



Town of Amherst  
Regular Council Meeting  
Agenda

Date: **Monday, September 22, 2025**  
Time: **6:00 pm**  
Location: **Council Chambers, Town Hall**

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Pages

**1. CALL TO ORDER**

**2. TERRITORIAL ACKNOWLEDGMENT**

"I would like to acknowledge that our gathering today is taking place in Mi'kma'ki (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, the people of African descent whose legacy and contributions date back over 400 years predating confederation of this land. We are all treaty people."

**3. APPROVAL OF AGENDA / ACCEPTANCE OF MINUTES**

**3.1 Approval of Agenda**

**3.2 Acceptance of Minutes**

**3.2.1 June 23, 2025 Regular Council** 4 - 26

**3.2.2 July 23, 2025 Special Council** 27 - 27

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**4. REQUESTS FOR DECISION**

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6.2	Cumberland YMCA - Chambers	143 - 143
6.3	Northern Region Solid Waste Management - Furlong	144 - 144
6.4	L. A. Animal Shelter Verbal Update - Davidson	

## 7. ADJOURNMENT

**TOWN OF AMHERST  
Regular Council Meeting  
Minutes**

**Date:** June 23, 2025  
**Time:** 6:00 pm  
**Location:** Council Chambers, Town Hall

**Members Present** Mayor Robert Small  
Deputy Mayor Hal Davidson  
Councillor Charlie Chambers  
Councillor Nic Furlong  
Councillor Terry McManaman  
Councillor Dwayne Ripley  
Councillor Kathy Wells

**Staff Present** Jason MacDonald, Chief Administrative Officer  
Aaron Bourgeois, Director, Operations  
Andrew Fisher, Director, Planning & Economic Development  
Dwayne Pike, Chief, Police Services  
Greg Jones, Director, Fire Services  
Kim Jones, Deputy Chief Administrative Officer  
Krista Crossman, Director, Human Resources  
Sarah Wilson, Director, Finance  
Sharon Bristol, Director, Community Living  
Sean Payne, Marketing & Communications Officer  
Lori O'Connell, Marketing & Communications Officer  
Jeff Bacon, Business Development Officer  
Natalie LeBlanc, Municipal Clerk  
Cindy Brown, Administrative Assistant

**Others Present** Jason Haughn, Municipal Advisor  
Eileen Davage, Economic Development Officer, Municipality of the  
County of Cumberland  
Glen Boone, Director of Development and Planning, Municipality  
of the County of Cumberland

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**1. CALL TO ORDER**

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

**2. TERRITORIAL ACKNOWLEDGMENT**

Mayor Small gave the Territorial Acknowledgement.

**3. APPROVAL OF AGENDA/ACCEPTANCE OF MINUTES**

**3.1 Approval of the Agenda**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Wells**

**To add item 5.15 Cumberland Museum Request for Operational Funding.**

**Motion Carried**

**Moved By Councillor Furlong**

**Seconded By Councillor McManaman**

**To approve the agenda with the addition of item 5.15 Cumberland Museum  
Request for Operational Funding.**

**Motion Carried**

**3.2 Acceptance of Minutes**

**3.2.1 May 26, 2025 Regular Council**

Mayor Small called for any errors or omissions in the minutes. There being none, the minutes of the May 26, 2025 regular meeting of Council were accepted as included in the agenda package.

**3.2.2 June 4, 2025 Special Council**

Mayor Small called for any errors or omissions in the minutes. There being none, the minutes of the June 4, 2025 special meeting of Council were accepted as included in the agenda package.

**4. PRESENTATION**

**4.1 Explore Cumberland - Jeff Bacon and Eileen Davage**

Jeff Bacon, Business Development Officer with the Town of Amherst, and Eileen Davage, Economic Development Officer with the Municipality of the County of Cumberland gave a presentation to Council on the Explore Cumberland initiative.

**5. REQUESTS FOR DECISION**

**5.1 Municipal Boundary Change**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Wells**

**That Amherst Town Council approve the application to the Nova Scotia Energy and Regulatory Boards Tribunal for a change of boundary for the Town of Amherst, by taking into the Town the lands comprising the entirety of one lot known as PID 25038720, containing 47 hectares, owned by Shaw Rural Housing Limited, the property located on the west side of Route 204 in the community of Brookdale and currently bisected by the existing municipal boundary between the Town and County.**

**Motion Carried**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Furlong**

**That Council give First Reading of the By-Law to Amend the Discharge into Public Sewers By-Law D-3.**

**Motion Carried**

**BY-LAW TO AMEND THE BY-LAW RESPECTING DISCHARGE INTO PUBLIC SEWERS D-3**

The By-law Respecting Discharge into Public Sewers D-3 is hereby amended as follows:

In Section 1. Short Title and Application add the following:

“and shall apply to all areas within the Municipality and to all the areas outside of the Municipality that are serviced by a sewer system discharging directly or indirectly into any of the wastewater facilities owned, operated and maintained by the Municipality.”

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Chambers**

**That Council approve the amendments to the User Fee Policy, the Building Service Connections Policy, the Sanitary Sewer Service Connection to County Residents Policy, the Standard Specifications for Municipal Services Policy, and further approve a new Sewer Connection Policy.**

**Motion Carried**

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**TITLE: User Fee Policy**  
**SECTION: FINANCIAL MANAGEMENT**  
**POLICY NO.: 03470-03**

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**APPROVAL DATE:** April 28, 2025                      **CAO Signature:** \_\_\_\_\_

**PURPOSE:**

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

**POLICY STATEMENT:**

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

**OBJECTIVES:**

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

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

<b>By-Law Fees Collected by Corporate Services</b>		
<b>C-4 Dog-By-Law, Schedule A</b>		
Dog License spayed/neutered	\$15/yr	HST Exempt
Dog License un-spayed/un-neutered	\$30/yr	HST Exempt
Lost Tag Replacement	\$15	HST Exempt
Dog-1 <sup>st</sup> Impoundment	\$75	Plus HST
Licensed Dog-2 <sup>nd</sup> Impoundment	\$150	Plus HST
Licensed Dog-3 <sup>rd</sup> & Subsequent Impoundments	\$150	Plus HST
Unlicensed Dog-Impoundments	\$150	Plus HST
Maintenance fee – Impoundment period	\$25/per day	Plus HST
<b>C-11 False Alarms - After 2<sup>nd</sup> Notice</b>	<b>\$50/alarm</b>	<b>HST Exempt</b>

**Operational Services**  
It is not the intention of the policy to rent Town of Amherst equipment to the general public; these rates and the availability of this equipment are contemplated for use by commercial concerns only.

<b>Equipment Charge out Rates</b>	<b>Rate per Hour</b>	<b>HST Status</b>
Backhoe	\$93.00*	Plus HST
Loader	\$97.25	Plus HST
1-ton trucks/Service trucks	\$44.23*	Plus HST
3-5 ton trucks	\$66.00*	Plus HST
Street Sweeper	\$115.00*	Plus HST
Trackless	\$70.00*	Plus HST
Sewer Camera	\$100.00*	Plus HST
Line Locator	\$50.00*	Plus HST
Hole Hog	\$45.00*	Plus HST
Vermeer Brush Chipper	\$60.00*	Plus HST
Steamer	\$30.00*	Plus HST
Trash Pump	\$15.00	Plus HST
Diaphragm Pump	\$15.00	Plus HST
Line Painter	\$115.00/hour	Plus HST

Overhead charges extra – see procedure

\* Price includes one operator and fuel during normal working hours; overtime labour rates are extra.

**Operational Services By-Laws**

<b>D-3 Wastewater Discharge By-Law</b>		
<del>One Connection Existing Sanitary Sewer Lateral</del>	<del>\$750.00</del>	<del>HST Exempt</del>
New Sanitary Sewer Services	Cost of Service	Plus HST
<del>Storm Sewer Connection (if done at the same time as sewer connection)</del>	<del>\$250.00</del>	<del>HST Exempt</del>
Storm Sewer Connection	Cost of Service	Plus HST

<b>D-19 Sanitary Sewer Rates By-Law</b>		
Residential Metered Customers	\$.99 m <sup>3</sup>	HST Exempt
Commercial/Industrial/Institutional metered customers	\$.49 m <sup>3</sup>	HST Exempt
Annual Base Charges – Meter Size		
5/8"	\$82.80	HST Exempt
3/4"	\$124.20	HST Exempt
1"	\$201.25	HST Exempt
1.5"	\$395.60	HST Exempt
2"	\$626.75	HST Exempt
3"	\$1,247.75	HST Exempt
4"	\$2,300.00	HST Exempt
Annual Non-metered Mobile Home Park Owner	\$189.23 /dwelling unit/year	HST Exempt
Uniform Charge for Wastewater Treatment Facility for unmetered mobile homes billed on the property Tax Bill	\$82.80/yr	HST Exempt

**Solid Waste Rates**

Solid Waste Collection billed on Tax Bill	\$278.00/yr	HST Exempt
Replacement Green Bin (Composter)	\$95.00	Plus HST
Replacement White Kitchen Compost (Bucket)	\$5.00	Plus HST

<b>Services/Products – Operational Services</b>		
Electric Vehicle Charging Station User Fee	\$1.50/hr	HST Included
Street Breaking Permit (Policy 31600-08)	\$500.00	Plus HST
<b>Commercial Sewer Service (Policy 31600-14)</b> Estimated by Engineer and final adjustment when work is done	<b>Cost of Service</b>	<b>Plus HST</b>

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

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

<b>Police Department</b>		
Commissioner of Oaths Signing	\$15.98	HST Exempt
Criminal Record Check/Vulnerable Sector for Amherst citizens to participate as volunteers for community organizations.	Waived	N/A
Criminal Record Check	\$30.00	Plus HST
Criminal Record Check for Amherst citizens to participate as volunteers for community organizations	Waived	N/A
Serial # Verification (homemade trailers)	\$25.00	Plus HST
Fingerprints (for non-criminal reasons)	\$50.00	Plus HST
Accident Reports	\$25.00	Plus HST
Community Room Rental	\$125.00/day \$75.00/half day	Plus HST
<b>C-9 Taxi By-Law, Schedule E</b>		
Taxi Cab License	\$25/yr	HST Exempt
Taxi License Transfer	\$10	HST Exempt
Taxi Driver License	\$20/yr	HST Exempt
Taxi Driver License Replacement	\$10	HST Exempt
Taxi License Photo	\$10.00	Plus HST

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

Fire Inspections	\$75.00/hr	Plus HST
Inspection Confirmation Letter	\$50.00	HST Exempt

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

**Youth Time Rates Include:**

- Groups affiliated with Amherst Skating Club; or
- Groups affiliated with another skating club; or
- Groups affiliated with Skate Nova Scotia and/or Skate Canada who are **18 years old and younger.**
  
- Groups affiliated with Cumberland County Minor Hockey; or
- Groups affiliated with another minor hockey association; or
- Groups affiliated with Hockey Nova Scotia or Hockey Canada who are **18 years old and younger.**
  
- Groups affiliated with Ringette Nova Scotia; or
- Groups affiliated with Ringette Canada who are **18 years old and younger.**
  
- Community groups who don't reside in the Town of Amherst and are **18 years old and younger.**

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

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

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

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

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

\*Includes one employee during that time

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

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

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

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

#### **ROLES AND RESPONSIBILITIES**

<b>Title/Role</b>	<b>Responsibilities</b>
<b>Director of Finance</b>	User Fee Policy is reviewed with departments annually as part of the operating budget process to determine if any updates / changes are required.

For Administrative Use Only:

#### **VERSION LOG**

<b>Amendment Description</b>	<b>Policy Owner</b>	<b>Approved By</b>	<b>Approval Date</b>
<b>Add Fee for Electric Vehicle Charging Station \$1.50/hr HST included.</b>	Director of Finance - Wilson	Council	January 23, 2023
<b>Increase Solid Waste Collection Uniform Charge from \$185 to \$268 per year.</b>	Director of Finance - Wilson	Council	April 24, 2023
<b>Increase the fees for Dog impoundments to reflect amendments made to the Companion Animal Bylaw</b>	Director of Finance - Wilson	Council	January 22, 2024
<b>Increase the Solid Waste Collection Uniform Charge from \$268/yr to \$278/yr, and remove the section for Beer/Liquor Concession Robb Centennial Park (Policy 72300-05)</b>	Director of Finance - Wilson	Council	April 22, 2024
<b>Increase Sewer Base Charges, Sewer Flat Charge and Wastewater Treatment Facility Uniform Charge.</b>	Director of Finance - Wilson	Council	April 28, 2025
<b>Change Policy to reflect changes to Wastewater Discharge By-Law</b>	Director of Finance - Wilson	Council	

Minutes Reference Dates:

30 April 2007	29 October 2007	18 April 2008
28 May 2009	26 April 2010	24 May 2011
23 May 2012	01 May 2013	30 April 2014
12 June 2015	25 May 2016	03 October 2016
23 January 2017	23 May 2018	15 May 2019
25 May 2020	22 June 2020	27 September 2021
08 June 2022	22 April 2024	28 April 2025

**TITLE: BUILDING SERVICE CONNECTIONS POLICY**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO: 31600-16**

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**Definition**

“Building Service Connection” means a piping system that conveys sewage, liquid waste, and or/storm water from a property to a municipal sewer.

**POLICY**

1. Property owners are responsible for the construction and maintenance of the sewer service connection between the property line and their buildings.
2. Property owners are responsible for removal of blockages from the service connection between their building and the sewer main.
3. The Town is responsible for installation and structural repairs to that portion of the service connection on public property.
4. Town crews will not work on the installation or replacement of service connections on private property.

**This policy applies to:**

- a) All building service connections for residential, commercial, institutional, and industrial sites, and;
- b) Any building service connections provided to properties within the Municipality of the County of Cumberland (MCC) subject to the Intermunicipal Services Agreement between the Town of Amherst and MCC dated October 4, 2024.

~~If a service connection is obstructed, the following procedure shall be followed in removing the obstruction:~~

- ~~a) The Town will acknowledge all sewer calls by an on-site investigation at which time the sewer main at the street will be checked for blockage. If the sewer main is clear of obstruction then the blockage must be in the building service.~~
- ~~b) The owner of the building will call a private plumber to clear the obstruction in the service connection.~~
- ~~c) If the obstruction is located in the portion of the service connection on private property, the owner of the building is responsible for all costs of removal of the obstruction, including the expenses of any contractor to excavate and replace the pipe if necessary.~~
- ~~d) If the obstruction is located in the portion of the service connection on municipal property and if it is determined by the Municipality that the cause of the obstruction was
 
  - ~~i. non-structural, the Municipality shall advise the owner of its determination and the owner shall be responsible for the cost of clearing the obstruction.~~
  - ~~ii. if the obstruction is caused by a broken, sheared, sagged or collapsed pipe or some other structural problem, the Municipality will rectify the deficiency at its expense and reimburse the owner for up to three hours of plumbers time from (b) above, upon proof of expenditure.~~~~

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
Director of Operations	Responsible for ensuring that the policy is reviewed regularly for relevancy.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
Add a section to describe who the policy applies to; remove section of if a service connection is obstructed.	Director of Operations, Bourgeois		

Minutes Reference Date: January 24, 2005

**TITLE: SANITARY SEWER SERVICE CONNECTION TO COUNTY RESIDENTS**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO: 31600-15**

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_



**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
Director of Operations	Responsible for ensuring that the policy is reviewed regularly for relevancy.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
Amended policy to include a reference to the Intermunicipal Services Agreement between the TOA and MCC	Director of Operations, Bourgeois	Council	

Minutes Reference Date: January 24, 2005

**TITLE: SEWER CONNECTION POLICY**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO: 31600-27**

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**POLICY STATEMENT**

The following shall be the policy of Council for all service connections to the Town’s sanitary sewer and storm sewer system;

- a) When a sewer service connection is requested, a cost estimate will be prepared by the Town Engineer and forwarded to the client.
- b) When the client places the order for the service, they must complete a service connection request form and make payment to the Town in the amount of the estimated cost of the work.
- c) Should the actual cost of the work exceed the estimated cost, the client must pay the Town the additional monies. If the actual cost is less than the amount of the deposit, the Town will refund the amount owing to the client.

This policy applies to;

- c) All sanitary and storm sewer connections for residential, commercial, institutional, and industrial sites, and;
- d) Any sanitary sewer service connections provided to properties within the Municipality of the County of Cumberland (MCC) subject to the Intermunicipal Services Agreement between the Town of Amherst and MCC dated October 4, 2024.

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
Director of Operations	Responsible for ensuring that the policy is reviewed regularly for relevancy.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
New Policy	Director of Operations, Bourgeois		

Minutes Reference Date:

Eileen Davage and Glen Boone left the meeting at this time.

- 5.2 **By-law to Amend the Building By-law Second Reading**  
**Moved By Councillor Chambers**  
**Seconded By Deputy Mayor Davidson**  
**That Council give second reading of the By-law to Amend the Building By-law.**

**Motion Carried**

## BY-LAW TO AMEND

### THE TOWN OF AMHERST BUILDING BY-LAW D-6

The Town of Amherst Building By-law, D-6, approved by Council on May 24, 2011 is hereby amended as follows:

1. Part 1 – Definitions under section c) replace NSBCR with National Building Code of Canada
2. Part 1 – Definitions under section d) add the words “to do anything in the”
3. Part 1 – Definitions under section g) update the entire definition of “owner” to read “means any person, firm or corporation controlling the property under consideration.”
4. Add section 1.2 to Definitions to read “The definitions in Section 1.4.1.2(1) of Division A of the Nation Building Code and the Nova Scotia Building Code Regulation apply to this bylaw, unless otherwise defined.”
5. Part 2 – Permits add a new section 2.1 Application to read:
  - a) This by-law applies to the administration and enforcement of the Building Code Act in the design, construction, erection, placement and occupancy of new buildings, and the alteration, reconstruction, demolition, removal relocation, occupancy and change of occupancy classification of existing buildings and to the work necessary to correct unsafe conditions in existing buildings reported to the authority having jurisdiction of observed during an inspection.
  - b) Any construction or condition that lawfully existed prior to the effective date of this bylaw need not conform to this by-law provided that such construction or condition does not constitute an unsafe condition in the opinion of the authority having jurisdiction.
  - c) Where a building or any part thereof is altered, this by-law applies to the parts of the building that are altered.
6. Part 4 – Inspections replace section a) with
  1. Footings in place;
  2. ICF foundations to be inspected prior to placing any concrete in the forms;
  3. Foundation insulation is placed on exterior of foundation;
  4. Water/sewer/storm line connections between footing and property line prior to covering;
  5. Foundation before backfilling;
  6. All under slab water/sewer connections;
  7. Basement floor slab insulation (if required);
  8. Prior to placing concrete over a hydronic heating system;
  9. Framing inspection once all rough in work is complete including plumbing, electrical, ventilation and heating;
  10. Insulation/vapor barrier inspection prior to covering
  11. Final inspection prior to allowing occupancy.

#### **5.3 By-law to Repeal the Vacant Building By-law Second Reading**

**Moved By Councillor Ripley**

**Seconded By Councillor McManaman**

**That Council give second reading of the By-law to Repeal the Town of Amherst Vacant Building By-law.**

**Motion Carried**

#### **TOWN OF AMHERST BY-LAW TO REPEAL THE VACANT BUILDING BY-LAW, P-5**

1. This is a by-law to repeal the Vacant Building By-law, P-6.
2. The Vacant Building By-law approved by Council on the May 24, 2011 is hereby repealed.

#### **5.4 Christie Foundation Donation**

**Moved By Councillor McManaman**

**Seconded By Councillor Wells**

**That Council approve the request to receive a donation of \$26,500 from the Dr. & Mrs. H.E. Christie Community Foundation to fund the grants listed below:**

- \$15,000 to the Amherst 50+ Seniors Club;
- \$10,000 to the Amherst Pre-School Association; and
- \$1,500 to the Fibre Arts Festival Society of NS.

