adjusted to \$13.21-\$15.07 per hour.
- b) Jail Guards starting salary is \$ 16.93 per hour
- c) Other changes to Other (including students).
- d) Changes from Recreation:
 - a. Remove the Director of Recreation and add vacant beside Director category.
 - b. Add the Community Well Being Manager to the Officer Category.
 - c. Move the Horticulturist position to Supervisor Category from Admin/Cust Service
 - d. Change Culture/Marketing/Tourism Coordinator (Term) to Culture, Event and Marketing Coordinator.
- e) Changes from Corporate Services titles:
 - a. Change title of Cashier/Receptionist to Customer Service/Accounts Payable Clerk.
 - b. Change title of Water Sewer Billing Clerk to Water/Sewer Billing & Accounting Clerk
 - c. Remove the Manager of Financial Services February 1, 2018 and replace with Senior Accountant.
 - d. Add the Financial Services Supervisor & Human Resources
 - e. Remove the Admin Clerk Public Works and replace it with Payroll and Administrative Assistant (Public Works)
- f) Remove reference to February 1, 2018 after the title of Manager of Land Use Planning and Strategic Initiatives.



BACKGROUND:

There were a variety of items that required changes to the Salary Administration Policy. Many of these were already brought forward to Council in Committee of the Whole but the Policy was not updated.

In addition, the minimum wage for the Province was increased April 1. This required adjustments to some positions as they were close to the same rate as minimum wage. The Policy also did not reference students.

We have also had some challenges in recruiting and retaining Jail Guards and recommend an increase to their hourly wage to reflect how the job has changed and to align it with the Casual Firefighter salary.

DISCUSSION:

- a) Page 6 of the Policy - the Canine Control Officer, School Crossing Guards, Ice Marshall were adjusted to reflect the change in the current minimum wage based on the percentage they are above the minimum wage now.
- b) Page 6 of the Policy - Other was adjusted to include students. We note that these are paid at minimum wage.
- c) Page 6 of the Policy - adjust the salary of Jail Guards to be the same as the rate paid for Casual Firefighters. The Amherst Police Department is experiencing a significant problem in attracting and retaining jail guards. In addition, the fallout from recent "in custody" deaths in Halifax, where charges were laid and the guards found guilty, and in other locations, including Amherst, when combined with health concerns around COVID-19, the general unpleasantness of the work and that it's only part time have made it virtually impossible to attract and maintain a part time roster of guards at the current rate of pay. The Town's current Policy offers to pay guards minimum wage (\$12.55/hour).

As a result, APD is often forced to use sworn officers at rates between \$50-\$100/hour, depending on whether it's overtime, to ensure that they meet the standards of supervision set out for those in custody. The starting rate of pay for a casual fire fighter, in accordance with our salary administration policy is \$16.93/hour. This is the next highest rate of pay in the policy and staff believe it is an appropriate rate of pay given the responsibilities of the position. APD budgets amount \$33,000 annually for jail guards so the additional costs that come with the increased rate of pay can be accommodated within the existing budget. In fact, this increase will almost certainly result in reduced cost when the additional cost of using sworn officers as jail guard is removed from the model.

- d) Page 7 of the Policy – changes due to restructuring of the recreation department last fall:
 - a. The Director of Recreation is removed from the Salary Administration Policy per direction from Council last September.
 - b. Currently the Community Well Being Manager is not in the Policy. It should be added to the Officer Category in keeping with Council's direction last fall.
 - c. The Horticulturist position should be moved to the Supervisor Category from Admin/Cust Service 3 per direction last fall.

- d. It was determined that the Business Development Officer position would no longer be responsible for event related activities and that a new Culture, Event and Marketing Coordinator was hired giving the Town two of these positions. It was noted that both of these positions are permanent and term should be removed from the position title.
- e) Page 7 of the Policy – changes due to reorganization of duties in Corporate Services
 - a. Change the title of Cashier/Receptionist to Customer Service/Accounts Payable Clerk.
 - b. Change the title of Water Sewer Billing Clerk to water/Sewer Billing & Accounting Clerk..
 - c. Remove the Manager of Financial Services February 1, 2018 title and be replaced with Senior Accountant. This role will be responsible for budgeting, reporting, financial statements, quarterly reports, and provide oversight on programs requiring accounting-based analysis.
 - d. Add the position of Financial Services Supervisor & Human Resources which has been Human Resource and Payroll since January of 2019.
 - e. The Admin Clerk Public Works position becomes Payroll and Administrative Assistant (Public Works).
- f) Page 7 of Policy – removal of the date. We propose removing any reference to February 1, 2018 on the title of Manager of Land Use Planning and Strategic Initiatives as it is not relevant to the position.

FINANCIAL IMPLICATIONS:

Overall these changes will result in a savings of \$3,754.

COMMUNITY ENGAGEMENT:

Once the new Policy is approved by Council the communications officer will advise through normal channels.

ENVIRONMENTAL IMPLICATIONS:

None anticipated at this time.

SOCIAL JUSTICE IMPLICATIONS:

None anticipated at this time.

ALTERNATIVES:

ATTACHMENTS:

Salary Administration Policy with changes.

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

DEPARTMENT: ALL DEPARTMENTS

TITLE: **SALARY ADMINISTRATION POLICY**

Minutes reference date	December 12, 2000 December 18, 2006 September 29, 2008 April 26, 2010 May 23, 2012 September 23, 2013 May 21, 2015 May 23, 2017 February 26, 2018	November 2, 2004 (See April 26, 2004 Minutes) February 26, 2007 March 30, 2009 March 28, 2011 November 26, 2012 October 28, 2013 March 29, 2016 June 26, 2017 March 14, 2018	November 27, 2006 July 16, 2008 March 29, 2010 January 30, 2012 May 1, 2013 April 30, 2014 September 2, 2016 December 18 2017
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PURPOSE:

To set out the Policy of the Town of Amherst for salary administration for all non-union employees.

POLICY STATEMENT:

The Town of Amherst will ensure the fair and equitable compensation of all non-union employees in relation to the duties of their position within the Town.

OBJECTIVES:

1. To promote salary equity in the Town’s non-union sector.
2. To establish a framework and procedure to determine categories of compensation for new positions.

DEFINITION OF TERMS:

Salary Grid shows all the salary scales applicable to positions within the Town. The salary grids are contained in Appendices A, A-1, B, C-1. The salary grid – Appendix C-1 – has eight steps.

Step Adjustment – a move from one step, within a given salary range, to another (usually the next step) for individual employees is based on a satisfactory performance evaluation.

Salary Range is defined as a range of pay for a category of duties, with a minimum and maximum. The range will be established by Council after considering the recommendation of the CAO.

Overall Market Review – A review of the appropriateness of the Job Category Listing (Appendix C) and the Salary Grid (Appendix C-1). The review shall include a survey of the market value of similar positions.

Performance Evaluation – A formal evaluation of the employee’s job performance. All employees will receive at least one Performance Evaluation in each year of service.

SALARY GRID:

An appropriate salary grid for all non-union positions shall be determined by the council:

New Positions: Recommendations for placement on the Job Category Listing shall be prepared by the Chief Administrative Officer and forwarded to Council for approval.

Salary ratings for temporary and casual positions shall be determined by the Chief Administrative Officer, in consultation with the departmental Director.

Student wage rates shall be set by the CAO in consultation with the Director, with reference to the minimum wage in effect and the individual requirements of the job.

Step adjustments shall be made only when:

- 1) The adjustment can be accommodated within the Salary Account of the appropriate department; and
- 2) A current Performance Evaluation form is on file.

Upon completion of a satisfactory annual evaluation, the employee may be moved to the next step on the salary grid within his or her category. All step movements must be approved by the CAO

An employee in Step 8 in a year in which there is no overall market review shall receive a bonus equal to salary times CPI for the immediately preceding calendar year. This amount will be separate and not added to the base salary.

The CAO may, on the recommendation of the Director, authorize a movement of up to 3 steps in one year to recognize exceptional performance. In normal circumstances employees would move one step each year upon a satisfactory performance evaluation.

TRAVEL VEHICLE ALLOWANCES:

The Treasurer and Directors of departments shall receive a monthly vehicle allowance of \$150. Mayor and Council shall receive the same monthly vehicle allowance of \$150 effective November 1, 2008.

The monthly vehicle allowance is for reimbursement for all local travel using one's personal motor vehicle for travel within the boundary of the Town of Amherst. Travel outside the boundary is covered under Policy #03000-01. The monthly vehicle allowance shall be reviewed each year after considering any changes in the cost of operating a motor vehicle.

LUNCH BREAKS:

The lunch break period shall be for a one hour period.

PERFORMANCE EVALUATION:

Performance appraisals shall be conducted by the Chief Administrative Officer/Director at the completion of the probation period, and at least annually thereafter recorded on Performance Evaluation forms.

The Chief Administrative Officer/Director shall discuss the employee's performance evaluation in detail with the employee, in accordance with the employee evaluation system and standardized forms.

SCOPE OF RESPONSIBILITY:

The Town Council shall:

1. Authorize changes to the policies comprising the program of employee compensation.
2. Review and approve salary categories for all established positions within the Town.
3. Review and consider for approval the recommendations of the CAO in regard to the appropriateness of the salary classifications and ranges from time to time if necessary.

The Chief Administrative Officer shall:

1. Review and recommend changes to policy and procedures as they relate to the employee compensation program.
2. Ensure the maintenance of the salary rating and performance appraisal procedures.
3. Conduct salary rating and performance evaluation procedures relative to Director positions.
4. Monitor salary surveys and make recommendations to Council concerning market conditions as appropriate. The next overall market review shall be completed by January 31, 2019.
5. Grant step and/or merit adjustments to individual employees in accordance with approved policies and procedures and subject to budgeting limitations.
6. Maintain all personnel files and records.

The Director shall:

1. Conduct performance evaluation procedures relative to the positions and employees within their respective departments, and make appropriate recommendations to the Chief Administrative Officer.
2. Make recommendations to the Chief Administrative Officer regarding step adjustments for employees within their departments.

APPENDIX A

**Town of Amherst
Salary Grid**

January 1, 2019

Job Level	Salary Amount	
Mayor	Stipend	
		\$ 41,178
Deputy Mayor	Stipend	
		\$ 27,723
Councillor	Stipend	
		\$ 25,050

APPENDIX A-1

April 1, 2017

Salary Grid

Other Non-Union Positions

Salary Amounts

Job Level	
Chief of Police	\$ 120,549
Deputy Chief of Police	\$ 113,118

**Effective April 1, 2018 the Chief of Police and Deputy Chief of Police salaries will be calculated on April 1st of each year as being 141% and 129% respectively of the first class constable rates.

