



Town of Amherst  
Regular Council Meeting  
Agenda

Date: **September 27, 2021**  
Time: **6:00 pm**  
Location: **Zoom Virtual Meeting**

---

	Pages
<b>1. CALL TO ORDER</b>	
<b>2. TERRITORIAL ACKNOWLEDGMENT</b>	
"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."	
<b>3. APPROVAL OF AGENDA/MINUTES</b>	
<b>3.1. Approval of the Agenda</b>	
<b>3.2. Approval of Minutes</b>	
<b>3.2.1. June 28, 2021 Regular Council</b>	4 - 8
<b>3.2.2. August 4, 2021 Special Council</b>	9 - 18
<b>3.2.3. August 24, 2021 Special Council</b>	19 - 19
<b>4. REQUESTS FOR DECISION</b>	
<b>4.1. Amherst Youth Town Council Appointment - Fawthrop</b>	20 - 24
<b>4.2. Accessibility Advisory Committee Appointments - Davidson</b>	25 - 29
<b>4.3. Inclusion, Diversity and Equity Committee Appointments - Landry</b>	30 - 35
<b>4.4. Community Support Grants - Christie</b>	36 - 48
<b>4.5. Scholarship and Bursary Policy Amendment - Baker</b>	49 - 51
<b>4.6. User Fee Policy Amendment - Emery</b>	52 - 62
<b>4.7. 'A' Fresh Start initiative - Community Support Grants - Christie</b>	63 - 74

4.8.	Solid Waste MOU - Baker	75 - 82
4.9.	Exit 3 Sanitary Sewer Extension Request - Davidson	83 - 90
4.10.	Tactical Placemaking Funding Agreement - Landry	91 - 108
4.11.	Year End Capital Financing Adjustments - Emery	109 - 112
4.12.	Year End Operating Reserve Transfer to General Reserve Solid Waste Deficit - Baker	113 - 115
4.13.	Debenture Pre-Approval - Davidson	116 - 123
4.14.	Capital Budget Adjustment Zamboni - Landry	124 - 126
4.15.	Capital Budget Adjustment Fire Station Parking Lot - Emery	127 - 129
4.16.	Acceptance of Audited Financial Statements - Christie	130 - 180
5.	<b>INTERNAL COMMITTEE REPORTS</b>	
5.1.	Planning Advisory Committee - No Report	
5.2.	Amherst Board of Police Commissioners - No Report	
5.3.	Audit Committee - Landry	181 - 196
5.4.	Amherst Youth Town Council - No Report	
6.	<b>EXTERNAL COMMITTEE REPORTS</b>	
6.1.	Cumberland Public Libraries - Fawthrop	197 - 197
6.2.	Cumberland YMCA - Fawthrop	198 - 203
6.3.	Cumberland Joint Services Management Authority - Emery	204 - 204
6.4.	Northern Region Solid Waste Committee - Baker	205 - 205
6.5.	L. A. Animal Shelter - No Report	
6.6.	Senior Safety - Emery	206 - 208
6.7.	Inter Municipal Tourism - No Report	

**6.8. Poverty Reduction - No Report**

**7. ADJOURNMENT**

**TOWN OF AMHERST  
Regular Council Meeting  
Minutes**

**Date:** June 28, 2021  
**Time:** 6:00 pm  
**Location:** Zoom Virtual Meeting

**Members Present** Mayor David Kogon  
Deputy Mayor Hal Davidson  
Councillor George Baker  
Councillor Sheila Christie  
Councillor Lisa Emery  
Councillor Dale Fawthrop  
Councillor Leon Landry

**Staff Present** Jason MacDonald, Interim CAO  
Michael Hunter, Chief Financial Officer  
Greg Jones, Fire Chief  
Andrew Fisher, Manager of Planning & Strategic Initiatives  
Aaron Bourgeois, Operations Manager  
Cheryl Laliberte, Community Well-Being Manager  
Tom McCoag, Corporate Communications Officer  
Kim Jones, Municipal Clerk  
Natalie LeBlanc, Deputy Clerk

**Staff Absent:** Dwayne Pike, Police Chief

---

Due to the COVID-19 pandemic this was a virtual meeting held via Zoom.

**1. CALL TO ORDER**

Mayor Kogon called the meeting to order at 6:00 p.m.

**2. TERRITORIAL ACKNOWLEDGMENT**

Mayor Kogon gave the Territorial Acknowledgment.

**3. APPROVAL OF AGENDA/MINUTES**

**3.1 Approval of the Agenda**

Moved By Councillor Baker

Seconded By Councillor Landry

To approve the agenda as circulated.

**Motion Carried**

**3.2 Approval of Minutes**

**3.2.1 May 3, 2021 Special Council**

Moved By Councillor Fawthrop

Seconded By Councillor Christie

To approve the minutes of the May 3, 2021 special meeting of Council as circulated.

**Motion Carried**

**3.2.2 May 19, 2021 Public Hearing**

Moved By Deputy Mayor Davidson

Seconded By Councillor Landry

To approve the minutes of the May 19, 2021 Public Hearing as circulated.

**Motion Carried**

**3.2.3 May 25, 2021 Regular Council**  
**Moved By Councillor Baker**  
**Seconded By Councillor Emery**  
**To approve the minutes of the May 25, 2021 regular meeting of Council as circulated.**

**Motion Carried**

**3.2.4 June 7, 2021 Special Council**  
**Moved By Councillor Fawthrop**  
**Seconded By Deputy Mayor Davidson**  
**To approve the minutes of the June 7, 2021 special meeting of Council as circulated.**

**Motion Carried**

**4. REQUESTS FOR DECISION**

**4.1 Appointment of Chief Administrative Officer**  
**Moved By Deputy Mayor Davidson**  
**Seconded By Councillor Christie**  
**That Council appoint Jason MacDonald as Chief Administrative Officer of the Town of Amherst effective immediately.**

**Motion Carried**

**4.2 July 1st**  
**Moved By Councillor Landry**  
**Seconded By Deputy Mayor Davidson**  
**In support of our Indigenous communities, and out of respect for the grief they are feeling in the wake of the Residential School tragedy, we will pause our traditional July 1<sup>st</sup> events and instead support a day of quiet reflection.**

**Motion Carried**

**Moved By Councillor Christie**  
**Seconded By Councillor Emery**  
**And further that staff be directed to begin a discussion with the local indigenous community regarding a commemorative plaque or other type of appropriate recognition for the children lost.**

**Motion Carried**

**4.3 'A' Fresh Start**  
**Due to her involvement with the Cumberland Museum Society, Councillor Emery declared a conflict of interest.**

**Moved By Councillor Christie**  
**Seconded By Councillor Landry**  
**That Council grant awards to the five finalists of the 'A' Fresh Start Program as follows:**

<b>Amherst Little League - 100% of request</b>	<b>\$ 5,000</b>
<b>Bridge Adult Service Center - 100% of request -</b>	<b>\$ 825</b>
<b>Cumberland Museum Society - 90% of request -</b>	<b>\$ 3,600</b>
<b>Lillian Albon Animal Shelter - 75% of request -</b>	<b>\$ 3,000</b>
<b>Fundy Winds Marsh - 60% of request -</b>	<b><u>\$ 5,106</u></b>
<b>for a total of</b>	<b>\$17,531</b>

**Motion Carried**

**4.4 Amherst Youth Town Council Appointments**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Fawthrop**

**That Council reappoint the following Amherst Youth Town Council member to serve the second year of the two-year term:**

**Rowan Blanch                      Grade 10    County Resident**

**That Council appoint the following Amherst Youth Town Council new members:**

**Alexis Landry                      Grade 7    Town Resident**

**Kendaylynn Brown                Grade 7    Town Resident**

**Leah Brunt                         Grade 8    Town Resident**

**Madeleine Davage                Grade 8    Town Resident**

**Hallee Humphrey                Grade 9    Town Resident**

**Oskar Sigtryggsson                Grade 10   Town Resident**

**Motion Carried**

**4.5 Excessive Noise and Disturbances Bylaw First Reading**

**Moved By Councillor Emery**

**Seconded By Councillor Christie**

**That Council give first reading of the Respecting Excessive Noise and Disturbances By-Law.**

**Motion Carried**

**4.6 Solar for Community Buildings**

**Moved By Councillor Fawthrop**

**Seconded By Councillor Baker**

**That Council authorize the Mayor and CAO to sign agreements with Thermo Dynamics Ltd. to supply, install and commission two, 48 KW solar PV systems; and further,**

**That the system to be located on the Fire Station be relocated to a ground-mounted system at the Wastewater Treatment Facility, and the Capital Budget for this project be amended from \$183,414 to \$190,730 plus applicable tax; and further,**

**That the system to be located on the Police Station be relocated to a ground-mounted system at the town water reservoir property, and the Capital Budget for this project be amended from \$184,537 to \$190,730, plus applicable tax.**

**Motion Carried**

**4.7 The Dr. & Mrs. H.E. Christie Community Foundation**

**Moved By Councillor Landry**

**Seconded By Councillor Fawthrop**

**That Council approve the acceptance of the donation from The Dr. & Mrs. H.E. Christie Community Foundation and disbursement to Amherst Little League Baseball Club, in accordance with the request of the donor.**

**Motion Carried**

**4.8 Capital Paving**

**Moved By Councillor Baker**

**Seconded By Councillor Landry**

**That the award of the Capital Paving Tender (RFT-21-06) to the lowest compliant bidder, Classic Construction (2012), at their unit prices based on our estimated quantities in the total amount of \$627,700 plus \$24,000 for provisional items and non-refundable taxes, be approved by Council.**

**Motion Carried**

4.9 **Dangerous and Unsightly Premises Policy Amendment**  
Moved By Deputy Mayor Davidson  
Seconded By Councillor Christie  
That Council approve the attached amendments to the Dangerous or Unsightly Premises Policy.  
**Motion Carried**

4.10 **Spring Street Infrastructure Renewal**  
Moved By Councillor Landry  
Seconded By Councillor Christie  
That Council approve the award of tender RFT-21-18 Spring Street Infrastructure Renewal to the lowest compliant bidder, Bowers' Construction, at their unit prices based on our estimated quantities, in the total amount of \$ 373,891 (including provisional items and all non-recoverable taxes).  
**Motion Carried**

4.11 **Lions Club MOU**  
Moved By Councillor Christie  
Seconded By Councillor Emery  
That Council approve the Memorandum of Understanding between the Lions Club and the Town of Amherst and authorize the Mayor and CAO to sign on the Town's behalf.  
**Motion Carried**

5. **INTERNAL COMMITTEE REPORTS**

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

6. **EXTERNAL COMMITTEE REPORTS**

- 6.1 **Cumberland Public Libraries**  
Information item; no direction given or action required.
- 6.2 **Cumberland YMCA**  
Information item. Councillor Baker requested that a tour of the YMCA be arranged for Council.
- 6.3 **Cumberland Joint Services Management Authority**  
Information item; no direction given or action required.
- 6.4 **Northern Region Solid Waste Committee**  
Information item; no direction given or action required.
- 6.5 **L. A. Animal Shelter**  
Information item; no direction given or action required.
- 6.6 **Senior Safety - No Report**
- 6.7 **Inter Municipal Tourism - No Report**
- 6.8 **Poverty Reduction - No Report**
- 6.9 **Municipal Alcohol Project - Emery**  
Information item; no direction given or action required.

- 7. ADJOURNMENT**  
**Moved By Councillor Landry**  
**Seconded By Councillor Christie**  
**To adjourn the meeting at 6:45 p.m.**

**Motion Carried**

---

Kimberlee Jones  
Municipal Clerk

---

David Kogon, MD  
Mayor

**Amherst Town Council  
Special Meeting  
Minutes**

Date: August 4, 2021  
Time: 4:30 pm  
Location: Zoom Virtual Meeting

Members Present Mayor David Kogon  
Deputy Mayor Hal Davidson  
Councillor George Baker  
Councillor Sheila Christie  
Councillor Lisa Emery  
Councillor Dale Fawthrop  
Councillor Leon Landry

Staff Present Jason MacDonald, CAO  
Tom McCoag, Corporate Communications Officer  
Kim Jones, Municipal Clerk  
Emily Wainwright, Administrative Assistant

---

Due to the COVID-19 pandemic this was a virtual meeting held via Zoom.

**1. CALL TO ORDER**

Mayor Kogon called the meeting to order at 4:26 p.m.

**2. REQUEST FOR DECISION**

**2.1 Solid Waste Bylaw - 1st Reading**

**Moved By Councillor Christie**

**Seconded By Councillor Landry**

**That Council approve first reading of the Bylaw to Amend the Solid Waste Bylaw, D-20.**

**Motion Carried**

Town of Amherst  
Solid Waste By-Law

1. This By-Law is entitled the "Town of Amherst Solid Waste By-Law" and is developed in accordance with *the Municipal Government Act 1998, Chapter 18, Section 325.*

**Definitions**

2. In this By-Law:

- (1) **"backyard composting"** means composting at a residential premise of organic solid waste comprised of yard waste and food scraps and spoiled or waste food or foodstuff excluding meat, fish, eggs or dairy products where:
- (i) the waste is generated by the residents of the residential premise;
  - (ii) the annual production of compost on any property lot does not exceed 2 cubic metres;
  - (iii) the composter or compost pile is not located within 15 metres of any window or door of a structure on an adjacent property;
- (2) **"biomedical waste"** means and is limited to carcasses of animals exposed to pathogens, disease waste, cultures and stocks, human blood and blood products, pathological waste, sharps waste, and other waste determined to be infectious;
- (3) **"CJSMA"** means the Cumberland Joint Services Management Authority or its successors who manage the operation of the Little Forks Landfill at Cumberland County;
- (4) **"collector"** means any person or corporation collecting solid waste in the Town for gain or profit licensed in accordance with section 7 of this by-law;
- (5) **"collector license"** means a license to transport solid waste generated within the town of Amherst and issued by the Solid Waste Manager.
- (6) **"commercial container"** means any container used for the storage of solid waste or any container used for the storage of organic materials or recyclable materials originating from industrial, commercial, or institutional premises on properties located in the Town of Amherst for collection by a hauler;
- (7) **"compostables / organics"** means food scraps and spoiled or waste food or foodstuff including vegetable peelings, meat, fish, eggs, bones, waste food products, soiled and wet paper and soiled paper products

such as table napkins, paper towels, pizza boxes, wet ashes, leaves and yard waste, together with such other organic materials as may, from time to time, be identified in public education documents suitable for municipal collection in compost bins;

- (8) **“compost bin”** means a wheeled aerated cart designed to be emptied by hydraulic lifting devices for the storage and municipal collection of compostables made available by or through the Town for that purpose;
- (9) **“composting”** means the nuisance-free biological decomposition of organic materials, substances or objects under controlled circumstances to a condition sufficiently stable for nuisance-free and safe storage and use in land applications;
- (10) **“container recyclables”** means redeemable beverage containers, steel, tin or aluminum food containers and cans, glass food containers, jars and bottles, low density polyethylene bags and packaging, high density bags, containers and packaging, polycoat containers for milk, milk products, soya milk, concentrates or other liquids or powders, and any such other items as may, from time to time, be identified in public education documents distributed by the Town of Amherst or CJSMA as suitable for municipal container recyclables collection;
- (11) **“construction, demolition and renovation debris”** means materials which are normally used in the construction of buildings, structures, roadways, walls and other landscaping material and includes, but is not limited to, soil, asphalt, brick, mortar, drywall, plaster, cellulose, fiberglass fibers, gyproc, lumber, wood, asphalt shingles, and metals and such other materials as may be permitted from time to time by regulations of the Province of Nova Scotia for disposal at a disposal site for construction, demolition and renovation debris;
- (12) **“contaminated soil”** means soil which
- (i. has been contaminated with and contains in excess of 2,000 parts per million of total petroleum hydrocarbons; or
  - (ii. Has been removed from a site because of actual or suspected contamination pursuant to a requirement or order of the Nova Scotia Department of Environment;
- (13) **“contamination”** generally refers to any item which is not acceptable in any given source-separated stream according to the definition of that stream. In the case of recyclable materials, contamination also refers to recyclable items which may be soiled or dirty, which renders such items non-recyclable;
- (14) **“Council”** means the council for the Town of Amherst;
- (15) **“curb”** means that portion of the public street right-of-way between the traveled portion of the street and the property line which parallels the street center line;
- (16) **“Cumberland Central Landfill”** means the solid waste processing and disposal complex at Little Forks which includes a sanitary landfill, a recycling plant, a compost processing facility, leachate treatment facility, leaf and yard waste area, contaminated soils area, a metal salvage area, and a demolition debris disposal site;
- (17) **“Enforcement Officer”** means the person appointed by the Town to be the Enforcement Officer or their designate;
- (18) **“fibre recyclables”** means corrugated cardboard, newsprint, catalogues, bond paper, glossy flyers and magazines, paper egg cartons, boxboard, computer paper, telephone and other soft cover books, and any such other items as may, from time to time, be identified in public education documents distributed by the Town of Amherst or CJSMA as suitable for municipal fibre recyclables collection.
- (19) **hazardous waste”** means waste that may be harmful to humans, animals, plant life or natural resources including, but not restricted to, industrial chemicals, toxic, flammable, corrosive, radioactive, reactive, pathological and PCB waste, oil, gasoline, paint solvent, wood preservatives, ink, battery acid, pesticides and insecticides;
- (20) **“hospital and pharmaceutical waste”** means waste generated at hospitals, clinics, pharmacies, veterinary clinics, dentist offices and includes used needles, drugs, dressings, excluding pathological waste;
- (21) **“householder”** means owner, occupant, lessee, tenant or other person in charge of a dwelling, mobile home, hotel, restaurant, apartment unit, office building, public institution or other building or property, and includes the person assessed for the building pursuant to the Assessment Act, R.S.N.S. 1989, c.23;
- (22) **“ICI Sector”** means motel, restaurant, office building, public institution, manufacturing plant, retail sales outlet or any other premise not a residential premises as defined by this by-law;
- (23) **“owner”** means:
- (i. a part owner, joint owner, tenant in common or joint tenant of the whole or any part of the land or a building;
  - (ii. In the case of the absence or incapacity of the person having title to the land or building, a trustee, an executor, a guardian, an agent, a mortgagee in possession or a person having the care or control of the land or building; or
  - (iii. In the absence of proof to the contrary, the person assessed for the property;
- (24) **“pathological waste”** means any part of the human body excepting hair, nail clippings and the like, any part of a dead animal infected with a communicable disease, and non-anatomical waste infected with a communicable disease;
- (25) **“premise”** means any building or property in the Town;
- (26) **“public education documents”** includes newspaper or radio advertisements, newsletters, pamphlets, flyers or other material circulated by mail or delivery by or for the Town, CJSMA, the Nova Scotia Department of Environment or the Nova Scotia Resource Recovery Board;
- (27) **“reactive waste”** means a waste that reacts violently with water or is readily capable of detonation or explosive reaction including calcium carbide;
- (28) **“redeemable beverage container”** means a container of less than 5 litres

which contains or has contained a beverage and was sealed by the manufacturer after the beverage was placed in it, other than a container for milk, mild products, soya milk or concentrates;

- (29) **“residential premises”** included single family dwellings, duplexes and apartment buildings with three dwelling units or less, but does not include a motel, hotel or inn;
- (30) **“residential solid waste”** includes compostables, recyclable materials and residual garbage generated at a residential premise;
- (31) **“residual waste”** means waste other than:
- (i. recyclable material;
  - (ii. compostables;
  - (iii. construction, demolition and renovation debris, pathological waste, reactive waste, septic waste, hospital and pharmaceutical waste, contaminated soils, friable asbestos, leaf and yard waste, sharps waste, white goods, or other material identified in this by-law as to be placed for collection only upon special collection dates;
  - (iv. notwithstanding subparagraphs (i and (ii hereof, residual waste may include compostables or recyclable materials to the extent separation of compostable and recyclable material was not reasonably possible for the waste generator because of the fusing or bonding together of materials in the state in which the waste generator received them or because of the reasonable cross-contamination of materials in the ordinary course of use by the waste generator if such contamination was unavoidable by the exercise of due diligence by the waste generator;
- (32) **“scrap metal / white goods”** includes items such as washers, dryers, dishwashers, stoves and refrigerators;
- (33) **“septic waste”** means the liquid and solid material removed from septic tanks, sewage treatment plants, and manholes, cesspools, privies and portable toilets;
- (34) **“sharps waste”** means hypodermic needles, syringes with needles attached, IV tubing with needles attached, dental scalars, scalpel blades and lancets that have been removed from the original sterile package;
- (35) **“solid waste”** includes recyclable material, compostables, and residual waste, construction, demolition and renovation debris, leaf and yard waste, contaminated soils and any other waste or discarded tangible personal property;
- (36) **“Solid Waste Manager”** means the Solid Waste Manager of the CJSMA;
- (37) **“stream”** means waste of the same kind being:
- (i. compostables;
  - (ii. Recyclable material;
  - (iii. Residual waste;
  - (iv. Construction and demolition debris;
  - (v. contaminated soil;
  - (vi. solid waste of any type which is not acceptable at a municipal solid waste management facility;  
or
  - (vii. solid waste of any type which is only accepted on the occasion of special collections, or by contract, or by express approval in advance of the operator of a municipal solid waste management facility;
- (38) **“Town”** means the Town of Amherst;
- (39) **“unacceptable materials”** shall be defined as materials not accepted for disposal at the Cumberland Central Landfill, this includes but is not limited to biomedical waste and household hazardous waste;
- (40) **“yard and leaf waste”** means vegetative matter resulting from gardening, horticulture or landscaping, including materials such as tree and shrub trimmings, plant remains, grass clippings, leaves, trees and stumps, but excludes construction and demolition debris or contaminated organic matter.

### **Source Separation**

3. Owners and occupants of property in the Town shall separate solid waste at the time of generation, and provide storage, placement for collection and disposal into uncontaminated separate solid waste streams as follows:
- (1) compostables;
  - (2) (i. **container** recyclable materials;  
(ii. **fibre** recyclable materials;
  - (3) residual waste;
  - (4) construction, demolition and renovation debris;
  - (5) contaminated soil;
  - (6) solid waste of any type which is not accepted at a municipal solid waste management facility, each such type in its own stream; and
  - (7) solid waste of any type which is only accepted on the occasion of special collections, or by contract or by express approval in advance of the operator of a municipal solid waste management facility, each such type in its own stream.

## **RESIDENTIAL SECTOR**

### **Residential Solid Waste Disposal**

4. Except for the placement of solid waste for collection in accordance with this by-law, no person shall deposit, cause to be deposited or permit to be deposited solid waste at any place in the Town provided, however, that:

- (1) backyard composting carried out in such manner as not to constitute a nuisance is permissible;
- (2) no person shall place, cause to be placed for collection any solid waste that is not separated as required by Section 3 of this by-law or which is falsely or misleadingly presented or packaged as solid waste of a particular kind, type, stream or place of origin or which is concealed within or intermingled with solid waste of another kind, type, stream or place of origin;
- (3) no householder in the Town shall permit the accumulation of solid waste in or around the property to the extent that it is or is likely to become a nuisance, unsightly or a hazard to public health;
- (4) subject to statutes, regulations or laws of the Province of Nova Scotia or Canada to the contrary, the unconcentrated disposal of waste trees, brush or portions thereof or other organic farm or forestry waste by decay on forest or farm land is permitted; and
- (5) subject to statutes, regulations or laws of the Province of Nova Scotia or Canada or other by-laws of the Town to the contrary, the nuisance-free disposal of aggregate, soil, bricks, mortar, concrete, asphalt pavement, porcelain or ceramic materials as fill is permitted.

#### **Municipal Residential Collection**

5. Council may, by resolution, provide for municipal collection of solid waste by a contractor in some or all areas of the Town and, for greater certainty and without limiting Council's discretion to use different collection classifications, Council may limit collection to particular types of solid waste to properties containing not more than a specified number of residential households, and/or to commercial solid waste generators of a particular type or size or generating not more than a specified volume of solid waste, and may provide different collection services for any different class of waste generator.

#### **Solid Waste Collection**

6. Except to the extent authorized by contract with the Town or by public education documents distributed from time to time, including but not restricted to public education documents or notices published in connection with special collection days, persons placing solid waste for collection shall comply with the following:
  - (1) the frequency and schedule of collection of residual residential solid waste within the Town shall be determined by resolution of Council;
  - (2) all solid waste shall be placed for collection within three meters of the curb, placed in such a manner as to interfere as little as possible with pedestrian traffic and snow removal;
  - (3) residual waste shall be placed for collection in securely tied, transparent, colourless, plastic disposable water-proof bags of a dimension not smaller than 60 cm X 80 cm, nor greater than 100 cm X 150 cm, and shall not exceed a weight of 25 kg per bag and not more than six [6] such bags per dwelling unit shall be placed for collection on any one collection day;
  - (4)
    - (i. container recyclable materials shall be placed for collection in securely tied, transparent plastic disposable water-proof bags of a dimension no smaller than 60 cm X 80 cm, nor greater than 100 cm X 150 cm, and shall not exceed a weight of 25 kg per bag. Not more than three [3] such bags or bundles per dwelling unit shall be placed for collection on any one collection date;
    - (ii. paper recyclable materials shall be placed for collection in securely tied, transparent plastic disposable water-proof bags of a dimension no smaller than 60 cm X 80 cm, nor greater than 100 cm X 150 cm, and shall not exceed a weight of 25 kg per bag. Not more than three [3] such bags or bundles per dwelling unit shall be placed for collection on any one collection date;
  - (5) the collection of organic materials (compostables) shall be subject to the following conditions or such further conditions as the Town may establish by resolution:
    - (i. each residential premises shall have a compost bin as approved by the Town in which organics are to be placed for collection;
    - (ii. the compost bins are the property of the Town. The owner of the residential premises shall be responsible to ensure that such bins are kept secure on their premises and are kept in good repair;
    - (iii. storage of food scraps and spoiled or waste food or foodstuff, except as disposed of by backyard composting, shall be removed from every property by the occupant no less than once every two weeks and disposed of according to this by-law;
    - (iv. leaf and yard waste placed for collection shall, in the case of leaves, be placed in compostable/paper bags of a dimension no smaller than 60 cm X 80 cm, nor greater than 100 cm X 150 cm, and shall not exceed a weight of 25 kg per bag and not more than 10 such bags per residential premise shall be placed for collection on any one collection day. Brush and tree branches shall not exceed 1.5 m in length or 25 kg in weight and individual limbs shall have a diameter not exceeding 5 cm in diameter;
  - (6) bulky items placed for special collection shall not exceed 50 kg in weight for any one item or 150 kg for all items for any one residential premise on any one special collection date and no individual item shall measure greater than 2.0 meters in any dimension;
  - (7) except to the extent authorized by contract with the Town or by public education documents distributed from time to time, no person shall place for collection:
    - (i. hazardous waste
    - (ii. hospital and pharmaceutical waste
    - (iii. pathological waste
    - (iv. asbestos
    - (v. septic waste
    - (vi. hot or dry ashes

- (vii. dead animals
- (viii. industrial waste, including non-residential farm, forestry or fishing waste
- (ix. tires
- (x. waste generated outside the Town
- (xi. other materials or solid waste as may be identified as unacceptable for collection in public education documents distributed from time to time;

(8) **Scavenging**

- (i. no person shall pick over, interfere with, disturb, remove or scatter any waste or bundled article placed out for collection, whether in a concealed container or otherwise;
- (ii. no person shall permit or suffer any animal owned or harboured by him or under his control to pick over, interfere, disturb, eat, remove or scatter any waste placed out for roadside collection;
- (iii. except as authorized by the Town, no person shall remove recyclable material or other solid waste placed or apparently placed for municipal collection by waste generators, owners or occupants and all recyclable materials are the property of the Town from the moment of placement for municipal collection. Nothing in this section relieves an owner or occupant from the duties set out in subsection [(12)] of section [6];
- (iv. this section does not apply to the person who placed the waste material for collection or to the Town, its contractors or authorized Town collection contractors;

(9) no person shall place solid waste for collection on a property other than solid waste generated on that property;

(10) no person shall place waste from premises other than residential premises on municipal property for collection or other reason without written permission from the Town;

(11) waste refrigerators and freezers shall either be stored inside or enclosed, locked child-proof building or shall have their doors removed from the appliance;

(12) solid waste containers, compost carts, uncollected waste and any waste scattered by animals, pests or weather shall be removed by the householder from the place where such solid waste was placed for collection not later than midnight on the day of collection.

7. Only the contractor hired by the Town is permitted to regularly collect solid waste from residential premises in Amherst.

**Special Collections**

8. Council may, by resolution, provide for special municipal solid waste collections on an occasional basis or may provide for municipal collection from a drop-off site, of particular types of solid waste, such as discarded Christmas trees, bulky items not eligible for regular municipal collection, household hazardous waste or other specified solid waste, and may limit such special collection in particular areas of the Town, to properties containing not more than a specified number of residential households and/or to commercial solid waste generators of a particular type or size or generating not more than a specified volume of solid waste.

**Solid Waste Containers**

9. The owner and occupant of every property in the Town shall provide sufficient and adequate receptacles or containers for solid waste which may accumulate from time to time on the property, and, without limiting the generality of the foregoing:

- (1) food scraps and spoiled or waste food shall be stored in compost bins or in other receptacles or containers that are water-proof, impervious to domestic and wild animals and rodents and which are designed to avoid the entrapment of children;
- (2) compost bins or other receptacles or containers used for storage of food scraps and spoiled or waste food shall not be placed or kept within 2 meters of a window or door situated on an abutting or adjacent property;
- (3) recyclable material and residual garbage shall be stored inside buildings or in receptacles or containers that are water-proof, impervious to domestic and wild animals and rodents, and which are designed to avoid the entrapment of children.

**INDUSTRIAL, COMMERCIAL AND INSTITUTIONAL SECTOR (ICI)**

**Industrial, commercial, Institutional Solid Waste Disposal**

- 10. (1) Owners and occupants of properties in the ICI Sector which generate the following waste shall, either personally or by employees, contractors or agents and in compliance with all applicable federal, provincial and municipal laws, remove and dispose of such waste:
  - (i all solid waste generated by industrial, commercial or institutional premises, facility or operation;
  - (ii all solid waste resulting from construction of any kind, including renovation or repair;
  - (iii all solid waste resulting from the demolition of a building or structure.
- (2) The Town, by contract with solid waste generators in the ICI Sector, may provide collection of solid waste and may, in such contract, vary any of the limitations or restrictions applicable to general municipal collection as set out herein.
- (3) The property owner of an industrial, commercial or institutional property shall ensure that:
  - (i adequate space is provided on the property to accommodate containers for the collection of source-separated residual waste, organic materials, container recyclable materials and fibre recyclable materials generated at the property;

- (ii) where food is consumed on site, receptacles must be present to accommodate the collection and separation of residual waste, organic material, and recyclable materials for people disposing of such material;
  - (iii) signage clearly defined for the sorting of recyclables, organic materials and residual waste is to be located within three [3] meters of the commercial container(s);
  - (iv) where industrial, commercial or institutional properties have a chute, signage is required to be posted on every floor where access to a chute is provided to instruct tenants to the location of commercial containers for residual waste, recyclables, and organic materials.
- (4) The occupant of an industrial, commercial or institutional property shall:
- (i) source separate all waste generated in the occupant's unit or portion of the building at the point of generation into residual waste, organic material, container recyclable material and fibre recyclable material, so as to comply with the disposal bans and to facilitate their recycling, composting or disposal in accordance with the Town's waste resource management system;
  - (ii) place for collection source separated material in containers in accordance with Section 11 at the storage areas on the property as designated by the property owner;
  - (iii) place all residual waste in securely tied, transparent, colourless plastic disposable water-proof bags of a dimension not smaller than 60cm X 80 cm, nor greater than 100 cm X 150 cm, and shall not exceed a weight of 25 kg per bag;
  - (iv) where food is consumed on site, clearly label bags of solid waste generated and sorted by consumers of food with identifying labels or markers provided by the Solid Waste Manager for this purpose. This provision does not relieve the occupant of the requirement to source separate waste generated or handled by employees on site.

