



Town of Amherst
Regular Council Meeting
Agenda

Date: **Monday, September 23, 2024**
Time: **6:00 pm**
Location: **Council Chambers, Town Hall**

	Pages
1. CALL TO ORDER	
2. TERRITORIAL ACKNOWLEDGMENT	
<p>“I would like to acknowledge that our gathering today is taking place in (MEEG-MA-GEE), the traditional, unceded and ancestral territory of the Mi’kmaw people. I would also like to acknowledge that Nova Scotia has another unique people. These are the Indigenous Blacks of Nova Scotia whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people.”</p>	
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**TOWN OF AMHERST
Regular Council Meeting
Minutes**

Date: June 24, 2024
Time: 6:00 pm
Location: Council Chambers, Town Hall

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

Staff Present Jason MacDonald, Chief Administrative Officer
Aaron Bourgeois, Director, Operations
Andrew Fisher, Director, Planning & Strategic Initiatives
Dwayne Pike, Chief, Police Services
Greg Jones, Director, Fire Services
Krista Crossman, Director, HR & Customer Services
Sarah Wilson, Director, Finance
Sharon Bristol, Director, Community Living
Sean Payne, Corporate Communications Officer
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

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

2. TERRITORIAL ACKNOWLEDGMENT

Mayor Kogon gave the Territorial Acknowledgement.

3. APPROVAL OF AGENDA/ACCEPTANCE OF MINUTES

3.1 Approval of the Agenda

Moved By Councillor Emery

Seconded By Deputy Mayor Fawthrop

To approve the agenda as circulated.

Motion Carried

3.2 Acceptance of Minutes

3.2.1 May 27, 2024 Regular Council

The Mayor called for any errors or omissions. There being none, the minutes of the May 27, 2024 regular meeting of Council were accepted as included in the agenda package.

3.2.2 June 11, 2024 Special Council

The Mayor called for any errors or omissions. There being none, the minutes of the June 11, 2024 special meeting of Council were accepted as included in the agenda package.

4. REQUESTS FOR DECISION

4.1 Appointment of Members of Council to External Boards, Committees and Commissions Policy Amendments

Moved By Councillor Landry

Seconded By Councillor Chambers

That Council approve the amendments to the Appointment of Members of Council to External Boards, Committees & Commissions.

Motion Carried

TITLE: APPOINTMENT OF MEMBERS OF COUNCIL TO EXTERNAL BOARDS, COMMITTEES AND COMMISSIONS
SECTION: EXECUTIVE OPERATIONS
POLICY NO: 10350-28

APPROVAL DATE: _____

CAO Signature: _____

Short Title

1. This Policy may be known as the *Appointments of Members of Council to External Bodies Policy*.

Purposes

2. The purposes of this Policy are to determine:
 - (a) when Council may appoint or decline appointment of Members to external bodies;
 - (b) the reporting requirements regarding other bodies on which Members may choose to serve without the appointment of Council.

Interpretation

3. In this Policy:
 - (a) "CAO" means the Chief Administrative Officer of the Municipality;
 - (b) "Clerk" means the Clerk of the Municipality, and includes a person acting under the direction or supervision of the Clerk;
 - (c) "Council" means the Council of the Town;
 - (d) "External body" means any board, commission, committee, body or local authority of any kind established to exercise or exercising any power or authority under any general or special Act with respect to any of the affairs or purposes of a municipality or parts thereof or of two or more municipalities or parts thereof, or to which a municipality or municipalities are required to provide funds.
 - (e) "Member" means a member of Council, including the Mayor; and
 - (f) "Municipality" means the Town of Amherst.

Roles and Responsibilities

4.
 - (a) Only Council may appoint Members to external bodies.
 - (b) Any appointment by Council of Members to external bodies shall be made pursuant to section ~~or 9~~ 8 of this Policy.
5. Council shall only make appointments to external bodies after having received and considered the terms of reference from external bodies.
6. The Clerk shall keep a list of the appointments of Members to external bodies made by Council, **known as Appendix A**.

External Bodies

7. Council shall not be bound by the by-laws or articles of incorporation adopted by an external body providing for the appointment of a Member to such body.

Council Appointments to External Bodies Required by Enactment, By-law or Agreement

8. (1) Council may appoint Members to external bodies **as required by enactment, by-law or agreement:**
 - (i) in accordance with any enactment of the Government of Canada or Province of Nova Scotia;
 - (ii) in accordance with the By-laws of the Municipality or an agreement to which the Municipality is a party; or
 - (iii) as otherwise directed by Council.

(2) Council may appoint Members to bodies, including external bodies, which in the opinion of Council are community organizations providing a service to the community and which:

- a. the Municipality is providing funding; and/or
- b. where Council determines that municipal involvement is required or beneficial.

(3) An external body Council considers meets the purpose of subsection 1 **or 2** of this section shall be named in Appendix A. ~~(4) Council may amend Appendix A to add or remove the name of an external body.~~

External Bodies by Council Appointment

9. ~~(1) Council may appoint Members to bodies, including external bodies, which in the opinion of Council:
 - (b) are community wide in scope;
 - (c) affect or may affect a municipal interest; or
 - (d) are community organizations with a mandate to provide an alternative service delivery in respect of municipal property on behalf of the Municipality, and to which the Municipality is the primary funder.~~

(4) Reporting

Councillors appointed to external bodies will submit a report to regular Council meetings. Information that generally should be included in the report includes:

- a. Governance issues;
- b. Financial issues;
- c. Requests to Council; and
- d. Service delivery capacity.

These reports are intended to provide important information to Council regarding the operation of the external body and are not intended to be a medium to promote issues / events to the general public.

~~(3) An external body Council considers meets the purpose of subsection 1 of this section shall be named in Appendix B.~~

~~(4) Council may amend Appendix B to add or remove the name of an external body.~~

External Bodies Without Council Appointment

10. ~~9~~ (1) A Member who sits on a body that has not been appointed to such body by Council shall advise the Clerk of the name of the body on which he or she sits.
- (2) The Clerk shall retain a list of the names of the bodies provided by the Members pursuant to subsection 1 of this section and the list shall indicate the name of the Member and the name of the body provided.
- (3) The Clerk shall retain the list created pursuant to subsection 2 of this section in the Office of the Municipal Clerk as a public record.
- (4) The Clerk shall provide the list annually to the Members for their review and the Members shall advise the Clerk of any errors or omissions on such list.

Conflict of Interest

11. ~~10~~ (1) All members of Council are encouraged to consider the Municipal Conflict of Interest Act in all matters that come before them in their duties as a public representative on any group in which they serve in a capacity other than formally appointed by Council.
- (2) If you feel you are in a position where you may be in a direct, indirect or even perceived conflict you should:
- As soon as practicable after the commencement of the meeting disclose the interest and the general nature thereof; then withdraw from his/her place as a member and
 - In the case of a closed meeting, leave the room in which meeting is held for the duration of the consideration of the matter, and
 - In the case of a meeting that is open to the public, leave his/her seat and take a seat in the public gallery until the matter is concluded.
- (3) When in doubt, Councillors are encouraged to err on the side of caution and declare a conflict.

Appendices

12. ~~11~~ Any Appendix attached to this Policy shall form part of the Policy.
- Appendix A – External Bodies to which Members are appointed pursuant to section ~~9~~ 8
 - ~~Appendix B – External Bodies to which Members are appointed pursuant to Section 10~~

**Appendix A
External Bodies to which Members
are appointed pursuant to Section ~~9~~ 8**

Board, Committee or Commission	Members Appointed	Act, Legislation, By-Law Agreement or Membership
Cumberland Public Libraries Board	1 Member appointed	By-laws of Board
Cumberland Joint Services Management Authority	2 Members appointed	Intermunicipal Agreement
Regional Emergency Management	2 Members appointed	Intermunicipal Agreement
Northern Region Solid Waste	1 Member appointed	Intermunicipal Agreement
Cumberland YMCA	1 Member appointed	Contribution Agreement
LA Animal Shelter	1 Member appointed	Contribution Agreement
Cornerstone Board of Directors	1 Member appointed	Contribution Agreement
Municipal Alcohol Project	1 Member appointed	By Request of Organization
Senior Safety Advisory Committee	1 Member appointed	By Request of Organization

4.2 Vacation / Holiday Non-Union Employees Policy Amendments

Moved By Deputy Mayor Fawthrop

Seconded By Councillor Chambers

That Council approve the amendments to the Vacation/Holiday Non-Union Employees Policy.

Motion Carried

TITLE: VACATION/HOLIDAY POLICY – NON-UNION EMPLOYEES
SECTION: HUMAN RESOURCE MANAGEMENT
POLICY NO: 04000-10

APPROVAL DATE: _____ **CAO Signature:** _____

POLICY STATEMENT

The Town of Amherst recognizes the importance of rest and recreation for employee wellness. It is the intent of the Town to provide a fair amount of annual vacation time for employees via a flexible and supportive vacation policy.

PURPOSE

This policy defines the entitlement of employees for paid vacations earned in the employ of the Town of Amherst.

SCOPE

This policy applies to all non-unionized employees.

Unionized employees shall adhere to the vacation entitlements provided for in their respective collective agreements.

DEFINITIONS

Permanent Employee: An employee who is employed on a regular and full time basis.

Temporary/Term Employee: An employee performing duties for an undetermined on a temporary basis for a defined period of time.

Casual Employee: An employee who is required to perform work of a temporary or intermittent nature for varying periods though the year.

Part-time Employee: An employee performing duties on a part-time basis.

Seasonal Employee: An employee performing duties of a seasonal nature.

Student Employee: An employee who is deemed to be a full-time student and has been hired in support of various municipal functions for a specific term.

Director: An employee appointed as head of the department and a member of the senior management team responsible for overseeing the strategic direction, operations, and personnel of a specific department.

Half Days: ~~Half Days will be defined at 3.5 hours taking either from the beginning of their normal workday or taken at the end of the employees normal workday.~~

ELIGIBILITY

- a. All employees are entitled to vacation, on a prorated basis;
- b. A new full-time permanent employee may receive vacation credit for past service, or for duties carried out in previous employment which are commensurate with the duties of their new position. The CAO has the authority to negotiate vacation credit, not to exceed the vacation limit of six (6) weeks' specified in this policy.
- c. Casual, term/temporary, part-time, seasonal and student employees shall receive vacation pay at the prescribed rate in accordance with Nova Scotia employment standard legislation. This shall be paid out on each pay to the employees in these categories. Accordingly, if the employees in these categories take vacation time off, they will not receive pay for the period of their vacation.

GENERAL

- a. The vacation year is from January 1 to December 31 inclusive;
- b. An employee commencing employment at a time after January 1st shall receive a pro-rated portion of the first year's vacation entitlement;
- c. An employee whose employment is terminated at any time in the year prior to using vacation earned, shall be entitled to payment equal to the amount of unused vacation. Such payment shall be included on the employee's last pay.

- d. An employee whose employment is terminated for any cause shall compensate the Town for vacation leave taken, but to which the employee at that time has not earned. Any vacation amounts owing to the Town shall be deducted from any final payment to which the employee is entitled at the time of termination.

VACATION DATE

All vacation periods will be calculated as of the date of January 1st of each year.

A permanent full-time employee who is employed at a time after January 1st shall have his or her vacation entitlement pro-rated to January 1st of the next year. Such vacation is to be taken in the year following the employment year.

A permanent full-time employee leaving the employ of the Town of Amherst during the year prior to January 1st in any year may apply for one of the following options:

- a) to be paid in full for any vacation owing on the final day of work;
- b) have the termination date adjusted to account for all outstanding vacation days earned.

Such applications are to be made to and are at the discretion of the CAO.

VACATION Earned-ENTITLEMENT

A permanent full-time employee shall be entitled to receive annual vacation with pay according to the following:

- a. Up to and including three (3) years of completed service: three (3) weeks' vacation;
- b. From the commencement of the fourth (4) year up to and including ten (10) years of completed service: four (4) weeks' vacation;
- c. From the commencement of the eleventh (11) year up to and including nineteen (19) years of completed service: five (5) weeks' vacation;
- d. From the commencement of the twentieth (20) year of service: six (6) weeks' vacation.
- e. An employee reaching three (3), ten (10) or nineteen (19) completed years respectively within the vacation year is entitled to the applicable number of weeks awarded in January of that year, plus the pro-rated portion of five (5) vacation days from the employee's anniversary date to December 31.
- f. ~~1 ¼ days per month up to the tenth year of employment calculated from the date the employee commences work in the first year up to the tenth year, to a maximum of 15 working days per year in any subsequent year. However, in the 10th year, the employee will receive the increased vacation allotment of 20 days.~~
- g. ~~From the commencement of the eleventh year up to the fifteenth, 1 2/3 days per month to a maximum of 20 working days per year. However, in the 15th year, the employee will receive the increased vacation allotment of 25 days.~~
- h. ~~From commencement of the sixteenth year up to the twentieth year, 2 1/12 days per month to a maximum of 25 working days per year. However, in the 20th year, the employee will receive the increased vacation allotment of 30 days.~~
- i. ~~For over twenty years, 30 working days per year.~~

VACATION CARRYOVER

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

It is the intent of the Town that vacation entitlement shall be used in the same year it is granted. In the cases where there may be extenuating circumstances, employees must request written approval by December 1 of the year to carry-over unused vacation, to a maximum of one (1) week. The maximum vacation carry-over for fire department staff is two shifts (48 hours).

Approval for vacation carry-over is at the discretion of the CAO.

Non-Permanent Employees

~~Temporary Employees, Part-time Employees, Seasonal Employees and Student Employees shall not be eligible for vacations with pay. However, vacation pay will be provided in accordance with the Labor Standards Act and Regulations of the Province of Nova Scotia.~~

HOLIDAYS

The following days will be observed as paid holidays for permanent employees of the Town of Amherst. All others, including temporary/term employees, part-time employees, seasonal employees, and student employees will be eligible for paid holidays as prescribed under the Labor Standards Act and Regulations of the Province of Nova Scotia.

In addition, any other day proclaimed by either the Federal or Provincial governments, or the Town of Amherst shall be observed as paid holidays. If at any time the above listed holidays fall on a Saturday or Sunday, the next regular working day shall be deemed a holiday.

New Year's Day
Nova Scotia Heritage Day
Good Friday
Easter Monday
Victoria Day

Canada Day
Civic Holiday (First Monday in August)
Labour Day
Truth & Reconciliation Day
Thanksgiving Day
Remembrance Day
Christmas Day
Boxing Day

~~An employee shall only be entitled to be paid for a holiday if such employee works the scheduled working day immediately preceding and immediately following the holiday. If it is necessary for an employee to be absent on either of these days, payment shall be at the discretion of the CAO. Payment or other time off for these holidays shall be made if the employee is on time off paid by the Town of Amherst.~~

VACATION ENTITLEMENT NON-UNION FIRE DEPARTMENT EMPLOYEES

~~Permanent fire department employees work a schedule of one 24 hour shift with 72 hours off. This schedule determines that each person works an average of 43 hours per week. Therefore, the following calculation shall be used in calculating vacation time for Permanent Employees of the Fire Department.~~

~~*The number of weeks earned multiplied by the average hours worked per week divided by the number of hours in a shift. For example, an employee of the fire department who has worked as a permanent employee up to and including 10 years has earned 3 weeks vacation. This equates as follows:*~~

~~*3 weeks earned multiplied by 43 hours which is the length of the average work week divided by 24 which is the length of a normal shift equals to an entitlement of 5 full shifts plus 7 hours.*~~

- ~~a. 5 full shifts plus 7 hours per year up to and including the tenth year of employment calculated from the date the employee commences work in the first year. However, in the 10th year, the employee will receive the increased vacation allotment of 7 full shifts plus 5 hours.~~
- ~~b. 7 full shifts plus 5 hours per year from the commencement of the eleventh year up to and including the fifteenth year of employment calculated from the date the employee commences work in the first year. However, in the 10th year, the employee will receive the increased vacation allotment of 9 full shifts.~~
- ~~c. 9 full shifts per year from the commencement of the sixteenth year up to and including the twentieth year of employment calculated from the date the employee commences work in the first year. However, in the 20th year, the employee will receive the increased vacation allotment of 10 full shifts plus 18 hours.~~
- ~~d. For over twenty years, 10 full shifts plus 18 hours.~~

Permanent full-time fire department employees work a schedule of one 24-hour shift followed by 72 hours off. Therefore, fire department employees shall be entitled to receive annual vacation with pay according to the following:

- a. Up to and including three (3) years of completed service: six (6) full shifts;
- b. From the commencement of the fourth (4) year up to and including ten (10) years of completed service: eight (8) full shifts;
- c. From the commencement of the eleventh (11) year up to and including nineteen (19) years of completed service: ten (10) full shifts.
- d. From the commencement of the twentieth (20) year of service: twelve (12) full shifts.
- e. An employee reaching three (3), ten (10) or nineteen (19) completed years respectively within the vacation year is entitled to the applicable number of shifts awarded in January of that year, plus the pro-rated number of shifts from the employee's anniversary date to December 31.

Long Term Disability or Workers Compensation

~~Employees off work on LTD or Workers' Compensation shall only be entitled to earn vacation during the first year of their absence. Employees off work on a personal unpaid leave of absence will not earn vacation time during such leave.~~

CHANGE IN EMPLOYMENT STATUS

- a. Employees off work on short-term disability (STD) shall continue to earn vacation for the duration of short-term disability.
- b. Employees off work on long-term disability (LTD) shall be entitled to earn vacation during the first year of their absence.
- c. Employees off work on Worker's Compensation (WCB) shall be entitled to earn vacation during the first year of their absence.
- d. Employees off work on a personal unpaid leave of absence will not earn vacation time during such leave.

ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Chief Administrative Officer	The Chief Administrative Officer will: <ul style="list-style-type: none"> a. Review, on a timely basis, all employee requests to carry-forward vacation balances at year-end per the limits set out in this policy.
Director, Human Resources	The Director, Human Resources will: <ul style="list-style-type: none"> a. Act in an advisory role to department directors and employees, advising of the application of the policy; b. Monitor the awarding of annual vacation entitlements, monitor employee vacation balances and utilization of vacation time to ensure compliance with this policy; c. Facilitate employee requests for vacation carry-forwards; d. Regularly review the policy and recommend improvements where appropriate.
Directors and Managers	Directors and Managers will: <ul style="list-style-type: none"> a. Schedule and approve employee vacation requests based on departmental needs; b. Regularly review employee vacation balances to ensure employees receive sufficient vacation time every year.
Employees	Employees will: <ul style="list-style-type: none"> a. Understand their vacation entitlements under the policy as applicable to their position and/or tenure; b. Communicate vacation plans with their director and/or manager and submit vacation requests in a timely manner; c. Ensure vacation records are accurate and report any discrepancies to the Human Resources department.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy Review: (a) vacation entitlement starting at beginning of employment, (b) shortening service length requirement to advance to 4 & 5 weeks' vacation (c) implementing carryover limits, (d) addition of new holidays, (e) clarification of vacation entitlement when employee is on leave	Director, Human Resources	Council	

MINUTES REFERENCE DATE: June 26, 2006 January 26, 2015

**4.3 Auxiliary Policing By-Law Second Reading
Moved By Councillor Chambers
Seconded By Councillor Emery
That Council give Second Reading to the new Auxiliary Police Officer By-Law.**

Motion Carried

TITLE: **Auxiliary Police Officer By-law**
SECTION: **Protective Services**
BYLAW NO: **C-13**

APPROVAL DATE: _____ **CAO Signature:** _____

1. The purpose of this By-Law is to enable the Chief of Police for the Town of Amherst to appoint persons as Auxiliary Police Officers to assist the Amherst Police Department and its members in the performance of their duties.
2. Appointment of persons as Auxiliary Police Officers shall be in accordance with Section 91 of the Nova Scotia Police Act, the Regulations made pursuant to the Police Act and subject to budget approval by the Amherst Board of Police Commissioners and Amherst Town Council.
3. This By-Law is effective as of the date of publication.

For Administrative Use Only:

ROLES AND RESPONSIBILITIES

Auxiliary Police Officer By-Law C-13 Adoption	
First reading:	May 27, 2024

Notice of Intent:	June 5 and June 12, 2024
Second Reading:	
Notice of Publication and Effective Date of Bylaw:	
Notice to Service Nova Scotia & Municipal Relations:	

VERSION LOG

Bylaw Owner	Amendment Description	Council Approval Date
Chief of Police, Pike	New By-Law	

Minutes reference date

- 4.4 Water Utility Capital Budget Amendment
 Moved By Councillor Emery
 Seconded By Deputy Mayor Fawthrop
 That Council approve of the addition of \$275,000 to the Water Utility Capital budget for potential land purchases to be funded by the Nova Scotia Environment and Climate Change grant.**
- Motion Carried**

- 4.5 Coal Miners Senior Hockey Team Agreement
 Moved By Councillor Landry
 Seconded By Councillor Emery
 That Council approve of the agreement between the Town of Amherst and Coal Miners Senior Hockey Team, and authorize the Mayor and CAO to sign on behalf of the Town.**
- Motion Carried**

**AGREEMENT BETWEEN
 COAL MINERS SENIOR TEAM
 AND THE
 TOWN OF AMHERST (herein after called the Town)**

PREAMBLE

Whereas the Town is the owner of and operates the Amherst Stadium.

And Whereas the Coal Miners own and operate a hockey club that will participate in the Beausejour Senior Hockey League which will be known as the Coal Miners.

And Whereas the Coal Miners are desirous of renting ice time as well as the related facilities from the Town to promote the Coal Miners as a Senior hockey Team and participate in the Beausejour Senior Hockey League.

And Whereas the Town is prepared to rent to the Coal Miners the facilities necessary for the Coal Miners to operate the hockey club subject to the terms and conditions herein after set out.

The parties hereto acknowledge the forgoing recitals, and including the Operating Principles as set out in Appendix A, as being true and accurate and agree to incorporate the same as terms of this agreement in effect from August 1, 2024, to July 31, 2025.

- 1. Pre-Season:**
 - a. Ice will be available September 15, 2024
 - b. Hourly Rate for practices will be:**
As per user fee policy
 - c. Preseason games fees:**
2024-2025: \$525.83 plus HST
- 2. Regular Season games fees:**
2024-2025: \$946.73
- 3. Playoff games fees:**
2024-2025: \$985.92
- 4. Payment:** The Coal Miners will be billed on the last day of each month starting in August and ending the month the season is complete.
- 5. Games Schedule:** Games to start at 7:00pm, 7:30pm, or 8:00pm. Special consideration will be given to games that are scheduled on holidays or Sundays. These special games are scheduled for 2:00pm. The Town is open to special

time requests from the Coal Miners providing 30 days' notice is provided prior to the scheduled game. Regular season dates must be approved by the Facility Manager prior to being submitted to the league.

6. **Practice Times:** Practices are scheduled for 1.5 hours and must be agreed upon by the Facility Manager and the Coal Miners. To be consistent with the Town of Amherst Ice Allocation Policy, a charge at the regular prime time rental rate + HST applicable at the time of the cancellation will be levied if a practice is not cancelled within 48 hours. This notice period is required to allow the Town ample time to try to rent the ice to a 3rd party.
7. **Stadium Event Sign:** Information related to the Stadium event sign changes will be required at least 48 hours prior to game day. Coal Miners will provide a schedule of games and wording for the sign as required.
8. **Insurance:** The Coal Miners agree to carry, during the terms of use, general liability insurance covering bodily injury and property damage with limits of at least \$1,000,000 per occurrence, and to be responsible for all expenses, cost and liabilities in connection with any claim which may be made against the Stadium by reason of the activities contemplated by this Agreement or persons coming on the premises of the stadium as a result of the activities. Proof of General Liability insurance to be provided to the Town of Amherst before the start of the training camp.
9. **Security:** Security arrangements shall be made by the Town with a bonded security company for all Coal Miners games. 100% of the full cost will be the responsibility of the Coal Miners and will be billed and due on a month-to-month basis. Prior to the start of the season, and again prior to the start of the playoffs during the term of this contract, the Town and the Coal Miners will meet to determine security standards and numbers based on service Nova Scotia Alcohol & Gaming Division.
10. **Bar:** Provided the sale of alcohol is permitted at the Stadium, the heated meeting room on the second floor overlooking the ice surface, as well as the corner bar, are available to the Coal Miners for regular season games and playoff games under a special license provided by the Coal Miners. In addition, the license includes a designated area of seating on the west end of the Stadium. For the balance of this agreement, the Coal Miners will be responsible for complete operation of the bar during home games. Servers will be appropriately attired and with name tags. The Coal Miners will participate in the Bar Suspension Program facilitated through the Amherst Town Police. The Town will not be responsible for any items left in this room by the Coal Miners or patrons. Should alcohol sales not be permitted the team shall be advised prior to September 1st.
11. **Dressing Room:** The use of a dressing room will be included in the ice rental cost. The Coal Miners are responsible for any damage to the dressing room.
12. **Sponsorship:** The Town will be considered a Gold Sponsor, with acknowledgement in advertising. The Town will be provided with 5 tickets per game, issued as game tickets.
13. **Zamboni, boiler, and plant room** are off limits to all unauthorized persons. This is a significant safety concern and breach of this clause will result in the immediate suspension from the Stadium of the offender for the balance of the Stadium season.
14. **Program of Events:** The Coal Miners will provide the Facility Manager with a program of events and requirements 48 hours prior to the game. (ie.: Friday games, requirement by Wednesday at 12:00pm. The Coal Miners will provide one point of contact for game day operations. All issues/requests will go through/come from this point of contact).
15. **Chewing Tobacco:** There will be no chewing tobacco allowed in the Stadium. This will result in the immediate suspension from the Stadium of the offender for the balance of the Stadium season.
16. **Cancellation of scheduled games due to Covid-19:** Should the Covid-19 pandemic cause the cancellation of scheduled games / and or practices, the Club will only be required to pay for the games / practices that were held prior to the cancellation.
17. **Closure of the Amherst Stadium due to Covid-19:** The Town reserves the right to close the Amherst stadium due to the Covid-19 pandemic and will not be held responsible for any losses incurred by the Club regardless of any decision of the New Brunswick Senior League play or playoffs.