**Motion Carried**

#### **5.5 Capital Paving**

**Moved By Councillor Furlong**

**Seconded By Councillor Chambers**

**That Council award the Capital Paving Tender (RFT-25-02) to the lowest compliant bidder, Dexter Construction, at their unit prices based on our estimated quantities in the total amount of \$884,800 plus HST.**

**Motion Carried**

- 5.6 **Summer Camp Students**  
**Moved By Councillor Wells**  
**Seconded By Councillor Chambers**  
**That Council approve the transfer of \$18,000 from the Social Equity Reserve to cover the wages for three additional summer students for 8 weeks to help meet the increase in demand for this program.**  
**Motion Carried**
- 5.7 **Transit Feasibility Study Authorization**  
**Moved By Deputy Mayor Davidson**  
**Seconded By Councillor McManaman**  
**That the Town of Amherst confirms that it can meet all the requirements of Canada - Rural Transit Solution Fund Agreement to carry out a transit feasibility study, and that Jason MacDonald, Chief Administrative Officer is authorized to execute the agreement on behalf of the Town of Amherst.**  
**Motion Carried**
- 5.8 **Multicultural Association of Cumberland Community Support Grant**  
**Moved By Councillor Chambers**  
**Seconded By Councillor Furlong**  
**That Council approve funding in the amount of \$2,500 to the Multicultural Association of Cumberland under the Community Support Grants Policy.**  
**Motion Carried**
- 5.9 **Ice Allocation Policy**  
**Moved By Councillor Ripley**  
**Seconded By Councillor Wells**  
**That Council approve the amendments to the Ice Allocation Policy #72300-09, attached.**  
**Motion Carried**
- 5.10 **Sign Rental Policy**  
**Moved By Councillor Furlong**  
**Seconded By Deputy Mayor Davidson**  
**That Council approve the amendments to the Sign Rental Policy #72300-08.**  
**Motion Carried**

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**TITLE: SIGN RENTAL POLICY**  
**SECTION: RECREATION**  
**POLICY NO: 72300-08**

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**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**PURPOSE:**

To provide an opportunity for the Stadium, non-profit groups and organizations to raise monies by selling advertising in the Amherst Stadium.

**POLICY STATEMENT:**

Cumberland County Minor Hockey Association, Amherst Skating Club, Amherst Jr. "A" Ramblers Hockey Team, **the Amherst Senior Team**, and any other using organizations will be allowed to sell advertising in the Amherst Stadium.

- **Dasher Boards (3 x 8 foot sign)**  
50% of the yearly rental shall be paid to the selling organization. The selling organization or advertiser must purchase sign kit material, **at cost, from the Stadium from an approved supplier** to ensure that materials meet standards and safety requirements. Artwork will be the responsibility of the advertiser.

**The Town reserves the right to determine an acceptable condition of dasher board signs and when in need of replacement the advertiser will be contacted and given the opportunity to replace the sign at their cost or have the sign removed.**

- **Ice Surface Advertising**  
50% of the yearly rental shall be paid to the selling organization. The selling organization or advertiser must have signage prepared prior to **September 1<sup>st</sup> July 15<sup>th</sup>**. This will allow for planning and installation of said advertising while the ice is placed in the Stadium. Signage to be made from either onion paper or stencils, to allow for proper paint and design. Signs will be placed by Stadium staff **or an approved contractor**.
- **Zamboni**

50% of the yearly rental shall be paid to the selling organization. Only decals or magnetic signs are to be used. Cost of signage will be the responsibility of the advertiser and should be capable of withstanding 200° F water and cold rain, as the machine may be exposed to varying weather conditions when going outside the building or when being washed off with very hot water. Drilling of holes in the Zamboni to attach signage will not be permitted.

- **Other signs**

50% of the yearly rental shall be paid to the selling organizations for all other signs. The selling organization or advertiser must purchase the sign from an approved supplier to ensure that materials meet standards and safety requirements. Artwork will be the responsibility of the advertiser.

- **Exclusions**

Scoreboard signage and all backlit signage will be excluded from this policy and these signs will be marketed directly by the Town of Amherst.

**TERMS AND CONDITIONS:**

- Any authorized agent who engages in the selling of advertising space within the Amherst Stadium must contact the Department of Recreation Facility Manager to ensure space availability prior to confirmation of the rental agreement with the client.
- Once availability is confirmed with staff, the authorized agent will advise the Department Facility Manager, in writing, of the sales commitment and confirm installation dates and billing contact information.
- Department of Recreation Town staff will arrange issuance of an invoice directly to the customer and collect payments.
- At the conclusion of each season, accounts will be reconciled, and commissions will be credited to each organization for new sales and renewals of existing commissioned accounts.
- All artwork will be the responsibility of the advertiser.
- All signs will be installed by Town of Amherst staff, or an approved contractor.
- The Town of Amherst staff reserves the right to refuse or remove any advertising that it deems unfit and portrays a negative image of the Town of Amherst, residents or business. Removal will be at the cost of the advertiser or selling organization.
- Rates for signage will be set annually under User Fee Policy #03470-03.

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
Director of Operations	Responsible for ensuring that the policy is reviewed regularly for relevancy.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
<ul style="list-style-type: none"> <li>• Moving the policy over to the new template and adding the roles and responsibilities section.</li> <li>• Reference to Department of Recreation changed to Facility Manager.</li> <li>• Sign kits are no longer sold by the Town, therefore changed language to, from an approved supplier.</li> <li>• Changed date for ice surface advertising from September 1<sup>st</sup> to July 15<sup>th</sup> as the ice is now installed in August.</li> <li>• Added language that gives staff the ability to have dasher board signs that are in poor condition removed or replaced with new at the cost of the advertiser.</li> <li>• Under other signs added similar language to dasher board signs in reference to sign materials and artwork.</li> </ul>	Director, Bourgeois	Council	

Minutes Reference Date: November 24, 2003 April 18, 2008 October 27, 2014

**5.11 Territorial Acknowledgement Policy  
 Moved By Councillor Wells  
 Seconded By Councillor McManaman  
 That Council approve the amendments to the Territorial Acknowledgement Policy  
 #10350-33.**

**Motion Carried**

<b>TITLE:</b>	<b>Territorial Land Acknowledgement</b>
<b>SECTION:</b>	<b>Executive Office</b>
<b>POLICY NO:</b>	<b>10530-33</b>

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**PURPOSE**

This policy will provide a corporate Territorial Acknowledgement and an overview of when it should be used relative to Town of Amherst committee meetings and events.

**POLICY**

The Territorial Acknowledgement will be placed on the agenda following the Call to Order of all Town of Amherst Council and Committee meetings agendas.

The Territorial Acknowledgement will also be read at Town of Amherst events where the public is being formally addressed.

The Town of Amherst Territorial Acknowledgement will read as follows:

*"I would like to acknowledge that our gathering today is taking place in **Mi'kma'ki** (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, **the people of African descent** ~~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."*

**ROLES AND RESPONSIBILITIES**

<b>Title/Role</b>	<b>Responsibilities</b>
<b>Clerk</b>	Ensure policy is kept up to date and added to all Committee meeting agenda templates.
<b>All Staff</b>	Ensure the Territorial Acknowledgement is made at any events where the public is formally addressed.

For Administrative Use Only:

**VERSION LOG**

<b>Amendment Description</b>	<b>Policy Owner</b>	<b>Approved By</b>	<b>Approval Date</b>
<b>New Policy</b>	Clerk, LeBlanc	Council	May 23, 2023
<b>Remove Indigenous Blacks of Nova Scotia and replace with the people of African descent</b>	Clerk, LeBlanc	Council	

Minutes Reference Date: May 23, 2023

**5.12 Smokefree Workplace Policy  
 Moved By Councillor McManaman  
 Seconded By Councillor Ripley  
 That Council approve the amendments to the Smoke-Free Workplace Policy  
 #04500-04.**

**Motion Carried**

<b>TITLE:</b>	<b>SMOKE-FREE WORKPLACE POLICY</b>
<b>SECTION:</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>POLICY NO.:</b>	<b>04500-04</b>

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**DEFINITIONS**

**Smoking:** ~~The act of lighting, inhaling or carrying of a lighted or smouldering cigar, cigarette or pipe of any kind.~~ The act of inhaling, exhaling, burning, or carrying any lighted or heated product, including cigarettes, cigars, pipe tobacco, cannabis, or any similar device, whether or not it contains tobacco.

Mainstream Smoke: Smoke directly inhaled by the smoker. Smoking has been shown to be the largest preventable cause of premature death. **Smoke directly inhaled and exhaled by a person smoking.**

Second Hand Smoke: Smoke that is exhaled by the smoker. Even indirect smoke such as this has been proven to create a health risk to anyone exposed to it. **Smoke exhaled by a smoker.**

Side Stream Smoke: Smoke that is emitted from the burning tip of a cigarette, pipe or cigar. This type of smoke has been proven to be the most harmful, as it contains higher levels of carcinogenic chemicals. **Smoke released from the burning end of a tobacco or cannabis product, which contains higher levels of harmful chemicals than mainstream smoke.**

Vaping: The act of inhaling or exhaling vapour or aerosol from an electronic device, such as e-cigarettes, vape pens, or similar products, whether or not the substance contains nicotine, cannabis, or any other substance.

## PURPOSE

The Town of Amherst maintains a commitment to the health and safety of all its employees. Smoking has been scientifically proven to be harmful to the health of both smokers and non-smokers that come into contact with second-hand smoke, mainstream smoke or side stream smoke. In the interest of promoting a safe and healthy work environment, the Town of Amherst has adopted a smoke-free workplace policy. **The Town of Amherst is committed to protecting the health, safety, and well-being of its employees, contractors, and visitors. Smoking and vaping of tobacco, cannabis, or any other substance contributes to poor indoor and outdoor air quality, poses fire and health hazards, and may create an uncomfortable or unsafe working environment.**

**In alignment with current health research and public legislation, the Town maintains a smoke-free and vapour-free workplace to promote a healthy and productive environment for all.**

## POLICY STATEMENT

~~Smoking shall be prohibited in all Town buildings, and is applicable to all employees and contractors. This policy also extends to include all Town vehicles and equipment, and any rental vehicles booked for Town business purposes.~~

**Smoking, vaping, or the use of any tobacco or cannabis products is strictly prohibited:**

- Inside all Town-owned or leased buildings;
- Within 4 metres of entrances, windows, or air intakes of Town buildings (or as required by Nova Scotia's Smoke-Free Places Act);
- Inside or within Town-owned vehicles and equipment, including rentals used for Town business;
- In any shared or enclosed workplace areas, including lunchrooms, restrooms, and break areas.

**Provisions governing smoking and/or vaping in outdoor public spaces are outlined and enforced in the Town's Smoke-Free Recreational Places Bylaw C-12.**

## VIOLATIONS

In the event of a violation of this policy, the Town of Amherst may pursue progressive disciplinary action. Employees that witness violations are encouraged to report ~~the infraction~~ them to their Supervisor **or Human Resources.**

## SUPPORT FOR CESSATION

The Town encourages employees who wish to stop smoking or vaping to seek support via:

- The Employee and Family Assistance Program (EFAP).
- The employee's medical benefit plan which may include coverage for smoking cessation programs and/or products.
- Provincial smoking cessation resources, such as Nova Scotia's "Tobacco Free Nova Scotia" program.

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<b>Employees &amp; Contractors</b>	Employees & contractors will: <ol style="list-style-type: none"> <li>a. Adhere to the policy and refrain from smoking or vaping in prohibited areas.</li> </ol>
<b>Supervisors/Managers</b>	Supervisors/managers will: <ol style="list-style-type: none"> <li>a. Support compliance and address violations appropriately.</li> </ol>
<b>Human Resources</b>	Human resources staff will: <ol style="list-style-type: none"> <li>a. Provide clarification on the policy and support accommodation requests related to substance use if appropriate.</li> </ol>

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<p><u>Expanded scope</u>: now includes vaping/e-cigarettes and cannabis use.</p> <p><u>Updated definitions</u>: clear language added for vaping, other electronic smoking devices and cannabis.</p> <p><u>Modernized policy statement</u>: smoking and vaping are prohibited in all Town buildings,</p>	Director, Human Resources	Council	

<p>vehicles, and within 4 metres of entrances, aligned with current legislation.</p> <p><u>Addition of responsibilities section:</u> clarifies the responsibilities of employees, supervisors and HR in supporting compliance with the policy.</p> <p><u>Cessation support:</u> encourages employees to access help via various available resources.</p> <p><u>Legislative references:</u> links to key legislation have been added to support compliance and transparency.</p> <p><u>Clarification:</u> a statement has been added to the policy to clarify that the provisions governing smoking and/or vaping in outdoor public spaces are referenced in our Smoke-Free Recreational Places Bylaw C-12.</p>		
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Minutes Reference Date: May 26, 2014

**RESOURCES**

- Smoke-Free Places Act (SNS 2002, c.12): <https://nslegislature.ca/sites/default/files/legc/statutes/smoke-free%20places.pdf>
- Smoke-Free Places Act – Official Overview (Government of Nova Scotia): <https://novascotia.ca/smoke-free-places/>
- Ban on Flavored E-Cigarettes (Effective April 1, 2020, Government of Nova Scotia): <https://news.novascotia.ca/en/2019/12/05/province-bans-sales-flavoured-e-cigarettes-commits-legislation>
- Occupational Health and Safety Act (Nova Scotia): <https://nslegislature.ca/sites/default/files/legc/statutes/occupational%20health%20and%20safety.pdf>
- Smoke Free Nova Scotia (provincial organization): <https://smokefreens.ca/about-us/>
- Tobacco Free Nova Scotia: <https://tobaccofree.novascotia.ca/>

**5.13 Procurement Policy  
Moved By Councillor Furlong  
Seconded By Deputy Mayor Davidson  
That Council approve the amendments to the Procurement Policy #3700-01.**

**Motion Carried**

**TITLE: Procurement Policy  
SECTION: Financial Management  
POLICY NO: 3700-01**

**APPROVAL DATE:** March 27, 2023

**CAO Signature:** \_\_\_\_\_

**1) Policy Statement**

The purpose of this policy is to establish transparent procurement guidelines to ensure the most effective and efficient methods are used to provide best value for the procurement of goods, services and construction for the Town of Amherst (hereinafter referred to as the “Town”).

The Town will conduct procurement practices in compliance with all Provincial legislation, International, National and Regional Trade Agreements, including the Nova Scotia Public Procurement Act and any amendments thereto.

**2) Definitions**

- a) Alternative Procurement (ALTP) - the procurement of goods, services and construction without a competitive process due to certain conditions/situations.
- b) Best Value - the bid that is determined by the Town to be in its best interests, not necessarily the lowest price bid, which is determined by evaluation of bids based on criteria or factors that may include purchase price, life cycle cost considerations, environmental and social considerations, delivery, servicing, past experience and performance, and any other criteria or factors stated in the requesting documents.
- c) Bid - a supplier’s response to a Request for Quotation (RFQ), Request for Construction (RFC), Tender, Request for Proposal (RFP), Request for Expression of Interest (REI) or a Two Phase Bid to provide goods, services or construction.
- d) Invitational Competition – is a competitive process in which an invitation to submit bids is issued to three suppliers, provided three suppliers can be identified.

- e) Local Preference Area – all suppliers located within the County of Cumberland and the Town of Tantramar, New Brunswick.
- f) Procurement Web Portal – means the public website owned by the Province of Nova Scotia where all public tender notices are posted.
- g) Public Request for Submission - refers to inviting responses to tenders, request for proposals, two phase bids, request for construction, request for expression of interest and request for standing orders.
- h) Purchase Card - a corporate credit card for the Town with various restrictions and limits based on the cardholder.
- i) Purchaser – a Town employee with the authority to purchase goods.
- j) Request for Construction (RFC) - used to publicly tender for a construction, reconstruction, demolition, remediation, repair or renovation of a building, structure, road, bridge or other engineering or architectural work.
- k) Request for Expression of Interest (REI) - process in which suppliers are invited to propose a solution to a problem and then those chosen are asked to respond to a subsequent Request for Proposal.
- l) Request for Quotations (RFQ) - informally obtaining price quotations from a number of different suppliers.
- m) Request for Proposal (RFP) - a formal invitation to suppliers to describe how their services, methods, equipment or products can address and/or meet the needs of the Town.
- n) Purchase Requisition/Purchase Order-an electronically generated document for the supply of goods or services from an approved vendor.
- o) Single Source – A single source procurement is an alternative procurement practice in which two or more suppliers can supply the goods and/or perform the services required by the Town of Amherst, but where the Town of Amherst selects one supplier over the others for reasons such as expertise, previous municipal or their related experience and not through a competitive process.
- p) Sole Source Procurement – is an alternative procurement practice in which it is evident that only one supplier can supply the goods and/or perform the services required and an award is made to that supplier.
- q) Standing Offer- a contractual arrangement with a supplier to provide certain goods or services on an “as required” basis, during a particular period of time, at a predetermined price or discount, generally within a predefined dollar limit.
- r) Sustainable Procurement- involves taking a holistic approach to obtain best value by integrating the following considerations in the procurement process:
  - Environmental considerations: e.g. Green House Gas Reduction, Waste Reduction, Toxic Use Reduction;
  - Economic considerations: e.g. Life Cycle Cost, Fiscal Responsibility, Support for the Local Economy;
  - Social considerations: e.g. Employee Health and Safety, Inclusiveness and Fair Wage, Health Promotion.
- o) Tender- a formal request to solicit for goods, services or construction obtained through posting on the Town and the Provincial websites.
- p) Two Phase Bid- a two stage process in which suppliers submit proposals for evaluation, and separately submit prices.

### 3) Guiding Principles

The following principles will guide the procurement practices of the Town:

- a) Procurement policy and procedures should provide the most efficient and effective methods resulting in best value for the Town.
- b) The procurement process is to ensure a fair, open, consistent and transparent process in the acquisition of goods, services and construction.
- c) Procurement methods are to encourage competition, innovative ideas and solutions, wherever possible, while respecting all legislative and trade agreement obligations for the supply of goods services and construction.
- d) Procurement policy provides for the use of suppliers, who can be expected to provide satisfactory performance, based on, but not limited to:
  - (i) past performance and/or previous contacts
  - (ii) financial and other resources to complete the contract bid;
  - (iii) references
- e) Promoting the use of Sustainable Procurement when evaluating bids by striving to obtain best value, taking into consideration environmental, economic and social considerations.
- f) This policy does not apply to payments for reoccurring items such as utilities, leases, rentals and similar reoccurring operating charges, while recognizing that in some circumstances, the initial commitment that leads to these ongoing payments is subject to the provisions of this policy.

**4) General**

- a) This policy applies to all departments, agencies, boards and commissions of the Town over which the Town has jurisdiction.
- b) The procuring of goods, services and construction will be facilitated by the Director of the requesting department ~~in conjunction with the Procurement Coordinator~~ according to this policy. **The Director shall approve all purchases in excess of \$5,000 prior to any employee acting within this policy.**
- c) The Town will be under no obligation to accept any bid received which is considered to be not in its best interest, in response to a verbal or written request.
- d) The Town may work with other levels of government, other municipal units, other agencies, boards and commissions, and associations such as the FCM (Federation of Canadian Municipalities) and NSFM (Nova Scotia Federation of Municipalities) to encourage standardization of items and/or reduce overall costs to the Town for joint purchasing.
- e) The dollar values indicated within this policy are exclusive of the Town's non-recoverable HST and are in Canadian Dollars.

**5) Purchasing Guidelines**

The following guidelines will be followed for the-procurement of goods services and construction for the Town:

Spending Category	Low Value	Low Value	High Value
	Quotations	Invitational Competition	Open Competition
Goods	Less than \$15,000	\$15,000 - \$2449,999	\$2550,000 and above
Services	Less than \$15,000	\$15,000 - \$4974,999	\$5075,000 and above
Construction	Less than \$15,000	\$15,000 - \$4974,999	\$5075,000 and above

Dividing procurement activity to reduce or keep the procurement value below certain thresholds is not permitted.

**a) Low Value Procurement**

If the value of the Goods, Services or Construction are less than \$5,000:

For procurement under \$5,000, the minimum of three quotations is not mandatory, however staff are expected to perform due diligence in selecting such suppliers, including obtaining quotations in cases where there are sufficient suppliers to do so, where there is sufficient time to do so, and when the value of the goods, services or construction makes it practical to do so.

**If the value of the Goods, Services or Construction is \$5,000 and over but less than the Open Competition thresholds:**

The acceptable process is to use an Invitational Competition. All Invitational Competitions must be conducted in accordance with the Procurement ~~Guidelines~~ **Guidelines** and are subject to review by the ~~Procurement Coordinator~~ **Director of the Department** prior to issue.

**b) High Value Procurement**

If the value of the Goods, Services or Construction is above Open Competition thresholds, staff must work with the ~~Procurement Coordinator~~ **Director and Deputy Chief Administrative Officer** to conduct a public competitive process. Open competitions are posted on the Town of Amherst website and the Nova Scotia Procurement Web Portal.

If an Invitational Competition is issued and the results demonstrate that the cost from the supplier determined to be providing best value is above the High Value Procurement threshold, the CAO may, at their discretion:

- Cancel the competition and not award
- Accept the result and award. The resulting award is an Alternative Procurement Practice; or
- Reject the result and require that the Competition be re-issued as an Open Competition.

**6) Methods of Procurement**

All procurement activity must be obtained through one of the following methods:

- a) Tender - A formal invitation to solicit competitive bids. It is used when detailed specifications are available that permit the evaluation of tenders against clearly stated criteria and specifications. A Request for Tenders (RFT) is a formal, competitive, sealed bidding process. Bid deposits and performance security may be required. The award is normally to the lowest bid received from a qualified bidder meeting the requirements of the tender and providing best value. Tender purchases shall be made by purchase order. Tenders must be opened in the presence of at least one elected official and the CAO or his/her designate at a time and location that is open to the public.
- b) Request for Proposal - A Request for Proposal (RFP) is a formal invitation to suppliers to describe how their services, methods, equipment or products can address and/or meet specific needs of the Town. It is used when a supplier is invited to propose a solution to a problem, requirement, or objective. Request for Proposals are evaluated against stated criteria to the terms of the RFP to determine if any should be accepted.