### **Commercial Containers**

11. (1) Any person who makes use of a commercial container for the temporary storage of waste shall ensure that such commercial container:
- (i) is sturdily constructed of weather-proof and animal-proof material, and is capable of containing the material deposited within;
  - (ii) has displayed thereon the name and telephone number of the owner of the container and the type of material to be deposited therein;
  - (iii) has displayed thereon the following message "GARBAGE" or "WASTE" where residual waste is to be deposited in the commercial container;
  - (iv) has displayed thereon the following message "ORGANICS" where organic materials are to be deposited in the commercial container;
  - (v) has displayed thereon the following message "CONTAINER RECYCLABLES" where container recyclables are to be deposited in the commercial container;
- has displayed thereon the following message "FIBRE RECYCLABLES" where fibre recyclables are to be deposited in the commercial container
- (vi) where it is not possible to display the appropriate message as outlined in this subsection directly on the commercial container, then appropriate signage shall be posted within three [3] meters of the commercial containers with the message indicating the materials to be deposited therein, and
  - (vii) any message required by this section shall use lettering not less than 10 centimeters in height and 4 centimeters in width;
  - (viii) is equipped with a lid with a positive closing device which shall be kept closed except when the container is being loaded or unloaded;
  - (ix) is cleaned regularly and periodically, as necessary to avoid the build-up of odours;
  - (x) where tenants are required to place materials in the container, the container shall be designed and situated to be reasonably accessible for this purpose.
- (2) The owner of any premises on which a commercial container is placed shall ensure that:
- (i) where possible, any such container is kept behind or beside the building which it serves;
  - (ii) if kept in front of the building due to lot size and/or property configuration, such container is located at least six (6) meters from the front property line;
  - (iii) any such container is reasonably screened so as not to be visible from any street; and
  - (iv) any such container is kept in a manner that is not unsightly and does not cause a nuisance or health-related problem.
- (3) No person shall place a commercial container on any public street within the Town without the written permission of the Town Engineer.
- (4) The owner of any premises upon which a commercial container is located shall be responsible to:
- (i) keep the area surrounding any such container free from litter and waste;
  - (ii) cause any such container to be emptied at least once in every seven [7] days or more frequently if the container becomes filled before the seven day period elapses unless the material is of a

nature such that longer storage will not cause a nuisance or health related problem (e.g. dry or inert type materials, recyclable material, scrap metals, etc.);

- (iii. to ensure that any such container is loaded uniformly and is loaded such that waste material is completely contained within the container when closed.
- (5) The owner of any industrial, commercial or institutional premises shall ensure that commercial containers on the premises:
- (i accommodate source separated waste generated at that location;
  - (ii are designed and constructed such that the waste (residual waste, organic materials, recyclable materials) remains in a source separated condition; and
  - (iii are easily accessible to the occupants.
- (6) The owner of any industrial, commercial or institutional premises may make use of aerated organics containers specifically designed and approved for the storage and collection of source-separated organic materials from industrial, commercial or institutional premises provided the owner complies with the other applicable requirements of this Section 11.
- (7) Bulk commercial containers used during construction or repair work need not comply with paragraphs [11. (1)] and [11. (2)] of this by-law for temporary period of not more than six [6] months or until the completion of the construction or repair work, whichever is sooner.

### GENERAL

#### Inspections

12. Where an inspection is required or conducted pursuant to this by-law:
- (1) the Enforcement Officer may enter in or upon land or premises at a reasonable time without a warrant;
  - (2) except in an emergency, the Enforcement Officer shall not enter a room or place actually being used as a dwelling without the consent of the owner or occupier, unless the entry is made in daylight hours and written notice of the time of the entry is given to the owner or occupier at least twenty-four hours in advance; and
  - (3) where a person refuses to allow the inspector to exercise, or attempts to interfere or interferes with the Enforcement Officer in the exercise of a power granted pursuant to this by-law, the Enforcement Officer may apply to a judge of the Supreme Court of Nova Scotia for an order,
    - (i to allow the Enforcement Officer entry to the building, and
    - (ii restraining a person from further interference;
    - (iii to recover all costs associated with any such order.

#### Solid Waste Collectors

13. No person shall engage in the business of collection or transporting solid waste generated within the Town of Amherst, nor shall they deposit solid waste at the Cumberland Central Landfill unless the person holds a current collector License from the Town of Amherst for that purpose, obtained or renewed before March 31 in each calendar year.
14. The application for a Collector's License shall be made in writing, in duplicate, on such form as may be specified by the solid Waste Manager from time to time, and signed by the person applying therefore. Every application for a Collector License, including each annual renewal, shall contain the following information:
- (1) the name, address and phone number of the applicant;
  - (2) the provincial motor vehicle registration number and description by make, model and year of any vehicles to be used by the applicant in connection with the collection or transportation of solid waste in the Town of Amherst;
  - (3) a description of the types of solid waste for which a Collector License is sought;
  - (4) an annual license fee as determined from time to time by Council.
15. Licensed collectors shall use collection and transportation equipment which:
- (1) is insured for third party liability in such amount as may be required from time to time by the Solid Waste Manager or as listed in tender documents;
  - (2) is registered under the Motor Vehicle Act and which complies with all provisions of that Act or of any other applicable statute or regulation in effect from time to time;
  - (3) is driven by an operator with valid operator's permits of the requisite class for that type of vehicle;
  - (4) is designed and utilized in a manner which prevents any solid waste or liquid waste from falling out, being spilled, blown or scattered from the vehicle during collection or transportation and, in particular:
    - (i must be equipped with a tailgate or other restraining device which shall be closed while the vehicle is in motion;
    - (ii must be equipped with a cover, tarpaulin or other adequate protective device to prevent littering during collection or transportation of solid waste;
  - (5) if used in the collection of more than one type of solid waste, be designed, constructed and used in such a manner as to prevent cross-contamination between different solid waste streams;

- (6) displays the name of the Licensed Collector in characters not less than 2.5 cm in height.
16. Licensed collectors shall:
- (1) refuse collection of solid waste which is not separated or otherwise placed for collection in accordance with the requirements of this by-law;
  - (2) haul in separate loads of solid waste collected in different municipal units, except as may be expressly authorized by the Solid Waste Manager;
  - (3) comply with the provisions of this by-law, including but not restricted to those concerning the placement or deposit of solid waste at municipal solid waste management facilities;
  - (4) attend courses or training seminars, as stipulated from time to time by the Solid Waste Manager regarding the collection and transportation of solid waste, the use of solid waste management facilities and the public education of solid waste generators;
  - (5) comply with any directives or restriction on collection or transportation routes, or the timing, procedures or methods to be utilized in connection with the collection or disposal of solid waste at a municipal solid waste management facility as may be specified by the solid Waste Manager from time to time.
17. The Solid Waste Manager may refuse to issue or renew or may revoke or suspend a Collector's license for breach of the by-law or of the terms or conditions of a License. The Solid Waste Manager may suspend a Collector's License on reasonable and probable grounds without hearing or notice in the event of a willful breach of the by-law or a loss or apparent loss of vehicle/driver licensing, registration or insurance, in which event an interim suspension shall remain in effect for a period of up to 30 days pending a hearing. In all other instances, a refusal to issue or renew or a revocation or suspension of the license shall only be made by Council after convening a hearing.

**Enforcement and Penalty**

20. Proof that solid waste that was deposited or placed somewhere in contravention of this by-law originating from a particular person shall be evidence that the person so deposited or placed it, or caused or permitted it to be so deposited or placed, in the absence of evidence to the contrary.
21. Any person who contravenes any provision of this by-law is punishable on summary conviction by a fine of not less than \$200 and not more than \$5,000 and to imprisonment of not more than 60 days in default of payment thereof.
22. Each day that a person commits an offence under this by-law constitutes a separate offence.

**Solid Waste Disposal**

23. It is the policy of the CJSMA that all materials brought for disposal to the Cumberland Central Landfill are source separated at the time of generation as per Section 3 of this by-law.
24. No person shall place, cause to be placed or permit to be placed at, in, or adjacent to a municipal solid waste management facility any solid waste when the facility is not open or when the operator or municipal staff of the municipal solid waste management facility refuses to accept a load or loads of items of solid waste.

**Scavenging**

25. No person shall remove material from the Cumberland Central Landfill without permission from Cumberland Joint Services Management Authority.

**Inspection and Enforcement at Cumberland Central Landfill**

26. Loads entering the Cumberland Central Landfill site will be inspected. Waste haulers and generators are advised that CJSMA reserves the right to reject non-compliant loads or portions of loads and to recover additional waste management cost incurred due to the improper disposal of non-compliant materials by haulers and/or generators.
- In the event materials are not in compliance with regulations for disposal at the site not identified by the site owners and operators until dumping of the materials has commenced or has been concluded, the collector and the originator of such materials shall be responsible to immediately remove the non-compliant materials from the site.
- Any waste hauler/generator disposing of solid waste at the Cumberland Central Landfill must provide a manifest upon request.

**Repeal**

27. The Town of Amherst Solid Waste By-law, D-20, approved by Council on April 22, 2002 with amendments dated February 24, 2003, April 30, 2007, and March 9, 2018 is hereby repealed.

**2.2 Inclusion, Diversity and Equity Committee Terms of Reference**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Emery**

**That Council approve the attached Terms of Reference for the newly created Inclusion, Diversity, and Equity Committee and further direct staff to begin recruitment for potential citizen members.**

**Motion Carried**

---

**DEPARTMENT:** ALL TOWN DEPARTMENTS**TITLE:** **Town of Amherst Inclusion, Diversity and Equity Committee Terms of Reference**Minutes reference date:  

---

**1.0 PURPOSE:**

The Town of Amherst's Vision is to be a healthy, prosperous, inclusive and environmentally sustainable community in which people of all ages, abilities and cultures are engaged and proud to live, work and play. The purpose of the Committee is to advise the Town of Amherst Council on matters related to inclusion, diversity and equity in the organization and the community.

**2.0 MANDATE**

The Town of Amherst values inclusivity, diversity and equity in all areas of the workplace. Additionally, the Town values the contributions that each citizen brings, and is committed to ensuring full and equitable participation for all in our community. The mandate of the Committee is:

- i. To recommend to Council the development and/or revision of policies and practices to create a diverse municipal workforce and to ensure an inclusive workplace;
- ii. To recommend to Council training opportunities for staff and Council to assist in creating a culturally competent workplace so that all employees feel valued and safe;
- iii. To research and recommend to Council any actions needed to ensure the Town is compliant with the Nova Scotia Human Rights Act;
- iv. To include marginalized and under-served persons through Committee membership recruitment, sub-committee participation and community engagement;
- v. To make recommendations regarding equitable municipal services and programs that meet the needs of all residents
- vi. To promote and celebrate the diversity within our community

The Committee's initial mandate is for a two-year term, with the first 12-months dedicated to the creation of an internal organizational action plan. At the end of the 12 months, the Committee will evaluate the feasibility of developing an external community action plan. At the end of the two-year term, the Committee will review the terms of reference and make recommendations to Council regarding the Committee's continuing role.

**3.0 MEMBERSHIP**

The membership of the Committee will be as follows:

- a. Voting Members:
  - i. Two (2) Councillors;
  - ii. Up to 5 Town of Amherst residents
- b. Non-voting Members:
  - i. Two Municipal staff, appointed by Council;
  - ii. Other Town staff as resources as needed

**4.0 COMMITTEE MEMBERSHIP SELECTION PROCESS**

Members of the Committee will be selected as follows:

- i. Council will select their own representatives;
- ii. The Chair and Vice Chair shall be appointed by Council
- iii. Applications for other community representatives will be solicited using the Town website and usual social media outlets. A targeted approach will be used to ensure under-served and under-represented people are reached. Members will possess qualities such as progressive teamwork, cross-sectoral respect, ability to respect confidentiality, and strong communication skills. Interested citizens will be invited to submit a letter of interest and experience for consideration. Citizens members shall be appointed by Council.

**5.0 DELEGATED AUTHORITY**

The Committee is established as an advisory committee to the Amherst Town Council and does not have any delegated authority.

**6.0 FUNCTIONING OF THE COMMITTEE**

A quorum consists of a majority of the members of the Committee. Decisions of the Committee will be made by a majority vote. For the purposes of this Committee, majority means more than one half of those present.

**7.0 BUDGET AND RESOURCES REMUNERATION**

The Committee members serve as volunteers and shall serve without remuneration.

### **8.0 LOCATION OF THE MEETINGS**

The Committee meetings will be held at a Town of Amherst facility, with the option of virtual attendance, as per policy.

### **9.0 FREQUENCY OF MEETINGS**

The Committee will meet every two months. Additional meetings may be scheduled if needed, following consultation with the Chairperson and the Municipal Clerk. Meetings will normally be held during normal business hours or early evening.

### **10.0 ABSENTEEISM**

A committee member who, without leave of the Chair, is absent from three consecutive regular meetings, ceases to be a member.

### **3. ADJOURNMENT**

**Moved By Councillor Fawthrop**

**Seconded By Councillor Landry**

**That Council adjourn at 4:30 p.m.**

**Motion Carried**

---

David Kogon, MD  
Mayor

---

Kimberlee Jones  
Municipal Clerk

**Amherst Town Council  
Special Meeting  
Minutes**

Date: August 24, 2021  
Time: 4:00 pm  
Location: Zoom Virtual Meeting

Members Present Mayor David Kogon  
Deputy Mayor Hal Davidson  
Councillor George Baker  
Councillor Sheila Christie  
Councillor Lisa Emery  
Councillor Dale Fawthrop  
Councillor Leon Landry

Staff Present Jason MacDonald, Deputy CAO Operations  
Andrew Fisher, Manager of Planning & Strategic Initiatives  
Aaron Bourgeois, Operations Manager  
Tom McCoag, Corporate Communications Officer  
Natalie LeBlanc, Deputy Clerk  
Emily Wainwright, Administrative Assistant

---

Due to the COVID-19 pandemic 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. REQUEST FOR DECISION**

**2.1 Solid Waste Bylaw - 2nd Reading**

**Moved By Councillor Emery**

**Seconded By Councillor Christie**

**That Council approve second reading of the Bylaw to Amend the Solid Waste Bylaw, D-20.**

**Motion Carried**

**2.2 Amendment to the Vacation-Holiday Policy - Non Union Employees**

**Moved By Councillor Fawthrop**

**Seconded By Deputy Mayor Davidson**

**That Council approve of the amendment to the Vacation-Holiday Policy.**

**Motion Carried**

**3. ADJOURNMENT**

**Moved By Councillor Emery**

**Seconded By Councillor Landry**

**To adjourn the meeting at 4:05 p.m.**

**Motion Carried**

---

Natalie LeBlanc  
Deputy Clerk

---

David Kogon, MD  
Mayor

# SYNOPSIS

## Amherst Youth Town Council Appointment

---

In accordance with the Youth Town Council Policy, there is an ability to accept up to 12 members; up to two of the members may be County residents. This year, there are 11 students serving on the Amherst Youth Town Council. After the appointment of members in June, staff received an additional application from a youth, Kiahna Brennan, expressing interest in being a member of AYTC. Staff interviewed Ms. Brennan and feel she will be a good addition to the Committee.

**MOTION:**

**That Council appoint Kiahna Brennan to the Amherst Youth Town Council for a two year term.**



## AMHERST TOWN COUNCIL

RFD# 2021072

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Cheryl Laliberté

**DATE:** September 27, 2021

**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 appoint Kiahna Brennan to the Amherst Youth Town Council to a two year term.

**BACKGROUND:** In accordance with the Youth Town Council Policy, there is an ability to accept up to 12 members; up to two of the members may be County residents. This year, there are 11 students serving on the Amherst Youth Town Council. After the appointment of members in June, staff received an additional application from a youth, Kiahna Brennan, expressing interest in being a member of AYTC. Staff interviewed Ms. Brennan.

**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. Having a full complement of 12 AYTC members provides opportunity for greater input and influence.

**FINANCIAL IMPLICATIONS:** The expenses associated with this committee are accounted for in the Community Well Being operating budget for the current fiscal year.

**COMMUNITY ENGAGEMENT:** Expressions of interest were solicited throughout the E. B. Chandler Junior High School, 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.

**SOCIAL JUSTICE IMPLICATIONS:** Exposing Youth to civic government empowers youth to feel they are a larger part of the community and can have an impact on their community

**ALTERNATIVES:** These appointments are at Council's discretion; Council may choose to not appoint additional members.

---

**ATTACHMENTS:** 10350-21 Amherst Youth Town Council Policy

98

Address: 100 Main St., Amherst, Ontario Canada L4R 1A1 Phone: (902) 667-3352 Fax: (902) 667-3356  
[www.amherst.ca](http://www.amherst.ca)



Report prepared by: Cheryl Laliberté  
Report and Financial approved by:

**DEPARTMENT:** ALL TOWN DEPARTMENTS

**TITLE:** Amherst Youth Town Council Policy

Minutes reference date: 25 May, 2010 24 October, 2011 25 November, 2013 23 October, 2017  
25 June, 2018 26 April, 2021

---

**PURPOSE:**

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

**BASIS:**

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

**ROLE OF COMMITTEE:**

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

**MEMBERSHIP:**

1. The Council shall appoint members of the Amherst Youth Town Council by resolution.
2. The maximum number of appointees on the Amherst Youth Town Council is 12.
3. Members shall be students attending Amherst schools from grade 7 to 12 with a maximum of three members being county residents.
4. The term for citizen youth appointees shall be two years and members may be reappointed to the committee without limitations. Members who do not complete their two year term may be replaced, with their replacement finishing their term and eligible for reappointment without limitations. Citizen appointee terms shall commence in September of each year.
5. In April of each year, advertisement for expression of interest will be posted using appropriate media to reach youth. Council will appoint members for the new term in June of each year. Members will convene in September of each year.
6. The Town of Amherst is an inclusive and equitable organization. We value inclusivity & diversity in all areas of the workplace, including the Amherst Youth Town Council. We encourage membership from members of groups who are typically underrepresented and with historical and/or current barriers to equity.

**MEETINGS:**

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

# SYNOPSIS

## Appointments to the Town of Amherst Accessibility Advisory Committee

---

In accordance with the Town of Amherst Accessibility Advisory Committee Policy, there is an ability to appoint six Town of Amherst residents to the committee. This is a newly developed policy; therefore, all appointed members will be serving in their inaugural year. The initial appointments will be for one-year terms, as a transitional measure, and subsequent appointments will have three members for a one-year term and four members for a two-year term to ensure knowledge is retained on the Committee.

The Committee plays a pivotal role in helping the Town of Amherst become a barrier-free community and ensuring obligations under An Act Respecting Accessibility in Nova Scotia (2017) are met, and to assist in creating a community of wellbeing.

Following the call for expressions of interest we received 3 applications. The terms of reference state there must be at least 50% of the committee as citizen appointments. With 2 Council appointees and 3 citizens we are able to begin the work and continue to recruit additional committee members.

### **MOTION:**

**That Council appoint George Godfrey, Joanne Hopper and Tammy Allen as citizen appointees to the Town of Amherst Accessibility Advisory Committee for a one-year term, and further that Council appoint Councillor Fawthrop and Councillor Landry as the two Council appointments to this Committee.**



## AMHERST TOWN COUNCIL

RFD# 2021064

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Cheryl Laliberté, Community Well-being Manager

**DATE:** September 27, 2021

**SUBJECT:** Appointments to Town of Amherst Accessibility Advisory Committee

---

**ORIGIN:** Inaugural appointment of members to Town of Amherst Accessibility Advisory Committee.

**LEGISLATIVE AUTHORITY:** Accessibility Advisory Committee Policy, #10350-30

**RECOMMENDATION:** That Council appoint George Godfrey, Joanne Hopper and Tammy Allen as citizen appointees to the Town of Amherst Accessibility Advisory Committee for a one-year term, and further that Council appoint Councillor Fawthrop and Councillor Landry as the two Council appointments to this Committee.

**BACKGROUND:** In accordance with the Town of Amherst Accessibility Advisory Committee Policy, there is an ability to appoint six Town of Amherst residents to the committee. This is a newly developed policy, therefore all appointed members will be serving in their inaugural year. The initial appointments will be for one-year terms, as a transitional measure, and subsequent appointments will have three members for a one-year term and four members for a two-year term to ensure knowledge is retained on the Committee

**DISCUSSION:** The Committee plays a pivotal role in helping the Town of Amherst become a barrier-free community and ensuring obligations under An Act Respecting Accessibility in Nova Scotia (2017) are met, and to assist in creating a community of wellbeing.

Following the call for expressions of interest we received 3 applications. The terms of reference state there must be at least 50% of the committee as citizen appointments. With 2 Council appointees and 3 citizens we are able to begin the work and continue to recruit additional committee members.

**FINANCIAL IMPLICATIONS:** None at this time

**COMMUNITY ENGAGEMENT:** Expressions of interest were solicited through social media and radio ads.

**ENVIRONMENTAL IMPLICATIONS:** No direct environmental implications.

**ALTERNATIVES:** These appointments are at Council's discretion; Council may choose to appoint all applicants as suggested, or fewer.

**ATTACHMENTS:** 10350-30 Town of Amherst Accessibility Advisory Committee Policy, Applications

---

Report prepared by: Cheryl Laliberté

Report and Financial approved by:



---

**DEPARTMENT:** Executive Operations

**TITLE:** Accessibility Advisory Committee

Minutes reference date: February 24, 2020

---

## 1.0 BACKGROUND

Under the Nova Scotia Accessibility Act (NSAA), the Town of Amherst is required to appoint an Accessibility Advisory Committee to provide input on accessibility matters within the Town of Amherst.

## 2.0 PURPOSE

The Accessibility Advisory Committee (“Committee”) assists Town Council (“Council”) in fulfilling its responsibilities relating to identifying, preventing and eliminating barriers to people with disabilities in municipal programs, services, initiatives and facilities. The Committee plays a pivotal role in helping the Town of Amherst become a barrier-free community and ensuring obligations under *An Act Respecting Accessibility in Nova Scotia* (2017) are met, and to assist in creating a community of wellbeing.

## 3.0 DEFINITIONS

- 3.1 The definitions in the Nova Scotia Accessibility Act will supersede any and all definitions in this policy
- 3.2 Barrier means anything that hinders or challenges the full and effective participation in society of persons with disabilities, including a physical barrier, an architectural barrier, an information or communication barrier, an attitudinal barrier, a technological barrier, a policy or a practice;
- 3.3 Council means the Town Council for the Town of Amherst;
- 3.4 Disability includes a physical, mental, intellectual, learning or sensory impairment, including an episodic disability, that, in interaction with a barrier, hinders an individual’s full and effective participation in society.

## 4.0 POLICY

### 4.1 Role

The Accessibility Advisory Committee shall:

- 4.1.1 Advise Council on the preparation, implementation, and effectiveness of its accessibility plan. In accordance with the Accessibility Act, the plan must include:
  - i. a report on measures the municipality has taken and intends to take to identify, remove, and prevent barriers
  - ii. information on procedures the municipality has in place to assess the following for their impact on accessibility for people with disabilities:
    - any proposed policies, programs, practices, and services
    - any proposed enactments or by-laws
  - iii. any other prescribed information

---

**DEPARTMENT:** Executive Operations

**TITLE:** Accessibility Advisory Committee

Minutes reference date: February 24, 2020

---

- 4.1.2 Review and update its accessibility plan at least every three years, in accordance with the Act.
- 4.1.3 Consult with the community on accessibility in the Town of Amherst.
- 4.1.4 Advise Council on the impact of Town of Amherst policies, programs, and services on people with disabilities.
- 4.1.5 Review and monitor existing and proposed Town of Amherst bylaws to promote full participation of people with disabilities, in accordance with the Act.
- 4.1.6 Identify and advise on the accessibility of existing and proposed municipal services and facilities.
- 4.1.7 Advise and make recommendations about strategies designed to achieve the objectives of the Town's accessibility plan.
- 4.1.8 Receive and review information from Council and its committees, and make recommendations, as requested.
- 4.1.9 Monitoring federal and provincial government directives and regulations.

**4.2 Membership**

- 4.2.1 In accordance with the Act, at least half of the committee membership must be people with disabilities or represent organizations that represent people with disabilities with preference for the former.
- 4.2.2 All members must adhere to and abide by the Code of Ethics Policy, Policy #04000-12.
- 4.2.3 When making appointments to the Committee, Council will give consideration to representation from different sectors of the community.
- 4.2.4 Appointees shall possess knowledge and understanding of accessibility related issues and services currently being provided by the community. Appointments shall be approved by Council annually at their October meeting.
- 4.2.5 The Committee shall have 8 voting membership that includes:
  - a) 2 Town of Amherst Council members
  - b) 6 community members
- 4.2.6 Non-voting members shall include:
  - a) Municipal Accessibility Coordinator – Town of Amherst staff

---

**DEPARTMENT: Executive Operations**

**TITLE: Accessibility Advisory Committee**

Minutes reference date: February 24, 2020

---

**4.3 Terms of Appointment**

- 4.3.1 The initial appointments will be for one-year terms, as a transitional measure, and subsequent appointments will have three members for a one-year term and four members for a two-year term to ensure knowledge is retained on the Committee.
- 4.3.2 The Town of Amherst Council members shall be appointed annually by Council.
- 4.3.3 The Town of Amherst Accessibility Coordinator, and the Secretary of the Committee shall be employees of the Town of Amherst and appointed by the Chief Administrative Officer.
- 4.3.4 The Chair and Vice Chair shall be elected annually by the Committee, and the Chair shall be a Town of Amherst Council member.

**5. OTHER**

- 5.1 The Committee shall meet at least quarterly but may meet more frequently, as required
- 5.2 Meetings of the Committee shall be open to the Public, however, they are subject to the provision of Section 22 of the Municipal Government Act with respect to closed meetings
- 5.3 The Committee provides open avenues of communication to stakeholders and Council.
- 5.4 The Committee may establish Working Groups to explore specific issues related to the accessibility plan and/or to other responsibilities. Members of the Working Group may consist of additional members of the community.
- 5.5 Meetings shall convene at 4pm on the day selected, unless otherwise specified.
- 5.6 The Committee and its members shall follow the rule of order, as set in the Proceedings of Council Policy, Policy #10350-24.

**6. TERMS OF REFERENCE REVIEW**

- 6.1 The Committee will review its terms of reference annually and make any recommendations to Council, as the Committee deems appropriate.

**7. REFERENCES**

- 7.1 Bill NO. 59 – Accessibility Act, Chapter 2 of the Act of 2017.

# SYNOPSIS

## Appointments to the Town of Amherst Inclusion, Diversity and Equity Committee

---

In accordance with the Town of Amherst Inclusion, Diversity and Equity Policy, there is an ability to appoint up to 5 Town of Amherst residents to the committee.

The Inclusion, Diversity and Equity Committee provides Council with an inclusive perspective on issues pertaining to the diverse population of Amherst. Involving residents of diverse backgrounds ensures full and equitable participation for all residents of Amherst.

Following the call for expressions of interest, we received 4 applications.

### **MOTION:**

**That Council appoint Tammy Drew, Holly Martin, Tammy Gero and Jolene Gouchie as citizen appointees to the Town of Amherst Inclusion, Diversity and Equity Committee, and further that Deputy Mayor Davidson and Councillor Emery be appointed as Council representatives.**



## AMHERST TOWN COUNCIL

RFD# 2021065

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Cheryl Laliberté, Community Well-being Manager

**DATE:** September 27, 2021

**SUBJECT:** Appointments to Town of Amherst Inclusion, Diversity and Equity Committee

---

**ORIGIN:** Inaugural appointment of members to Town of Amherst Inclusion, Diversity and Equity Committee

**LEGISLATIVE AUTHORITY:** Town of Amherst Inclusion, Diversity and Equity Policy, #10350-31

**RECOMMENDATION:** That Council appoint Tammy Drew, Holly Martin, Tammy Gero and Jolene Gouchie as citizen appointees to the Town of Amherst Inclusion, Diversity and Equity Committee, and further that Deputy Mayor Davidson and Councillor Emery be appointed as Council representatives.

**BACKGROUND:** In accordance with the Town of Amherst Inclusion, Diversity and Equity Policy, there is an ability to appoint up to 5 Town of Amherst residents to the committee.

Following the call for expressions of interest, we received 4 applications: Tammy Drew, Holly Martin, Tammy Gero and Jolene Gouchie. At Council's discretion they may appoint all or some of the applicants (up to 5 citizen members)

**DISCUSSION:** Involving residents of diverse backgrounds ensures full and equitable participation for all residents of Amherst. The Inclusion, Diversity and Equity Committee provides Council with a inclusive perspective on issues pertaining to the diverse population of Amherst. From the information received from the applicants, all have a 'diverse background' or have a direct relationship with someone who does.

**FINANCIAL IMPLICATIONS:** None at this time

**COMMUNITY ENGAGEMENT:** Expressions of interest were solicited through social media and radio ads..

**ENVIRONMENTAL IMPLICATIONS:** No direct environmental implications.

**SOCIAL JUSTICE IMPLICATIONS:** This committee will be an advisory voice to council on such issues

**ALTERNATIVES:** These appointments are at Council's discretion; Council may choose to appoint all applicants as suggested, or fewer.

**ATTACHMENTS:** 10350-31 Town of Amherst Inclusion, Diversity and Equity Committee; Member applications



Report prepared by: Cheryl Laliberté  
Report and Financial approved by:

---

**DEPARTMENT:** ALL TOWN DEPARTMENTS

**TITLE:** **Town of Amherst Inclusion, Diversity and Equity Committee  
Terms of Reference**

Minutes reference date: August 4, 2021

---

### **1.0 PURPOSE:**

The Town of Amherst's Vision is to be a healthy, prosperous, inclusive and environmentally sustainable community in which people of all ages, abilities and cultures are engaged and proud to live, work and play. The purpose of the Committee is to advise the Town of Amherst Council on matters related to inclusion, diversity and equity in the organization and the community.

### **2.0 MANDATE**

The Town of Amherst values inclusivity, diversity and equity in all areas of the workplace. Additionally, the Town values the contributions that each citizen brings, and is committed to ensuring full and equitable participation for all in our community. The mandate of the Committee is:

- i. To recommend to Council the development and/or revision of policies and practices to create a diverse municipal workforce and to ensure an inclusive workplace;
- ii. To recommend to Council training opportunities for staff and Council to assist in creating a culturally competent workplace so that all employees feel valued and safe;
- iii. To research and recommend to Council any actions needed to ensure the Town is compliant with the Nova Scotia Human Rights Act;
- iv. To include marginalized and under-served persons through Committee membership recruitment, sub-committee participation and community engagement;
- v. To make recommendations regarding equitable municipal services and programs that meet the needs of all residents
- vi. To promote and celebrate the diversity within our community

The Committee's initial mandate is for a two-year term, with the first 12-months dedicated to the creation of an internal organizational action plan. At the end of the 12 months, the Committee will evaluate the feasibility of developing an external community action plan. At the end of the two-year term, the Committee will review the terms of reference and make recommendations to Council regarding the Committee's continuing role.

---

### **3.0 MEMBERSHIP**

The membership of the Committee will be as follows:

- a. Voting Members:
  - i. Two (2) Councillors;
  - ii. Up to 5 Town of Amherst residents
  
- b. Non-voting Members:
  - i. Two Municipal staff, appointed by Council;
  - ii. Other Town staff as resources as needed

### **4.0 COMMITTEE MEMBERSHIP SELECTION PROCESS**

Members of the Committee will be selected as follows:

- i. Council will select their own representatives;
- ii. The Chair and Vice Chair shall be appointed by Council
- iii. Applications for other community representatives will be solicited using the Town website and usual social media outlets. A targeted approach will be used to ensure under-served and under-represented people are reached. Members will possess qualities such as progressive teamwork, cross-sectoral respect, ability to respect confidentiality, and strong communication skills. Interested citizens will be invited to submit a letter of interest and experience for consideration. Citizens members shall be appointed by Council.

### **5.0 DELEGATED AUTHORITY**

The Committee is established as an advisory committee to the Amherst Town Council and does not have any delegated authority.

### **6.0 FUNCTIONING OF THE COMMITTEE**

A quorum consists of a majority of the members of the Committee. Decisions of the Committee will be made by a majority vote. For the purposes of this Committee, majority means more than one half of those present.

### **7.0 BUDGET AND RESOURCES REMUNERATION**

The Committee members serve as volunteers and shall serve without remuneration.

#### **8.0 LOCATION OF THE MEETINGS**

The Committee meetings will be held at a Town of Amherst facility, with the option of virtual attendance, as per policy.

#### **9.0 FREQUENCY OF MEETINGS**

The Committee will meet every two months. Additional meetings may be scheduled if needed, following consultation with the Chairperson and the Municipal Clerk. Meetings will normally be held during normal business hours or early evening.

#### **10.0 ABSENTEEISM**

A committee member who, without leave of the Chair, is absent from three consecutive regular meetings, ceases to be a member.

# SYNOPSIS

## Community Support Grants

---

The Town accepts Community Support Grant requests throughout the year. In general, pursuant to Policy 72000-08, in order to qualify for a grant, the request must be related to Sports and Recreation, Events and Festivals, Organizational Equipment, or Community Well-being.

The Town has received three Community Support Grant applications:

**West Highlands Home and School** is requesting \$10,000 for playground equipment for grades 2-6. There currently is no equipment on the West Highlands field for students in these grades.

**Amherst Artisan Gallery** is requesting \$3000 for a “When Elvis Met Jerry Lee, Johnny and Carl” musical event festival. The musical events will take place at the Amherst Artisan Gallery, Arts and Entertainment Centre in the Amherst Center Mall. This event runs on September 30, October 1, 2, 5, 7 and 9.

**Trail of Treats** is requesting \$750 to purchase treats for those businesses participating in the 2<sup>ND</sup> Annual Trail of Treats event. The event is running October 31, 2-4pm. This is a collaboration with Maggie’s Place, the Cumberland Library and the YMCA, as well as volunteers.

### **MOTION:**

**That Council award the following Community Support Grant requests to:**

<b>West Highlands Home and School:</b>	<b>\$4000.00</b>
<b>Amherst Artisan Gallery:</b>	<b>\$3000.00</b>
<b>Trail of Treats:</b>	<b>\$ 750.00</b>

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Cheryl Laliberté

**DATE:** September 27, 2021

**SUBJECT:** Community Support Grant Requests

---

**ORIGIN:** The Town accepts Community Support Grant requests throughout the year. In general, pursuant to Policy 72000-08 (attached), in order to qualify for a grant, the request must be related to Sports and Recreation, Events and Festivals, Organizational Equipment, or Community Well-being.