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

Signed at Amherst, Nova Scotia this _____ of _____, 2024.

Signed: _____
Coal Miners Hockey Club Witness
Shane Robar, President

Signed: _____
Coal Miners Hockey Club Witness
Treasurer

Signed: _____
Jason MacDonald, CAO, Town of Amherst

Signed: _____
David Kogon, Mayor, Town of Amherst

APPENDIX A

The Town of Amherst recognizes the importance, value and benefit of the relationship between the Coal Miners Hockey Club, and the Amherst Stadium to the community and region.

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

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

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

1. Prior to August 15th;
2. Prior to December 15th; and
3. Prior to the start of the BSHL Playoffs.

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

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

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

1. To pay the facility rental and fees as set out in this agreement;
3. To be responsible for the safety and wellbeing of its participants, users, invitees and guests;
4. To provide insurance as set out in this agreement;
5. To abide by and comply with all facility rules and regulations put in place including any by-laws of the Town or the regulations or any other authority having jurisdiction; and
6. Not to permit any notice, painting, design or advertisement without the consent of the Town.

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

Should, after effort by both parties, a disagreement claims or dispute not be resolved, a special meeting will be held involving the Town CAO, Director of Operations and the Facility Manager, and the Coal Miners President, General Manager and one additional invitee designated by the President.

In all aspects of their operations, the Coal Miners agree to adhere to the Town of Amherst business and communication acumen which is generally outlined as follows:

We strive to foster a diverse community that values everything that makes us unique including our visible differences, such as race or gender expression, as well as our non-visible differences, such as gender identity and diversity of thought. We are committed to equity, fairness and dignity for all."

And our vision, mission and guiding principles:

VISION	Our 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. See Why We Love It!
MISSION	We provide quality leadership, services, opportunities and resources for the benefit of our citizens, and in support of our growth and development in our community in a fair, equitable and transparent manner.
GUIDING PRINCIPLES	Respect · Integrity · Collaboration · Accountability · Inclusivity · Evidence-based Decision Making · Sustainability

4.6 Blaine Street Agreement of Purchase and Sale Moved By Deputy Mayor Fawthrop Seconded By Councillor Landry

That Council approve an amendment to the Agreement of Purchase & Sale with Black Bay Real Estate Group that requires a foundation of at least one residential building to be poured in 2026, and authorize the Mayor and CAO to execute the necessary agreements.

Motion Carried

- 4.7 **Amherst Youth Town Council Appointments**
Moved By Councillor Chambers
Seconded By Councillor Emery
That Council reappoint the following Amherst Youth Town Council members for the 2024/25 school year:
Kennedy Newman, Harmoni Caldwell, Ava Crocker, Leah Brunt, Mathias Mayhew, Peter Sigtryggson and Allison Jones.

Motion Carried

5. INTERNAL COMMITTEE REPORTS

- 5.1 **Planning Advisory Committee - Landry**
Information item only.
- 5.2 **Amherst Board of Police Commissioners - Chambers**
Information item only.

6. EXTERNAL COMMITTEE REPORTS

- 6.1 **Cumberland Public Libraries - Fawthrop**
Information item only.
- 6.2 **Cumberland YMCA - Fawthrop**
Information item only.
- 6.3 **Northern Region Solid Waste Management - Kogon**
Information item only.
- 6.4 **L. A. Animal Shelter - Fawthrop**
Information item only.
- 6.5 **Cumberland Homelessness and Housing Support Association - Landry**
Information item only.

Councillor Baker arrived at 6:25.

7. ADJOURNMENT

There being no further business, Mayor Kogon adjourned the meeting.

Natalie LeBlanc
Municipal Clerk

David Kogon, MD
Mayor

**Amherst Town Council
Special Meeting
Minutes**

Date: August 12, 2024
Time: 12:00 pm
Location: Council Chambers, Town Hall

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

Staff Present Jason MacDonald, Chief Administrative Officer
Aaron Bourgeois, Director, Operations
Andrew Fisher, Director, Planning & Strategic Initiatives
Dwayne Pike, Chief, Police Services
Greg Jones, Director, Fire Services
Krista Crossman, Director, HR & Customer Services
Sarah Wilson, Director, Finance
Torben Laux, Planner/GIS
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

Mayor Kogon called the Special Council meeting to order.

1.1 TERRITORIAL ACKNOWLEDGMENT

Mayor Kogon gave the Territorial Acknowledgement.

2. REQUEST FOR DECISION

2.1 Dr. & Mrs. H.E. Christie Community Foundation Donation

Councillor Emery declared a conflict of interest.

Moved By Councillor Chambers

Seconded By Councillor Baker

That Council approve the request to receive a donation of \$500 from the Dr. & Mrs. H.E. Christie Community Foundation to fund a corresponding grant of \$500 to the Fibre Arts Society of Nova Scotia.

Motion Carried

2.2 Community Support Grants

Councillor Emery declared a conflict of interest with the Community Support Grant application from the Multi-Cultural Association of Cumberland.

Moved By Deputy Mayor Fawthrop

Seconded By Councillor Chambers

That Council approve funding in the amount of \$2,500 under the Community Support Grants Policy and Social Equity fund as follows:

Multi-Cultural Association of Cumberland- \$2,500 (Social Equity) Welcoming week celebrations.

Motion Carried

Moved By Deputy Mayor Fawthrop

Seconded By Councillor Emery

That Council approve funding in the amount of \$15,000 under the Community Support Grants Policy and Social Equity fund as follows:

Fundy Winds- \$3,500 to finish the existing Acadian Trail (Community Support Grant)

Bridge Adult Service Centre- \$1,500 to construct accessible picnic tables for the clients of the Centre (Social Equity)

Amherst Little League- \$10,000 per year for three years to launch their capital campaign for field improvements (Community Support Grant).

Motion Carried

Moved By Councillor Davidson

Seconded By Councillor Landry

That Council direct the CAO to contact the Bridge Adult Service Centre to obtain further information regarding their application for a Community Support Grant to install a new concrete walking track, new concrete wheelchair ramps and an asphalt paint walking track onto existing asphalt, and bring a recommendation back to Council.

Motion Carried

2.3 9 LaPlanche Street Development Agreement First Reading

Moved By Councillor Landry

Seconded By Councillor Davidson

That Council give First Reading of the development agreement for 9 LaPlanche Street and schedule a public hearing for Thursday, September 5, 2024 at 12:00 noon in Council Chambers.

Motion Carried

2.4 96 Church Street Heritage Deregistration

Moved By Councillor Davidson

Seconded By Councillor Landry

That Council make no decision at this time.

Motion Carried 6-1

Councillor Baker NAY vote

2.5 Capital Budget Amendment Asphalt Recycler

Moved By Councillor Emery

Seconded By Deputy Mayor Fawthrop

That Council amend the 2024/25 general capital budget in the amount of \$125,250 and the 2024/25 water utility capital budget in the amount of \$41,750 for the purchase of an asphalt recycler.

Motion Carried

2.6 Capital Budget Amendment Utility Trailer

Moved By Councillor Baker

Seconded By Councillor Emery

That Council amend the 2024/25 general capital budget in the amount of \$8,250 for the purchase of a replacement utility trailer to be funded from the Capital Reserve.

Motion Carried

3. **Closed Session**
Moved By Councillor Davidson
Seconded By Councillor Emery
To go into closed session.

Motion Carried

4. **Adjournment**
There being no further business Mayor Kogon adjourned the meeting.

Natalie LeBlanc
Municipal Clerk

David Kogon, MD
Mayor

**Town of Amherst
Public Hearing
Minutes**

Date: September 5, 2024
Time: 12:00 pm
Location: Council Chambers, Town Hall

Members Present Mayor David Kogon
Deputy Mayor Dale Fawthrop
Councillor Charlie Chambers
Councillor George Baker
Councillor Hal Davidson
Councillor Leon Landry

Members Absent Councillor Lisa Emery

Staff Present Jason MacDonald, Chief Administrative Officer
Andrew Fisher, Director, Planning & Strategic Initiatives
Sean Payne, Corporate Communications Officer
Marc Buske, Building Official
Torben Laux, Planner/GIS
Natalie LeBlanc, Municipal Clerk
Cindy Brown, Administrative Assistant

1. CALL TO ORDER

Mayor Kogon called the meeting to order.

2. TERRITORIAL ACKNOWLEDGMENT

Mayor Kogon gave the Territorial Acknowledgement.

3. 9 LaPlanche Street Development Agreement Application

3.1 Staff Report

Torben Laux presented the application for a Development Agreement to create 6 units on the upper floors within the building located at 9 LaPlanche Street (PIDs 25022872, 25022922 and 25005828).

3.2 Council Questions / Comments

Councillor Baker asked if there would be enough room for the proposed six units. Torben Laux explained that upper two floors will have three units each. Councillor Fawthrop asked if the applicant owned the parking lot next to the building, and if there will be an emergency exit at the back. Torben Laux answered that they do own the lot next door, and that they do plan to create a rear entrance/exit.

3.3 Public Questions / Comments

Ondrej Saar described the previous fire exit system that used to be in the building and how there are a few options for an exit in the back of the building.

4. Adjournment

There being nothing further, Mayor Kogon adjourned the Public Hearing and advised that this application will be brought forward for second reading of Council on September 23, 2024.

Natalie LeBlanc
Municipal Clerk

David Kogon, MD
Mayor

SYNOPSIS

Development Agreement

Second Reading

9 LaPlanche Street

The perspective owner of 9 LaPlanche Street has applied for a development agreement to permit the conversion of the second and third floors of an existing building into six dwelling units.

Council gave First Reading at a special meeting on August 12, 2024. An advertised public hearing was held on September 5th, 2024. No concerns were raised by the public.

The attached draft development agreement contains terms and conditions intended to address the relevant policies of the Municipal Planning Strategy. The development will result in much needed housing in the downtown core.

MOTION:

That Council give Second Reading of the development agreement for 9 LaPlanche Street.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Andrew Fisher, Director of Planning & Strategic Priorities

DATE: September 23, 2024

SUBJECT: Development Agreement – 9 LaPlanche Street

ORIGIN: An application for a development agreement (DA) to allow the development of six apartment units within an existing structure.

LEGISLATIVE AUTHORITY: *Municipal Government Act* Part VIII Planning and Development.

PAC RECOMMENDATION: That Council give 2nd and final reading of the Development Agreement application to permit the conversion of the second and third floors of an existing building into six dwelling units.

BACKGROUND: Attached is the draft development agreement, staff report to the PAC and a Public Hearing application briefing. The developer proposes to add six apartment units into an existing building. The ground floor is currently used for a commercial purpose and will remain as such. There is parking on site located to the right side of the building and green space to the left, which will remain. There will be no expansion to the building envelope except where required to meet the Building Code.

On July 2, 2024, the PAC recommended that Council enter into the attached Development Agreement. Council gave 1st reading at a special meeting on August 12, 2024.

DISCUSSION: As detailed in the attached staff report to the PAC, the proposal meets the general intent of MPS policies. The PAC recommended approval of the DA.

FINANCIAL IMPLICATIONS: There are no financial implications.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications.





AMHERST TOWN COUNCIL

RFD# 2024084

Date: September 23, 2024

COMMUNITY ENGAGEMENT: An advertised Public Hearing was held on September 5th, 2024. One member of the public spoke to this development noting the existence of fire exits around the building. If approved, notice of the right to appeal the council's decision will be published in the local newspaper.

ALTERNATIVES:

- 1) Give Second Reading of the application with specific amendments where necessary;
- 2) Refer the application back to the PAC for more information;
- 3) Reject the application citing specific policies that are not met by the proposal.

ATTACHMENTS:

- 1) Development Agreement;
- 2) Staff report to PAC;
- 3) PPO Application Briefing

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



Case No: DA-2024-XX

This Agreement made this _____ Day of _____ 2023.

Between:

Owner of property located at 9 LaPlanche Street [PID 25022872, 25022922, and 25005828], hereinafter called the "Owner"),

of the one part, and

The Town of Amherst (a body corporate in the Province of Nova Scotia, hereinafter called the "Town"),

of the other part.

WHEREAS the Owner wishes to obtain permission pursuant to Policy RP-9 of the Municipal Planning Strategy of the Town of Amherst, to renovate an existing building to include six new apartment units on property located at 9 LaPlanche Street [PID 25022872, 25022922, and 25005828

AND WHEREAS a condition of the granting of approval of Council is that the Owner enter into an Agreement with the Town;

AND WHEREAS the Council of the Town, at its meeting on the ___ Day of _____ 2024, approved the said Development Agreement, subject to the registered Owner of the land described herein entering into this Agreement;

AND WHEREAS the following Schedules shall be attached to and form part of this Agreement:

- (a) Schedule 'A' - Terms and Conditions
- (b) Schedule 'B' - Property Location Map

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT in consideration of the granting by the Town of the Development Agreement requested by the Owner, the Owner agrees as follows:

- 1) That the Owner is the registered owner of the aforesaid Lands in the Town of Amherst, hereinafter called the "Lands". The aforesaid Lands are the only lands in the Town of Amherst to which this Agreement applies, and the Lands are illustrated in the plan shown on Schedule B attached.
- 2) That the Owner may construct three 6 apartment units on the second and third floors of the existing building, subject to Schedules A and B attached.
- 3) Nothing in this Agreement shall exempt or be taken to exempt the Owner or any other person from complying with the requirements of any Bylaw of the Town applicable to the Property (other than the Land Use Bylaw to the extent varied by this Agreement) or any Provincial or Federal statute, act, or regulation.

- 4) Any failure of the Town to insist upon strict enforcement of any requirements or conditions contained in this Agreement shall not be deemed a waiver of any rights or remedies that the Town may have and shall not be deemed a waiver of any subsequent breach or default in the conditions or requirements contained in this Agreement.
- 5) Should the Owner fail to act in accordance with any aspect of this Agreement, the Town shall retain the right to discharge the Agreement upon 30 days notification and / or enter the property and conduct the required work. The cost of the said work will become a lien on the property tax bill.
- 6) The Town shall issue the necessary Development Permit for the development upon expiration of the appeal period specified for Development Agreements under Section 249 of the *Municipal Government Act*, as the same may be amended from time to time, or upon the withdrawal or dismissal of any appeal which may be taken.
- 7) The Agreement shall be binding upon the parties hereto and their heirs, executors, administrators, successors and assigns, and shall run with the land which is the subject of this Agreement until such time as it is discharged by the Town in accordance with Section 229 of the *Municipal Government Act*.

SIGNED AND DELIVERED

In the presence of

THE TOWN OF AMHERST

David Kogon MD, Mayor

Jason MacDonald, MCIP, LPP, CAO

FOR THE OWNER

Jeanault Lasnier
Camaleon Holdings

Schedule A

9 LaPlanche Street, PID 25022872, 25022922, 25005828 - Development Agreement

Terms and Conditions:


1. USE OF LAND AND BUILDINGS

- 1.0 The use of the property shall be limited to ground floor commercial uses six (6) apartment units within the second and third floors of an existing building located on property shown on Schedule 'B'.
- 1.1 The ground floor of the building will not contain residential uses except for access to the upper floors.
- 1.2 Prior to issuance of a Building Permit, the Owner shall submit construction drawings as required by the Building Code to the satisfaction of the Building Inspector.
- 1.3 The Owner shall be responsible for ongoing compliance with the Town of Amherst Solid Waste Bylaw, including but not limited to, maintenance of solid waste containment where located outside the building.

2. GENERAL REQUIREMENTS

- 2.1 The Owner shall keep the Lands and building and any portion thereof clean and in good repair. All elements of the development on the Lands shall be regularly maintained and kept in a tidy state, and free from unkept materials of any kind.
- 2.2 Signage on the property shall conform to the Town of Amherst *Land Use Bylaw*.
- 2.3 The Owner shall ensure that exterior lighting does not shine directly onto adjacent properties or streets.
- 2.4 The Owner shall take all reasonable steps to maintain a clean worksite during construction by picking up building material waste, and taking all reasonable measures to minimize dust.
- 2.5 Accessory buildings may be permitted on the Lands in accordance with the Town of Amherst Land Use Bylaw.

Schedule B

 9 Laplanche Street (PID 25022872, 25022822, 25005828)



Planning Advisory Committee

Development Agreement to Permit the Construction of 6 units within an existing structure.

July 2, 2024



Disclaimer

These applications are not the Town's proposal. It is a property owner's right to make an application for a development agreement or a zoning map amendment. No approval or decisions have been made.

Purpose

The purpose is **to ensure public involvement in the planning process** when a development requires a development agreement or amendments to existing planning documents. **To explain the concept of a “development agreement”** and how it is administered in the Town of Amherst and **describe the proposal while outlining the relevant land use bylaws and policies.**

Development Agreement

What is a Development Agreement (DA)?

A development agreement is a **legally binding contract between a property owner and the Town that stipulates standards, design requirements, terms, and conditions** to which the property owner must adhere.

Aspects of a development that may be addressed in this agreement include:



Architectural Design

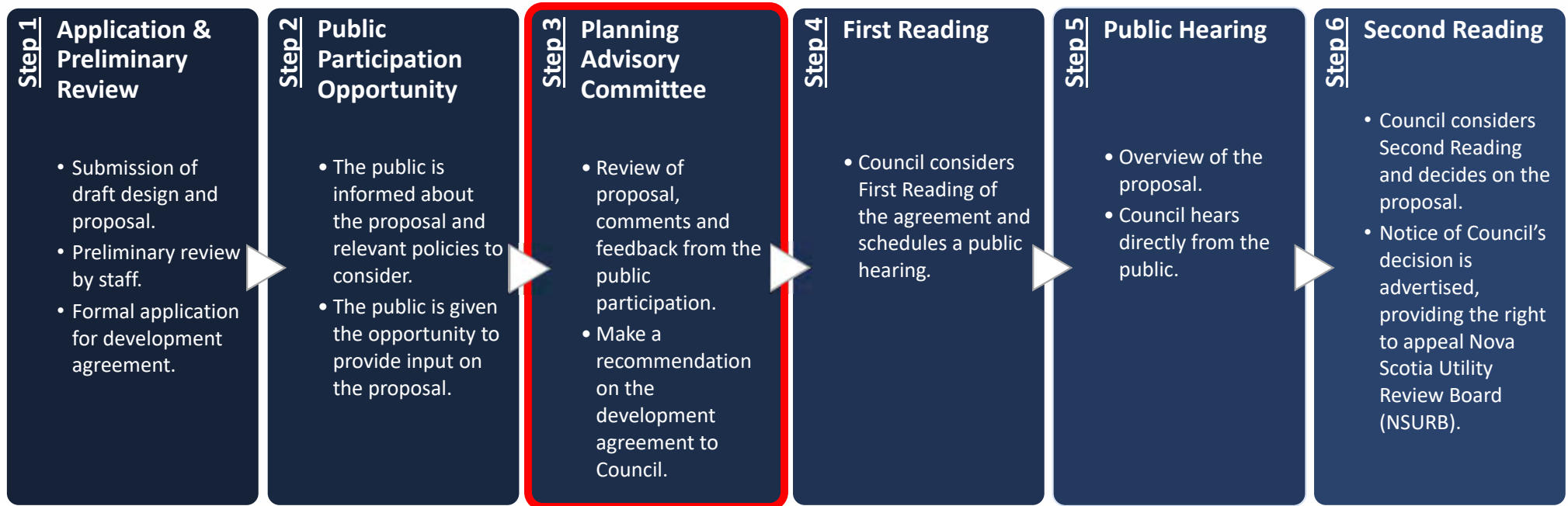
Parking

Landscaping

Drainage

A development agreement may also influence the use, of fencing and other similar site features to ensure the matter is addressed adequately, stipulate how the project should be phased, enforce certain special requirements, and require the developer to make contribution towards funding public infrastructure.

Development Agreement Process



Application Details

Applicant/ Owner: Jeanault Lasnier, Camaleon Holdings.

Summary of Proposal: to create 6 units on the upper floor within the building

Location: 9 LaPlanche St. (PID: 25022872, 25022922, and 25005828)

Total Property Area: 1347 sqm (14500 sq ft)

Existing Zoning: Downtown Zone – Core Area

Existing Land Use: Commercial, Parking Lot

Street Frontage: 51m along LaPlanche St.

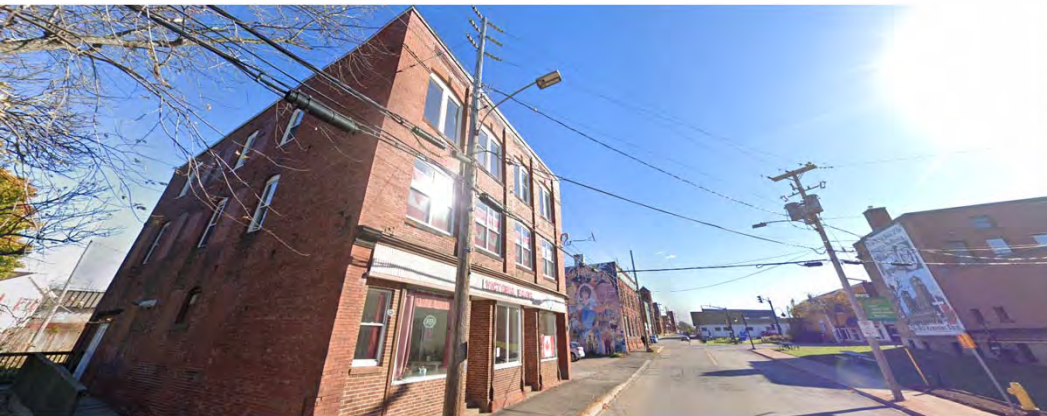


#seewhyweloveit

Amherst
NOVA SCOTIA

Neighbourhood Context

- Located in the Downtown Core Area between LaPlance St and Eddy St.
- Town Hall and Burbine's Gym are located to the South and a 5-minute walk to Lawtons Drugs.
- Located on three lots, parking space to the right and green space to the left
- TD Canada Trust and Dayle's Grand Market to the north



#seewhyweloveit

Amherst
NOVA SCOTIA

Relevant Planning Bylaws & Policies

1. General Land Use and Development Policies

GP-4 (Efficient Development)

It shall be the intention of Council to ensure that growth and development within the Town is efficient and cost effective by:

- (a) facilitating the contiguous expansion of the built up areas of the Town;
- (b) limiting development in un-serviced areas of the Town;
- (c) concentrating new development in adequately serviced and properly planned areas;
- (d) encouraging and facilitating infill development on underutilized properties within the built up area of town.

GP-7 (Compatibility)

It shall be the intention of Council to allow a mix of compatible land uses and to minimize their impacts by:

- (a) requiring adequate buffering and setbacks;
- (b) screening development by the use of visual barriers;
- (c) regulating the location of parking, storage buildings or other accessory uses or facilities.

Relevant Planning Bylaws & Policies

2. Residential Policies

RP-9 (Medium and High Density By Development Agreement)

Within the Residential Designation, it shall be the intention of Council to ensure medium and high density residential development occur in a manner compatible with a low density residential neighbourhood. Specifically, Council shall require that all residential developments greater than 4 dwelling units per property, be subject to a Development Agreement. In negotiating such an agreement Council shall:

- (a) ensure that the structure is located on the lot in such a manner as to limit potential impacts on surrounding low density residential developments;
- (b) ensure that the development provides sufficient on-site parking, and appropriate access to, and egress from the street;
- (c) ensure that the location of parking facilities does not dominate the surrounding area, including the utilization of vegetation and fences to mitigate the aesthetic impacts of parking lots;
- (d) ensure that any on site outdoor lighting does not negatively impact the surrounding properties;
- (e) ensure that any signage on the property is sympathetic to the surrounding residential properties;
- (f) require the use of vegetation to improve the aesthetic quality of the development;
- (g) ensure that the architecture of the building is sympathetic to any existing development in the surrounding area.

Relevant Planning Bylaws & Policies

2. Residential Policies

RP-12 (Residential Area Design)

It shall be the intention of Council to ensure that new residential areas:

- (a) provide for the efficient use of land;
- (b) provide for the efficient and economic extension of existing water, storm sewer and sanitary sewer systems and other utilities;
- (c) incorporates a hierarchy of streets that efficiently and safely accommodates traffic flows and proper access to other areas of Town;
- (d) provides for the efficient and safe movement of pedestrians and cyclists;
- (e) minimizes adverse effects on the environment;
- (f) provides for parks and other community uses in safe and central locations.