Negotiations with suppliers may be required to finalize any aspect of the proposal provided such discussion and negotiations are conducted to:

- (1) Award equitable treatment to each qualified bidder with respect to an opportunity for discussion and the revision of the proposal.
- (2) Prevent the disclosure of the proposal content of one proponent to another.

Proposals submitted in response to a request for proposal need not be opened in public. A list of the proponents may be made available upon request. An award of a contract based upon a request for proposals will be made to the supplier whose proposal has the highest score based upon the criteria for evaluation set out in the request for proposals and equitably applied to all proposals. RFP purchases shall be made by purchase order.

- c) Request for Quotation - A request for quotation is an informal request for prices for goods and services that the purchaser will attempt to solicit from at least three (3) different suppliers. This process is normally used where bid deposit and performance bonds are not required and where the cost of the work does not warrant the time and level of effort and expense required for a normal tender process. Quotations should be in written form and attached to the Request for Quotation form which must be completed and given to the ~~Procurement Coordinator~~ **Deputy CAO** for filing once it has been awarded.

If a quote is obtained verbally, the person obtaining it must document the quotation, including time, date, supplier, price and description of the goods and services, the person from whom the quotation was obtained and the name of the municipal staff obtaining the quotation. The RFQ form should be used for documentation purposes. RFQ purchases shall be made by purchase order, or purchase card if in US Dollars

- d) Standing Offer – A tender process to guarantee a continuous supply of various goods, services or construction at a specific price for a specific period of time. The term of the standing offer can vary in duration but will be clearly defined in the tender documents. Standing Offers of the Government of the Province of Nova Scotia or other public sector entities may be used under the constraints within this policy where it is in the best interest of the Town.
- e) Two Phase Bids- Where detailed specifications are not available or it is impractical to prepare a specification based on price, a two phase bid may be issued, inviting for the submission of bids as follows:

Phase One- Pre-qualification step in which bidders submit proposals/expressions of interest in response to basic terms of reference for evaluation; need not be opened in public

Phase Two- Only those bidders whose submissions were determined to be acceptable in Phase One will be invited to submit priced bids for further consideration. Phase Two bids must be opened in public.

This type of purchasing has the advantage of a request for proposal in Phase One and the advantages of a tender in Phase Two. Two phase bid purchases shall be made by purchase order.

- f) Request for Expression of Interest - This process is similar to the Request for Proposal and is sometimes referred to as a Pre-Qualification, where suppliers are invited to propose a solution to a problem. The REI, however, is only the first stage in the procurement process. Bidders responding to the REI will be short listed according to their scoring in the evaluation process. The short listed firms will then be invited to respond to a subsequent Request for Proposal. A REI does not normally include pricing as price is a key evaluation criteria used in the second stage RFP process.
- g) Request for Construction - Used to publicly tender for a construction, reconstruction, demolition, remediation, repair, or renovation of a building, structure, road, bridge, or other engineering or architectural work. When a supplier is invited to bid on a construction project the tender documents usually contain a set of terms and conditions and separate bid form that apply to that specific project. Suppliers are requested to submit a response (bid) in accordance with predefined criteria. The selection of the successful proposal is based on a number of factors as described in the tender documents. A request for construction usually does not include professional consulting services related to the construction contract, unless they are included in the specifications.
- h) Negotiations - Negotiations with suppliers for the supply of goods and/or services would take place when any of the following conditions exist:
  - (a) Due to market conditions, goods and/or services are in short supply;
  - (b) There is only one source of the goods or services;
  - (c) All bids received are non-compliant or exceed the amount budgeted for the purchase;
  - (d) The extension or reinstatement of existing contract would be more cost effective or beneficial to the Town. ~~providing the extension has been outlined in original documents.~~ The extension or reinstatement of existing contract is subject to the approvals listed in section 9 – Award of Contracts.
- i) Alternative Procurement - In certain circumstances, described in this section, the Town may purchase goods, services and construction without using one of the options set out above. An alternative procurement purchase may occur.
  - (a) Where an unforeseeable situation of urgency exists and the goods, services or construction cannot be obtained in time by means of open procurement procedures. An emergency purchase occurs when a situation creates immediate and serious need which may not be reasonably met by any other procedure and includes without limitation:

A condition where lack of supplies or services may adversely affect the functioning of civic government, threaten public or private property or the environment, or jeopardize the health or safety of the public;

Emergency purchases are completed using the most expedient method, but will take economy into consideration.

Emergency purchases must be pre-approved by the CAO (or designate) where such approval may be reasonably sought.

- (b) Where goods or consulting services regarding matters of a confidential or privileged nature are to be purchased and the disclosure of those matters through an open tendering process could reasonably be expected to compromise government confidentiality, cause economic disruption or otherwise be contrary to the public interest;
- (c) Where compliance with the open tendering provisions set out in this policy would interfere with the Town's ability to maintain security or order or to protect human, animal or plant life or health;
- (d) In the absence of tenders in response to an open or selective tender, or when the tenders submitted have been collusive, or not in conformity with the essential requirements in the tender;
- (e) To ensure compatibility with existing products, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative;
- (f) Where there is an absence of competition for technical reasons and the goods or services can only be supplied by a particular supplier and no alternative or substitute exists;
- (g) For the purchase of goods on a commodity market;
- (h) For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly;
- (i) For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor;
- (j) For work to be performed on property by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work;
- (k) For the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for routine purchases;
- (l) For the purchase of goods under exceptionally advantages circumstances such as bankruptcy or receivership, but not for routine purchases;
- (m) For the procurement of original works of art;
- (n) For the procurement of subscriptions to newspapers, magazines or other periodicals;
- (o) For the procurement of real property;
- (p) For the procurement of goods intended for resale to the public;
- (q) For the procurement from charitable institutions, prison labour, persons with disabilities, sheltered workshop programs or through employment equity programs;
- (r) For procurement from a public body or non-profit organization; or
- (s) For the procurement of services of expert witnesses, specifically in anticipation of litigation or for the purpose of conducting litigation.

~~\*\*When an alternative procurement purchase occurs, the reason for doing so must be documented. using the Alternative Procurement (ALTP) form.~~

## 7) Local Preference

If the goods, services or construction available from a local business are equal in providing best value to those available from a non-local business, the goods, services or construction from the local business shall be purchased.

In evaluating which goods, services or construction offer best value to the Town of Amherst, the Town shall apply a preference of 5% to the price offered by a local business as compared with non-local businesses, such that the price offered by the local business is adjusted lower by 5% for the purposes of evaluating which goods, services or construction offer best value.

In accordance with the Atlantic Procurement Agreement Trade and Procurement Partnership (ATPP) and the CFTA, the local preference described above does not apply to the following procurements:

- a) goods that have a value of ~~\$25~~100,000 or greater;
- b) services that have a value of ~~\$50~~100,000 or greater;
- c) construction that has a value of ~~\$400~~250,000 or greater.

All requests for quotations and public requests for submissions must state that local preference applies to the procurement.

## 8) Award of Contracts

- a) The Chief Administrative Officer (CAO) may authorize the procurement of goods, services and construction:
  - i) that are \$250,000 or less and are included within the approved operating and capital budgets; Awards over the value of \$250,000 will be submitted to Council for approval.

- ii) that exceed the approved budget by 25% or \$5075,000, whichever is less. This will be done when it is reasonable to do so and when options to achieve project completion or item procurement are limited.
  - iii) that is an emergency situation. In these cases, the CAO is authorized to make reasonable and informed procurement decisions (operating and capital) which are determined by him/her to be necessary. Among other things such decisions may be deemed by the CAO to be necessary to protect the legal interests or satisfy legal obligations of the Town, or involve a situation where failure to act could reasonably be expected to compromise Town confidentiality, cause economic disruption, or would otherwise be contrary to the public interest. Authorizations for such expenditures are considered to be over and above the other authorities given under this policy to exceed approved budget amounts.
  - iv) where the purchase was made in accordance with this policy and falls within the thresholds established within the Atlantic Procurement Agreement Trade and Procurement Partnership and all subsequent amendments thereto.
  - v) Where the purchase was the result of a public purchasing process conforming to the Town's procurement policy and The Atlantic Trade and Procurement Partnership, and all appropriate Trade Agreements and their subsequent amendments.
  - vi) Where the purchase is awarded to the supplier providing best value and meeting specifications.
  - vii) Where the award of a Request for Proposal is made to the highest scoring qualified proponent based upon evaluation criteria within the Request for Proposal.
  - viii) Where there is no legislative requirement to obtain Council approval.
- b) All bids are subject to evaluation after opening and before award of contract. The bid request documents must clearly identify the requirements of the procurement, the evaluation method, evaluation criteria based on the purpose and objectives of this policy, and the weights assigned to each criterion.
  - c) Where award is over the limits established in the Atlantic Trade Procurement Partnership for the purchase of goods, services and construction, award amount and company name is to be posted on the Provincial Procurement Web Portal.
  - d) A quarterly report to Council of awards of contracts under the value of \$250,000 approved by the CAO or designate shall be made available to Council and shall show the name of the contract, the name of the successful bidder, the amount of the award, any person or company to whom a single or sole source has awarded, and the budgetary provision.
  - e) At the discretion of the CAO, any award of goods, services or construction may be referred to Council for approval.

## 10) Documentation Requirements

The following documents are required in order to work for the Town:

Workers Compensation Board (WCB) - WCB certificates are required any time a service and/or construction project is being completed on Town of Amherst property. The proponent MUST provide a valid WCB certificate prior to the commencement of any work. This certificate will state when the coverage expires. If the WCB certificate expires before the project is finished, then the replacement certificate MUST be received in order for the work to continue. Town employees have the right to stop any work in progress if an up-to-date WCB certificate is not provided. If the approved vendor is exempt from WCB, proof of the exemption will be supplied before work can commence.

Liability Insurance - Proponents must provide a valid certificate from their insurance company with the Town named and added under Additional Insured for liability purposes with at least \$2,000,000 liability coverage. This certificate must be provided before the commencement of any work.

Construction Safety- A Certificate of Good Standing is required from a registered safety certified company such as the Nova Scotia Construction Safety Association whenever any type of construction, reconstruction, demolition, remediation, repair or renovation is being completed on Town property for any projects that are over \$10,000. This documentation must be provided before the commencement of any work.

## 11) Code of Ethics

All procurement carried out by the Town must be conducted according to policies, provincial and federal legislation, trade agreements and ethical business practices. All employees must in good faith, conduct business with current and prospective suppliers and be fair in all business dealings. We shall encourage the negotiation of an equitable and mutually acceptable settlement when a dispute arises and request removal from a procurement process when a personal conflict of interest is perceived. We shall require suppliers to provide accurate representations of goods, services and construction and encourage them to consider sustainability in their products. We shall strive to obtain best value for each expenditure.

## 12) Supplier Performance

- a) Suppliers may be subject to disqualifications if there is sufficient evidence of failure to meet the standards specified by the Town. Suppliers may be evaluated based on competitive price, quality of a product, contract adherence and performance and after sales service. Upon reasonable notice in writing to the supplier involved, and after a reasonable opportunity for response, a supplier can be disqualified for a period not exceeding three years from participation in solicitation for goods, services and construction when:
  - i. Serious breach of contract indicating unwillingness to perform a contract in accordance with the terms and conditions or specifications or a record of unsatisfactory performance of one or more contracts in accordance with its specifications or both.
  - ii. The offer of any gratuity to an official or employee of the Town by a supplier or contractor for consideration.

- b) A written decision shall be issued to the person disqualified or suspended setting out its reasons for disqualification or suspension, to the usual business address of that person as shown in the records of the purchasing section.
- c) Disqualification will be approved by the CAO.

**13) Supplier Debriefing**

Upon request of a supplier who is an unsuccessful bidder, the Town must conduct a debriefing with that supplier to provide feedback on the evaluation of the bid. The debriefing must be conducted as follows:

- a) the CAO or designate and/or ~~Procurement Coordinator~~ **Director**, along with the person named in the documents, will attend the meeting;
- b) the debriefing must provide reasons for the disqualification of the supplier, or in the case where evaluation scoring was used, provide an overview of the supplier's score in each category and reasons for that score;
- c) the debriefing must also provide information to the supplier on how to improve future submissions;
- d) the debriefing must not disclose any information regarding other bidders or their submissions.

**14) Contract Documents, Bid and Performance Securities and Specifications**

- a) The CAO may, from time to time, approve such standard forms including bid and performance securities if any, for purchase by Invitation to Tender, Request for Proposals, Request for Quotations, sole source, or emergency purchases as well as forms of contract for types of purchase including but not limited to construction, supplies and installation or service as they may deem advisable.
- b) Bid bonds, performance bonds, irrevocable letters of credit and other securities including labour and material bonds may be required for such purposes in such form and in such amounts as the CAO deems advisable.

**15) Special Services**

- a) Legal Services - Legal services will be acquired by staff based upon qualifications, experience, services offered, past performance, proposed fees and other relevant considerations. The acquisition of legal services must be approved by the CAO in consultation with the Director(s) of the user department(s). (These services include expert witnesses, and subject experts required for legal proceeding, hearing or similar matter.) Legal services having a value of \$450,000 or more shall be approved by Council. The term for legal services will be at the discretion of the Town.
- b) Financial Auditing Services – These services may be contracted on a one year term to be renewed on an annual basis on terms satisfactory to the Town. Selection of an auditor shall be completed by the Audit Committee of Council who will recommend the selection of an auditor to Council. Annual selection and/or renewal of the contract for audit services will be made by the Audit Committee.

**16) Tie Bids**

After the assessment process is complete and it cannot be reasonably determined who has submitted the lowest compliant bid and a tie exists, the ~~Procurement Coordinator~~ **CAO or Deputy CAO** may flip a coin to determine the award.

**17) Suppliers indebted to the Town of Amherst**

Any supplier/contractor having a customer account with the Town, which is in arrears, will have such arrears deducted from any payments due to the supplier/contractor. Such deduction may be waived by the CAO, where the supplier/contractor has entered into a payment arrangement deemed to be suitable by the Treasurer.

**18) Purchases by Town of Amherst Employees**

Employees or immediate family members (husband, wife, son, or daughter) of employees of the Town are not permitted to purchase personal use items through the purchasing system except where employee purchase plans are being offered.

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
<b>Policy Owner</b>	The policy owner is responsible for ensuring that the policy is implemented and being followed. In addition, they are responsible for reviewing the policy regularly for relevancy and compliance with provincial guidelines.
<b>Staff</b>	All personnel that fall within the scope of this policy must follow the policy
<b>Procurement Coordinator</b>	Facilitate the implementation of the policy, including the Open and Invitational procurement processes. Support procurement at all threshold levels. Develop and provide procurement templates and tools. Periodically review procurement practices within the province.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
	Title/Last Name	Council	
<b>Creation of the policy</b>	CAO, MacDonald	Council	April 30, 2007
<b>Amendment to bring the policy into compliance with Atlantic Procurement Agreement</b>	CAO, MacDonald	Council	Sept 28, 2009
<b>Amendment to bring the policy into compliance with Atlantic Procurement Agreement</b>	CAO, MacDonald	Council	Nov 26, 2012
<b>CAO may authorize the procurement of goods, services and construction that are</b>	CAO, MacDonald	Council	Nov 27, 2017

<b>\$250,000 or less and are included within the approved operating and capital budgets.</b>			
<b>Increased purchasing limits and minor housekeeping amendments</b>	CAO, MacDonald	Council	March 27, 2023
<b>Increased purchasing limits and minor housekeeping amendments</b>	CAO, MacDonald	Council	

**5.14 Affordable Housing Fee Forgiveness Policy**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Furlong**

**That Council approve the new Affordable Housing Fee Forgiveness Policy.**

**Motion Carried**

**TITLE: Affordable Housing Fee Forgiveness Policy**  
**SECTION: Planning & Development**  
**POLICY NO: 66000-06**

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**PURPOSE:**

To establish a policy in support of the construction of affordable housing by waiving municipal fees and charges related to the development.

**DEFINITION:**

**Affordable Housing** means a residential development that is awarded funding by a provincial and/or federal government capital funding program for affordable housing.

**POLICY STATEMENT:**

In support of the construction of affordable housing in Amherst, municipal fees and charges related to the construction of said housing may be waived in whole or in part, subject to the following terms and conditions:

1. At minimum, 25% of the dwelling units within the residential building shall be Affordable Housing.
2. In the case of a mixed-use development containing residential and non-residential uses, only those fees attributable to the residential uses may be waived. Water, sanitary sewer and storm sewer connections shall be calculated based on the percentage of the building used for residential purposes.
3. This policy applies only to those developments approved after the date this policy is approved.
4. Where other financial supports from the Town have been negotiated, the Chief Administrative Officer, at their sole discretion, may determine that this policy does not apply to an Affordable Housing development.
5. The development shall be in compliance with all Town of Amherst Bylaws.
6. The following fees and charges defined under the User Fee Policy (Policy 0470-03) may be waived:
  - a. Development and Building Permits for residential buildings.
  - b. One Sanitary Sewer Connection and One Storm Sewer Connection fee under the D-3 Wastewater Discharge Bylaw.
  - c. New water and sanitary sewer connections from existing street mains to the property line up to a maximum of \$5,000.

**ROLES AND RESPONSIBILITIES**

<b>Title/Role</b>	<b>Responsibilities</b>
<b>Direction, Planning &amp; Economic Development</b>	Administers the Policy

For Administrative Use Only:

**VERSION LOG**

<b>Amendment Description</b>	<b>Policy Owner</b>	<b>Approved By</b>	<b>Approval Date</b>
<b>New Policy</b>	Fisher, Director of Planning & Economic Development	Council	

Minutes reference date:

**5.15 Museum Request for Operational Funding**

**Moved By Deputy Mayor Davidson**

**Seconded By Councillor Ripley**

**That Council decline the request for a four-year commitment of \$15,000/year to cover operational expenses at the Museum.**

**Motion Carried**

**6. INFORMATION ITEM**

- 6.1 Federation of Canadian Municipalities Conference - Small**  
Information item only, included in the agenda package.

**7. INTERNAL COMMITTEE REPORTS**

- 7.1 Accessibility, Inclusion, Diversity and Equity Committee - Wells**  
Information item only, included in the agenda package.

- 7.2 Amherst Board of Police Commissioners - Davidson**  
Information item only, included in the agenda package.

- 7.3 Audit Committee - Furlong**  
Information item only, included in the agenda package.

- 7.4 Planning Advisory Committee - Ripley**  
Information item only, included in the agenda package.

**8. EXTERNAL COMMITTEE REPORTS**

- 8.1 L. A. Animal Shelter - Davidson**  
Information item only, included in the agenda package.

- 8.2 YMCA of Cumberland - Chambers**  
Information item only, included in the agenda package.

**9. ADJOURNMENT**

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

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Natalie LeBlanc  
Municipal Clerk

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Robert Small  
Mayor

**Amherst Town Council  
Special Meeting  
Minutes**

**Date:** July 23, 2025  
**Time:** 4:00 pm  
**Location:** Council Chambers, Town Hall

**Members Present** Mayor Robert Small  
Deputy Mayor Hal Davidson  
Councillor Charlie Chambers  
Councillor Nic Furlong  
Councillor Terry McManaman (via Zoom)  
Councillor Dwayne Ripley  
Councillor Kathy Wells

**Staff Present** Jason MacDonald, Chief Administrative Officer  
Kimberlee Jones, Deputy Chief Administrative Officer

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**1. CALL TO ORDER**

Mayor Small called the Special Council meeting to order.

**1.1 TERRITORIAL ACKNOWLEDGMENT**

Mayor Small gave the Territorial Acknowledgement.

**2. REQUEST FOR DECISION**

**2.1 A & A Hockey Group (Amherst Ducks) Agreement**

Councillor Ripley and Councillor McManaman declared a conflict of interest.

**Moved By Councillor Furlong**

**Seconded By Deputy Mayor Davidson**

**That Council approve and authorize the Mayor and CAO to sign the agreement as included in the agenda package between the A & A Hockey Group and the Town of Amherst for the 2025/26 hockey season.**

**Motion Carried**

**3. ADJOURNMENT**

Mayor Small adjourned the meeting.