**LEGISLATIVE AUTHORITY:** Authority is provided under Section 65, *Municipal Government Act*, as amended and the Community Support Grants Policy.

**RECOMMENDATION:** That Council award the following Community Support Grant requests to:

West Highlands Home and School:	\$4000.00
Amherst Artisan Gallery:	\$3000.00
Trail of Treats:	\$ 750.00

**BACKGROUND:** Any Community Support Grant applications requesting more than \$500.00 must be considered and approved by Council.

**DISCUSSION:** The Town has received three Community Support Grant applications:

1. **West Highlands Home and School:** Requesting \$10,000 for playground equipment for grades 2-6. There currently is no equipment on the West Highlands field for students in these grades. The equipment would consist of a swing set and a Ninja Warrior Obstacle Course. The estimated equipment quote is over \$16,000 plus site preparation and installation costs. They currently have \$6000 in the Home and School fund, plus another \$6000 from a Health Promoting Schools grant. Children would be able to access the equipment before, during and after school. According to the Community Support Grant policy, this request falls under:

*8(d) Organizational Equipment: Operational and capital equipment purchase requests will be considered by Council to a maximum of \$500.*

*11. Council retains the authority to provide amounts over the maximum amounts in unusual or special circumstances where it is in the Town's best interest to do so*



2. **Amherst Artisan Gallery:** \$3000 for a “When Elvis Met Jerry Lee, Johnny and Carl” musical event festival. The musical events will take place at the Amherst Artisan Gallery, Arts and Entertainment Centre in the Amherst Center Mall. This event runs on September 30, October 1, 2, 5, 7 and 9. Each showing is 2.5 hours long and will feature local artists performing songs by Elvis Presley, Jerry Lee Lewis, Johnny Cash and Carl Perkins. The organizers anticipate 800 to 1000 attendees, with the possibility of it becoming a roadshow, reaching approximately another 1000 people. They anticipate inter-provincial attendance. The organizer is looking for sponsors. The total cost of the event is estimated at \$7350. According to the Community Support Grant policy, this request falls under:

*8(c)(ii) More than 1,000 people participating:*

1. *Maximum funding will be determined by Council but will not exceed \$5,000;*
2. *Draw spectators from the Maritimes, nationally or internationally and increases the profile of our community; and*
3. *Must be a minimum of three days in length and must be affiliated with a local community non-profit organization*

3. **Trail of Treats:** \$750 to purchase treats for those businesses participating in the 2<sup>ND</sup> Annual Trail of Treats event. The event is running October 31, 2-4pm. This is a collaboration with Maggie’s Place, the Cumberland Library and the YMCA, as well as volunteers. This event is an alternative to door-to-door trick or treating, where businesses and community groups participate by offering candy at their establishment. Children dress in costume and trick-or-treat at the participating locations. Last year, over 500 children participated in the event. The committee will buy treats for the participating places to hand-out. According to the Community Support Grant policy, this request falls under:

*8(c)(i) Less than 1,000 people anticipated to participate*

*Maximum funding considered under this component will be \$1,000*

2. *Must demonstrate broad community support; and*
3. *Provides a unique experience not duplicated by other ongoing events, festivals or activities.*

*ii. More than 1,000 people participating:*

**FINANCIAL IMPLICATIONS:** The total amount of the three requests is \$13,750.00. When awarded according to policy, the full eligible amount would be \$7750.00:

West Highlands Home and School: \$4000.00

Amherst Artisan Gallery: \$3000.00

Trail of Treats: \$ 750.00

This amount can be accommodated in the current Community Support Grant Budget as there are no A Fresh Start applications in the second round of this program.

**COMMUNITY ENGAGEMENT:** There was no community engagement.





**AMHERST TOWN COUNCIL**

**RFD# 2021075**

**Date: September 27, 2021**

**ENVIRONMENTAL IMPLICATIONS:** There are no environment implications.

**ALTERNATIVES:** Council may choose to award all, some or none of the Community Support Grant applications.

**ATTACHMENTS:**

1. Community Support Grants Policy, 72000-08. Applications

---

Report prepared by: Cheryl Laliberté



---

**DEPARTMENT:** ALL TOWN DEPARTMENTS

**TITLE:** **COMMUNITY SUPPORT GRANTS POLICY**

Minutes reference date: 23 September 2013 27 October 2014 21 May 2015 25 June 2018 24 September 2018  
28 October 2019 27 January 2020

---

**POLICY STATEMENT**

1. The Community Support Grants Policy guides the allocation of financial and in-kind contributions to non-profit or charitable organizations that are based in the Town of Amherst and are considered by Council to enhance the lives of residents. Every year the Town receives more grant requests than it can fund. The purpose of this policy is to establish equitable guidelines for the distribution of limited amounts of funds to non-profit and charitable organizations in the community in a manner approved by Council.
2. This program does not govern the following, which are separately administered:
  - (1) Tax Exemption for Non-Profit Organizations (full and partial tax exemption by-laws); and
  - (2) Residential Property Tax Rebates (low-income homeowners).

**POLICY OBJECTIVES**

3. The objectives of this policy are:
  - (1) To outline the requirements to apply and be considered for a Community Support Grant from the Town of Amherst;
  - (2) To ensure that groups applying for Community Support Grants are evaluated on a consistent, equitable basis, utilizing the same evaluation criteria; and
  - (3) To provide for public disclosure of a list of grant recipients and the amounts of those grants.

**EXCLUSIONS**

4. The following are exclusions from the grant program:
  - (1) It is not the intent of this policy to fund activities of organizations that are clearly within the mandate of the Government of Nova Scotia (hospitals, medical programs, treatment services or social services programs) or the Government of Canada (e.g. health, social services, housing).
  - (2) The Town of Amherst will not consider requests received as part of general (mass) mailing or telemarketing campaigns.
  - (3) Funding applications will not be considered from the following:
    - Businesses;

- Provincial Government organization like
  - School Boards or quasi government organizations;
  - Non-profit organizations for the purpose of funding accumulated deficits;
  - Any organization for the purpose of fundraising to distribute to other organizations/individuals; and
  - Organizations with political affiliations.
- (4) Funding will not normally be provided to religious organizations where services include the promotion or required adherence to a particular belief.
- (5) Funding will also not normally be provided to fundraising campaigns of national charitable organizations.
- (6) Funding will not normally be provided to organizations who are planning to give proceeds of the event to another organization.

### **ALLOCATION OF FUNDS**

5. Council is not obligated to:

- (1) Provide funding in the form of Community Support Grants;
- (2) Spend all the funds allocated for grants in any given year;
- (3) Award the full amount requested in an application; or
- (4) Renew any grant.

### **SPECIAL CONSIDERATION**

6. The following Grants are provided annually, and the recipients must comply with the applicable requirements under the **application process** below. Failure to do so could result in future funding being suspended.
- a) Amherst Food Assistance Network
  - b) Cumberland Early Intervention Program
  - c) Sexual Health Centre for Cumberland County
  - d) Cumberland County Transition House (Autumn House)
  - e) Senior's Safety Advisory Committee
  - f) Cumberland County Museum
  - g) Amherst Little League Baseball Association
  - h) Amherst Little League T-Ball Baseball
  - i) NSCC Grant last payment fiscal 2021/22
  - j) Maggie's Place

Council reserves the right to discontinue and/or alter funding for these organizations without notice. Council will ensure consideration is made to provide notice to applicants or a gradual decrease to the amounts above wherever possible. Support for these organization and the amounts are reviewed annually. It is anticipated that funding from the Town of Amherst is note the main source of funding for the above organizations.

---

**LIMITATIONS**

7. The following limitations apply to funding for the Programs listed below:
- a) Funding shall be limited to no more than 40% of overall costs for an event or program.
  - b) Funding will be provided for a maximum of five consecutive years.
  - c) Funding cannot be used to purchase alcohol.
  - d) An organization can only apply for funding under either the regular Community Grant or “A” Fresh start for the same activity, item or event. For example, an event cannot apply under “A” Fresh Start and under the Festivals and Events Grant.
  - e) Those organizations receiving funding under number seven above are not eligible for funding under the programs listed below.

**PROGRAMS**

8. The following are a list of the grants available:
- a) ”A” Fresh Start

There are two annual intakes with a maximum annual allocation \$35,000. See Appendix A.

- b) Sport and Physical Activity Grants and Assistance

- i. Maximum funding considered under this component will be \$500 for a team and \$250 for an individual.
- ii. This includes amounts for teams traveling to Provincial, National and International competitions when the team or individual has been successful at a regional qualifying competition recognized by its relevant provincial or national umbrella organization (e.g. Hockey Nova Scotia or Skate Canada).
- iii. The team is in the Town of Amherst and is considered by the provincial or national umbrella organization to be the home for the team.
- iv. The individual is competing as an individual and has their principal residence in the Town of Amherst.

- c) Festivals and Events Grants

- i. Less than 1,000 people anticipated to participate:
  1. Maximum funding considered under this component will be \$1,000
  2. Must demonstrate broad community support; and
  3. Provides a unique experience not duplicated by other ongoing events, festivals or activities.
- ii. More than 1,000 people participating:
  1. Maximum funding will be determined by Council but will not exceed \$5,000;
  2. Draw spectators from the Maritimes, nationally or internationally and increases the profile of our community; and

3. Must be a minimum of three days in length and must be affiliated with a local community non-profit organization.
- d) **Organizational Equipment**  
Operational and capital equipment purchase requests will be considered by Council to a maximum of \$500.
- e) **Community Well-Being**  
Funds have been allocated for initiatives that directly impact community well-being and result in a reduction in poverty in the community. The reporting requirements and limitations in section 8 apply to these grants.
  - i. Applications will be considered up to a maximum of \$5,000

### **APPLICATION PROCESS**

9. The following outlines the application process:
  - a) Applications may be submitted throughout the year. Council reserves the right to refer the request to the following year's budget process if they deem so appropriate. Budget deliberations begin in November of each year. Deadline for submission is December 1st of each year for the following fiscal year. The Town's fiscal years runs April 1-March 31.
  - b) Council will only approve one application per year per group in addition to the "A" Fresh Start grant. Applications for "A" Fresh Start must be for new initiatives and must not include events applied for under the Community Support Grant process.\
  - c) An applicant for amounts under \$1,000 must submit the following information as application for grant funds:
    - a. A complete Community Grant Application in the form prescribed by the Town of Amherst, including a proposed budget for the project.
  - d) An applicant for amounts over \$1,000 must submit the following information as application for grant funds:
    - a. A complete Community Grant Application in the form prescribed by the Town of Amherst, including a proposed budget for the project.
    - b. The most current financial statements of the organization designated to receive the grant funds in the application, as well as a budget for the upcoming year.
  - e) The Town of Amherst may request additional information.

### **APPROVAL PROCESS**

10. The follow outlines the approval process for applications:
  - (1) Staff will review the applications to ensure the proper information has been provided. Applicants who have not provided proper information will be identified in the information provided for the Committee of the Whole meeting;
  - (2) Applications will be reviewed at Committee of the Whole for eligibility, evaluation and recommendation to Council;

- (3) Council determines all grant levels per organization as per maximum allocations identified in number 9 above.

11. Council retains the authority to provide amounts over the maximum amounts in unusual or special circumstances where it is in the Town's best interest to do so.

12. Following annual Council budget deliberations, successful applicants will be notified in writing of their grant amount, as well as any additional conditions that must be met by the applicant in order to receive the full amount of funding offered.

### **AUTHORITY OF THE CHIEF ADMINISTRATIVE OFFICER**

13. The Chief Administrative Officer (CAO) may approve applications submitted under this sections 6 B (1, 2 & 3) and 6 C (1) of this policy that are \$500 and less, provided such applications qualify in accordance with this policy and fall within the thresholds established. Council will be notified by email upon approval of each application and a media release will be issued to communicate the support provided by the town under the application. A list of applications approved will be provided to Council quarterly. (March, June, September and December)

### **PAYMENT PROCESS**

14. For amounts over \$1,000 payment will be made as follows:

- (1) 75% at the time of award
- (2) 25% at the time of receipt of the final report. Reports must be received by no later than March 31 in the year of award. Failure to submit final reports by March 31, will result in the final 25% not being awarded.

### **CONDITIONS**

15. Grant recipients shall:

- (1) Make no misrepresentation on their application;
- (2) Use the grant as described in the application;
- (3) Provide a final report after the completion of the activity; and
- (4) Use the funds in the year granted.

16. Grant recipients receiving less than \$1,000 shall submit a final report once the activity has been completed but not later than March 31 of the fiscal year in which it was awarded. The report shall include:

- (1) A copy of receipts for funding used; and
- (2) An outline of the impact of the grant upon the organization and community.

- 
17. Grant recipients receiving \$1,000 or more shall submit a final report once the activity has been completed but not later than March 31 of the fiscal year in which it was awarded. The report shall include:
    - (1) A copy of receipts for funding used;
    - (2) An outline of the impact of the grant upon the organization and community; and
    - (3) The proposed project budget submitted with the original application with updates for actual revenue and expenditures.
  18. Grant recipients shall keep proper books of accounts and receipts of all expenditures related to the project and shall make them available for inspection by the Town of Amherst upon request.
  19. Non-compliance in number 17 above, could result in no funding being awarded in the future year(s).
  20. Grant recipients are required to acknowledge the financial support of the Town of Amherst in all advertising, publicity, programs and signage for which funds are granted.
  21. Grant recipients who fail to comply with these conditions may be required to return all or partial funds to the Town of Amherst and may be deemed ineligible for Community Support Grant funding in future years.

**PUBLIC DISCLOSURE**

22. The Town of Amherst will provide financial information with respect to the budgeted amounts disbursed and actual amounts disbursed on an annual basis.
23. A summary of grant awards will be posted on the Town of Amherst's website in accordance with s.65C(1) of the *Municipal Government Act*.

---

Appendix A – “A” FRESH START – Maximum Annual Allocation \$35,000

This money would be granted in a program called “A” Fresh Start- Community Initiative. This program would be twice per year, with up to \$17,500 available each time. The process would be administered, and events convened, by the Amherst Recreation Department.

(1) Applications

- (a) Organizations may apply twice a year
- (b) Organizations may only be chosen once every two years
- (c) Application Deadlines
  - (i) April 1st for first public voting- in June
  - (ii) August 1st for second public voting- in October.

(2) Qualifying applications

- (a) In order to qualify the presentation, idea, or use of the money must be for creative, new events or initiatives or that enhance current programs. For example: a new cultural play, new event, festival, fundraising event with funds going back into Amherst and area, or new enhancement to an existing service or event.
- (b) Normal ongoing operations of an organization do not qualify.

(3) Selection Process

- (a) All qualifying applicants, are eligible to be one of 5 FINALISTS reviewed by a staff committee and approved by Council at both the May and the September council meetings.
- (b) The 5 selected are required to present at the public event in June and October.

(4) Presentations

- (a) The public meeting would be for 1 ½ hours from 7pm- 8:30 pm- June and October at the Community Credit Union Business Innovation Centre.
- (b) All presenters and public are welcomed to attend.
- (c) Those persons 16 years of age and over will be charged a \$2.00 fee at the door and will receive a ballot to vote.
- (d) The door proceeds will be donated to a local charity
- (e) Selected applicants are required to make presentations of 10 minutes each.

(5) Decision making

- (a) After all presentations are complete, members of the public who have paid for a ballot at the door will vote to rank the quality of the presentation.
- (b) Council will review the applications immediately following the public event, taking into consideration the results of the presentation vote and other factors, and determine by vote final decision on funding to be allocated to the final 5.
- (c) Awards
  - (i) Up to \$17,500.00 to be awarded, but all 5 chosen get an award- the money at the door is donated to charity.

- (ii) Public vote on top 5– council then votes on final ranking of all 5.
- (6) Other
  - (a) Where applicable While voting is going on- previous winner makes a presentation on how they spent the money for their cause.
- (7) Transition – As 2018/19 is the initial year of the program there will only be a fall event in the 2018/19 fiscal year.
- (8) Those receiving grants will receive 80% of the funding granted in advance of their event with the remaining 20% issued after completion of a final report that must be presented to the Town following the completion of the event.
- (9) Those receiving grants will have 12-months after the approval date to plan and execute the event.

Date: \_\_\_\_\_

**REQUEST FOR FINANCIAL SUPPORT**

**1. ORGANIZATION INFORMATION:**

Name of Organization: \_\_\_\_\_

Full Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

**2. AMOUNT OF FUNDING ASSISTANCE BEING REQUESTED**                      \$ \_\_\_\_\_

**3. What is the purpose for the funding requested? (Sport and Physical Activity, Festivals and events, Organizational Equipment, Community Well-Being etc.)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4. Please attach a budget for the tournament, event or activity; include sources of revenue and ALL costs. **Please attach all documents that support the funding request.****

**5. What are the expected benefits to the community? (event participation numbers; local, regional, provincial or national attraction; time span; community assets being used; support from business community)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6. Please list all funding sources and/or other community partners for this event:**

NAME	FUNDING IF ANY

**7. How many volunteers contribute to this event or festival:** \_\_\_\_\_



# SYNOPSIS

## Scholarship and Bursary Policy

---

Our current Scholarship and Bursary Policy identifies specific scholarships and bursaries that the Town administers.

In the Fall of 2020 the W.A. Reid Memorial School Trust Fund was transferred to Chignecto Central Regional Centre for Education to administer. As such Section 6 of the policy relating to W.A. Reid Memorial School Trust Fund should be removed from the Town's policy. This will keep the policy up to date reflecting current trust funds administered by the Town.

**MOTION:**

**That Council approve the Scholarship and Bursary Policy as amended.**

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – Chief Financial Officer

**DATE:** September 27, 2021

**SUBJECT:** **Scholarship and Bursary Policy Amendment**

---

**ORIGIN:** Corporate Services – current policy does not reflect actual circumstances

**LEGISLATIVE AUTHORITY:** Section 47 of the Municipal Government Act – Resolutions, policies, by-laws

**RECOMMENDATION:** That Council approve the Scholarship and Bursary Policy as amended.

**BACKGROUND:** Our current Scholarship and Bursary Policy identifies specific scholarships and bursaries that the Town administers.

**DISCUSSION:** In the fall of 2020 the W.A. Reid Memorial School Trust Fund was transferred to Chignecto Central Regional Centre for Education to administer. We are requesting that Section 6 of the policy relating to W.A. Reid Memorial School Trust Fund be removed from the policy. This will keep the policy up to date reflecting current trust funds administered by the Town.

**FINANCIAL IMPLICATIONS:** There are no financial implications

**SOCIAL JUSTICE IMPLICATIONS:** There are no social justice implications

**ENVIRONMENTAL IMPLICATIONS:** There are no environmental implications

**COMMUNITY ENGAGEMENT:** No community engagement for this policy update

**ALTERNATIVES:** NA

**ATTACHMENTS:** Scholarship and Bursary Policy with proposed deletion of Section 6

---

Report prepared by: Michael Hunter, CPA, CA – Chief Financial Officer  
Report and Financial approved by:



---

**DEPARTMENT:** ALL TOWN DEPARTMENTS**TITLE:** **Scholarship and Bursary Policy**Minutes reference date: 28 April 2014 25 April 2016

---

**PURPOSE:**

To establish a policy to support funding towards the post secondary educational objectives of qualified Amherst students through the award of a scholarships or bursaries.

**POLICY STATEMENT:**

The Town of Amherst will fund the following annual scholarships and bursaries to Amherst Regional High School with a good academic standing. The students must be Amherst residents and be involved in extra-curricular activities. The Mayor or designate will participate in the selection committee at Amherst Regional High School:

1. Robert Angus Memorial Scholarship  
An annual scholarship in the amount of \$1,500 will be awarded to an Amherst student graduating from Amherst Regional High School attending a recognized post-secondary degree granting institution to be paid directly to the institution in two equal instalments for the fall and spring semesters.
2. Norman Mansour Memorial Bursary  
An annual bursary in the amount of \$1,000 will be awarded to an Amherst student graduating from Amherst Regional High School attending the Nova Scotia Community College, Cumberland Campus, to be paid directly to the institution.
3. Nova Scotia Community College Bursary  
An annual bursary in the amount of \$500 to be awarded to an Amherst student graduating from the Nova Scotia Community College – Cumberland Campus to be paid directly to the student.
4. Francis Smith Memorial Bursary  
An annual bursary in the amount of \$500 will be awarded to an Amherst student graduating from Amherst Regional High School who was either members of the SADD program or another drug awareness or prevention program within the community. The amounts will be paid directly to the institution. It is understood that the Amherst Police Association may, on an annual basis, provide an additional bursary with the same conditions.
5. Amherst Youth Town Council Bursary  
An annual bursary in the amount of \$250 will be awarded to an Amherst student graduating from Amherst Regional High School who is a member of the Amherst Youth Town Council to be paid directly to the student.
6. ~~W. A. Reid Memorial School Trust Fund~~  
~~An annual amount of \$250 will be provided to Amherst Regional High School for the purchase of teaching aids and/or prizes for creative writing to grade 11 and 12 students, in accordance with the conditions of the will of W. Allister Reid, funded partially from the W. A. Reid Trust Fund.~~

# SYNOPSIS

## User Fee Policy Amendment

---

Staff noticed an error in the HST treatment for the sewer and storm sewer connections.

The User Fee Policy indicated that these charges should be plus HST when in fact they should be HST Exempt.

Staff had been treating the fees as HST Exempt but it was noticed recently that the wording in the policy was incorrect. This motion will update the policy to reflect the correct HST treatment for sewer and storm sewer connections.

### **MOTION:**

**That Council approve the correction to the User Fee Policy for fiscal 2021-22 in regard to the HST application for sewer and storm sewer connections to be HST Exempt.**



## AMHERST TOWN COUNCIL

RFD# 2021070

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – Chief Financial Officer

**DATE:** September 27, 2021

**SUBJECT:** User Fee Policy – Sewer Connection Fees

---

**ORIGIN:** Review of User Fees.

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

**RECOMMENDATION:** That Council approve of the correction to the User Fee Policy for fiscal 2021-22 in regard to the HST application for sewer and storm sewer connections to be HST Exempt.

**BACKGROUND:** Staff noticed the error in the HST treatment for the sewer and storm sewer connections. The User Fee Policy indicated that these charges should be plus HST when in fact they should be HST Exempt. Staff had been treating the fees as HST Exempt for some time but it was noticed recently that the wording in the policy was incorrect.

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

1. In section D-3 Wastewater Discharge By-Law:
  - a. One Connection - \$750 HST Exempt
  - b. Storm Sewer Connection (if done at same time as sewer connection - \$250 HST Exempt.

**FINANCIAL IMPLICATIONS:** There are no financial implications to this change as staff have been treating the HST correctly.

**COMMUNITY ENGAGEMENT:** No community engagement.

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

**SOCIAL JUSTICE IMPLICATIONS:** N/A

**ALTERNATIVES:**

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



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

---

Report prepared by: Sarah Wilson – Senior Accountant

Report and Financial approved by: Michael Hunter, CPA, CA – Chief Financial Officer

**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
	25 May 2020	<u>22 June 2020</u>	

**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.

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

<b>By-Law Fees Collected by Corporate Services</b>		
<b>C-4 Dog-By-Law, Schedule A</b>		
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 <sup>st</sup> Impoundment	\$30	Plus HST
Licensed Dog-2 <sup>nd</sup> Impoundment	\$70	Plus HST
Licensed Dog-3 <sup>rd</sup> & Subsequent Impoundments	\$100	Plus HST
Unlicensed Dog-Impoundments	\$100	Plus HST
Maintenance fee – Impoundment period	\$15/per day	Plus HST
<b>C-11 False Alarms - After 2<sup>nd</sup> Notice</b>	<b>\$50/alarm</b>	<b>HST Exempt</b>

<b>Operational Services</b>		
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.		
<b>Equipment Charge out Rates</b>	<b>Rate per Hour</b>	<b>HST Status</b>
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.		

<b>Operational Services By-Laws</b>		
<b>D-3 Wastewater Discharge By-Law</b>		
One Connection	\$750.00	<del>Plus</del> -HST <a href="#">Exempt</a>
Storm Sewer Connection (if done at the same time as sewer connection)	\$250.00	<del>Plus</del> -HST <a href="#">Exempt</a>
<b>D-19 Sanitary Sewer Rates By-Law</b>		
Residential Metered Customers	\$.99 m <sup>3</sup>	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m <sup>3</sup>	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

<b>Solid Waste Rates</b>		
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

<b>Services/Products – Operational Services</b>		
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

<b>Planning and Development Department</b>		
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

<b>Building Permits</b>		
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

<b>Police Department</b>		
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

<b>C-9 Taxi By-Law, Schedule E</b>		
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

<b>Fire Department</b>		
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

<b>Recreation</b>
-------------------

<b>Ice Time/Stadium</b>								
The rates below are per hour plus HST.								
	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Holidays
<b>Early Time</b> 6:30-8:30am	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$128.00
<b>Fair Time</b> 8:30-5:00pm	\$99.00	\$99.00	\$99.00	\$99.00	\$99.00	-	-	\$128.00
<b>Prime Time</b> 5:00-12:00am	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00	\$128.00
<b>Youth Time</b> 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.**

<b>Photocopies/Stadium (Policy 72000-06)</b>		
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

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

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

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

<b>Off Season Stadium Rentals</b>		
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 <sup>nd</sup> Floor meeting room and lounge	\$50.00 per hour or \$150.00 per day	Plus HST

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

\*Includes one employee during that time

<b>Community Credit Union Business Innovation Centre</b>			
<b>Rental Fee</b>	<b>Daily</b>	<b>1/2 Day</b>	<b>Hourly</b>
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

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

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

# SYNOPSIS

## 'A' Fresh Start Initiative – Community Support Grants

---

The first round of the A Fresh Start Initiative initially received minimum applications. The initiative was posted on social media, there was a media release, and it was advertised on the local radio station. Town staff emailed organizations and groups twice and followed up with phone calls. A total of 12 applications were received. The current round of the A Fresh Start Initiative yielded zero applications. It was advertised through email, social media, town website and radio ads.

Since the program was initiated, the number of applications has continued to decline. Staff have spent countless hours encouraging and following up with groups to attempt to get enough applications.

### **MOTION:**

**That Council cancel the Fall round of the A Fresh Start Initiative and further direct staff to review the Community Support Grants Policy and bring back recommended changes to the October Committee of the Whole meeting.**

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Cheryl Laliberté

**DATE:** September 27, 2021

**SUBJECT:** 'A' Fresh Start Initiative – Community Support Grants Policy 72000-08

---

**ORIGIN:** The A' Fresh Start Initiative – Community Support Grant happens twice a year. In general, pursuant to Policy 72000-08 (attached), in order to qualify the presentation, idea, or use of the money must be for creative, new events or initiatives or that enhance current services or programs.

**LEGISLATIVE AUTHORITY:** Authority is provided under Section 65, *Municipal Government Act*, as amended and the Community Support Grants Policy

**RECOMMENDATION:** That Council cancel the fall A Fresh Start Initiative and further direct staff to review the Community Support Grants Policy and bring back recommendations to the October Committee of the Whole meeting.

**BACKGROUND:** The first round of the A Fresh Start Initiative initially received minimum applications. The initiative was posted on social media, there was a media release, and it was advertised on the local radio station. Town staff emailed organizations and groups twice and followed up with phone calls. A total of 12 applications were received. The current round of the A Fresh Start Initiative yielded zero applications. It was advertised through email, social media, town website and radio ads.

**DISCUSSION:** Staff are recommending that we hold the A Fresh Start Initiative once per year in April. \$35,000 will be available but Council is not obligated to grant the full amount. If the full amount is not granted, the remainder will be granted throughout the year to qualifying requests as they come in. Council often receives grant requests outside of the formal application period.

Since the program was initiated, the number of applications has declined. Staff have spent countless hours encouraging and following up with groups to attempt to get enough applications. And further, the original intent of the program was to encourage new and innovate projects, however it is often just a revamp of existing events. The other consideration is that having an application process in late summer, for a fall award may not be the most convenient time for groups and some do not meet regularly during the summer months.



**AMHERST TOWN COUNCIL**

**RFD# 2021073**

**Date: September 27, 2021**

**FINANCIAL IMPLICATIONS:** A maximum annual allocation of \$35,000 may be granted.

**COMMUNITY ENGAGEMENT:** Community members will have the opportunity to vote once a year.

**ENVIRONMENTAL IMPLICATIONS:** There are no environment implications.

**ALTERNATIVES:** Council may choose to keep the current structure of offering the A Fresh Start Initiative twice a year.

**ATTACHMENTS:**

1. Community Support Grants Policy, 72000-08

---

Report prepared by: Cheryl Laliberté



---

**DEPARTMENT:** ALL TOWN DEPARTMENTS

**TITLE:** **COMMUNITY SUPPORT GRANTS POLICY**

Minutes reference date: 23 September 2013 27 October 2014 21 May 2015 25 June 2018 24 September 2018  
28 October 2019 27 January 2020

---

**POLICY STATEMENT**

1. The Community Support Grants Policy guides the allocation of financial and in-kind contributions to non-profit or charitable organizations that are based in the Town of Amherst and are considered by Council to enhance the lives of residents. Every year the Town receives more grant requests than it can fund. The purpose of this policy is to establish equitable guidelines for the distribution of limited amounts of funds to non-profit and charitable organizations in the community in a manner approved by Council.
2. This program does not govern the following, which are separately administered:
  - (1) Tax Exemption for Non-Profit Organizations (full and partial tax exemption by-laws); and
  - (2) Residential Property Tax Rebates (low-income homeowners).

**POLICY OBJECTIVES**

3. The objectives of this policy are:
  - (1) To outline the requirements to apply and be considered for a Community Support Grant from the Town of Amherst;
  - (2) To ensure that groups applying for Community Support Grants are evaluated on a consistent, equitable basis, utilizing the same evaluation criteria; and
  - (3) To provide for public disclosure of a list of grant recipients and the amounts of those grants.

**EXCLUSIONS**

4. The following are exclusions from the grant program:
  - (1) It is not the intent of this policy to fund activities of organizations that are clearly within the mandate of the Government of Nova Scotia (hospitals, medical programs, treatment services or social services programs) or the Government of Canada (e.g. health, social services, housing).
  - (2) The Town of Amherst will not consider requests received as part of general (mass) mailing or telemarketing campaigns.
  - (3) Funding applications will not be considered from the following:
    - Businesses;

- Provincial Government organization like
  - School Boards or quasi government organizations;
  - Non-profit organizations for the purpose of funding accumulated deficits;
  - Any organization for the purpose of fundraising to distribute to other organizations/individuals; and
  - Organizations with political affiliations.
- (4) Funding will not normally be provided to religious organizations where services include the promotion or required adherence to a particular belief.
- (5) Funding will also not normally be provided to fundraising campaigns of national charitable organizations.
- (6) Funding will not normally be provided to organizations who are planning to give proceeds of the event to another organization.

### **ALLOCATION OF FUNDS**

5. Council is not obligated to:

- (1) Provide funding in the form of Community Support Grants;
- (2) Spend all the funds allocated for grants in any given year;
- (3) Award the full amount requested in an application; or
- (4) Renew any grant.

### **SPECIAL CONSIDERATION**

6. The following Grants are provided annually, and the recipients must comply with the applicable requirements under the **application process** below. Failure to do so could result in future funding being suspended.
- a) Amherst Food Assistance Network
  - b) Cumberland Early Intervention Program
  - c) Sexual Health Centre for Cumberland County
  - d) Cumberland County Transition House (Autumn House)
  - e) Senior's Safety Advisory Committee
  - f) Cumberland County Museum
  - g) Amherst Little League Baseball Association
  - h) Amherst Little League T-Ball Baseball
  - i) NSCC Grant last payment fiscal 2021/22
  - j) Maggie's Place

Council reserves the right to discontinue and/or alter funding for these organizations without notice. Council will ensure consideration is made to provide notice to applicants or a gradual decrease to the amounts above wherever possible. Support for these organization and the amounts are reviewed annually. It is anticipated that funding from the Town of Amherst is note the main source of funding for the above organizations.

---

**LIMITATIONS**

7. The following limitations apply to funding for the Programs listed below:
- a) Funding shall be limited to no more than 40% of overall costs for an event or program.
  - b) Funding will be provided for a maximum of five consecutive years.
  - c) Funding cannot be used to purchase alcohol.
  - d) An organization can only apply for funding under either the regular Community Grant or “A” Fresh start for the same activity, item or event. For example, an event cannot apply under “A” Fresh Start and under the Festivals and Events Grant.
  - e) Those organizations receiving funding under number seven above are not eligible for funding under the programs listed below.

**PROGRAMS**

8. The following are a list of the grants available:
- a) ”A” Fresh Start

There are two annual intakes with a maximum annual allocation \$35,000. See Appendix A.

- b) Sport and Physical Activity Grants and Assistance

- i. Maximum funding considered under this component will be \$500 for a team and \$250 for an individual.
- ii. This includes amounts for teams traveling to Provincial, National and International competitions when the team or individual has been successful at a regional qualifying competition recognized by its relevant provincial or national umbrella organization (e.g. Hockey Nova Scotia or Skate Canada).
- iii. The team is in the Town of Amherst and is considered by the provincial or national umbrella organization to be the home for the team.
- iv. The individual is competing as an individual and has their principal residence in the Town of Amherst.