Job Level	
Incumbent Town Engineer	\$ 90,098

Town of Amherst
Hourly Rate Grid - Casual

APPENDIX B

April 1, 2017

Job Title	Hourly Rate				
	Step 1	Step 2	Step 3	Step 4	Step 5
Casual Firefighter	16.93	17.21	17.51	17.81	18.10
Jail Guards	16.93	17.21	17.51	17.81	18.10
Canine Control Officer	13.21	13.65	14.10	14.55	15.07
School Crossing Guards	13.21	13.65	14.10	14.55	15.07
Ice Marshall	13.16	13.57	14.03	14.47	14.99
Other (including students)	Provincial Minimum Wage				

APPENDIX C JOB CATEGORIES

Category	Position
Senior Officer	Deputy CAO
	Chief Financial Officer
Director	Vacant
Manager	Fire Chief
	Operations Manager
	Manager of Land Use Planning and Strategic Initiatives
Officer	Business Development Officer
	Community Well-Being Manager
	Building Official
	IT Manager
	Municipal Clerk
	Senior Accountant
	Supervisor
Supervisor	Transportation Foreman
	Facility Manager
	Capital Asset Coordinator/Property Manager
	Horticulturist
Supervisor	Financial Services Supervisor & Human Resources
Admin/Cust Serv 4	Fire Inspector
	Deputy Clerk
Admin/Cust Serv 3	GIS Coordinator
	Payroll & Administrative Assistant (Public Works)
	Corporate Communications Officer (CCO)
	Fire Fighter
	Procurement Coordinator
	Revenue Officer
	Customer Service/Accounts Payable Clerk
	Water/Sewer Billing & Accounting Clerk
	IT Coordinator
	Admin/Cust Serv 2
Admin/Cust Serv 2	Culture, Events & Marketing Coordinator
Admin/Cust Serv 1	Administrative Assistant – Clerk’s Office

Admin/Cust Serv 1	Bylaw Enforcement Officer
	Criminal Records Checks
	Dispatcher

**APPENDIX C-1
April 1, 2017**

CATEGORY	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Senior Officer	104,169	105,396	106,623	107,850	109,076	110,303	111,530	112,757
Director	86,092	87,900	89,708	91,516	93,323	95,131	96,939	98,747
Manager	71,162	72,208	73,254	74,300	75,347	76,393	77,439	78,485
Officer	59,295	61,092	62,890	64,687	66,484	68,281	70,079	71,876
Supervisor	52,569	53,998	55,426	56,855	58,283	59,712	61,140	62,569
Admin/Cust Serv 4	51,017	52,311	53,604	54,898	56,191	57,485	58,778	60,072
Admin/Cust Serv 3	42,895	44,626	46,358	48,089	49,820	51,551	53,283	55,014
Admin/Cust Serv 2	39,458	40,443	41,427	42,412	43,396	44,381	45,365	46,350
Admin/Cust Serv 1	36,829	37,698	38,568	39,437	40,306	41,175	42,045	42,914

SYNOPSIS

Maple Avenue Property Sale

The Town has received a request to buy the Town owned property located at the Maple Street / Victoria Street intersection. This land is mostly vegetation with a small, under-utilized parking lot on the southern end. Staff have indicated that this property is surplus to the needs of the Town.

MOTION 1:

That the property located at the intersection of Maple Street and Victoria Street which is not utilized by the streets or sidewalks in the area, and is further identified on the attached map, be declared surplus by the Town.

MOTION 2:

That the subject property be listed for sale for a 14-day period at a minimum asking price of \$16,000.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Jason MacDonald, Deputy CAO - Operations

DATE: September 28, 2020

SUBJECT: Maple Avenue Property Sale

ORIGIN: Offer to purchase property on the corner of Maple and Victoria Streets

LEGISLATIVE AUTHORITY: Municipal Government Act Section 50 (5) (b): A municipality may sell property at market value when the property is no longer required for the purposes of the municipality.

RECOMMENDATION: That Council declare the property at the intersection of Maple Avenue and Victoria Street surplus and to list the property for sale with a minimum selling price of \$16,000.

BACKGROUND: The Town has received a request to sell the property.

The attached map shows the approximate area which could be declared surplus, indicated as parcels A, B and C and outlined in black.

DISCUSSION: The subject property is currently utilized as a small infrequently used parking area and would be considered surplus to the needs of the Town.

The Municipal Government Act requires that land not be sold, in this case, below market value.

FINANCIAL IMPLICATIONS: Should the property be sold it could generate one-time revenue of at least \$16,000 plus ongoing tax revenue.

COMMUNITY ENGAGEMENT: Community engagement will take place should the Town post the property for sale.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implication to declaring the property surplus and posting it for sale.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implication to declaring the property surplus and posting it for sale.

ALTERNATIVES: (a) Do not declare the property surplus and do not sell the property. (b) Set a higher (not lower) minimum asking price for the property.

ATTACHMENTS: [Map of Property](#); [Sale of Usable Town Property Policy](#).



Report prepared by:
Report and Financial approved by:



East Victoria

Maple

Electric

C

B

A

1

Area Calculations

A = 170.53m²

B = 38.71m²

C = 531.30m²

DEPARTMENT: OPERATIONAL SERVICES

TITLE: SALE OF USABLE TOWN OWNED LANDS

Minutes reference date: August 17, 1992, p. 14

1st Revision date: January 20, 1997
2nd Revision date: December 13, 1999
3rd Revision date: October 24, 2005
4th Revision date: September 25, 2006

PURPOSE:

To establish a policy on the sale of surplus usable Town owned land.

DEFINITION:

“Usable” All Town-owned property which meets the requirements of the Subdivision By-Law, Municipal Planning Strategy and Land Use By-Law, and is not required for Town use.

POLICY STATEMENT:

The Town of Amherst shall make available for sale usable property which Council deems, from time to time, to be surplus to its needs.

The sale of property will be undertaken by either public tender, public auction, commission arrangement with local real estate firms, and/or by the Town posting the property for sale. The minimum asking price to be stipulated will be based on the appraised value for the property, prepared by an appraiser licensed and certified to practice in Nova Scotia and will be approved by Council before the land is listed for sale.

Any sale at a price less than the asking price must receive prior Council approval and Council may consider any offer presented after public tender.

For sale by public auction, Council will set a minimum price.

SYNOPSIS

Additions to the Capital Budget

1. Over the years the Town has received numerous complaints about dust generated at the Robbs Baseball Complex. Specifically, during dry windy weather, a very significant amount of dust is blown from the dirt infields into the adjacent neighborhoods. Our neighbors say that this dust impacts the enjoyment of their properties during these times. When staff are aware of these conditions, they are able to water down the infields which provides some measure of relief. However, this is a short-term remedy and not a long-term solution.

The ideal long-term solution is to install grass infields, complete with heavy clay baselines. From an operational perspective this work is best completed in the fall so the fields are ready for use in the spring.

Town crews can complete this work this fall for an estimated cost of \$30,000.

2. The Town has recently received a request to have the sidewalk on Park Street from Patterson Street south to Mission Street replaced and a crosswalk installed from the end of the new sidewalk to Mission Street. Staff have inspected the sidewalk and determined that it should be replaced, and extended to the intersection of Mission Street. This work can be completed by Town crews at a cost of \$15,000. The requirement for a crosswalk has been referred to the Traffic Authority for review.

MOTION:

That Council amend the 2020/21 Capital Budget to include the installation of grass infields at all three fields of the Robb Baseball Complex with a project budget of \$30,000 to be funded through the Gas Tax, and the replacement of the sidewalk on Park Street from Patterson to Mission at a cost of \$15,000 also to be funded through the gas tax.



AMHERST TOWN COUNCIL

RFD# 2020076

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Jason MacDonald, Deputy CAO - Operations

DATE: September 28, 2020

SUBJECT: Additions to the Capital Budget

ORIGIN: Over the years the Town has received numerous complaints about dust generated at the Robbs Baseball Complex. There has also been a recent request for a sidewalk to be replaced on Park Street for local residents.

LEGISLATIVE AUTHORITY: Municipal Government Act Section 65 A (1) Subject to subsections (2) and (4), the municipality may only spend money for municipal purposes if (a) the expenditure is included in the municipality's operating budget or capital budget or is otherwise authorized by the municipality;

RECOMMENDATION: That Council amend the 2020/21 Capital Budget to include the installation of grass infields at all three fields of the Robb Baseball Complex with a project budget of \$30,000 to be funded through the Gas Tax and the replacement of a sidewalk from Patterson Street to Mission Street with a project budget of \$15,000 also to be funded through Gas Tax.

BACKGROUND: During dry windy weather a very significant amount of dust is blown from the dirt infields of the Robb Baseball Complex into the adjacent neighborhoods. Our neighbors say that this dust impacts the enjoyment of their properties during these times. When staff are aware of these conditions, we are able to water down the infields which provides some measure of relief. However, this is a short-term remedy and not a long-term solution.

Staff have inspected the sidewalk on Park Street south of Patterson and agree that it should be replaced and extended to the Mission Street intersection.

DISCUSSION: A number of years ago two of the infields were covered with a small rock playing surface. This reduced the dust generated; however, the playing surface is not ideal and many of the players have complained to staff about the material. As the fields are prepared for play this material is continually mixed with the underlying dirt and has more or less 'disappeared' from the fields.

The ideal long-term solution is to install grass infields, complete with heavy clay baselines. From an operational perspective this work is best completed in the fall so the fields are ready for use in the spring.



The sidewalk on Park Street can be replaced at a cost of \$15,000 by Town crews. The requirement for a crosswalk has been referred to the Traffic Authority for review.

FINANCIAL IMPLICATIONS: The cost of the grass infield installation is approximately \$30,000 and can be funded through the Gas Tax. The cost of the sidewalk replacement is \$15,000 and can be funded through the Gas Tax.

COMMUNITY ENGAGEMENT: Impacted residents as well as users of the facility will be notified of the decision to install the grass infields. Residents adjacent to the new sidewalk will be contacted prior to construction.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications to the installation of grass infields or replacement of the sidewalk.

SOCIAL JUSTICE IMPLICATIONS: Our neighbors in the area will see an ability to improve the enjoyment of their properties, especially in the summer months. The replacement of the sidewalk will improve walking conditions for pedestrians in the area.

ALTERNATIVES: Do not install the grass infields or replace the sidewalk.

ATTACHMENTS:

Report prepared by
Report and Financial approved by:

SYNOPSIS

Library Lease

The Cumberland Regional Library currently leases space on the second floor of the library for use as their head office. The Chief Librarian, Denise Corey, has requested to expand the area of the head offices into an adjacent office space with an area of 96 square feet as they are currently out of space and require additional room for social distancing purposes. This represents a floor area increase of 5% for the Library Head Office. In addition, they are prepared to pay 50% of the required renovations up to \$4,000. These renovations include the installation of a new door and a small amount of electrical changes which can be completed by Town staff.