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Kimberlee Jones  
Deputy Chief Administrative Officer

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Robert Small  
Mayor

**Amherst Town Council  
Special Meeting  
Minutes**

Date: August 18, 2025  
Time: 12:00 pm  
Location: Council Chambers, Town Hall

Members Present Mayor Robert Small  
Deputy Mayor Hal Davidson (via Zoom)  
Councillor Charlie Chambers  
Councillor Terry McManaman  
Councillor Dwayne Ripley

Members Absent Councillor Nic Furlong  
Councillor Kathy Wells

Staff Present Jason MacDonald, Chief Administrative Officer  
Kim Jones, Deputy Chief Administrative Officer  
Aaron Bourgeois, Director, Operations  
Andrew Fisher, Director, Planning & Economic Development  
Sarah Wilson, Director, Finance  
Sharon Bristol, Director, Community Living  
Lori O'Connell, Marketing & Communications Officer  
Sean Payne, Marketing & Communications Officer  
Natalie LeBlanc, Municipal Clerk

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**1. CALL TO ORDER**

Mayor Small called the Special meeting of Council to order.

**1.1 TERRITORIAL ACKNOWLEDGMENT**

Mayor Small gave the Territorial Acknowledgement.

**2. REQUEST FOR DECISION**

**2.1 Capital Budget Amendment Marshview Drive Phase 3**

**Moved By Councillor Ripley**

**Seconded By Councillor McManaman**

**That Council amend the 2025/26 General Capital Budget and the 2025/26 Water Utility Capital Budget to include the installation of the water, sanitary, and storm sewer infrastructure for Phase 3 of Marshview Drive Extension.**

**Motion Carried**

**3. ADJOURNMENT**

There being no further business Mayor Small adjourned the meeting.

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Natalie LeBlanc  
Municipal Clerk

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Robert Small  
Mayor

# SYNOPSIS

## COMMUNITY SUPPORT GRANT

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Maggie's Place ran a successful campaign partnered with the Superstore and the Amherst Police Department to purchase 300 backpacks and school supplies for the children of Amherst and Cumberland County, with the total cost being approximately \$19,500.

In late July, Maggie's Place applied for a Community Support Grant to assist with the costs for these supplies.

### **MOTION:**

**That Council approve the request from Maggie's Place for a community support grant for \$2,000 for back-to-school supplies for children in Amherst and Cumberland County.**



## AMHERST TOWN COUNCIL

RFD# 2025105

Date: September 22, 2025

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

**SUBMITTED BY:** Sharon Bristol, Director Community Living

**DATE:** September 22, 2025

**SUBJECT:** Community Support Grants 2025

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**ORIGIN:** 2025-26 Operating Budget-Community Support Grants

**LEGISLATIVE AUTHORITY:** MGA 65 Power to expend money: (au) a grant or contribution to (v) any charitable, nursing, medical, athletic, educational, environmental, cultural, community, fraternal, recreational, religious, sporting or social organization within the province; Community Support Grants Policy, 72000-08

**RECOMMENDATION:** That Council approve the request from Maggie's Place for a community support grant for \$2,000 for back-to-school supplies for children in Amherst and Cumberland County.

**BACKGROUND:** Maggie's Place applied for a Community Support Grant in late July to assist with back-to-school supplies for children of Cumberland County.

**DISCUSSION:** Maggie's Place ran a successful campaign partnered with the Superstore and the Amherst Police Department to purchase 300 backpacks and school supplies for the children of Cumberland County, with the total cost being approximately \$19,500.

**FINANCIAL IMPLICATIONS:** The Community Support Grant fund currently has a balance of \$4,828.00. Social Equity has \$1,400.00

**COMMUNITY ENGAGEMENT:** In response to a public invitation to apply, funding requests were submitted by community groups. Future community and sporting event requests will be dealt with on an individual basis.

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

**SOCIAL JUSTICE IMPLICATIONS:** Community not for profit organizations, sports teams, festivals and events help weave the fabric of our society. When a community has a strong base of supportive organizations dedicated to improving the quality of life for our residents in addition to sports, culture, arts, and events it is enriched in so many key ways. In most all cases these organizations rely heavily on outside sources of funding to stay afloat. Due to the nature of the not-for-profit world, it is our opportunity to assist those who work so tirelessly to make our community better. The Town of Amherst, as a funding contributor, helps create a community that all can be proud to live, work and play.



**ALTERNATIVES:**

1. Deny the request.

**ATTACHMENTS:**

# SYNOPSIS

## CAPITAL BUDGET AMENDMENT FIRE CHIEF'S RESPONSE VEHICLE

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Unit #101 serves as the designated response vehicle for the Fire Chief. This all-wheel-drive vehicle is utilized for a range of operational functions, including command and control at emergency scenes, daily activities, and operational travel. The vehicle experienced significant engine-related issues, rendering it inoperable. As a result, the ability of the Fire Chief to perform his duties in emergency situations was compromised.

Given the vehicle's critical role in supporting emergency response and operational duties, an emergency replacement was approved by the Chief Administrative Officer in accordance with the procurement policy.

### **MOTION:**

**That Council approve an amendment to the 2025/26 capital budget in the amount of \$75,000 to replace the Fire Chief's command vehicle, including the operational accessories, to be funded from the operating reserve.**

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

**SUBMITTED BY:** Greg Jones, Director of Fire Services

**DATE:** September 22, 2025

**SUBJECT:** Capital Budget Amendment – Fire Chief’s Response Vehicle

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**ORIGIN:** 2025 – 2026 Capital Budget request

**LEGISLATIVE AUTHORITY:** 37000-01 Procurement Policy

**RECOMMENDATION:** That Council approve an amendment to the 2025/26 capital budget in the amount of \$75,000 to replace the Fire Chief’s command vehicle, including the operational accessories, to be funded from the operating reserve.

**BACKGROUND:** Unit #101 serves as the designated response vehicle for the Fire Chief. This all-wheel-drive vehicle is utilized for a range of operational functions, including command and control at emergency scenes, daily activities, and operational travel. The vehicle experienced significant engine-related issues, rendering it inoperable. As a result, the Fire Chief was unable to perform regular duties and travel requirements effectively; and used his personal vehicle as required. The loss of this vehicle had impacted operational readiness and response capabilities.

**DISCUSSION:** While returning from a training session in Truro, the Fire Chief’s command vehicle (Unit #101) began experiencing engine performance issues. Upon inspection by the dealership, it was determined that the engine had a broken camshaft. Unfortunately, replacement parts were not available, with over 13,000 camshaft units on backorder. The estimated wait time for a new part is between three to five months.

The dealership advised that the vehicle could be cautiously operated within town limits for short distances; however, it should not be used for travel outside of town due to the risk of further mechanical failure. Despite efforts to continue using the vehicle for local operational tasks, additional issues were encountered, further limiting its reliability.

Unit #101 had been in service for just under seven years and had accumulated approximately 49,000 kilometers at the time the mechanical issues began. Given the vehicle’s critical role in supporting emergency response and operational duties, an emergency replacement was approved by the Chief Administrative Officer in accordance with the procurement policy.

A new 2025 Chevrolet Traverse LT model was purchased to replace the inoperable unit. Decals have been applied, and installation of emergency equipment has commenced.





## AMHERST TOWN COUNCIL

RFD# 2025103

Date: September 22, 2025

It is recommended that the camshaft in Unit #101 be replaced once parts become available. Following repair, the vehicle will be repurposed to support other operational needs within the organization. This vehicle has been formally decommissioned from its use as a frontline fire service response vehicle.

**FINANCIAL IMPLICATIONS:** The cost to procure a new all-wheel-drive (AWD) command vehicle, including the installation of essential emergency equipment (radios, lighting, and warning devices), is \$75,000, excluding applicable taxes.

**SOCIAL JUSTICE IMPLICATIONS:** The purchase of a new vehicle will not have or promote social justice implication within the community.

**ENVIRONMENTAL IMPLICATIONS:** This will not present environmental implications. Following repair, the vehicle will be repurposed to support other operational needs within the organization.

**COMMUNITY ENGAGEMENT:** The emergency purchase process was used to procure this product, as per our Procurement Policy.

**ALTERNATIVES:** There are no alternatives as the new vehicle has been purchased.

**ATTACHMENTS:** No attachments

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# SYNOPSIS

## CAPITAL BUDGET AMENDMENT WEST VICTORIA STREET

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Having fully engineered shovel-ready projects in place ensures the Town can respond quickly when infrastructure funding programs are announced as most funding programs have tight application timelines and often prioritize projects that are ready to proceed.

In anticipation of infrastructure programs seeking shovel ready projects staff have identified West Victoria Street from the CNR tracks to Hickman Street as an excellent candidate for a full street reconstruction as the existing underground pipes are over 100 years old and in poor condition.

Completing the engineering design for West Victoria Street at this time will also provide staff with accurate cost estimates for budgeting purposes.

The engineering design work will take place in the fall giving us a complete tender ready package by mid December. The project deliverables will include;

- Detailed Design Drawings
- Tender and Specification Documents, and a
- Class “A” cost estimate

### **MOTION:**

**That Council approve an amendment to the 2025/26 general capital budget, and the 2025/26 water utility capital budget to include the engineering design to reconstruct West Victoria Street from the CNR tracks to Hickman Street to be funded with:**

- **\$15,000 from the Operating Reserve – Sewer**
- **\$37,000 from the Operating Reserve – Unrestricted, and**
- **\$15,000 from the water utility depreciation fund**

**For a total of \$67,000 inclusive of applicable taxes.**



## AMHERST TOWN COUNCIL

RFD# 2025094

Date: September 22, 2025

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

**SUBMITTED BY:** Aaron Bourgeois, Director of Operations

**DATE:** September 22, 2025

**SUBJECT:** Capital Budget Amendment – West Victoria Street Engineering Design

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**ORIGIN:** Anticipation of federal infrastructure programs seeking “Shovel Ready” projects.

**LEGISLATIVE AUTHORITY:** MGA Section 65A (4)

**RECOMMENDATION:** That Council approve an amendment to the 2025/26 general capital budget, and the 2025/26 water utility capital budget to include the engineering design to reconstruct West Victoria Street from the CNR tracks to Hickman Street to be funded with:

- \$15,000 from the Operating Reserve – Sewer
- \$37,000 from the Operating Reserve – Unrestricted, and
- \$15,000 from the water utility depreciation fund

For a total of \$67,000 inclusive of applicable taxes.

**BACKGROUND:** The existing underground infrastructure on West Victoria Street from the CNR tracks to Hickman Street is over 100 years old and in poor condition. As all the underground piping will need to be replaced and a full street reconstruction is needed.

**DISCUSSION:** Completing the engineering design for West Victoria Street at this time will provide staff with accurate cost estimates for developing future capital budgets and position the Town to be prepared in the event infrastructure funding opportunities are announced.

Having a fully engineered shovel-ready project in place ensures the Town can respond quickly in the event an infrastructure program is announced, as funding programs often have tight application timelines and often prioritize projects that are ready to proceed.

If approved by Council, the engineering design work will be awarded with a deadline for the complete tender ready package by mid December. The project deliverables will include:

- Detailed Design Drawings
- Tender and Specifications Documents
- Class “A” cost estimate



**FINANCIAL IMPLICATIONS:** The cost of the engineering design for this project is approximately \$67,000 and will be funded with:

- \$15,000 from the Operating Reserve – Sewer
- \$37,000 from the Operating Reserve – Unrestricted, and
- \$15,000 from the water utility depreciation fund

**COMMUNITY ENGAGEMENT:** No community engagement is required at this time.

**ENVIRONMENTAL IMPLICATIONS:** There are minimal environmental implications to this decision.

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

**ALTERNATIVES:** Do not approve the amendment to the capital budget at this time.

**ATTACHMENTS:** None

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# SYNOPSIS

## YEAR END OPERATING RESERVE TRANSFER TO GENERAL OPERATING SOLID WASTE AND SEWER DEFICIT

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

The purchase of 50 green carts resulted in the Solid Waste budget having a deficit of \$2,137.73 at the end of 2024/25, which staff are recommending be funded from the Solid Waste/Green Bin Replacement reserve within the Operating Reserve. This transaction will leave a revised balance at March 31, 2025, of \$124,616.

The deficit in the Sewage department of \$2,548.98 was due to the lost revenue from the wind turbine that was out of commission for most of the year, which staff are recommending be funded from the Sewage Reserve within the Operating Reserve. This transaction will leave a revised balance at March 31, 2025, of \$131,737.

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

### **MOTION:**

**That Council approve the following transfers from the Operating Reserve to General Operating:**

- **Withdraw from the Operating Reserve – Reserve for Solid Waste of \$2,137.73 to fund the deficit in the Solid Waste department for the 2024/25 fiscal year.**
- **Withdraw from the Operating Reserve – Reserve for Sewage of \$2,548.98 to fund the deficit in the Solid Waste department for the 2024/25 fiscal year.**



**AMHERST TOWN COUNCIL**

**RFD# 2025095**

**Date: September 22, 2025**

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

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** September 22, 2025

**SUBJECT:** **2024/25 Year End Operating Reserve Transfers to General Operating**

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

**LEGISLATIVE AUTHORITY:** MGA section 65.

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

- Withdraw from the Operating Reserve – Reserve for Solid Waste of \$2,137.73 to fund the deficit in the Solid Waste department for the 2024/25 fiscal year.
- Withdraw from the Operating Reserve – Reserve for Sewage of \$2,548.98 to fund the deficit in the Solid Waste department for the 2024/25 fiscal year.

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

**DISCUSSION:** The purchase of 50 green carts resulted in the Solid Waste budget having a deficit of \$2,137.73 at the end of 2024/25. The Solid Waste/Green Bin Replacement reserve within the Operating Reserve had a balance at March 31, 2025 of \$126,754. With this request to withdraw \$2,137.73 it leaves a revised balance at March 31, 2025 of \$124,616.

The deficit in the Sewage department of \$2,548.98 was due to the lost revenue from the wind turbine that was out of commission for most of the year. While there were some savings in other areas to offset this lost revenue it wasn't quite enough. The total lost revenue from the wind turbine was \$33,000. The Sewage reserve within the Operating Reserve had a balance at March 31, 2025 of \$134,286. With this request to withdraw \$2,548.98 it leaves a revised balance at March 31, 2025 of \$131,737.

**FINANCIAL IMPLICATIONS:** In order to have the Solid Waste and Sewage budget not affect the general rate, it is important to fund these deficits 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/Green Bin Replacement or Sewage funds in the Operating Reserve and reduce the General Operating surplus at year end.

**ATTACHMENTS:** None

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# SYNOPSIS

## YEAR END CAPITAL FINANCING ADJUSTMENTS

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The Water Operating budget had a surplus of \$97,949 for the year ending March 31, 2025.

In keeping with the Town's philosophy of paying for capital projects in cash whenever possible, staff is recommending that capital from revenue be increased from \$40,000 to \$134,000. In prior years when capital from revenue was increased it was offset with a decrease in long term debt. In the 2024/25 water capital budget there were no projects funded by long term debt, so the additional \$94,000 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.

### **MOTION:**

**That Council approve the following changes to the funding for the 2024/25 Water Capital Budget:**

- **Approval of the increase of Water Operating capital from revenue from \$40,000 to \$134,000.**



**AMHERST TOWN COUNCIL**

**RFD# 2025096**

**Date: September 22, 2025**

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

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** September 22, 2025

**SUBJECT:** Year End Adjustment to 2024/25 Water Capital Budget Funding

---

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

**LEGISLATIVE AUTHORITY:** MGA section 65.

**RECOMMENDATION:** That Council approve the following changes to the funding for the 2024/25 Water Capital Budget:

- Approval of the increase of Water Operating capital from revenue from \$40,000 to \$134,000;

**BACKGROUND:** The Water Operating budget had a surplus for the March 31, 2025 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 \$134,000.

Prior to the increase of \$94,000 in capital from revenue, the surplus in the water operating fund was \$97,949. In keeping with the Town’s philosophy of paying for capital projects in cash whenever possible, staff is recommending that capital from revenue be increased from \$40,000 to \$134,000. In prior years when capital from revenue was increased it was offset with a decrease in long term debt. In the 2024/25 water capital budget there were no projects funded by long term debt, so the additional \$94,000 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

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# SYNOPSIS

## Audited Consolidated Financial Statements

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At a meeting of the Audit Committee held on Thursday, September 11, 2025, 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, 2025. 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, 2025 which have been audited by Mclsaac Darragh Inc.

### **MOTION:**

**That Council accept the recommendation of the Audit Committee: approving the Town of Amherst Consolidated Financial Statements for the year ended March 31, 2025, which have been audited by the firm Mclsaac Darragh Inc.**



## AMHERST TOWN COUNCIL

RFD# 2025110

Date: September 22, 2025

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

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** September 22, 2025

**SUBJECT:** Audited Consolidated Financial Statements

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

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

**RECOMMENDATION:** That Council accept the recommendation of the Audit Committee: approving the Town of Amherst Consolidated Financial Statements for the year ending March 31, 2025 which have been audited by the firm McIsaac Darragh Inc.

**BACKGROUND:** At a meeting of the Audit Committee held Thursday, September 11, 2025, 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, 2025. 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 the audit committee for further clarification.

**ATTACHMENTS:** Town of Amherst Consolidated Financial Statements



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# TOWN OF AMHERST

## CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2025

DRAFT



**Town of Amherst  
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March 31, 2025**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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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.

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Mr. Jason MacDonald, Chief  
Administrative Officer

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Ms. Sarah Wilson, Director of Finance

Amherst, NS  
September 22, 2025

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## INDEPENDENT AUDITOR'S REPORT

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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, 2025, 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, 2025, 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  
September 22, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

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**Town of Amherst**  
**Consolidated Statement of Financial Position**

As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Financial assets</b>		
Cash and cash equivalents (Note 4)	\$ 10,123,725	\$ 10,850,162
Taxes receivable, net of valuation allowance (Note 5)	1,188,088	737,027
Other receivables (Note 6)	1,592,750	1,583,967
Pension asset (Note 11)	246,400	-
	<u>13,150,963</u>	<u>13,171,156</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 8)	2,452,731	2,297,726
Prepayment of taxes	557,171	442,559
Deferred revenue (Note 9)	833,014	1,357,235
Long term debt (Note 10)	5,127,763	5,739,677
Pension liability (Note 11)	-	419,300
	<u>8,970,679</u>	<u>10,256,497</u>
<b>Net financial assets</b>	<u>4,180,284</u>	<u>2,914,659</u>
<b>Non-financial assets</b>		
Prepaid expenses	128,764	109,802
Inventories of supplies	145,078	104,654
Tangible capital assets, net of accumulated amortization (Note 13)	70,057,468	67,938,215
	<u>70,331,310</u>	<u>68,152,671</u>
<b>Accumulated surplus</b>	<u>\$ 74,511,594</u>	<u>\$ 71,067,330</u>
<b>Commitments (Note 14)</b>		
<b>Contingencies (Note 15)</b>		

On Behalf of the Town of Amherst

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 Mayor

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 Chief Administrative Officer

**Town of Amherst**  
**Consolidated Statement of Operations and Accumulated Surplus**  
For the year ended March 31, 2025

	(Note 22) Budget 2025	Actual 2025	Actual 2024
<b>Revenues</b>			
Taxes	\$ 16,324,818	\$ 16,685,953	\$ 15,466,266
Grants in lieu of taxes	285,466	286,243	281,675
Service to other governments	278,404	258,330	260,303
Sale of services	3,130,544	3,158,917	3,083,950
Other revenue from own sources	807,126	1,291,430	1,334,598
Unconditional transfers from government	1,323,275	1,323,275	1,260,382
Conditional transfers from government	6,629,409	3,198,642	1,825,719
Other (Note 18)	-	845,114	139,400
<b>Total revenues</b>	<b>28,779,042</b>	<b>27,047,904</b>	<b>23,652,293</b>
<b>Expenditures</b>			
General government services	3,095,387	3,151,963	2,795,757
Protective services - Police	5,304,111	5,305,241	5,153,871
Protective services - Fire & Inspection	1,677,817	1,603,421	1,539,192
Transportation services	3,423,649	3,454,204	3,221,510
Environmental health services	2,598,791	2,594,835	2,552,300
Public health services	394,801	316,169	313,144
Environmental development services	560,478	551,218	454,836
Recreation and cultural services	2,713,180	2,666,449	2,613,332
Education	1,891,526	1,891,524	1,711,188
Water utility	2,091,090	2,068,616	1,913,094
<b>Total expenditures</b>	<b>23,750,830</b>	<b>23,603,640</b>	<b>22,268,224</b>
<b>Annual surplus</b>	<b>5,028,212</b>	<b>3,444,264</b>	<b>1,384,069</b>
<b>Accumulated surplus at beginning of year</b>	<b>71,067,330</b>	<b>71,067,330</b>	<b>69,683,261</b>
<b>Accumulated surplus at end of year</b>	<b>\$ 76,095,542</b>	<b>\$ 74,511,594</b>	<b>\$ 71,067,330</b>