Relevant Planning Bylaws & Policies

3. Implementation Policy

A-5 (Amendment Criteria)

It shall be the intention of Council, when considering an amendment to this or any other planning document, including the entering into or amendment of a development agreement, to consider the following matters, in addition to all other criteria set out in the various policies of this planning strategy:

1. That the proposal conforms to the general intent of this plan and all other municipal bylaws and regulations.

(b) That the proposal is not premature or inappropriate by reason of:

- (i) the financial capability of the Town to absorb any costs relating to the development;
- (ii) the adequacy of municipal water, sanitary sewer and storm sewer services;
- (iii) the adequacy of road networks, in, adjacent to, or leading to the development

(c) That consideration is given to the extent to which the proposed type of development might conflict with any adjacent or nearby land uses by reason of:

- (i) type of use;
- (ii) height, bulk and lot coverage of any proposed building;
- (iii) parking, traffic generation, access to and egress from the site;
- (iv) any other matter of planning concern outlined in this strategy.

MEMO

TO: Planning Advisory Committee
FROM: Torben Laux, Land Use Planner
DATE: July 2nd, 2024
RE: **Development Agreement – 9 LaPlanche Street**

PROPOSAL

An application by Jeanault Lasnier of Camaleon Holdings for a development agreement (DA) to allow the renovation of an existing building, located on 9 LaPlanche Street. The development agreement would allow the creation of six new apartment units on the second and third floors.

PUBLIC PARTICIPATION

A Public Participation Opportunity (PPO), advertised in accordance with the Policy for Public Participation and Notification, was held on June 20th. No members of the public spoke to this application.

BACKGROUND INFORMATION

The attached application briefing provides the site details, neighborhood context, and building proposal details. The developer proposes six units within an existing structure located in the Downtown Core Area. The building is situated on three PIDs: 25022872, 25022922, and 25005828, with the structure on the middle one. The structure currently has commercial use on the first floor, with the second and third floors empty and ready for development. The proposed units would be located on the second and third floors, with three units on each.

Onsite parking exists to the right of the building, and greenspace is to the left. The exterior will remain largely untouched, except for the addition of fire exits and fire escapes located at the back of the building as may be required by the Building Code.

RELEVANT POLICIES

1. Residential Policies (RP)

RP-9 (Medium and High Density By Development Agreement)

Within the Residential Designation, it shall be the intention of Council to ensure medium and high density residential development occur in a manner compatible with a low density residential neighbourhood. Specifically, Council shall require that all residential developments greater than 4 dwelling units per property, be subject to a Development Agreement. In negotiating such an agreement Council shall:

- (a) ensure that the structure is located on the lot in such a manner as to limit potential impacts on surrounding low density residential developments;*
- (b) ensure that the development provides sufficient on-site parking, and appropriate access to, and egress from the street;*
- (c) ensure that the location of parking facilities does not dominate the surrounding area, including the utilization of vegetation and fences to mitigate the aesthetic impacts of parking lots;*
- (d) ensure that any on site outdoor lighting does not negatively impact the surrounding properties;*
- (e) ensure that any signage on the property is sympathetic to the surrounding residential properties;*
- (f) require the use of vegetation to improve the aesthetic quality of the development;*
- (g) ensure that the architecture of the building is sympathetic to any existing development in the surrounding area.*

The proposed development would not be relocating or constructing a new building but using the existing structure to densify. Furthermore, sufficient on-site parking already exists, therefore, satisfying this policy.

2. General Land Use and Development Policies (GP)

GP-4 Efficient Development)

It shall be the intention of Council to ensure that growth and development within the Town is efficient and cost effective by:

- (a) facilitating the contiguous expansion of the built up areas of the Town;*
- (b) limiting development in un-serviced areas of the Town;*
- (c) concentrating new development in adequately serviced and properly planned areas;*
- (d) encouraging and facilitating infill development on underutilized properties within the built up area of town*

The proposed development would satisfy this policy by using existing space to create new apartment units.

GP-7 Compatibility

It shall be the intention of Council to allow a mix of compatible land uses to minimize their impacts by:

- (a) requiring adequate buffering and setbacks;*
- (b) screening development by the use of visual barriers; and,*
- (c) regulating the location of parking, storage buildings and other accessory uses or facilities.*

The draft DA mainly address (c) the regulation of the location of parking, storage buildings and other accessory uses or facilities as much of the current site will remain the same.

5. Implementation Policy

A-5 (Amendment Criteria)

It shall be the intention of Council, when considering an amendment to this or any other planning document, including the entering into or amendment of a development agreement, to consider the following matters, in addition to all other criteria set out in the various policies of this planning strategy:

- (a) That the proposal conforms to the general intent of this plan and all other municipal bylaws and regulations.*
- (b) That the proposal is not premature or inappropriate by reason of:*
 - (i) the financial capability of the Town to absorb any costs relating to the development;*
 - (ii) the adequacy of municipal water, sanitary sewer and storm sewer services;*
 - (iii) the adequacy of road networks, in, adjacent to, or leading to the development*
- (c) That consideration is given to the extent to which the proposed type of development might conflict with any adjacent or nearby land uses by reason of:*
 - (i) type of use;*
 - (ii) height, bulk and lot coverage of any proposed building;*
 - (iii) parking, traffic generation, access to and egress from the site;*
 - (iv) any other matter of planning concern outlined in this strategy.*

The proposal meets the intent of the relevant town bylaws and regulations. In terms of subsection (b), there would be no significant burden on the Town's finances. The street network and town water, sanitary and storm sewer services can accommodate the development. With regard to subsection (c), the proposed use does not conflict with the existing uses in the neighborhood and the dimensions fit other existing developments in the area. Parking and traffic generation is not to be an issue for the area.

DISCUSSION & CONCLUSION

Staff feel the draft DA is in keeping with the general intent of the relevant policies of the MPS. The proposal has the potential to have a significant positive impact not just for the Town of Amherst by

addressing the shortage of suitable and affordable housing. This development is appropriate for the area in terms of its height, bulk, and general built form.

The following decision options are therefore put forward:

OPTIONS:

Option One: Recommend that Council enter into the Development Agreement for 9 LaPlanche Street Development as drafted.

Option Two: Recommend that Council not enter into the Development Agreement 9 LaPlanche Street.

Option Three: Defer a decision and request additional information and /or changes to the proposal.

STAFF RECOMMENDATION: Option One.

SYNOPSIS

BELL MOBILITY LEASE AGREEMENT

Bell Mobility leases a parcel of land for a cellular communication tower that includes an access easement at the Public Works Garage located at 14 McCully Street.

The current 20-year lease will expire on April 30, 2025, and a new lease has been negotiated that includes a 7.5% increase in the base rent for year one and annual increases of 2% for all subsequent years. Bell will also pay an additional \$2,000 +HST annual payment to the Town as they sublet tower space to Rogers Mobility

The terms and conditions of the current and proposed leases will remain unchanged for the most part. Minor changes in the proposed lease include:

- An initial 5-year term with 3 options to extend for 5 years each, current lease is 20 years.
- Proposed lease requires 30 days' notice to terminate the lease, current lease requires 3 months' notice.

The Town currently receives \$5,154.57+HST in annual rent from Bell Mobility. If approved by Council, the annual rent paid will increase to \$7,541.15+HST beginning May 1, 2025.

MOTION:

That Council approve the lease agreement between Bell Mobility Inc. and the Town of Amherst and authorize the Mayor and CAO to sign on behalf of the Town.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Aaron Bourgeois, Director of Operations

DATE: September 23, 2024

SUBJECT: **Bell Mobility Tower Site Lease Renewal**

ORIGIN: Pending expiration of the existing Lease between the Town and Bell Mobility Inc. (formerly MT&T Mobility Incorporated)

LEGISLATIVE AUTHORITY: Municipal Government Act (MGA), Section 51 concerning the sale or lease of municipal property.

RECOMMENDATION: That Council approve the lease agreement between Bell Mobility Inc. and the Town of Amherst and authorize the Mayor and CAO to sign on behalf of the Town.

BACKGROUND: Bell Mobility leases a parcel of land for a cellular communication tower that includes an access easement (as shown in the proposed lease agreement) at the Public Works Garage located at 14 McCully Street.

As the current 20-year lease will expire on April 30, 2025 and as Bell wishes to renew the lease, they contacted the CAO in June to negotiate the terms for a new lease.

DISCUSSION: The terms and conditions of the current and proposed leases will remain unchanged for the most part. Minor changes in the proposed lease include:

- An initial 5-year term with 3 options to extend for 5 years each, current lease is 20-years.
- Proposed lease requires 30 days notice to terminate the lease, current lease requires 3 months notice.

It is also important to note that Public Works does not currently have a need or use for the property occupied by the cellular tower.

FINANCIAL IMPLICATIONS: The Town is currently receiving \$5,154.57 +HST in annual rent from Bell Mobility. The proposed lease includes a 7.5% increase in the base rent for year one and then annual increases of 2% for all subsequent years. Bell will also pay an additional \$2,000 +HST annual payment to the Town as they sublet Tower space to Rogers Mobility.

Beginning May 1, 2025 annual rent will be \$7,541.16 +HST. Year 20 would see the annual rent increase \$10,072.42 +HST.





AMHERST TOWN COUNCIL

RFD# 2024078

Date: September 23, 2024

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications

COMMUNITY ENGAGEMENT: There is no community engagement contemplated at this time.

ALTERNATIVES:

1. Direct staff to negotiate changes to the lease;
2. Do not enter into the lease agreement with Bell Mobility

ATTACHMENTS:

1. Proposed lease agreement
2. Current lease agreement

Report prepared by:

Report and Financial approved by:



WIRELESS TELECOMMUNICATIONS LEASE – TOWER

THIS LEASE made this ____ day of _____, 2024.

IN CONSIDERATION of the sum of Two Dollars (\$2.00) now paid by each party hereto to the other and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged), the Landlord and the Tenant covenant and agree as follows:

1. DEMISE. The Landlord, who is the party signing this Lease as Landlord, is the registered owner of the property municipally known as McCully Street, Amherst, Nova Scotia, which is more particularly described in Schedule "A" attached (the "Property"), and leases to the Tenant any portion of the Property outlined in heavy black ink on the plan(s) attached as Schedule "B" (the "Leased Premises"), for the Tenant's, its agents', employees', contractors', assignee's and sublessee's exclusive use as described under this Lease, in consideration of the rents, covenants and agreements set out under this Lease.

2. USE. The Tenant is permitted to install, connect, attach, use, operate, repair, reconfigure, supplement, replace and maintain on the Leased Premises a telecommunication tower, equipment shelter(s), cabinets, poles, pedestals, concrete foundations, all necessary cabling, wiring, fibre optic wiring, hydro-electric wiring, telephone wiring, antennas, antenna mounts and any other related equipment or attachments (collectively, the "Equipment") for the provision of wireless telecommunication services. The Landlord covenants and agrees that the Tenant shall have the further right to use and maintain the existing access road to the Leased Premises, which access road forms part of the Leased Premises as set out in Schedule "B" to this Lease.

The Tenant shall be permitted, during construction, installation, reconfiguration, attachment and replacement of the Equipment, to occupy an area outside the Leased Premises for such purposes, and, if necessary, such area shall be repaired at the Tenant's expense to the reasonable satisfaction of the Landlord.

3. TERM. The term of this Lease (the "Term") shall be for five (5) years, commencing on May 1, 2025 (the "Commencement Date"), and expiring on that date which is five (5) years following the Commencement Date, unless the Term is extended in accordance with Section 5 of this Lease.

4. RENT. During the Term, the Tenant shall pay to the Landlord rent as set forth in Schedule "C" attached (the "Rent"), plus any Sales Taxes (as defined in this Section) which it is required to pay by law. The Landlord confirms that its HST (as defined in this Section) number is 108124694 RT0001, and acknowledges and agrees that notwithstanding the forgoing or anything else contained in this Lease, the Tenant's obligation to pay to the Landlord any goods and services tax or harmonized sales tax in addition to Rent is conditional upon such HST number being valid and correct. "Sales Taxes" means all goods and services, business transfer, multi-stage sales, sales, use, consumption, harmonized, value-added or other similar taxes imposed by any federal, provincial or municipal government upon the Landlord or the Tenant in respect of this Lease, or the amounts payable by the Tenant hereunder or the goods and services provided by the Landlord hereunder including, without limitation, the rental of the Leased Premises and the provision of administrative services to the Tenant hereunder and includes, without limitation, the goods and services tax, the Quebec sales tax, and any harmonized sales tax ("HST").

The Landlord and the Tenant agree that all amounts owed by the Tenant to the Landlord pursuant to this Lease shall be paid by electronic funds transfers ("EFT"). Upon request by the Tenant, the Landlord agrees to provide the Tenant with all necessary information in order to effect an EFT to the Landlord.

5. OPTION TO EXTEND. The Landlord grants and agrees that the Term of this Lease may be extended by three (3) successive five (5) year terms (each of such terms being referred to as an "Extended Term") on the same terms and conditions except for the Rent, which shall be the pre-negotiated Rent set out in Schedule "C" to this Lease. Unless the Tenant provides the Landlord with written notice of its intention not to extend this Lease at least sixty (60) days prior to the expiration of the Term or the then current Extended Term, as the case may be, this Lease shall automatically extend for an Extended Term.

6. ADDITIONAL TAXES. The Tenant shall reimburse the Landlord for any new taxes, rates, fees or assessments of every description which may be charged or imposed, during the Term or Extended Term (if applicable), by a governmental authority (collectively, the "Taxes") in respect of the privileges granted under this Lease provided that: (a) it can be demonstrated that such Taxes have been assessed as a direct result of the Tenant's use of the Leased Premises or the presence of the Equipment at the Leased Premises; and (b) the Landlord delivers to the Tenant prompt written notice of the imposition of such Taxes (together with copies of all bills, invoices or statements relating to such Taxes) (the "Taxes Notice"), which Taxes Notice shall be delivered to the Tenant no later than thirty

(30) days following the date the Landlord receives notification from any governmental authority advising of any Taxes. If the Landlord fails to deliver the Taxes Notice within such thirty (30) day period, the Tenant shall have no obligation or liability to pay any of the Taxes set out in such Taxes Notice and the Landlord shall be solely responsible for the payment of all such Taxes. The Tenant shall have the right, at the Tenant's sole cost and expense, to contest the Taxes charged or imposed which the Tenant is responsible for paying under this Lease. In the event the Tenant intends to contest the Taxes charged or imposed which the Tenant is responsible for paying under this Lease, the Landlord shall, at the Tenant's sole cost and expense: (i) cooperate with the Tenant; and (ii) execute such documentation as required by the Tenant, in the Tenant's reasonable opinion; to enable the Tenant to contest such Taxes.

7. ELECTRICITY. The Tenant shall have the right at any time and at its own cost and expense, to connect to and draw power from the Landlord's electrical power supply. The Tenant shall be responsible for its electrical connection costs and for the electrical consumption used on the Leased Premises. The costs of any electricity consumption associated with the operation of the Equipment shall be allocated in accordance with a separate meter installed on the Property, with direct invoices being sent to the Tenant from the local electrical company.

8. ACCESS. The Landlord grants to the Tenant, its agents, employees and contractors, unrestricted and direct access to the Property and the Leased Premises, 24 hours a day, 7 days a week at no additional cost to the Tenant ("24/7 Access"). The Landlord acknowledges that 24/7 Access is critical to the Tenant and its business operation.

To the extent applicable, the Landlord shall provide the Tenant with three (3) copies of any access cards, key fobs and keys required to access the Property and Leased Premises, at no cost to the Tenant. The Landlord agrees that the Tenant may install a lock box at a location on the Property for the purposes of securing at least one (1) set of access devices. For clarification purposes, the Landlord shall permit the Tenant, its agents, employees and contractors unrestricted and direct access to the Property and Leased Premises, in advance of any construction and/or installation of the Equipment, for the purpose of inspecting and satisfying itself, at its own expense, as to condition of the Property taking into consideration the intended use of the Leased Premises, provided the Tenant makes good, at the Tenant's cost and expense, any damage caused by any tests or inspections, reasonable wear and tear excepted.

9. TENANT'S WORK.

(a) The Landlord agrees that the Equipment shall not become fixtures of the Lease but shall be and remain the property of the Tenant and the Tenant shall have the right to remove the Equipment from the Leased Premises at any time from time to time by the Tenant during the Term or any Extended Term (if applicable), provided the Tenant makes good, at the Tenant's cost and expense, any damage caused by such removal, reasonable wear and tear excepted.

(b) The Tenant may make any alterations and/or improvements to the Equipment or the Leased Premises during the Term or any Extended Term (if applicable) without requiring the Landlord's consent ("Alterations"). Alterations may include, but are not limited to, the expansion, reconfiguration or replacement of the existing telecommunication tower, the expansion, reconfiguration or replacement of existing, or the addition of new, equipment shelter(s), cabinets, antennas, antenna mounts, apparatus, fixtures, cabling, wiring, fibre optic wiring, hydro-electric wiring, telephone wiring, attachments or any other Equipment required by the Tenant, provided the Tenant makes good, at the Tenant's cost and expense, any damage caused by the Alterations, reasonable wear and tear excepted. In the event that any Alteration to the Equipment or the Leased Premises materially moves the location(s) of the Equipment in the Leased Premises (including any material update to the location of cabling, wiring, fibre optic wiring, hydro-electric wiring, telephone wiring) or materially changes the type of Equipment in the Leased Premises, the plan(s) set out in Schedule "B" may be substituted with new plans delivered by the Tenant to the Landlord (the "New Plans"), and the New Plans shall be deemed to form part of this Lease.

10. TERMINATION. Notwithstanding any other provisions of this Lease, the Tenant shall have the right, in its sole discretion, at any time during the Term or any Extended Term (if applicable), to terminate this Lease by giving thirty (30) days prior written notice to the Landlord, however, the Tenant shall comply with the obligations regarding restoration in Section 11 of this Lease. In the event of such termination, the Landlord shall refund pro-rata the portion of the Rent (plus any Sales Taxes), if any, accruing due after the date of termination and the parties shall be released from any further obligations with respect to any matter under this Lease.

11. RESTORATION. Upon expiration or early termination of this Lease, the Tenant shall remove the Equipment from the Leased Premises

within a reasonable time, and the Tenant shall make good, at the Tenant's cost and expense, any damage caused by such removal, reasonable wear and tear excepted (the "Restoration Obligations"). Notwithstanding the Restoration Obligations or anything else contained in this Lease, to the extent applicable, the Tenant shall not be required to remove any cabling, wiring, fibre optic wiring, hydro-electric wiring, telephone wiring, conduits, or concrete foundations.

12. INSURANCE AND INDEMNITY. The Tenant shall, during the Term and any Extended Term (if applicable), keep in full force and effect a policy of insurance with respect to its use and occupancy of the Leased Premises and the Property, in which the limit of Comprehensive General Liability insurance shall not be less than two million dollars (\$2,000,000.00) per occurrence and an annual aggregate limit of not less than two million dollars (\$2,000,000.00) for products and completed operations. The required insurance limit may be composed of any combination of primary and excess (umbrella) insurance policies.

The Tenant agrees to indemnify the Landlord for any claims or damages caused by the negligence or wilful misconduct of the Tenant, its agents, employees, contractors or those whom it is responsible in law, except for any claim, damage, loss, injury or death which results from the acts or omissions of the Landlord, its employees, agents, contractors or those whom it is responsible in law. In no event will the Tenant be liable for or indemnify and save harmless the Landlord from and against any indirect, special, incidental or consequential damages, including loss of revenue, loss of profits, loss of business opportunity or loss of use of any facilities or property, even if advised of the possibility of such damages.

13. ENVIRONMENTAL. The Landlord warrants, to the best of its knowledge, that the Leased Premises does not contain any toxic or hazardous substances or materials including, without limitation, asbestos, urea formaldehyde, PCBs or any other contaminants as defined in the *Environmental Protection Act*, (Ontario), or the equivalent Act in the province within which the Property is located (the "Contaminants"). If Contaminants that are not in compliance with Laws ("Contaminants Not In Compliance") are discovered on the Leased Premises by the Tenant during the Term or any Extended Term (if applicable), the Landlord shall remove such Contaminants Not In Compliance, at its expense, and indemnify and hold the Tenant harmless from any liability arising from the presence such Contaminants Not In Compliance on the Leased Premises.

14. INTERFERENCE. The Landlord shall not cause interference or permit others to interfere with or impair the quality of the telecommunications services being rendered by the Tenant from the Property ("Interference"). The Landlord shall ensure that prior to any third party telecommunication provider installing telecommunications equipment on the Property, subsequent to the installation of the Equipment, that such third party telecommunication provider shall co-ordinate its installation with the Tenant according to the Tenant's standard collocation procedures and conditions, to ensure there is no Interference and to ensure that the Tenant's quiet enjoyment of the Leased Premises is protected.

15. ASSIGNMENT. The Tenant shall be permitted to assign, sublet or license the whole or any part of this Lease, the Equipment or Leased Premises and rights of access without the consent of the Landlord to any assignee, sublessee or licensee. The Landlord shall not be permitted to assign or transfer this Lease in any manner whatsoever, without the prior written consent of the Tenant to any such assignment or transfer (which prior written consent may be unreasonably withheld by the Tenant), except that the Landlord may assign or transfer this Lease without the prior written consent of the Tenant, if such assignment or transfer is a result of a sale of the Property and the purchaser of the Property agrees to assume all of the Landlord's rights and obligations under this Lease. The Tenant shall not have any obligation to direct or otherwise pay Rent to any party other than the Landlord, unless such party is an assignee of the Landlord as permitted by this Section.

16. GENERAL.

- (a) The Landlord covenants with the Tenant for quiet enjoyment of the Leased Premises without any interruption or disturbance from the Landlord, provided the Tenant has not been in default of any obligation under this Lease beyond any applicable cure periods provided in this Lease or at law.
- (b) The Landlord, at the Tenant's expense, shall co-operate with the Tenant in obtaining all necessary consents from any governmental authorities having jurisdiction with respect to the installation, operation or maintenance of the Equipment and will execute all necessary consents or authorizations.
- (c) The Tenant shall use of the Property pursuant to this Lease, and the Landlord shall maintain the Property, in compliance and conformity with the requirements of all applicable Laws. "Laws" means every statute, law, by-law, regulation, ordinance, requirement, codes and order from time to time or at any time in force during the Term and any Extended Term (if applicable) affecting in any way the Property or its condition, maintenance, use or occupation, as any of the foregoing may be interpreted and applied from time to time by courts or other tribunals of competent jurisdiction.
- (d) If the Tenant overholds the Leased Premises beyond the Term or any Extended Term (if applicable), the Tenant may continue such

overholding as a tenancy from month to month, upon the same terms and conditions as contained in the Lease.

- (e) The Tenant is entitled to register a notice of this Lease on title to the Property in order to show its interest under this Lease and, to the extent not already provided under this Lease, the Landlord shall provide the Tenant with a legal description of the Property for such registration. Upon the request of the Tenant, the Landlord agrees to obtain from any purchaser or mortgagee a non-disturbance agreement to respect and continue in full force and effect, all the terms and conditions of this Lease.
- (f) Any notice to be given under the terms of this Lease shall be in writing and shall be sufficiently given if delivered personally or by courier to the party for whom it is intended, sent by facsimile to the party for whom it is intended, or, if mailed, postage prepaid, by registered mail addressed to the party for whom it is intended. The facsimile numbers and the addresses for notice are set forth for each party below.

In the case of the Landlord to:

Town of Amherst
98 Victoria Street East
Amherst, Nova Scotia
B4H 1X6

Attention: Chief Administrative Officer
Facsimile: 902-667-5409

In the case of the Tenant to:

BELL MOBILITY INC.
1 Carrefour Alexander-Graham-Bell
Building B – 3
Verdun, Quebec
H3E 3B3

Attention: Real Estate Services
Email: bmresi@bell.ca
Telephone: 1-800-707-6485

Either party to this Lease may change its address for notices or facsimile number by notice to the other party in accordance with the provisions of this Section. Any notice delivered personally, by courier or registered mail shall be deemed to have been given and received on the day it is so delivered at such address, provided that if such day is not a business day such notice or other communication shall be deemed to have been given and received on the next following business day. Any notice sent by facsimile, shall be deemed to have been given upon the date receipt by facsimile is confirmed, provided, however, if receipt is confirmed after 5:00 p.m. or on a Saturday, Sunday or statutory holiday, such notice shall be deemed to have been given on the next business day.

- (g) Without limiting the generality of Section 16(f) herein, and not constituting formal notice or acting as a substitute to any formal notice required pursuant to the terms of this Lease, Bell Mobility's Landlord Relations Specialists may be reached by the Landlord during business hours for questions or concerns related to this Lease at 1-800-667-5263 (for Central Region & Western Region), 1-800-707-6485 (for Eastern Region and Atlantic Region) or at bmresi@bell.ca. Furthermore, without limiting the generality of Section 16(f) herein, and not constituting formal notice or acting as a substitute to any formal notice required pursuant to the terms of this Lease, Bell Mobility's network operations control centre can be reached by the Landlord 24 hours a day at 1-866-670-6622 to report power outages, hazardous conditions or emergencies at the Property.

Without limiting the generality of Section 16(f) herein, and not constituting formal notice or acting as a substitute to any formal notice required pursuant to the terms of this Lease, the Landlord can be reached by the Tenant 24 hours a day for questions or concerns related to this Lease at 902-667-3352 or info@amherst.ca.