The additional office space in question is not currently in use. The office also has limited other options for use as it currently does not have an independent outside access and access is currently required through the CANU leased space. This will not be an issue for the Library Head Office as a door will be installed to their adjacent offices.

The Library Head Office currently pays \$2426.72 plus HST per month in rent. A 5% increase would bring this amount to \$2,548.05 plus HST per month. The proposed lease also includes changes in the way the rent is calculated. Specifically, the new lease has incorporated the operational and janitorial costs into the base rent. This removes the need to annually calculate these items and will ensure the amount to be paid does not fluctuate year to year.

MOTION:

That Council approve the attached new lease for the Cumberland Regional Library head office and authorize the Mayor and CAO to sign the document. And further that up to 50% of the costs of the renovations, up to a maximum of \$4,000 be paid by the Cumberland Regional Library.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Jason MacDonald, Deputy CAO - Operations

DATE: September 28, 2020

SUBJECT: Library Head Office Lease

ORIGIN: Request from Chief Librarian Denise Corey to rent additional office space for the Cumberland Regional Library Head office.

LEGISLATIVE AUTHORITY: Municipal Government Act Section 50 (5) A municipality May (c) lease property owned by the municipality at market value.

RECOMMENDATION: That Council approve the attached lease for a portion of the second floor of the Library to the Cumberland Regional Library.

BACKGROUND: The Cumberland Regional Library currently leases space on the second floor of the library for use as their head office. The Amherst Branch Library is located on the ground floor of the building in space provided by the Town of Amherst at no cost to the branch.

The Chief Librarian, Denise Corey, has requested to expand the area of the head offices into an adjacent office space with an area of 96 square feet. This represents a floor are increase of 5% for the Library Head Office. In addition, they are prepared to pay 50% of the required renovations up to \$4,000. These renovations include the installation of a new door and a small amount of electrical changes. This work is estimated to cost \$3,800 plus tax with Public Works crews carrying out the required work.

DISCUSSION: The additional office space in question is not currently in use. The office also has limited other options for use as it currently does not have an independent outside access as access is required through the CANU leased space. This will not be an issue for the Library Head Office as a door will be installed to their adjacent offices. The Head Office is out of space and need this area to achieve social distancing requirements.

The Library Head Office currently pays \$2426.72 plus HST per month in rent. A 5% increase would bring this amount to \$2,548.05 plus HST per month. The lease includes a 1.5% yearly increase. Market rent was established within the original lease in 2016 and has been increased by 1.5% annually. The lease would run from October 1, 2020 to March 31, 2024.

The proposed lease also includes changes in the way the rent is calculated. Specifically, the new lease has incorporated the operational and janitorial costs into the base rent. This removes



the need to annually calculate these items and will ensure the amount to be paid does not fluctuate year to year.

The renewal clause in favor of the Cumberland Regional Library has been removed from the lease in consideration of previous Council direction to research a potential new community center.

FINANCIAL IMPLICATIONS: \$1,456.03 in additional rent each year. The lease includes a 1.5% increase in each year of the lease.

COMMUNITY ENGAGEMENT: No community engagement is anticipated at this time.

ENVIRONMENTAL IMPLICATIONS: There are no environmental impacts of leasing this additional space.

SOCIAL JUSTICE IMPLICATIONS: Leasing this space to the Library Head Office will allow for better social distancing of their employees.

ALTERNATIVES: Do not rent the additional space to the Cumberland Regional Library Head Office.

ATTACHMENTS: Draft lease, Lease Schedule A, Current Lease.

Report prepared by:

Report and Financial approved by:

THIS LEASE made this ____ day of _____, 2020

BETWEEN:

THE TOWN OF AMHERST

(Hereinafter referred to as the "Landlord")

- and -

CUMBERLAND REGIONAL LIBRARY

(Hereinafter referred to as the "Tenant")

WITNESSES AS FOLLOWS:

Article 1 - Basic Terms and Definitions

1.1 Basic Terms

- (a) Landlord: Town of Amherst
Address: 98 East Victoria Street, Amherst, Nova Scotia, B4H 1X6
- (b) Tenant: Cumberland Regional Library
Address: Amherst, Nova Scotia
- (c) Building: 21 Acadia Street, Amherst, Nova Scotia
- (d) Leased Premises: 1962 sq. ft. of Dedicated Space together with a shared area equalling 1012 Sq. Ft. of Shared Space (kitchen, corridor and bathrooms).
- (e) Term: Commencement of Term: October 1, 2020 End of Term: March 31, 2024
- (f) Rent: Base Rent, including operating costs and janitorial services: \$2,548.05 / month plus HST
- (g) Permitted Use: Administrative offices, education classrooms, Common Area and Shared Space of the Tenant.
- (h) Lease Year: The Lease Year runs from April 1st of each year to March 31st of the next year.
- (i) Termination - Either party may terminate the Lease with cause upon ninety (90) days' notice in writing.
- (j) HST: HST shall be paid in addition to Rent.
- (k) Schedules Forming Part of this Lease:
Schedule "A" – Plan of Leased Premises

1.2 Definitions

In this Lease, the following terms have the following respective meanings:

- (a) "Building" means the building located at the address set out in Section 1.1(d);
- (b) "Common Areas" means those areas of the Building which serve or are for the benefit of all tenants of the Building and includes the lobby and entrances;
- (c) "Leased Premises" means that portion of the second floor as shown on Schedule A including the Shared Space;
- (d) "Shared Space" means the area on the second floor of the Building to be shared between the Tenant and CAN-U (or its successors) including the kitchen, the washrooms, plus emergency use of the south end stairwell and the corridor and stairwell by the kitchen, marked as shared on Schedule "A";
- (e) "Leased Premises" means that portion of the Building illustrated in Schedule "A" to be occupied by the Tenant including the Shared Space and Dedicated Space;
- (f) "Dedicated Space" include that part of the second floor west of the CAN-U premises and the washroom as denoted on Schedule "A"; and

Article 2 – Possession and Terms

2.1 Demise

In consideration of the rents, covenants and agreements hereinafter reserved and contained on the part of the Tenant to be paid, observed and performed, the Landlord demises and leases to the Tenant, and the Tenant rents from the Landlord, the Leased Premises.

2.2 Measurement

The Landlord and Tenant acknowledge that the area of the Leased Premise and the Shared Space are as set out in the Lease are agreed by the parties hereto and that they are not subject to change or amendment.

2.3 Term

The Term shall commence on the Commencement Date, run for the period set out in Section 1.1(f) and end on the date set out in Section 1.1(f), unless terminated earlier pursuant to this Lease.

2.4 Delay in Possession

Should the Tenant be delayed by any fault of the Landlord or any other reason (other than the fault of the Tenant) in taking possession of the Premises on the Commencement Date, then and only then shall the Commencement Date and the Term be postponed for the same number of days that the Tenant is delayed in taking possession of the Premises. Such postponement shall be full settlement of any claims the Tenant might have against the Landlord for such delay.

2.5 Over Holding

If, at the expiration of the initial Term or any subsequent renewal or extension, the Tenant shall continue to occupy the Premises without further written agreement, there shall be no tacit renewal of this Lease, and the tenancy of the Tenant thereafter shall be from month to month only and may be terminated by either party on one (1) months' notice. Rent and Operating Costs shall be payable as provided herein and the Lease in all other respects shall be as provided herein, so far as applicable, such monthly tenancy.

Article 3 – Financial Requirements

3.1 Covenant to Pay

The Tenant covenants to pay the Rent as provided in this Lease. The Rent to be paid by the Tenant to the Landlord hereunder shall be paid without any deduction, set-off or abatement whatsoever, and the Tenant waives the benefit of any statutory or other right in respect of abatement or set-off in its favour at the time hereof or at any future time.

3.2 Monthly Lease

The Tenant covenants and agrees to pay, from and after the Commencement Date, to the Landlord at the office of the Landlord, in lawful money of Canada, without any prior demand, as annual Lease, the Rent on the first day of each and every month during the Term.

3.3 Realty Taxes

The Landlord acknowledges that there are no Real Property taxes assessable in regards to the Building.

3.4 Readjustment of Base Rent, Operating Costs and Janitorial

Annually, commencing on April 1, 2021, base rent, shall be increased by 1.5%.

3.7 Payment Method

The Landlord may, at any time and from time to time, require the Tenant to provide the Landlord either: (a) a series of monthly post-dated cheques, each cheque in the amount of the monthly installment of Rent and estimated Operating Costs; or (b) authorization and documentation required to automatically debit the Tenant's bank account for such amounts. Upon a change in the estimated Operating Costs, the Landlord may require a new series of monthly post-dated cheques or new authorization and documentation if required.

3.8 Rent Past Due

If the Tenant fails to pay any Rent or Operating costs when the same is due and payable, such unpaid amount shall bear interest at the rate of eighteen percent (18%) per annum (calculated monthly at the rate of one and one-half percent (1.5%) from the time such Rent becomes due until paid by the Tenant.

Article 4 – Control and Operation of Building

4.1 Building Operation and Repair

The Landlord shall operate, maintain and repair the Building, its heating equipment and other service facilities to the extent required to keep the Building, equipment and facilities in a state of good repair and maintenance. For greater certainty:

- (a) The Landlord's obligations shall not extend to any matters that are the responsibility of the Tenant herein; and
- (b) The Landlord shall, at its own expense, promptly make all repairs to the Building necessitated by structural defect or weakness in the design or construction thereof, including, without limitation, the roof and roofing, windows, interior concrete slab floors and exterior walls, and the replacement of the elevator and heat pumps provided that any such repairs necessitated as a result of any wilful or negligent act or omission of the Tenant, its agents, servants, contractors, employees, or others for whom the Tenant is in law responsible shall be at the cost of the Tenant.

4.2 Water to Air Heat Pump Heating and Air Conditioning

The Landlord shall, subject to the provisions of the Lease, provide sufficient heating and air-conditioning which heating and air conditioning is supplied by water to air heat pumps to maintain a reasonable temperature in the Premises at all times except during the making of repairs, which repairs the Landlord covenants to make with reasonable diligence.

4.3 Tenant Requirements

If the use by the Tenant or the installation of partitions, equipment or fixtures by the Tenant necessitates the re-balancing of the climate control equipment in the Premises, such re-balancing will be performed by the Landlord at the Tenant's expense, upon demand.

4.4 Tenant's Responsibilities

The Tenant shall maintain the Dedicated Space of the Leased Premises to the same standard as at the commencement of the Lease term, reasonable wear and tear excepted. The Tenant shall be responsible for repairs and maintenance within the Dedicated Space. The Landlord may from time to time carry out required repairs and the cost of these repairs shall be 100% reimbursed by the Tenant to the Landlord within 30 days of the delivery of copies of the invoices for repairs and maintenance completed.