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**Town of Amherst**  
**Consolidated Statement of Remeasurement Gains and Losses**  
For the year ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Accumulated remeasurement gains and (losses) at beginning of year</b>	<b>\$ -</b>	<b>\$ -</b>
Unrealized gains (losses) attributable to:		
Portfolio investments	-	-
Amounts reclassified to the statement of operations:		
Portfolio investments	-	-
Net remeasurement gains (losses) for the year	<u>-</u>	<u>-</u>
<b>Accumulated remeasurement gains and (losses) at end of year</b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$ -</u></u></b>

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**Town of Amherst**  
**Consolidated Statement of Change in Net Financial Assets**  
For the year ended March 31, 2025

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	Budget 2025	2025	2024
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Annual surplus</b>	\$ 5,028,212	<b>\$ 3,444,264</b>	\$ 1,384,069
Acquisition of tangible capital assets (Note 13)	(11,047,800)	<b>(5,425,642)</b>	(5,756,000)
Amortization of tangible capital assets (Note 13)	3,162,615	<b>3,162,615</b>	2,941,224
(Gain) / loss on sale of tangible capital assets	-	<b>(73,690)</b>	58,879
Proceeds on sale of tangible capital assets	-	<b>217,464</b>	-
Write downs of tangible capital assets	-	-	-
	<u>(7,885,185)</u>	<u><b>(2,119,253)</b></u>	<u>(2,755,897)</u>
Consumption (acquisition) of supply inventory	-	<b>(40,424)</b>	1,463
Consumption (acquisition) of prepaid expenses	-	<b>(18,962)</b>	4,989
	<u>-</u>	<u><b>(59,386)</b></u>	<u>6,452</u>
Net remeasurement gains	-	-	-
<b>Change in net financial assets</b>	(2,856,973)	<b>1,265,625</b>	(1,365,376)
<b>Net assets at beginning of year</b>	4,280,035	<b>2,914,659</b>	4,280,035
<b>Net financial assets (debt) at end of year</b>	<u>\$ 1,423,062</u>	<u><b>\$ 4,180,284</b></u>	<u>\$ 2,914,659</u>

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**Town of Amherst**  
**Consolidated Statement of Cash Flow**  
For the year ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Operating transactions</b>		
Annual surplus	\$ 3,444,264	\$ 1,384,069
Change in non-cash items:		
Amortization / depreciation (Note 13)	3,162,615	2,941,224
Decrease (increase) in receivables	(459,844)	(270,692)
Increase (decrease) in payables and accrued liabilities and prepayment of taxes	269,617	317,878
Increase (decrease) in deferred revenue	(524,221)	260,954
Increase (decrease) in pension liability	(665,700)	(139,400)
Decrease (increase) in prepaid expenses	(18,962)	4,989
Decrease (increase) in inventory of supplies	(40,424)	1,463
	<u>5,167,345</u>	<u>4,500,485</u>
<b>Capital transactions</b>		
Acquisition of tangible capital assets (Note 13)	(5,425,642)	(5,756,000)
Proceeds from sale of tangible capital assets	217,464	-
(Gain) / loss on sale of tangible capital assets	(73,690)	58,879
	<u>(5,281,868)</u>	<u>(5,697,121)</u>
<b>Investing transactions</b>		
Net remeasurement gains (losses)	-	-
<b>Financing transactions</b>		
Long term debt repayment	(611,914)	(1,294,709)
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(726,437)</b>	<b>(2,491,345)</b>
<b>Cash and cash equivalents beginning of year</b>	<u>10,850,162</u>	<u>13,341,507</u>
<b>Cash and cash equivalents end of year</b>	<u>\$ 10,123,725</u>	<u>\$ 10,850,162</u>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2025**

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**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, 2025**

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- 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, 2025**

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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 March 25 and April 22, 2024. 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**  
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**For the Year Ended March 31, 2025**

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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 3,610 (2024 – 3,607) 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 2025 the Town's cash contribution was \$75,504 (2024 - \$72,600). 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**  
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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 2025 was \$316,169 (2024 - \$313,144).

**Cumberland Public Libraries**

During the year, the Town of Amherst paid \$108,004 (2024 - \$93,300) 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 2025 the education contribution was \$1,891,524 (2024 - \$1,711,188).

**Corrections Contribution**

Up until March 31, 2024 municipalities in Nova Scotia were required to make a mandatory contribution to fund the cost of correctional services. The contribution was set by Provincial formula. During 2025 the Town of Amherst paid \$0 (2024 - \$106,463) 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 2025 the assessment services contribution was \$111,569 (2024 - \$109,994).

**4. CASH AND CASH EQUIVALENTS**

	<u>2025</u>	<u>2024</u>
Bank	\$ 7,317,805	\$ 7,782,685
Restricted Cash		
Water Capital	2,478,659	1,964,815
Tax sale surplus	211,929	144,641
Canada Community Building Fund	115,332	153,323
Sustainable Services Growth Fund	-	804,698
	<u>\$ 10,123,725</u>	<u>\$ 10,850,162</u>

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended March 31, 2025**

**5. TAXES RECEIVABLE**

	<u>2025</u>	<u>2024</u>
Beginning balance, taxes receivable	\$ 737,027	\$ 726,533
Tax levy - current year	16,580,673	15,476,888
Cash receipts and adjustments	(15,568,335)	(14,833,137)
Exemptions	(662,051)	(619,327)
Interest	167,107	132,355
Ending balance, taxes receivable	<u>1,254,421</u>	<u>883,312</u>
Valuation allowance	<u>(66,333)</u>	<u>(146,285)</u>
Total	<u>\$ 1,188,088</u>	<u>\$ 737,027</u>

**6. OTHER RECEIVABLES**

	<u>2025</u>	<u>2025</u>
Federal	\$ 338,645	\$ 192,075
Provincial	304,989	504,077
Other Local Government	45,247	70,933
Other:		
Sewer Operating	324,983	319,957
Water Operating	393,965	375,490
Miscellaneous	332,731	225,254
CJSMA	-	34,565
Valuation allowance	<u>(147,810)</u>	<u>(138,384)</u>
Total	<u>\$ 1,592,750</u>	<u>\$ 1,583,967</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 5.046% at March 31, 2025. No amounts were drawn as at March 31, 2025

**Town of Amherst**  
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**For the Year Ended March 31, 2025**

**8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2025</u>	<u>2024</u>
Trade accounts payable	\$ 661,618	\$ 753,834
Federal government	865	-
Provincial government	11,738	
Other local government	25,813	72,294
Accrued wages & benefits	1,217,709	1,040,285
Accrued debenture interest	63,858	71,465
Accrued liabilities	259,201	215,207
Tax sale surplus	211,929	144,641
<b>Total</b>	<b>\$ 2,452,731</b>	<b>\$ 2,297,726</b>

**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 (2024 - \$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, 2024	Receipts	Recognized as revenue	March 31, 2025
Grants - capital	\$1,028,265	\$ 590,088	\$ (1,028,265)	\$ 590,088
Grants - operating	70,119	26,359	(69,156)	27,322
Fundraising	146,437	-	-	146,437
Other	112,414	-	(43,247)	69,167
<b>Total</b>	<b>\$1,357,235</b>	<b>\$ 616,447</b>	<b>\$ (1,140,668)</b>	<b>\$ 833,014</b>

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, 2025**

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

	Interest rate - %	Matures	Balance March 31/24	Issued	Redeemed	Balance March 31/25
<b>General Capital</b>						
Municipal Finance Corporation						
29A-1	0.900 - 4.939	2025	\$ 42,447	\$ -	\$ 42,447	\$ -
31A-1	1.630 - 4.597	2027	97,132	-	32,378	<b>64,754</b>
33A-1	1.285 - 4.114	2029	2,363,995	-	189,900	<b>2,174,095</b>
36A-1	1.150 - 3.475	2032	1,166,400	-	145,800	<b>1,020,600</b>
38A-1	2.490 - 3.551	2034	514,452	-	51,445	<b>463,007</b>
40A-1	0.4 - 2.809	2037	401,870	-	30,913	<b>370,957</b>
			<u>4,586,296</u>	-	<u>492,883</u>	<b><u>4,093,413</u></b>
<b>Water Capital</b>						
Municipal Finance Corporation						
29A-1	0.900 - 4.939	2025	\$ 17,890	\$ -	\$ 17,890	\$ -
36A-1	1.150 - 3.475	2032	102,771	-	12,847	<b>89,924</b>
38A-1	2.490 - 3.551	2034	96,665	-	9,667	<b>86,998</b>
39A-1	2.015 - 2.829	2035	104,005	-	9,455	<b>94,550</b>
40A-1	0.4 - 2.809	2037	494,050	-	43,172	<b>450,878</b>
41A-1	0.5 - 2.677	2037	338,000	-	26,000	<b>312,000</b>
			<u>1,153,381</u>	-	<u>119,031</u>	<b><u>1,034,350</u></b>
<b>TOTAL</b>			<b>\$ 5,739,677</b>	<b>\$ -</b>	<b>\$ 611,914</b>	<b>\$ 5,127,763</b>

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

	General Capital	Water Capital	Total
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
2030	\$ 228,158	\$ 101,141	\$ 329,299

**Town of Amherst  
Notes to the Consolidated Financial Statements  
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**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, 2025 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.

	<b>Estimated March 31, 2025</b>	Estimated March 31, 2024
Accrued benefit obligation	<b>\$ 15,810,500</b>	\$ 14,931,000
Fair value plan assets	<b>17,136,400</b>	16,090,300
Funded status (plan deficit)	<b>\$ 1,325,900</b>	\$ 1,159,300

The significant actuarial assumptions adopted in measuring the Town's accrued benefit obligation as at March 31, 2025 were as follows:

	<b>March 31, 2025</b>	March 31, 2024
Expected long-term rate of return on plan assets	<b>5.35%</b>	5.65%
Rate of compensation increase	<b>2.75%</b>	2.75%
Discount used to determine benefit obligation	<b>5.35%</b>	5.65%

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 2025 was 2 years (2024 – 3 years).

	<b>March 31, 2025</b>	March 31, 2024
Accrued benefit obligation, net of plan assets	<b>\$ 1,325,900</b>	\$ 1,159,300
Unamortized actuarial loss	<b>(1,079,500)</b>	(1,578,600)
Benefit liability recorded in the Statement of Financial Position	<b>\$ 246,400</b>	\$ (419,300)

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

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

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2025**

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During the year, the Town contributed \$145,826 (2024 - \$154,901) and employees contributed \$74,057 (2024 - \$78,431) to the plan. Benefit payments for the year totals \$831,400 (2024 - \$780,400).

**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 2025 was \$198,041 (2024 - \$179,309).

**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 2025 was \$264,108 (2024 - \$257,595).

Across all plans, the Town contributed \$734,952 (2024 - \$684,806) 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  
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**13. TANGIBLE CAPITAL ASSETS**

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2024	Additions and transfers	Disposals	Tangible Capital Asset Cost March 31, 2025	Accumulated Amortization March 31, 2024	Amortization Reduction from Disposal of Asset	Annual Amortization	Accumulated Amortization March 31, 2025	Net Book Value March 31, 2025	Net Book Value March 31, 2024
<b>General Capital</b>											
Land	-	\$ 1,941,029	\$ -	\$ -	\$ 1,941,029	\$ -	\$ -	\$ -	\$ -	\$ 1,941,029	\$ 1,941,029
Land Improvements	20-25	3,895,441	36,091	-	3,931,532	1,944,512	-	123,575	2,068,087	1,863,445	1,950,929
Municipal Buildings	40	14,089,948	195,574	-	14,285,522	5,642,552	-	322,984	5,965,536	8,319,986	8,447,396
Other Buildings	20-40	1,231,741	30,824	-	1,262,565	319,053	-	46,706	365,759	896,806	912,688
Wastewater Treatment Facility	50	13,992,599	-	-	13,992,599	3,233,395	-	298,374	3,531,769	10,460,830	10,759,204
Electronic Data Equipment	3-5	1,175,695	297,356	167,735	1,305,316	921,697	167,735	94,786	848,748	456,568	253,998
Machinery & Equipment	5-15	5,155,680	903,863	251,803	5,807,740	2,736,541	201,224	312,881	2,848,198	2,959,542	2,419,139
Vehicles	5-20	5,829,029	500,000	715,064	5,613,965	2,484,359	715,064	319,104	2,088,399	3,525,566	3,344,670
Streets	15-25	14,430,685	1,506,483	56,917	15,880,251	7,079,446	56,917	565,185	7,587,714	8,292,537	7,351,239
Sidewalks	25	4,801,776	102,364	61,592	4,842,548	2,571,983	61,592	156,377	2,666,768	2,175,780	2,229,793
Curbs	25	4,293,342	75,086	-	4,368,428	2,925,481	-	118,087	3,043,568	1,324,860	1,367,861
Traffic & Street Lights	30	2,052,992	16,714	-	2,069,706	1,168,725	-	64,071	1,232,796	836,910	884,267
Sanitary Sewer Mains	50	6,369,322	523,379	1,420	6,891,281	3,764,609	1,420	100,071	3,863,260	3,028,021	2,604,713
Sanitary Forcemains	50	1,232,434	-	-	1,232,434	597,319	-	24,649	621,968	610,466	635,115
Sanitary Lift Stations	25	3,284,289	52,032	-	3,336,321	2,826,198	-	82,532	2,908,730	427,591	458,091
Storm Sewers	50	7,145,376	393,625	-	7,539,001	3,484,452	-	120,563	3,605,015	3,933,986	3,660,924
Assets Under Construction	-	135,916	218,527	-	354,443	-	-	-	-	354,443	135,916
<b>Total</b>		<b>\$ 91,057,294</b>	<b>\$ 4,851,918</b>	<b>\$ 1,254,531</b>	<b>\$ 94,654,681</b>	<b>\$ 41,700,322</b>	<b>\$ 1,203,952</b>	<b>\$ 2,749,945</b>	<b>\$ 43,246,315</b>	<b>\$ 51,408,366</b>	<b>\$ 49,356,972</b>

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
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**13. TANGIBLE CAPITAL ASSETS (cont'd)**

Category	Useful Life in Years	Tangible Capital Asset Cost March 31, 2024	Additions and transfers	Disposals	Tangible Capital Asset Cost March 31, 2025	Accumulated Depreciation March 31, 2024	Depreciation Reduction from Disposal of Asset	Annual Depreciation	Accumulated Depreciation March 31, 2025	Net Book Value March 31, 2025	Net Book Value March 31, 2024
<b>Water Capital</b>											
Land	-	\$ 1,224,790	\$ -	\$ -	\$ 1,224,790	\$ -	\$ -	\$ -	\$ -	\$ 1,224,790	\$ 1,224,790
Bldgs, Reservoirs, Wells	40-75	8,171,227	129,640	-	8,300,867	1,845,176	-	124,799	1,969,975	6,330,892	6,326,051
Electronic Data Equip	5	295,739	-	-	295,739	276,183	-	4,889	281,072	14,667	19,556
Machinery & Equip	5-20	1,180,682	285,014	171,025	1,294,671	490,714	77,830	64,889	477,773	816,898	689,968
Vehicles	5	426,796	-	-	426,796	349,853	-	30,411	380,264	46,532	76,943
Water Mains -Town	75	7,470,872	163,704	-	7,634,576	1,664,992	-	95,680	1,760,672	5,873,904	5,805,880
Water Mains -County	75	5,319,279	-	-	5,319,279	1,516,415	-	7,881	1,524,296	3,794,983	3,802,864
Meters	20-25	461,065	12,082	2,948	470,199	356,666	2,948	8,140	361,858	108,341	104,399
Hydrants	75	614,611	16,757	-	631,368	386,370	-	69,287	455,657	175,711	228,241
Services	50	784,085	15,707	-	799,792	570,467	-	6,694	577,161	222,631	213,618
Assets Under Construction	-	88,933	(49,180)	-	39,753	-	-	-	-	39,753	88,933
<b>Total</b>		<b>\$ 26,038,079</b>	<b>\$ 573,724</b>	<b>\$ 173,973</b>	<b>\$ 26,437,830</b>	<b>\$ 7,456,836</b>	<b>\$ 80,778</b>	<b>\$ 412,670</b>	<b>\$ 7,788,728</b>	<b>\$ 18,649,102</b>	<b>\$ 18,581,243</b>

<b>Summary</b>											
General Capital		\$ 91,057,294	\$ 4,851,918	\$ 1,254,531	\$ 94,654,681	\$ 41,700,322	\$ 1,203,952	\$ 2,749,945	\$ 43,246,315	\$ 51,408,366	\$ 49,356,972
Water Capital		26,038,079	573,724	173,973	26,437,830	7,456,836	80,778	412,670	7,788,728	18,649,102	18,581,243
<b>Total</b>		<b>\$ 117,095,373</b>	<b>\$ 5,425,642</b>	<b>\$ 1,428,504</b>	<b>\$ 121,092,511</b>	<b>\$ 49,157,158</b>	<b>\$ 1,284,730</b>	<b>\$ 3,162,615</b>	<b>\$ 51,035,043</b>	<b>\$ 70,057,468</b>	<b>\$ 67,938,215</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2025**

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

Contributed tangible capital assets transferred to the Town in 2025 amounted to \$571,494 (2024 - \$0). Tangible capital assets transferred included a fire tanker truck from the Municipality of the County of Cumberland and water service laterals and sanitary sewer lines from a developer.

**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, 2025 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) Cumberland YMCA operational funding of \$123,998 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, 2025 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, 2025 there are no known asset retirement obligations.

**18. OTHER REVENUE**

	<b>2025</b>	2024
Contributions for capital projects	<b>\$ 71,494</b>	\$ -
Insurance Proceeds	<b>107,920</b>	-
Pension liability adjustment	<b>665,700</b>	139,400
Total	<b><u>\$ 845,114</u></b>	<b><u>\$ 139,400</u></b>

**Town of Amherst**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended March 31, 2025**

**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, 2025, the equity in the Trust Fund under its trusteeship amounted to \$5,756 (2024 - \$5,528).

	<u>R.H. Smith</u>
Beginning balance April 1, 2024	\$ 5,528
Investment Income	<u>228</u>
Ending balance March 31, 2025	<u>\$ 5,756</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 2025 pro rata share of 40.446% (2024 – 40.446%) of CJSMA is included in these financial statements.