- c) Festivals and Events Grants

- i. Less than 1,000 people anticipated to participate:
  - 1. Maximum funding considered under this component will be \$1,000
  - 2. Must demonstrate broad community support; and
  - 3. Provides a unique experience not duplicated by other ongoing events, festivals or activities.
- ii. More than 1,000 people participating:
  - 1. Maximum funding will be determined by Council but will not exceed \$5,000;
  - 2. Draw spectators from the Maritimes, nationally or internationally and increases the profile of our community; and

3. Must be a minimum of three days in length and must be affiliated with a local community non-profit organization.
- d) **Organizational Equipment**  
Operational and capital equipment purchase requests will be considered by Council to a maximum of \$500.
- e) **Community Well-Being**  
Funds have been allocated for initiatives that directly impact community well-being and result in a reduction in poverty in the community. The reporting requirements and limitations in section 8 apply to these grants.
  - i. Applications will be considered up to a maximum of \$5,000

### **APPLICATION PROCESS**

9. The following outlines the application process:
  - a) Applications may be submitted throughout the year. Council reserves the right to refer the request to the following year's budget process if they deem so appropriate. Budget deliberations begin in November of each year. Deadline for submission is December 1st of each year for the following fiscal year. The Town's fiscal years runs April 1-March 31.
  - b) Council will only approve one application per year per group in addition to the "A" Fresh Start grant. Applications for "A" Fresh Start must be for new initiatives and must not include events applied for under the Community Support Grant process.\
  - c) An applicant for amounts under \$1,000 must submit the following information as application for grant funds:
    - a. A complete Community Grant Application in the form prescribed by the Town of Amherst, including a proposed budget for the project.
  - d) An applicant for amounts over \$1,000 must submit the following information as application for grant funds:
    - a. A complete Community Grant Application in the form prescribed by the Town of Amherst, including a proposed budget for the project.
    - b. The most current financial statements of the organization designated to receive the grant funds in the application, as well as a budget for the upcoming year.
  - e) The Town of Amherst may request additional information.

### **APPROVAL PROCESS**

10. The follow outlines the approval process for applications:
  - (1) Staff will review the applications to ensure the proper information has been provided. Applicants who have not provided proper information will be identified in the information provided for the Committee of the Whole meeting;
  - (2) Applications will be reviewed at Committee of the Whole for eligibility, evaluation and recommendation to Council;

- (3) Council determines all grant levels per organization as per maximum allocations identified in number 9 above.

11. Council retains the authority to provide amounts over the maximum amounts in unusual or special circumstances where it is in the Town's best interest to do so.

12. Following annual Council budget deliberations, successful applicants will be notified in writing of their grant amount, as well as any additional conditions that must be met by the applicant in order to receive the full amount of funding offered.

### **AUTHORITY OF THE CHIEF ADMINISTRATIVE OFFICER**

13. The Chief Administrative Officer (CAO) may approve applications submitted under this sections 6 B (1, 2 & 3) and 6 C (1) of this policy that are \$500 and less, provided such applications qualify in accordance with this policy and fall within the thresholds established. Council will be notified by email upon approval of each application and a media release will be issued to communicate the support provided by the town under the application. A list of applications approved will be provided to Council quarterly. (March, June, September and December)

### **PAYMENT PROCESS**

14. For amounts over \$1,000 payment will be made as follows:

- (1) 75% at the time of award
- (2) 25% at the time of receipt of the final report. Reports must be received by no later than March 31 in the year of award. Failure to submit final reports by March 31, will result in the final 25% not being awarded.

### **CONDITIONS**

15. Grant recipients shall:

- (1) Make no misrepresentation on their application;
- (2) Use the grant as described in the application;
- (3) Provide a final report after the completion of the activity; and
- (4) Use the funds in the year granted.

16. Grant recipients receiving less than \$1,000 shall submit a final report once the activity has been completed but not later than March 31 of the fiscal year in which it was awarded. The report shall include:

- (1) A copy of receipts for funding used; and
- (2) An outline of the impact of the grant upon the organization and community.

- 
17. Grant recipients receiving \$1,000 or more shall submit a final report once the activity has been completed but not later than March 31 of the fiscal year in which it was awarded. The report shall include:
    - (1) A copy of receipts for funding used;
    - (2) An outline of the impact of the grant upon the organization and community; and
    - (3) The proposed project budget submitted with the original application with updates for actual revenue and expenditures.
  18. Grant recipients shall keep proper books of accounts and receipts of all expenditures related to the project and shall make them available for inspection by the Town of Amherst upon request.
  19. Non-compliance in number 17 above, could result in no funding being awarded in the future year(s).
  20. Grant recipients are required to acknowledge the financial support of the Town of Amherst in all advertising, publicity, programs and signage for which funds are granted.
  21. Grant recipients who fail to comply with these conditions may be required to return all or partial funds to the Town of Amherst and may be deemed ineligible for Community Support Grant funding in future years.

**PUBLIC DISCLOSURE**

22. The Town of Amherst will provide financial information with respect to the budgeted amounts disbursed and actual amounts disbursed on an annual basis.
23. A summary of grant awards will be posted on the Town of Amherst's website in accordance with s.65C(1) of the *Municipal Government Act*.

---

Appendix A – “A” FRESH START – Maximum Annual Allocation \$35,000

This money would be granted in a program called “A” Fresh Start- Community Initiative. This program would be twice per year, with up to \$17,500 available each time. The process would be administered, and events convened, by the Amherst Recreation Department.

(1) Applications

- (a) Organizations may apply twice a year
- (b) Organizations may only be chosen once every two years
- (c) Application Deadlines
  - (i) April 1st for first public voting- in June
  - (ii) August 1st for second public voting- in October.

(2) Qualifying applications

- (a) In order to qualify the presentation, idea, or use of the money must be for creative, new events or initiatives or that enhance current programs. For example: a new cultural play, new event, festival, fundraising event with funds going back into Amherst and area, or new enhancement to an existing service or event.
- (b) Normal ongoing operations of an organization do not qualify.

(3) Selection Process

- (a) All qualifying applicants, are eligible to be one of 5 FINALISTS reviewed by a staff committee and approved by Council at both the May and the September council meetings.
- (b) The 5 selected are required to present at the public event in June and October.

(4) Presentations

- (a) The public meeting would be for 1 ½ hours from 7pm- 8:30 pm- June and October at the Community Credit Union Business Innovation Centre.
- (b) All presenters and public are welcomed to attend.
- (c) Those persons 16 years of age and over will be charged a \$2.00 fee at the door and will receive a ballot to vote.
- (d) The door proceeds will be donated to a local charity
- (e) Selected applicants are required to make presentations of 10 minutes each.

(5) Decision making

- (a) After all presentations are complete, members of the public who have paid for a ballot at the door will vote to rank the quality of the presentation.
- (b) Council will review the applications immediately following the public event, taking into consideration the results of the presentation vote and other factors, and determine by vote final decision on funding to be allocated to the final 5.
- (c) Awards
  - (i) Up to \$17,500.00 to be awarded, but all 5 chosen get an award- the money at the door is donated to charity.

- (ii) Public vote on top 5– council then votes on final ranking of all 5.
- (6) Other
  - (a) Where applicable While voting is going on- previous winner makes a presentation on how they spent the money for their cause.
- (7) Transition – As 2018/19 is the initial year of the program there will only be a fall event in the 2018/19 fiscal year.
- (8) Those receiving grants will receive 80% of the funding granted in advance of their event with the remaining 20% issued after completion of a final report that must be presented to the Town following the completion of the event.
- (9) Those receiving grants will have 12-months after the approval date to plan and execute the event.

Date: \_\_\_\_\_

**REQUEST FOR FINANCIAL SUPPORT**

**1. ORGANIZATION INFORMATION:**

Name of Organization: \_\_\_\_\_

Full Mailing Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Email Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

**2. AMOUNT OF FUNDING ASSISTANCE BEING REQUESTED**                      \$ \_\_\_\_\_

**3. What is the purpose for the funding requested? (Sport and Physical Activity, Festivals and events, Organizational Equipment, Community Well-Being etc.)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**4. Please attach a budget for the tournament, event or activity; include sources of revenue and ALL costs. **Please attach all documents that support the funding request.****

**5. What are the expected benefits to the community? (event participation numbers; local, regional, provincial or national attraction; time span; community assets being used; support from business community)**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**6. Please list all funding sources and/or other community partners for this event:**

NAME	FUNDING IF ANY

**7. How many volunteers contribute to this event or festival:** \_\_\_\_\_



# SYNOPSIS

## Solid Waste

### Memorandum of Understanding

---

With the pending sale of CJSMA, the municipal units still have to deliver the education and enforcement functions with respect to solid waste.

The attached MOU provides clarity of the role each party has in the continued education and enforcement for the daily operation of solid waste. The MOU would result in the Town hiring the current CJSMA Education Officer, Brenda Rioux. Ms. Rioux would then provide solid waste education, coordination and communication services for all three municipal units (Amherst, Cumberland and Oxford).

Divert Nova Scotia provides funding for most of the services covered in the MOU including education, enforcement, coordination, etc. While the amount of funding varies from year to year, it is generally enough to cover all costs of the services. Any shortfall or surplus will be shared among the three units according to the existing CJSMA funding formula.

#### **MOTION:**

**That Council approve the Memorandum of Understanding between the Town of Amherst, the Municipality of the County of Cumberland and the Town of Oxford regarding solid waste education, enforcement and Coordination and authorize the Mayor and CAO to sign on their behalf.**

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Jason MacDonald, Chief Administrative Officer

**DATE:** September 27, 2021

**SUBJECT:** **Memorandum of Understanding – Solid Waste Education and Bylaw Enforcement**

---

**ORIGIN:** With the pending sale of the Cumberland Joint Management Authority the three local municipal units must develop a plan for solid waste education and enforcement services.

**LEGISLATIVE AUTHORITY:** MGA, Section 326 (2) “A municipality may contract with other municipalities or persons for the use of any component of it’s solid waste program;

**RECOMMENDATION:** That Council approve the Memorandum of Understanding between the Town of Amherst, the Municipality of Cumberland and the Town of Oxford.

**BACKGROUND:** With the pending sale of CJSMA, the municipal units still have to deliver the education and enforcement functions with respect to solid waste.

**DISCUSSION:** The attached MOU provides clarity of the role each party has in the continued education and enforcement for the daily operation of solid waste. It has been primarily developed between the Town of Amherst and the Municipality of Cumberland as those two units constitute approximately 98% of the service. The MOU would result in the Town hiring the current CJSMA Education Officer, Brenda Rioux. Ms. Rioux would then provide solid waste education, coordination and communication services for all three municipal units.

**FINANCIAL IMPLICATIONS:** Divert Nova Scotia provides funding for most of the services covered in the MOU including education, enforcement, coordination, etc. While the amount of funding varies from year to year, it is generally enough to cover all costs of the services. Any shortfall or surplus will be shared among the three units according the agreed to funding formula.

**SOCIAL JUSTICE IMPLICATIONS:** The hiring of Brenda Rioux will ensure her continued employment upon the sale of the CJSMA by the three participating municipal units.

**ENVIRONMENTAL IMPLICATIONS:** Ensuring a seamless transition of solid waste services will help ensure that our efforts to divert solid waste from the landfill continue.

**COMMUNITY ENGAGEMENT:** Solid waste collection and education information will be promoted via the Town’s social media outlets.



- ALTERNATIVES:**
1. Direct staff to draft changes to the MOU.
  2. Do not approve the MOU at this time.

**ATTACHMENTS:** MOU between the Town of Amherst, Municipality of Cumberland and Town of Oxford.

---

Report prepared by: Jason MacDonald, CAO  
Report and Financial approved by:

## MEMORANDUM OF UNDERSTANDING (MOU)

Made in duplicate

**BETWEEN** **Town of Amherst**, a corporation under the laws of the Province of Nova Scotia, carrying out business at 98 Victoria Street East, Amherst, NS B4H 4A1, (the “TOA”)

- AND -

**Municipality of the County of Cumberland**, a corporation under the laws of the Province of Nova Scotia, carrying out business at 1395 Blair Lake Road, RR6, Amherst, NS B4H 3Y4, (the “MCC”)

-AND-

**Town of Oxford**, a corporation under the laws of the Province of Nova Scotia, carrying out business at 105 Lower Main Street, Oxford, NS B0M 1P0, (the “TOO”)

(Collectively referred to as the “Parties”)

WHEREAS the Parties have a common interest in solid waste education and coordination in the Cumberland Region;

AND WHEREAS the Parties have a common interest in supporting the recruitment and retention of solid waste professionals in the Cumberland Region;

AND WHEREAS the Parties have to deliver education and coordination functions;

AND WHEREAS the Parties are desirous of providing these services in a cooperative manner;

NOW THEREFORE TOA, MCC and TOO AGREE AS FOLLOWS:

### GENERAL

1. This MOU applies to and for the benefit of TOA, MCC and TOO
2. The service will be known as the Cumberland Region Solid Waste Service.
3. The service will be primarily provided by the TOA Solid Waste Education, Contract and Coordinator, with TOA administrative support and oversight.

5. The TOA will be responsible for:

- a. Coordinate the delivery of Divert NS funding programs within Cumberland County, which include, but may not be limited to:
  - i. Regional education;
  - ii. Household hazardous waste events.
- b. Serve as a liaison between the Regional Chairs, Regional Coordinators' Committee, and Municipal units;
- c. Serve as a primary contact for stakeholder inquiries related to solid waste within Cumberland Region;
- d. Provide Household Hazardous Waste Events (two in Amherst and two in Parrsboro, Pugwash, Oxford, & Springhill);
- e. Coordinate an annual Shred Event;
- f. Develop print materials and distribute as required (newspaper, collection schedules, sort guides, signs, newsletters, etc.);
- g. Provide solid waste information for municipal websites;
- h. Manage joint Facebook page;
- i. Manage Recollect Program;
- j. Manage joint Solid Waste Hotline;
- k. Design rejection stickers for curbside services;
- l. Attend solid waste meetings in support of the Cumberland Region including but not limited to: Northern Region, Regional Chairs, Regional Coordinator, and Education;
- m. Administration of Solid Waste Collection Contracts for all three units;
- n. Provide updates to municipalities on emerging solid waste programs/regulations;
- o. Receive rejections from the curbside contractor.

## **ENFORCEMENT**

6. Each Municipal unit will provide enforcement services via their own employees.

7. The Solid Waste Education and Contract Coordinator will work with each municipal unit's enforcement officer to coordinate needed targeted education / enforcement.

## **FUNDING**

8. Funding for the services will be as per current CJSMA formula:

- TOA 38%
- MCC 60%
- TOO 2%

9. The revenue source for the services will continue primarily come from Divert Nova Scotia.

10. Net costs for any fiscal year in excess of revenue will be shared as per the current funding formula outlined in Section 8 with MCC and TOO paying their share to TOA.

11. Should a surplus occur in any fiscal year it will be distributed to each municipal unit as per the current funding formula outlined in Section 8.

12. Costs for the service are detailed in Schedule "A"

## **GOVERNANCE**

12. The Solid Waste Education and Contract Coordinator shall report to the CAO or designate for TOA.

13. All human resource decisions shall be made in accordance with the policies of TOA.

## **REPORTING**

14. The Solid Waste Education and Contract Coordinator shall submit a monthly report to the CAO's of the Parties

16. It will be the responsibility of the CAO's to arrange for the distribution of the report to the respective Councils.

17. The Solid Waste Education and Contract Coordinator will be available to present to the Councils and respond to questions with respect to the report if so requested by the Councils.

## **TERMINATION**

18. Either party may terminate this MOU, effective March 31 of a year by providing written notice to the other party by October 31 of the preceding year.

19. The terminating party shall be responsible for any costs of termination of employees resulting from the termination of this MOU on a basis pro rata to the funding formula set out in herein.

Town of Amherst:

---

Jason MacDonald, MCIP, LPP  
Chief Administrative Officer

---

David Kogon, MD  
Mayor

Municipality of Cumberland:

---

Gregory D. Herrett, CPA, CA  
Chief Administrative Officer

---

Murray Scott  
Mayor

Town of Oxford:

---

Linda Cloney  
Clerk

---

Gregory Henley  
Mayor

## SCHEDULE "A"

### Estimated Costs for 2021/2022

Salary	\$66,484
Benefits (20%)	\$13,296
Sub Total	<u>\$79,780</u>

Household Hazardous Waste	\$35,500
Newsletters	\$6,000
Collection Schedules	\$5,500
Recollect	\$6,500
Shred Event	\$2,500
Advertising	\$4,000
Promotional Materials	\$2,000
Admin / Travel	\$4,000
Sub Total	<u>\$66,000</u>

**Total** **\$145,780**

### Estimated Funding from Divert (paid to each municipal unit as per the formula outlined in Section 8 above):

Diversion Funding	\$50,210
MAP Funding	\$ 9,816
Education Funding	\$24,979
Coordinator Funding	\$14,428
Household Hazardous Waste	\$ 8,745
Subtotal	<u>\$108,178</u>

Enforcement Funding \$33,461

**Total** **\$141,639**

# SYNOPSIS

## Exit 3 Sanitary Sewer Agreement

---

In 2020 the Town received a request to provide access to the existing sanitary sewer main at the intersection of James and West Victoria Streets. As the current Sanitary Sewer Service to County Residents Policy does not allow the provision of such a service the request was denied.

Since that time the Municipality of Cumberland County has approached the Town and has offered to enter into an MOU where any increase in tax revenue realized as a result of an increase in assessment from access to the sanitary sewer line in the area would be shared with the Town. As a result, an MOU was negotiated. Highlights are as follows:

1. Existing and new residential development will be provided access to the Town sewer main in the area between the Town boundary and Exit 3;
2. Commercial uses will not be approved;
3. No extensions of the main will be permitted without the approval of Town Council;
4. All applicable policies and bylaws of the TOA with regard to sanitary sewer service provision will have to be adhered to;
5. The MCC will share in any increase in assessment and subsequent tax revenue from the properties access the sewer service with the MCC receiving 65% and the TOA receiving 35%.

The sewer main in the area (servicing the gas station and two other houses in the area) can accommodate the additional sewage which may be generated by the development in the area.

Further to Council's approval of the MOU, the current Town of Amherst Sanitary Sewer Services to County Residents Policy is required to be amended to add these particular PIDs to the list of approved properties to receive sanitary sewer services in the County.

### **MOTION:**

**That Council approve of the Memorandum of Understanding for sanitary sewer access at Exit 3 between the Town of Amherst and the Municipality of the County of Cumberland, and based on this approval, further approve required amendments to the Town of Amherst Sanitary Sewer Service to County Residents Policy.**

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Jason MacDonald, Chief Administrative Officer

**DATE:** September 27, 2021

**SUBJECT:** **Exit 3 Sanitary Sewer Request**

---

**ORIGIN:** Request from Municipality of Cumberland County property owner for town sanitary sewer service and subsequent discussions regarding potential revenue sharing opportunities with the Municipality of Cumberland County.

**LEGISLATIVE AUTHORITY:** MGA Section 84 allows council to make decisions in the exercise of its powers and duties by resolution, by policy or by by-law, and MGA, Section 47 (5) The council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money. 1998, c. 18, s. 47.

**RECOMMENDATION:** That Council approve of the Memorandum of Understanding for sanitary sewer access at Exit 3 between the Town of Amherst and the Municipality of the County of Cumberland, and based on this approval, further approve required amendments to the Town of Amherst Sanitary Sewer Service to County Residents Policy.

**BACKGROUND:** In 2020 the Town received a request to provide access to the existing sanitary sewer main in at the intersection of James and West Victoria Streets. As the current Sanitary Sewer Service to County Residents Policy does not allow the provision of such a service the request was denied.

**DISCUSSION:** Since that time the MCC has approached the Town and has offered to enter into an MOU where any increase in tax revenue realized as a result of an increase in assessment from access to the sanitary sewer line in the area would be shared with the Town. As a result, the attached MOU was negotiated. Highlights are as follows:

1. Existing and new residential development will be provided access to the Town sewer main in the area between the Town boundary and Exit 3;
2. Commercial uses will not be approved;
3. No extensions of the main will be permitted without the approval of Town Council;
4. All applicable policies and bylaws of the TOA with regard to sanitary sewer service provision will have to be adhered to;
5. The MCC will share in any increase in assessment and subsequent tax revenue from the properties access the sewer service with the MCC receiving 65% and the TOA receiving 35%.



The sewer main in the area (servicing the gas station and two other houses in the area) can accommodate the additional sewage which may be generated by the development in the area.

The current Town of Amherst Sanitary Sewer Services to County Residents Policy is required to be amended to add these particular PIDs to the list of approved properties to receive sanitary sewer services in the County.

**FINANCIAL IMPLICATIONS:** There is the potential for some additional tax revenue from properties within the MCC that otherwise would not be possible. Potential for additional sanitary sewer revenue.

**SOCIAL JUSTICE IMPLICATIONS:** Access to the sanitary sewer main could result in additional housing constructed in the area.

**ENVIRONMENTAL IMPLICATIONS:** Access to the sanitary sewer service will reduce dependency on on-site septic disposal systems in the area.

**COMMUNITY ENGAGEMENT:** Community engagement has not yet taken place

**ALTERNATIVES:**

1. Direct staff to negotiate changes to the MOU.
2. Direct staff to inform the MCC that they are not interested in providing access to the sanitary sewer service in this area at this time.

**ATTACHMENTS:** Draft MOU, Town of Amherst Sanitary Sewer Service to County Residents Policy with amendments.

---

Report prepared by: Jason MacDonald, CAO  
Report and Financial approved by:

---

**DEPARTMENT:** OPERATIONAL SERVICES

**TITLE:** **SANITARY SEWER SERVICE TO COUNTY RESIDENTS**

Minutes reference date: 26 November 2001; 23 June 2014

---

**PURPOSE**

To determine when the extension of the Town’s Sanitary Sewer System to properties outside our boundaries is appropriate.

**POLICY STATEMENT**

The extension of sanitary sewer services to properties located outside the boundaries of the Town of Amherst will be reviewed on an individual basis. Any decision to extend the sanitary sewer service to a property outside of the Town of Amherst will require a motion of Council to amend this policy.

**APPROVED PROPERTIES TO RECEIVE SANITARY SEWER SERVICES**

Sanitary sewer services will be provided to the Cumberland Regional Health Care Center (PID#25384009, PID#25047044, PID#25376930 and PID#25337478) at Exit 4.

Sanitary Sewer Services will be provided to PID#25044009, PID#25043951 and PID#25098021 at Exit 3 currently operated as the Wandlyn Inn, subject to an agreement between the Town of Amherst and the Municipality of the County of Cumberland for the provision of such services.

Sanitary Sewer Services will be provided to PID#25043928, PID#25043878, PID#25043860, PID#25076191, PID#25043183, PID#25340597, PID#25043399, PID#25369331, PID#25043886, PID#25044298, PID#25247560 and PID#25043944, subject to an agreement between the Town of Amherst and the Municipality of the County of Cumberland for the provision of such services.

## MEMORANDUM OF UNDERSTANDING (MOU)

Made in duplicate

BETWEEN

**Municipality of the County of Cumberland**, a corporation under the laws of the Province of Nova Scotia, carrying out business at 1395 Blair Lake Road, RR6, Amherst, NS B4H 3Y4, (the “MCC”)

- AND -

**Town of Amherst**, a corporation under the laws of the Province of Nova Scotia, carrying out business at 98 Victoria Street East, Amherst, NS B4H 4A1, (the “TOA”)

(Collectively referred to as the “Parties”)

WHEREAS the MCC has requested the TOA to provide sanitary sewer services to existing residential uses and future residential uses between the Town Boundary and Exit 3, and more clearly defined in the attached Schedule A and herein referred to as the Subject Properties;

AND WHEREAS the TOA has agreed to allow access to the sanitary sewer system for the Subject Properties;

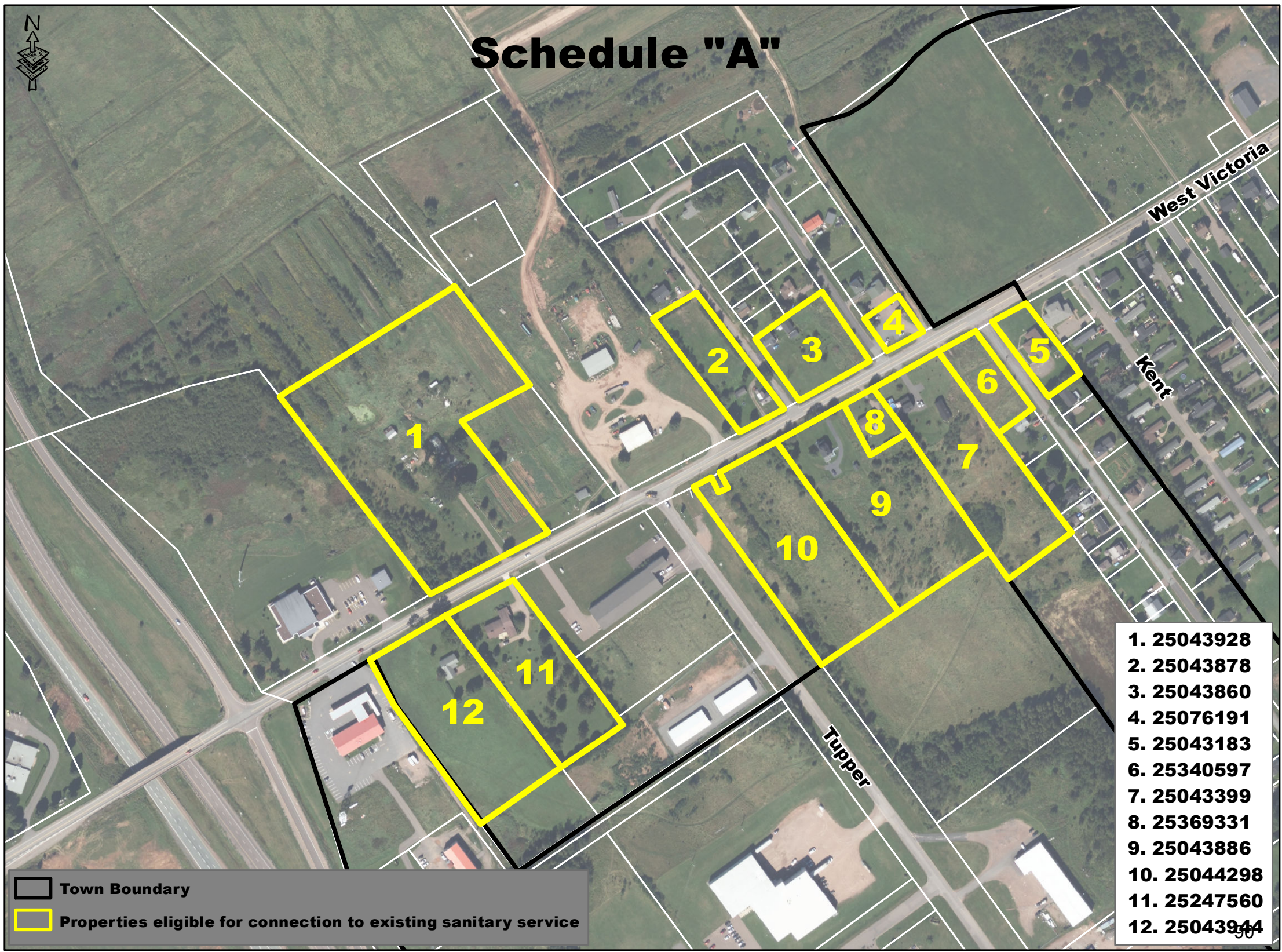
NOW THEREFORE THIS AGREEMENT WITNESSETH in consideration of the mutual covenants contained herein, the parties covenant and agree as follows:

1. Infrastructure Standards – The MCC agrees that any new infrastructure will be constructed to the standards of the TOA Infrastructure Standards currently contained within our Subdivision Bylaw.
2. Main Extensions – Any extension of the sanitary sewer main will require the prior approval of Amherst Town Council.
3. The continued usage and operation of the sanitary sewer system within the MCC will be subject to the rates and rules established by the Town of Amherst for the provision of sanitary sewer services to Town properties as may be changed from time to time including but not limited to the SANITARY SEWER RATES BYLAW and the BYLAW RESPECTING DISCHARGE INTO PUBLIC SEWERS; BUILDING SERVICE CONNECTIONS Policy; and SEWER INSTALLATIONS Policy.
4. For properties which receive sanitary sewer service, and which a new building has been constructed or a significant addition or renovation takes place as a result of the provision of the sanitary sewer service:



## Schedule A

# Schedule "A"



 Town Boundary

 Properties eligible for connection to existing sanitary service

- 1. 25043928
- 2. 25043878
- 3. 25043860
- 4. 25076191
- 5. 25043183
- 6. 25340597
- 7. 25043399
- 8. 25369331
- 9. 25043886
- 10. 25044298
- 11. 25247560
- 12. 25043944

# SYNOPSIS

## Tactical Placemaking Funding Agreement

---

The Provincial Tactical Placemaking Program was created by the Nova Scotia Business and Economic Labour Coalition to support economic recovery from the COVID-19 shutdown. Through a \$50,000 grant, the program supports community-led projects that are 'quick wins' to help create places for people to gather and connect, support economic recovery, and invite increased visitation to downtowns.

The Town is partnering with the Amherst Chamber of Commerce who will implement a 'Moveable Park' project at the town green space on the corner of East Victoria and Havelock Streets. The Moveable Park will include seating, umbrellas, string lighting, and other features intended to attract and engage users of the space.

### **MOTION:**

**That Council authorize the CAO to sign the Contribution Agreement and Memorandum of Understanding to facilitate the Tactical Placemaking Program.**

---

**TO:** Mayor Kogon and Members of Council

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

**DATE:** September 27, 2021

**SUBJECT:** Tactical Placemaking – Funding Agreements

---

**ORIGIN:** The Provincial Tactical Placemaking Program was created by the Nova Scotia Business and Economic Labour Coalition (NSBLEC) as part of their plan to kick-start economic recovery and stimulate consumer confidence.

**LEGISLATIVE AUTHORITY:** Specific Purpose Trust Fund - FRAM Sec 3(1)(a) – Section D Canada Revenue Agency Charity Guidelines

**RECOMMENDATION:** That Council authorize the CAO to sign the Contribution Agreement and Memorandum of Understanding to facilitate the Tactical Placemaking Program.

**BACKGROUND:** The Provincial Tactical Placemaking Program was created by the Nova Scotia Business and Economic Labour Coalition (NSBLEC) as part of their plan to kick-start economic recovery as a result of the COVID-19 shutdown. The program supports community-led projects that are ‘quick wins’ to help create places for people to gather and connect, support economic recovery, and invite increased visitation to downtowns. The idea is to implement something as fast as possible with a project implementation deadline of mid-October.

The program provides a \$50,000 grant to undertake a placemaking project that is intended to be driven by the community, with the Town providing support and public space to implement the project. Local business stakeholders including Ron Furlong with the Chamber of Commerce and Susan McIsaac of MacIsaac Darragh who represents an informal group of local business owners, agreed to act as community leads for the project.

The above noted community leads along with Town Staff from Planning, Recreation, and Community Wellbeing participated in a late July workshop to develop ideas. The outcome was an idea to create a ‘Moveable Park’ that includes seating, brightly coloured sunshades, hanging lights, planter boxes with vegetation, and waste receptacles. The Moveable Park will invite people to gather, bring food and drink from nearby restaurants, and generally add to the downtown’s vitality.

**DISCUSSION:** The ultimate vision for the subject space is to construct a permanent 4-season gathering area shown on the attached draft drawing, that features an ice-skating surface in winter, public washrooms, an area for outdoor markets and events, and an area to enjoy food and drink, or just relax outside. The Tactical Placemaking Project provides an opportunity to test this vision, draw attention to this space and get feedback from users around how the space might work or doesn't work, what features are great and what might be missing. The moveable features put in place for this project can be moved around to test various configurations. Once the permanent features are constructed, the moveable features can be utilized in the permanent installment, moved to another green space across the street, or placed in multiple locations throughout the Downtown area.

**FINANCIAL IMPLICATIONS:** The project is 100% funded by the \$50,000 provincial grant. The funds will be forwarded to the Amherst Chamber of Commerce to implement the project.

**SOCIAL JUSTICE IMPLICATIONS:** A portion of the seating will be accessible.

**ENVIRONMENTAL IMPLICATIONS:** None specific to this issue.

**COMMUNITY ENGAGEMENT:** The project includes installation a large chalkboard that will allow a variety of messaging, and allow user of the space to provide feedback.