4.5 Use of Common Areas

The Tenant shall have the right of non-exclusive use, in common with others entitled thereto, for their proper and intended purposes, of those portions of the Common Areas intended for the Common use by tenants of the building. At all times, the Tenant, the employee of the Tenant, the students and teacher of the Tenant, and persons lawfully requiring communication with the Tenant, shall have access to the Building and the Leased Premises and use of the elevator only in accordance with the security requirements of the Landlord. The Common Areas shall at times be subject to the exclusive management and control of the Landlord. The Landlord reserves the right from time to time, to make changes to the building as the Landlord shall from time to time determine, subject to the obligations of the Landlord to the Tenant,

subject to the requirements of the Tenant as agreed herein, and subject to adjustment of the Tenant's pro-rated share of Operating Costs.

4.6 Use of Shared Space

That Tenant's staff shall share space on the same floor as the Leased Premises as shown on Schedule "A" hereof with the staff of CAN-U (or its successor tenant). This Shared Space is the second floor washrooms, the hallway adjacent to the kitchen, janitorial closet, washrooms, the elevator and the stairway beside the kitchen.

4.7 Janitorial Services

Janitorial Services are included in the Rent.

Article 5 – Use of Premises

5.1 Use of Premises

The Tenant acknowledges that the Premises will be used solely for the purpose set out in Section 1.1(h) and for no other purpose.

5.2 Observance of Law

The Tenant shall, at its own expense, comply with all laws, by-laws, ordinances, regulations and directives of any public authority having jurisdiction affecting the Leased Premises or the use or occupation thereof, including, without limitation, police, fire and health regulators and any requirements of the fire insurance underwriter.

5.3 Waste and Nuisance

The Tenant shall not do or suffer any waste, damage, disfiguration or injury to the Premises or permit or suffer any overloading of the floors, and shall not use or permit to be used any part of the Premises for any illegal or unlawful purpose.

Article 6 – Maintenance, Repairs and Alteration of the Premises

6.1 Maintenance and Repair of Premises

The Landlord shall maintain and keep in good condition and substantial repair, order and condition the Shared Space and Common Areas. All repairs shall be in all respects equal in quality and workmanship to the original work and materials in the Premises, and shall meet the requirements of all authorities having jurisdiction, as well as the insurance underwriters.

6.2 Inspection and Entry

The Landlord, its servants and agents shall be entitled to enter on the Leased Premises at any time on reasonable notice for the purpose of making repairs and shall work with the Tenant to accommodate the Tenant's use of the Leased Premises. The Landlord, its servants or agents may at any time from time to time on a reasonable prior notice (and without notice in the event of an emergency) enter the Leased Premises to remove and article or remedy and condition which, in the opinion of the Landlord, would be likely to lead to the cancellation of any policy of insurance. The Landlord, its servants and agents shall take responsible precautions and attempt to schedule the work so as not to unreasonably interfere with the operation of the Tenant's business, teaching or study, and so as to minimize interference with the Tenant's use and enjoyment of the Premises.

6.3 Repair Where the Tenant at Fault

If the Building, including the Premises, the elevators, controls, pipes and other apparatus (or any of them) used for the purpose of heating, ventilation or air-conditioning or operating the elevators, or if the pipes, electric lighting or other equipment of the building are put in a state of disrepair or become damaged or destroyed through the negligence, carelessness or misuse of the Tenant, its servants, agents, employees, or others for whom the Tenant is in law responsible to, the expense of the necessary repairs, replacements or alterations shall be borne by the Tenant, who shall pay the same to the Landlord forthwith on presentation of the invoices for the repair costs.

6.4 Signs

The Landlord shall permit the Tenant to install signs within the Leased Premises, related Common Areas, and public areas and in a visible location to be mutually agreed upon, between the parties hereto, to the building exterior. The size, shape, style and colours of the signs in the Shared Space, Common Areas or the exterior of the building, are subject to the approval of the Landlord acting reasonably.

6.5 Surrender of Premises

At the expiration or earlier termination of this Lease or the renewal as the case may be, the Tenant shall peaceably surrender and give up unto the Landlord vacant possession of the Premises in the same condition and state of repair as the Tenant is required to maintain the Premises throughout the Term.

Article 7 – Insurance and Indemnification

7.1 Indemnity by Tenant

The Tenant shall indemnify the Landlord and save it harmless from and against any and all loss, claims, actions, damages, liability and expense in connection with loss of life, personal injury and/or damage to property arising from or out of the occupancy or use by the Tenant of the Leased Premises or any part thereof, or due to or arising out of any breach by the Tenant of this Lease; provided however, that nothing herein contained shall constitute an indemnity by the Tenant for the wilful and negligent acts of the Landlord, its servants, agents, employees, contractors, and others for whom the Landlord is responsible at law.

7.2 Tenant's Insurance

(1) The Tenant shall, at its sole cost and expense, take out and maintain in full force and effect, at all times throughout the Term, the following insurance:

- (a) such insurance as the Tenant deems appropriate for the personal property in the Building owned by the Tenant;
- (b) general liability insurance coverage for the Premises and the Shared Areas. Such policies shall be written on a comprehensive basis with coverage for any one occurrence or clam of not less than two million dollars (\$2,000,000) and proof of such insurance to be supplied with the signed Lease.

Article 8 – Assignment and Subletting

8.1 Assignment, Subletting

The Tenant shall not affect any Assignment, Transfer or Sublet without the prior written consent of the Landlord. Any Transferee may only use the Leased Premises for the uses permitted herein. No consent or other dealing shall relieve the Tenant from its obligation to pay Rent and to perform all of the covenants, terms and conditions herein contained. In the event of a Transfer, the Landlord may collect Rent and Operating Costs from the Transferee, Assignee, or Subtenant, and apply the net amount collected to the Rent hereunder. However, no such Transfer or collection from or acceptance of the Transferee as Tenant shall be deemed a waiver of this covenant.

8.2 No Advertising

The Tenant shall not advertise that the Premises or any part thereof is available for assignment or sublease or occupancy, and shall not permit any broker or other person to do so unless the text and format of such advertisement is approved in writing by the Landlord.

Article 9 – Quiet Enjoyment

The Tenant, on paying the Rent hereby reserved, and performing and observing the covenants and provisions herein contained on it part to be performed and observed, shall peaceably enjoy the Leased Premises for the Term.

Article 10 – Destruction or Damage to Building

During the Term, if and when the Building is destroyed or damaged by fire, lightning, or other perils, including malicious damage, or by a natural catastrophe or by any other casualty, the following provisions shall apply:

- (a) if the damage or destruction is such that the Building is rendered unfit for occupancy or it is impossible or unsafe to use and occupy it, and if, in either event, the damage, in the sole opinion of the Landlord, notice of which is to be given to the Tenant in writing within thirty (30) days of the happening of such damage or destruction, cannot be repaired with reasonable diligence within one hundred and eighty (180) days after the happening of such damage or destruction, or if thirty percent (30%) or more of the Rentable Area of the Building is damaged or destroyed, the Landlord may terminate this Lease by giving notice in writing to the Tenant. Should the Landlord terminate this Lease as hereinbefore provided, the Term demised shall cease and be at an end as of the date of such termination (or at the date of such destruction or damage if the Premises could not be used a result), and the rents and all other payments for which the Tenant is liable under the terms of this Lease shall be apportioned and paid in full to such date;
- (b) in the event that the Landlord does not so terminate this Lease under Section 10.2(a), or in the event of lesser damage, the Landlord shall, at its expense, repair the building to base building standards, and the Rent shall abate from the date of the happening of such damage or destruction until thirty (30) days after the Landlord has completed such repairs.
- (c) In performing any reconstruction or repair, the Landlord may effect changes in the building and its equipment and systems and minor changes in the location or area of the Premises; and
- (d) Notwithstanding anything else herein contained, in the event of damage or destruction occurring by reason of any cause in respect of which proceeds of insurance are substantially insufficient to pay for the costs of rebuilding the Building or the Premises or are not payable to or received by the Landlord, the Landlord may terminate this Lease on notice to the Tenant.

10.2 – Fitness for Occupancy

In the event of a dispute to the fitness for occupancy or as to the suitability of the Building and the Premises for the Tenant's business, the matter shall be submitted to an arbitrator in accordance with Article 12.4

Article 11 – Default

The following constitutes an Event of Default under this Lease:

- (a) to terminate this Lease by notice to the Tenant or to re-enter the Premises and repossess them and, in either case, the Landlord may remove all persons and property from the Premises and store such property in such manner as the Landlord sees fit without notice to the Tenant;
- (b) to enter the Premises as agent of the Tenant and to re-let the Premises for whatever length and on such terms as the Landlord, in its discretion, may determine, and to receive the rent therefore, and as agent of the Tenant, to take possession of any property of the Tenant on the Premises, to store such property of the Tenant at the expense and risk of the Tenant or to sell or otherwise dispose of such property in such manner as the Landlord sees fit without notice to the Tenant, and to make alterations to the Premises to facilitate its re-letting. The Landlord shall apply the proceeds of any such sale or re-letting first, to the payment of any expenses incurred by the Landlord with respect to any such re-letting or sale, second, to the payment of any indebtedness of the Tenant to the Landlord other than Rent, and third, to the payment of Rent in arrears, with the residue to be held by the Landlord and applied to payment of future Rent as it becomes due and payable; provided that the Tenant shall remain liable to the Landlord for any deficiency;
- (c) to remedy or attempt to remedy any default of the Tenant under this Lease for the account of the Tenant and to enter on the premises for such purposes. No notice of the Landlord's intention to remedy or attempt to remedy such default need be given to the Tenant unless expressly required by this Lease. The Landlord shall not be liable to the Tenant for any loss, injury or damages caused by acts of the Landlord in remedying or attempting to remedy such default, and the Tenant shall pay to the Landlord all expenses incurred by the Landlord in connection therewith;
- (d) the recovery from the Tenant all damages, costs and expenses incurred by the Landlord as a result of any default by the Tenant including, if the Landlord terminates this Lease, any deficiency between those amounts which would have been payable by the Tenant for the portion of the Term following such termination and the net amounts actually received by the Landlord during such period of time with respect to the Premises; and
- (e) to recover from the Tenant the full amount of the current month's Rent together with the next three (3) months' installment of Rent, all of which shall accrue on a day-to-day basis and shall immediately become due and payable as accelerated rent.

11.1 Distress

Notwithstanding any provision of this Lease or any provision of applicable legislation, none of the goods and chattels of the Tenant on the Premises at any time during the Term shall be exempt from levy by distress for Rent arrears.