- (h) The Landlord represents and warrants to and in favour of the Tenant that:
 - (i) neither the entering into nor the delivery of this Lease nor the completion by the Landlord or the Tenant of the transactions contemplated under this Lease will conflict with or constitute a default under or result in a violation of, or require a consent of anyone under any agreement to which the Landlord is a party or by which the Landlord or the Leased Premises or Property is bound; and
 - (ii) the Landlord has the good right, full power and absolute authority to enter into this Lease and grant this Lease and all of the rights hereunder to the Tenant.

The Landlord shall indemnify the Tenant with respect to all claims, actions, damages, liabilities and expenses in the connection with any breach of the representations or warranties in this Subsection, and the Landlord agrees to be liable for and to pay all costs, claims, damages

and expenses to the Tenant associated with any breach of the representations or warranties in this Subsection.

- (i) If a matrimonial home is located on the Property, Landlord’s spouse hereby consents to this Lease.
- (j) This Lease shall be binding upon and shall enure to the benefit of the Landlord and the Tenant and their respective heirs, executors, administrators, successors, assigns and subsequent purchasers.
- (k) Except for the obligation to make payments or advance funds when due hereunder, which may not be claimed as force majeure by any party, the obligations of the parties shall be suspended to the extent and for the period that performance is prevented by any cause, whether foreseeable or unforeseeable, beyond its reasonable control, including, without limitation: (i) labour disputes (however arising and whether or not employee demands are reasonable or within the power of the party to grant); (ii) acts of God; (iii) laws, regulations, orders, proclamations, instructions or requests of any government or governmental entity; (iv) judgments or orders of any court; (v) inability to obtain on reasonably acceptable terms, or unreasonable delays in obtaining, any public or private license, permit or other authorization; (vi) acts of war or conditions arising out of or attributable to war, whether declared or undeclared; (vii) riots, acts of terrorism, civil strife, insurrection or rebellion; (viii) fire, explosion, earthquake, storm, flood, sink holes, drought or other adverse weather condition; (ix) delay of failure by suppliers or transporters of materials, parts, supplies, services or equipment or by contractors’ or subcontractors’ shortage of, or inability to obtain, labour, transportation, materials, machinery, equipment, supplies, utilities or services; (x) accidents; (xi) power failure; (xii) breakdown of equipment, machinery or facilities; (xiii) actions by native rights groups, environmental groups or other similar special interest groups; or (xiv) any other cause, whether similar or dissimilar to the foregoing that is beyond the reasonable control of the affected party. The time for performance of all obligations hereunder (except for the obligation to make payments or to provide funds when due) shall be extended for a period equivalent to any period(s) of force majeure, as described above. A party that claims force majeure shall promptly notify the other party and shall: (a) take all reasonable steps to remove or remedy the cause of the prevention or delay insofar as the party claiming force majeure is reasonably able to do so and as soon as reasonably possible; and (b) use commercially reasonable efforts to mitigate any effect which an occurrence of an event of force majeure might have on the performance of such party’s obligations under this Lease.
- (l) The terms of this Lease and all information issued, disclosed or developed in connection with this Lease are to be held in strict confidence between the Landlord and the Tenant. The Landlord, its agents and employees agree not to use, reproduce or divulge the same to third parties unless it is with the prior written consent of the Tenant and to take all reasonable precautions for protection of such information from disclosure.

Furthermore, the Landlord shall not be permitted to mandate or engage the services of a third party save for an Authorized Representative, for the purposes of any negotiation whatsoever regarding the present Lease or the Leased Premises (including, without limitation, the payable rent for any renewal or extension period), without obtaining the prior written consent of the Tenant to any such mandate (which prior written consent may be withheld by the Tenant at its sole discretion). For greater certainty, only the Landlord, its officers, a duly licensed broker or a duly licensed attorney at law (collectively, the “Authorized Representatives”) may negotiate terms or conditions regarding the present Lease with the Tenant.

- (m) This Lease contains the entire agreement between the parties with respect to the Leased Premises and there are no prior representations, either oral or written, between them other than those set forth in this Lease. This Lease supersedes and revokes all previous negotiations, arrangements, options to lease, representations and information conveyed, whether oral or written, between the Landlord and the Tenant. The Landlord acknowledges and agrees that it has not relied upon any statement, representation, agreement or warranty except such as are expressly set out in this Lease.
- (n) The invalidity or unenforceability of any provision of this Lease shall not affect the validity or enforceability of any other provision, but shall be deemed to be severable.
- (o) This Lease shall be governed by and construed in accordance with the laws of Canada and the Province within which the Property is located.
- (p) The Landlord and the Tenant acknowledge and agree that Schedules “A”, “B” and “C” as attached shall form part of this Lease.

IN WITNESS WHEREOF the parties have duly executed this Lease as of the date on the first page of this Lease.

TOWN OF AMHERST (Landlord)

Per: _____
Name:
Title:

Per: _____
Name:
Title:

I/We have authority to bind the corporation.

BELL MOBILITY INC. (Tenant)

Per: _____
Name: Chantal Desjardins
Title: Senior Manager, Real Estate Services

I have authority to bind the corporation.

SCHEDULE "A"

LEGAL DESCRIPTION OF PROPERTY

Engineering Code: J0665
Municipality: Amherst
Province: Nova Scotia

Legal Description:

Parcel Identifier: PID 25024639

All that lot of land situate at Amherst, in the County of Cumberland, Province of Nova Scotia, shown as **Lot AMH** on plan entitled "Plan of Survey Showing Lot AMH (Leased) and Access Easement Over Lands of The Town of Amherst" and dated March 30, 2005 by E.C. Keen, N.S.L.S., the said lot of land being more particularly bounded and described as follows:

BEGINNING at a survey marker set at the west corner of the lot of land herein described. Said survey marker being distant 289.153 meters on a bearing of 65 degrees 49 minutes 30 seconds from Nova Scotia Co-ordinate Monument #24021;

THENCE 31 degrees 08 minutes 00 seconds a distance of 24.000 meters along lands of the Town of Amherst to a survey marker;

THENCE 121 degrees 08 minutes 00 seconds a distance of 24.000 meters along said lands of the Town of Amherst to a survey marker;

THENCE 211 degrees 08 minutes 00 seconds a distance of 33.121 meters along said lands of the Town of Amherst to a survey marker;

THENCE 321 degrees 56 minutes 30 seconds a distance of 25.675 meters along said lands of the Town of Amherst to the point of beginning.

Said lot of land containing 538.430 square meters and being a portion of lands conveyed to the Town of Amherst by deed recorded at the Registry of Deeds, for the County of Cumberland in Book 420, Page 837.

All bearings referable to Grid North, Nova Scotia Co-ordinate System, Zone 5, Central Meridian 64 degrees 30 minutes West, 1979 adjustment.

All that area of land situate at Amherst, in the County of Cumberland, Province of Nova Scotia, shown as Access Easement on plan entitled "Plan of Survey Showing Lot AMH (Leased) and Access Easement Over Lands of The Town of Amherst" and dated March 30, 2005 by E.C. Keen, N.S.L.S. the said area of land being more particularly bounded and described as follows:

BEGINNING at a point on the western boundary of McCully Street at the eastern corner of lands of the Town of Amherst;

THENCE 296 degrees 50 minutes 45 seconds a distance of 15.415 meters along said lands of the Town of Amherst to a point;

THENCE northerly and westerly an arc distance of 11.987 meters along said lands of the Town of Amherst following a curve to the left, having a radius of 10.400 meters to a point. Said curve having a chord distance of 11.334 meters and bearing of 264 degrees 59 minutes 42 seconds;

THENCE 231 degrees 58 minutes 22 seconds a distance of 13.380 meters along said lands of the Town of Amherst to a point;

THENCE westerly an arc distance of 23.594 meters along said lands of the Town of Amherst following a curve to the right, having a radius of 18.463 meters to a point. Said curve having a chord distance of 22.021 meters and bearing of 268 degrees 24 minutes 47 seconds;

THENCE 304 degrees 53 minutes 54 seconds a distance of 53.325 meters along said lands of the Town of Amherst to a point;

THENCE 31 degrees 08 minutes 00 seconds a distance of 6.109 meters along Lot AMH to a point;

THENCE 124 degrees 53 minutes 54 seconds a distance of 53.719 meters along aforesaid lands of the Town of Amherst to a point;

SCHEDULE "A" CONTINUED

THENCE easterly an arc distance of 15.818 meters along said lands of the Town of Amherst following a curve to the left, having a radius of 12.367 meters to a point. Said curve having a chord distance of 14.762 meters and bearing of 268 degrees 24 minutes 29 seconds;

THENCE 51 degrees 58 minutes 22 seconds a distance of 13.390 meters along said lands of the Town of Amherst to a point;

THENCE easterly an arc distance of 19.013 meters along said lands of the Town of Amherst following a curve to the right, having a radius of 16.496 meters to a point. Said curve having a chord distance of 17.978 meters and bearing of 84 degrees 59 minutes 33 seconds;

THENCE 116 degrees 50 minutes 45 seconds a distance of 18.157 meters along said lands of the Town of Amherst to a point;

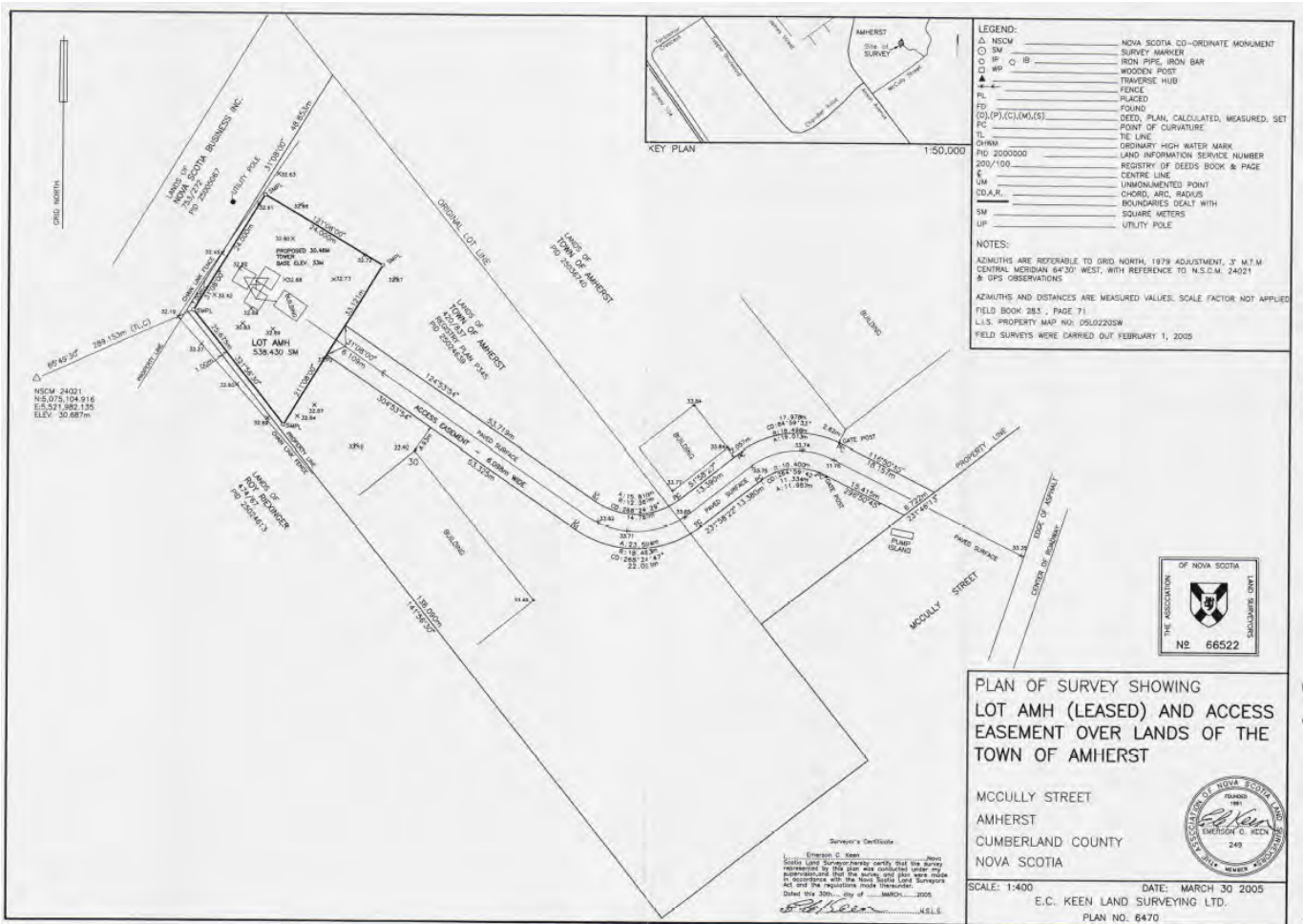
THENCE 231 degrees 46 minutes 13 seconds a distance of 6.722 meters along aforesaid McCully Street to the point of beginning.

All bearings referable to Grid North, Nova Scotia Co-ordinate System, Zone 5, Central Meridian 64 degrees 30 minutes West, 1979 adjustment.

* subject to municipal setbacks

SCHEDULE "B"

PLAN(S) OF LEASED PREMISES



* subject to municipal setbacks

SCHEDULE "C"

RENT FOR TERM

1. During the period of the Term commencing on the Commencement Date and ending on that date which is five (5) years following the Commencement Date, Rent shall be Five Thousand, Four Hundred Forty-one Dollars and Sixteen Cents (\$5,541.16) (exclusive of any Sales Taxes which the Tenant is required to pay by law), per year, payable annually, in advance, by the Tenant to the Landlord.
2. Commencing on the first anniversary of the Commencement Date and on each anniversary thereafter during the Term, the Rent shall increase annually by two percent (2%) of the previous year's Rent, payable annually, in advance, by the Tenant to the Landlord.

RENT FOR EXTENDED TERMS

3. On each anniversary thereafter during any Extended Term thereof, if applicable, the Rent shall increase annually by two percent (2%) of the previous year's Rent, payable annually, in advance, by the Tenant to the Landlord.

ADDITIONAL RENT FOR THIRD PARTY CARRIERS

4. The Tenant has the right to sublease or license the whole or any part of the Equipment or Leased Premises and rights of access to any existing sub-lessee or licensee, in consideration of an additional annual rent for each sub-lessee or licensee, save and except for corporate affiliates, in the amount of Two Thousand Dollars (\$2,000.00) payable to the Landlord annually on the first day of the month following installation of the Sublessee's equipment and to be pro-rated for the balance of the lease year in which installation occurs. Thereafter, the Additional Rent shall be terminated on the last day of the month during which the Sublessee's equipment is removed and all prepaid Additional Rent shall be adjusted to the date of termination. Such Additional Rent shall be subject to the same annual increase as the Rent.
5. Additionally, should the Tenant sublease or license the whole or any part of the Equipment or Leased Premises, and rights of access, to any other sub-lessee or licensee, the Tenant shall commence paying, for each additional sub-lessee or licensee save and except for corporate affiliates, an additional annual rent in the amount of Two Thousand Dollars (\$2,000.00) payable to the Landlord annually on the first day of the month following installation of the Sublessee's equipment and to be pro-rated for the balance of the lease year in which installation occurs. Thereafter, the Additional Rent shall be terminated on the last day of the month during which the Sublessee's equipment is removed and all prepaid Additional Rent shall be adjusted to the date of termination. Such Additional Rent shall be subject to the same annual increase as the Rent.

THIS LEASE made this 25th day of April, 2005, effective as of May 1, 2005.

BETWEEN:

TOWN OF AMHERST, a body corporate ,

(hereinafter called the "Lessor")

OF THE ONE PART

- and -

MT&T MOBILITY INCORPORATED, a body corporate, with head office at Dartmouth, in the County of Halifax, Province of Nova Scotia,

(hereinafter called the "Lessee")

OF THE OTHER PART

WITNESSETH THAT:

1. In this Lease,

- (a) The "Lessor's Lands" means the lands of the Lessor situate at McCully Street, Amherst, Cumberland County, Province of Nova Scotia, more particularly described in the instrument recorded at the Registry of Deeds for the County of Cumberland in Book 420 at Page 837 (PID No. 25024639);
- (b) "Demised Premises" means the lot of land forming part of the Lessor's lands known as Lot AHM, McCully Street, Amherst, County of Cumberland, Nova Scotia, and more particularly described in Schedule "A" to this Lease and depicted on that Plan of Survey appended as Schedule "C" to this Lease;
- (c) "Lessor" means Town of Amherst, a body corporate,
- (d) "Lessee" means MT&T Mobility Incorporated, a body corporate, its successors, assigns, servants, agents, licensees, workmen, contractors and guests;
- (e) "Right-of-Way" means the full right, liberty and privilege for the Lessee to pass and repass at all times hereafter by day or by night with or without vehicles of any description for all purposes connected with the use and enjoyment of the Demised Premises over and along the right-of-way more particularly described in Schedule "B" to this Lease and depicted on that Plan of Survey appended as Schedule "C" to this Lease for the purpose of maintaining and using same to gain access to and egress from the Demised Premises together with the right to lay down, install, construct, maintain, inspect, alter, replace, repair and reconstruct a roadway and its appurtenances within the Right-of-Way.

DEMISE

2. In consideration of the rents hereby reserved and the covenants herein contained, the Lessor hereby grants to the Lessee the Right-of-Way and leases to the Lessee the Demised Premises, together, for a term of twenty (20) years beginning May 1, 2005 and ending April 30, 2025, for the following purposes:

- (a) the accessing, construction, operation and maintaining of a telecommunications tower and related equipment as the Lessee may from time to time install over, upon, across and under the Demised Premises (the "Transmission Facility");
- (b) the construction, operation and maintenance of a utility pole line for electrical power and telecommunications consisting of poles and cable lines together with all necessary attendant anchors, guys, wires, braces and appurtenances as the Lessee may from time to time install over, upon, across and under the Demised Premises and the Right-of-Way;
- (c) the right to lay down, install, construct, maintain and reconstruct a roadway and its appurtenances within the Demised Premises and the Right-of-Way;
- (d) to make any changes to the Transmission Facility;
- (e) generally to do all acts necessary and incidental to the exercise of the rights and privileges granted herein.

RENT

3. The Lessee shall pay to the Lessor as rent the sum of Four Thousand Dollars (\$4,000.00) per year together with exigible Harmonized Sales Tax, payable yearly in advance from the date upon which the lease term commences.

Rent will be adjusted between the parties effective on every fifth (5th) anniversary of the commencement of the term; to wit, May 1, 2010; May 1, 2015; May 1, 2020.

The rent shall be adjusted upward (but not downward) in an amount proportionate to the increase, if any, in the value of the Demised Premises exclusive of the tower and related equipment and improvements installed by the Lessee, as established by the "Consumer Price Index" published by Statistics Canada.

LESSOR'S COVENANTS

4. The Lessor covenants with the Lessee as follows:

- (a) The Lessor has good and marketable title to the Demised Premises and to the Right-of-Way and full and absolute right to lease the Demised Premises and to grant the Right-of-Way and so long as the Lessee is not in default of any of the terms of this Lease, the Lessee shall have quiet possession of the Demised Premises and use of the Right-of-Way.
- (b) The Lessor will pay all property taxes assessed against the Demised Premises; provided however, if the Lessor's Lands are subject to increased property taxes by virtue of this Lease or the Lessee's occupancy of the Demised Premises, the Lessee shall reimburse the Lessor for any such increase in property taxes.
- (c) The Lessee may terminate this Agreement upon three (3) months' written notice given by the Lessee to the Lessor, provided however any rent paid in advance to the Lessor shall not be refundable to the Lessee.
- (d) The Lessor shall provide for uninterrupted access through any gates that are now or may be installed on the Lessor's lands or the Right-of-Way so as to ensure uninterrupted access by the Lessee to the Demised Premises.
- (e) The Lessee may authorize other telecommunications carriers to share the use of the Demised Premises and to exercise the easement rights hereby granted within the Right-of-Way.

LESSEE'S COVENANTS

5. The Lessee covenants with the Lessor as follows:
- (a) The Lessee will pay all taxes assessed against the occupancy of the Demised Premises by the Lessee, in respect of any property of the Lessee situate thereon.
 - (b) The Lessee shall indemnify and save harmless the Lessor from and against all or any actions, claims or demands that may be lawfully brought against the Lessor by reason of anything done by the Lessee, its agents or contractors or anything placed on the Demised Premises by the Lessee, its agents or contractors.
 - (c) Upon expiry or earlier termination of this Lease, and within six months thereafter, except insofar as the Lessee's ability to perform or observe this covenant arises from force majeure, the Lessee shall remove from the Demised Premises the Transmission Facility, in which case the Lessee will leave the Demised Premises in restored condition. "Force Majeure" means any act of God; inevitable accident; fire; walk-out, strike or other labour dispute; riot or civil commotion; political controversy; act of public enemies; law enactment, regulation, rule, order or act of government or governmental instrumentality (whether federal, provincial, local, foreign or other); failure of technical difficulties; or other cause of a similar or different nature beyond the Lessee's control.
 - (d) The Lessee will promptly discharge any Mechanics' Liens filed against the Demised Premises with respect to work done for the benefit of or at the request of the Lessee, provided that the Lessee may in good faith contest any lien in a court or tribunal having jurisdiction and, further provided that the entry into this Lease by the Lessor shall not constitute a consent by the Lessor under the *Builders' Lien Act*, R.S.N.S., 1989, c. 277 in respect of Section 8(2) of the Act.
 - (e) The Lessee will make good any damage to the Lessor's Lands resulting from installation of and subsequent maintenance to the Transmission Facility and related equipment.
 - (f) The Lessee will, in its occupancy of the Demised Premises, comply with all laws, regulations and rulings of any government or governmental organization having lawful jurisdiction.

FORFEITURE AND RE-ENTRY

6. If the Lessee should be in default of any of the terms of this Lease and if the Lessee should fail to cure such default within thirty (30) days after the Lessor gives the Lessee written notice of such default or if the Lessee shall become bankrupt or make a general assignment for the benefit of its creditors, then the Lessor may enter upon the Demised Premises and every part thereof and thence forth this Lease shall be void; provided, however, if the default by the Lessee can only be cured by the performance of labour or the furnishing of materials and if such labour cannot easily be completed or such materials reasonably obtained and utilized within thirty (30) days, such default shall not be deemed to continue if the Lessee proceeds promptly with such work as may be necessary to cure the default and continues diligently to complete the same. The Lessee shall thereupon remove all its fixtures in accordance with Article 5 of this Lease.

ARBITRATION

7. Any unresolvable disputes between the parties arising out of this Lease shall be resolved by arbitration between the parties by reference to a single arbitrator subject to the provisions of the *Commercial Arbitration Act* of Nova Scotia.

NOTICES

8. Any notice in writing which either party may give to the other with regard to any matter or thing in this Lease may be validly given by mailing the same by prepaid registered post addressed, if intended for the Lessor, to:

Town of Amherst
5 Ratchford Street
PO Box 516
Amherst NS B4A 4A1

Attention: Town Clerk

and, if intended for the Lessee, to:

MT&T Mobility Incorporated
238 Brownlow Avenue, Suite 202
Burnside Industrial Park
Dartmouth, NS B3B 1Y4

Attention: Secretary/Treasurer

INTERFERENCE AND DEGRADATION OF SIGNALS

9. The Lessor and the Lessee covenant as follows:

- (a) No part of the Lessor's Lands shall be used or occupied by any person, firm or corporation which carries on the business of transmitting or sending or receiving telecommunications signals without first meeting the requirements and prior written approval of the Lessee's engineer, which approval shall not be unreasonably withheld;
- (b) The Lessor and the Lessee will cooperate with each other and any and all other proposed lessees of the Lessor's Lands (or portion thereof) in testing or carrying out any modification that may be necessary to ensure proper functioning of the Transmission Facility but should interference develop at any time between the signals of the Lessee and that of the Lessor and its lessees, the Lessor and the Lessee shall cooperate in the determination of the cause of such interference. The Lessor or its lessee shall take immediate steps to eliminate the interference at its own expense. Where considerations of costs or engineering simplicity indicate that a modification of apparatus owned or operated by the Lessor or its lessee or the Lessee will provide the most expedient solution to any interference problem, such modification shall be made, notwithstanding that such apparatus may not be the direct cause of the interference; always provided that any such modification will not adversely affect the operation or performance of the Transmission Facility and that the cost thereof be borne by the Lessor or its lessee.

This covenant shall enure to the benefit of the Lessee's leasehold interest pursuant to this Lease any renewal or extension thereof, and it is the intention of the Lessor and the Lessee that the burden of this covenant shall run with and bind the Lessor's Lands during the Term of this Lease and any renewal or extension thereof.

If during the Term of this Lease or any renewal or extension thereof, the Lessor shall sell or part with possession of all or any part of the Lessor's Lands, the conveyance or other instrument for such purpose shall expressly incorporate by reference this covenant enuring to the benefit of the Lessee and to the benefit of the Demised Premises. The Lessor, in contracting with any other party who seeks to use the Lessor's Lands shall exact from such party substantially the same covenant as is contained in this paragraph, which covenant

AFFIDAVIT AS TO SPOUSAL STATUS

**C A N A D A
PROVINCE OF NOVA SCOTIA
COUNTY OF CUMBERLAND**

AFFIDAVIT OF STATUS

I, J. Childs, of Amherst, in the County of Cumberland, Province of Nova Scotia, make oath and say as follows:

1. **THAT** I am the clerk of the Town of Amherst (the "Company") and as such have a personal knowledge of the matters herein deposed to.
2. **THAT** the Company is not now nor will it be on the date of delivery of the foregoing and attached Indenture, a non-resident of Canada within the meaning of the Income Tax Act (Canada).
3. **THAT** the ownership of a share or an interest in a share of the Company does not entitle the owner of such share or interest in such share to occupy a dwelling owned by the Company.