**ALTERNATIVES:** Do not enter into the attached agreements and cancel the project.

**ATTACHMENTS:** 1) NSBLEC – Contribution Agreement; 2) MOU - TOA and Chamber; Amherst Concept Plan

---

Report prepared by:

Report and Financial approved by:

**CONTRIBUTION AGREEMENT**, made in duplicate effective this [date].

**BETWEEN**

**DALHOUSIE UNIVERSITY**, a university existing under the laws of the Province of Nova Scotia on behalf of the Nova Scotia COVID-19 Response Council (NSCRC) (hereinafter called “**Dalhousie**”)

-and-

**DEVELOP NOVA SCOTIA**, a crown corporation continued under the Develop Nova Scotia Act (hereinafter called “**DevelopNS**”)]

-and-

**Town of Amherst**, a body corporate pursuant to the *Municipal Government Act*, SNS 1998, c 18, as amended (hereinafter called the “**Recipient**”)

(collectively, Dalhousie, DevelopNS and the Recipient are referred to herein as the “**Parties**”, and each of them as a “**Party**”)

**WHEREAS** the Province of Nova Scotia has engaged Dalhousie to implement certain programming to assist individuals and businesses who have been adversely affected by the necessary public health measures implemented under the *Health Protection Act* in response to the COVID-19 pandemic;

**AND WHEREAS** one such COVID-19 related support programs is the Nova Scotia Business and Labour Economic Coalition (NSBLEC): Community-Led Placemaking Program to support community led initiatives to create projects that encourage inclusive economic participation, community cohesion and social gathering in local Nova Scotia communities (the “**NSBLEC Projects**”);

**AND WHEREAS** DevelopNS is the lead coordinator for the NSBLEC Projects;

**AND WHEREAS** the Recipient has agreed to deliver a NSBLEC Project more fully described in **Schedule “A”** attached hereto (the “**Project**”), to install a ‘Moveable Park’, a central gathering area that features seating, sun shelters, lighting, waste receptacles, planter boxes, fall flowers and other vegetation;

**NOW THEREFORE** in consideration of the mutual covenants and agreements contained herein, the receipt and sufficiency of which is hereby acknowledged by the Parties, the Parties agree as follows:

**1.0 DEFINITIONS**

- 1.1 “**Agreement**” means this Agreement.
- 1.2 “**Eligible Expenses**” means costs associated with Project implementation and community engagement as described in Schedule “A” attached hereto.
- 1.3 “**Funds**” means the funds provided by Dalhousie to the Recipient pursuant to this Agreement, which shall not exceed the aggregate sum of Fifty Thousand Dollars (\$50,000.00) CAD.

- 1.4 **“Final Report”** means a detailed budget expenditure report provided by the Recipient to DevelopNS and Dalhousie, in accordance with Section 7 (Records and Reporting) of this Agreement, demonstrating that all costs incurred by the Recipient that have been submitted for payment have been paid by the Recipient, a summary report of the outcomes of the Project, and such other information as reasonably requested by Dalhousie or DevelopNS.
- 1.5 **“Project”** has the meaning ascribed thereto in the recitals of this Agreement.
- 1.6 **“Term”** has the meaning ascribed thereto in Section 5.1 of this Agreement.

## 2.0 Project

- 2.1 The Recipient agrees that it will deliver the Project in a diligent and professional manner using qualified personnel, and in accordance with the terms and conditions of this Agreement (including **Schedule “A”** attached hereto).
- 2.2 The Recipient will obtain, supply, and pay for all labour, materials, facilities and approvals necessary or advisable to deliver the Project.
- 2.3 The Recipient shall commence the Project on or before [date of signing] (the **“Project Commencement Date”**) and shall complete the Project on or before October 15, 2021 (the **“Project Completion Date”**).
- 2.4 The Recipient shall implement and manage the activities and deliverables necessary to deliver the Project, and ensure record keeping is adequate to meet the reporting requirements of Dalhousie as provided in this Agreement.
- 2.5 The Recipient agrees to cooperate and share information with Dalhousie and DevelopNS in connection with the Project.
- 2.6 Funds shall be limited to the amount set forth in Section 3.1 of this Agreement, and neither this Agreement nor the advance of the Funds shall obligate Dalhousie to advance any further or other funds in connection with the Project or otherwise.

## 3.0 Expenses

- 3.1 All Funds provided under this Agreement must be used to provide payment for Eligible Expenses related to the Project.

## 4.0 Payment

- 4.1 The Funds shall be paid by Dalhousie to the Recipient according to the following schedule:
  - 4.1.1 \$45,000 on execution of the Agreement; and
  - 4.1.2 a holdback of up to \$5,000 for any outstanding Eligible Expenses, to be paid within 30 days of receipt by Dalhousie of the Final Report.

- 4.2 The Funds shall only be expended for those services and costs which meet the terms of this Agreement and must be expended in accordance with the timeline of the Project as described in this Agreement.
- 4.3 The Funds are inclusive of all Harmonized Sales Tax.
- 4.4 Any unused Funds shall be returned to Dalhousie at the time of submitting the Final Report.
- 4.5 Dalhousie is not responsible for any cost overruns associated with this Project, which shall be the sole responsibility of the Recipient.

## **5.0 Term and Termination**

- 5.1 Unless earlier terminated or extended in accordance with the terms of this Agreement, this Agreement shall commence in force on the date above written and shall continue in force until March 31, 2022 (the “**Term**”). All provisions that logically ought to survive termination of this Agreement shall survive.
- 5.2 Dalhousie may immediately terminate this Agreement if the Recipient breaches or defaults on any term or condition of this Agreement and fails to remedy the same in a manner deemed satisfactory to Dalhousie, acting reasonably, within 10 calendar days of being given written notice of the breach or default.
- 5.3 Dalhousie may terminate this Agreement, without liability, at any time by giving 15 calendar days prior written notice to the Recipient.

## **6.0 Extension of Agreement**

- 6.1 The Parties may, by mutual written agreement, extend the Term of this Agreement.
- 6.2 The Parties may, by mutual written agreement, modify the Project description and deliverables of this Agreement described in Schedule “A” attached hereto. Any such changes the Parties wish to make shall be made by way of an amendment to this Agreement, which shall be signed by all Parties.

## **7.0 Records and Reporting**

- 7.1 The Recipient agrees to accommodate any reasonable request of Dalhousie and/or its designate for access to all records, accounts, and facilities related to the Project and to meet with the Dalhousie and/or its designate at mutually agreeable times.
- 7.2 The Recipient shall retain all documents, proposals, correspondence, receipts and financial records in connection with the Project for a period of 2 years after the end of the Term.

7.3 The Recipient shall submit to DevelopNS for review and preliminary approval a Final Report within 5 business days after the Project Completion Date, along with all supporting documentation, bank statements, invoices and receipts. Within 5 business days after receiving the Final Report and supporting documentation from the Recipient, DevelopNS will submit to Dalhousie a copy of the Final Report, supporting documentation and a recommendation as to the approval of the Final Report and release of holdback funds identified in sub-section 4.1.2 of this Agreement.

**8.0 Representations, Warranties and Undertakings.** The Recipient hereby certifies that the representations, warranties and undertakings set out below are, and will be as of the date of execution of this Agreement, true and correct in all material respects and undertakes to advise Dalhousie of any changes that materially affect them.

8.1 The Recipient represents and warrants that it is a validly existing body corporate pursuant to the *Municipal Government Act*, SNS 1998, c 18, as amended, and has the power and authority to carry on its business, to hold property and to enter into this Agreement. The Recipient undertakes to initiate all the necessary actions required to preserve its legal capacity.

8.2 The Recipient represents and warrants that the signatory or signatories to the Agreement, as applicable, has or have been duly authorized to execute and deliver the Agreement on behalf of the Recipient.

8.3 The Recipient represents and warrants that the execution, delivery and performance of the Agreement have been duly and validly authorized and that upon execution, the Agreement will constitute a legal, valid and binding obligation on the Recipient enforceable in accordance with its terms.

8.4 The Recipient warrants that it is under no obligation or prohibition, nor is it subject to or threatened by any actions, suits or proceedings that could or would prevent compliance with this Agreement. The Recipient will advise Dalhousie forthwith of any such occurrence during the term of the Agreement.

8.5 The Recipient represents and warrants that it has not, nor has any person on its behalf, offered or promised to any official or employee of Dalhousie or the Province of Nova Scotia any bribe, gift or other inducement for or with a view to obtaining the Agreement. Further, the Recipient has not, nor has any person on its behalf, employed any person to solicit the Agreement for a commission, contingency fee or any other consideration dependant upon the execution of the Agreement.

8.6 In relation to the Project, the Recipient shall comply, and will require its servants, agents, representatives, subcontractors, volunteers and employees to comply, in all material respects, with the requirements of all applicable laws, regulations, orders and decrees, permits, approvals and/or licenses of any regulatory bodies having jurisdiction over the

Recipient or the Project. Funding may be withheld, or this Agreement may be canceled, by Dalhousie if such required permits, approvals, and/or licenses are not obtained.

- 8.7** The Recipient represents and warrants that it has not entered, and undertakes not to enter, into any agreement, without Dalhousie's written consent that would prevent the full implementation of this Agreement by the Recipient.

**9.0 Liability**

- 9.1 DEVELOPNS, DALHOUSIE, AND THEIR RESPECTIVE AGENTS OR EMPLOYEES, WILL NOT BE LIABLE FOR ANY CLAIMS, ACTIONS, SUITS, DAMAGES, COSTS OR EXPENSES ARISING FROM ANY PERSONAL INJURY, INCLUDING DEATH, OR FOR LOSS OR DAMAGE TO PROPERTY RESULTING FROM OR ARISING OUT OF ANY ACT OR OMISSION OF THE RECIPIENT, ITS SERVANTS, AGENTS, REPRESENTATIVES, SUBCONTRACTORS AND EMPLOYEES, IN CARRYING OUT ANY OF THE ACTIVITIES OR SERVICES SET OUT IN THIS AGREEMENT OR OTHERWISE RELATED TO THE PROJECT.
- 9.2 THE RECIPIENT AND ITS ELECTED OFFICIALS, EMPLOYEES, AGENTS AND REPRESENTATIVES, SHALL NOT BE LIABLE FOR ANY CLAIMS, ACTIONS, SUITS, DAMAGES, COSTS OR EXPENSES RESULTING FROM OR ARISING OUT OF ANY NEGLIGENT ACT OR OMISSION OR WILFUL MISCONDUCT OF DALHOUSIE AND/OR OF DEVELOPNS AND THEIR SERVANTS, AGENTS, REPRESENTATIVES, SUBCONTRACTORS AND EMPLOYEES IN THE PERFORMANCE OF THEIR OBLIGATIONS UNDER THIS AGREEMENT.
- 9.3 The Recipient has no authority to bind Dalhousie or DevelopNS to any other agreement and agrees that it will not hold itself out as having any authority within, or on behalf of, Dalhousie or DevelopNS.
- 9.4 Dalhousie and/or DevelopNS have no authority to bind the Recipient to any other agreement and Dalhousie and DevelopNS each agree that they will not, either individually or together, hold themselves out as having any authority within, or on behalf of, the Recipient.
- 9.5 Subject to the Recipient's limit of liability in Section 9.2 hereof, the Recipient assumes any and all liability for the Project and agrees at all times to indemnify and save harmless DevelopNS, Dalhousie, and their respective officers, servants, employees, or agents, including the NSCRC members, from and against all claims and demands, loss, costs, damages, actions, suits or other proceedings by whomsoever brought or prosecuted in any manner in respect of any matter related to the Project or this Agreement.
- 9.6 The Recipient will, at all times during the Term, maintain and keep in force general liability coverage, including third party bodily injury and property damage coverage in an amount not less than \$2,000,000 per occurrence. This insurance shall be considered primary and any insurance or self-insurance maintained by Dalhousie shall be in excess of and non-

contributory to the Recipient's insurance. The Recipient shall, upon request by Dalhousie, furnish evidence of such coverage to Dalhousie.

#### **10.0 Freedom of Information and Protection of Privacy (FOIPOP)**

**10.1** This Agreement and all information obtained by Dalhousie and DevelopNS in the course of and pursuant to this Agreement and the Recipient's application, will be subject to and treated in accordance with the *Freedom of Information and Protection of Privacy Act*, as applicable, and as amended from time to time.

**10.2** Without limiting the generality of the preceding paragraph, the Recipient acknowledges and agrees that Dalhousie may proactively publish information regarding this Agreement in accordance with the *Freedom of Information and Protection of Privacy Act*, as amended from time to time.

**10.3** Dalhousie and DevelopNS understand and acknowledge that the Recipient is subject to the Freedom of Information and Protection of Privacy provisions set out in Part XX of the Municipal Government Act, SNS 1998, c 18, as amended, and Dalhousie and DevelopNS understand and acknowledge the Recipient's obligations set out therein, including but not limited to, the Recipient's obligations to disclose certain information, which may include information of Dalhousie and DevelopNS and this Agreement or portions thereof.

#### **11.0 Notice**

**11.1** Every notice to be given under this Agreement must be in writing and be delivered personally, by courier, by registered letter or by priority post.

**11.2** Notice to Dalhousie will be directed to:

**Nova Scotia COVID-19 Response Council  
c/o Dalhousie University**

Attn: President and Vice Chancellor  
6299 South Street  
PO Box 15000  
Halifax, NS b3H 4R2

**11.3** Notice to Develop NS will be directed to:

**Develop Nova Scotia  
Attn: Chief Operating Officer  
Suite 301  
1875 Upper Water St.  
Halifax, NS**

**11.4** Notice to the Recipient will be directed to:

**Town of Amherst**

Attn: Chief Administrative Officer

PO Box 516

98 Victoria Street East

Amherst, NS, B4H 4A1

**12.0 No Assignment**

12.1 This Agreement may not be assigned in whole or in part without the prior written consent of both Parties.

**13.0 Public Announcements**

13.1 The Recipient consents to a public announcement by or on behalf of Dalhousie, advising that a funding contribution has been or will be provided by Dalhousie pursuant to this Agreement.

13.2 The Recipient may make its own public announcement with respect to the contribution provided by Dalhousie pursuant to this Agreement, at any time after implementation of this Agreement, provided that such public announcement is scheduled for a date and time acceptable to Dalhousie. The Recipient hereby consents to permitting a representative of Dalhousie to participate in any event held in conjunction with such a public announcement by the Recipient.

**14.0 Entire Agreement**

14.1 This Agreement constitutes the entire, full and complete agreement entered into by the Parties regarding the subject matter herein.

14.2 Any amendment to this Agreement, including but not limited to any change to the Project activities and deliverables, or the proposed use of the Funds other than as set out herein, shall be in writing and signed by all Parties.

**15.0 Time of Essence**

15.1 Time shall be of the essence in this Agreement.

**16.0 Binding**

16.1 This Agreement is binding upon the Parties and their respective successors and assigns.

**17.0 Severability**

17.1 If any term or provision of this Agreement is held by a court of competent jurisdiction to be illegal, invalid or unenforceable, it shall be deemed to be severed from this Agreement, and the remaining terms and conditions shall nevertheless remain in full force and effect.

**18.0 Jurisdiction**

18.1 This Agreement shall be governed by and interpreted in accordance with the laws of Nova Scotia and the laws of Canada applicable therein.

**19.0 Further Assurance**

19.1 The Recipient shall do all further acts and things and execute all further documents reasonably required by Dalhousie in the circumstances to effect the provisions and intent of this Agreement.

**20.0 Counterparts**

20.1 This Agreement may be signed by each of the Parties in separate counterparts, each of which when signed and delivered, shall constitute an original and binding agreement for all purposes. Counterparts may be signed either in original or electronic form and the parties shall adopt any signatures received electronically as original signatures of the Parties.

**21.0 Independent Legal Advice**

21.1 Each Party represents that it has read and fully understands the terms and provisions hereof, has had an opportunity to review this Agreement with legal counsel, and has executed this Agreement based upon its own judgement and advice of independent legal counsel (if sought).

The Parties have executed this Contribution Agreement through their authorized representatives on the day and year first above written.

**DALHOUSIE UNIVERSITY**

**TOWN OF AMHERST**

---

---

NAME: Matt Hebb

NAME: Jason MacDonald

TITLE: Vice-President, Government & Global Relations

TITLE: Chief Administrative Officer

**DEVELOP NOVA SCOTIA**

---

NAME: Jennifer Angel

TITLE: President and Chief Executive Officer

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

## SCHEDULE “A” – THE PROJECT

The Provincial Tactical Placemaking Program was created by the Nova Scotia Business and Economic Labour Coalition (NSBLEC) as part of their plan to kick-start economic recovery and stimulate consumer confidence. The program is designed to support community-led tactical placemaking projects that are quick wins focused on mainstreets and downtowns to help create places:

- for people to gather and connect,
- that support economic recovery, and
- invite increased visitation to downtowns

To assist in the creation of a contribution agreement for project funding, please tell us a bit about your project and how it will achieve program outcomes.

**Community name: Town of Amherst**

**Project Location(s): Downtown Amherst, on a centrally located town-owned green space at the corner of Victoria East and Havelock Streets.**

**Project Description: To create a ‘moveable park’, a central gathering area with some or all of the following features:**

- Picnic tables
- Brightly coloured umbrellas with bases
- Edison String Lighting to be strung from building to posts along sidewalk
- Self watering Rectangular planters (seasonal planting) + Self Watering Square planters (small trees or shrubs) to border the edge of the park
- Proper waste receptacles for waste & recycling
- Bike rack to accommodate cyclists while using the park
- Fall mums and grasses for rectangular planters + small trees for square planters
- A ‘Play’ feature that would attract children and/or adults

**In a few words, please tell us how you think your project will:**

- support economic recovery and invite more visitation in your downtown?

The project will provide an outdoor seating option for customers of several nearby restaurants and take-outs. The space will also be an option for informal business meetings. The subject location is the midway point between two ends of Downtown that contain retail shops, and could act as a meeting and/or resting point where shoppers can grab a coffee and take a break. It will contribute the overall vibrancy and attractiveness of Downtown. Attractive Downtowns are often attractive places to live, work and play, which comes with positive economic impacts.

- create a place(s) for people to gather and connect?

Creating this space will cause people pause to sit with a cup of coffee, watch their children play, respond to emails and texts or enjoy casual conversations are spaces where community can come together, allowing for meaningful experiences that encourage people to return.

- create opportunities for community involvement?

The ultimate vision for the subject space is to construct a permanent 4-season gathering area featuring an ice skating surface in winter, public washrooms, an area for outdoor markets and events, and an area to enjoy food and drink, or just relax outside. The Tactical Placemaking Project provides an opportunity

to test this vision, and more importantly, get feedback from users around how the space might work or doesn't work, what features are great and what might be missing. The moveable features put in place for this project can be moved around to test various configurations. Once the permanent features are constructed, the moveable features can be utilized in the permanent installment, moved to another green space across the street, or placed in multiple locations throughout the Downtown area.

# Memorandum of Understanding

Between: Town of Amherst (“Town”)  
And: Amherst & Area Chamber of Commerce (“Chamber”)  
RE: Tactical Placemaking Project 2021

---

## Definitions

1. “Program” means the Nova Scotia Business & Labour Economic Coalition (NSBLC) Tactical Placemaking Program.
2. “Chamber” means Amherst & Area Chamber of Commerce.
3. “Town” means the Town of Amherst.
4. “Project” means a community-led installation of a ‘Moveable Park’, a gathering area that features seating, sun shelters, lighting, waste receptacles, planter boxes, fall flowers and other vegetation.
5. “Final Report” means a detailed budget expenditure report submitted to NSBLC demonstrating that all costs incurred by the Chamber that have been submitted for payment have been paid by the Chamber, a summary report of the outcomes of the Project, and such other information as reasonably requested by NSBLC.

## Background

6. The NSBLC has agreed to provide financial assistance to the Town of Amherst under the Tactical Placemaking Program to partner with a body corporate for the purpose of enabling communities to execute a “quick win” project that can help attract/retain people to visit, support increased opportunity for social connection post COVID-19 pandemic lockdown.
7. An important tenet of the Program is to engage and enable community members to execute the Project with the Town in a supporting role.
8. The Chamber is willing to partner with the Town of Amherst for the purpose of receiving the funding in order to engage the community and execute the project.
9. With Town Staff support and input, Chamber representatives and community members have developed the Project to be initially located on the Town owned green space at the south corner of Victoria East and Havelock Streets.

## Commitment by the Town

10. The Town will provide funding to the Chamber by way of a grant in an amount up to \$50,000.

11. The Town will have the right to audit the records of the Chamber to ensure that the project is managed according to the objectives of the Town.
12. The Town will provide and maintain a space for this project to be located at the green space at the south corner of Victoria East and Havelock Streets.

#### Commitment by the Chamber

13. The Chamber will appoint a program coordinator to administer and the project.
14. The Chamber will take all steps necessary to manage the project in a timely and comprehensive manner.
15. The Chamber shall maintain all records, documents, reference material, permits, paid invoices received with respect to the project, and will permit the Town to audit the project in its entirety.
16. The Chamber will contribute the necessary documentation required to complete the Final Report to be submitted to the NSBLC.
17. The Chamber shall maintain sufficient insurance for the purposes of implementing the project, and provide the Town with a certificate of insurance naming the Town of Amherst as an additional named insured.

#### Values

18. The Town and Chamber agree that the following values will apply to the project:
  - a. Citizen Engagement: The Town and Chamber will take all steps necessary to engage the citizens and business operators of the Town of Amherst to ensure that the project is successfully completed and improves the Town of Amherst as a whole.
  - b. Mutual Respect: The Town and Chamber hold the best interests of the Town of Amherst's citizens and business operators at the forefront, and will mutually respect the other's interest in the project.
  - c. Sustainability: The Town and Chamber agree that the project shall be carried out in a manner that represents a more sustainable future for the Town of Amherst.
  - d. Local Opportunities: The Town and Chamber agree to maximize the local benefits of the project undertaken to the extent possible.
  - e. Transparency: The Town and Chamber agree that the use of public funds and decisions concerning the investment thereof should be open and transparent to stakeholders.

#### General Terms

19. This Memorandum of Understanding shall be adopted by the Town and by the Chamber and shall not be binding until so adopted.

20. The Chamber agrees that it shall adhere to the principals of accountability and transparency as required by the Town as set forward in the Municipal Government Act.

21. This Memorandum of Understanding shall expire on March 31, 2022.

In witness whereof, the parties have properly executed this Agreement this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

SIGNED, SEALED & DELIVERED )  
In the presence of: )

\_\_\_\_\_  
Witness )

\_\_\_\_\_  
Witness )

**TOWN OF AMHERST**

\_\_\_\_\_  
Per: )

**AMHERST & AREA CHAMBER OF COMMERCE**

\_\_\_\_\_  
Per: )



winter concept rendering



summer concept rendering



Havelock St

Food Truck  
Parking



Victoria St E

water jet  
feature

seatwall

pergola &  
outdoor  
seating

shade sails

ice rink / plaza space  
with overhead string lighting  
13.5x22.5m [45'x74']

**Building**  
washrooms / information /  
overhang in front

King St

existing  
building

bench

seatwall

planting

berm / lawn

existing building

DRAFT

# **SYNOPSIS**

## **Year End Capital Budget Financing Adjustments**

---

Both the Water and General Operating budgets had a surplus for the March 31, 2021 year end. In keeping with the Town's philosophy of paying for capital projects in cash whenever possible, staff is recommending some changes in the source of funding for a number of capital projects. The following changes will result in approximately \$137,000 in interest savings over a 15-year period.

### **MOTION:**

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

- 1. Approval of the increase of Water Operating capital from revenue from \$40,000 to \$114,497.16;**
- 2. Approval of the increase of General Operating capital from revenue from \$575,000 to \$606,018.17;**
- 3. Withdraw from the Operating Reserve of \$591,000.00 to fund the new pumper fire truck; and**
- 4. Withdraw from the Operating Reserve – Stabilization Reserve of \$271,371.93 to fund the Stadium Solar project.**



**AMHERST TOWN COUNCIL**

**RFD# 2021067**

**Date: September 27, 2021**

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – CFO

**DATE:** September 27, 2021

**SUBJECT:** Adjustments to Capital Budget Funding

**ORIGIN:** Budget Management Policy 03450-04.

**LEGISLATIVE AUTHORITY:** MGA section 65.

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

1. Approval of the increase of Water Operating capital from revenue from \$40,000 to \$114,497.16;
2. Approval of the increase of General Operating capital from revenue from \$575,000 to \$606,018.17;
3. Withdraw from the Operating Reserve of \$591,000.00 to fund the new pumper fire truck;
4. Withdraw from the Operating Reserve – Stabilization Reserve of \$271,371.93 to fund the Stadium Solar project.

**BACKGROUND:** Both the Water and General Operating budgets had a surplus for the March 31, 2021 year end. During the 2017/18 audit, it was recommended that Council formally approve any changes to how Capital Projects are funded. The first two items in the recommendation are basically year-end housekeeping items that we are bringing forward to Council per the audit recommendation and to ensure awareness.

**DISCUSSION:**

1. Water Operating – Capital from Revenue increase from \$40,000 to \$114,497.16. The following are the changes made to the Water Capital Budget for year-end purposes:

Town of Amherst			
2020/21			
Water Operating Transfer Details			
	Budget 2021	Actual 2021	
<b>Transfers to Water Capital</b>			
Cap fr Revenue - Water Op	40,000	114,497.16	
		-	
		-	
<b>Total Transfer to Water Capital</b>	<b>\$ 40,000</b>	<b>114,497.16</b>	
<b>Capital from Revenue was used to fund (or partially fund) the following projects:</b>			
New Service truck	40,000	37,494.99	no longer borrowing long term debt
Albion Street ~ Croft to Queen - water main	-	43,948.71	reduced long term debt borrowing
Well 1 Pump & Motor	-	33,053.46	project reallocated from Operating
	<b>40,000</b>	<b>114,497.16</b>	



Prior to the adjustments listed above, the surplus in water was \$79,302. 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 is recommending that capital from revenue be increased from \$40,000 to \$114,497.16 to pay for the above noted capital projects. By not borrowing long term debt for the new service truck and reducing the amount of long term debt borrowing required for Albion Street, the savings over 15 years in debenture interest payments is approximately \$12,000.

Note – the Albion Street ~ Croft to Queen water main replacement had a total project cost of \$433,949 with funding from capital from revenue of \$43,949 and long term debt of \$390,000. Only a portion of the project was able to be funded with capital from revenue. There is still long term debt borrowing required for the Albion Street water main project of \$390,000.

2. General Operating – Capital from Revenue increase of \$31,018.17 from \$575,000 to \$606,018.17.

The additional \$31,018.17 general operating capital from revenue was used to fund outdoor street furniture that had been included and funded in the general operating budget for 2020/21. Upon further review at year end, it was determined that the outdoor furniture should be capitalized. This simply moves the funding that was already budgeted from general operating to general capital.

3. Funding of new Fire Pumper Truck - \$591,000 from Operating Reserve.

The capital budget was prepared with the fire truck being funded by long term debt. With the year end surplus in the general operating rate being \$1,087,507 for the year ending March 31, 2021 it is recommended to fund the fire truck from the surplus. By funding the fire truck with cash instead of long term borrowing, it will save the Town approximately \$125,000 in interest costs over a 15-year debenture.

4. Funding of Stadium Solar project - \$271,371.93 from Operating Reserve/Stabilization.

The capital budget was prepared with the stadium solar project being funded through internal borrowing. The internal borrowing was intended to be from the Operating Reserve but this is not clearly indicated on the approved capital budget. Therefore, it is included here for proper funding clarification. The stadium solar project was funded from the Stabilization Reserve within the Operating Reserve. The stadium solar project generates solar power which in turn is paid to the Town in the form of a revenue payment by NS Power. At the end of each fiscal year, the revenue generated by the stadium solar will be transferred back to the Stabilization Reserve (in the Operating Reserve) and essentially pay back the total cost of the stadium solar project. It is estimated this payback of funds could take up to 20 years.

**FINANCIAL IMPLICATIONS:** The funding of the above projects from additional capital from revenue or from the Operating Reserve will decrease our borrowing in the Water Utility from \$473,000 to \$390,000 which results in the Water Utility saving approximately \$12,000 in interest costs over the next fifteen years. The savings by not borrowing long term debt for the Fire Truck is approximately \$125,000 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: Sarah Wilson, Senior Accountant  
Report and Financial approved by: Michael Hunter, CPA, CA – Chief Financial Officer

# SYNOPSIS

## Year End Operating Reserve Transfer to General Operating Solid Waste Deficit

---

At the end of a fiscal year if there are surplus funds in the Solid Waste grouping, they are transferred to a special reserve within the Operating Reserve called Reserve Solid Waste/Green Bin Replacement reserve. Likewise, if there is a deficit in the fund, a request is made of Council to withdraw from the Solid Waste reserve to fund the deficit.

The tipping fees for solid waste were over budget by \$15,407. There were some other savings in the solid waste department that resulted in the overall deficit totaling \$14,378.17 in the Solid Waste department

### **MOTION:**

**That Council approve a transfer from the Operating Reserve – Solid Waste in the mount of \$14,378.17 to the General Operating fund to fund the deficit in the Solid Waste department for the 2020/21 fiscal year.**



## AMHERST TOWN COUNCIL

RFD# 2021066

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – CFO

**DATE:** September 27, 2021

**SUBJECT:** Year End Operating Reserve Transfer to General Operating

---

**ORIGIN:** Budget Management Policy 03450-04.

**LEGISLATIVE AUTHORITY:** MGA section 65.

**RECOMMENDATION:** That Council approve of the following transfer from the Operating Reserve to General Operating to withdraw from the Operating Reserve – Reserve for Solid Waste of \$14,378.17 to fund the deficit in the Solid Waste department for the 2020/21 fiscal year.

**BACKGROUND:** At the end of a fiscal year if there are surplus funds in the Solid Waste grouping, they are transferred to a special reserve within the Operating Reserve called Reserve Solid Waste/Green Bin Replacement reserve. Likewise, if there is a deficit in the fund, a request is made of Council to withdraw from the Solid Waste reserve to fund the deficit.

**DISCUSSION:** The tipping fees for solid waste were over budget by \$15,407. There were some other savings in the solid waste department that resulted in the overall deficit totaling \$14,378.17 in the Solid Waste department.

The Solid Waste/Green Bin Replacement reserve within the Operating Reserve had a balance at March 31, 2020 of \$213,231. With this request to withdraw \$14,378.17 it leaves a balance at March 31, 2021 of \$198,853. In 2019/20 a surplus of \$6,815.46 was transferred to this reserve.

**FINANCIAL IMPLICATIONS:** Funding the deficit from the Operating Reserve keeps the Solid Waste budget from affecting the general tax rate.

**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 Solid Waste/Green Bin Replacement funds in the Operating Reserve and reduce the General Operating surplus at year end.



**ATTACHMENTS:** None

---

Report prepared by: Sarah Wilson, Senior Accountant

Report and Financial approved by: Michael Hunter, CPA, CA – Chief Financial Officer

# SYNOPSIS

## Debenture Pre-Approval

---

Municipalities requiring debenture funds from the Municipal Finance Corporation (MFC) in the fall of 2021 are required to make a written commitment by October 1, 2021.

The total cost for the Albion Street reconstruction project was \$433,948.71 with \$43,948.71 being funded from water capital from revenue and the remaining \$390,000 funded from long-term debt.

This resolution will authorize staff to obtain the long-term borrowing for the Albion Street water main project in the amount of \$390,000.

The pre-approval resolution sets the maximum interest rate at 5.5%, the amount of \$390,000 and the term not to exceed 15 years.

### **MOTION:**

**That Council approve the Resolution for Pre-Approval of Debenture Issuance in the amount of \$390,000 for long-term financing of the Albion Street water main replacement.**



## AMHERST TOWN COUNCIL

RFD# 2021071

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – Chief Financial Officer

**DATE:** September 27, 2021

**SUBJECT:** Resolution for Pre-Approval of Debenture Issuance

---

**ORIGIN:** 2020-21 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 Council approve the Resolution for Pre-Approval of Debenture Issuance in the amount of \$390,000 for long-term financing of the Albion Street water main replacement.

**BACKGROUND:** Municipalities requiring debenture funds from the Municipal Finance Corporation (MFC) in the fall of 2021 are required to make a written commitment by October 1, 2021. This is the time for the Town to secure the long-term borrowing for the Albion Street water main project in the amount of \$390,000. The total cost for this project was \$433,948.71 with \$43,948.71 being funded from water capital from revenue and the remaining \$390,000 funded from long term debt.

The pre-approval resolution sets the maximum interest rate at 5.5%, the amount of \$390,000 and the term not to exceed 15 years.

**DISCUSSION:** A Temporary Borrowing Resolution related to this project was approved by Council on December 21, 2020 and by the Minister of Municipal Affairs and Housing on March 19, 2021 in the amount of \$1,378,000. The TBR included the following projects; Albion Street water main (which is being partially funded by long term debt), water wellfield generator (this project was not complete at year end and was carried over to the 21/22 capital budget, water monitoring wells (this project was also not complete at year end and was carried over), fire pumper truck (this project is being recommended to be alternatively funded through the surplus from 20/21) and land purchase (which council motioned in 20/21 to change the funding to operating reserve). The actual amount required to borrow now is just for the watermain replacement on Albion Street of \$390,000.

**FINANCIAL IMPLICATIONS:** Annual debenture principal and interest payments commencing in 2022.

**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



**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 March 19, 2021.

---

Report prepared by: Sarah Wilson – Senior Accountant

Report and Financial approved by: Michael Hunter, CPA, CA – Chief Financial Officer

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

**WHEREAS** clause 66 (1) of the Municipal Government Act (the “Act”) provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

**AND WHEREAS** clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs (the “Minister”), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

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

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

**AND WHEREAS** the resolution of council to borrow for **a watermain replacement** was approved by the municipal council on **December 21, 2020** (council’s TBR approval date).