11.2 Costs

The Tenant shall pay to the all damages, costs and expenses (including, without limitation, all legal fees on a solicitor and client basis) incurred by the Landlord in enforcing the terms of this Lease, or with respect to any matter or thing which is the obligation of the Tenant under this Lease, or in respect of which the Tenant has agreed to insure or to indemnify the Landlord.

11.3 Remedies Cumulative

Notwithstanding any other provision of the Lease, the Landlord may from time to time resort to any or all of the rights and remedies available to it in the event of any default hereunder by the Tenant, either by any provision of this Lease or by statute or common law, all of which rights and remedies are intended to be cumulative and not alternative. The express provisions hereunder as to certain rights and remedies are not to be interpreted as excluding any other or additional rights and remedies available to the Landlord by statute or common law.

Article 12 – General

12.1 Force Majeure

Notwithstanding any other provision contained in this Lease, in the event that either the Landlord or the Tenant should be delayed, hindered or prevented from the performance of any act required hereunder by reason of any unavoidable delay, including strikes, lockouts, unavailability of materials, inclement weather, acts of God or any other cause beyond its reasonable care and control, but not including insolvency or lack of funds, performance of such act shall be postponed for a period of time equivalent to the time lost by reason of such delay. The provisions of this Section 12.2 shall not, under any circumstances, operate to excuse the Tenant from prompt payment of Rent and other charges payable under this Lease.

12.2 Effect of Waiver or Forbearance

No waiver by any party of any breach by any other party of any of its covenants, agreements or obligations in this Lease shall be or be deemed to be waiver of any subsequent breach thereof or the breach of any other covenants, agreements or obligations, nor shall any forbearance by any party to seek a remedy for any breach by any other party be a waiver by the party so forbearing of its rights and remedies with respect to such breach or any subsequent breach. The subsequent acceptance of Rent by the Landlord shall not be deemed a waiver of any preceding breach by the Tenant of any term, covenant or condition regardless of the Landlord's knowledge of such preceding breach at the time of the acceptance of such Rent.

12.3 Notices

Any notice required or contemplated by any provision of this Lease shall be given in writing and addressed, in the case of the Landlord, to it at the address noted in Section 1.1(a) and in the case of the Tenant, to it at the address noted in Section 1.1(b), and delivered or sent by facsimile or by prepaid courier or by registered mail, postage prepaid, return receipt requested. The time of receipt of such notice, if mailed, shall be conclusively deemed to be the third business day after the day of such mailing unless regular mail service is interrupted by strikes or other irregularities. Such notice, if delivered or sent by facsimile, shall be conclusively deemed to have been received at the time of such delivery or the time of sending by facsimile.

12.4 Arbitration

Any disputes concerning the interpretation or application of this agreement, including but not limited to the calculation of Operating Costs, shall be settled by the arbitration, of a single arbitrator appointed jointly by the Chief Administrative Officers of the parties hereto. If the parties are unable to agree on a single arbitrator, then either party may apply to a judge of the Supreme Court of Nova Scotia for the appointment of an arbitrator. The arbitrator so appointed, shall carry out such inquires and hold such hearings that he/she deems appropriate. The cost of the arbitrator shall be paid equally by the parties hereto. No costs shall be awarded by the arbitrator. The provisions of the Commercial Arbitration Act of Nova Scotia shall apply to any arbitration pursuant to the terms of this agreement.

12.5 Entire Agreement

There are no covenants, representations, warranties, agreements or other conditions expressed or implied, collateral or otherwise, forming part of or in any way affecting or relation to this Lease, save as expressly set out or incorporated by reference herein. This Lease constitutes the entire agreement duly executed by the parties, and no amendment, variation or change to this Lease shall be binding unless the same shall be in writing and signed by the parties.

12.6 Time of the Essence

Time shall be of the essence of this Lease and every party thereof:

12.7 Successors and Assigns

All rights, advantages, privileges, immunities, powers and things hereby secured to the Landlord and to the Tenant shall be secured to and exercisable by their successors and permitted assigns, as the case may be, and all covenants, liabilities and obligations entered into or imposed hereunder upon the Landlord and the Tenant shall be equally binding upon their successors and permitted assigns, as the case may be.

Signed Sealed and Delivered
in the presence of:

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TOWN OF AMHERST:

Per:

Dated: _____

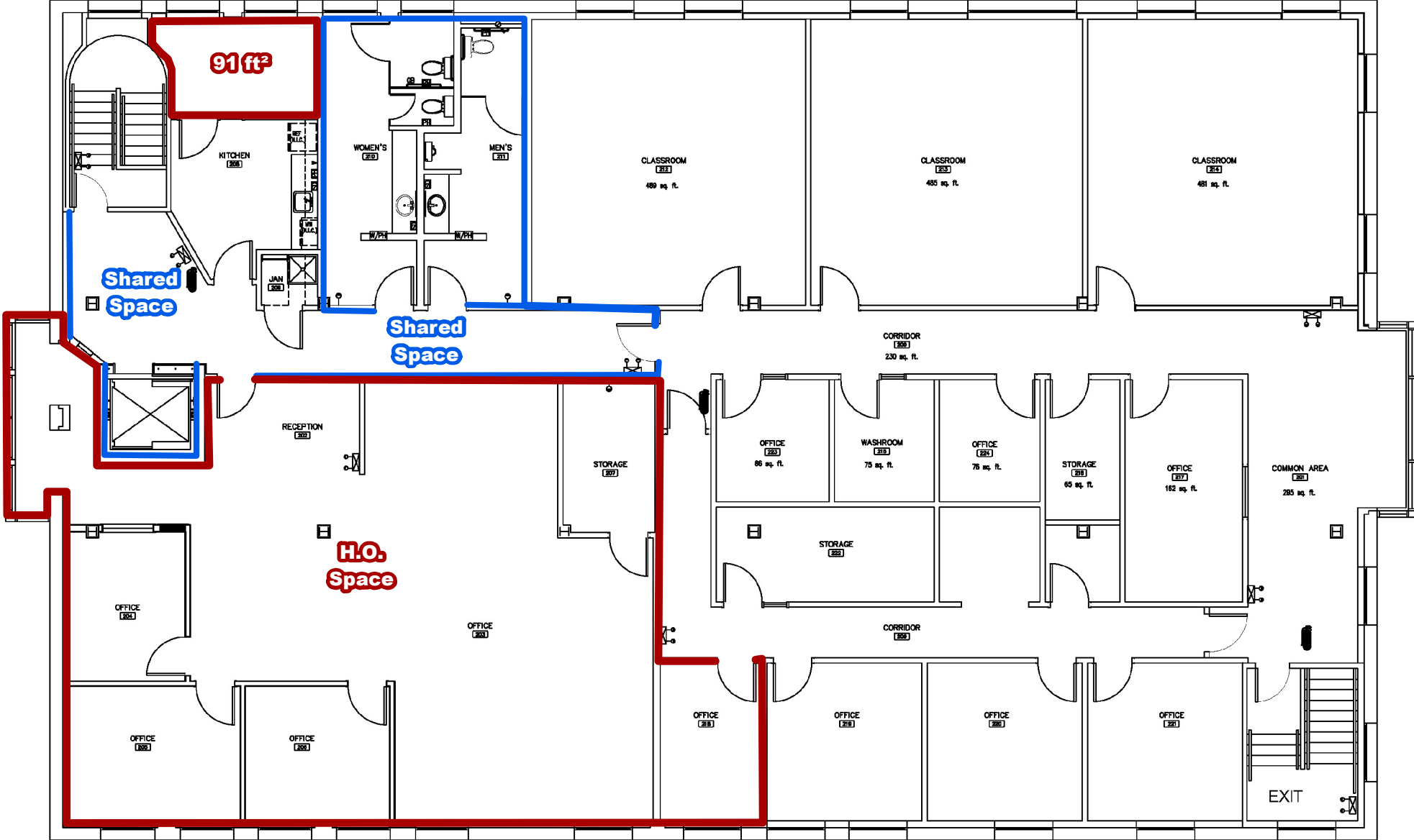
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CUMBERLAND REGIONAL LIBRARY:

Per:

Dated: _____

Schedule "A"





AMHERST TOWN COUNCIL

RFD# 2020069

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Shelley Rector, Chief Financial Officer

DATE: September 28, 2020

SUBJECT: Appointments to Amherst Youth Town Council

ORIGIN:

Annual appointment of members to the Amherst Youth Town Council

LEGISLATIVE AUTHORITY:

Amherst Youth Town Council Policy, #10350-21

RECOMMENDATION: That Council approve the following appointments to the Amherst Youth Town Council:

- Reappoint returning members to serve the second year of a two-year term (2020-21):
 - o Jenna Stewart Grade 12 – Town Resident
 - o Jaya Pardy Grade 12 – Town Resident
 - o Rowan Blanch Grade 9 – County Resident

- Appoint Grade 12 members, who will graduate this year and thus can only serve a one-year term, (2020-21) – all previous members, previous term completed:
 - o Rajan Minocha-McKenney Grade 12 -Town resident
 - o Grace Doncaster Grade 12 -Town resident
 - o Dan Osborne Grade 12 -Town resident
 - o Braeden Lines Grade 12 -Town resident
 - o Jenna Clarke Grade 12 -County resident

- Appoint pervious members to serve a two-year term (2020/22), previous term completed:
 - o Olivia Pulsifer Grade 11 – Town resident

- Appoint new members to serve a two-year term (2020-22):
 - o Serah Quinn Grade 11 -Town resident
 - o Aurelia Mitchell Grade 10 -Town resident
 - o Kennedy Allen Grade 7 - Town resident

BACKGROUND:

In accordance with the Youth Council Policy, there is an ability to accept up to 12 members; up to two of the members may be County residents. This year, 15 students expressed interest in serving in this capacity, with two applicants residing outside Amherst.



DISCUSSION:

Involving youth in the community adds value to youth development; it empowers our young people to be active participants in their community through positive engagement. The Amherst Youth Town Council also provides Council with a youth perspective on issues pertaining to the youth in Amherst.

Applications have been evaluated and interviews have been conducted, resulting in the recommendation that the students listed above be appointed to the Youth Council for the 2020/2021 school year:

FINANCIAL IMPLICATIONS:

The expenses associated with this committee are accounted for in the Recreation Department's operating budget for the current fiscal year.

COMMUNITY ENGAGEMENT:

Expressions of interest were solicited throughout the E. B. Chandler Junior High School and the Amherst Regional High School, and social media. An online application was also implemented this year.

ENVIRONMENTAL IMPLICATIONS:

While there are no direct environmental implications with filling the positions on the Youth Council, involvement of the younger generation tends to support protection and preservation of the environment.

ALTERNATIVES:

These appointments are at Council's discretion; Council may choose to appoint all 12 members as suggested, or fewer. Council may also decide to defer these appointment until after the October 17 election.