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

Name	Office	Duration	Remuneration	Expenses			Total Remuneration & Expenses Reimbursed
				Travel & Travel Related	Meals	Professional Development / Conference Registration	
David Kogon	Mayor	April - Oct	\$ 24,574	\$ 2,885	\$ 110	\$ 609	\$ 28,178
George Baker	Councillor	April - Oct	\$ 14,773	\$ 1,050	\$ -	\$ -	\$ 15,823
Lisa Emery	Councillor	April - Oct	\$ 14,773	\$ 1,784	\$ 130	\$ 609	\$ 17,296
Dale Fawthrop	Deputy Mayor	April - Oct	\$ 16,397	\$ 1,180	\$ 20	\$ -	\$ 17,597
Leon Landry	Councillor	April - Oct	\$ 14,773	\$ 1,050	\$ -	\$ -	\$ 15,823
Robert Small	Mayor	Nov - March	\$ 16,154	\$ 750	\$ 20	\$ 868	\$ 17,792
Charlie Chambers	Councillor	April - March	\$ 25,050	\$ 5,690	\$ 585	\$ 2,347	\$ 33,672
Hal Davidson	Councillor / Deputy Mayor	April - March	\$ 25,914	\$ 2,981	\$ 110	\$ -	\$ 29,005
Nicholas Furlong	Councillor	April - March	\$ 9,827	\$ 2,412	\$ 90	\$ 1,213	\$ 13,542
Terry McManaman	Councillor	Nov - March	\$ 9,827	\$ 2,087	\$ 135	\$ 1,270	\$ 13,319
Dwayne Ripley	Councillor	Nov - March	\$ 9,827	\$ 2,802	\$ 135	\$ 1,213	\$ 13,977
Kathy Wells	Councillor	Nov - March	\$ 9,827	\$ 2,740	\$ 185	\$ 1,615	\$ 14,367
Jason MacDonald	Chief Administrative Officer	April - March	\$ 164,000	\$ 14,772	\$ 1,403	\$ 3,815	\$ 183,990
<b>Total Remuneration and Reportable Expenses</b>			<b>\$ 355,716</b>	<b>\$ 42,183</b>	<b>\$ 2,923</b>	<b>\$ 13,559</b>	<b>\$ 414,381</b>

**Town of Amherst  
Notes to the Consolidated Financial Statements  
For the Year Ended March 31, 2025**

## 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.

<b>Revenue</b>	<b>2025</b>
Town approved general operating	\$ 22,087,399
Town approved general capital	8,660,050
Town approved water operating	2,619,621
Town approved water capital	<u>2,387,750</u>
	<b>35,754,820</b>
Remove inter-fund transactions	(1,135,176)
Remove transfers from reserves for operating	(180,442)
Remove transfers from reserves for capital funding	(3,298,223)
Remove transfers from revenue for capital funding	(1,114,100)
Remove debt for capital funding	(598,368)
Remove tax exemptions	(649,469)
<b>Revenue budget per consolidated financial statements</b>	<b><u>\$ 28,779,042</u></b>
<b>Expenses</b>	
Town approved general operating	\$ 22,087,399
Town approved water operating	<u>2,619,621</u>
	<b>24,707,020</b>
Add amortization for Town operating	2,749,945
Remove inter-fund transactions	(1,135,176)
Remove loan principal repayments	(611,914)
Remove reserve appropriations	(195,476)
Remove capital appropriations	(1,114,100)
Remove tax exemptions	(649,469)
<b>Expense budget per consolidated financial statements</b>	<b><u>\$ 23,750,830</u></b>

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, 2025

	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	2025 Total	2024 Total
<b>Revenues</b>														
Property taxes	\$ 4,975,406	\$ 4,156,444	\$ 1,619,985	\$ 1,886,991	\$ 924,267	\$ -	\$ 588,285	\$ 2,534,575	\$ -	\$ -	\$ -	\$ -	\$ 16,685,953	\$ 15,466,266
Grants in lieu of taxes	286,243	-	-	-	-	-	-	-	-	-	-	-	286,243	281,675
Services to other governments	26,544	-	209,946	-	-	-	21,840	-	-	-	-	-	258,330	260,303
Sale of services	201,900	60,449	261	19,134	1,095,820	-	53,007	16,428	-	-	-	2,593	1,449,592	1,452,100
Other revenue from own sources	669,502	57,397	24,284	98,048	46,551	-	5,509	282,920	-	96,107	45,712	-	1,326,030	1,369,198
Unconditional transfer from government	-	638,995	255,311	428,969	-	-	-	-	-	-	-	-	1,323,275	1,260,382
Conditional transfers from government	118,183	300,000	730,950	363,519	160,829	-	13,679	41,717	-	-	1,469,765	-	3,198,642	1,825,719
Other	665,700	-	50,919	-	4,868	-	-	-	-	40,707	82,920	-	845,114	139,400
Water utility	-	-	-	-	-	-	-	-	-	2,674,301	-	-	2,674,301	2,555,675
Elimination entries	(201,900)	(4,000)	-	(34,600)	-	-	-	-	-	(759,076)	-	-	(999,576)	(958,425)
<b>Total revenues</b>	<b>6,741,578</b>	<b>5,209,285</b>	<b>2,891,656</b>	<b>2,762,061</b>	<b>2,232,335</b>	<b>-</b>	<b>682,320</b>	<b>2,875,640</b>	<b>-</b>	<b>2,052,039</b>	<b>1,598,397</b>	<b>2,593</b>	<b>27,047,904</b>	<b>23,652,293</b>
<b>Expenditures</b>														
Salaries, wages and benefits	1,728,227	4,583,899	1,092,843	1,000,463	562,758	-	364,005	1,308,557	-	857,436	-	-	11,498,188	10,663,016
Operating costs	1,275,397	473,410	1,084,741	1,257,850	1,406,083	316,169	182,685	960,814	1,891,524	986,910	-	901	9,836,484	9,343,196
Elimination entries	-	-	(759,076)	-	(6,600)	-	-	-	-	(233,900)	-	-	(999,576)	(958,424)
Amortization	152,139	215,870	259,913	1,185,618	534,799	-	4,528	397,078	-	412,670	-	-	3,162,615	2,941,224
Interest on long term debt	-	32,726	-	24,694	96,894	-	-	-	-	25,305	-	-	179,619	220,334
<b>Total expenditures</b>	<b>3,155,763</b>	<b>5,305,905</b>	<b>1,678,421</b>	<b>3,468,625</b>	<b>2,593,934</b>	<b>316,169</b>	<b>551,218</b>	<b>2,666,449</b>	<b>1,891,524</b>	<b>2,048,421</b>	<b>-</b>	<b>901</b>	<b>23,677,330</b>	<b>22,209,346</b>
Net (gain) / loss on sale of TCA	(3,800)	(664)	(75,000)	(14,421)	-	-	-	-	-	20,195	-	-	(73,690)	58,878
<b>Surplus (deficit)</b>	<b>\$ 3,589,615</b>	<b>\$ (95,956)</b>	<b>\$ 1,288,235</b>	<b>\$ (692,143)</b>	<b>\$ (361,599)</b>	<b>\$ (316,169)</b>	<b>\$ 131,102</b>	<b>\$ 209,191</b>	<b>\$ (1,891,524)</b>	<b>\$ (16,577)</b>	<b>\$ 1,598,397</b>	<b>\$ 1,692</b>	<b>\$ 3,444,264</b>	<b>\$ 1,384,069</b>

**SUPPLEMENTARY SCHEDULES**

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**Town of Amherst**  
**Schedule of Financial Position - General Operating Fund**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Financial assets</b>		
Cash and cash equivalents	\$ 3,008,806	\$ 3,077,895
Taxes receivable	1,188,088	737,027
Other receivables	1,096,810	921,123
Pension asset	246,400	-
	<u>5,540,104</u>	<u>4,736,045</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	2,109,258	1,868,677
Due to own funds	2,690,922	2,375,357
Prepayment of taxes	557,171	442,559
Deferred revenue	242,926	328,970
Pension liability	-	419,300
	<u>5,600,277</u>	<u>5,434,863</u>
<b>Net debt</b>	<u>(60,173)</u>	<u>(698,818)</u>
<b>Non-financial assets</b>		
Prepaid expenses	119,532	103,202
Inventories of supplies	62,041	51,316
	<u>181,573</u>	<u>154,518</u>
<b>Accumulated surplus (deficit)</b>	<u>\$ 121,400</u>	<u>\$ (544,300)</u>

**Town of Amherst**  
**Schedule of Operations - General Operating Fund**  
For the year ended March 31, 2025

	Budget 2025	Actual 2025	Actual 2024
<b>Revenues</b>			
Taxes	\$ 16,324,818	<b>\$ 16,685,953</b>	\$ 15,466,266
Grants in lieu of taxes	285,466	<b>286,243</b>	281,675
Service to other governments	278,404	<b>258,330</b>	260,303
Sale of services	1,476,499	<b>1,446,999</b>	1,452,099
Other revenue from own sources	841,726	<b>1,184,211</b>	1,206,466
Unconditional transfers from government	1,323,275	<b>1,323,275</b>	1,260,382
Conditional transfers from government	592,300	<b>575,307</b>	580,770
Total revenues	<u>21,122,488</u>	<u><b>21,760,318</b></u>	<u>20,507,961</u>
<b>Expenditures</b>			
General government services	2,943,248	<b>3,003,624</b>	2,621,410
Protective services - Police	5,088,241	<b>5,090,035</b>	4,937,677
Protective services - Fire & Inspection	2,176,980	<b>2,177,584</b>	2,125,325
Transportation services	2,238,031	<b>2,283,007</b>	2,116,509
Environmental health services	2,070,592	<b>2,065,735</b>	2,004,384
Public health services	394,801	<b>316,169</b>	313,144
Environmental development services	555,950	<b>546,690</b>	451,593
Recreation and cultural services	2,316,102	<b>2,269,371</b>	2,236,910
Education	1,891,526	<b>1,891,524</b>	1,711,188
Total expenditures	<u>19,675,471</u>	<u><b>19,643,739</b></u>	<u>18,518,140</u>
<b>Annual surplus</b>	<u>1,447,017</u>	<u><b>2,116,579</b></u>	<u>1,989,821</u>
<b>Financing and transfers</b>			
Debt principal repayment	(492,883)	<b>(492,883)</b>	(1,175,686)
Dividend from Water Utility	135,000	<b>135,000</b>	135,000
Transfers from Reserves	180,442	<b>98,435</b>	589,660
Transfers to Reserves	(195,476)	<b>(185,993)</b>	(58,807)
Transfer to Operating Reserve - surplus	-	<b>(597,038)</b>	(608,588)
Transfers to General Capital	(1,074,100)	<b>(1,074,100)</b>	(871,400)
Total financing and transfers	<u>(1,447,017)</u>	<u><b>(2,116,579)</b></u>	<u>(1,989,821)</u>
<b>Change in fund balance</b>	<u>-</u>	-	-
<b>Opening fund balance</b>		<b>(544,300)</b>	(683,700)
<b>Change in Employee Future Benefits</b>		-	-
<b>Change in Unfunded Pension Liability</b>		<b>665,700</b>	139,400
<b>Closing fund balance</b>		<u><b>\$ 121,400</b></u>	<u>\$ (544,300)</u>

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**Town of Amherst**  
**Schedule of Financial Position - General Capital Fund**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Financial assets</b>		
Cash	\$ (3,445,971)	\$ (4,876,344)
Due from own funds	3,735,750	5,077,697
Receivables	158,147	71,732
	<u>447,926</u>	<u>273,085</u>
<b>Liabilities</b>		
Accounts payable	225,496	310,240
Deferred revenue	590,088	261,975
Long term debt	4,093,413	4,586,296
	<u>4,908,997</u>	<u>5,158,511</u>
<b>Net debt</b>	<u>(4,461,071)</u>	<u>(4,885,426)</u>
<b>Non-financial assets</b>		
Tangible capital assets (Note 13)	94,654,681	91,057,294
Accumulated amortization (Note 13)	(43,246,315)	(41,700,322)
	<u>51,408,366</u>	<u>49,356,972</u>
<b>Accumulated surplus</b>	<u>\$ 46,947,295</u>	<u>\$ 44,471,546</u>

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**Town of Amherst**  
**Schedule of Operations - General Capital Fund**  
For the year ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Revenues</b>		
Grants for capital projects - Province of Nova Scotia	\$ 639,351	\$ 259,662
Grants for capital projects - Government of Canada	14,219	5,710
Grants for capital projects - Other	-	15,000
Contributed assets	555,787	-
Total revenues	<u>1,209,357</u>	<u>280,372</u>
<b>Expenditures</b>		
Amortization (Note 13)	2,749,945	2,522,472
Loss (gain) on disposal of tangible capital assets	(93,885)	58,747
Total expenditures	<u>2,656,060</u>	<u>2,581,219</u>
<b>Annual deficit</b>	<u>(1,446,703)</u>	<u>(2,300,847)</u>
<b>Financing and transfers</b>		
Debt principal payments	492,883	1,175,686
Transfer from General Operating	1,074,100	871,400
Transfers from Reserves	2,939,812	4,242,440
Transfers to Reserves	(584,343)	(271,200)
Total financing and transfers	<u>3,922,452</u>	<u>6,018,326</u>
<b>Change in fund balance</b>	<u>2,475,749</u>	<u>3,717,479</u>
<b>Opening fund balance</b>	<u>44,471,546</u>	<u>40,754,067</u>
<b>Closing fund balance</b>	<u>\$ 46,947,295</u>	<u>\$ 44,471,546</u>

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**Town of Amherst**  
**Schedule of Financial Position - Water Utility Operating Fund**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash	\$ (270,706)	\$ (136,021)
Due from own funds	183,219	88,307
Receivables		
Rates (less allowance for doubtful accounts - \$78,822; 2024 - \$77,466)	314,132	301,799
Inventories of supplies	83,037	53,338
Prepaid expenses	9,232	6,600
	<u>318,914</u>	<u>314,023</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	<u>117,977</u>	<u>117,035</u>
<b>Surplus</b>	<u>\$ 200,937</u>	<u>\$ 196,988</u>

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**Town of Amherst**  
**Statement of Financial Activities - Water Utility Operating Fund**  
For the year ended March 31, 2025

	Budget 2025	Actual 2025	Actual 2024
<b>Revenues</b>			
Metered	\$ 1,502,719	\$ 1,531,961	\$ 1,455,166
Flat	193,536	195,969	199,766
Public fire protection	867,516	867,516	843,004
Private hydrants	15,000	15,000	15,250
Sprinkler service	16,150	17,250	16,950
Bulk water	6,500	11,925	5,085
Sale of services	12,000	24,906	10,674
Sundry	1,200	1,300	1,225
Interest	5,000	8,474	8,555
Total revenues	<u>2,619,621</u>	<u>2,674,301</u>	<u>2,555,675</u>
<b>Expenditures</b>			
Source of supply	34,000	35,638	29,030
Power and pumping	178,700	135,704	131,685
Water treatment	19,300	29,834	26,253
Transmission and distribution	903,421	944,255	863,733
Administration and general	713,429	667,357	598,366
Depreciation	418,420	412,670	418,752
Taxes	32,000	31,558	31,590
Debt interest	26,320	25,305	27,749
Total expenditures	<u>2,325,590</u>	<u>2,282,321</u>	<u>2,127,158</u>
<b>Annual surplus</b>	<u>294,031</u>	<u>391,980</u>	<u>428,517</u>
<b>Financing and transfers</b>			
Debt principal repayment	(119,031)	(119,031)	(119,023)
Dividend to owner	(135,000)	(135,000)	(135,000)
Transfer to Water Capital	(40,000)	(134,000)	(170,000)
Total financing and transfers	<u>(294,031)</u>	<u>(388,031)</u>	<u>(424,023)</u>
<b>Change in fund balance</b>	<u>\$ -</u>	<u>3,949</u>	<u>4,494</u>
<b>Opening fund balance</b>		<u>196,988</u>	<u>192,494</u>
<b>Closing fund balance</b>		<u>\$ 200,937</u>	<u>\$ 196,988</u>

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**Town of Amherst**  
**Schedule of Financial Position - Water Utility Capital Fund**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Assets</b>		
Cash	\$ 2,478,659	\$ 1,964,815
Due from own funds	136,740	137,990
Receivables	-	254,748
Utility Plant and Equipment (Note 13)	26,437,830	26,038,079
	<u>29,053,229</u>	<u>28,395,632</u>
<b>Liabilities</b>		
Long term debt - Nova Scotia Municipal Finance	1,034,350	1,153,381
Accumulated depreciation (Note 13)	7,788,728	7,456,836
	<u>8,823,078</u>	<u>8,610,217</u>
<b>Investment in Capital Assets</b>	<u>\$ 20,230,151</u>	<u>\$ 19,785,415</u>

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**Town of Amherst**  
**Statement of Financial Activities - Water Utility Capital Fund**  
For the year ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Revenues</b>		
Interest income	\$ 96,107	\$ 97,271
Contributed assets	15,707	-
Insurance proceeds from town assets	25,000	-
Grants for capital projects - Provincial	-	254,748
Total revenues	<u>136,814</u>	<u>352,019</u>
<b>Expenditures</b>		
Loss (gain) on disposal of tangible capital assets	<u>20,195</u>	<u>131</u>
<b>Annual surplus</b>	<u>116,619</u>	<u>351,888</u>
<b>Financing and transfers</b>		
Debt principal payments	119,031	119,023
Transfer from Water Operating	134,000	170,000
Transfer from Capital Reserve	75,086	-
Total financing and transfers	<u>328,117</u>	<u>289,023</u>
<b>Change in fund balance</b>	<b>444,736</b>	640,911
<b>Opening fund balance</b>	<u>19,785,415</u>	<u>19,144,504</u>
<b>Closing fund balance</b>	<u>\$ 20,230,151</u>	<u>\$ 19,785,415</u>

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**Town of Amherst**  
**Water Capital Fund**  
**Schedule of Investment in Water Utility Plant and Equipment**  
For the Year Ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Land and land rights</b>		
Source of supply	\$ <u>1,224,790</u>	\$ <u>1,224,790</u>
<b>Structures and improvements</b>		
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>6,343,355</u>	<u>6,213,715</u>
	<u>8,300,867</u>	<u>8,171,227</u>
<b>Equipment</b>		
Electrical pumping	636,430	636,430
Water treatment	338,965	338,965
Transportation	918,170	825,039
Tools and work equipment	<u>123,641</u>	<u>102,784</u>
	<u>2,017,206</u>	<u>1,903,218</u>
<b>Mains</b>		
Transmission	1,834,359	1,834,359
Distribution	<u>11,119,496</u>	<u>10,955,790</u>
	<u>12,953,855</u>	<u>12,790,149</u>
<b>Services</b>	<u>799,792</u>	<u>784,085</u>
<b>Meters</b>	<u>470,199</u>	<u>461,064</u>
<b>Hydrants</b>	<u>631,368</u>	<u>614,611</u>
<b>Assets under construction</b>	<u>39,753</u>	<u>88,935</u>
	<u>\$ 26,437,830</u>	<u>\$ 26,038,079</u>

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**Town of Amherst**  
**Water Operating Fund**  
**Schedule to Statement of Financial Activities**  
For the Year Ended March 31, 2025

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	Budget 2025	Actual 2025	Actual 2024
<b>Source of supply</b>			
Supplies and expenses	\$ 1,000	\$ -	\$ -
Maintenance of plant	33,000	<b>35,638</b>	29,030
	<u>\$ 34,000</u>	<u>\$ 35,638</u>	<u>\$ 29,030</u>
<b>Power and pumping</b>			
Power	\$ 147,000	\$ 121,999	\$ 121,008
Maintenance	31,700	<b>13,705</b>	10,677
	<u>\$ 178,700</u>	<u>\$ 135,704</u>	<u>\$ 131,685</u>
<b>Water treatment</b>			
Supplies and expenses	\$ 19,300	\$ 27,912	\$ 26,253
Maintenance of equipment	-	<b>1,922</b>	-
	<u>\$ 19,300</u>	<u>\$ 29,834</u>	<u>\$ 26,253</u>
<b>Transmission and distribution</b>			
Maintenance of mains	\$ 494,771	\$ 524,806	\$ 486,403
Rents	29,000	<b>30,446</b>	28,000
Transportation expenses	78,000	<b>82,601</b>	53,913
Materials / supplies	225,500	<b>237,835</b>	226,913
Other transmission and distribution expenses	76,150	<b>68,567</b>	68,504
	<u>\$ 903,421</u>	<u>\$ 944,255</u>	<u>\$ 863,733</u>
<b>Administration and general</b>			
Supervision	\$ 253,800	\$ 260,161	\$ 221,852
Employee benefits	74,231	<b>72,469</b>	51,722
Uncollectible accounts	10,000	<b>5,246</b>	9,223
General office expenses	120,398	<b>103,040</b>	97,038
Regulatory expenses	3,500	<b>5,091</b>	6,211
Miscellaneous general expenses	251,500	<b>221,350</b>	212,320
	<u>\$ 713,429</u>	<u>\$ 667,357</u>	<u>\$ 598,366</u>

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**Town of Amherst**  
**Schedule of Financial Position - Reserve Funds**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Financial assets</b>		
Cash	\$ 8,352,937	\$ 10,805,304
Receivables	23,661	-
	<u>8,376,598</u>	<u>10,805,304</u>
<b>Liabilities</b>		
Due to own funds	1,364,787	2,928,637
Deferred revenue - Sustainable Services Growth Fund grant	-	766,290
	<u>1,364,787</u>	<u>3,694,927</u>
<b>Accumulated surplus</b>	<u>\$ 7,011,811</u>	<u>\$ 7,110,377</u>

DRAFT

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

For the year ended March 31, 2025

	<u>2025</u>	<u>2024</u>
<b>Revenues</b>		
Canada Community Building Fund grant	\$ 703,475	\$ 709,829
Sustainable Services Growth Fund grant	766,290	-
Interest on Canada Community Building Fund grant	10,533	27,053
Interest on Sustainable Services Growth Fund grant	35,179	38,408
Insurance proceeds from town assets	82,920	-
Total revenues	<u>1,598,397</u>	<u>775,290</u>
<b>Expenditures</b>		
General government	-	-
Total expenditures	<u>-</u>	<u>-</u>
<b>Annual surplus</b>	<u>1,598,397</u>	<u>775,290</u>
<b>Financing and transfers</b>		
Transfer from General Operating	185,993	58,807
Transfer from General Operating - surplus	597,038	608,588
Transfer from General Capital	584,343	271,200
Transfer from CJSMA - proceeds on sale of CJSMA	48,996	-
Transfer to General Operating	(98,435)	(589,660)
Transfer to Water Capital	(75,086)	-
Transfer to General Capital	(2,939,812)	(4,242,440)
Total financing and transfers	<u>(1,696,963)</u>	<u>(3,893,505)</u>
<b>Change in fund balance</b>	<u>(98,566)</u>	<u>(3,118,215)</u>
<b>Opening fund balance</b>	<u>7,110,377</u>	<u>10,228,592</u>
<b>Closing fund balance</b>	<u>\$ 7,011,811</u>	<u>\$ 7,110,377</u>

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

General Capital Reserve	\$ 2,145,520	\$ 2,146,790
General Operating Reserve	4,866,291	4,963,587
	<u>\$ 7,011,811</u>	<u>\$ 7,110,377</u>

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**Town of Amherst**  
**Schedule of Financial Position - Cumberland Joint Services Mgmt Authority Fund**  
As at March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Financial assets</b>		
Cash	\$ -	\$ 14,513
Investments	-	-
Receivables	-	34,565
	<u>-</u>	<u>49,078</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	-	1,774
Provision for landfill closure & post closure costs	-	-
	<u>-</u>	<u>1,774</u>
<b>Net financial assets</b>	<u>-</u>	<u>47,304</u>
<b>Non-financial assets</b>		
Prepaid expenses	-	-
Tangible capital assets, net of accumulated amortization (Note 13)	-	-
	<u>-</u>	<u>-</u>
<b>Accumulated surplus</b>	<u>\$ -</u>	<u>\$ 47,304</u>
<b>Accumulated surplus is comprised of:</b>		
Accumulated operating surplus	\$ -	\$ 47,304
Accumulated remeasurement gains	-	-
	<u>\$ -</u>	<u>\$ 47,304</u>

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**Town of Amherst**  
**Schedule of Operations - Cumberland Joint Services Mgmt Authority Fund**  
For the year ended March 31, 2025

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	<u>2025</u>	<u>2024</u>
<b>Revenues</b>		
Solid waste operations	\$ -	\$ -
Compost operations	-	-
Recycling operations	-	-
Interest	2,593	-
Proceeds on sale of intangible assets	-	-
Total revenues	<u>2,593</u>	<u>-</u>
<b>Expenditures</b>		
Administration	901	-
Solid waste operations (recovery)	-	-
Compost operations	-	-
Recycling operations (recovery)	-	-
Amortization of tangible capital assets (Note 13)	-	-
Loss on disposal of tangible capital assets	-	-
Total expenditures	<u>901</u>	<u>-</u>
<b>Annual surplus / (deficit)</b>	<u>1,692</u>	<u>-</u>
<b>Financing and transfers</b>		
Transfer to Municipal Units re sale proceeds	(48,996)	-
Total financing and transfers	<u>(48,996)</u>	<u>-</u>
<b>Change in fund balance</b>	(47,304)	-
<b>Opening fund balance</b>	<u>47,304</u>	47,304
<b>Closing fund balance</b>	<u>\$ -</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 31<sup>st</sup> of each fiscal year end.