SWORN TO at)
 in the County of Cumberland,)
 Province of Nova Scotia,)
 this 25th day of April)
 2005, before me,)
Sarah Wilson)
 A Commissioner of Oaths for the)
 Supreme Court of Nova Scotia)



SARAH WILSON
A Commissioner of the
Supreme Court of Nova Scotia

SCHEDULE "A"

All that lot of land situate at Amherst, in the County of Cumberland, Province of Nova Scotia, shown as Lot AMH on plan entitled "Plan of Survey Showing Lot AMH (Leased) and Access Easement Over Lands of The Town of Amherst" and dated March 30, 2005 by E.C.

Keen, N.S.L.S., the said lot of land being more particularly bounded and described as follows:

BEGINNING at a survey marker set at the west corner of the lot of land herein described. Said survey marker being distant 289.153 meters on a bearing of 65 degrees 49 minutes 30 seconds from Nova Scotia Co-ordinate Monument #24021;

THENCE 31 degrees 08 minutes 00 seconds a distance of 24.000 meters along lands of the Town of Amherst to a survey marker;

THENCE 121 degrees 08 minutes 00 seconds a distance of 24.000 meters along said lands of the Town of Amherst to a survey marker;

THENCE 211 degrees 08 minutes 00 seconds a distance of 33.121 meters along said lands of the Town of Amherst to a survey marker;

THENCE 321 degrees 56 minutes 30 seconds a distance of 25.675 meters along said lands of the Town of Amherst to the point of beginning.

Said lot of land containing 538.430 square meters and being a portion of lands conveyed to the Town of Amherst by deed recorded at the Registry of Deeds, for the County of Cumberland in Book 420, Page 837.

All bearings referable to Grid North, Nova Scotia Co-ordinate System, Zone 5, Central Meridian 64 degrees 30 minutes West, 1979 adjustment.

SCHEDULE "B"

All that area of land situate at Amherst, in the County of Cumberland, Province of Nova Scotia, shown as Access Easement on plan entitled "Plan of Survey Showing Lot AMH (Leased) and Access Easement Over Lands of The Town of Amherst" and dated March 30, 2005 by E.C. Keen, N.S.L.S. the said area of land being more particularly bounded and described as follows:

BEGINNING at a point on the western boundary of McCully Street at the eastern corner of lands of the Town of Amherst;

THENCE 296 degrees 50 minutes 45 seconds a distance of 15.415 meters along said lands of the Town of Amherst to a point;

THENCE northerly and westerly an arc distance of 11.987 meters along said lands of the Town of Amherst following a curve to the left, having a radius of 10.400 meters to a point. Said curve having a chord distance of 11.334 meters and bearing of 264 degrees 59 minutes 42 seconds;

THENCE 231 degrees 58 minutes 22 seconds a distance of 13.380 meters along said lands of the Town of Amherst to a point;

THENCE westerly an arc distance of 23.594 meters along said lands of the Town of Amherst following a curve to the right, having a radius of 18.463 meters to a point. Said curve having a chord distance of 22.021 meters and bearing of 268 degrees 24 minutes 47 seconds;

THENCE 304 degrees 53 minutes 54 seconds a distance of 53.325 meters along said lands of the Town of Amherst to a point;

THENCE 31 degrees 08 minutes 00 seconds a distance of 6.109 meters along Lot AMH to a point;

THENCE 124 degrees 53 minutes 54 seconds a distance of 53.719 meters along aforesaid lands of the Town of Amherst to a point;

THENCE easterly an arc distance of 15.818 meters along said lands of the Town of Amherst following a curve to the left, having a radius of 12.367 meters to a point. Said curve having a chord distance of 14.762 meters and bearing of 268 degrees 24 minutes 29 seconds;

THENCE 51 degrees 58 minutes 22 seconds a distance of 13.390 meters along said lands of the Town of Amherst to a point;

THENCE easterly an arc distance of 19.013 meters along said lands of the Town of Amherst following a curve to the right, having a radius of 16.496 meters to a point. Said curve having a chord distance of 17.978 meters and bearing of 84 degrees 59 minutes 33 seconds;

THENCE 116 degrees 50 minutes 45 seconds a distance of 18.157 meters along said lands of the Town of Amherst to a point;

THENCE 231 degrees 46 minutes 13 seconds a distance of 6.722 meters along aforesaid McCully Street to the point of beginning.

All bearings referable to Grid North, Nova Scotia Co-ordinate System, Zone 5, Central Meridian 64 degrees 30 minutes West, 1979 adjustment.

BETWEEN:

TOWN OF AMHERST

(hereinafter called the "Lessor")

OF THE ONE PART

- and -

MT&T MOBILITY INCORPORATED, a body corporate,

(hereinafter called the "Lessee")

OF THE OTHER PART

L E A S E

Brian A. Tabor

Cox Hanson O'Reilly Matheson

1100 - Purdy's Wharf Tower I

PO Box 2380 Stn Central RPO

Halifax NS B3J 3E5

CANADA
PROVINCE OF NOVA SCOTIA
COUNTY OF HALIFAX

ON THIS 9th day of May, 2005 before me, the subscriber personally came and appeared, Pat Shrum, a subscribing witness to the foregoing Indenture, who, having been by me duly sworn, made oath and said that MT&T Mobility Incorporated, one of the Parties thereto, caused the same to be executed on its behalf and its corporate seal to be thereunto affixed by its proper officer(s) in her presence.



A Commissioner of Oaths for the
Supreme Court of Nova Scotia

SYNOPSIS

HAVELOCK / VICTORIA STREET INTERSECTION TRAFFIC SIGNALS

Following a motor vehicle accident earlier this summer at the Victoria Street and LaPlanche Street intersection, the existing traffic signals had to be deactivated. It has been operating as an all-way stop since that time.

Similar to when the traffic signals at the intersection of Church Street and Albion Street were damaged in 2010, staff hired a consultant to complete a traffic signal warrant analysis for the intersection of Victoria/LaPlanche and Victoria/Church. The analysis was completed using the methodology provided by the Transportation Association of Canada (TAC) to determine if traffic signal control is warranted.

Staff completed the vehicle and pedestrian counts for the consultant, collecting data for the six-hour peak traffic periods at each intersection.

Using the traffic data collected, and using a “growth rate” of 1% per year for 5 years to account for increased vehicle and pedestrian demand in the future, the traffic volumes used for analysis represent estimated 2029 conditions.

The results of the warrant analysis confirmed traffic signals are not needed at either intersection. Staff observations agree with the study that an all stop intersection will not cause any considerable traffic delay.

MOTION:

That Council approve removing the traffic signals from the intersection of Victoria Street and LaPlanche Street and installing the appropriate signage for an all way (4-way) stop intersection, and further that Council direct staff to investigate accessibility options for cross walk signals at the intersection of Havelock and Victoria Street.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Aaron Bourgeois, Director of Operations

DATE: September 23, 2024

SUBJECT: Victoria Street and LaPlanche Street Traffic Signals

ORIGIN: Motor vehicle accident in June that damaged the traffic signals making them inoperable and subsequent traffic signal warrant analysis.

LEGISLATIVE AUTHORITY: MGA 47 (2) The council may exercise any of its powers and duties by resolution unless a policy or a by-law is required by an enactment.

RECOMMENDATION: That Council approve removing the traffic signals from the intersection of Victoria Street and LaPlanche Street and installing the appropriate signage for an all way (4-way) stop intersection, and further that Council direct staff to investigate accessibility options for cross walk signals at the intersection of Havelock and Victoria Street.

BACKGROUND: Following a motor vehicle accident at the Victoria Street and LaPlanche Street intersection, the existing traffic signals had to be deactivated, and it has been operating as an all-way stop since that time.

Similar to when the traffic signals at the intersection of Church Street and Albion Street were damaged in 2010, staff hired a consultant to complete a traffic signal warrant analysis for the intersection of Victoria / LaPlanche and Victoria / Church. The analysis was completed using the methodology provided by the Transportation Association of Canada (TAC) to determine if traffic signal control is warranted.

Staff completed the vehicle and pedestrian counts for the consultant on June 26 and June 27 collecting data for a six-hour period at each intersection. To capture the peak traffic volumes the counts were collected at;

- Morning 7:00am to 9:00am
- Mid-Day 11:30am to 1:30pm
- Afternoon 4:00pm to 6:00pm

The purpose of the study was to determine if traffic signals are needed at these intersections.

DISCUSSION: Using the traffic data collected, and using a “growth rate” of 1% per year for 5 years to account for increased vehicle and pedestrian demand in the future, the traffic volumes used for analysis are representative of estimated 2029 conditions.



The results of the warrant analysis suggest traffic signals are not needed at either intersection. Staff observations of the Victoria / LaPlanche intersection agree with the study that an all stop intersection does not cause any considerable traffic delay.

As suggested, if the traffic signals were to be removed staff would install new sign posts with signage as show below;



and "Stop Sign Ahead" signage in advance of the intersection.





AMHERST TOWN COUNCIL

RFD# 2024079

Date: September 23, 2024

The consultant does recommend further intersection analysis to look at the curb alignment and lane configuration to ensure maximum intersection level of service and safety for vehicles and pedestrians. This could be included in next years capital budget.

Staff are not recommending removing the traffic signals from the intersection of Church and Victoria Street at this time.

FINANCIAL IMPLICATIONS: The cost for labor and materials to reinstate the damaged traffic signals is approximately \$50,000. A detailed estimate has been sent to the truck drivers insurance company for review, we expect they will apply a depreciation factor (based on age) to the damaged lights and poles and will be offering a settlement in the range of \$35,000 which would leave the Town responsible for about \$15,000 in expenses.

If the signals are removed and replaced with stop signs, this work would be in the range of \$3,000.

SOCIAL JUSTICE IMPLICATIONS: There are no social justice implications.

ENVIRONMENTAL IMPLICATIONS: There are no environmental implications

COMMUNITY ENGAGEMENT: Should the traffic signals be removed, staff will prepare a media release and social media posts to inform the public of the change.

ALTERNATIVES: Do not remove the traffic signals and direct staff to complete the required repairs.

ATTACHMENTS: None

Report prepared by:

Report and Financial approved by:



SYNOPSIS

TAX COLLECTION POLICY AMENDMENTS

This policy was originally adopted and approved in February 2003 with amendments in December 2005 and April 2009. The Tax Collection Policy sets out the guidelines for the collection of outstanding taxes due to the Town of Amherst.

As part of the policy review, this policy has been reviewed and the following are the more significant changes being recommended:

- Renaming of the policy from Tax Collection Policy to Revenue Collection Policy.
- Clarify that the Town will now charge simple interest on all outstanding accounts.
- Enabling the CAO, on the recommendation of the Treasurer, to write off miscellaneous account balances valued at less than \$250 after staff have exhausted all collection efforts.
- Enabling the CAO, on the recommendation of the Treasurer, to remove interest charges for other governmental agencies which submitted a late payment but ultimately paid in a reasonable amount of time.

MOTION:

That Council approve the proposed amendments to the renamed Revenue Collection Policy # 3800-07.



AMHERST TOWN COUNCIL

RFD# 2024081

Date: September 23, 2024

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: September 23, 2024

SUBJECT: Tax Collection Policy Amendments

ORIGIN: Policy Review.

LEGISLATIVE AUTHORITY: Town of Amherst Tax Collection Policy, # 3800-01.

RECOMMENDATION: That Council approve the proposed amendments to the renamed Revenue Collection Policy # 3800-07.

BACKGROUND: This policy was originally adopted and approved in February 2003 with amendments in December 2005 and April 2009. The Tax Collection Policy sets out the guidelines for the collection of outstanding taxes due to the Town of Amherst.

DISCUSSION: As part of the policy review, this policy has been reviewed and a copy of the marked up revised version is attached. The text highlighted in red is new wording and the text that is struck out is proposed to be removed. The following changes are being recommended:

- Renaming of the policy from Tax Collection Policy to Revenue Collection Policy.
- Creation of new policy statement and revision of policy purpose.
- Updating of wording to be more clear and concise throughout the policy.
- Removal of redundant wording such as old position titles, references to sections of the MGA that are no longer correct.
- Renumbering of some sections to correct flow of document and group similar sections together.
- Removal of tax certificate cost and reference User Fee Policy # 03470-03 instead.
- Clarify interest charge on all Town overdue accounts. Added more context so that interest does not have to be included in the tax rate resolutions during budget approval each year. Currently interest is charged as simple interest (interest on the tax bill only) on tax accounts and compound interest (interest on total balance outstanding including prior interest) on miscellaneous and water/sewer accounts. There are no current Town policies that indicate the interest method for miscellaneous and water/sewer accounts, therefore it has been changed to simple interest so that all Town accounts are charged interest in the same manner and now reflected in a policy.
- Added new section Miscellaneous Account Adjustment / Write Offs totaling \$250 or less. To be clear this section relates to miscellaneous accounts only and does not include taxes or water/sewer accounts. This will allow the Treasurer to recommend to the CAO to adjust miscellaneous account balances after staff have exhausted all efforts.



- Added new section Miscellaneous Account Interest – Other Governmental Agencies. This new section will allow the Treasurer to recommend to the CAO to remove interest charges for other governmental agencies where payment may be late but ultimately paid in a reasonable amount of time.

FINANCIAL IMPLICATIONS: The financial implications would relate to the interest being charged on miscellaneous and water/sewer receivables changing from compound to simple interest calculations. This will result in less interest revenue for miscellaneous and water/sewer receivables but not significant.

COMMUNITY ENGAGEMENT: No community engagement required.

ENVIRONMENTAL IMPLICATIONS: No environmental implications.

SOCIAL JUSTICE IMPLICATIONS: Ensures fair treatment of all citizens with the collection of their tax accounts by following rules set forth in the MGA regarding tax sales.

ALTERNATIVES:

1. Do not accept the recommended changes and keep policy as is.
2. Make additional changes to the policy.

ATTACHMENTS: Revenue Collection Policy, # 3800-01 with changes noted in red. Tax Collection Policy, # 3800-01 from April 2009.

Report prepared by: Sarah Wilson, Director of Finance Report and Financial approved by:

TITLE: TAX REVENUE COLLECTION POLICY
SECTION: FINANCE
POLICY NO: 03800-01

APPROVAL DATE: _____

CAO Signature: _____

POLICY STATEMENT

To establish a policy for effective and efficient collection of tax and other accounts receivable.

PURPOSE:

To set out policy and guidelines for the collection of all outstanding taxes due to the Town of Amherst in accordance with the provisions of the *Municipal Government Act, S.N.S., 1998, c.18, Part VI, "Tax Collection"*.

The purpose of the Revenue Collection Policy is to:

1. Ensure municipal tax revenues are collected in a timely and effective manner;
2. Ensure that all taxpayers are treated fairly and equitably; and,
3. Provide staff with guidance for informed and sustainable decision making, consistent with organizational values of excellence and fiscal responsibility.

1. BILLINGS, NOTICES AND REMINDERS

1. Under the adoption of a resolution by Council each year, interim tax bills may be issued. **The town will issue an interim tax bill each year.** They are to be calculated in accordance with the Town's Instalment Billing Policy, #03800-03.
2. Following the setting of the tax rate, final tax bills shall be issued, due no earlier than 30 days from the date of issue.
3. ~~At Council's discretion and following the setting of the tax rate, tax bills may be issued once during the year.~~
4. Statements of account shall be issued periodically throughout the year for all amounts due. ~~and shall contain either of the following headings:~~
 - (a) ~~Reminder – Overdue Account~~
 - (b) ~~Tax Sale Warning~~
5. Discretion is exercised by the person fulfilling the duties of Tax Collector **Revenue Officer**, who may suppress the dispatch of notice on certain accounts because of special circumstances or smallness of balance. ~~As a general rule, however, all procedures will be followed right up to an actual Tax Sale if the arrears are \$100 or more. (With this first notice of intended sale, there is some benefit in mailing notices to property owners owing less than \$100 in an endeavour to induce payment to clear accounts.)~~

TITLE: TAX REVENUE COLLECTION POLICY
SECTION: FINANCE
POLICY NO: 03800-01

2. COLLECTION LIMIT

If the amount of taxes, including interest, is below one hundred dollars (\$100.00), then, in accordance with Section 134(4)(b) of the *Municipal Government Act*, the property shall **may** not be put up for tax sale.

3. PRELIMINARY TAX SALE NOTICE

The time period for payment of overdue taxes to be set forth in the preliminary notice described in Section 138 of the *Municipal Government Act* shall be ~~extended from 14 days to 21 days~~ **between 14 and 21 days**.

4. FEE FOR EXECUTION OF WARRANT

~~The person executing a warrant is entitled to be reimbursed in the amount of 30% of the total collected.~~

In the event that services of an outside agency are used, staff are authorized to pay the fee charged by that agency for execution of the warrant.

5. FEE FOR ISSUING OF TAX DEEDS

Deeds for property purchased at tax sales shall be prepared and registered by the Town Solicitor and it shall be the responsibility of the purchaser to refund the Town for the full cost of having the deed prepared and registered, in accordance with Section 155 of the *Municipal Government Act*.

6. SURVEYS FOR PROPERTIES TO BE SOLD AT TAX SALE

Included in the documentation of the tax sale file shall be the PID number and map showing the location of the property and its boundaries, and any buildings that appear on the property. This policy shall permit the Treasurer, if he or she deems it necessary, to engage a survey firm to perform work on a property which may include a survey of the property which has been sold or will be sold at tax sale. In exercising this discretion, the Treasurer shall take into account the work to be performed by a survey firm in relation to the overall benefit to the Town and all of the circumstances of the particular case.

7. TAX CERTIFICATES

The fee for a Tax Certificate shall be **set out in the User Fee Policy # 03470-03**. ~~the sum of Fifty Dollars (\$50.00) for each certificate. There shall be only one certificate for each property.~~

TITLE: TAX REVENUE COLLECTION POLICY
SECTION: FINANCE
POLICY NO: 03800-01

8. INTEREST ON ALL TOWN OVERDUE ACCOUNTS

Simple interest at the rate of one percent (1%) per month, **twelve percent (12%) per annum**, shall be added to each account for which taxes **or charges** have not been paid in full by the due date.

9. INTEREST ON OVERPAYMENTS/APPEALS

Where an overpayment of taxes has been made, or where an assessment appeal is pending, the Town shall pay interest on the excess taxes paid at the rate of 0% per annum from the date of overpayment.

(For greater clarity, Section 114(1) of the *Municipal Government Act* states: “**Taxes on property may be collected or recovered even if the assessment of the property is under appeal.**”

10. TAX ARREARS PAYMENT ARRANGEMENTS

The Town of Amherst hereby delegates to the Treasurer **or a person whom the Treasurer delegates**, the power to enter into tax arrears payment agreement with the taxpayer, pursuant to Section 134(4)(3) **(e)** of the *Municipal Government Act*. ~~Such payments shall be made in accordance with the Tax Collection Procedures adopted by Council.~~

11. MISCELLANEOUS ACCOUNT ADJUSTMENTS/WRITE OFFS

Principal and interest amounts totalling \$250 or less can be written off for miscellaneous accounts (excluding taxes, water and sewer) receivable at the discretion of the CAO upon recommendation from the Treasurer after 120 days.

No account will be considered for write off unless:

- 1. All reasonable efforts have been exhausted by staff in its collection.**
- 2. The internal and external costs to pursue collection of an account would reasonably be expected to exceed the amounts to be successfully collected.**
- 3. Where a customer has been discharged from their responsibilities under bankruptcy**
- 4. Where the customer cannot be located, despite reasonable efforts to do so.**

12. MISCELLANEOUS ACCOUNT INTEREST – OTHER GOVERNMENTAL AGENCIES

Any miscellaneous receivable interest charges may be reversed for other municipalities and federal or provincial government agencies, where payment may be late but ultimately paid in a reasonable amount of time at the discretion of the CAO upon recommendation from the Treasurer.

TITLE: TAX REVENUE COLLECTION POLICY
SECTION: FINANCE
POLICY NO: 03800-01

13. OTHER

All other tax collection activities shall be performed in accordance with the **Guide to Part VI of the Municipal Government Act – Tax collection**, prepared by Service Nova Scotia and Municipal Relations, as amended from time to time.

14. REPEAL

All existing tax collection and tax sale policies and procedures and amendments thereto are hereby repealed and this policy substituted therefore.

Title/Role	Responsibilities
Director of Finance	Ensure policy content is relevant and accurate. Ensure policy is being followed by staff.
Employees	Notify their manager of changes to be considered in the policy or if the policy becomes out of date or obsolete. Ensure policy is being followed.

For Administrative Use Only:

VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
Policy review – update wording, clarify interest calculations and add miscellaneous account adjustments	Manager of Financial Services	Council	

Minutes Reference Dates: 24 February 2003; 19 December 2005; 6 April 2009

DEPARTMENT: CORPORATE SERVICES

TITLE: **TAX COLLECTION POLICY**

Minutes reference date: 24 February 2003

1st Revision date: 19 December 2005

2nd Revision date: 6 April 2009

PURPOSE:

To set out policy and guidelines for the collection of all outstanding taxes due to the Town of Amherst in accordance with the provisions of the *Municipal Government Act, S.N.S., 1998, c.18, Part VI, "Tax Collection"*.

1. BILLINGS, NOTICES AND REMINDERS

1. Under the adoption of a resolution by Council each year, interim tax bills may be issued. They are to be calculated in accordance with the Town's Instalment Billing Policy, #03800-03.
2. Following the setting of the tax rate, final tax bills shall be issued, due no earlier than 30 days from the date of issue.
3. At Council's discretion and following the setting of the tax rate, tax bills may be issued once during the year.
4. Statements of account shall be issued periodically throughout the year for all amounts due, and shall contain either of the following headings:
 - (a) Reminder – Overdue Account
 - (b) Tax Sale Warning
5. Discretion is exercised by the person fulfilling the duties of Tax Collector, who may suppress the dispatch of notice on certain accounts because of special circumstances or smallness of balance. As a general rule, however, all procedures will be followed right up to an actual Tax Sale if the arrears are \$100 or more. (With this first notice of intended sale, there is some benefit in mailing notices to property owners owing less than \$100 in an endeavour to induce payment to clear accounts.)

2. INTEREST ON OVERDUE ACCOUNTS

Simple interest at the rate of one percent per month shall be added to each account for which taxes have not been paid in full by the due date.

DEPARTMENT: CORPORATE SERVICES

TITLE: TAX COLLECTION POLICY

Minutes reference date: 24 February 2003

1st Revision date: 19 December 2005

2nd Revision date: 6 April 2009

3. INTEREST ON OVERPAYMENTS/APPEALS

Where an overpayment of taxes has been made, or where an assessment appeal is pending, the Town shall pay interest on the excess taxes paid at the rate of 0% per annum from the date of overpayment.

(For greater clarity, Section 114(1) of the *Municipal Government Act* states: “**Taxes on property may be collected or recovered even if the assessment of the property is under appeal.**”)

4. FEE FOR EXECUTION OF WARRANT

The person executing a warrant is entitled to be reimbursed in the amount of 30% of the total collected.

5. COLLECTION LIMIT

If the amount of taxes, including interest, is below one hundred dollars (\$100.00), then, in accordance with Section 134(4)(b) of the *Municipal Government Act*, the property shall not be put up for tax sale.

6. PRELIMINARY NOTICE

The time period for payment of overdue taxes to be set forth in the preliminary notice described in Section 138 of the *Municipal Government Act* shall be extended from 14 days to 21 days.

7. TAX CERTIFICATES

The fee for a Tax Certificate shall be the sum of Fifty Dollars (\$50.00) for each certificate. There shall be only one certificate for each property.

8. FEE FOR ISSUING OF TAX DEEDS

Deeds for property purchased at tax sales shall be prepared and registered by the Town Solicitor and it shall be the responsibility of the purchaser to refund the Town for the full cost of having the deed prepared and registered, in accordance with Section 155 of the *Municipal Government Act*.

DEPARTMENT: CORPORATE SERVICES

TITLE: TAX COLLECTION POLICY

Minutes reference date: 24 February 2003

1st Revision date: 19 December 2005

2nd Revision date: 6 April 2009

9. PAYMENT ARRANGEMENTS

The Town of Amherst hereby delegates to the Treasurer the power to enter into tax arrears payment agreement with the taxpayer, pursuant to Section 134(4)(3) of the *Municipal Government Act*. Such payments shall be made in accordance with the Tax Collection Procedures adopted by Council.

10. SURVEYS FOR PROPERTIES TO BE SOLD AT TAX SALE

Included in the documentation of the tax sale file shall be the PID number and map showing the location of the property and its boundaries, and any buildings that appear on the property. This policy shall permit the Treasurer, if he or she deems it necessary, to engage a survey firm to perform work on a property which may include a survey of the property which has been sold or will be sold at tax sale. In exercising this discretion, the Treasurer shall take into account the work to be performed by a survey firm in relation to the overall benefit to the Town and all of the circumstances of the particular case.

11. OTHER

All other tax collection activities shall be performed in accordance with the *Guide to Part VI of the Municipal Government Act – Tax collection*, prepared by Service Nova Scotia and Municipal Relations, as amended from time to time.