ATTACHMENTS: 10350-21 Amherst Youth Town Council Policy

Report prepared by:

Report and Financial approved by:

SYNOPSIS

Drover Street Request

A number of residents of Durley Street have written to the Town to request that the Town declare the undeveloped Drover Street surplus and sell the land to the adjacent property owners. Staff have reviewed the request and advised that as we do not know how the large tract of vacant land to the north and east of Drover Street will be developed in the future that this street may be of some use for accessing eventual development in the area. Therefore, staff feel that it is premature to permanently 'close' this street and declare the property surplus with the purpose of disposing of it.

Furthermore, staff have advised that this property is considered 'useable' and if it was to be sold, it should be sold as a building lot, and not subdivided and offered to sale to the abutting property owners.

MOTION:

That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.



AMHERST TOWN COUNCIL

RFD# 2020077

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Jason MacDonald, Deputy CAO - Operations

DATE: September 28, 2020

SUBJECT: Drovers Street Request

ORIGIN: A number of residents of Durley Street have written to the Town to request that the Town declare the undeveloped Drover Street surplus and sell the land to the adjacent property owners.

LEGISLATIVE AUTHORITY: Municipal Government Act Section 50 (1) A municipality may acquire and own property granted or conveyed to the municipality either absolutely or in trust for a public or charitable purpose.

RECOMMENDATION: That Council direct staff to respond to the request by indicating that as the large tract of land to the north and east of Drover Street is still undeveloped, Council is not prepared to declare the property in question surplus at this time.

BACKGROUND: Drover Street is an undeveloped street that runs from Derby Street north towards the marsh. It is currently grass and trees – there is no Town infrastructure on the property.

DISCUSSION: At this point we do not know how the large tract of vacant land to the north and east of Drover Street will be developed, and this street may be of some future use for accessing this future development. Therefore, staff feel that it is premature to permanently ‘close’ this street and declare the property surplus with the purpose of disposing of it.

Furthermore, as this property is considered ‘useable’ if it was to be sold, it should be sold as a building lot, and not subdivided and offered to sale to the abutting property owners.

FINANCIAL IMPLICATIONS: There are no financial implications to retaining ownership of this property. However, selling this property at this time could jeopardize future additional development and tax revenue from nearby properties.

COMMUNITY ENGAGEMENT: The residents who have made this request will be advised of the Council decision in writing.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications to retaining ownership of this property.

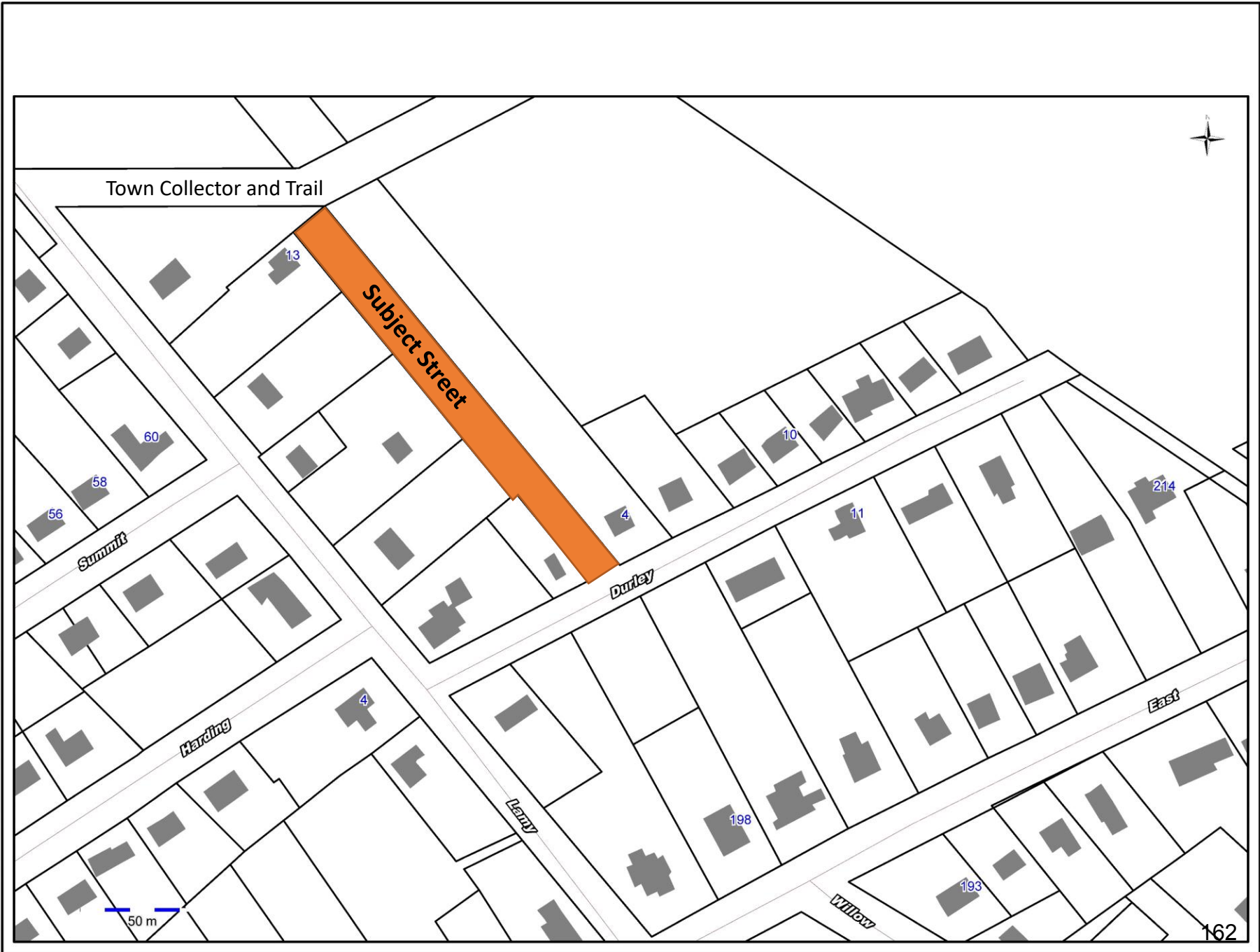


SOCIAL JUSTICE IMPLICATIONS: Retaining ownership of this property could allow for future development which provides additional housing for residents of the Town. Further, this property could potentially be utilized for park or active transportation purposes in the future.

ALTERNATIVES: Declare the property surplus, conduct an appraisal of the property to establish market value, and list the property for sale.

ATTACHMENTS: Location map of subject property.

Report prepared by
Report and Financial approved by:



SYNOPSIS

October 2020 Committee of the Whole and Council Meetings

The Regular Committee of the Whole is scheduled for Monday, October 19, and regular Council for Monday, October 26. However, Council should not be put in a position to make decisions in the interim between the election on October 17, 2020 and the swearing in of the Council-elect in early November.

MOTION:

That the regular meetings of Committee of the Whole and Council scheduled for October 19 and 26, 2020 respectively, be cancelled by resolution of Council, due to the 2020 municipal election on October 17, 2020.



AMHERST TOWN COUNCIL

RFD# 2020078

Date: September 28, 2020

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: G.D. Herrett, CPA, CA, CAO

DATE: September 28, 2020

SUBJECT: October 2020 Committee of the Whole and Council Meetings

ORIGIN:

2020 Municipal elections.

LEGISLATIVE AUTHORITY:

Proceedings of Council Policy, paragraph 5: "Regular meetings of Council or Committee of the Whole may be rescheduled, relocated or cancelled: (a) By resolution of Council at a previous meeting three or more days in advance of the addition or special meeting; (b) by resolution of Committee of the Whole at a meeting three or more days in advance of the additional or special meeting;

RECOMMENDATION:

That the regular meetings of Committee of the Whole and Council scheduled for October 19 and 26, 2020 respectively, be cancelled by resolution of Council, due to the 2020 municipal election on October 17.

BACKGROUND:

The 2020 municipal elections are to be held on Saturday, October 17 with the official addition of votes to be held on Tuesday, October 20. The last day for candidates to apply for a recount is Tuesday October 27. A special meeting will be convened in early November to swear in the newly elected Council.

DISCUSSION:

Regular Committee of the Whole is scheduled for Monday, October 19, and regular Council for Monday, October 26. However, Council should not be put in a position to make decisions in the interim between the election on October 17 and the swearing in of the Council-elect in early November.

FINANCIAL IMPLICATIONS:

No financial implications.

COMMUNITY ENGAGEMENT:

Any changes to the schedule will be widely publicized.



ENVIRONMENTAL IMPLICATIONS:

No environmental implications are anticipated.

SOCIAL JUSTICE IMPLICATIONS:

There are no social justice implications.

ALTERNATIVES:

1. Approve the cancellation of the October 19 and 26 meetings as recommended;
2. Do not reschedule the meetings;
3. Determine appropriate alternate dates

Report prepared by: G. D. Herrett, CPA, CA, CAO

Report and Financial approved by:

Internal Committee Report

Amherst Board of Police Commissioners

September 2020

The Amherst Board of Police Commissioners met on June 10, 2020 at 3:00 p.m. Items on the agenda included a review of standing orders, a COVID-19 update, as well as the Chief's report.

The next meeting is scheduled for Wednesday, September 30, 2020 at 3:00 p.m.

Internal Committee Report

Audit Committee

September 2020

The Audit Committee met on September 14, 2020. The Audit Committee received presentations of the Town of Amherst Audited Consolidated Financial Statements and the Amherst Water Utility Audited Non-Consolidated Financial Statements for the year ended March 31, 2020 and passed motions recommending that Council accept them as presented. The committee was also presented with the Audit Findings Letter.

Other items on the agenda included a review of the first quarter report, which is attached, and a review of the capital budget actuals-to-date.



FIRST QUARTER FINANCIAL REPORT

FOR THE PERIOD ENDED JUNE 30, 2020 (UNAUDITED)

Town of Amherst



INTRODUCTION

Quarterly financial reporting is being prepared by the Town of Amherst as a means of providing the community, council and the organization with a regular overview of financial and statistical information. Quarterly financial reporting is a strategic priority identified by council.

The primary information provided in the quarterly report is a comparison of the year to date budget amounts to actual revenues and expenditures for operating departments. All financial information is based on preliminary, unaudited information reported from the municipal finance system as of the report date. Seasonal variations in municipal operations may affect the proportion of revenues achieved or expenditures incurred to date.

This quarterly report provides information in seven parts:

Organizational Structure, page 3

- ℓ Hierarchy with departmental responsibilities.