The Town of Amherst Audit Committee met on September 11, 2025, and at that time, approved a motion to recommend that Council appoint Mclsaac Darragh Inc. as the municipal auditor for the Town for the 2025/26 fiscal year.

### **MOTION:**

**That Council appoint Mclsaac Darragh Inc. as the municipal auditor for auditing services for the 2025/26 fiscal year.**



## AMHERST TOWN COUNCIL

RFD# 2025111

Date: September 22, 2025

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

**SUBMITTED BY:** Sarah Wilson, Director of Finance

**DATE:** September 22, 2025

**SUBJECT:** Appointment of Auditor

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**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 2025/26 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 31<sup>st</sup> of each fiscal year end.

**DISCUSSION:** A memo to the Audit Committee was reviewed at a meeting on September 11<sup>th</sup> regarding the appointment of the municipal auditor for 2025/26.

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 2025/26 fiscal year.

**FINANCIAL IMPLICATIONS:** The cost of auditing services for the 2025/26 fiscal year will be \$54,500 + HST divided between the General Operating and the Water Utility. This will be accommodated in the 2026/27 operating budgets.

**COMMUNITY ENGAGEMENT:** No community engagement is anticipated.

**ENVIRONMENTAL IMPLICATIONS:** No environmental implications are anticipated with this.

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

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

**ATTACHMENTS:** None.



# SYNOPSIS

## WORKPLACE VIOLENCE POLICY AMENDMENTS

---

Staff have reviewed the policy in response to recent legislative changes to the *Stronger Workplaces of Nova Scotia Act*.

The updated Workplace Violence & Harassment Prevention Policy enhances the Town's commitment to a safe and respectful workplace and aligns with recent legislative changes made to the *Stronger Workplaces of Nova Scotia Act*. Key amendments include:

- Expanded scope: Now includes harassment, bullying, and psychological harm, in addition to physical violence.
- Applicability: Covers all employees, contractors, volunteers, and visitors, including remote and virtual work settings, as well as a section to sign acknowledging that they have read and understand the policy.
- Updated definitions: Harassment, bullying, psychological harm, and psychological safety.
- Strengthened objectives: Prevention, regular risk assessments, support and accommodations for impacted employees, and ongoing training for staff.
- Other: Formal reporting, record-keeping, and non-retaliation measures to ensure accountability and protection for employees reporting incidents in good faith.

The recommended revisions to the policy reinforce employees' rights to a safe, respectful workplace and establishes clear guidelines to address incidents and provide support when needed.

### **MOTION:**

**That Council approve the amended Workplace Violence & Harassment Prevention Policy #04500-02.**

---

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

**SUBMITTED BY:** Krista Crossman, Director of Human Resources

**DATE:** September 22, 2025

**SUBJECT:** Workplace Violence & Harassment Prevention Policy

---

**ORIGIN:** Council priority to review all policies and bylaws, legislative amendments to the *Stronger Workplaces of Nova Scotia Act*.

**LEGISLATIVE AUTHORITY:** MGA 47(1) The council shall make decision in the exercise of its powers and duties by resolution, by policy or by by-law.

**RECOMMENDATION:** That Council approve the amended Workplace Violence & Harassment Prevention Policy #04500-02.

**BACKGROUND:** Staff have reviewed the policy in response to recent legislative changes to the *Stronger Workplaces of Nova Scotia Act*.

**DISCUSSION:** The updated Workplace Violence & Harassment Prevention Policy enhances the Town's commitment to a safe and respectful workplace and aligns with recent legislative changes made to the *Stronger Workplaces of Nova Scotia Act*. Key amendments include:

- **Expanded scope:** Now includes harassment, bullying, and psychological harm, in addition to physical violence.
- **Applicability:** Covers all employees, contractors, volunteers, and visitors, including remote and virtual work settings as well as a section to sign acknowledging that they have read and understand the policy.
- **Updated definitions:** Harassment, bullying, psychological harm, and psychological safety.
- **Strengthened objectives:** Prevention, regular risk assessments, support and accommodations for impacted employees, and ongoing training for staff.
- **Other:** Formal reporting, record-keeping, and non-retaliation measures to ensure accountability and protection for employees reporting incidents in good faith.

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



**COMMUNITY ENGAGEMENT:** No community engagement is required. The policy and recommended revisions have been reviewed and endorsed by the Town's Safety Compliance Officer.

**ENVIRONMENTAL IMPLICATIONS:** No environmental implications.

**SOCIAL JUSTICE IMPLICATIONS:** The recommended revisions to the policy reinforce employees' rights to a safe, respectful workplace and establishes clear guidelines to address incidents and provide support when needed.

**ALTERNATIVES:**

1. Accept recommendation to adopt the amended policy
2. Direct staff to make alternative revisions to the policy

**ATTACHMENTS:**

Policy #04500-02, Workplace Violence & Harassment Prevention Policy

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**TITLE:                   WORKPLACE VIOLENCE & HARASSMENT PREVENTION POLICY**  
**SECTION:             HUMAN RESOURCE MANAGEMENT**  
**POLICY NO.:         04500-02**

---

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

### **PURPOSE**

The Town of Amherst is committed to providing a safe and respectful workplace that promotes the physical and psychological well-being of all employees. This policy outlines our commitment to preventing workplace violence, harassment, and psychological harm, and to fostering a psychologically safe environment in compliance with the *Stronger Workplaces for Nova Scotia Act* and the *Occupational Health and Safety Act*.

~~To establish and maintain a policy regarding Workplace Violence. This policy, in conjunction with the Safety Policy, will help ensure the Town's commitment to a safe working environment~~

### **POLICY STATEMENT**

The Town of Amherst recognizes that workplace violence, harassment, and psychological harm are serious occupational health and safety hazards. We are committed to:

- Preventing workplace violence, harassment, and bullying.
- Protecting employees from psychological harm.
- Promoting psychological safety.
- Responding promptly and effectively to incidents.
- Providing training and resources to support a respectful and psychologically safe workplace.

~~The Town of Amherst acknowledges that violence in the workplace is an occupational health and safety hazard that can cause physical and emotional harm. We view any acts of violence or threats of violence in the workplace as unacceptable. We are committed to working to prevent workplace violence and to responding appropriately if workplace violence does occur. Town Council and all employees are responsible for creating and maintaining a safe working environment.~~

### **SCOPE**

This policy applies to all employees, contractors, volunteers, and visitors at all Town of Amherst workplaces, including municipal buildings, vehicles, remote work settings, and off-site locations where Town activities occur.

### **DEFINITIONS**

**Workplace Violence:** as per the *Occupational Health and Safety Act*, workplace violence includes the attempted, threatened, or actual conduct of a person that endangers the health or safety of another person.

**Harassment:** Defined by the *Stronger Workplaces for Nova Scotia Act*, harassment includes any vexatious behavior or comment that is known, or ought reasonably to be known, to be unwelcome, and includes bullying, intimidation, threats, and unwanted behavior that causes harm.

---

**TITLE:                   WORKPLACE VIOLENCE & HARASSMENT PREVENTION POLICY**  
**SECTION:             HUMAN RESOURCE MANAGEMENT**  
**POLICY NO.:         04500-02**

---

**Bullying:** Repeated, unreasonable behavior directed at an employee or group that creates a risk to health and safety. Examples can include verbal abuse, spreading malicious rumors, or deliberately undermining a person's work.

**Psychological Harm** Any mental or emotional injury, distress, or adverse impact on an employee's psychological well-being resulting from workplace violence, harassment, bullying, or other unsafe or threatening work conditions.

**Psychological Safety:** A workplace environment in which employees feel safe to speak up, contribute, and participate without fear of humiliation, intimidation, or negative consequences to their dignity, health or career.

**Workplace:** Any location where an employee is engaged in work on behalf of the Town, including municipal buildings, community sites, vehicles, and virtual/remote work settings.

~~Workplace Violence— is the attempted, threatened, or actual conduct of a person that endangers the health or safety of another person. It does not include verbal abuse or harassing behaviour that does not give a person “reasonable grounds” to believe they are at risk. It can also include violence that occurs away from work, but resulting from work.~~

~~Workplace— means any place where an employee is or is likely to be engaged in any occupation and includes any vehicle or mobile equipment used or likely to be used by an employee in an occupation. (Occupational Health and Safety Act, S.N.S. 1996, c.7)~~

~~Reasonable Grounds— a set of facts or circumstances that would satisfy any ordinary, cautious, and prudent person that there is reason to believe, and which goes beyond mere suspicion.~~

~~Disruptive behaviour— can include oral or written statements, gestures, or expressions that communicate a direct or indirect threat of physical harm.~~

## **OBJECTIVES**

1. Prevent and eliminate workplace violence, harassment, and psychological harm.
  2. Ensure all reports of workplace violence and harassment are taken seriously and addressed promptly, confidentially, and without retaliation.
  3. Conduct regular risk assessments of worksites and job functions.
  4. Maintain clear reporting, documenting, and investigation processes.
  5. Provide appropriate support and accommodations to employees impacted by workplace violence.
  6. Provide regular training to employees and managers on violence prevention, harassment awareness, psychological safety, and reporting procedures.
- ~~We are committed to working to prevent workplace violence and to responding appropriately if workplace violence does occur.~~

**TITLE:                   WORKPLACE VIOLENCE & HARASSMENT PREVENTION POLICY**  
**SECTION:             HUMAN RESOURCE MANAGEMENT**  
**POLICY NO.:         04500-02**

- ~~Violence, threats, harassment, intimidation and other disruptive behaviour in our workplace will not be tolerated: that is, all reports of incidents will be taken seriously and will be dealt with appropriately~~
- ~~Through the creation and constant updating of a prevention plan that addresses risk assessment of our worksites, as well as the reporting, documenting and investigating incidents of violence, the Town of Amherst and its employees will minimize or eliminate workplace violence.~~

### **REPORTING AND RECORD KEEPING**

Employees shall report incidents of violence or harassment in accordance with 04500-02-P Workplace Violence Procedure.

All complaints, investigations, and outcomes will be documented and retained in accordance with privacy and legislative requirements.

### **TRAINING AND EDUCATION**

All managers and supervisors will receive training on preventing workplace violence, harassment, bullying, and promoting psychological safety. Training records will be maintained, and refresher training will be provided every three years, or after significant policy or legislative changes.

### **NON-RETALIATION**

Employees who report incidents or participate in investigations in good faith will be protected from retaliation. Retaliation of any kind is strictly prohibited and will result in corrective action.

### **ROLES AND RESPONSIBILITIES**

<b>Title/Role</b>	<b>Responsibilities</b>
<b>Chief Administrative Officer</b>	The CAO will: <ol style="list-style-type: none"> <li>a. Provide resources for training, risk assessment, and support</li> <li>b. Promote a safe and respectful workplace</li> </ol>
<b>Council</b>	Members of Council will: <ol style="list-style-type: none"> <li>a. Promote a safe and respectful workplace by endorsing and upholding the policy</li> <li>b. Approve updates as required.</li> </ol>
<b>Directors/Managers/Supervisors</b>	Directors, Managers and Supervisors will: <ol style="list-style-type: none"> <li>a. Maintain a safe and respectful work environment</li> <li>b. Respond promptly to reports of violence, harassment, or bullying</li> </ol>
<b>Human Resources</b>	Human Resources staff will: <ol style="list-style-type: none"> <li>a. Support reporting, investigations, and resolution</li> <li>b. Ensure appropriate confidential record keeping and manage training programs.</li> </ol>
<b>Employees</b>	All Employees will: <ol style="list-style-type: none"> <li>a. Follow the policy and report incidents</li> <li>b. Cooperate with investigation and support a safe workplace</li> </ol>

**TITLE:** WORKPLACE VIOLENCE & HARASSMENT PREVENTION POLICY  
**SECTION:** HUMAN RESOURCE MANAGEMENT  
**POLICY NO.:** 04500-02

ACKNOWLEDEMENT AND AGREEMENT

I, (Employee Name), acknowledge that I have read and understood the Workplace Violence & Harassment Prevention Policy. I agree to adhere to this policy and will ensure that any employees working under my direction adhere to this policy. I understand that if I violate the rules set forth in this policy, I may face disciplinary action up to and including termination of employment.

Name: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Amended:</b> added harassment, bullying, & psychological harm; scope broadened to include employees, contractors, volunteers, & visitors in all work settings; new definitions added for harassment, bullying, psychological harm, & psychological safety; objectives expanded to include prevention, risk assessment, support for affected employees & regular training, introduces reporting, record-keeping & non-retaliation language to ensure accountability and confidentiality.	Director, Human Resources	Council	

Minutes Reference Date: May 26, 2008

# SYNOPSIS

## ASSET MANAGEMENT POLICY

---

Staff have been working on the development a comprehensive Asset Management Program and a key step in the process is the adoption of an Asset Management Policy.

As the Town owns and manages a wide range of assets that are essential to the effective delivery of municipal services it is important to ensure our assets are managed in a structured, sustainable, and cost-effective manner.

The adoption of this policy will further demonstrate Council's commitment to transparent, evidence-based decision making and strengthen the Town's ability to link asset needs directly to the capital and operating budget process and ensure that financial planning aligns with asset condition, service levels, and Council's strategic priorities.

**MOTION:**

**That Council approve the new Asset Management Policy.**

---

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

**SUBMITTED BY:** Aaron Bourgeois, Director of Operations

**DATE:** September 22, 2025

**SUBJECT:** Asset Management Policy

---

**ORIGIN:** The adoption of an Asset Management Policy is a key step in the development and implementation a comprehensive Asset Management Program.

**LEGISLATIVE AUTHORITY:** MGA section 47(1) states; The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

**RECOMMENDATION:** That Council approve the new Asset Management Policy.

**BACKGROUND:** The Town of Amherst owns and manages a wide range of assets that are essential to the effective delivery of municipal services.

Asset management has become an important tool to ensure assets are managed in a structured, sustainable, and cost-effective manner. The Province of Nova Scotia, along with organizations like the Federation of Canadian Municipalities, has encouraged municipalities to develop formal asset management policies and programs to ensure long-term financial sustainability and effective service delivery.

**DISCUSSION:** The adoption of this policy will demonstrate Council's commitment to transparent, evidence-based decision making.

The policy will also serve as the foundation for the development of an Asset Management Program. The program, when complete, will provide staff with the tools and processes needed to balance risk, cost, and performance, while considering Council's strategic priorities while ensuring our residents continue to receive reliable and affordable services.

**FINANCIAL IMPLICATIONS:** The policy strengthens the Town's ability to link asset needs directly to the capital and operating budget process and ensures that financial planning aligns with asset condition, service levels, and strategic priorities.

**SOCIAL JUSTICE IMPLICATIONS:** Asset management helps ensure all residents, regardless of neighborhood or socio-economic status, receive fair access to safe and reliable infrastructure.

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





**AMHERST TOWN COUNCIL**

**RFD# 2025098**

**Date: September 22, 2025**

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

**ALTERNATIVES:**

1. Direct staff to make additional changes to the policy.
2. Do not approve the new policy.

**ATTACHMENTS:**

Asset Management Policy

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**TITLE:** ASSET MANAGEMENT POLICY  
**SECTION:** ENGINEERING & PUBLIC WORKS  
**POLICY NO.:** 31600-03

---

**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

### **PURPOSE**

Asset management is the process of acquiring, operating, maintaining, upgrading, replacing and eventually disposing of assets in the most cost-effective manner using a standardized method of decision-making to balance costs, risks, performance, and sustainability across the lifecycle of an asset.

The Town of Amherst is responsible for delivering a wide range of services that support community well-being, public safety, economic growth, and environmental sustainability. To achieve this, the Town owns and manages a diverse asset portfolio, including roads, sidewalks, streetlights, water, wastewater and stormwater systems, fleet and equipment, land, buildings, recreation facilities, parks, and trails.

The purpose of this policy is to:

- Demonstrate the Town’s commitment to responsible stewardship of community assets.
- Provide direction to staff to implement and maintain a municipal asset management program.
- Align the management of assets with the Town’s strategic priorities.
- Ensure that services are delivered reliably, cost-effectively, and sustainably for current and future generations.

### **SCOPE**

This Policy applies to all assets owned, leased, managed, and operated by the Town of Amherst.

### **POLICY STATEMENT**

The Town shall adopt an asset management program to ensure sustainable delivery of services. The asset management program will provide the data required to ensure the responsible management of all Town owned infrastructure and shall include:

- **Inventories:** Capture all asset types, records and historical data.
- **Current Valuations:** Calculate current condition ratings and replacement values.
- **Life Cycle Analysis:** Identify maintenance and renewal strategies and life cycle costs.
- **Service Level Targets:** Define measurable levels of service targets.
- **Risk and Prioritization:** Rank all assets categories through risk and prioritization strategies.
- **Sustainable Financing:** Identify sustainable financing strategies for all asset categories.
- **Continuous Processes:** Provide continuous processes to ensure asset information is kept current and accurate.
- **Decision Making and Transparency:** Integrate the asset data into all purchases, acquisitions, assumptions, and disposals.
- **Monitoring and Reporting:** At defined intervals, assess the assets and report on condition and performance

The data, when compiled, will provide the critical information needed for Council to make evidence-based decisions regarding the timely acquisition and disposal of all Town owned assets.

**TITLE: ASSET MANAGEMENT POLICY**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO.: 31600-03**

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
<b>Director of Operations</b>	<ul style="list-style-type: none"> <li>Ensure the policy is reviewed periodically and updated as needed to reflect changes in best practices and ensure it meets the needs of the Town.</li> <li>Be able to interpret and explain policy content</li> </ul>
<b>Council</b>	<ul style="list-style-type: none"> <li>Review Policy recommendations for approval consideration (approve, reject or edit)</li> <li>Support the Asset Management Program; and</li> <li>Authorize the CAO to maintain oversight over the Asset Management Program.</li> </ul>

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
<b>New Policy</b>	Director of Operations – Bourgeois	Council	

Minutes Reference Dates:

# SYNOPSIS

## SURPLUS FILL POLICY

---

The existing surplus fill policy gives staff one option to address surplus fill material from jobsites as the policy simply states, “Surplus fill from Town operations will only be used as fill on Town owned properties.”

Upon review, staff are recommending the existing policy be repealed and a new policy be adopted that provides staff with options for managing the use and disposal of surplus fill in an efficient and economical manner.

The proposed policy provides a prioritized list for the use or disposal of surplus fill material. The order of priority being;

- Reuse the material on Town projects
- Stockpile the material for future use, or
- Selling the material to local contractors or developers

Language was also added with respect to dealing with contaminated fill or fill that is suspected of being contaminated.

The proposed changes, in some cases, will eliminate or minimize the costs associated with removing surplus fill material from our jobsites.