12. REPEAL

All existing tax collection and tax sale policies and procedures and amendments thereto are hereby repealed and this policy substituted therefore.

SYNOPSIS

Capital Budget Amendment

Loader Purchase

The 2024/25 capital budget included \$275,000 for the purchase of a new Loader. The procurement process was completed via the Sourcewell / Canoe Procurement Program. Proposals were received from 2 vendors:

- Toromont CAT - \$466,159
- Brandt Tractor (John Deere) - \$330,661

The quoted prices are inclusive of non-recoverable HST and include a trade in of our 2007 CAT930 Loader.

Staff completed a detailed review of the proposals and found the best value for the Town to be the equipment proposed by Brandt Tractor. The proposed 2024 John Deere 624P Loader will meet the needs of the Town and will replace the Town's 2007 CAT 930G Loader.

The new loader will help to ensure we are able to meet or exceed the level of service expected from our residents with respect to snow removal operations in the winter. During the summer months this loader will be used to load dump trucks with gravel or topsoil for our use on our capital and operational projects.

MOTION:

That Council amend the 2024/25 General Capital Budget to include \$331,00 for the purchase of an Articulated Wheel Loader, and further, the contract to supply the Loader be awarded to Brandt Tractor Ltd. in the amount of \$314,400 plus applicable taxes.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Aaron Bourgeois, Director of Operations

DATE: September 23, 2024

SUBJECT: Articulated Wheel Loader

ORIGIN: 2024/25 General Capital Budget

LEGISLATIVE AUTHORITY: MGA section 65. The council shall adopt an operating budget and a capital budget for each fiscal year.

RECOMMENDATION: That Council amend the 2024/25 General Capital Budget to include \$331,000 for the purchase of an Articulated Wheel Loader, and further, the contract to supply the Loader be awarded to Brandt Tractor Ltd. in the amount of \$314,400 plus applicable taxes.

BACKGROUND: The 2024/25 capital budget included \$275,000 for the purchase of a new Loader. The procurement process was completed via the Sourcewell / Canoe Procurement Program. Proposals were received from 2 vendors:

- Toromont CAT - \$466,159
- Brandt Tractor (John Deere) - \$330,661

** Quoted price is inclusive of non-recoverable HST and includes a trade in of our 2007 CAT930 Loader.

DISCUSSION: Staff completed a detailed review of the proposals and found the best value to be the equipment proposed by Brandt Tractor. The 2024 John Deere 624P Loader will meet the needs of the Town and will replace the Towns 2007 CAT 930G Loader.

The primary function of our loaders is snow removal, replacing the 2007 loader will enable the Town to continue to provide safe and reliable vehicles for our employees to carry out their duties. It will also improve operational efficiencies by replacing an unreliable aging unit with a new model reducing the likelihood of mechanical failure.

The new loader will help to ensure we are able to meet or exceed the level of service expected from our residents with respect to snow removal operations.

During the summer months this loader will be used to load dump trucks with gravel or topsoil for our use on our capital and operational projects.





AMHERST TOWN COUNCIL

RFD# 2024087

Date: September 23, 2024

FINANCIAL IMPLICATIONS: The purchase of the new loader is \$379,400 + HST before the trade in allowance of \$65,000 for the 930G loader. With non-recoverable HST the budget for the new loader is being amended to \$331,000 after accounting for the trade in allowance (\$379,400 + non-recoverable HST = \$395,661 less \$65,000 trade in).

The revised funding sources will be:

General Operating - \$75,000 (same as before)

Operating Reserve - \$256,000 (increase of \$56,000)

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

ENVIRONMENTAL IMPLICATIONS: With advances in technology over the last 17 years a new loader will have improved fuel efficiency and reduced emissions as compared to older loaders.

COMMUNITY ENGAGEMENT: There is no community engagement required.

ALTERNATIVES: Do not amend the capital budget and do not approve the purchase at this time.

ATTACHMENTS: None

Report prepared by: Aaron Bourgeois, Director of Operations
Report and Financial approved by:



SYNOPSIS

YEAR END CAPITAL FINANCING ADJUSTMENT

The Water Operating budget had a surplus for the March 31, 2024 year end of \$4,494. Prior to the recommended increase of \$130,000 in capital from revenue, the surplus in the water operating fund was \$134,494. In keeping with the Town's philosophy of paying for capital projects in cash whenever possible, staff are recommending that capital from revenue be increased from \$40,000 to \$170,000. In prior years when capital from revenue was increased it was offset with a decrease in long term debt. In the 2023/24 water capital budget there were no projects funded by long term debt, so the additional \$130,000 capital from revenue reduced the amount of funding from the Water Depreciation fund. This will allow the Water Depreciation fund the ability to fund future projects.

The funding of the capital projects from additional capital from revenue reduces the surplus in the water utility but it leaves more funds in the Water Depreciation fund for future year projects.

MOTION:

That Council approve the following change to the funding for the 2023/24 Water Capital Budget:

- **Approval of the increase of Water Operating capital from revenue from \$40,000 to \$170,000.**



AMHERST TOWN COUNCIL

RFD# 2024076

Date: September 23, 2024

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: September 23, 2024

SUBJECT: Year End Adjustment to 2023/24 Water Capital Budget Funding

ORIGIN: Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY: MGA section 65.

RECOMMENDATION: That Council approve the following change to the funding for the 2023/24 Water Capital Budget:

- Approval of the increase of Water Operating capital from revenue from \$40,000 to \$170,000;

BACKGROUND: The Water Operating budget had a surplus for the March 31, 2024 year end. During the 2017/18 audit, it was recommended that Council formally approve any changes to how Capital Projects are funded. The recommendation is basically a year-end housekeeping item 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 \$170,000.

Prior to the increase of \$130,000 in capital from revenue, the surplus in the water operating fund was \$134,494. In keeping with the Town's philosophy of paying for capital projects in cash whenever possible, staff are recommending that capital from revenue be increased from \$40,000 to \$170,000. In prior years when capital from revenue was increased it was offset with a decrease in long term debt. In the 2023/24 water capital budget there were no projects funded by long term debt, so the additional \$130,000 capital from revenue reduced the amount of funding from the Water Depreciation fund. This will allow the Water Depreciation fund the ability to fund future projects.

FINANCIAL IMPLICATIONS: The funding of the capital projects from additional capital from revenue reduces the surplus in the water utility but it leaves more funds in the Water Depreciation fund for future year projects.

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. Leave the funding source in the Water Capital budget as Water Depreciation Funds per the original Capital Budget.

ATTACHMENTS: None

Report prepared by: Sarah Wilson, Director of Finance

Report and Financial approved by:

SYNOPSIS

2023/24 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 department it is transferred to a special reserve within the Operating Reserve called Reserve Solid Waste. Likewise, if there is a deficit in the fund, a request is made of Council to withdraw from the reserve to fund the deficit.

In 2023/24 the tipping fees, materials and operational equipment for solid waste were under budget and the collection contract was over budget that resulted in the overall deficit totaling \$599.80 in the Solid Waste department.

The Solid Waste Reserve within the Operating Reserve had a balance at March 31, 2024 of \$127,354. With this request to withdraw \$599.80 it leaves a revised balance at March 31, 2024 of \$126,754.

In order to have the Solid Waste budget not affect the general rate, it is important to fund this deficit from the funds that have been put into the Operating Reserve for this very purpose.

MOTION:

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

- **Withdraw from the Operating Reserve – Reserve for Solid Waste of \$599.80 to fund the deficit in the Solid Waste department for the 2023/24 fiscal year.**



AMHERST TOWN COUNCIL

RFD# 2024077

Date: September 23, 2024

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: September 23, 2024

SUBJECT: **2023/24 Year End Operating Reserve Transfer to General Operating**

ORIGIN: Budget Management Policy 03450-04.

LEGISLATIVE AUTHORITY: MGA section 65.

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

- Withdraw from the Operating Reserve – Reserve for Solid Waste of \$599.80 to fund the deficit in the Solid Waste department for the 2023/24 fiscal year.

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

DISCUSSION: The tipping fees, materials and operational equipment for solid waste were under budget and the collection contract was over budget that resulted in the overall deficit totaling \$599.80 in the Solid Waste department.

The Solid Waste Reserve within the Operating Reserve had a balance at March 31, 2024 of \$127,354. With this request to withdraw of \$599.80 it leaves a revised balance at March 31, 2024 of \$126,754.

FINANCIAL IMPLICATIONS: In order to have the Solid Waste budget not affect the general rate, it is important to fund this deficit from the funds that have been put into the Operating Reserve for this very purpose.

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

ENVIRONMENTAL IMPLICATIONS: None

SOCIAL JUSTICE IMPLICATIONS: None



ALTERNATIVES:

1. Do not use the Solid Waste funds in the Operating Reserve and reduce the General Operating surplus at year end.

ATTACHMENTS: None

Report prepared by: Sarah Wilson, Director of Finance
Report and Financial approved by:

SYNOPSIS

CAPITAL BUDGET AMENDMENT AMHERST FIRE FIGHTERS ASSOCIATION

The Amherst Fire Fighters Association would like to purchase equipment to support the operation of the Amherst Fire Department, which includes MSA breathing apparatus cylinders, a combination rescue / extrication tool and a mini rescue / extrication cutter.

The request from the Amherst Fire Fighters Association would see the procurement of self-contained breathing apparatus cylinders up to the value of \$23,000; and a combination rescue / extrication tool and a mini rescue / extrication cutter up to the amount of \$27,000. These will be a new tool for the fire department to use; however, they operate with the same concept as regular extrication tools but are more versatile than the larger style extrication tools.

MOTION:

That Council approve an amendment to the 2024/25 general capital budget in the amount of up to \$23,000 for the purchase of self-contained breathing apparatus cylinders, and \$27,000 for a combination rescue / extrication tool for a mini rescue / extrication cutter, to be funded by the Amherst Fire Fighters Association.

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Greg Jones, Director of Fire Services

DATE: September 23, 2024

SUBJECT: Capital Budget Amendment

ORIGIN: A request from the Amherst Fire Fighters Association to Chief Jones

LEGISLATIVE AUTHORITY: 37000-01 Procurement Policy

RECOMMENDATION: That Council approve an amendment to the 2024/25 general capital budget in the amount of up to \$23,000 for the purchase of MSA self contained breathing apparatus cylinders, and \$27,000 for a combination rescue / extrication tool for a mini rescue / extrication cutter, to be funded by the Amherst Fire Fighters Association.

BACKGROUND: The Amherst Fire Fighters Association would like to purchase equipment to support the operation of the Amherst Fire Department, which includes MSA breathing apparatus cylinders, a combination rescue / extrication tool and a mini rescue / extrication cutter.

DISCUSSION: The request from the Amherst Fire Fighters Association would see the procurement of the following items:

Mine Safety Appliances (MSA) Air Cylinders

The purchase of MSA self contained breathing apparatus cylinders up to the value of \$23,000, that will be used to support the operations of the fire department. This MSA Self Contained Breathing Apparatus (SCBA) cylinders will be used as spares to support air management needs. In addition, these will replace spare cylinders that failed 3rd party inspection and have met the end of their life before the expected end of life date. Further, only approved MSA SCBA cylinders can be used with the current MSA G1 self contained breathing apparatus that the fire department has in operation.

Combination Tool and Mini Cutter (Rescue / Extrication Tools)

The purchase of a combination rescue / extrication tool and a mini rescue / extrication cutter up to the amount of \$27,000 to support the operations of the fire department. These will be a new tool for the fire department to use; however, they operate with the same concept as regular extrication tools but are more versatile than the larger style extrication tools.

FINANCIAL IMPLICATIONS: Combination rescue / extrication tool, Mini rescue / extrication cutter and the MSA cylinders to support the use of MSA G1 Self contained breathing apparatus (SCBA) will be funded by the Amherst Fire Fighters Association up to \$50,000.





AMHERST TOWN COUNCIL

RFD# 2024080

Date: September 23, 2024

SOCIAL JUSTICE IMPLICATIONS: There is no social justice implications associated with the purchase of this equipment.

ENVIRONMENTAL IMPLICATIONS: This equipment will be used to support the operation of the Amherst Fire Department and will not present any environmental implications.

COMMUNITY ENGAGEMENT: The tendering process will be used to procure this product, as per our Procurement Policy.

ALTERNATIVES: Do not approve the purchase as requested at this time.

ATTACHMENTS: No attachments

Report prepared by: Greg Jones, Director of Fire Services

Report and Financial approved by:



SYNOPSIS

Audited Consolidated Financial Statements

At a meeting of the Audit Committee held on Monday, September 9, 2024, Cindy Costin-Fury of Mclsaac Darragh Inc. and the Town's Director of Finance, Sarah Wilson, presented the Town of Amherst Consolidated Financial Statements for the fiscal year ended March 31, 2024. The statements were audited by the Mclsaac Darragh Inc. Cindy Costin-Fury also reviewed the management and audit findings letters at that meeting.

The Audit Committee passed a motion recommending that Council approve the Town of Amherst Consolidated Financial Statements for the year ended March 31, 2024 which have been audited by Mclsaac Darragh Inc.

MOTION:

That Council accept the recommendation of the Audit Committee and approve the Town of Amherst Consolidated Financial Statements for the year ended March 31, 2024, which have been audited by the firm Mclsaac Darragh Inc.



AMHERST TOWN COUNCIL

RFD# 2024086

Date: September 23, 2024

TO: Mayor Kogon and Members of Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: September 23, 2024

SUBJECT: Audited Consolidated 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 and approve the Town of Amherst Consolidated Financial Statements for the year ending March 31, 2024 which have been audited by the firm McIsaac Darragh Inc.

BACKGROUND: At a meeting of the Audit Committee held Monday, September 9, 2024, the Town of Amherst Consolidated Financial Statements were presented by Cindy Costin-Fury of McIsaac Darragh Inc. and the Town's Director of Finance, Sarah Wilson for the fiscal year ending March 31, 2024. The statements were prepared by Town staff and audited by the firm McIsaac Darragh Inc.

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 the Town of Amherst is in good financial condition.

COMMUNITY ENGAGEMENT: Audited financial statements will be forwarded to the Province of Nova Scotia and the Nova Scotia Utility and Review Board and made available to the public via the Town website.

ENVIRONMENTAL IMPLICATIONS: none

SOCIAL JUSTICE IMPLICATIONS: None

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

ATTACHMENTS: Town of Amherst Consolidated Financial Statements

Report prepared by: Sarah Wilson, Director of Finance Report and Financial approved by:



TOWN OF AMHERST

CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2024

DRAFT



**Town of Amherst
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March 31, 2024**

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements of Town of Amherst have been prepared in accordance with Canadian public sector accounting standards. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Town of Amherst's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Mayor and Council are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Mayor and Council carry out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Mayor and Council and meets periodically with management and the Mayor and Council auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Mayor and Council prior to its approval of the financial statements. The Committee also considers, for review by the Mayor and Council and approval by the Mayor and Council, the engagement or re-appointment of the external auditors.

The consolidated financial statements have been audited on behalf of the Mayor and Council by McIsaac Darragh Inc. Chartered Professional Accountants. The accompanying Auditor's report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Mr. Jason MacDonald, Chief
Administrative Officer

Ms. Sarah Wilson, Director of Finance

Amherst, NS

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councillors of the Town of Amherst

Opinion

We have audited the consolidated financial statements of Town of Amherst (the Town), which comprise the consolidated statement of financial position as at March 31, 2024, and the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, change in net assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at March 31, 2024, and the consolidated results of its operations and consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

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

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

(continues)

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Amherst, Nova Scotia

CHARTERED PROFESSIONAL ACCOUNTANTS

Town of Amherst
Consolidated Statement of Financial Position
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash and cash equivalents (Note 4)	\$ 10,850,162	\$ 13,341,507
Taxes receivable, net of valuation allowance (Note 5)	737,027	726,533
Other receivables (Note 6)	1,583,967	1,289,992
	<u>13,171,156</u>	<u>15,358,032</u>
Liabilities		
Accounts payable and accrued liabilities (Note 8)	2,297,726	1,979,848
Prepayment of taxes	442,559	408,782
Deferred revenue (Note 9)	1,357,235	1,096,281
Long term debt (Note 10)	5,739,677	7,034,386
Pension liability (Note 11)	419,300	558,700
	<u>10,256,497</u>	<u>11,077,997</u>
Net financial assets	<u>2,914,659</u>	<u>4,280,035</u>
Non-financial assets		
Prepaid expenses	109,802	114,791
Inventories of supplies	104,654	106,117
Tangible capital assets, net of accumulated amortization (Note 13)	67,938,215	65,182,318
	<u>68,152,671</u>	<u>65,403,226</u>
Accumulated surplus	<u>\$ 71,067,330</u>	<u>\$ 69,683,261</u>
Commitments (Note 14)		
Contingencies (Note 15)		

On Behalf of the Town of Amherst

Mayor

Chief Administrative Officer

Town of Amherst
Consolidated Statement of Operations and Accumulated Surplus
For the year ended March 31, 2024

	(Note 22) Budget 2024	Actual 2024	Actual 2023
Revenues			
Taxes	\$ 15,219,117	\$ 15,466,266	\$ 13,917,779
Grants in lieu of taxes	280,638	281,675	262,184
Service to other governments	270,071	260,303	221,732
Sale of services	3,131,244	3,083,950	3,130,753
Other revenue from own sources	744,991	1,334,598	934,098
Unconditional transfers from government	1,260,382	1,260,382	1,260,382
Conditional transfers from government	5,511,651	1,825,719	1,294,618
Other (Note 18)	-	139,400	165,700
Total revenues	26,418,094	23,652,293	21,187,246
Expenditures			
General government services	2,907,478	2,795,757	2,635,886
Protective services - Police	5,175,580	5,153,871	4,899,665
Protective services - Fire & Inspection	1,484,001	1,539,192	1,419,319
Transportation services	3,190,127	3,221,510	2,973,409
Environmental health services	2,555,493	2,552,300	2,153,714
Public health services	325,000	313,144	263,502
Environmental development services	492,113	454,836	336,199
Recreation and cultural services	2,598,188	2,613,332	2,334,483
Education	1,733,956	1,711,188	1,643,208
Water utility	2,034,727	1,913,094	1,905,649
Total expenditures	22,496,663	22,268,224	20,565,034
Annual surplus	3,921,431	1,384,069	622,212
Accumulated surplus at beginning of year	69,683,261	69,683,261	69,061,049
Accumulated surplus at end of year	\$ 73,604,692	\$ 71,067,330	\$ 69,683,261

Town of Amherst
Consolidated Statement of Remeasurement Gains and Losses
For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Accumulated remeasurement gains and (losses) at beginning of year	\$ -	\$ (1,587)
Unrealized gains (losses) attributable to:		
Portfolio investments	-	1,587
Amounts reclassified to the statement of operations:		
Portfolio investments	-	-
Net remeasurement gains (losses) for the year	<u>-</u>	<u>1,587</u>
Accumulated remeasurement gains and (losses) at end of year	<u>\$ -</u>	<u>\$ -</u>

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Town of Amherst
Consolidated Statement of Change in Net Financial Assets
For the year ended March 31, 2024

	Budget 2024	2024	2023
	<u> </u>	<u> </u>	<u> </u>
Annual surplus	\$ 3,921,431	\$ 1,384,069	\$ 622,212
Acquisition of tangible capital assets (Note 13)	(11,163,547)	(5,756,000)	(3,138,307)
Amortization of tangible capital assets (Note 13)	2,941,224	2,941,224	2,773,663
(Gain) / loss on sale of tangible capital assets	-	58,879	(50,098)
Proceeds on sale of tangible capital assets	-	-	124,736
Write downs of tangible capital assets	-	-	8,054
	<u>(8,222,323)</u>	<u>(2,755,897)</u>	<u>(281,952)</u>
Consumption (acquisition) of supply inventory	-	1,463	(8,308)
Consumption (acquisition) of prepaid expenses	-	4,989	(47,086)
	<u>-</u>	<u>6,452</u>	<u>(55,394)</u>
Net remeasurement gains	-	-	1,587
	<u>-</u>	<u>-</u>	<u>1,587</u>
Change in net financial assets	(4,300,892)	(1,365,376)	286,453
Net assets at beginning of year	4,280,035	4,280,035	3,993,582
	<u>4,280,035</u>	<u>4,280,035</u>	<u>3,993,582</u>
Net financial assets (debt) at end of year	\$ (20,857)	\$ 2,914,659	\$ 4,280,035
	<u>\$ (20,857)</u>	<u>\$ 2,914,659</u>	<u>\$ 4,280,035</u>

Town of Amherst
Consolidated Statement of Cash Flow
For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Operating transactions		
Annual surplus	\$ 1,384,069	\$ 622,212
Change in non-cash items:		
Amortization / depreciation (Note 13)	2,941,224	2,773,663
Decrease (increase) in receivables	(270,692)	1,489,833
Increase (decrease) in payables and accrued liabilities and prepayment of taxes	317,878	(607,446)
Increase (decrease) in deferred revenue	260,954	842,489
Increase (decrease) in pension liability	(139,400)	(165,700)
Increase (decrease) in closure/post closure liability	-	(446,072)
Decrease (increase) in prepaid expenses	4,989	(47,086)
Decrease (increase) in inventory of supplies	1,463	(8,308)
	<u>4,500,485</u>	<u>4,453,585</u>
Capital transactions		
Acquisition of tangible capital assets (Note 13)	(5,756,000)	(3,138,307)
Proceeds from sale of tangible capital assets	-	124,736
(Gain) / loss on sale of tangible capital assets	58,879	(50,098)
Write down of tangible capital assets	-	8,054
	<u>(5,697,121)</u>	<u>(3,055,615)</u>
Investing transactions		
Net remeasurement gains (losses)	-	1,587
Financing transactions		
Long term debt repayment	(1,294,709)	(783,543)
Increase (decrease) in cash and cash equivalents	(2,491,345)	616,014
Cash and cash equivalents beginning of year	<u>13,341,507</u>	<u>12,725,493</u>
Cash and cash equivalents end of year	<u>\$ 10,850,162</u>	<u>\$ 13,341,507</u>

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

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 of the Chartered Professional Accountants of 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) Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

b) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in net assets 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
- 40.446% of Cumberland Joint Services Management Authority

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

c) Financial Instruments

The Town's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, accruals and long term debt. All financial instruments are measured at cost or amortized cost. 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.

d) Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash on hand and balances with banks, net of bank indebtedness, including reserves and restricted cash.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

- e) **Deferred revenue**
Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.
- f) **Employee future benefits**
The Town contributes to multiple pension plans for its employees.
- I. Employees hired before September 2007 are part of a defined benefit plan administered by Manulife Financial which is accounted for using the deferral and amortization approach. The present value of the cost of providing employees with future benefits programs is expensed as employees earn these entitlements through service. The cost of the benefits earned by employees is actuarially determined using the projected cost method pro-rated on service and management's best estimate of retirement ages of employees and expected health care and other costs.
 - II. Employees hired after September 2007 are part of a defined contribution pension plan administered by Manulife Financial. Contributions are expensed when due.
 - III. Employees in the Police Local 104 union are part of a multi-employer defined benefit plan, administered by the Atlantic Police Association, which provides a pension on retirement based on the member's age at retirement and length of service. Contributions are expensed when due.
 - IV. Employees in the Police Local 104 union are provided with sick leave benefits. The cost of non-vesting sick leave benefits is calculated based on management's best estimate.
- g) **Non-Financial Assets**
Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the consolidated change in net financial assets for the year.
- h) **Inventory**
Inventory is valued at the lower of cost and net realizable value. Cost is being determined on a first-in first-out basis.
- i) **Tangible Capital Assets**
Tangible capital assets are recorded at cost. Amortization and depreciation have been recorded as an expense and 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.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

j) **Taxation and related revenue recognition**

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.

k) **Other revenue recognition**

- Other revenue from own sources, including sales of services, is recognized when services are performed and/or when earned as long as amounts can be reasonably estimated and collection is reasonably assured
- Investment income earned on operating funds, capital funds and reserve funds are reported as revenue in the period earned.

l) **Government Transfers**

Conditional and unconditional government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria and stipulations have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

m) **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. The Town relies on estimates to calculate pension liability, sick leave liability, allowance for doubtful accounts, asset retirement obligations, and the amortization and depreciation expense.

n) **Budget**

The budget figures contained in the schedules to the Financial Statements were approved by Council on February 27 and April 24, 2023. Note 22 outlines the original fiscal plan and the adjustments to come to the budget figures shown in these consolidated financial statements.

o) **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*.

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

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.

Education

Mandatory education transfers to the Chignecto-Central Regional Centre for Education.

Water utility

Activities related to the operations of the Town of Amherst Water Utility, a 3,520 (2023 – 3,520) customer utility that operates a water treatment plant and related infrastructure.

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 2024 the Town's cash contribution was \$72,600 (2023 - \$67,536). Additionally, an in-kind contribution of \$20,000 for rent and bookkeeping services was provided. 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

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

in order to strengthen Cumberland County by removing barriers to business and connecting businesses with the resources they need to be successful.

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 2024 was \$313,144 (2023 - \$263,502).

Cumberland Public Libraries

During the year, the Town of Amherst paid \$93,300 (2022 - \$87,299) to the Cumberland Public Libraries. The Town of Amherst does not share in any surplus or deficits.

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 2024 the education contribution was \$1,711,188 (2023 - \$1,643,208).