Commentary, page 4

- ℓ Charts and comments

Schedules of Operations, pages 5-7

- ℓ Schedule of Operations – General Operating Fund – Revenues & Expenditures
- ℓ Schedule of Operations – General Operating Fund – Departmental & Mandatory Expenditures
- ℓ Schedule of Operations – Water Operating Fund – Revenues & Expenditures

Statement of Financial Position, page 8

- ℓ Consolidated Statement of Financial Position

Capital Budget, pages 9-11

- ℓ 2020/21 Capital budget with actual and committed costs

Tax Rates, pages 12-13

- ℓ General
- ℓ Mandatory Provincial Contribution Area Rate
- ℓ Community Support Area Rate

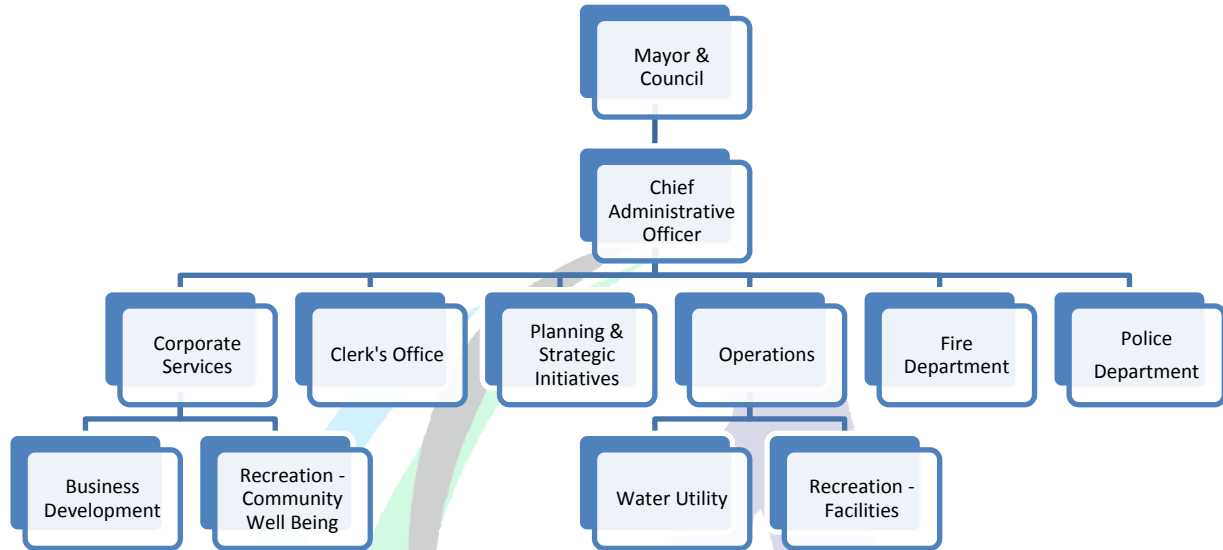
Other Rates, pages 14 - 15

- ℓ Deed Transfer Tax
- ℓ Uniform Charge – Solid Waste
- ℓ Sewer Rates
- ℓ Uniform Charge – Wastewater Treatment Facility
- ℓ Water Utility Rates

Quarterly financial reporting follows the fiscal year of the municipality which is April 1 through March 31.

ORGANIZATIONAL STRUCTURE

Below is the organizational structure of the Town of Amherst with a brief description of each departments responsibilities.



Corporate Services

- / Finance
- / Fiscal Planning
- / Human Resources
- / Tax & Water/Sewer Billing
- / Collections
- / Procurement
- / Information Services

Business Development

- / Investment Attraction
- / Business Retention Expansion

Recreation – Community Well Being

- / Wellness
- / Programming
- / Community Events
- / Tourism

Clerk’s Office

- / Council & Committee Liaison
- / Records Management

Planning & Strategic Initiatives

- / Planning / Development
- / Strategic Initiatives / Projects

Operations

- / Inspections / Permits
- / Solid Waste
- / Engineering
- / Public Works
- / Sewer
- / Water

Recreation - Facilities

- / Stadium
- / Parks / Playgrounds
- / Robbs

Fire Department

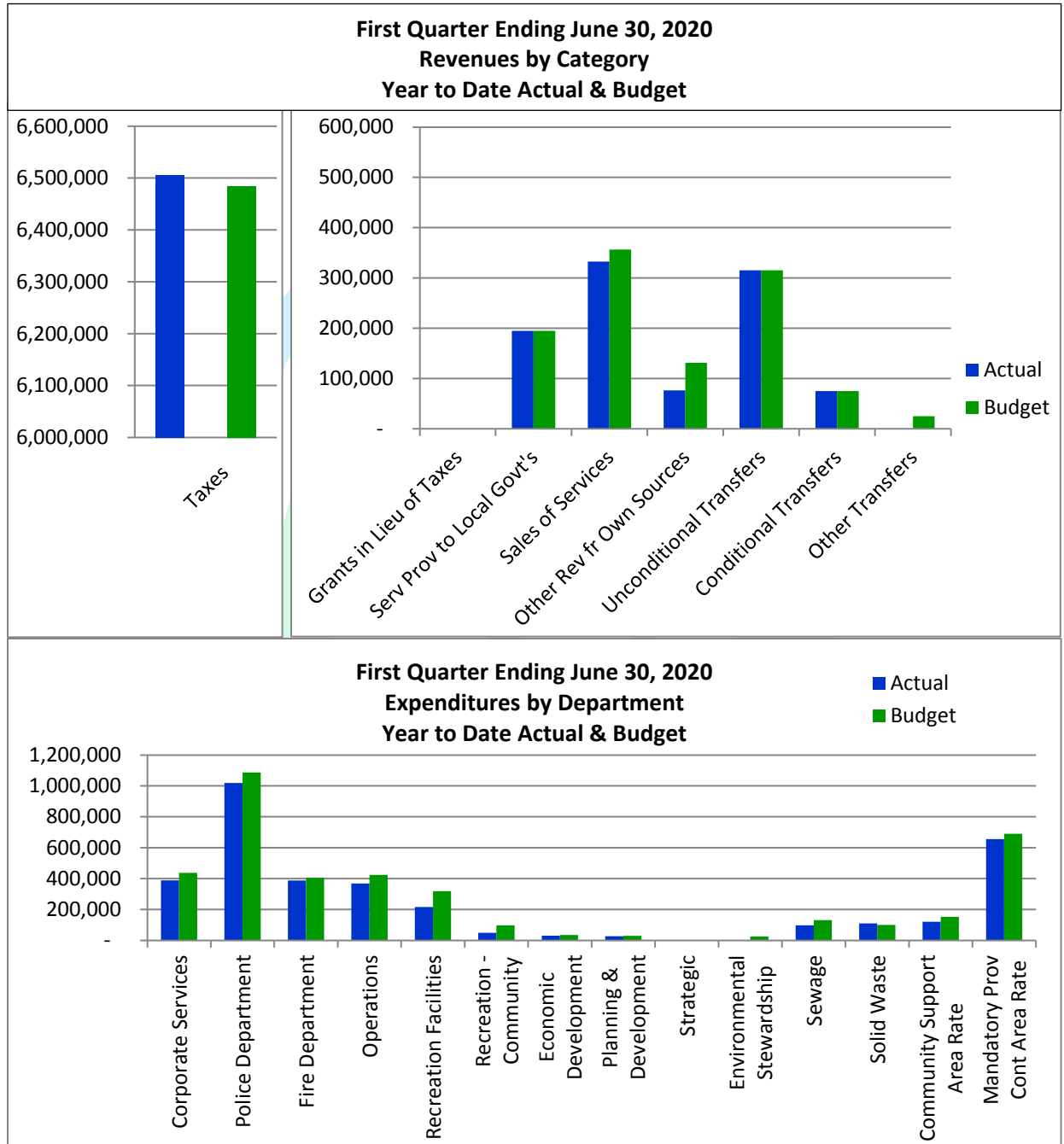
- / Fire Rescue
- / Hazmat

Police Department

- / Crime
- / Major Crime
- / Street Crime
- / Crime Prevention
- / Community Partnerships

COMMENTARY

Three months into the 2020/21 fiscal year the general operating fund has a surplus of \$381,472 compared to budget. The Town’s operating revenues are \$7,500,321 compared to the budgeted amount of \$7,582,218. The Town’s expenditures at the end of the first quarter are \$3,467,592 compared to the budgeted amount of \$3,930,961.



SCHEDULE OF OPERATIONS

Town of Amherst
Schedule of Operations - General Operating Fund
For the Three Months Ended June 30, 2020

	2019/20 <u>Actual</u>	2020/21 <u>Actual</u>	2020/21 <u>Budget</u>	2020/21 <u>Variance</u>
Revenues				
Taxes	\$ 6,410,774	\$ 6,506,528	\$ 6,484,716	\$ 21,812
Grants in Lieu of Taxes	-	-	-	-
Services Provided to Other Local Govt	192,194	194,851	194,851	-
Sales of Services	359,979	332,576	356,333	- 23,757
Other Revenue from Own Sources	132,042	76,270	131,222	- 54,952
Unconditional Transfers	315,096	315,096	315,096	-
Conditional Transfers	75,000	75,000	75,000	-
Other Transfers	-	-	25,000	- 25,000
Total Revenues	<u>7,485,085</u>	<u>7,500,321</u>	<u>7,582,218</u>	<u>- 81,897</u>
Expenditures				
Wages & Benefits	2,201,519	1,975,767	2,235,183	- 259,416
Administrative Costs	148,651	116,820	164,905	- 48,085
Building & Facility Costs	159,945	127,462	150,736	- 23,274
Vehicle & Equipment Costs	60,971	71,378	83,139	- 11,761
Materials & Supplies	61,148	52,823	67,979	- 15,156
Grants to Organizations	98,183	26,459	43,959	- 17,500
Other Municipal Costs	221,719	170,250	219,741	- 49,491
Fiscal Services	1,130,921	666,416	701,463	- 35,047
Fire Protection Charge	176,637	176,635	176,637	- 2
Tax Exemptions	102,602	96,490	96,490	-
Cost Recovery	- 72,169	- 12,908	- 9,271	- 3,637
Total Expenditures	<u>4,290,127</u>	<u>3,467,592</u>	<u>3,930,961</u>	<u>- 463,369</u>
Surplus	<u>3,194,958</u>	<u>\$ 4,032,729</u>	<u>\$ 3,651,257</u>	<u>\$ 381,472</u>

SCHEDULE OF OPERATIONS (cont'd)

Town of Amherst
Schedule of Operations - General Operating Fund
Departmental and Mandatory Expenditures
For the Three Months Ended June 30, 2020

	2019/20 Actual	2020/21 Actual	2020/21 Budget	2020/21 Variance
Departmental Expenditures				
Corporate	\$ 423,671	\$ 388,530	\$ 437,008	-\$ 48,478
Police	1,195,943	1,018,927	1,087,336	-
Fire	397,949	387,708	405,216	-
Operations	575,649	367,667	423,499	-
Recreation Operations	240,503	215,721	318,244	-
Community Well Being	138,658	48,532	97,596	-
Economic Development	48,103	30,251	34,788	-
Planning & Development	32,905	26,744	29,172	-
Environmental Stewardship	-	-	25,000	-
Strategic	-	-	-	-
Sewage	211,905	97,717	131,143	-
Solid Waste	103,923	109,883	99,588	-
Community Support Area Rate	199,432	120,474	152,464	-
Total Departmental Expenditures	<u>3,568,641</u>	<u>2,812,154</u>	<u>3,241,054</u>	<u>-</u>
Mandatory Expenditures				
Assessment Services	29,315	29,083	29,784	-
Corrections	28,103	-	-	-
Housing	248,767	195,599	230,000	-
Education	399,846	399,846	399,213	633
Regional Library	15,455	30,910	30,910	-
Total Mandatory Expenditures	<u>721,486</u>	<u>655,438</u>	<u>689,907</u>	<u>-</u>
Grand Total Expenditures	<u>\$ 4,290,127</u>	<u>\$ 3,467,592</u>	<u>\$ 3,930,961</u>	<u>-\$ 463,369</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$25,461 at the end of the first quarter. Revenues are over budget by \$1,851 and expenditures are under budget by \$23,610.