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 91 of the *Municipal Government Act*, the **Town of Amherst** borrow by the issue and sale of debentures a sum or sums not exceeding **\$390,000.00 (three hundred and ninety thousand dollars)**, for a period not to exceed **15 (fifteen)** years, subject to the approval of the Minister;

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

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

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

<p><b>For MFC use only:</b></p> <p>TBR #: _____</p> <p>Minister signed: _____</p>
---

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the  
**Town of Amherst**

---

held on the \_\_\_\_\_ day of September, 2021.

GIVEN under the hands of the Mayor and the Clerk of the  
**Town of Amherst**

---

(Name of Unit)

this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

---

Mayor

---

Clerk

**MUNICIPAL COUNCIL OF THE  
TOWN OF AMHERST  
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 1,378,000

Purpose: Capital Budget Projects

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

**WHEREAS** the Council of the Town of Amherst has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

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

**BE IT THEREFORE RESOLVED**

**THAT** under the authority of Section 66 of the Municipal Government Act, the Council of the Town of Amherst borrow a sum or sums not exceeding One Million Three Hundred and Seventy-Eight Thousand Dollars (\$ 1,378,000 ) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

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

**THAT** the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding One Million Three Hundred and Seventy-Eight Thousand Dollars (\$ 1,378,000 ) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

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

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

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

**THIS IS TO CERTIFY** that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Town of Amherst held on the 21 day of December, 2020.

**GIVEN** under the hands of the Clerk and under the seal of the Town of Amherst this 22 day of December 2020.

  
Clerk



**MUNICIPAL COUNCIL OF THE  
TOWN OF AMHERST  
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 1,378,000

Purpose: Capital Budget Projects

**SCHEDULE "A"**

		<b>\$</b>
<b>Heading: Water Utility</b>		
<b>Item</b>	Albion Street - Croft to Queen - water main replacement	433,000.00
<b>Item</b>	Wellfield generator	240,000.00
<b>Item</b>	Monitoring wells	40,000.00
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>713,000.00</b>
<b>Heading: Fire Protection</b>		
<b>Item</b>	Fire Truck - pumper truck	600,000.00
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>600,000.00</b>
<b>Heading: Recreation</b>		
<b>Item</b>	Land purchase	65,000.00
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>65,000.00</b>
<b>Heading:</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Item</b>		
<b>Heading Sub Total:</b>		<b>0.00</b>
<b>TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION</b>		<b>1,378,000.00</b>

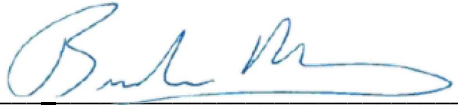
**Certificate**

**TEMPORARY BORROWING RESOLUTION**

**Town of Amherst**

This is to certify that, pursuant to Section 88 of the *Municipal Government Act*, the resolution passed at a duly convened meeting of the Council of the Town of Amherst on the 21<sup>st</sup> of December, 2020 with a request to borrow a sum or sums not exceeding One Million Three Hundred Seventy-Eight Thousand Dollars (\$1,378,000) for a period not exceeding Twelve (12) months from the date of this Certificate and for purposes of capital borrowing related to the Town's Capital Budget and under the terms and conditions as set out within the resolution, is hereby approved.

DATED this 19th day of March, 2021.



---

Honourable Brendan Maguire  
Minister of Municipal Affairs

# SYNOPSIS

## Adjustment to 2021/22

### Capital Budget Funding - Zamboni

---

The General Rate had a surplus for the March 31, 2021 year end and per the Nova Scotia Financial Reporting and Accounting Manual (FRAM) this surplus was transferred to the Operating Reserve.

The only project in the 2021/22 general capital budget that is financed by long term debt is the Zamboni in the amount of \$200,000. By changing the funding for the Zamboni from long term debt to funding from the Operating Reserve (prior year surplus) it will save approximately \$43,000 in debt interest costs over a fifteen year debenture.

**MOTION:**

**That Council approve a change to the 2021/22 General Capital Budget to fund the new Zamboni from a withdraw from the Operating Reserve in the amount of \$200,000.**



## AMHERST TOWN COUNCIL

RFD# 2021069

Date: September 27, 2021

---

**TO:** Mayor Kogon and Members of Council

**SUBMITTED BY:** Michael Hunter, CPA, CA – CFO

**DATE:** September 27, 2021

**SUBJECT:** Adjustment to 2021/22 Capital Budget Funding - Zamboni

---

**ORIGIN:** Budget Management Policy 03450-04.

**LEGISLATIVE AUTHORITY:** MGA section 65.

**RECOMMENDATION:** That Council approve of the following change to the funding in the General Capital Budget to withdraw from the Operating Reserve \$200,000 to fund the new Zamboni.

**BACKGROUND:** The General Rate had a surplus for the March 31, 2021 year end of \$1,087,507 and per the Nova Scotia Financial Reporting and Accounting Manual (FRAM) this surplus was transferred to the Operating Reserve at year end. It has been recommended that \$591,000 of this surplus be used to fund a fire truck that was purchased in the capital budget in 2020/21. The fire truck was originally to be funded by long term debt. By funding the fire truck from the surplus, it saves approximately \$125,000 in debt interest costs over a 15-year debenture.

The only project in the 2021/22 general capital budget that is financed by long term debt is the Zamboni. By changing the funding for the Zamboni from long term debt to funding from the Operating Reserve (prior year surplus) it will save approximately \$43,000 in debt interest costs.

It should be noted that there are projects in the water capital budget that are still funded by long term debt.

**DISCUSSION:** It is recommended to fund the Zamboni in the 2021/22 capital budget from the Operating Reserve instead of long term debt, as originally approved.

The 2021/22 capital budget was approved with the Zamboni being funded by long term debt. With the year end surplus in the general operating fund being \$1,087,507 for the year ending March 31, 2021 it is recommended to change the funding for the Zamboni from long term debt to Operating Reserve. By funding the Zamboni from Operating Reserve (surplus) instead of long term borrowing, it will save the Town approximately \$43,000 in interest costs over a 15-year debenture.

**FINANCIAL IMPLICATIONS:** The funding of the Zamboni from Operating Reserve (surplus) will remove the need to borrow long term debt for 2021/22 general capital projects, saving approximately \$43,000 in interest costs over the next fifteen years.



**COMMUNITY ENGAGEMENT:** None

**ENVIRONMENTAL IMPLICATIONS:** None

**SOCIAL JUSTICE IMPLICATIONS:** None

**ALTERNATIVES:**

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

**ATTACHMENTS:** None

---

Report prepared by: Sarah Wilson, Senior Accountant

Report and Financial approved by: Michael Hunter, CPA, CA – Chief Financial Officer

# SYNOPSIS

## **Adjustment to 2021/22 Capital Budget Funding – Fire Station Parking Lot**

---

When the 2021/22 capital budget was approved, the funding for the asphalt overlay of the Fire Station parking lot was funded by the Canada Community Building Fund (formerly Gas Tax). Upon submission of a Pre-Construction Report for the Canada Community Building Fund to the Province, the Town was notified that the parking lot project did not qualify to be funded with these funds.

At the end of the first quarter of 2021/22 the Town is showing a surplus of approximately \$296,000 which is made up of savings in wages and benefits due to vacancies as well as savings in other expense areas and increased deed transfer tax revenue. Therefore, it is recommended that the paving of the Fire Station parking lot be funded from the surplus funds in General Operating by increasing the capital from revenue funding source on the capital budget by \$80,000. This would make the revised General Operating (capital from revenue) funding now \$454,000.

### **MOTION:**

**That Council approve of the following change to the funding in the General Capital Budget to increase General Operating (capital from revenue) by \$80,000 to fund the asphalt overlay of the Fire Station parking lot.**



**AMHERST TOWN COUNCIL**

**RFD# 2021068**

**Date: September 27, 2021**

**TO:** Mayor Kogon and Members of Council  
**SUBMITTED BY:** Michael Hunter, CPA, CA – CFO  
**DATE:** September 27, 2021  
**SUBJECT:** **Adjustment to 2021/22 Capital Budget Funding - Fire Station Parking Lot**

**ORIGIN:** Budget Management Policy 03450-04.

**LEGISLATIVE AUTHORITY:** MGA section 65.

**RECOMMENDATION:** That Council approve of the following change to the funding in the General Capital Budget to increase General Operating (capital from revenue) by \$80,000 to fund the asphalt overlay of the Fire Station parking lot.

**BACKGROUND:** When the 2021/22 capital budget was approved, the funding for the asphalt overlay of the Fire Station parking lot was funded by the Canada Community Building Fund (formerly Gas Tax). Upon submission of a Pre-Construction Report for the Canada Community Building Fund to the Province, the Town was notified that the parking lot project did not qualify to be funded with these funds. Parking lots do not qualify under this fund.

**DISCUSSION:** It is recommended to fund the asphalt overlay of the Fire Station parking lot in the 2021/22 capital budget from additional capital from revenue and not Canada Community Building Fund (formerly Gas Tax), as originally approved.

At the end of the first quarter of 2021/22 the Town is showing a surplus of approximately \$296,000 which is made up of savings in wages and benefits due to vacancies as well as savings in other expense areas and increased deed transfer tax revenue. Therefore, it is recommended that the paving of the Fire Station parking lot be funded from the surplus funds in General Operating by increasing the capital from revenue funding source on the capital budget by \$80,000. This would make the revised General Operating (capital from revenue) funding now \$454,000.

**FINANCIAL IMPLICATIONS:** The funding of the Fire Station parking lot from Capital from Revenue (surplus) will be a positive use of the surplus funds.

**COMMUNITY ENGAGEMENT:** None

**ENVIRONMENTAL IMPLICATIONS:** None

**SOCIAL JUSTICE IMPLICATIONS:** None



**ALTERNATIVES:**

1. The Town can propose alternate funding for the Fire Station parking lot, such as long term debt or withdraw from Reserves.

**ATTACHMENTS:** None

---

Report prepared by: Sarah Wilson, Senior Accountant

Report and Financial approved by: Michael Hunter CPA, CA – Chief Financial Officer

# Synopsis

## Town of Amherst Consolidated Financial Statements

### Town of Amherst Water Utility Financial Statements

**for the year ended March 31, 2021**

---

At a meeting of the Audit Committee held Monday, September 22, 2021, the Town's Chief Financial Officer, Michael Hunter, presented the Town of Amherst Consolidated Financial Statements and the Town of Amherst Water Utility Financial Statements for the fiscal year ended March 31, 2021. The statements were audited by the firm Jorgensen & Bickerton Inc. Mark Milner of Jorgensen & Bickerton Inc. reviewed the audit findings letter at that meeting.

The Audit Committee passed motions recommending that Council approve the Town of Amherst Consolidated Financial Statements and the Town of Amherst Water Utility Financial Statements for the year ended March 31, 2021, which have been audited by Jorgensen & Bickerton Inc.

#### **MOTION:**

**That Council accept the recommendation of the Audit Committee: approving the Town of Amherst Consolidated Financial Statements and the Town of Amherst Water Utility Financial Statements for the year ended March 31, 2021, which have been audited by Jorgensen & Bickerton Inc.**

---

**TO:** Mayor Kogon and Members of Amherst Town Council

**SUBMITTED BY:** Michael Hunter, Chief Financial Officer

**DATE:** September 27, 2021

**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 recommendation of the Audit Committee: approving the Town of Amherst Consolidated Financial Statements and the Town of Amherst Water Utility Financial Statements for the year ending March 31, 2021 which have been audited by the firm Jorgensen & Bickerton Inc.

**BACKGROUND:** At a meeting of the Audit Committee held Monday, September 22, 2021, the Town's Chief Financial Officer, Michael Hunter, presented the Town of Amherst Consolidated Financial Statements and the Town of Amherst Water Utility Financial Statements for the fiscal year ended March 31, 2021. The statements were audited by the firm Jorgensen & Bickerton Inc. Mark Milner of Jorgensen & Bickerton Inc. reviewed the audit findings letter at that meeting.

**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: Michael Hunter, Chief Financial Officer    Report and Financial approved by:





# TOWN OF AMHERST

## CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2021



98 Victoria Street East, P.O. Box 516, Amherst, Nova Scotia, Canada B4H 4A1 Phone: (902) 667-3352 Fax: (902) 667-5409

[www.amherst.ca](http://www.amherst.ca)



**Town of Amherst  
Table of Contents  
March 31, 2021**

---

<b>Consolidated Financial Statements</b>	<b><u>Page</u></b>
Management's Responsibility for Consolidated Financial Statements	1
Independent Auditor's Report	2-3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations and Accumulated Surplus	5
Consolidated Statement of Remeasurement Gains and Losses	6
Consolidated Change in Net Debt	7
Consolidated Statement of Cash Flow	8
Notes to the Consolidated Financial Statements	9-28
Schedule of Operations – General Operating Fund	29
Schedule of Operations – Water Operating Fund	30
Schedule of Operations – General Capital Fund	31
Schedule of Operations – Water Capital Fund	32
Schedule of Operations – Reserve Funds	33
Schedule of Operations – Cumberland Joint Services Management Authority Fund	34

---

**Town of Amherst**  
**Consolidated Statement of Financial Position**  
As at March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Financial assets</b>		
Cash and cash equivalents (Note 7)	\$ 9,972,025	\$ 8,485,217
Receivables (Note 8)	1,181,288	1,859,948
	<u>11,153,313</u>	<u>10,345,165</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 14)	2,271,838	1,983,789
Deferred revenue (Note 15)	453,679	359,909
Long term debt (Note 17)	7,324,518	8,142,995
Pension liability (Note 21)	794,300	550,400
Provision for landfill closure & post closure costs (Note 18)	1,535,010	1,471,966
	<u>12,379,345</u>	<u>12,509,059</u>
<b>Net debt</b>	<u>(1,226,032)</u>	<u>(2,163,894)</u>
<b>Non-financial assets</b>		
Prepaid expenses	111,833	90,518
Inventories of supplies	91,959	101,044
Deferred grant - solar garden (Note 20)	244,587	-
Tangible capital assets, net of accumulated amortization (Note 9)	66,715,451	66,644,070
	<u>67,163,830</u>	<u>66,835,632</u>
<b>Accumulated surplus</b>	<u>\$ 65,937,798</u>	<u>\$ 64,671,738</u>
<b>Accumulated surplus is comprised of:</b>		
Accumulated operating surplus	\$ 65,936,716	\$ 64,664,560
Accumulated remeasurement gains	1,082	7,178
	<u>\$ 65,937,798</u>	<u>\$ 64,671,738</u>

---

---

**Town of Amherst**  
**Consolidated Statement of Operations and Accumulated Surplus**  
For the year ended March 31, 2021

---

	Actual 2021	Actual 2020
	<u>                    </u>	<u>                    </u>
<b>Revenues</b>		
Taxes	\$ 13,674,157	\$ 13,170,224
Grants in lieu of taxes	298,776	301,339
Service to other governments	198,300	192,194
Sale of services	3,862,973	3,921,676
Other revenue from own sources	487,122	667,062
Unconditional transfers from government	1,260,382	1,260,382
Conditional transfers from government	1,293,111	3,080,272
Other (Note 19)	-	88,431
Total revenues	<u>21,074,821</u>	<u>22,681,580</u>
<b>Expenditures</b>		
General government services	2,798,255	2,388,474
Protective services - Police	4,307,249	4,388,351
Protective services - Fire & Inspection	1,200,586	1,189,404
Transportation services	2,855,291	3,076,580
Environmental health services	2,977,790	2,959,060
Public health services	195,599	248,767
Environmental development services	356,512	446,848
Recreation and cultural services	1,789,406	2,020,589
Education	1,596,852	1,599,384
Water utility	1,725,125	1,706,710
Total expenditures	<u>19,802,665</u>	<u>20,024,167</u>
<b>Annual surplus</b>	1,272,156	2,657,413
<b>Accumulated surplus at beginning of year</b>	<u>64,664,560</u>	<u>62,007,147</u>
<b>Accumulated surplus at end of year</b>	<u>\$ 65,936,716</u>	<u>\$ 64,664,560</u>

---

---

**Town of Amherst**  
**Consolidated Statement of Remeasurement Gains and Losses**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Accumulated remeasurement gains and (losses) at beginning of year</b>	<b>\$ 7,178</b>	<b>\$ 6,071</b>
Unrealized gains (losses) attributable to:		
Portfolio investments	<b>(6,342)</b>	1,039
Amounts reclassified to the statement of operations:		
Portfolio investments	<b>246</b>	68
Net remeasurement gains for the year	<b><u>(6,096)</u></b>	<b><u>1,107</u></b>
<b>Accumulated remeasurement gains at end of year</b>	<b><u>\$ 1,082</u></b>	<b><u>\$ 7,178</u></b>

---

**Town of Amherst**  
**Consolidated Statement of Change in Net Debt**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Annual surplus</b>	<b>\$ 1,272,156</b>	<b>\$ 2,657,413</b>
Acquisition of tangible capital assets (Note 10)	<b>(2,875,153)</b>	(3,403,509)
Amortization of tangible capital assets (Note 11)	<b>2,801,216</b>	2,573,664
(Gain) / loss on sale of tangible capital assets (Note 12)	<b>2,555</b>	10,169
Proceeds on sale of tangible capital assets (Note 13)	<b>-</b>	19,164
	<u><b>(71,382)</b></u>	<u>(800,512)</u>
Consumption (acquisition) of supply inventory	<b>9,085</b>	(19,811)
Consumption (acquisition) of prepaid expenses	<b>(21,314)</b>	(4,742)
Consumption (acquisition) of deferred grant solar garden	<b>(244,587)</b>	-
	<u><b>(256,816)</b></u>	<u>(24,553)</u>
Net remeasurement gains	<u><b>(6,096)</b></u>	<u>1,107</u>
<b>Change in net financial assets</b>	<b>937,862</b>	1,833,455
<b>Net debt at beginning of year</b>	<u><b>(2,163,894)</b></u>	<u>(3,997,349)</u>
<b>Net debt at end of year</b>	<u><b>\$ (1,226,032)</b></u>	<u><b>\$ (2,163,894)</b></u>

---

---

**Town of Amherst**  
**Consolidated Statement of Cash Flow**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Operating transactions</b>		
Annual surplus	\$ 1,272,156	\$ 2,657,413
Change in non-cash items:		
Amortization / depreciation (Note 11)	2,801,216	2,573,664
Decrease (increase) in receivables	678,660	(256,497)
Increase (decrease) in payables and accrued liabilities	288,049	(542,182)
Increase (decrease) in deferred revenue	93,770	(519,772)
Increase (decrease) in pension liability	243,900	(79,400)
Increase (decrease) in closure/post closure liability	63,044	20,140
Decrease (increase) in prepaid expenses	(21,314)	(4,742)
Decrease (increase) in inventory of supplies	9,085	(19,811)
Decrease (increase) in deferred grant solar garden	(244,587)	-
	<u>5,183,979</u>	<u>3,828,813</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets (Note 10)	(2,875,153)	(3,403,509)
Proceeds from sale of tangible capital assets (Note 13)	-	19,164
(Gain) / loss on sale of tangible capital assets (Note 12)	2,555	10,169
	<u>(2,872,598)</u>	<u>(3,374,176)</u>
<b>Investing transactions</b>		
Net remeasurement gains	<u>(6,096)</u>	<u>1,107</u>
<b>Financing transactions</b>		
Proceeds from long term debt issued	-	141,825
Long term debt repayment	(818,477)	(845,538)
	<u>(818,477)</u>	<u>(703,713)</u>
<b>Increase / (decrease) in cash and cash equivalents</b>	<b>1,486,808</b>	<b>(247,969)</b>
<b>Cash and cash equivalents beginning of year</b>	<u>8,485,217</u>	<u>8,733,186</u>
<b>Cash and cash equivalents end of year</b>	<u>\$ 9,972,025</u>	<u>\$ 8,485,217</u>

---

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

---

**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
- 40.41% 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.

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, 2021**

---

**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 24, April 27 and May 25, 2020.

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

---

**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, 2021**

---

**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 2021 the Town's contribution was \$67,536 (2020 - \$67,536). 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 Centre for Education based on a formula calculation. For 2021 the education contribution was \$1,596,852 (2020 - \$1,599,384).

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

---

**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 2021 the Town of Amherst paid \$110,229 (2020 - \$112,412) 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 2021 the assessment services contribution was \$116,333 (2020 - \$117,260).

**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 2021 was \$195,599 (2020 - \$248,767).

**Cumberland Public Libraries**

During the year, the Town of Amherst paid \$61,820 (2020 - \$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, 2021, the equity in the Trust Funds under its trusteeship amounted to \$5,149 (2020 - \$56,253).

	<u>R. H. Smith</u>	<u>W. A. Reid</u>	<u>Total</u>
Beginning balance April 1, 2020	\$ 5,143	\$ 51,110	\$ 56,253
Investment Income	6	49	55
Transfer to CCRCE (School Board) & fees	-	(50,909)	(50,909)
ARHS scholarship	-	(250)	(250)
	<u>          </u>	<u>          </u>	<u>          </u>
Ending balance March 31, 2021	<u>\$ 5,149</u>	<u>\$ -</u>	<u>\$ 5,149</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 \$7,700,000 at the bank's prime rate minus 0.25%. The relevant prime rate was 2.450% at March 31, 2021. No amounts were drawn as at March 31, 2021.

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**6. TAX SALE SURPLUS**

The Municipal Government Act requires a twenty year holding period for maintaining these funds in trust. For 2021 the balance of the tax sale surplus is \$38,622 (2020 - \$38,887).

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

**7. CASH AND CASH EQUIVALENTS**

	<u>2021</u>	<u>2020</u>
General Operating	\$ 1,371,578	\$ 512,044
General Capital	(553,569)	(579,702)
Water Operating	23,969	(39,332)
Water Capital - Depreciation	610,735	625,585
Cumberland Joint Services Mgmt Authority	2,831,313	2,635,839
Reserve Banks		
General Operating	3,869,630	3,316,864
General Capital	<u>1,818,369</u>	<u>2,013,919</u>
	<u>\$ 9,972,025</u>	<u>\$ 8,485,217</u>

**8. RECEIVABLES**

	<u>2021</u>	<u>2020</u>
Federal	\$ 112,979	\$ 195,984
Provincial	200,246	222,725
Other local government	5,138	6,980
Other:		
Taxes & rates - General Operating	531,378	1,002,134
Taxes & rates - Water Operating	310,320	344,158
Miscellaneous	192,126	210,685
Cumberland Joint Services Mgmt Authority	118,100	126,705
Valuation allowance	<u>(288,999)</u>	<u>(249,423)</u>
Total	<u>\$ 1,181,288</u>	<u>\$ 1,859,948</u>

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended March 31, 2021**

**9. TANGIBLE CAPITAL ASSETS**

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2020	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2021	Accumulated Amortization March 31, 2020	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2021	Net Book Value March 31, 2021
<b>General Capital</b>											
Land	-	\$ 1,127,203	\$ 62,484	\$ -	\$ -	\$ 1,189,687	\$ -	\$ -	\$ -	\$ -	\$ 1,189,687
Land Improvements	20-25	3,140,124	45,606	-	-	3,185,730	1,564,366	-	91,222	1,655,588	1,530,142
Municipal Buildings	40	13,712,800	15,720	1,974	-	13,730,494	4,390,841	-	313,555	4,704,396	9,026,098
Other Buildings	20-40	557,752	271,372	-	-	829,124	205,190	-	14,007	219,197	609,927
Wastewater Treatment Facility	50	13,992,599	-	-	-	13,992,599	2,039,900	-	298,374	2,338,274	11,654,325
Electronic Data Equipment	3-5	925,500	44,492	-	-	969,992	575,890	-	81,640	657,530	312,462
Machinery & Equipment	10-15	3,392,461	278,768	127,285	-	3,798,514	2,208,758	-	199,918	2,408,676	1,389,838
Vehicles	5-20	3,110,667	681,807	-	-	3,792,474	2,177,124	-	141,160	2,318,284	1,474,190
Streets	15-25	11,540,076	707,037	-	34,136	12,212,977	5,333,737	33,456	450,573	5,750,854	6,462,123
Sidewalks	25	4,461,005	129,743	-	45,705	4,545,043	2,116,090	43,830	146,468	2,218,728	2,326,315
Curbs	25	3,979,610	87,449	-	-	4,067,059	2,478,887	-	114,310	2,593,197	1,473,862
Traffic & Street Lights	30	2,052,992	-	-	-	2,052,992	912,171	-	64,341	976,512	1,076,480
Sanitary Sewer Mains	50	6,326,322	-	-	-	6,326,322	3,368,320	-	99,225	3,467,545	2,858,777
Sanitary Forcemains	50	1,232,434	-	-	-	1,232,434	498,723	-	24,649	523,372	709,062
Sanitary Lift Stations	25	3,241,154	-	-	-	3,241,154	2,417,206	-	102,248	2,519,454	721,700
Storm Sewers	50	6,924,583	27,233	-	6,380	6,945,436	3,048,943	6,380	115,472	3,158,035	3,787,401
Assets Under Construction	-	130,158	8,954	(129,259)	-	9,853	-	-	-	-	9,853
<b>Total</b>		<b>\$ 79,847,440</b>	<b>\$ 2,360,665</b>	<b>\$ -</b>	<b>\$ 86,221</b>	<b>\$ 82,121,884</b>	<b>\$ 33,336,146</b>	<b>\$ 83,666</b>	<b>\$ 2,257,162</b>	<b>\$ 35,509,642</b>	<b>\$ 46,612,242</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**9. TANGIBLE CAPITAL ASSETS (cont'd)**

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2020	Additions	Transfers	Disposals	Tangible Capital Asset Cost March 31, 2021	Accumulated Depreciation March 31, 2020	Depreciation Reduction from Disposal of Asset	Annual Depreciation	Accumulated Depreciation March 31, 2021	Net Book Value March 31, 2021
<b>Water Capital</b>											
Land	-	\$ 609,525	\$ -	\$ -	\$ -	\$ 609,525	\$ -	\$ -	\$ -	\$ -	\$ 609,525
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs, Reservoirs, Wells	40-75	8,141,946	-	-	-	8,141,946	1,344,020	-	125,778	1,469,798	6,672,148
Electronic Data Equip	5	271,294	-	-	-	271,294	267,854	-	1,720	269,574	1,720
Machinery & Equip	20	688,007	33,054	-	27,420	693,641	329,889	27,420	39,547	342,016	351,625
Vehicles	5	384,710	37,495	-	-	422,205	329,157	-	15,947	345,104	77,101
Water Mains -Town	75	6,848,909	416,379	17,569	1,628	7,281,229	1,283,791	1,628	90,265	1,372,428	5,908,801
Water Mains -County	75	5,319,279	-	-	-	5,319,279	1,421,400	-	8,287	1,429,687	3,889,592
Meters	20-25	442,827	-	-	-	442,827	346,338	-	7,574	353,912	88,915
Hydrants	75	572,161	-	-	-	572,161	167,850	-	70,206	238,056	334,105
Services	50	784,085	-	-	-	784,085	543,691	-	6,694	550,385	233,700
Assets Under Construction	-	31,071	11,540	(17,569)	-	25,042	-	-	-	-	25,042
<b>Total</b>		<b>\$24,093,814</b>	<b>\$ 498,468</b>	<b>\$ -</b>	<b>\$ 29,048</b>	<b>\$24,563,234</b>	<b>\$ 6,033,990</b>	<b>\$ 29,048</b>	<b>\$ 366,018</b>	<b>\$ 6,370,960</b>	<b>\$18,192,274</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**9. TANGIBLE CAPITAL ASSETS (cont'd)**

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2020	Additions	Disposals	Tangible Capital Asset Cost March 31, 2021	Accumulated Amortization March 31, 2020	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2021	Net Book Value March 31, 2021
----------	----------------------	--	-----------	-----------	--	---	---	---------------------	---	-------------------------------

Cumberland Joint Services Management Authority

	% of									
Landfill Cell	usage	\$ 1,295,296	\$ 6,581	\$ -	\$ 1,301,877	\$ 11,413	\$ -	\$ 105,833	\$ 117,246	\$ 1,184,631
Buildings	40	1,140,190	-	-	1,140,190	462,824	-	34,072	496,896	643,294
Equipment	5-15	83,755	9,439	-	93,194	74,679	-	3,652	78,331	14,863
Vehicles	5-15	465,992	-	-	465,992	363,366	-	34,479	397,845	68,147
<b>Total</b>		<b>\$ 2,985,233</b>	<b>\$ 16,020</b>	<b>\$ -</b>	<b>\$ 3,001,253</b>	<b>\$ 912,282</b>	<b>\$ -</b>	<b>\$ 178,036</b>	<b>\$ 1,090,318</b>	<b>\$ 1,910,935</b>

Summary

General Capital	\$ 79,847,440	\$ 2,360,665	\$ 86,221	\$ 82,121,884	\$ 33,336,146	\$ 83,666	\$ 2,257,162	\$ 35,509,642	\$ 46,612,242
Water Capital	24,093,814	498,468	29,048	24,563,234	6,033,990	29,048	366,018	6,370,960	18,192,274
CJSMA	2,985,233	16,020	-	3,001,253	912,282	-	178,036	1,090,318	1,910,935
<b>Total</b>	<b>\$ 106,926,487</b>	<b>\$ 2,875,153</b>	<b>\$ 115,269</b>	<b>\$ 109,686,371</b>	<b>\$ 40,282,418</b>	<b>\$ 112,714</b>	<b>\$ 2,801,216</b>	<b>\$ 42,970,920</b>	<b>\$ 66,715,451</b>

Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021

10. CAPITAL PROJECT ACQUISITIONS & FUNDING

Category	2021 Capital Acquisitions	Sources of Financing						2020 Capital Acquisitions
		General Operating (Capital from Revenue)	Reserves	Reserves - Capital Carryovers	Gas Tax Funding	Bridge Financing	Long Term Debt	
<b>General Capital</b>								
Land	\$ 62,484	\$ 39,786	\$ 22,698	\$ -	\$ -	\$ -	\$ -	\$ 4,513
Land Improvements	45,606	27,878	-	-	17,728	-	-	19,411
Municipal Buildings	15,720	-	-	15,720	-	-	-	122,563
Other Buildings	271,372	-	271,372	-	-	-	-	7,000
Wastewater Treatment Facility	-	-	-	-	-	-	-	-
Electronic Data Equipment	44,492	44,492	-	-	-	-	-	178,798
Machinery & Equipment	278,768	185,555	-	93,213	-	-	-	129,586
Vehicles	681,807	90,807	591,000	-	-	-	-	322,636
Streets	707,037	-	-	-	707,037	-	-	706,189
Sidewalks	129,743	-	-	-	129,743	-	-	354,378
Curbs	87,449	-	-	-	87,449	-	-	23,725
Traffic & Street Lights	-	-	-	-	-	-	-	6,649
Sanitary Sewer Mains	-	-	-	-	-	-	-	47,850
Sanitary Force Mains	-	-	-	-	-	-	-	-
Sanitary Lift Stations	-	-	-	-	-	-	-	-
Storm Sewers	27,233	-	-	-	27,233	-	-	40,359
Assets Under Construction	8,954	-	-	-	-	8,954	-	130,158
Capital Project Carry Over to 2021/22	-	232,500	-	(232,500)	-	-	-	-
<b>Total</b>	<b>\$ 2,360,665</b>	<b>\$ 621,018</b>	<b>\$ 885,070</b>	<b>\$ (123,567)</b>	<b>\$ 969,190</b>	<b>\$ 8,954</b>	<b>\$ -</b>	<b>\$ 2,093,815</b>

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended March 31, 2021**

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

Category	2021 Capital Acquisitions	Sources of Financing						2020 Capital Acquisitions
		Grants - Federal	Grants - Provincial	Bridge Financing	Long Term Debt	Water Capital (Depreciation)	Water Operating	
<u>Water Capital</u>								
Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bldgs, Reservoirs & Wells	-	-	-	-	-	-	-	-
Electronic Data Equipment	-	-	-	-	-	-	-	-
Machinery & Equipment	33,054	-	-	-	-	-	33,054	150,168
Vehicles	37,495	-	-	-	-	-	37,495	49,506
Water Mains - Town	416,379	-	-	-	390,000	-	26,379	1,045,363
Water Mains - County	-	-	-	-	-	-	-	-
Meters	-	-	-	-	-	-	-	14,000
Hydrants	-	-	-	-	-	-	-	10,429
Services	-	-	-	-	-	-	-	-
Assets Under Construction	11,540	-	-	11,540	-	-	-	31,071
<b>Total</b>	<b>\$ 498,468</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,540</b>	<b>\$ 390,000</b>	<b>\$ -</b>	<b>\$ 96,928</b>	<b>\$ 1,300,537</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