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 2024 the Town of Amherst paid \$106,463 (2023 - \$108,150) to the Province for correctional services.

Assessment Services Contribution

The Town of Amherst is required to contribute to Property Valuation Services Corporation based on a formula calculation. For 2024 the assessment services contribution was \$109,994 (2023 - \$112,038).

4. CASH AND CASH EQUIVALENTS

	<u>2024</u>	<u>2023</u>
Bank	\$ 7,782,685	\$ 10,104,308
Restricted Cash		
Water Capital	1,964,815	1,886,723
Tax sale surplus	144,641	144,641
Canada Community Building Fund	153,323	439,545
Sustainable Services Growth Fund	804,698	766,290
	<u>\$ 10,850,162</u>	<u>\$ 13,341,507</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

5. TAXES RECEIVABLE

	<u>2024</u>	<u>2023</u>
Beginning balance, taxes receivable	\$ 726,533	\$ 486,604
Tax levy - current year	15,476,888	13,760,602
Cash receipts and adjustments	(14,833,137)	(12,902,232)
Exemptions	(619,327)	(560,334)
Interest	132,355	116,929
Ending balance, taxes receivable	<u>883,312</u>	<u>901,569</u>
Valuation allowance	<u>(146,285)</u>	<u>(175,036)</u>
Total	<u>\$ 737,027</u>	<u>\$ 726,533</u>

6. OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
Federal	\$ 192,075	\$ 198,919
Provincial	504,077	201,665
Other Local Government	70,933	32,969
Other:		
Sewer Operating	319,957	308,124
Water Operating	375,490	360,837
Miscellaneous	225,254	280,917
CJSMA	34,565	34,565
Valuation allowance	<u>(138,384)</u>	<u>(128,004)</u>
Total	<u>\$ 1,583,967</u>	<u>\$ 1,289,992</u>

7. 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 7.20% at March 31, 2024. No amounts were drawn as at March 31, 2024

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Trade accounts payable	\$ 753,834	\$ 550,240
Other local government	72,294	8,854
Accrued wages & benefits	1,040,285	1,007,387
Accrued debenture interest	71,465	93,934
Accrued liabilities	215,207	174,792
Tax sale surplus	144,641	144,641
Total	\$ 2,297,726	\$ 1,979,848

Sick leave liability - The Town's employees in the Police Local 104 union earn sick leave per year at the rate of 12 hours for every 173.3 hours worked or 144 hours per year. Maximum accumulation of sick leave is 1,560 hours. Upon termination, the balance is not paid out. The accrued sick leave liability has been estimated based on management's estimate of the future use of accumulated sick time at year end. The estimated balance of \$125,000 is included in accrued liabilities (2023 - \$125,000).

Tax sale surplus - The Municipal Government Act requires a twenty year holding period for maintaining these funds in trust. The earliest any of these would be brought into revenue is anticipated to be 2028.

9. DEFERRED REVENUE

	March 31, 2023	Receipts	Recognized as revenue	March 31, 2024
Grants - capital	\$ 803,790	\$ 1,469,424	\$ (1,244,949)	\$ 1,028,265
Grants - operating	60,778	9,341	-	70,119
Fundraising	146,437	-	-	146,437
Other	85,276	213,597	(186,459)	112,414
Total	\$1,096,281	\$ 1,692,362	\$ (1,431,408)	\$ 1,357,235

Capital grants are received from the Province of NS and are to be used by the Town for specific for capital projects.

Operating grants are received from the Province of NS and are to be used by the Town for specific operating projects.

Deferred fundraising consists of funds received by the Town of Amherst that are restricted by the donors to be used on capital projects.

Included in other are a number of small individual restricted grants and programs.

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

10. LONG TERM DEBT – PRINCIPAL BALANCE OUTSTANDING

	Interest rate - %	Matures	Balance March 31/23	Issued	Redeemed	Balance March 31/24
General Capital						
Municipal Finance Corporation						
28A-1	3.100 - 5.480	2024	\$ 688,610	\$ -	\$ 688,610	\$ -
29A-1	0.900 - 4.939	2025	84,887	-	42,440	42,447
31A-1	1.630 - 4.597	2027	129,510	-	32,378	97,132
33A-1	1.285 - 4.114	2029	2,548,095	-	184,100	2,363,995
36A-1	1.150 - 3.475	2032	1,312,200	-	145,800	1,166,400
38A-1	2.490 - 3.551	2034	565,897	-	51,445	514,452
40A-1	0.4 - 2.809	2037	432,783	-	30,913	401,870
			5,761,982	-	1,175,686	4,586,296
Water Capital						
Municipal Finance Corporation						
29A-1	0.900 - 4.939	2025	\$ 35,772	\$ -	\$ 17,882	\$ 17,890
36A-1	1.150 - 3.475	2032	115,618	-	12,847	102,771
38A-1	2.490 - 3.551	2034	106,332	-	9,667	96,665
39A-1	2.015 - 2.829	2035	113,460	-	9,455	104,005
40A-1	0.4 - 2.809	2037	537,222	-	43,172	494,050
41A-1	0.5 - 2.677	2037	364,000	-	26,000	338,000
			1,272,404	-	119,023	1,153,381
TOTAL			\$ 7,034,386	\$ -	\$ 1,294,709	\$ 5,739,677

Principal repayments during the next five fiscal years are as follows:

	General Capital	Water Capital	Total
2025	\$ 492,883	\$ 119,031	\$ 611,914
2026	\$ 456,436	\$ 101,141	\$ 557,577
2027	\$ 462,734	\$ 101,141	\$ 563,875
2028	\$ 436,758	\$ 101,141	\$ 537,899
2029	\$ 1,795,553	\$ 101,141	\$ 1,896,694

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

11. PENSION LIABILITY

Defined benefit pension plan

The Town maintains a defined benefit pension plan, which provides benefits to employees upon retirement who were hired prior to September 11, 2007. The accrued benefit obligation as at March 31, 2024 is based on an actuarial valuation for accounting purposes as at December 31, 2022. The next actuarial valuation for accounting purposes is to be prepared as of December 31, 2025. The accrued benefit obligation has changed due to, among other assumption changes, an increase in the expected long-term rate of return on plan assets, partially offset by an increase in the discount rate. All assets are held in various Manulife Funds.

	Estimated March 31, 2024	Estimated March 31, 2023
Accrued benefit obligation	\$ 14,931,000	\$ 15,177,500
Fair value plan assets	16,090,300	14,901,300
Funded status (plan deficit)	\$ 1,159,300	\$ (276,200)

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2024 were as follows:

	March 31, 2024	March 31, 2023
Expected long-term rate of return on plan assets	5.65%	5.75%
Rate of compensation increase	2.75%	2.75%
Discount used to determine benefit obligation	5.65%	5.75%

The Post-retirement mortality assumption was based on CPM Mortality Table with generational projection using improvement scale CPM-B.

An actuarial valuation of the pension was performed for accounting purposes using the projected benefit method prorated on service. The unamortized actuarial loss is amortized over the expected average remaining service life ("EARSL") of the employee group; EARSL in 2024 was 3 years (2023 – 4 years).

	March 31, 2024	March 31, 2023
Accrued benefit obligation, net of plan assets	\$ 1,159,300	\$ (276,200)
Unamortized actuarial loss	(1,578,600)	(282,500)
Benefit liability recorded in the Statement of Financial Position	\$ (419,300)	\$ (558,700)

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

Fiscal year	Annual amortization payment
2025	\$ 118,900
2026	\$ 118,900
2027 -2033	\$ 118,900

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

During the year, the Town contributed \$154,901 (2023 - \$169,280) and employees contributed \$78,431 (2023 - \$81,976) to the plan. Benefit payments for the year totals \$780,400 (2023 - \$1,047,700).

Defined Contribution Pension Plan

The Town and employees each contribute 6% of eligible income to the pension plan. The Town's expense for defined contribution plans for 2024 was \$179,309 (2023 - \$159,201).

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

The Town and employees each contribute 9% of eligible income to a multi-employer defined benefit pension plan. 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, 2019 and indicated the plan had a going concern surplus of \$12,938,000 and a solvency liability of \$7,061,000. There are no special payments required for the Atlantic Police Association pension plan. The Town's expense for multi-employer plans for 2024 was \$257,595 (2023 - \$241,018).

Across all plans, the Town contributed \$684,806 (2023 - \$642,424) to employee pension plans.

12. 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

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

13. TANGIBLE CAPITAL ASSETS

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2023	Additions and transfers	Disposals	Tangible Capital Asset Cost March 31, 2024	Accumulated Amortization March 31, 2023	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2024	Net Book Value March 31, 2024	Net Book Value March 31, 2023
General Capital											
Land	-	\$ 1,427,866	\$ 539,163	\$ 26,000	\$ 1,941,029	\$ -	\$ -	\$ -	\$ -	\$ 1,941,029	\$ 1,427,866
Land Improvements	20-25	3,346,197	549,244	-	3,895,441	1,846,499	-	98,013	1,944,512	1,950,929	1,499,698
Municipal Buildings	40	13,776,469	331,231	17,752	14,089,948	5,332,731	5,289	315,110	5,642,552	8,447,396	8,443,738
Other Buildings	20-40	1,231,741	-	-	1,231,741	272,347	-	46,706	319,053	912,688	959,394
Wastewater Treatment Facility	50	13,992,599	-	-	13,992,599	2,935,021	-	298,374	3,233,395	10,759,204	11,057,578
Electronic Data Equipment	3-5	1,118,443	57,252	-	1,175,695	829,081	-	92,616	921,697	253,998	289,362
Machinery & Equipment	5-15	4,624,318	539,441	8,079	5,155,680	2,467,880	-	268,661	2,736,541	2,419,139	2,156,438
Vehicles	5-20	3,638,689	2,190,340	-	5,829,029	2,277,285	-	207,074	2,484,359	3,344,670	1,361,404
Streets	15-25	13,600,053	946,850	116,218	14,430,685	6,668,687	104,029	514,788	7,079,446	7,351,239	6,931,366
Sidewalks	25	4,768,999	97,282	64,505	4,801,776	2,483,815	64,488	152,656	2,571,983	2,229,793	2,285,184
Curbs	25	4,293,342	-	-	4,293,342	2,807,031	-	118,450	2,925,481	1,367,861	1,486,311
Traffic & Street Lights	30	2,052,992	-	-	2,052,992	1,104,654	-	64,071	1,168,725	884,267	948,338
Sanitary Sewer Mains	50	6,369,322	-	-	6,369,322	3,664,537	-	100,072	3,764,609	2,604,713	2,704,785
Sanitary Forcemains	50	1,232,434	-	-	1,232,434	572,670	-	24,649	597,319	635,115	659,764
Sanitary Lift Stations	25	3,241,154	43,135	-	3,284,289	2,723,950	-	102,248	2,826,198	458,091	517,204
Storm Sewers	50	7,066,301	79,075	-	7,145,376	3,365,468	-	118,984	3,484,452	3,660,924	3,700,833
Assets Under Construction	-	203,691	(67,775)	-	135,916	-	-	-	-	135,916	203,691
Total		\$ 85,984,610	\$ 5,305,238	\$ 232,554	\$ 91,057,294	\$ 39,351,656	\$ 173,806	\$ 2,522,472	\$ 41,700,322	\$ 49,356,972	\$ 46,632,954

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

13. TANGIBLE CAPITAL ASSETS (cont'd)

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2023	Additions and transfers	Disposals	Tangible Capital Asset Cost March 31, 2024	Accumulated Depreciation March 31, 2023	Depreciation Reduction from Disposal of Asset	Annual Depreciation	Accumulated Depreciation March 31, 2024	Net Book Value March 31, 2024	Net Book Value March 31, 2023
Water Capital											
Land	-	\$ 962,230	\$ 262,560	\$ -	\$ 1,224,790	\$ -	\$ -	\$ -	\$ -	\$ 1,224,790	\$ 962,230
Bldgs, Reservoirs, Wells	40-75	8,171,227	-	-	8,171,227	1,720,376	-	124,800	1,845,176	6,326,051	6,450,851
Electronic Data Equip	5	295,739	-	-	295,739	271,294	-	4,889	276,183	19,556	24,445
Machinery & Equip	5-20	1,096,515	84,167	-	1,180,682	422,160	-	68,554	490,714	689,968	674,355
Vehicles	5	426,796	-	-	426,796	319,442	-	30,411	349,853	76,943	107,354
Water Mains -Town	75	7,470,872	-	-	7,470,872	1,566,406	-	98,586	1,664,992	5,805,880	5,904,466
Water Mains -County	75	5,319,279	-	-	5,319,279	1,446,209	-	70,206	1,516,415	3,802,864	3,873,070
Meters	20-25	441,666	26,264	6,865	461,065	356,690	6,734	6,710	356,666	104,399	84,976
Hydrants	75	596,783	17,828	-	614,611	378,468	-	7,902	386,370	228,241	218,315
Services	50	784,085	-	-	784,085	563,773	-	6,694	570,467	213,618	220,312
Assets Under Construction	-	28,990	59,943	-	88,933	-	-	-	-	88,933	28,990
Total		\$25,594,182	\$ 450,762	\$ 6,865	\$26,038,079	\$ 7,044,818	\$ 6,734	\$ 418,752	\$ 7,456,836	\$18,581,243	\$ 18,549,364
Summary											
General Capital		\$ 85,984,610	\$ 5,305,238	\$ 232,554	\$ 91,057,294	\$39,351,656	\$ 173,806	\$ 2,522,472	\$41,700,322	\$ 49,356,972	\$ 46,632,954
Water Capital		25,594,182	450,762	6,865	26,038,079	7,044,818	6,734	418,752	7,456,836	18,581,243	18,549,364
Total		\$111,578,792	\$ 5,756,000	\$ 239,419	\$117,095,373	\$46,396,474	\$ 180,540	\$ 2,941,224	\$49,157,158	\$ 67,938,215	\$ 65,182,318

**Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024**

14. COMMITMENTS

- a) The Town entered into an agreement with Cumberland Business Connector to provide three year of operational funding up to \$85,000 per year plus an additional \$20,000 in-kind contribution by providing office space and accounting support. As of March 31, 2024 there is one year remaining under this agreement.
- b) The Town entered into an agreement with Miller Waste Systems Inc. for solid waste collection until March 31, 2029. The Town committed to paying \$2,525,979 over the 5 year term.
- c) On June 26, 2023, the Town has committed a community support grant to the Lillian Albon Animal Shelter capital campaign in the amount of \$50,000 per year with the final payment in fiscal 2026.
- d) The Town has committed a community support grant to Maggie's Place Youth Centre in the amount of \$33,750 per year with the final payment in fiscal 2025.
- e) Cumberland YMCA operational funding of \$121,210 per year until fiscal 2029. Adjusted annually for CPI.

15. 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, 2024 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.

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.

17. ASSET RETIREMENT OBLIGATION

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. As at March 31, 2024 there are no known asset retirement obligations.

18. OTHER REVENUE

	<u>2024</u>	<u>2023</u>
Pension liability adjustment	<u>\$ 139,400</u>	<u>\$ 165,700</u>

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

19. TRUST FUNDS

The Trust Fund being administered by the Town of Amherst is not consolidated with the accounts of the Town. At March 31, 2024, the equity in the Trust Fund under its trusteeship amounted to \$5,528 (2023 - \$5,277).

	<u>R.H. Smith</u>
Beginning balance April 1, 2023	\$ 5,277
Investment Income	<u>251</u>
Ending balance March 31, 2024	<u>\$ 5,528</u>

20. GOVERNMENT PARTNERSHIP

Generally Accepted Accounting Principles for local governments as established by the Public Sector Accounting Board (PSAB) require a government's pro rata share of each of the assets, liabilities, revenues and expenditures (including capital expenditures) of any government partnership to be combined on a line by line basis with similar items in the government's financial statements. The Town of Amherst has a partnership with Cumberland Joint Services Management Authority (CJSMA) which actively operated through February 1, 2022 a landfill site in Little Forks. The Town of Amherst's 2024 pro rata share of 40.446% (2023 – 40.446%) of CJSMA is included in these financial statements.

21. 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	\$ 5,233	\$ 210	\$ 523	\$ 47,144
George Baker	Councillor	\$ 25,050	\$ 1,800	\$ -	\$ -	\$ 26,850
Charlie Chambers	Councillor	\$ 25,050	\$ 2,702	\$ 195	\$ 805	\$ 28,752
Hal Davidson	Councillor	\$ 25,050	\$ 3,978	\$ 175	\$ 1,259	\$ 30,462
Lisa Emery	Councillor	\$ 25,050	\$ 3,009	\$ 270	\$ 1,414	\$ 29,743
Dale Fawthrop	Councillor / Deputy Mayor	\$ 26,109	\$ 1,800	\$ -	\$ -	\$ 27,909
Leon Landry	Deputy Mayor / Councillor	\$ 26,664	\$ 6,066	\$ 260	\$ 1,420	\$ 34,410
Jason MacDonald	Chief Administrative Officer	\$ 160,000	\$ 12,435	\$ 1,100	\$ 3,357	\$ 176,892
Total Remuneration and Reportable Expenses		\$ 354,151	\$ 37,023	\$ 2,210	\$ 8,778	\$ 402,162

Town of Amherst
Notes to the Consolidated Financial Statements
For the Year Ended March 31, 2024

22. BUDGET

The Town budgets for rate setting purposes in the general operating fund. Council approved a balanced budget in the general operating fund for Town-wide operations. Council approves separate area rates which may budget for surplus funds, and water utility budgets which have regulated rates. Council also approves separate capital budgets.

The following adjustments reconcile the approved budgets to the financial reporting presentation under Canadian Public Sector Accounting Standards.

Revenue	2024
Town approved general operating	\$ 21,364,858
Town approved general capital	9,080,177
Town approved water operating	2,542,945
Town approved water capital	2,083,370
	35,071,350
Remove inter-fund transactions	(1,093,424)
Remove transfers from reserves for operating	(746,310)
Remove transfers from reserves for capital funding	(4,706,928)
Remove transfers from revenue for capital funding	(911,400)
Remove debt for capital funding	(598,368)
Remove tax exemptions	(596,826)
Revenue budget per consolidated financial statements	\$ 26,418,094
Expenses	
Town approved general operating	\$ 21,364,858
Town approved water operating	2,542,945
	23,907,803
Add amortization for Town operating	2,522,472
Remove inter-fund transactions	(1,093,424)
Remove loan principal repayments	(1,294,709)
Remove reserve appropriations	(37,253)
Remove capital appropriations	(911,400)
Remove tax exemptions	(596,826)
Expense budget per consolidated financial statements	\$ 22,496,663

Budgeted figures are unaudited and have been provided by management for comparison purposes.

23. COMPARATIVE FIGURES

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

Town of Amherst
Consolidated Schedule of Segmented Disclosure
For the year ended March 31, 2024

	General Government	Protective Services - Police	Protective Services - Fire	Transportation Services	Environmental Health Services	Public Health Services	Environmental Development Services	Recreation and Culture Services	Education	Water Utility	Reserves	CJSMA	2024 Total	2023 Total
Revenues														
Property taxes	\$ 4,339,860	\$ 3,886,998	\$ 1,544,214	\$ 1,795,023	\$ 891,932	\$ -	\$ 520,950	\$ 2,487,289	\$ -	\$ -	\$ -	\$ -	\$ 15,466,266	\$ 13,917,779
Grants in lieu of taxes	281,675	-	-	-	-	-	-	-	-	-	-	-	281,675	262,184
Services to other governments	43,432	-	201,871	-	-	-	15,000	-	-	-	-	-	260,303	221,732
Sale of services	182,200	74,719	-	25,007	1,100,131	-	58,807	11,236	-	-	-	-	1,452,100	1,539,179
Other revenue from own sources	711,605	52,832	37,880	105,868	15,100	-	4,520	278,661	-	97,271	65,461	-	1,369,198	968,698
Unconditional transfer from government	-	608,321	242,060	410,001	-	-	-	-	-	-	-	-	1,260,382	1,260,382
Conditional transfers from government	71,710	340,318	45,129	88,237	188,280	-	-	127,468	-	254,748	709,829	-	1,825,719	1,294,618
Other	139,400	-	-	-	-	-	-	-	-	-	-	-	139,400	165,700
Water utility	-	-	-	-	-	-	-	-	-	2,555,675	-	-	2,555,675	2,499,788
Elimination entries	(210,196)	(4,000)	-	(6,600)	-	-	-	-	-	(737,629)	-	-	(958,425)	(942,814)
Total revenues	5,559,686	4,959,188	2,071,154	2,417,536	2,195,443	-	599,277	2,904,654	-	2,170,065	775,290	-	23,652,293	21,187,246
Expenditures														
Salaries, wages and benefits	1,487,248	4,367,042	1,050,407	940,988	508,227	-	283,221	1,265,906	-	759,977	-	-	10,663,016	10,038,735
Operating costs	1,134,162	533,889	1,074,918	1,145,134	1,390,939	313,144	168,372	950,770	1,711,188	920,680	-	-	9,343,196	8,486,777
Elimination entries	-	-	(737,629)	-	(6,600)	-	-	-	-	(214,195)	-	-	(958,424)	(942,814)
Amortization	148,347	216,194	151,496	1,092,796	554,516	-	3,243	355,880	-	418,752	-	-	2,941,224	2,773,663
Interest on long term debt	-	36,746	-	30,387	105,218	-	-	20,234	-	27,749	-	-	220,334	258,771
Total expenditures	2,769,757	5,153,871	1,539,192	3,209,305	2,552,300	313,144	454,836	2,592,790	1,711,188	1,912,963	-	-	22,209,346	20,615,132
Net (gain) / loss on sale of TCA	26,000	-	-	12,205	-	-	-	20,542	-	131	-	-	58,878	(50,098)
Surplus (deficit)	\$ 2,763,929	\$ (194,683)	\$ 531,962	\$ (803,974)	\$ (356,857)	\$ (313,144)	\$ 144,441	\$ 291,322	\$ (1,711,188)	\$ 256,971	\$ 775,290	\$ -	\$ 1,384,069	\$ 622,212

SUPPLEMENTARY SCHEDULES

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Town of Amherst
Schedule of Financial Position - General Operating Fund
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash and cash equivalents	\$ 3,077,895	\$ 6,172,112
Taxes receivable	737,027	726,533
Other receivables	921,123	911,291
	<u>4,736,045</u>	<u>7,809,936</u>
Liabilities		
Accounts payable and accrued liabilities	1,868,677	1,852,432
Due to own funds	2,375,357	5,541,694
Prepayment of taxes	442,559	408,782
Deferred revenue	328,970	292,491
Pension liability	419,300	558,700
	<u>5,434,863</u>	<u>8,654,099</u>
Net debt	<u>(698,818)</u>	<u>(844,163)</u>
Non-financial assets		
Prepaid expenses	103,202	106,469
Inventories of supplies	51,316	53,994
	<u>154,518</u>	<u>160,463</u>
Accumulated deficit	<u>\$ (544,300)</u>	<u>\$ (683,700)</u>

Town of Amherst
Schedule of Operations - General Operating Fund
For the year ended March 31, 2024

	Budget 2024	Actual 2024	Actual 2023
Revenues			
Taxes	\$ 15,219,117	\$ 15,466,266	\$ 13,917,779
Grants in lieu of taxes	280,638	281,675	262,184
Service to other governments	270,071	260,303	221,732
Sale of services	1,512,123	1,452,099	1,456,338
Other revenue from own sources	779,591	1,206,466	894,194
Unconditional transfers from government	1,260,382	1,260,382	1,260,382
Conditional transfers from government	564,800	580,770	503,779
Total revenues	<u>19,886,722</u>	<u>20,507,961</u>	<u>18,516,388</u>
Expenditures			
General government services	2,759,131	2,621,410	2,368,011
Protective services - Police	4,959,386	4,937,677	4,705,885
Protective services - Fire & Inspection	2,070,134	2,125,325	1,994,559
Transportation services	2,097,331	2,116,509	1,947,269
Environmental health services	2,007,577	2,004,384	1,711,513
Public health services	325,000	313,144	263,502
Environmental development services	488,870	451,593	332,957
Recreation and cultural services	2,242,308	2,236,910	2,005,219
Education	1,733,956	1,711,188	1,643,208
Total expenditures	<u>18,683,693</u>	<u>18,518,140</u>	<u>16,972,123</u>
Annual surplus	<u>1,203,029</u>	<u>1,989,821</u>	<u>1,544,265</u>
Financing and transfers			
Debt principal repayment	(1,175,686)	(1,175,686)	(645,459)
Dividend from Water Utility	135,000	135,000	135,000
Transfers from Reserves	746,310	589,660	82,402
Transfers to Reserves	(62,953)	(58,807)	(30,148)
Transfer to Operating Reserve - surplus	-	(608,588)	(433,919)
Transfers to General Capital	(845,700)	(871,400)	(652,141)
Total financing and transfers	<u>(1,203,029)</u>	<u>(1,989,821)</u>	<u>(1,544,265)</u>
Change in fund balance	<u>-</u>	-	-
Opening fund balance		(683,700)	(724,400)
Change in Employee Future Benefits		-	(125,000)
Change in Unfunded Pension Liability		139,400	165,700
Closing fund balance		<u>\$ (544,300)</u>	<u>\$ (683,700)</u>