Town of Amherst
Schedule of Operations - Water Operating Fund
For the Three Months Ended June 30, 2020

	2019/20 Actual	2020/21 Actual	2020/21 Budget	2020/21 Variance
Revenues				
Sale of Services	\$ -	\$ -	\$ -	\$ -
Interest on o/s Water A/R	792	-	1,000	- 1,000
Misc Rev & Inc fr Other Non Utility	608	-	600	- 600
Metered Sales	312,083	312,303	310,568	1,735
Flat Rate Sales	41,580	41,497	41,580	- 83
Bulk Water Sales	3,150	5,550	3,750	1,800
Fire Protection	176,637	176,635	176,636	- 1
Private Hydrants	-	-	-	-
Sprinkler Service	-	-	-	-
Total Revenues	534,850	535,985	534,134	1,851
Expenditures				
Wages & Benefits	199,680	175,398	192,590	- 17,192
Administrative Costs	17,672	19,445	22,723	- 3,278
Building & Facility Costs	64,131	67,240	67,413	- 173
Vehicle & Equipment Costs	12,207	7,761	8,049	- 288
Materials & Supplies	13,585	14,187	15,113	- 926
Other Municipal Costs	62,998	62,030	63,860	- 1,830
Fiscal Services	22,851	77	-	77
Cost Recovery	- 8,221	-	-	-
Total Expenditures	384,903	346,138	369,748	- 23,610
Surplus	\$ 149,947	\$ 189,847	\$ 164,386	\$ 25,461

STATEMENT OF FINANCIAL POSITION

Town of Amherst
Consolidated Statement of Financial Position
As at June 30, 2020

	<u>As at June 30, 2020</u>	<u>As at June 30, 2019</u>
Financial Assets		
Cash and cash equivalents	\$ 10,444,930	\$ 8,887,613
Receivables	1,967,368	1,496,649
	<u>12,412,298</u>	<u>10,384,262</u>
Liabilities		
Accounts payable and accrued liabilities	2,111,232	1,933,334
Deferred revenue	325,000	833,022
Long term debt	8,142,995	8,846,708
	<u>10,579,226</u>	<u>11,613,064</u>
Net assets (debt)	<u>1,833,072</u>	- 1,228,802
Non-financial assets		
Prepaid expenses	33,510	22,200
Inventories of supplies	101,424	100,671
Capital assets (net of accumulated amortization)	64,405,392	62,677,764
Capital work in progress	487,829	1,328,374
	<u>65,028,155</u>	<u>64,129,009</u>
Accumulated surplus	<u>\$ 66,861,226</u>	<u>\$ 62,900,207</u>

Note: The Consolidated Statement of Financial Position does not include Cumberland Joint Services Management Authority.

CAPITAL BUDGET

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at June 30/20	2020/21 Budget
WATER CAPITAL BUDGET		
Monitoring Wells <i>(carry over)</i>	-	40,000
Albion Street ~ Croft to Queen - water main replacement	18,324	433,000
Wellfield Generator	-	240,000
New Truck - 4x4 - 4 Door 1/2 Ton replace 2006 1/2 Ton Service Truck	-	40,000
Spring Street - design	5,801	-
Central Avenue - design	13,132	-
WATER CAPITAL BUDGET TOTAL	37,257	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>	76,122	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	76,122	921,442
LARGE MULTI - CATEGORY PROJECTS		
Albion Street ~ Croft to Queen - Paverize and Pave	-	250,000

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at June 30/20	2020/21 Budget
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)	9,029	15,000
Edgewood (Overlay)	30,372	30,000
Chamberlain ~ CNR to Newton (Overlay)	25,575	25,000
Tupper ~ Northern Town Boundary to TIR Office Driveway (Overlay)	2,091	100,000
Flemming - Curb and Pave - requires work on other streets	-	155,000
Senator (Overlay)	9,413	18,000
Smith (Overlay)	14,854	30,000
Mission (Overlay)	36,614	50,000
Clifford ~ Rupert to Clarence (Overlay)	8,568	20,000
Agnew ~ Rupert to Clarence (O)	11,051	25,000
Centennial (overlay)	20,161	20,000
Acadia ~ Agnew to Prince Arthur (Overlay)	19,257	25,000
Townsvew (overlay)	20,095	20,000
Subtotal	207,079	663,000
<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) (carry over)	-	50,000
Wastewater Treatment plant and Lift Stations (SLI report) Laplanche River Upgrades to reduce clogging (carry over)	127,080	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)	13,951	10,000
Subtotal	141,031	235,000
SIDEWALKS		
Robert Angus Drive ~ Dairy Queen to Church - widen asphalt sidewalk (Active Transportation Plan) (carry over remaining budget)	7,302	30,941
Academy Street ~ Spring to Queen (Town Crew)	6,517	10,000
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew)	-	10,000
Upper Church Street ~ Robert Angus to Town Boundary - sidewalk (Active Transportation Plan) (Town Crew)	-	50,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew)	-	50,000
Hickman Street ~ West Pleasant to Park (Town Crew)	-	50,000
Subtotal	13,819	200,941

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2020/21 Projects	Total Actual Committed & WIP Costs at June 30/20	2020/21 Budget
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>	899	18,000
New Pumper - replace engine # 2 <i>(carry over)</i>	599,645	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	<u>600,544</u>	<u>742,000</u>
POLICE DEPARTMENT		
Patrol Vehicle # 6 <i>(carry over)</i>	5,945	55,000
Fibre Communications between APD and Town Hall <i>(carry over)</i>	1,974	34,500
SCEU Vehicle	-	45,000
Ballistic Helmets - Carbine	-	10,000
In Car Video - WatchGuard x 2	14,328	18,000
Subtotal	<u>22,247</u>	<u>162,500</u>
RECREATION		
Purchase Outdoor Skating Rink (Victoria Street)	-	65,000
Self Watering Hanging Baskets	-	22,500
Former Tennis Courts - Resurface for Multi Use Recreation Facility	27,878	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 Ligthning 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>27,878</u>	<u>221,000</u>
GENERAL CAPITAL BUDGET TOTAL	<u>1,088,720</u>	<u>3,505,883</u>

GRAND TOTAL WATER & GENERAL CAPITAL BUDGETS	1,125,977	4,258,883
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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.

TAX RATES (cont'd)

🌿 Housing

🌿 The Cobequid Housing Authority administers and manages public non-profit housing for seniors and families on low incomes within the Town. The Town is required to fund a portion of the prior year deficit of the Cobequid Housing Authority annually.

🌿 Regional Library

🌿 The Town is required to fund the Cumberland Public Library pursuant to a formula determined by the Province of Nova Scotia. The Town does not share in any surplus or deficits. In addition, the Town provides funds for the operating and maintenance of the library building which is included in the General Rate.

3. Community Support Area Rate – a rate that provides funding for services that, in the opinion of Council, provide support to the community. In 2020/21 the Community Support Area Rate remained the same as the prior year. These include support to the following organizations/events:

🌿 Grants to Organizations

🌿 'A' Fresh Start Grants

🌿 Youth Free Ice Time

🌿 Cumberland YMCA

🌿 Tax Exemption Policy

🌿 Tax Reduction Policy

🌿 Community Events

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

Residential / Resource	<u>2019/20</u>	<u>2020/21</u>
🌿 Residential / Resource Tax Rate	\$1.179	\$1.187
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071
Commercial	<u>2019/20</u>	<u>2020/21</u>
🌿 Commercial Tax Rate	\$3.979	\$3.987
🌿 Mandatory Provincial Contributions Area Rate	\$0.405	\$0.397
🌿 Community Support Area Rate	\$0.071	\$0.071

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
3/4"	\$ 27.00
1"	\$ 43.75
1.5"	\$ 86.00
2"	\$ 136.25
3"	\$ 271.25
4"	\$ 500.00

Sewer Non-Metered Customers

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

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
 - ☞ As of April 1, 2015 the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
 - ☞ The uniform charge for unmetered mobile homes within a land leased community for 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.

External Committee Report

Cumberland Public Libraries

September 2020

Auditor's Report

Ms. Corey presented the audited statement and answered questions for the Board. The Board passed 2019-20 auditor's report.

Board By-Laws

The Board approved changes to the Library Board By-laws. As of November 1st the Board will be reduced to 5 members, 3 appointed by the municipalities and 2 appointed by the province.

Financial Report

Ms. Corey provided the Board with final budget for the 2020-21 fiscal year. The 2020-21 budget was passed during this meeting.

2018-19 Annual Statistics

During 2019-20, Cumberland Public Libraries signed out over 110,000 items, including books, DVDs, magazines and more, and had over 120,000 visits to our libraries. The Four Fathers Library signed out 44,528 items, had 57,728 visits.

Also during 2019-20, the Four Fathers Library held 244 programs for children and adults, with 6,328 people in attendance.

A complete Cumberland Public Libraries Annual report will be available in September 2020.

Next Board meeting is scheduled for November 5, 2020.

External Committee Report

Cumberland Joint Services Management Authority

September 2020

The CJSMA Board of Directors met August 27 and September 17, 2020.

CJSMA's FY 2019/20 audited financial statements were reviewed and approved on August 27, 2020.

CJSMA is sending a letter to the Minister of Environment requesting a variance to landfill approximately 700 tonnes of recyclable material. Scotia Recycling has not taken a load of the plastic/container bags since April 8, 2020 due to processing capacity shortfalls as a result of COVID-19.

The next meeting is scheduled for December 10, 2020 with location to be determined.