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

Category	2021 Capital Acquisitions	Sources of Financing									2020 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	\$ 6,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,581	\$ 9,157
Buildings	-	-	-	-	-	-	-	-	-	-	-
Equipment	9,439	-	-	-	-	-	-	-	-	9,439	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 16,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,020</b>	<b>\$ 9,157</b>
<u>Summary</u>											
General Capital	\$ 2,360,665	\$ 621,018	\$ 761,503	\$ 969,190	\$ -	\$ -	\$ 8,954	\$ -	\$ -	\$ -	\$ 2,093,815
Water Capital	498,468	-	-	-	-	-	11,540	390,000	96,928	-	1,300,537
CJSMA	16,020	-	-	-	-	-	-	-	-	16,020	9,157
<b>Total</b>	<b>\$ 2,875,153</b>	<b>\$ 621,018</b>	<b>\$ 761,503</b>	<b>\$ 969,190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,494</b>	<b>\$ 390,000</b>	<b>\$ 96,928</b>	<b>\$ 16,020</b>	<b>\$ 3,403,509</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**11. AMORTIZATION OF TANGIBLE CAPITAL ASSETS**

	<u>General Capital</u>	<u>Water Capital</u>	<u>Cumb Joint Services Mgmt Auth</u>	<u>Total 2021</u>	<u>2020</u>
General government	\$ 89,936	\$ -	\$ -	\$ 89,936	\$ 93,652
Protective services - Police	193,957	-	-	193,957	153,385
Protective services - Fire	94,434	-	-	94,434	84,868
Transportation services	996,491	-	-	996,491	974,779
Environmental health services	536,905	-	-	536,905	535,977
Environmental dev services	3,243	-	-	3,243	3,243
Recreation & cultural services	342,196	-	-	342,196	309,073
Water capital	-	366,018	-	366,018	336,074
Cumb Joint Services Mgmt Auth	-	-	178,036	178,036	82,613
<b>Total</b>	<b>\$ 2,257,162</b>	<b>\$ 366,018</b>	<b>\$ 178,036</b>	<b>\$ 2,801,216</b>	<b>\$ 2,573,664</b>

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

	<u>General Capital</u>	<u>Water Capital</u>	<u>Cumb Joint Services Mgmt Auth</u>	<u>Total 2021</u>	<u>2020</u>
General government	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Protective services - Police	-	-	-	-	(3,051)
Protective Services - Fire	-	-	-	-	(5,264)
Transportation services	2,555	-	-	2,555	11,060
Environmental health	-	-	-	-	-
Recreation & Cultural Services	-	-	-	-	(4,961)
Water capital	-	-	-	-	5,385
Cumb Joint Services Mgmt Auth	-	-	-	-	-
<b>Total</b>	<b>\$ 2,555</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,555</b>	<b>\$ 10,169</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**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 2021</u>	<u>2020</u>
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Protective services - Fire	-	-	-	-	5,264
Protective services - Police	-	-	-	-	3,638
Transportation services	-	-	-	-	3,141
Recreation & cultural	-	-	-	-	4,961
Water capital	-	-	-	-	2,160
Cumb Joint Services Mgmt Auth	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,164</b>

**14. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2021</u>	<u>2020</u>
Trade accounts payable	\$ 793,364	\$ 478,500
Federal government	8,370	65,927
Provincial government	67,022	28,103
Other local government	26,500	31,219
Accrued wages & benefits	1,189,671	1,099,447
Accrued debenture interest	109,990	122,773
Accrued liabilities	38,299	118,933
Tax sale surplus	38,622	38,887
<b>Total</b>	<b>\$ 2,271,838</b>	<b>\$ 1,983,789</b>

**15. DEFERRED REVENUE**

	<u>2021</u>	<u>2020</u>
Grants - capital	\$ -	\$ 87,895
Grants - operating	8,575	73,270
Fundraising	146,437	146,437
Other	15,204	17,398
Cumberland Joint Services Mgmt Authority	38,876	34,909
<b>Total</b>	<b>\$ 209,092</b>	<b>\$ 359,909</b>

**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, 2021**

**17. LONG TERM DEBT – PRINCIPAL BALANCE OUTSTANDING**

	<u>2021</u>	<u>2020</u>
Municipal Finance Corporation 26B-1 maturing October 24, 2021 - principal payments of \$204,180 yearly plus interest - rates variable 4.265% to 4.590%	\$ 204,180	\$ 290,860
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$35,500 yearly plus interest - rates variable 4.650% to 5.210%	70,999	106,499
Municipal Finance Corporation 28A-1 maturing October 24, 2023 - principal payments of \$146,045 yearly plus interest - rates variable 3.100% to 5.480%	980,700	1,126,745
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$60,322 yearly plus interest - rates variable 0.900% to 4.939%	241,303	301,625
Municipal Finance Corporation 31A-1 maturing May 30, 2026 - principal payments of \$90,318 yearly plus interest - rates variable 1.630% to 4.597%	252,206	342,522
Municipal Finance Corporation 33A-1 maturing November 15, 2028 - principal payments of \$175,100 yearly plus interest - rates variable 1.285% to 4.114%	2,903,195	3,073,595
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$158,647 yearly plus interest - rates variable 1.150% to 3.475%	1,745,112	1,903,759
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$61,112 yearly plus interest - rates variable 2.490% to 3.551%	794,453	855,565
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%	<u>132,370</u>	<u>141,825</u>
	<u>\$ 7,324,518</u>	<u>\$ 8,142,995</u>

Principal repayments are:

2022	\$	940,679
2023	\$	683,459
2024	\$	1,194,624
2025	\$	511,829
2026	\$	457,492

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**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 2021 pro rata share is 40.41% (2020 – 42.41%).

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 100% (2020 – 99.26%) for Cell 2 and 7.81% (2020 – 0%) for Cell 3.

The estimated present value of future expenses for closure and post closure care as at March 31, 2021 is \$5,939,778 (2020 - \$3,669,636) of which total expenses of \$2,141,189 (2020 - \$27,057) are yet to be incurred, resulting in a liability of \$3,798,589 (2020 - \$3,642,579).

The Town of Amherst's 2021 share of the liability is estimated at \$1,535,010 (2020 - \$1,471,966) 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 \$1,559,311 (2020 - \$1,428,180).

**19. OTHER REVENUE**

	<u>2021</u>	<u>2020</u>
Land dedication	\$ -	\$ 9,031
Pension liability adjustment	-	79,400
	<u>\$ -</u>	<u>\$ 88,431</u>

**20. LAND LEASE NSPI - SOLAR FARM**

The Town of Amherst entered into an "in kind" lease arrangement with Nova Scotia Power Incorporated (NSPI) effective December 17, 2020. This lease allows NSPI to operate a 2-megawatt Solar Garden on 15 acres of Town-owned land along Tupper Boulevard, for a term of 30 years. This arrangement has been accounted for using a NPV approach with annual lease revenue and grant expense recognition.

In kind lease revenue and grant expense in the amount of \$2,133 has been reflected in the current year results.

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended March 31, 2021**

**21. 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 December 31, 2019.

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

<b>Nature of liability or deficiency</b>	<b>Fiscal Year</b>	<b>Annual amortization payment</b>
Going-concern unfunded liability	2022	\$53,625
Going-concern unfunded liability	2023	\$72,925
Going-concern unfunded liability	2024	\$92,225
Going-concern unfunded liability	2025	\$111,525

An actuarial certification for PSAB accounting purposes was performed as of March 31, 2021 and the calculated liability was \$794,300 (2020 - \$550,400).

	<u>2021</u>	<u>2020</u>
<b>Plan assets, at market value</b>		
Balance, beginning of year	\$ 13,383,300	\$ 14,411,800
Contributions during year	361,500	450,100
Benefit payments during year	(722,200)	(829,300)
Expected return on assets	680,000	739,600
Actual gains / (losses)	1,960,900	(1,388,900)
Balance, end of year	<u>\$ 15,663,500</u>	<u>\$ 13,383,300</u>
<b>Accrued benefit obligation</b>		
Balance, beginning of year	\$ 15,290,800	\$ 14,998,300
Benefit cost	301,500	335,000
Benefit payments during year	(722,200)	(829,300)
Interest on ABO	784,400	775,800
Actual (gains) / losses	571,100	11,000
Balance, end of year	<u>\$ 16,225,600</u>	<u>\$ 15,290,800</u>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**21. PENSION PLANS (cont'd)**

	<u>2021</u>	<u>2020</u>
<b>Retirement benefit liability</b>		
Balance, beginning of year	\$ 550,400	\$ 629,800
Retirement benefit expenses	501,000	254,300
Town contributions	<u>(257,100)</u>	<u>(333,700)</u>
Retirement benefit liability	<u>\$ 794,300</u>	<u>\$ 550,400</u>

<b>Accrued benefit obligation to retirement benefit liability</b>		
Market value	\$ 15,663,500	\$ 13,383,300
Accrued benefit obligation	<u>16,225,600</u>	<u>15,290,800</u>
Deficit	(562,100)	(1,907,500)
Unamortized actuarial (gain) / loss	<u>232,200</u>	<u>(1,357,100)</u>
Retirement benefit liability	<u>\$ (794,300)</u>	<u>\$ (550,400)</u>

**Actuarial assumptions**

Liability discount rate	4.85%
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, 2021**

---

**22. 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 2021 pro rata share of 40.41% of Cumberland Joint Services Management Authority is included in these financial statements. The 2020 comparative figures for CJSMA have been changed to 40.41% (from 42.41%) for more accurate comparison of figures.

**23. COMPARATIVE FIGURES**

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

**24. IMPACT OF COVID-19**

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. The Town continues to assess the overall impact. The spread of COVID-19 had minimal impact on the operations of the Town from a cash flow perspective. Council did opt to provide property tax relief options for residents, including an extension on some payment deadlines and temporary elimination of interest. The Town has received funding under the safe restart fund and has sufficient assets and reserves to fund operations for fiscal 2022, sufficiently mitigating the financial risk caused by the pandemic.

The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at the time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Town for future periods.

**25. SUBSEQUENT EVENTS**

Effective June 29, 2021, the Town of Amherst, The Town of Oxford and the Municipality of the County of Cumberland entered into a sales agreement with a third party, for the disposal of assets of Cumberland Joint Services Management Authority (CJSMA), for an amount of \$3,000,000. The sale is expected to be completed by October 1, 2021.

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2021**

**26. 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, 2021 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.

**27. 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	\$ 1,919	\$ -	\$ -	\$ 43,097
George Baker	Councillor	\$ 9,057	\$ 858	\$ -	\$ -	\$ 9,915
Vince Byrne	Councillor	\$ 15,993	\$ 1,050	\$ -	\$ -	\$ 17,043
Sheila Christie	Deputy Mayor / Councillor	\$ 26,757	\$ 1,800	\$ -	\$ -	\$ 28,557
Hal Davidson	Deputy Mayor	\$ 10,023	\$ 750	\$ -	\$ -	\$ 10,773
Lisa Emery	Councillor	\$ 9,057	\$ 750	\$ -	\$ -	\$ 9,807
Dale Fawthrop	Councillor	\$ 9,057	\$ 750	\$ -	\$ -	\$ 9,807
Darrell Jones	Councillor	\$ 15,993	\$ 1,050	\$ -	\$ -	\$ 17,043
Leon Landry	Councillor	\$ 9,057	\$ 750	\$ -	\$ -	\$ 9,807
Wayne MacKenzie	Councillor	\$ 15,993	\$ 1,050	\$ -	\$ -	\$ 17,043
Terry Rhindress	Councillor	\$ 15,993	\$ 1,350	\$ -	\$ -	\$ 17,343
Gregory Herrett	Chief Administrative Officer	\$ 138,368	\$ 3,802	\$ -	\$ -	\$ 142,170
<b>Total Remuneration and Reportable Expenses</b>		<b>\$ 316,526</b>	<b>\$ 15,879</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 332,405</b>

**28. 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, 2021

	Budget 2021	Actual 2021	Actual 2020
<b>Revenues</b>			
Taxes	\$ 13,523,419	<b>\$ 13,674,157</b>	\$ 13,170,224
Grants in lieu of taxes	274,059	<b>298,776</b>	301,339
Service to other governments	194,851	<b>198,300</b>	192,194
Sale of services	1,455,787	<b>1,396,010</b>	1,380,790
Other revenue from own sources	637,072	<b>512,556</b>	671,998
Unconditional transfers from government	1,260,382	<b>1,260,382</b>	1,260,382
Conditional transfers from government	405,000	<b>532,842</b>	355,144
Total revenues	<u>17,750,570</u>	<u><b>17,873,023</b></u>	<u>17,332,071</u>
<b>Expenditures</b>			
General government services	2,838,097	<b>2,464,419</b>	2,287,822
Protective services - Police	4,302,618	<b>4,113,292</b>	4,238,017
Protective services - Fire & Inspection	1,884,011	<b>1,812,698</b>	1,816,346
Transportation services	2,034,974	<b>1,856,245</b>	2,090,741
Environmental health services	1,484,814	<b>1,361,492</b>	1,396,929
Public health services	230,000	<b>195,599</b>	248,767
Environmental development services	643,690	<b>353,269</b>	443,605
Recreation and cultural services	1,931,814	<b>1,447,210</b>	1,716,477
Education	1,596,850	<b>1,596,852</b>	1,599,384
Total expenditures	<u>16,946,868</u>	<u><b>15,201,076</b></u>	<u>15,838,088</u>
<b>Annual surplus</b>	<u>803,702</u>	<u><b>2,671,947</b></u>	<u>1,493,983</u>
<b>Financing and transfers</b>			
Debt principal repayment	(735,092)	<b>(735,092)</b>	(771,608)
Dividend from Water Utility	135,000	<b>135,000</b>	135,000
Transfers from Reserves	473,142	<b>72,371</b>	73,138
Transfers to Reserves	(86,752)	<b>(105,328)</b>	(231,694)
Transfer to Operating Reserve - surplus	-	<b>(1,417,880)</b>	(187,788)
Transfers to General Capital	(590,000)	<b>(621,018)</b>	(511,031)
Total financing and transfers	<u>(803,702)</u>	<u><b>(2,671,947)</b></u>	<u>(1,493,983)</u>
<b>Change in surplus</b>	<u>\$ -</u>	-	-
<b>Accumulated surplus at beginning of year</b>		-	-
<b>Accumulated surplus at end of year</b>		<u>\$ -</u>	<u>\$ -</u>

---

**Town of Amherst**  
**Schedule of Operations - Water Operating Fund**  
For the year ended March 31, 2021

---

	Budget 2021	Actual 2021	Actual 2020
<b>Revenues</b>			
Metered	\$ 1,221,615	\$ 1,231,239	\$ 1,195,042
Flat	166,320	166,869	166,237
Public fire protection	807,481	807,481	807,481
Private hydrants	14,750	14,750	14,500
Sprinkler service	15,350	15,050	15,050
Bulk water	7,500	9,300	7,950
Sale of services	3,000	15,118	14,367
Sundry	1,200	1,175	1,879
Interest	5,000	5,226	4,808
Total revenues	<u>2,242,216</u>	<u>2,266,208</u>	<u>2,227,314</u>
<b>Expenditures</b>			
Source of supply	34,000	28,991	32,159
Power and pumping	175,500	159,210	153,013
Water treatment	17,600	16,700	14,808
Transmission and distribution	724,681	775,054	759,433
Administrative	666,610	582,552	603,538
Depreciation	365,440	366,018	336,074
Total expenditures	<u>1,983,831</u>	<u>1,928,525</u>	<u>1,899,025</u>
<b>Annual surplus</b>	<u>258,385</u>	<u>337,683</u>	<u>328,289</u>
<b>Financing and transfers</b>			
Debt principal repayment	(83,385)	(83,385)	(73,930)
Dividend to owner	(135,000)	(135,000)	(135,000)
Transfer to Water Capital	(40,000)	(114,497)	(114,674)
Total financing and transfers	<u>(258,385)</u>	<u>(332,882)</u>	<u>(323,604)</u>
<b>Change in surplus</b>	<u>\$ -</u>	<u>4,801</u>	<u>4,685</u>
<b>Accumulated surplus at beginning of year</b>		<u>178,907</u>	<u>174,222</u>
<b>Accumulated surplus at end of year</b>		<u>\$ 183,708</u>	<u>\$ 178,907</u>

---

---

**Town of Amherst**  
**Schedule of Operations - General Capital Fund**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Grants for capital projects - Province of Nova Scotia	\$ 39,950	\$ -
Grants for capital projects - Government of Canada	47,945	-
Total revenues	<u>87,895</u>	<u>-</u>
<b>Expenditures</b>		
Amortization (Note 11)	2,257,162	2,154,977
Loss (gain) on disposal of tangible capital assets (Note 12)	2,555	4,784
Total expenditures	<u>2,259,717</u>	<u>2,159,761</u>
<b>Annual (deficit)</b>	<u>(2,171,822)</u>	<u>(2,159,761)</u>
<b>Financing and transfers</b>		
Debt principal payments	735,092	771,608
Transfer from General Operating	621,018	511,031
Transfers from Reserves	2,004,558	1,373,892
Transfers to Reserves	(232,500)	(146,505)
Total financing and transfers	<u>3,128,168</u>	<u>2,510,026</u>
<b>Change in surplus</b>	956,346	350,265
<b>Accumulated surplus at beginning of year</b>	<u>38,381,303</u>	<u>38,031,038</u>
<b>Accumulated surplus at end of year</b>	<u>\$ 39,337,649</u>	<u>\$ 38,381,303</u>

---

---

**Town of Amherst**  
**Schedule of Operations - Water Capital Fund**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Interest income	\$ 3,103	\$ 12,227
Grants for Capital Projects - Federal	-	892,215
Grants for Capital Projects - Provincial	-	446,108
Total revenues	<u>3,103</u>	<u>1,350,550</u>
<b>Expenditures</b>		
Loss on disposal of tangible capital assets (Note 12)	-	5,385
<b>Annual surplus</b>	<u>3,103</u>	<u>1,345,165</u>
<b>Financing and transfers</b>		
Debt principal payments	83,385	73,930
Transfer from Water Operating	114,497	114,674
Total financing and transfers	<u>197,882</u>	<u>188,604</u>
<b>Change in surplus</b>	<b>200,985</b>	1,533,769
<b>Accumulated surplus at beginning of year</b>	<u>18,078,549</u>	<u>16,544,780</u>
<b>Accumulated surplus at end of year</b>	<u>\$ 18,279,534</u>	<u>\$ 18,078,549</u>

---

---

**Town of Amherst**  
**Schedule of Operations - Reserve Funds**

For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Federal gas tax funds	\$ 672,374	\$ 1,386,805
Interest on federal gas tax funds	6,063	17,437
Land dedication / open space fees	-	9,031
Total revenues	<u>678,437</u>	<u>1,413,273</u>
<b>Expenditures</b>		
General government	-	-
Total expenditures	<u>-</u>	<u>-</u>
<b>Annual surplus</b>	<u>678,437</u>	<u>1,413,273</u>
<b>Financing and transfers</b>		
Transfer from General Operating	105,328	231,694
Transfer from General Operating - surplus	1,417,880	187,788
Transfer from General Capital	232,500	146,505
Transfer to General Operating	(72,371)	(73,138)
Transfer to General Capital	(2,004,558)	(1,373,892)
Total financing and transfers	<u>(321,221)</u>	<u>(881,043)</u>
<b>Change in surplus</b>	357,216	532,230
<b>Accumulated surplus at beginning of year</b>	<u>5,330,783</u>	<u>4,798,553</u>
<b>Accumulated surplus at end of year*</b>	<u>\$ 5,687,999</u>	<u>\$ 5,330,783</u>

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

General Capital Reserve	\$ 1,818,369	\$ 2,013,919
General Operating Reserve	3,869,630	3,316,864
	<u>\$ 5,687,999</u>	<u>\$ 5,330,783</u>

---

---

**Town of Amherst**  
**Schedule of Operations - Cumberland Joint Services Mgmt Authority Fund**  
For the year ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Revenues</b>		
Solid waste operations	\$ 841,012	\$ 902,394
Compost operations	171,225	185,839
Recycling operations	26,051	48,906
Interest	44,413	52,679
Gain on disposal of tangible capital assets (Note 12)	-	-
Total revenues	<u>1,082,701</u>	<u>1,189,818</u>
<b>Expenditures</b>		
Administration	346,250	188,726
Solid waste operations	363,915	322,460
Compost operations	55,175	58,317
Recycling operations	142,617	380,638
Amortization of tangible capital assets (Note 11)	178,036	82,613
Total expenditures	<u>1,085,993</u>	<u>1,032,754</u>
<b>Annual surplus</b>	<b>(3,292)</b>	157,064
<b>Accumulated surplus at beginning of year</b>	<u>3,245,418</u>	<u>3,088,354</u>
<b>Accumulated surplus at end of year</b>	<u><u>\$ 3,242,126</u></u>	<u><u>\$ 3,245,418</u></u>

---

---

# TOWN OF AMHERST WATER UTILITY

FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2021



**Town of Amherst Water Utility  
Table of Contents  
March 31, 2021**

---

<b>Financial Statements</b>	<b><u>Page</u></b>
Management's Responsibility for Non-Consolidated Financial Statements	1
Independent Auditor's Report	2 - 3
Non-Consolidated Statement of Financial Position	
- Water Utility Operating Fund	4
Non-Consolidated Statement of Financial Activities	
- Water Utility Operating Fund	5
Non-Consolidated Statement of Financial Position	
- Water Utility Capital Fund	6
Non-Consolidated Statement of Financial Activities	
- Water Utility Capital Fund	7
Schedule of Investment in Water Utility Plant and Equipment	8
Schedule to Statement of Financial Activities - Water Utility Operating Fund	9
Notes to Non-Consolidated Financial Statements	10 - 13

## TOWN OF AMHERST WATER UTILITY

Non-consolidated Financial Statements

Year Ended March 31, 2021

### 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.

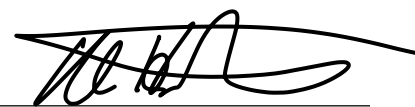
The non-consolidated financial statements have been audited by Jorgensen & Bickerton Inc., independent external auditors appointed by the Utility. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Utility's non-consolidated financial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

Amherst, NS  
September 22, 2021



---

**Jason MacDonald, MCIP, LPP**  
Chief Administrative Officer



---

**Michael Hunter, CPA, CA**  
Chief Financial Officer

---

## 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, 2021, 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, 2021, 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 22, 2021



Jorgensen & Bickerton Inc.  
Chartered Professional Accountants

---

**Town of Amherst**  
**Water Utility Operating Fund**  
**Non-Consolidated Statement of Financial Position**  
As at March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash	\$ 23,969	\$ (39,332)
Receivables		
Rates (less allowance for doubtful accounts)	253,049	284,924
Inventory not held for resale	50,175	57,917
Prepaid expenses	6,618	5,521
	<u>333,811</u>	<u>309,030</u>
<b>Liabilities</b>		
Payables and accrued liabilities	<u>150,103</u>	<u>130,123</u>
<b>Surplus</b>	<u>\$ 183,708</u>	<u>\$ 178,907</u>

---

---

**Town of Amherst**  
**Water Utility Operating Fund**  
**Non-Consolidated Statement of Financial Activities**  
For the Year Ended March 31, 2021

---

	Budget 2021	Actual 2021	Actual 2020
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Operating revenue</b>			
Metered	\$ 1,221,615	\$ 1,231,239	\$ 1,195,042
Flat rate	166,320	166,869	166,237
Public fire protection	807,481	807,481	807,481
Private hydrants	14,750	14,750	14,500
Sprinkler service	15,350	15,050	15,050
Bulk water sales	7,500	9,300	7,950
Sale of services	3,000	15,118	14,367
Sundry	1,200	1,175	1,879
Total operating revenue	<u>2,237,216</u>	<u>2,260,982</u>	<u>2,222,506</u>
<b>Operating expenditures</b>			
Source of supply (Schedule - page 9)	34,000	28,991	32,159
Power and pumping (Schedule - page 9)	175,500	159,210	153,013
Water treatment (Schedule - page 9)	17,600	16,700	14,808
Transmission and distribution (Schedule - page 9)	724,681	775,054	759,433
Administrative and general (Schedule - page 9)	601,240	531,735	551,812
Depreciation	365,440	366,018	336,074
Taxes	32,000	31,694	31,695
Total operating expenditures	<u>1,950,461</u>	<u>1,909,402</u>	<u>1,878,994</u>
<b>Net operating revenue</b>	<u>286,755</u>	<u>351,580</u>	<u>343,512</u>
<b>Non-operating revenue</b>			
Interest	<u>5,000</u>	<u>5,226</u>	<u>4,808</u>
<b>Non-operating expenditures</b>			
Debt charges			
Principal	83,385	83,385	73,930
Interest	33,370	19,123	20,031
Transfer to water capital	40,000	114,497	114,674
Dividend to owner	135,000	135,000	135,000
Total non-operating expenditures	<u>291,755</u>	<u>352,005</u>	<u>343,635</u>
<b>Excess of revenue over expenditures</b>	<u>\$ -</u>	<u>4,801</u>	<u>4,685</u>
<b>Surplus beginning of year</b>		<u>178,907</u>	<u>174,222</u>
<b>Surplus end of year</b>		<u>\$ 183,708</u>	<u>\$ 178,907</u>

---

---

**Town of Amherst**  
**Water Utility Capital Fund**  
**Non-Consolidated Statement of Financial Position**  
As at March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Assets</b>		
Cash - Depreciation	\$ 610,735	\$ 625,585
Receivables		
Other	-	-
Utility plant and equipment (Capital Assets)	<u>24,563,234</u>	<u>24,093,814</u>
	<u>25,173,969</u>	<u>24,719,399</u>
<b>Liabilities</b>		
Long term debt - Municipal Finance Corporation (Note 4)	523,475	606,860
Accumulated depreciation	<u>6,370,960</u>	<u>6,033,990</u>
	<u>6,894,435</u>	<u>6,640,850</u>
 <b>Investment in capital assets</b>	 <u>\$ 18,279,534</u>	 <u>\$ 18,078,549</u>

---

**Town of Amherst**  
**Water Utility Capital Fund**  
**Non-Consolidated Statement of Financial Activities**  
For the Year Ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Revenue</b>		
Interest income	\$ 3,103	\$ 12,227
Grants for capital projects - Federal	-	892,215
Grants for capital projects - Provincial	-	446,108
Total revenue	<u>3,103</u>	<u>1,350,550</u>
<b>Expenditures</b>		
Loss on disposal of capital asset	-	5,385
<b>Net revenue</b>	<u>3,103</u>	<u>1,345,165</u>
<b>Financing and transfers</b>		
Debt principal payments	83,385	73,930
Transfer from Water Operating	114,497	114,674
Total financing and transfers	<u>197,882</u>	<u>188,604</u>
<b>Change in fund balance</b>	<b>200,985</b>	1,533,769
<b>Beginning fund balance</b>	<u>18,078,549</u>	<u>16,544,780</u>
<b>Ending fund balance</b>	<u>\$ 18,279,534</u>	<u>\$ 18,078,549</u>

---

---

**Town of Amherst**  
**Water Utility Capital Fund**  
**Schedule of Investment in Water Utility Plant and Equipment**  
For the Year Ended March 31, 2021

---

	<u>2021</u>	<u>2020</u>
<b>Land and land rights</b>		
Source of supply	<u>\$ 609,525</u>	<u>\$ 609,525</u>
<b>Structures and improvements</b>		
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>
<b>Equipment</b>		
Electrical pumping	328,543	322,909
Water treatment	295,712	295,712
Transportation	705,402	667,907
Tools and work equipment	<u>57,483</u>	<u>57,483</u>
	<u>1,387,140</u>	<u>1,344,011</u>
<b>Mains</b>		
Transmission	1,834,359	1,834,359
Distribution	<u>10,766,148</u>	<u>10,333,827</u>
	<u>12,600,507</u>	<u>12,168,186</u>
<b>Services</b>	<u>784,085</u>	<u>784,085</u>
<b>Meters</b>	<u>442,828</u>	<u>442,828</u>
<b>Hydrants</b>	<u>572,161</u>	<u>572,161</u>
<b>Assets under construction</b>	<u>25,042</u>	<u>31,072</u>
	<u>\$ 24,563,234</u>	<u>\$ 24,093,814</u>

---

---

**Town of Amherst**  
**Water Utility Operating Fund**  
**Schedule to Statement of Financial Activities**  
For the Year Ended March 31, 2021

---

	Budget 2021	Actual 2021	Actual 2020
<b>Source of supply</b>			
Supplies and expenses	\$ 1,000	\$ -	\$ -
Maintenance of plant	33,000	<b>28,991</b>	32,159
	<u>\$ 34,000</u>	<u>\$ 28,991</u>	<u>\$ 32,159</u>
 <b>Power and pumping</b>			
Power	\$ 140,000	\$ 138,711	\$ 134,887
Maintenance	35,500	<b>20,499</b>	18,126
	<u>\$ 175,500</u>	<u>\$ 159,210</u>	<u>\$ 153,013</u>
 <b>Water treatment</b>			
Supplies and expenses	<u>\$ 17,600</u>	<u>\$ 16,700</u>	<u>\$ 14,808</u>
 <b>Transmission and distribution</b>			
Maintenance of mains	\$ 416,481	\$ 421,090	\$ 430,691
Rents	30,000	<b>28,000</b>	28,000
Transportation expenses	34,500	<b>38,835</b>	48,632
Materials / supplies	182,500	<b>222,216</b>	190,362
Other transmission and distribution expenses	61,200	<b>64,913</b>	61,748
	<u>\$ 724,681</u>	<u>\$ 775,054</u>	<u>\$ 759,433</u>
 <b>Administration and general</b>			
Supervision	\$ 206,758	\$ 200,423	\$ 209,318
Employee benefits	51,812	<b>49,159</b>	52,288
Uncollectible accounts	10,000	<b>(651)</b>	10,000
General office expenses	118,803	<b>87,668</b>	86,302
Regulatory expenses	3,500	<b>2,430</b>	3,310
Miscellaneous general expenses	210,367	<b>192,706</b>	190,594
	<u>\$ 601,240</u>	<u>\$ 531,735</u>	<u>\$ 551,812</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>2021</u>	<u>2020</u>
Net operating revenue		
Operating revenue	\$ 2,260,982	\$ 2,222,506
Operating expenditures	<u>1,909,402</u>	<u>1,878,994</u>
Net operating revenue	<u>\$ 351,580</u>	<u>\$ 343,512</u>
Rate base		
Utility plant and equipment	\$ 24,563,234	\$ 24,093,814
Deferred grant revenue	-	-
Accumulated depreciation	<u>6,370,960</u>	<u>6,033,990</u>
Rate base	<u>\$ 18,192,274</u>	<u>\$ 18,059,824</u>

Rate of return on rate base:

$$\frac{\$ 351,580}{\$ 18,192,274} \times 100 = 1.93\%$$

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

**Town of Amherst  
Water Utility  
Notes to the Non-Consolidated Financial Statements  
March 31, 2021**

**4. Long term debt**

	<u>2021</u>	<u>2020</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%	<b>\$ 14,462</b>	\$ 28,929
Municipal Finance Corporation 27A-1 maturing October 17, 2022 - principal payments of \$19,067 yearly plus interest - rates variable 4.650% to 5.210%	<b>38,129</b>	57,196
Municipal Finance Corporation 29A-1 maturing October 27, 2024 - principal payments of \$17,882 yearly plus interest - rates variable 0.900% to 4.939%	<b>71,536</b>	89,418
Municipal Finance Corporation 36A-1 maturing May 16, 2031 - principal payments of \$12,847 yearly plus interest - rates variable 1.150% to 3.475%	<b>141,312</b>	154,159
Municipal Finance Corporation 38A-1 maturing November 9, 2033 - principal payments of \$9,667 yearly plus interest - rates variable 2.490% to 3.551%	<b>125,666</b>	135,333
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%	<b>132,370</b>	141,825
	<b><u>\$ 523,475</u></b>	<b><u>\$ 606,860</u></b>

Principal repayment for the next five years are as follows:

2022	\$	83,380
2023	\$	68,913
2024	\$	49,851
2025	\$	49,859
2026	\$	31,969

# **Internal Committee Report**

## **Audit Committee**

### **September 2021**

---

The Audit Committee met on September 22, 2021. Items on the agenda included presentations of the following:

1. Consolidated Financial Statements of the Town of Amherst for the year ended March 31, 2021
2. Financial Statements of the Town of Amherst Water Utility for the year ended March 31, 2021
3. Audit Findings Letter
4. Representation Letters for the Consolidated Statements and the Water Utility
5. Review of the first quarter report
6. Review of the capital budget actuals-to-date

The Financial Statements were audited by the firm of Jorgensen & Bickerton Chartered Professional Accountants.