Town of Amherst
Schedule of Financial Position - General Capital Fund
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash	\$ (4,876,344)	\$ (2,639,761)
Due from own funds	5,077,697	2,551,176
Receivables	71,732	38,545
	<u>273,085</u>	<u>(50,040)</u>
Liabilities		
Accounts payable	310,240	29,365
Deferred revenue	261,975	37,500
Long term debt	4,586,296	5,761,982
	<u>5,158,511</u>	<u>5,828,847</u>
Net debt	<u>(4,885,426)</u>	<u>(5,878,887)</u>
Non-financial assets		
Tangible capital assets (Note 13)	91,057,294	85,984,610
Accumulated amortization (Note 13)	(41,700,322)	(39,351,656)
	<u>49,356,972</u>	<u>46,632,954</u>
Accumulated surplus	<u>\$ 44,471,546</u>	<u>\$ 40,754,067</u>

Town of Amherst
Schedule of Operations - General Capital Fund
For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Revenues		
Grants for capital projects - Province of Nova Scotia	\$ 259,662	\$ 73,320
Grants for capital projects - Government of Canada	5,710	20,000
Grants for capital projects - Other	15,000	-
Total revenues	<u>280,372</u>	<u>93,320</u>
Expenditures		
Amortization (Note 13)	2,522,472	2,399,122
Loss (gain) on disposal of tangible capital assets	58,747	(46,467)
Total expenditures	<u>2,581,219</u>	<u>2,352,655</u>
Annual deficit	<u>(2,300,847)</u>	<u>(2,259,335)</u>
Financing and transfers		
Debt principal payments	1,175,686	645,459
Transfer from General Operating	871,400	652,141
Transfers from Reserves	4,242,440	2,173,702
Transfers to Reserves	(271,200)	(453,586)
Total financing and transfers	<u>6,018,326</u>	<u>3,017,716</u>
Change in fund balance	3,717,479	758,381
Opening fund balance	<u>40,754,067</u>	<u>39,995,686</u>
Closing fund balance	<u>\$ 44,471,546</u>	<u>\$ 40,754,067</u>

Town of Amherst
Schedule of Financial Position - Water Utility Operating Fund
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Assets		
Cash	\$ (136,021)	\$ (316,716)
Due from own funds	88,307	247,785
Receivables		
Rates (less allowance for doubtful accounts - \$77,466; 2024 - \$68,243; 2023)	301,799	297,257
Inventories of supplies	53,338	52,123
Prepaid expenses	6,600	8,322
	<u>314,023</u>	<u>288,771</u>
Liabilities		
Accounts payable and accrued liabilities	<u>117,035</u>	<u>96,277</u>
Surplus	<u>\$ 196,988</u>	<u>\$ 192,494</u>

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Town of Amherst
Statement of Financial Activities - Water Utility Operating Fund
For the year ended March 31, 2024

	Budget 2024	Actual 2024	Actual 2023
Revenues			
Metered	\$ 1,458,251	\$ 1,455,166	\$ 1,421,321
Flat	185,140	199,766	184,731
Public fire protection	843,004	843,004	829,844
Private hydrants	14,750	15,250	15,500
Sprinkler service	15,100	16,950	17,000
Bulk water	8,500	5,085	6,750
Sale of services	12,000	10,674	13,851
Sundry	1,200	1,225	3,170
Interest	5,000	8,555	7,621
Total revenues	<u>2,542,945</u>	<u>2,555,675</u>	<u>2,499,788</u>
Expenditures			
Source of supply	34,000	29,030	45,586
Power and pumping	178,700	131,685	158,593
Water treatment	19,300	26,253	25,966
Transmission and distribution	874,943	863,733	869,326
Administration and general	662,723	598,366	583,333
Depreciation	418,733	418,752	374,541
Taxes	32,000	31,590	31,764
Debt interest	28,523	27,749	30,271
Total expenditures	<u>2,248,922</u>	<u>2,127,158</u>	<u>2,119,380</u>
Annual surplus	<u>294,023</u>	<u>428,517</u>	<u>380,408</u>
Financing and transfers			
Debt principal repayment	(119,023)	(119,023)	(138,085)
Dividend to owner	(135,000)	(135,000)	(135,000)
Transfer to Water Capital	(40,000)	(170,000)	(103,000)
Total financing and transfers	<u>(294,023)</u>	<u>(424,023)</u>	<u>(376,085)</u>
Change in fund balance	<u>\$ -</u>	<u>4,494</u>	<u>4,323</u>
Opening fund balance		<u>192,494</u>	<u>188,171</u>
Closing fund balance		<u>\$ 196,988</u>	<u>\$ 192,494</u>

Town of Amherst
Schedule of Financial Position - Water Utility Capital Fund
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Assets		
Cash	\$ 1,964,815	\$ 1,886,723
Due from own funds	137,990	-
Receivables	254,748	8,334
Utility Plant and Equipment (Note 13)	<u>26,038,079</u>	<u>25,594,182</u>
	<u>28,395,632</u>	<u>27,489,239</u>
Liabilities		
Due to own funds	-	27,513
Long term debt - Nova Scotia Municipal Finance	1,153,381	1,272,404
Accumulated depreciation (Note 13)	<u>7,456,836</u>	<u>7,044,818</u>
	<u>8,610,217</u>	<u>8,344,735</u>
Investment in Capital Assets	<u>\$ 19,785,415</u>	<u>\$ 19,144,504</u>

DRAFT

Town of Amherst
Statement of Financial Activities - Water Utility Capital Fund
For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Revenues		
Interest income	\$ 97,271	\$ 50,396
Grants for capital projects - Provincial	<u>254,748</u>	<u>8,334</u>
Total revenues	<u>352,019</u>	<u>58,730</u>
Expenditures		
Loss (gain) on disposal of tangible capital assets	<u>131</u>	<u>(3,631)</u>
Annual surplus	<u>351,888</u>	<u>62,361</u>
Financing and transfers		
Debt principal payments	119,023	138,085
Transfer from Water Operating	<u>170,000</u>	<u>103,000</u>
Total financing and transfers	<u>289,023</u>	<u>241,085</u>
Change in fund balance	640,911	303,446
Opening fund balance	<u>19,144,504</u>	<u>18,841,058</u>
Closing fund balance	<u>\$ 19,785,415</u>	<u>\$ 19,144,504</u>

Town of Amherst
Water Capital Fund
Schedule of Investment in Water Utility Plant and Equipment
For the Year Ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Land and land rights		
Source of supply	\$ <u>1,224,790</u>	\$ <u>962,230</u>
Structures and improvements		
Source of supply	1,029,795	1,029,795
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>8,171,227</u>	<u>8,171,227</u>
Equipment		
Electrical pumping	636,430	552,263
Water treatment	338,965	338,965
Transportation	825,039	825,039
Tools and work equipment	<u>102,784</u>	<u>102,784</u>
	<u>1,903,218</u>	<u>1,819,051</u>
Mains		
Transmission	1,834,359	1,834,359
Distribution	<u>10,955,790</u>	<u>10,955,790</u>
	<u>12,790,149</u>	<u>12,790,149</u>
Services	<u>784,085</u>	<u>784,085</u>
Meters	<u>461,064</u>	<u>441,667</u>
Hydrants	<u>614,611</u>	<u>596,783</u>
Assets under construction	<u>88,935</u>	<u>28,990</u>
	<u>\$ 26,038,079</u>	<u>\$ 25,594,182</u>

Town of Amherst
Water Operating Fund
Schedule to Statement of Financial Activities
For the Year Ended March 31, 2024

	Budget 2024	Actual 2024	Actual 2023
Source of supply			
Supplies and expenses	\$ 1,000	\$ -	\$ -
Maintenance of plant	33,000	29,030	45,586
	<u>\$ 34,000</u>	<u>\$ 29,030</u>	<u>\$ 45,586</u>
 Power and pumping			
Power	\$ 147,000	\$ 121,008	\$ 129,721
Maintenance	31,700	10,677	28,872
	<u>\$ 178,700</u>	<u>\$ 131,685</u>	<u>\$ 158,593</u>
 Water treatment			
Supplies and expenses	<u>\$ 19,300</u>	<u>\$ 26,253</u>	<u>\$ 25,966</u>
 Transmission and distribution			
Maintenance of mains	\$ 477,193	\$ 486,403	\$ 474,255
Rents	29,000	28,000	28,000
Transportation expenses	78,000	53,913	106,718
Materials / supplies	216,500	226,913	206,714
Other transmission and distribution expenses	74,250	68,504	53,639
	<u>\$ 874,943</u>	<u>\$ 863,733</u>	<u>\$ 869,326</u>
 Administration and general			
Supervision	\$ 245,100	\$ 221,852	\$ 220,995
Employee benefits	64,127	51,722	51,127
Uncollectible accounts	10,000	9,223	1,097
General office expenses	118,801	97,038	94,061
Regulatory expenses	3,500	6,211	3,454
Miscellaneous general expenses	221,195	212,320	212,599
	<u>\$ 662,723</u>	<u>\$ 598,366</u>	<u>\$ 583,333</u>

Town of Amherst
Schedule of Financial Position - Reserve Funds
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash	\$ 10,805,304	\$ 8,224,636
Due from own funds	-	2,770,246
	<u>10,805,304</u>	<u>10,994,882</u>
Liabilities		
Due to own funds	2,928,637	-
Deferred revenue - Sustainable Services Growth Fund grant	766,290	766,290
	<u>3,694,927</u>	<u>766,290</u>
Accumulated surplus	<u>\$ 7,110,377</u>	<u>\$ 10,228,592</u>

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Town of Amherst
Schedule of Operations - Reserve Funds

For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Revenues		
Canada Community Building grant funds	\$ 709,829	\$ 689,185
Interest on Canada Community Building grant funds	27,053	24,108
Interest on Sustainable Services Growth Fund grant funds	38,408	
Total revenues	<u>775,290</u>	<u>713,293</u>
Expenditures		
General government	-	-
Total expenditures	<u>-</u>	<u>-</u>
Annual surplus	<u>775,290</u>	<u>713,293</u>
Financing and transfers		
Transfer from General Operating	58,807	30,148
Transfer from General Operating - surplus	608,588	433,919
Transfer from General Capital	271,200	453,586
Transfer from CJSMA - proceeds on sale of CJSMA	-	3,033,445
Transfer to General Operating	(589,660)	(82,402)
Transfer to General Capital	(4,242,440)	(2,173,702)
Total financing and transfers	<u>(3,893,505)</u>	<u>1,694,994</u>
Change in fund balance	<u>(3,118,215)</u>	<u>2,408,287</u>
Opening fund balance	<u>10,228,592</u>	<u>7,820,305</u>
Closing fund balance	<u>\$ 7,110,377</u>	<u>\$ 10,228,592</u>

* The Reserve funds closing fund balance at end of year is broken down as follows:

General Capital Reserve	\$ 2,146,790	\$ 5,099,606
General Operating Reserve	4,963,587	5,128,986
	<u>\$ 7,110,377</u>	<u>\$ 10,228,592</u>

Town of Amherst
Schedule of Financial Position - Cumberland Joint Services Mgmt Authority Fund
As at March 31, 2024

	<u>2024</u>	<u>2023</u>
Financial assets		
Cash	\$ 14,513	\$ 14,513
Investments	-	-
Receivables	34,565	34,565
	<u>49,078</u>	<u>49,078</u>
Liabilities		
Accounts payable and accrued liabilities	1,774	1,774
Provision for landfill closure & post closure costs	-	-
	<u>1,774</u>	<u>1,774</u>
Net financial assets	<u>47,304</u>	<u>47,304</u>
Non-financial assets		
Prepaid expenses	-	-
Tangible capital assets, net of accumulated amortization (Note 13)	-	-
	<u>-</u>	<u>-</u>
Accumulated surplus	<u>\$ 47,304</u>	<u>\$ 47,304</u>
Accumulated surplus is comprised of:		
Accumulated operating surplus	\$ 47,304	\$ 47,304
Accumulated remeasurement gains	-	-
	<u>\$ 47,304</u>	<u>\$ 47,304</u>

Town of Amherst
Schedule of Operations - Cumberland Joint Services Mgmt Authority Fund
For the year ended March 31, 2024

	<u>2024</u>	<u>2023</u>
Revenues		
Solid waste operations	\$ -	\$ -
Compost operations	-	-
Recycling operations	-	-
Interest	-	82,841
Proceeds on sale of intangible assets	-	-
Total revenues	<u>-</u>	<u>82,841</u>
Expenditures		
Administration	-	19,028
Solid waste operations (recovery)	-	(76,699)
Compost operations	-	-
Recycling operations (recovery)	-	(8)
Amortization of tangible capital assets (Note 13)	-	-
Loss on disposal of tangible capital assets	-	-
Total expenditures	<u>-</u>	<u>(57,679)</u>
Annual surplus / (deficit)	<u>-</u>	<u>140,520</u>
Financing and transfers		
Transfer to Municipal Units re sale proceeds	-	(3,033,445)
Total financing and transfers	<u>-</u>	<u>(3,033,445)</u>
Change in fund balance	-	(2,892,925)
Opening fund balance	<u>47,304</u>	<u>2,940,229</u>
Closing fund balance	<u>\$ 47,304</u>	<u>\$ 47,304</u>

Synopsis

Appointment of Municipal Auditor

The Municipal Government Act, section 42 (1) requires council to appoint a municipal auditor who is registered pursuant to the Act to be the auditor for the municipality. The Audit Committee makes a recommendation to Council each year on the appointment of an auditor for the Town.

In December 2022, on the recommendation of the Audit Committee, Council appointed the chartered professional accountant firm Mclsaac Darragh Inc. to be the Town's municipal auditor for the fiscal year ended March 31, 2023, with the possibility of four (4) single year extensions to be reviewed and determined before March 31st of each fiscal year end.

The Town of Amherst Audit Committee met on September 9, 2024 and at that time, approved a motion to recommend that Council appoint Mclsaac Darragh Inc. as the municipal auditor for the Town for the 2024/25 fiscal year.

MOTION:

That Council appoint Mclsaac Darragh Inc. as the municipal auditor for auditing services for the 2024/25 fiscal year as recommended by the Town of Amherst Audit Committee.



AMHERST TOWN COUNCIL

RFD# 2024085

Date: September 23, 2024

TO: Mayor Kogon and Members of Amherst Town Council

SUBMITTED BY: Sarah Wilson, Director of Finance

DATE: September 23, 2024

SUBJECT: Appointment of Auditor

ORIGIN: Audit Committee and Annual Municipal Auditor Appointment.

LEGISLATIVE AUTHORITY: MGA Section 42(1) "The council shall appoint a municipal auditor who is registered pursuant to this Act to be the auditor for the Municipality."

RECOMMENDATION: That Council appoint Mclsaac Darragh Inc. as the municipal auditor for auditing services for the 2024/25 fiscal year, as recommended by the Town of Amherst Audit Committee.

BACKGROUND: In December 2022, on the recommendation of the Audit Committee, Council appointed the chartered professional accountant firm Mclsaac Darragh Inc. to be the Town's municipal auditor for the fiscal year ended March 31, 2023, with the possibility of four (4) single year extensions to be reviewed and determined before March 31st of each fiscal year end.

DISCUSSION: A memo to the Audit Committee was reviewed at a meeting on September 9th regarding the appointment of the municipal auditor for 2024/25.

Further to this, a motion was passed that the Audit Committee recommended that Council appoint Mclsaac Darragh Inc. as the municipal auditor for auditing services for the 2024/25 fiscal year.

FINANCIAL IMPLICATIONS: The cost of auditing services for the 2024/25 fiscal year will be \$51,000 + HST divided between the General Operating and the Water Utility. This will be accommodated in the 2025/26 operating budgets.

COMMUNITY ENGAGEMENT: No community engagement is anticipated.

ENVIRONMENTAL IMPLICATIONS: No environmental implications are anticipated with this.

ALTERNATIVES: Refer the matter back to the Audit Committee for an alternate recommendation.

ATTACHMENTS:
None.

Report prepared by: Sarah Wilson, Director of Finance Report and Financial approved by:



Internal Committee Report

Planning Advisory Committee

September 2024

The Planning Advisory Committee met on Tuesday, July 2nd and again on September 3rd, 2024.

At the July 2nd meeting, the Committee passed the following motions:

- A recommendation that Council enter into the Development Agreement for 9 LaPlanche Street to allow a six-dwelling unit conversion within the upper floors of the existing building.
- A deferred recommendation to Council on an application for a Development Agreement to allow a 72-unit apartment complex at 112 Victoria Street West, and requested that the applicant provide additional information and changes to the proposal. The applicant has yet to respond to this request.
- An order that the building located at 32 Park Street be demolished within 90 days with all work to be done by the property owner. Failure by the property owner to do the work may result in the Town completing the work with all costs charged to the property owner's tax account.
- Acting as the Heritage Advisory Committee, a recommendation that Council refuse to deregister the 96 Church but express a willingness to approve a substantial alteration that may reduce the heritage value of the building. After Council approved this recommendation in August, at its September 3rd meeting, the Committee approved the substantial exterior alteration.

Also, at the September 3rd meeting, the Dangerous and Unsightly Premises Administrator provided reports on two properties - 77 Station Street and 19 Spring Street. The Committee will be meeting soon to make recommendations on these two properties.

Internal Committee Report

Amherst Board of Police Commissioners

September 2024

The Amherst Board of Police Commissioners met on Tuesday, September 17th at 3:00 p.m. in Town Hall Council Chambers.

Inspector Brian Gairns was presented with the new badge/stripes, regalia, and a promotional certificate recognizing his recent promotion to Inspector after 35 years of service with the Amherst Police Department.

Sharon Bristol provided a verbal update on the Amherst Police Department's Strategic Plan. A public meeting will be scheduled and a public survey released for further input into the Plan.

Verbal updates were provided to the Board on a number of items including the Provincial Policing Standards Review and Summary, the recent CAPG Conference, SARV and Recruiting and Staffing.

Chief Pike reviewed his report regarding the Chaplain Program included as part of the agenda package. The Chief along with Deputy Chief Hunter reviewed the Chief's report, also included in the agenda package.

The Board's next meeting is scheduled for Tuesday, October 15th, 2024 at 3:00 p.m.

Internal Committee Report

Audit Committee

September 2024

The Audit Committee met on July 3, 2024 at 3:00 p.m. in Town Hall Council Chambers.

Cindy Costin-Fury of Mclsaac Darragh Inc. Chartered Professional Accountants presented the Audit Plan Communication Letter.

The Town's Director of Finance Sarah Wilson presented the fourth quarter report as well as the Municipal Profile FCI results for 2021-2022.

The Audit Committee met again on September 9, 2024 at 4:00 p.m. in Council Chambers.

Cindy Costin-Fury was in attendance and presented the Audited Findings Letter and the Auditor's Management Letter. She, along with the Town's Director of Finance presented the Audited Consolidated Financial Statements and a motion was passed that the Audit Committee recommend Council accept the 2023/24 Consolidated Financial Statements as presented.

The Committee passed a further motion that the Audit Committee recommends Council appoint Mclsaac Darragh Inc. Chartered Professional Accountants as the Municipal Auditor for the 2024/25 fiscal year.

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

External Committee Report

Cumberland Public Libraries

September 2024

Summer Reading Club (SRC) 2024

SRC is over for another year! We were very excited to be back to a full load of programs this year in all our locations. We received grants from Cumberland Child and Youth Foundation, and the Community Health Boards to help with program supplies and prizes. Programs included Weird Science, LEGO, Family Fun Night, What Goes Up? (a program with flying experiments) and Amazing Astronomy for Teens.

Prizes included a \$100 and 2x \$25 gift cards at each location for kids, and for teens a set of Air Pods, and an Oodie.

Overall 280 kids register for SRC and they submitted a total of 5,253 ballots. At 15 minutes per ballot that is over 1,300 hours read, 610 hours in Amherst alone! 1,800 kids participated in our SRC programs from June-August, 1,100 of those in Amherst.

Teens submitted over 1,800 ballots and adults entered over 900 ballots to win prizes.

Period Underwear Giveaway

Cumberland Public Libraries will be giving away a free pair of reusable period underwear to patrons this fall. We will be touring around Cumberland County starting October 3rd in Parrsboro. The Amherst program will take place November 28th. Funding for this initiative is part of the Government of Nova Scotia's support to increase access to menstrual supplies for all Nova Scotian and was provided by Communities, Culture, Tourism and Heritage.

Statistics

In the month of July, Cumberland Public Libraries signed out over 15,000 items, 6,051 items in county libraries. This includes books, movies, TV shows, magazines, ebooks and more.

Also, in July Amherst held 20 in-person programs with 322 people in attendance. The Amherst Library had 2,985 in person visits.

Provincial Funding review update

The Library Funding Review Committee (LFRC) met in person on August 29th. At this meeting working groups presented options that prioritize higher wages for library staff, increased investment in library collections and technology, and new investment in cybersecurity. The options are supported by the research and allow for greater sustainability and growth for libraries into the future.

Municipal representatives on the LFRC clearly expressed concerns in terms of the impacts of a new library funding model on municipalities, and the LFRC has taken that feedback into consideration. Moving forward, the library funding review process will shift from the LFRC to government, where department staff will build on the work done by the LFRC and develop library funding recommendations for government consideration.

Next Board meeting November 19, 2024.

External Committee Report

Cumberland YMCA

September 2024

Membership

Current Members: 1925

Subsidized Members: 350

Current Promo is First Week Free when signing up for a continuous bi-weekly membership.

Aquatics/Fitness

Town Swim Lesson Registration is ongoing with currently 168 registered, across all 3 sessions.

Session 1 - 59 participants

Session 2 - 57 participants

Session 3 - 52 participants

HFA Summer Programming will begin in July. Offerings will include:

Group Fitness Classes

ToA Lessons

Pugwash Swim Lessons

Lifeguard Services - Big Lake and Camp Tidnish

PiYo in the Park

Youth and Senior Programs / Events - TBD

Summer Students are being hired currently:

- One Recreation Leader
- One Program Leader
- Two Lifeguards

Fitness Instructor Course currently being offered; we have 8 participants.

Bronze Cross Medallion currently being offered; we have 8 participants. (Bronze Cross to follow; NLS to be offered later in the summer).

Fund Development

Give the Gift of Camp

We have raised \$4547.24 to date. We are still waiting to receive the Kent POS donations.

Meat Box for A Year

Raised \$2980, the winner was Sharon Smith. She will receive a meat box a month for a year.

Kids of Steel Triathlon

Kids of Steel Triathlon was held on May 20 and had 36 kids register and complete the swim, bike, and run event.

Fundraising Events Planned for 2024

Peace Week Breakfast/ Lunch- November

Kids Fun Run – October

Trees for Communities- December

External Committee Report

Northern Region Solid Waste Management

September 2024

Extended Producer Responsibility for Printed Paper and Packaging

An online meeting took place with staff from Circular Materials to discuss recycling promotion and education in Cumberland County. Circular Materials were looking to understand our current communication strategies for our residential programs, schools, multi-family dwellings, and any possible challenges that we face.

Mobius Awards

As part of the Education Contract with Divert NS, Region 3 is required to submit 3 nominations for the Mobius Environmental Awards. The Pugwash Farmers' Market, Zero Waste Circular Economy Committee (ZW/CE) was nominated under the Community Project of the Year category.

Northern Region Meeting

The next virtual meeting for the Northern Region Committee is scheduled for Friday, September 27, 2024.

External Committee Report

L.A. Animal Shelter

September 2024

The new facility is close to having the exterior complete and being weather tight, with the exterior kennels needing to be built. Once the building is secure, the trades can start working on the plumbing and electrical. It is looking amazing!

On Saturday, September 21st we held our second Family Fun Day - this year at Dickey Park.

We will once again be benefiting from the upcoming Two Fools Play.





External Committee Report

Municipal Alcohol Project

September 2024

The committee met on July 2nd at the Community Youth Development Centre at 1:30 to discuss a plan for the upcoming year.

The Harm Reduction Check List for from Pictou MAP group is in draft form for our group to use. We would like to pilot the checklist at an event, such as an ATV rally or the beer garden at the curling club.

Harm Reduction Champion awardees – would be great if we can use the group we used as a pilot for the checklist as the champion this year.

Election letter of support to the CAOs and councils will be drafted soon requesting continued support and participation from each municipal unit.

Election questions, the group will partner with the Chamber, if they are hosting a public forum to have harm reduction questions added to the list of questions asked of the candidates.

Some action items for the future of the committee:

- Update the former Alcohol Report for Amherst
- Try to get our councils to adopt policies from across the country
- Track court reports with alcohol involved and children are present

Next meeting: August 6th at 1:30 either at the Youth Centre or by zoom.

The committee met again on Tuesday, August 6th at 1:30 by Teams meeting link.

The yearly Alcohol Forum is being prepared now and will probably be in person this year and not online. The most likely location would be Halifax.

The group would like to make connections with the Indigenous Communities near us including Fort Folly and Millbrook. We hope to gain connections and build relationships for better understanding of addictions in the Indigenous communities.

The group also feels that more community conversations and engagement will be needed going forward. We can develop key messages that are similar to those for mental health and addictions and homelessness and any other harm reduction messaging. That way the messages are the same for each group and more impactful going out to the public. Focus on improving determinants of health for all.

We will also be doing a membership drive to bring in people from other organizations. We will share our terms of reference.

The Nova Scotia Loyal campaign that was just introduced ... There is enticement for more Air Miles by buying alcohol products. Disappointing that the government would promote something that is harmful to health and can cause specific cancers for profit.