The Audit Committee passed motions recommending that Council accept the Consolidated Financial Statements of the Town of Amherst and Financial Statements of the Town of Amherst Water Utility for the year ended March 31, 2021



# FIRST QUARTER FINANCIAL REPORT

## FOR THE PERIOD ENDED JUNE 30, 2021 (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

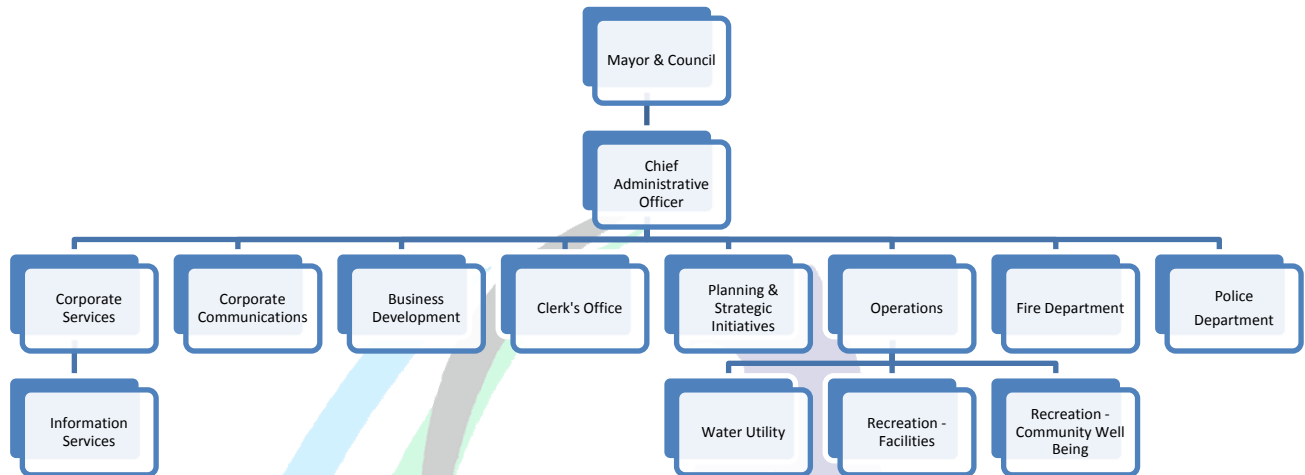
*Other Rates, pages 14 - 15*

- 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 Management

### Corporate Communications

### Business Development

- ✔ Investment Attraction
- ✔ Business Retention Expansion

### Clerk's Office

- ✔ Council & Committee Liaison
- ✔ Records Management

### Planning & Strategic Initiatives

- ✔ Planning / Development
- ✔ Strategic Initiatives / Projects

### Fire Department

- ✔ Fire Rescue
- ✔ Hazmat

### Operations

- ✔ Inspections / Permits
- ✔ Solid Waste
- ✔ Engineering
- ✔ Public Works
- ✔ Sewer
- ✔ Water

### Recreation - Facilities

- ✔ Stadium
- ✔ Parks / Playgrounds
- ✔ Robbs

### Recreation – Community Well Being

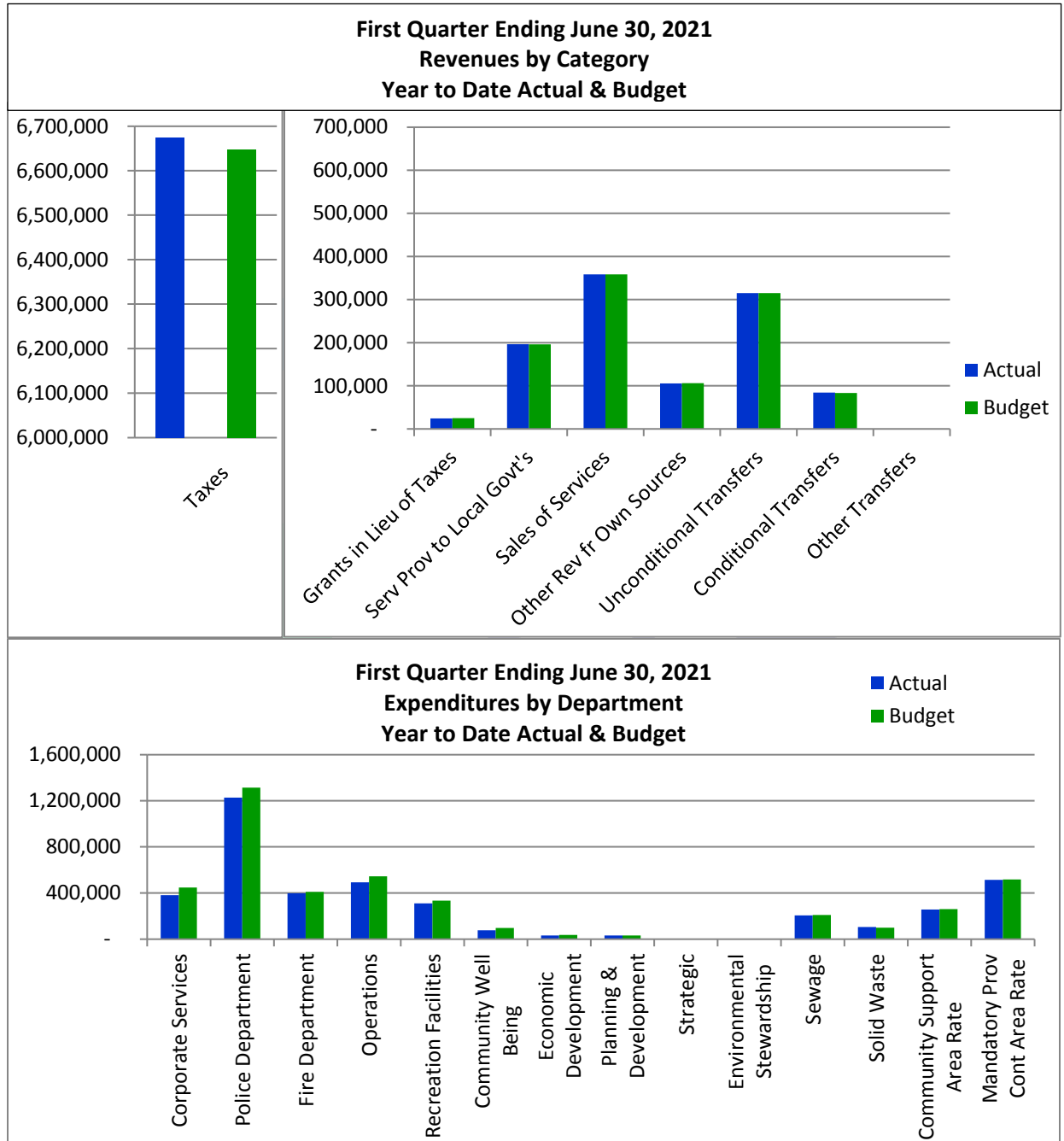
- ✔ Wellness
- ✔ Programming
- ✔ Community Events
- ✔ Tourism

### Police Department

- ✔ Crime
- ✔ Major Crime
- ✔ Street Crime
- ✔ Crime Prevention
- ✔ Community Partnerships

COMMENTARY

Three months into the 2021/22 fiscal year the general operating fund has a surplus of \$296,524 compared to budget. The Town’s operating revenues are \$7,758,091 compared to the budgeted amount of \$7,732,447. The Town’s expenditures at the end of the first quarter are \$4,024,565 compared to the budgeted amount of \$4,295,445.



SCHEDULE OF OPERATIONS

**Town of Amherst**  
**Schedule of Operations - General Operating Fund**  
**For the Three Months Ended June 30, 2021**

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
<b>Revenues</b>				
Taxes	\$ 6,506,528	\$ 6,674,078	\$ 6,648,667	\$ 25,411
Grants in Lieu of Taxes	-	24,460	25,000	540
Services Provided to Other Local Govt	194,851	196,479	196,016	463
Sales of Services	332,576	358,272	358,381	109
Other Revenue from Own Sources	76,270	105,482	106,087	605
Unconditional Transfers	315,096	315,096	315,096	-
Conditional Transfers	75,000	84,224	83,200	1,024
Other Transfers	-	-	-	-
<b>Total Revenues</b>	<b>7,500,321</b>	<b>7,758,091</b>	<b>7,732,447</b>	<b>25,644</b>
<b>Expenditures</b>				
Wages & Benefits	1,975,767	2,156,686	2,384,459	227,773
Administrative Costs	116,820	136,405	149,830	13,425
Building & Facility Costs	127,462	144,463	150,328	5,865
Vehicle & Equipment Costs	71,378	56,655	61,242	4,587
Materials & Supplies	52,823	49,092	50,932	1,840
Grants to Organizations	26,459	145,128	147,312	2,184
Other Municipal Costs	170,250	194,936	174,662	20,274
Fiscal Services	666,416	898,166	901,409	3,243
Fire Protection Charge	176,635	176,635	176,636	1
Tax Exemptions	96,490	108,607	108,610	3
Cost Recovery	12,908	42,208	9,975	32,233
<b>Total Expenditures</b>	<b>3,467,592</b>	<b>4,024,565</b>	<b>4,295,445</b>	<b>270,880</b>
<b>Surplus</b>	<b>4,032,729</b>	<b>\$ 3,733,526</b>	<b>\$ 3,437,002</b>	<b>\$ 296,524</b>

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, 2021**

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
<b>Departmental Expenditures</b>				
Corporate	\$ 388,529	\$ 381,202	\$ 447,208	-\$ 66,006
Police	1,018,927	1,227,331	1,313,530	-
Fire	387,708	396,898	409,450	-
Operations	367,667	492,192	544,690	-
Recreation Facilities	215,722	309,188	333,925	-
Community Well Being	48,532	75,708	96,293	-
Economic Development	30,251	30,940	35,418	-
Planning & Development	26,744	30,587	31,531	-
Environmental Stewardship	-	-	-	-
Strategic	-	-	-	-
Sewage	97,717	205,156	208,615	-
Solid Waste	109,883	104,947	98,652	6,295
Community Support Area Rate	120,474	256,443	259,412	-
<b>Total Departmental Expenditures</b>	<u>2,812,154</u>	<u>3,510,592</u>	<u>3,778,724</u>	<u>- 268,132</u>
<b>Mandatory Expenditures</b>				
Assessment Services	29,083	57,277	59,330	-
Corrections	-	27,414	28,108	-
Housing	195,599	-	-	-
Education	399,846	407,457	407,458	-
Regional Library	30,910	21,825	21,825	-
<b>Total Mandatory Expenditures</b>	<u>655,438</u>	<u>513,973</u>	<u>516,721</u>	<u>- 2,748</u>
<b>Grand Total Expenditures</b>	<u>\$ 3,467,592</u>	<u>\$ 4,024,565</u>	<u>\$ 4,295,445</u>	<u>-\$ 270,880</u>

SCHEDULE OF OPERATIONS (cont'd)

Compared to budget, the Water Operating Fund is showing a surplus of \$22,899 at the end of the first quarter. Revenues are over budget by \$4,012 and expenditures are under budget by \$18,887.

**Town of Amherst**  
**Schedule of Operations - Water Operating Fund**  
**For the Three Months Ended June 30, 2021**

	2020/21 Actual	2021/22 Actual	2021/22 Budget	2021/22 Variance
<b>Revenues</b>				
Sale of Services	\$ -	\$ -	\$ -	\$ -
Interest on o/s Water A/R	-	1,669	1,000	669
Misc Rev & Inc fr Other Non Utility	-	25	25	-
Metered Sales	312,303	312,879	310,568	2,311
Flat Rate Sales	41,497	41,913	41,580	333
Bulk Water Sales	5,550	4,950	4,250	700
Fire Protection	176,635	176,635	176,636	-
Private Hydrants	-	-	-	-
Sprinkler Service	-	-	-	-
<b>Total Revenues</b>	<b>535,985</b>	<b>538,071</b>	<b>534,059</b>	<b>4,012</b>
<b>Expenditures</b>				
Wages & Benefits	175,398	185,602	197,251	-
Administrative Costs	19,445	17,433	18,202	-
Building & Facility Costs	67,240	56,048	56,879	-
Vehicle & Equipment Costs	7,761	4,112	5,713	-
Materials & Supplies	14,187	12,746	13,737	-
Other Municipal Costs	62,030	69,013	70,383	-
Fiscal Services	77	25,728	27,404	-
Cost Recovery	-	-	-	-
<b>Total Expenditures</b>	<b>346,138</b>	<b>370,682</b>	<b>389,569</b>	<b>-</b>
<b>Surplus</b>	<b>\$ 189,847</b>	<b>\$ 167,389</b>	<b>\$ 144,490</b>	<b>\$ 22,899</b>

STATEMENT OF FINANCIAL POSITION

**Town of Amherst**  
**Consolidated Statement of Financial Position**  
**As at June 30, 2021**

	<u>As at June 30, 2021</u>	<u>As at June 30, 2020</u>
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 11,336,716	\$ 10,444,930
Receivables	<u>1,611,337</u>	<u>1,967,368</u>
	<u>12,948,053</u>	<u>12,412,298</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,018,222	2,111,232
Deferred revenue	410,298	325,000
Long term debt	<u>8,368,608</u>	<u>8,142,995</u>
	<u>10,797,127</u>	<u>10,579,226</u>
<b>Net assets (debt)</b>	<u>2,150,926</u>	<u>1,833,072</u>
<b>Non-financial assets</b>		
Prepaid expenses	34,509	33,510
Inventories of supplies	86,529	101,424
Deferred grant - solar garden	244,587	-
Capital assets (net of accumulated amortization)	64,769,621	64,405,392
Capital work in progress	<u>142,435</u>	<u>487,829</u>
	<u>65,277,681</u>	<u>65,028,155</u>
<b>Accumulated surplus</b>	<u>\$ 67,428,607</u>	<u>\$ 66,861,226</u>

Note: The Consolidated Statement of Financial Position does not include Cumberland Joint Services Management Authority.

CAPITAL BUDGET

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at June 30, 2021	2021/22 Budget
<b>WATER CAPITAL BUDGET</b>		
Monitoring Wells <i>(carry over)</i>	25,029	40,000
Wellfield Generator <i>(carry over)</i>	22,421	240,000
Land Purchase - Hwy 366 Fort Lawrence (Wellfield - protected land) <i>(carry over)</i>	38,667	38,360
Spring Street ~ Croft to Church - water main replacement	8,116	177,000
New Dump Truck	-	175,000
New Overhead Doors - Works Garage (Water) - Qty 4	-	30,000
Future project design cost	-	30,000
Central Avenue - design (future project)	17,544	-
Water Meter Reading Handheld Device	-	15,000
Fire Hydrant Replacement	-	12,500
Water Meter Replacement	-	12,500
<b>WATER CAPITAL BUDGET TOTAL</b>	<b>111,777</b>	<b>770,360</b>
<b>GENERAL CAPITAL BUDGET</b>		
<b>EQUIPMENT</b>		
New Trackless Salt Spreader	<u>25,550</u>	<u>30,000</u>
<b>BUILDINGS / LAND</b>		
Solar for Community Buildings - Fire Hall <i>(carry over)</i>	-	183,414
Solar for Community Buildings - Police Station <i>(carry over)</i>	-	184,537
Fire Station Bldg Repairs - installation of card access system <i>(carry over)</i>	-	48,000
Works Garage - Security Doors <i>(carry over)</i>	-	15,000
Town Hall Council Chambers Upgrades (\$30,000 <i>carry over</i> + \$30,000 new)	-	60,000
New Overhead Doors - Works Garage (Streets) - Qty 4	-	30,000
Video Conference System for 5 Ratchford Street	-	12,000
Industrial Park Directory Sign Replacement	-	25,000
Fire Dept - Server - replacement	-	17,000
Fire Station - Parking Lot (overlay)	-	80,000
Subtotal	<u>-</u>	<u>654,951</u>
<b>LARGE MULTI - CATEGORY PROJECTS</b>		
Spring Street ~ Croft to Church - street paving, sanitary sewer, storm sewer, sidewalk	-	250,000
Franklyn Street - asphalt overlay and storm sewer (corrugated)	-	220,000
Future project design cost	-	30,000
Subtotal	<u>-</u>	<u>500,000</u>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at June 30, 2021	2021/22 Budget
<b>STREETS</b>		
Tupper Blvd ~ TIR Office Driveway to Chandler Road (overlay)	-	100,000
Summit Avenue ~ (overlay)	-	80,000
Haliburton Street ~ (CM)	-	70,000
Townshend Avenue ~ Church to Academy (overlay)	-	15,000
Dickey Street ~ Charles to Rupert (overlay)	-	20,000
North Adelaide Street ~ Victoria to Brownell (pulverize & pave)	-	200,000
Victor Avenue (overlay)	-	50,000
Pender Street (overlay)	-	40,000
Industrial Park Drive ~ CNR to Southgate (overlay)	-	100,000
Central Avenue (overlay)	-	75,000
Subtotal	<u>-</u>	<u>750,000</u>
<i>RC = Reconstruction and paving; CM = Cold mill and Paving; P = Pulverize and paving; O = Asphalt Overlay</i>		
<b>SIDEWALKS</b>		
Dickey Brook Trail ~ Donald to Charles - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	18	10,000
Willow Street Trail - East to Abbey - Gravel Trail (Active Transportation Plan) (Town Crew) <i>(carry over)</i>	-	50,000
Croft Street ~ Beacon to East Pleasant (town crews)	-	15,000
Park Street ~ Patterson to Patterson (town crews)	8,285	20,000
LaPlanche Street ~ extension of existing sidewalk to beginning of marsh trail	-	20,000
Subtotal	<u>8,303</u>	<u>115,000</u>
<b>STORM/SANITARY SEWER</b>		
Racetrack Road - Pump Station Upgrades (Surcharge Tank) <i>(carry over)</i>	52,810	50,000
Willow Street Trail - East to Abbey (under new trail) - new sanitary sewer main (Town Crew) <i>(carry over)</i>	2,990	50,000
Mallard Drive - storm sewer project - option 2 (town crews)	-	40,000
Subtotal	<u>55,800</u>	<u>140,000</u>

CAPITAL BUDGET (cont'd)

Town of Amherst Capital Budget - 2021/22 Projects	Total Actual Committed & WIP Costs at June 30, 2021	2021/22 Budget
<b>FIRE DEPARTMENT</b>		
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
Fire Station Bldg Repairs - concrete ramp and stairs remove & replace <i>(carry over)</i>	-	25,000
Replacement - Self Contained Breathing Apparatus (SCBA) (Qty 8) (HAZMAT OPS) <i>(carry over)</i>	-	72,000
Structural Firefighting Bunker Gear - replacement (6-9 sets)	-	20,000
Relocation of a portion of the existing vehicle exhaust rail system (Nederman)	-	16,000
Fire Suppression Hose (set #1) - replacement	-	30,000
Air Lift Bag System (rescue) - replacement	-	11,000
Subtotal	<u>899</u>	<u>199,000</u>
<b>POLICE DEPARTMENT</b>		
Patrol Vehicle # 6 <i>(carry over)</i>	65,912	68,700
Ballistic Helmets - Carbine <i>(carry over)</i>	-	10,000
Pistols & Mags (Qty - 10) <i>(carry over)</i>	12,649	13,000
Patrol Vehicle #2	-	65,000
Ballistic Plates - Hard Body Armour - Carbine - 15 sets	-	21,000
Smart Board - Community Room	-	27,000
Subtotal	<u>78,561</u>	<u>204,700</u>
<b>RECREATION</b>		
Vehicle - Car/SUV for Community Wellbeing Team <i>(carry over)</i>	-	25,000
Sprinkler System Back Flow Preventor <i>(carry over)</i>	-	5,000
Zamboni	-	200,000
New Outdoor Skating Rink / Tourist Center / Market / Take Out Seating	-	200,000
Zero Turn Grass Catcher	-	10,000
Trackless Aerator	-	15,000
Brine Pump - Stadium	-	20,000
Genotaph Renovations	-	40,000
Robbs Basketball Court (multi-purpose) (overlay)	-	35,000
Robbs - Batting Cage - to complete project	4,076	-
Subtotal	<u>4,076</u>	<u>550,000</u>
<b>GENERAL CAPITAL BUDGET TOTAL</b>	<b>173,190</b>	<b>3,143,651</b>

<b>GRAND TOTAL WATER &amp; GENERAL CAPITAL BUDGETS</b>	<b>284,967</b>	<b>3,914,011</b>
--	----------------	------------------

<b>*** Year 2 Commitments:</b>		
Fire Truck - replace Ladder 4 - Aerial device	-	1,600,000
Patrol Vehicle #3	-	65,000
New Backhoe - sewer	-	165,000
	<b>-</b>	<b>1,830,000</b>

## 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 31, 2021. 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, 2021.

### 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 one cent (\$0.01) for fiscal 2021/22.
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 2021/22 the Town increased the Mandatory Provincial Contribution Area Rate by five tenths of one cent (\$0.005). 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 2021/22 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>2020/21</u>	<u>2021/22</u>
🌿 Residential / Resource Tax Rate	\$1.187	<b>\$1.197</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	<b>\$0.402</b>
🌿 Community Support Area Rate	\$0.071	<b>\$0.071</b>
Commercial	<u>2020/21</u>	<u>2021/22</u>
🌿 Commercial Tax Rate	\$3.987	<b>\$3.997</b>
🌿 Mandatory Provincial Contributions Area Rate	\$0.397	<b>\$0.402</b>
🌿 Community Support Area Rate	\$0.071	<b>\$0.071</b>

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 2021/22 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 2021/22 to be levied is \$185 (2020/21 - \$185).

3. Sewer Rates

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

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

Sewer Consumption Rate (per cubic meter)

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

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

Sewer Base Charges (Quarterly)

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

Sewer Non-Metered Customers

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

OTHER RATES (cont'd)

- a. Wastewater Treatment Facility Uniform Charge (this offsets expenses for sewer services for those not charged a sewer base charge).
  - ℓ As of April 1, 2015, the Town has removed the uniform charge for the Wastewater Treatment Facility for all assessments with the exception of unmetered mobile homes within a land leased community and replaced it with a base charge on the quarterly sewer bill.
  - ℓ The uniform charge for unmetered mobile homes within a land leased community for 2021/22 to be levied is \$72 (2020/21 - \$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. In accordance with the NSUARB Order that expired on March 31, 2020, the rates for 2021/22 will remain unchanged as follows:

Water Base Charges (Quarterly)

ℓ Un Metered	\$ 83.16
ℓ Size of Meter	
▪ 5/8"	\$ 31.11
▪ ¾"	\$ 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)  
 ℓ \$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 2021

---

#### **Summer Reading Club 2021**

Summer Reading Club (SRC) is over for another year and despite some restrictions still being in place we had pretty good participation. Since June we offered a mix of virtual, take and makes and in person programs. Virtual programs included the weekly Fold-it Friday (an origami programs) in which our SRC student Holly showed kids how to create various objects just using paper, storytimes and the popular Tongue Twister Tuesday. In July we gave out Family fun Bags which included, egg and spoon race instructions (real eggs not included), bubbles, jump rope, balls and instructions for lots of activities for families to get outside and have fun. In-person, scavenger hunts were back! Once Upon a Time started in person in June and in August, the Amherst library was able to offer a weekly program for kids ages 4-12.

Overall the Amherst library 357 kids participated in our SRC programs from June- August. Another 49 virtual program were offered with over 1000 views.

Teens and adults enter over 800 ballots to win prizes in our Teen and Adult Summer Reading Clubs.

#### **Community Engagement Intern**

Charlotte Gallivan, a recent MIS graduate, has joined the Cumberland Public Libraries as our Community Engagement Intern. Charlotte started on August 30, she will be working on our social media, website and soon will out representing the library at various community functions.

#### **Statistics**

In the month of July, Cumberland Public Libraries signed out over 10,000 items, 3100 items in Amherst alone. This includes books, movies, TV shows, magazines and more.

Also, in July Four Father Library held 11 virtual programs with 354 views and distributed 192 Take and Make crafts. We had 14 in-person programs with 111 people in attendance. The Four Fathers library had 2,547 in person visits.

# External Committee Report

## Cumberland YMCA

### September 2021

---

#### Childcare

Summer programs went very well, with 30 participants each day in the program. Specialty camps had 12 -15 participants each week and these camps run for 8 weeks. We received grant money from a local foundation and were able to sponsor children that typically are not able to take part in the specialty camps.

#### Membership

•Total Active Members: 592      •Subsidized Members: 93

#### Fitness

Excel - EXercise for Cancer to Enhance Living Well Study - will begin in our association the middle of September. This study provides an exercise program to Canadian cancer survivors in our area. Fall Programming Planning has been done, inclusive of dance, ball hockey, pickleball etc. All to commence by the middle of September.

Y Thrive Fall workouts to be offered by mid September.

#### Aquatics

Summer TOA Swim Lessons: 177 total

- Session 1: 60
- Session 2: 58
- Session 3: 59

Summer TOA Rec Swims: 25 participants per swim on average; 3 swims per week all summer  
Aqua Go - Introduction to Synchronized Swimming Program offered by Sport NS; 6 sessions this summer; 20 Participants

#### Fundraising:

The Trider's Trail Run will be taking place again this fall on October 30, 2021 at 2:00pm. The event is listed for registration on Race Roster or at the Y front desk. The cost is \$35 until Oct. 1 and then it will go up to \$40. There is a slight increase in price this year as we noticed that costs increased a bit last year. Parts of the event will be pending public health guidelines (i.e. whether a staggered start to allow for social distancing is required at that specific time - all participants will be updated as required, leading up to the event).

#### Facility

Exterior windows, doors and expansion joints have all been stripped of old caulking and new put in. All expansion joints did not have any backer insulation behind it. They do now. An Assistant Facility manager has been hired who started September 13. The skylights coming into the building will be removed and a new framework put in with 2 new pieces of glass to replace the broken ones. Part of the roof (6x10) over the pool will be repaired.

## Community Development

The data was analyzed from the Service Based Count of Homelessness and a short brochure and one-pager that outlined the most pertinent information were created. A more in-depth report is anticipated by the end of this year.

Amanda is currently working to set-up a Coordinated Access system in Cumberland County. Coordinated Access is a process through which individuals and families experiencing homelessness or at risk of homelessness, are provided access to housing and support services, based on a standardized set of procedures for client intake, assessment of need, and matching and referral to housing. Working alongside Lisa Ryan from Bridgewater, we are in the process of implementing Coordinated Access within our community. We are currently working on creating a promotional flyer along with a survey to send out to community partners to gauge the participation level with other agencies. With confirmation from other agencies we will be hosting a presentation either in person or online in hopes of encouraging other agencies to actively participate in Coordinated Access.

The Youth Outreach Worker, Monica Gibbons, has been undertaking training from the Youth Gambling Awareness Program at the YMCA of Greater Toronto and has created an online social media presence to raise awareness of youth gambling and gaming. She is working with different community partners and for fall plans to connect with the school board regarding presenting to the Healthy Living classes in the schools on the topics of Gamebling (Gaming and Gambling) Betting Sense and Financial Literacy. She also plans to host workshops in person (classes) or online through zoom or google call, go Live on Facebook and Instagram with educational videos as well as post weekly advice to the social media accounts called "Tuesdays Two Cents Worth". Monica is working to schedule a date with the Maggie's Place Parenting Classes to present the two topics of Gamebling and Betting Sense to parents.

The Trusteeship program has reached out to multiple organizations across the County regarding the services it can offer. We are anticipating a rise in clients once the Amherst Department of Community Services office is made more aware of the program.

The community kitchen will re-open to in-person service once the province enters stage 5 of its re-opening plan. Take-out will still be an option for those who aren't comfortable attending in-person. Our summer student, Abbie Smith, carried out several projects during her employment in the Community Development department. She oversaw the purchase and set up of 32 tablets that were distributed to seniors across Cumberland County as part of a Community Health Board funded project called Staying Connected Through Technology. Abbie also conducted a review of the past 4 years worth of data from the Homelessness Prevention and Outreach Program that we are working on compiling into a report to outline the work that has been done and the areas and demographics of most need.

Abbie worked with Eat Local Cumberland, and the Springhill, Oxford, Amherst and Region (SOAR) CHB as well as local farmers and food/drink producers to develop the idea of an event to be held on October 8th to celebrate the work that was done throughout the County during COVID as well as to highlight locally produced food.

Attached is the brochure mentioned under community development.

# Understanding Homelessness in Cumberland County

A Service Based Count



March 1 - 31, 2021

# 4

Weeks  
March 1 - March 31,  
2021

# 43

Service Providers  
Engaged

# 11

Service Providers  
interacted with someone  
experiencing  
homelessness

## HOMELESSNESS IN CUMBERLAND

Homelessness in rural areas is often hidden and the data can be difficult to capture. Many people who are homeless are couch surfing with friends and family.

In order to further our understanding of homelessness in Cumberland County, 43 service providers who work with clients at-risk of homelessness agreed to participate in this research study.

## COVID-19

The Service Based Count was scheduled to be run during the month of March 2020, however the shutdown of many services during this time period forced us to reschedule.

## DATA LIMITATIONS

Due to COVID-19, many organizations were still operating at a limited capacity or not operating in-person services during March 2021, therefore, the data collected from this study should be viewed in the context of the time in which it was collected - during a global pandemic.

## WHY A SERVICE BASED COUNT?

Traditional Point In Time counts of homelessness are commonly used in larger urban areas and work well to capture the numbers of people sleeping rough.

A Service Based Count of homelessness engages service providers to count the number of clients they interact with over a set time-frame who are currently experiencing homelessness. This approach allows us to better capture the number of hidden homeless (couch surfing, staying temporarily with friends/family).



Cumberland County, Nova Scotia



# KEY FINDINGS

# 48

People identified as being homeless

# 17%

## Unsheltered

People who lack housing and are not accessing an emergency shelter or those who are living in places not designed for or are unfit for human habitation

## 79% Provisionally Accommodated

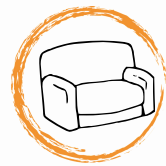
People who are without permanent shelter and access to accommodation that offers no prospect of permanence

\*4% did not respond



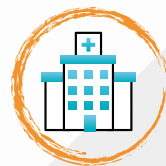
# 42%

Transitional housing (hotel, motel, boarding house)



# 35%

Couch surfing with friends/family

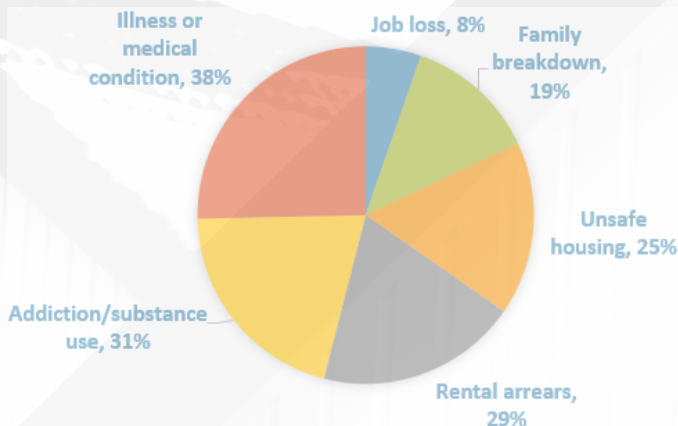


# 2%

Temporarily housed in acute care/hospital

## Barriers to Permanent Housing

People can be affected by more than one barrier



# 84%

Single, separated or divorced



# 29%

Under 30 Years Old

# 65%

31-60 Years Old

# 2%

Over 60 Years Old



# 44%

Have children



# 21%

Employed

# 15%

Looking for work



38% identified as female  
62% identified as male

2021 Service Based Count Working Group:  
YMCA of Cumberland,  
Public Health, Healthy Communities Team, and  
Cumberland Homelessness and Housing Support Association



# **External Committee Report**

## **Cumberland Joint Services Management Authority**

### **September 2021**

---

The Towns of Amherst and Oxford, as well as the Municipality of Cumberland each held meetings on June 29<sup>th</sup> to approve the sale of the Cumberland Central Landfill to GFL Environmental Inc. The sale transaction includes the landfill site and septage treatment facility and is expected to close October 1, 2021.

CJSMA staff kept busy during the summer months providing sorting signs to businesses and corner stores. Site audits were also completed. Household Hazardous Waste Events were held at the Amherst Fire Hall on July 10<sup>th</sup> and September 18<sup>th</sup>.

# **External Committee Report**

## **Northern Region Solid Waste Resource Committee**

**September 2021**

---

The Northern Region Solid Waste Resource Committee met on September 24, 2021 via Zoom.

Items on the agenda included updates from the Municipality of Colchester and the Town of Oxford. Regional Chairs and Regional Coordinator Committee also provided an updates, as did the NS Managers/Directors Committee.

Guest Kurt Laskow Pooley with Divert NS was in attendance to provide an update of funding opportunities for Municipalities for best practices and efficiency improvements.

.

# **External Committee Report**

## **Senior Safety**

**September 2021**

---

The Cumberland Seniors' Safety Society will be hosting the 2021 Seniors' Celebration Day and Expo on Thursday, October 7<sup>th</sup> at the Dr. Carson and Marion Murray Community Centre in Springhill. There will be two sessions from 10:00 until Noon and 1:00 to 3:00 PM. There will be information display tables set up and demonstrations on various topics of interest for seniors. There will be treat bags for the attendees as they leave.

Due to Covid 19 restrictions people have to pre-register, wear a mask, stay 6 feet apart and provide proof of vaccinations. Please see the poster attached for further information.

The Senior Safety Coordinator provides home visits to seniors that need help with forms and applications for assistance. From July to August she attended 6 homes in Amherst and 11 homes in the County.



**The Cumberland County Seniors' Safety Program**

**Invites you to attend**

**The 2021 Seniors Celebration Day and Expo**

**Over a Dozen Information Displays and  
Demonstrations on Topics of Interest to Seniors**

**Door Prizes**

**Thursday, October 7, 2021**

**10:00 – Noon and**

**1:00-3:00**

**Dr Carson & Marion Murray Community Centre**

**6 Main Street, Springhill N.S.**

**Admission is Free**

**Adults 55 +**

**To REGISTER or for more information, please contact:**

**Trishe Colman, Seniors Safety Coordinator at 902-664-4540.**

**COVID PROTOCOLS WILL BE FOLLOWED**