### **MOTION:**

**That Council repeal the existing Surplus Fill Policy and approve the new Surplus Fill Policy.**

---

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

**SUBMITTED BY:** Aaron Bourgeois, Director of Operations

**DATE:** September 22, 2025

**SUBJECT:** Surplus Fill Policy

---

**ORIGIN:** A complete policy and bylaw review.

**LEGISLATIVE AUTHORITY:** MGA section 47(1) states; The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.

**RECOMMENDATION:** That Council repeal the existing Surplus Fill Policy and approve the new Surplus Fill Policy.

**BACKGROUND:** This policy was originally approved by Council in 2003 and simply states, Surplus fill from Town operations will only be used as fill on Town owned properties.

**DISCUSSION:** Upon review, staff are recommending the existing policy be repealed and a new policy be adopted that provides staff with options for managing the use and disposal of surplus fill in an efficient and economical manner.

The proposed policy provides a prioritized list for the use or disposal of surplus fill material. The order of priority is as follows:

- Reuse on Town Projects
- Stockpile for Future Use
- Sale to Local Contractors or Developers

Language was also added with respect to dealing with contaminated fill or fill that is suspected of being contaminated.

**FINANCIAL IMPLICATIONS:** The proposed changes, in some cases, will eliminate or minimize the costs associated with removing surplus fill material from our jobsites.

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

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

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





**AMHERST TOWN COUNCIL**

**RFD# 2025097**

**Date: September 22, 2025**

**ALTERNATIVES:**

1. Direct staff to make additional changes to the policy.
2. Do not approve the new policy.

**ATTACHMENTS:**

Surplus Fill Policy – Existing

Surplus Fill Policy - New

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**DEPARTMENT:** OPERATIONAL SERVICES

**TITLE:** **SURPLUS FILL**

Minutes reference date: 16 December 2003

Page: 841

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**POLICY**

Surplus fill from Town operations will only be used as fill on Town owned properties.

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**TITLE: SURPLUS FILL POLICY**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO.: 31600-17**

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**APPROVAL DATE:** \_\_\_\_\_ **CAO Signature:** \_\_\_\_\_

**PURPOSE:**

The purpose of this policy is to establish guidelines for the responsible and efficient use / disposal of surplus fill generated from Town of Amherst construction, maintenance, and repair projects. This policy aims to ensure the best use of municipal resources while considering environmental, economic, and community interests.

**POLICY STATEMENT:**

From time to time, when undertaking municipal infrastructure projects, the Town finds itself in a position of having surplus fill material on our jobsites. The removal or disposal of surplus fill can be costly; this policy provides guidance to staff to ensure the disposal of surplus fill material is completed in an efficient and economical manner with minimal impacts to the environment.

The disposal or redistribution of surplus fill shall follow the order of priority below:

1. Reuse on Town Projects:  
Surplus fill will first be evaluated for reuse on current or upcoming Town projects, provided it meets the needs of the project.
2. Stockpile for Future Use:  
If feasible and cost-effective, the Town may stockpile surplus fill at an approved Town site for use in future Town projects.
3. Sale to Local Contractors or Developers:  
If there is no municipal use for the material, the Town may sell surplus fill to local developers at fair market value. When surplus material is offered for sale to contractors the material is offered on an "as-is" basis and all transportation costs will be the contractors' responsibility.

**ENVIRONMENTAL COMPLIANCE**

Fill deemed unsuitable for reuse due to contamination must be disposed of in accordance with the applicable acts and regulations as of the Nova Scotia Department of Environment and Climate Change.

Fill suspected of contamination shall be tested prior to use or disposal.

**TITLE: SURPLUS FILL POLICY**  
**SECTION: ENGINEERING & PUBLIC WORKS**  
**POLICY NO.: 31600-17**

## ROLES AND RESPONSIBILITIES

Title/Role	Responsibilities
Director of Operations	Ensure the policy is reviewed periodically and updated as needed to reflect changes in regulations, best practices, and the needs of the Town of Amherst.

For Administrative Use Only:

## VERSION LOG

Amendment Description	Policy Owner	Approved By	Approval Date
New policy, old surplus fill policy repealed	Director of Operations- Bourgeois	Council	

Minutes Reference Dates:

# SYNOPSIS

## DANGEROUS OR UNSIGHTLY PREMISES POLICY AMENDMENTS

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As part of Council's periodic review of town policies and bylaws, the proposed amendments to the Dangerous or Unsightly Premises Policy include minor 'housekeeping changes', as well as, the following more substantial revisions:

1. Change Section 13 by reducing the frequency that the Administrator reports to Council from monthly to semi-annually. Council can always ask for a status report at any time throughout the year.
2. Section 14 is changed to remove the requirement that the complaints be signed. Complaints will still need to be in writing and include the complainant's name and contact information.
3. Add as Section 21 to clarify that the Administrator may act without the requirement of a complaint. This change reflects the Administrator's more proactive semi-annual survey of town streets.

**21. The Administrator may act in the absence of a complaint where the Administrator has determined that site conditions warrant the issuance of an Order immediately.**

The above noted suggested changes provide further clarity around the requirements and processes related to Dangerous or Unsightly properties.

### **MOTION:**

**That Council approve the recommended amendments to the Dangerous or Unsightly Premises Policy.**

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

**SUBMITTED BY:** Andrew Fisher, Director of Planning & Economic Development

**DATE:** September 22, 2025

**SUBJECT:** Dangerous and Unsightly Premises Policy Amendments

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**ORIGIN:** Review of the Dangerous and Unsightly Premises Policy.

**LEGISLATIVE AUTHORITY:** Part XV of the *Municipal Government Act* provides Council authority to ensure properties are maintained so as not to be dangerous or unsightly.

**RECOMMENDATION:** That Council approve the recommended amendments to the Dangerous or Unsightly Premises Policy.

**BACKGROUND:** The attached policy shows the suggested draft revisions that include minor 'housekeeping changes', as well as the following more substantial revisions:

1. Section 13 currently requires that the Administrator report to Council monthly. The proposed change would require a semi-annual report, which reflects MGA requirements and current practice. Council can always ask for a status report and/or an update on a specific issue at any time throughout the year.
2. Section 14 removes the requirement that the complaints be signed. This requirement is redundant so long as the complaint is in writing and includes the complainant's name and contact information.
3. Add as Section 21 that the Administrator may act without the requirement of a complaint. This change reflects the Administrator's more proactive semi-annual survey of town streets.  
**21. The Administrator may act in the absence of a complaint where the Administrator has determined that site conditions warrant the issuance of an Order immediately.**

**DISCUSSION:** The above noted suggested changes provide further clarity around the requirements and processes related to Dangerous or Unsightly properties.

**FINANCIAL IMPLICATIONS:** Enforcement of this policy in relation to Part XV of the MGA often creates a financial burden on property owners. In situations where property owners are unable to cover the costs of the work, the financial burden may ultimately fall upon the Town. This is particularly the case for demolitions, where the cost to demolish a building often exceeds the value of the property. Staff make all reasonable attempts to minimize costs for both the property owner and the Town.





**AMHERST TOWN COUNCIL**

**RFD# 2025099**

**Date: September 22, 2025**

**SOCIAL JUSTICE IMPLICATIONS:** While Town staff will always try to work with property owners to achieve compliance in a cost-effective manner, in some cases there will be a financial impact on low-income property owners.

**ENVIRONMENTAL IMPLICATIONS:** Removal and proper disposal of garbage and unsanitary conditions will have positive environmental implications.

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

**ALTERNATIVES:** 1) Make no change to the policy; 2) Direct staff to make further changes to the policy.

**ATTACHMENTS:** 1) Revised Policy 66150-01; 2) MGA section XV

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**TITLE: DANGEROUS OR UNSIGHTLY PREMISES POLICY**  
**DEPARTMENT: PLANNING AND DEVELOPMENT**  
**PROCEDURE NO: 66150-01**

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**APPROVAL DATE:** \_\_\_\_\_

**CAO Signature:** \_\_\_\_\_

## **PURPOSE**

1. The purpose of this policy to delegate the Town's ~~powers~~ authority and set priority with regard to Part XV of the *Municipal Government Act* (Dangerous or Unsightly Premises).
2. Part XV of the *Municipal Government Act* states, "Every property in a municipality shall be maintained so as not to be dangerous or unsightly".

## **POLICY STATEMENT**

3. Council delegates its authority to declare a property as dangerous or unsightly to the Dangerous or Unsightly Premises Administrator. The Administrator will determine whether or not a property is considered dangerous or unsightly in accordance with the definition of such in the *Municipal Government Act*.
4. Council delegates its authority under the provisions of the Dangerous or Unsightly Premises contained in the *Municipal Government Act* to issue an order to demolish a building to the Planning Advisory Committee.
5. Council delegates its authority to bring into compliance a property which has been declared dangerous or unsightly to the Administrator. The Administrator will utilize any and all tools listed in the Dangerous or Unsightly Premises Procedure to achieve compliance.
6. Council retains its authority under the provisions of the Dangerous or Unsightly Premises provisions contained in the *Municipal Government Act* to conduct appeal hearings when an appeal is launched against an order to demolish a building issued by the Planning Advisory Committee.
7. Council delegates its authority to conduct appeal hearings when an appeal is launched against a decision of the Administrator to the Planning Advisory Committee.

## **ROLES AND RESPONSIBILITIES**

### **Administrator**

8. Receive all complaints in relation to this policy;
9. Conduct an initial investigation of the complaint and determine if the property is dangerous or unsightly in accordance with the relevant provisions contained within the *Municipal Government Act*;

**TITLE: DANGEROUS OR UNSIGHTLY PREMISES POLICY**  
**DEPARTMENT: PLANNING AND DEVELOPMENT**  
**PROCEDURE NO: 66150-01**

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10. Utilize any and all tools listed in the Dangerous or Unsightly Premises Procedure to bring a property into compliance;
11. Provide a **monthly semi-annual** report to Council detailing number of complaints, number of open files, number of resolved files, type of infraction, etc.

#### **Planning Advisory Committee**

12. Upon recommendation by the Administrator, the Planning Advisory Committee will make a decision on the issuance of an order to demolish a building.
13. Upon an appeal of a decision of the Administrator, the Planning Advisory Committee will determine if a property is dangerous or unsightly and any remedial action to be taken.

#### **COMPLAINTS**

14. Complaints shall be received in a written format either on a Town of Amherst Complaint Form or via letter or email. Each complaint must include the complainant's name and contact information. ~~The complaint must be signed by complainant.~~ Anonymous complaints will not be investigated.
15. Complaints shall contain specific information, including the address of property where the ~~complaint~~ **alleged dangerous or unsightly condition** exists, the date that the dangerous or unsightly condition existed and what specifically the complainant believes is causing the dangerous or unsightly condition.
16. Complaints may be received by staff or Council.
17. All complaints shall be submitted to the Administrator.
18. The Administrator shall acknowledge receipt of a complaint by regular mail to the complainant.
19. Complaints shall be considered confidential but are subject to Part XX of the *Municipal Government Act, Freedom of Information Protection of Privacy*.

#### **ENFORCEMENT**

20. The Administrator shall survey all streets at least twice per year, typically in spring and fall, to identify properties that fall within the definition of dangerous or unsightly as defined under the *Municipal Government Act*.

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**TITLE: DANGEROUS OR UNSIGHTLY PREMISES POLICY**  
**DEPARTMENT: PLANNING AND DEVELOPMENT**  
**PROCEDURE NO: 66150-01**

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21. The Administrator may act in the absence of a complaint where the Administrator has determined that site conditions warrant the issuance of an Order immediately.
22. The following priority will be followed when dealing with dangerous or unsightly files:
- a. Dangerous Properties
  - b. Properties for which a written complaint is received
  - c. Properties identified by the Administrator under Section 21 of this Policy.
  - d. Properties identified by the Administrator under Section 20 of this Policy.

## HEARINGS

23. Notification of any hearing will be sent via registered mail no less than 10 days prior to the hearing. In cases where the owner cannot be located, notice of the hearing may be posted on the property no less than 10 days prior to the hearing.
24. The complainant will be notified of the hearing in writing no less than seven days prior to the hearing.
25. The Administrator's report will not be made public prior to the hearing.

## APPEALS (OF ~~ADMINISTRATOR~~ ADMINISTRATOR DECISIONS)

26. Any decision of the Administrator may be appealed to the Planning Advisory Committee within seven days of such decision. Such appeal must be submitted in writing to the ~~Chief Administrative Officer~~ Town of Amherst Office of the Clerk.
27. Appeals may be lodged by the property owner or complainant.
28. The Planning Advisory Committee may make any decision that the Administrator could have made.
29. A decision of the Planning Advisory Committee is not appealable.

## APPEALS (OF PLANNING ADVISORY COMMITTEE DECISIONS ON DEMOLITONS)

30. Decisions of the Planning Advisory Committee in relation to the demolition of a building may be appealed to Amherst Town Council within seven days of such decision. Such appeal must be submitted in writing to the ~~Chief Administrative Officer~~ Town of Amherst Office of the Clerk.
31. Appeals may be lodged by the property owner or complainant.
32. Council may make any decision that the Planning Advisory Committee could have made.

**TITLE: DANGEROUS OR UNSIGHTLY PREMISES POLICY**  
**DEPARTMENT: PLANNING AND DEVELOPMENT**  
**PROCEDURE NO: 66150-01**

33. A decision of Council is not appealable.

**ROLES AND RESPONSIBILITIES**

Title/Role	Responsibilities
<b>Dangerous and Unsightly Premises Administrator</b>	Responsible for the provisions of this policy, except where otherwise stated.
<b>Director of Planning and Economic Development</b>	Approves the closing of Dangerous and Unsightly files.
<b>Office of the Clerk</b>	Receives appeals from owners or complainants regarding decisions of the Administrator and Planning Advisory Committee.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Procedure Owner	Approved By	Approval Date
<p>Minor 'housekeeping changes', as well as the following more substantial revisions:            Section 13 currently requires that the Administrator report to Council monthly. The proposed change would require a semi-annual report, which reflects MGA requirements and current practice. Council can always ask for a status report and/or an update on a specific issue at any time throughout the year.            Section 14 removes the requirement that the complaints be signed. This requirement is redundant so long as the complaint is in writing and includes the complainant's name and contact information.            Add as Section 21 that the Administrator may act without the requirement of a complaint. This change reflects the Administrator's more proactive semi-annual survey of town streets.</p> <p>21. The Administrator may act in the absence of a complaint where the Administrator has determined that site conditions warrant the issuance of an Order immediately.</p>	<p>Director of Planning &amp; Economic Development</p>	<p>Council</p>	

**TITLE: DANGEROUS OR UNSIGHTLY PREMISES POLICY**  
**DEPARTMENT: PLANNING AND DEVELOPMENT**  
**PROCEDURE NO: 66150-01**

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Minutes Reference Date:      February 27, 2006      May 26, 2008      April 27, 2009      April 26, 2010  
   March 24, 2014      March 29, 2016      June 28, 2021

# SYNOPSIS

## AMHERST YOUTH TOWN COUNCIL POLICY AMENDMENTS

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In accordance with the existing Amherst Youth Town Council Policy, there is an ability to appoint members to the Poverty Reduction Advisory Committee, the Accessibility Advisory Committee and the Inclusion Diversity and Equity Committee for a one-year term.

In the fall of 2024, the Poverty Reduction Advisory Committee was dissolved, and the Accessibility Advisory Committee and the Inclusion, Diversity and Equity Committees were combined to form the Accessibility, Inclusion, Diversity and Equity Committee (AIDE).

The existing policy needs to be updated to reflect the formation of the new AIDE Committee.

### **MOTION:**

**That Council approve the amendment to the Amherst Youth Town Council Policy as presented.**

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

**SUBMITTED BY:** Mallory Klooster, Community Well-Being Manager

**DATE:** Monday, September 22, 2025

**SUBJECT:** Amherst Youth Town Council Policy Amendments

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**ORIGIN:** Amherst Youth Town Council

**LEGISLATIVE AUTHORITY:** Amherst Youth Town Council Policy, #10350-21

**RECOMMENDATION:** That Council approve the amendment to the Amherst Youth Town Council Policy as presented.

**BACKGROUND:** In accordance with the existing Amherst Youth Town Council Policy, there is an ability to appoint members to the Poverty Reduction Advisory Committee, Accessibility Committee and the Inclusion Diversity and Equity Committee for a one-year term.

In fall of 2024 the Poverty Reduction Advisory Committee was dissolved, and the Accessibility Advisory and the Inclusion, Diversity and Equity Committees were combined to form the Accessibility, Inclusion, Diversity and Equity Committee (AIDE).

The existing policy needs to be updated to reflect the formation of the new AIDE Committee.

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

**FINANCIAL IMPLICATIONS:** The expenses associated with this committee are accounted for in the Community Living Department's operating budget for the current fiscal year.

**SOCIAL JUSTICE IMPLICATIONS:** Involving youth in decision making empowers them to become responsible members of society. Youth have creativity in problem solving and should be taken into consideration when making municipal decisions.

**ENVIRONMENTAL IMPLICATIONS:** Involvement of the younger generation tends to support protection and preservation of the environment.





**AMHERST TOWN COUNCIL**

**RFD# 2025102**

**Date: September 22, 2025**

**COMMUNITY ENGAGEMENT:** Changes to the policy were discussed with members of the AYTC.

**ALTERNATIVES:** Do not to accept the policy amendment as presented.

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



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**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

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**APPROVAL DATE:** November 27, 2023

**CAO Signature:** \_\_\_\_\_

### **POLICY STATEMENT**

This policy will govern the rules and requirements for the operation of the Youth Town Council.

### **PURPOSE:**

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

### **ROLE OF YOUTH COUNCIL:**

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

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**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

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**MEMBERSHIP:**

1. The Town of Amherst is an inclusive and equitable organization. We value inclusivity & diversity in all areas of the workplace, including the Amherst Youth Town Council. We encourage membership from members of groups who are typically underrepresented and with historical and/or current barriers to equity.
2. The Council shall appoint members of the Amherst Youth Town Council by resolution.
3. The maximum number of appointees on the Amherst Youth Town Council is 15.
4. Members shall be students attending Amherst schools from grade 7 to 12 with a maximum of three members being residents of the Municipality of the County of Cumberland.
5. The term for citizen youth appointees shall be two years and members may be reappointed to the committee without limitations. Members who do not complete their two-year term may be replaced, with their replacement finishing their term and eligible for reappointment without limitations. Citizen appointee terms shall commence in September of each year.
6. By April of each year, advertisement for expression of interest will be posted using appropriate media to reach youth. Council will appoint members for the new term in June of each year. Members will convene in September of each year.

**MEETINGS:**

1. Meetings will be scheduled by the *Junior Mayor*, in consultation with staff and fellow members. Meetings will be held at an accessible location as determined by the Junior Mayor and Staff.
2. The committee will meet bi-monthly or as required. Each month a member of the Amherst Youth Town Council will attend an Amherst Town Council regular meeting and provide a report on the activities of the month.
3. All meetings are open to the public. If local organizations wish to present to the Amherst Youth Town Council, they must previously inform the elected Junior Mayor of their presentation plans.

**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

- All meetings of the Amherst Youth Town Council are mandatory. If a member is unable to attend, they are required to notify a member of the executive committee if they are to miss a meeting. If two meetings are missed without regrets sent, the committee will discuss attendance improvement for that individual. If further action is required it will be brought to the Amherst Town Council for review.

**PARTICIPATION ON TOWN COMMITTEES:**

- The Amherst Youth Town Council may, at their discretion, nominate one member to sit on ~~each of the Inclusion, Diversity, and Equity Committee, the Accessibility Advisory Committee and the Poverty Reduction Advisory~~ **the Accessibility, Inclusion, Diversity and Equity (AIDE) Committee** as a voting member to be appointed by Amherst Town Council. Each appointment will be for a 1 year term.

Title/Role	Responsibilities
<b>Director, Community Living</b>	Work with the AYTC while adhering to the policy; make recommendations to Council on AYTC appointments.
<b>Council</b>	Consider recommendations from the AYTC, appoint members annually.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved By	Approval Date
<b>Change the number of appointments from 12 to 15, and minor housekeeping amendments.</b>	Director, Community Living, Bristol	Council	September 25, 2023
<b>Ad section to appoint AYTC member to IDE, PRAC and AAC Committees</b>		Council	November 27, 2023
<b>Remove the requirement to appoint an AYTC member to IDE, PRAC and AAC Committees and add a requirement to appoint an AYTC member to the new AIDE Committee</b>		Council	

**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

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Minutes reference date:    25 May, 2010    24 October, 2011    25 November, 2013    23 October, 2017  
                                  25 June, 2018    26 April, 2021    25 September 2023    27 November 2023

# SYNOPSIS

## AMHERST YOUTH TOWN COUNCIL APPOINTMENTS

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

In accordance with the Amherst Youth Town Council Policy, there is an ability to accept up to 15 members. Currently there are 7 students on AYTC. Staff received expressions of interest from the following:

Levi Allen – Amherst resident - Grade 11 Amherst Regional High School  
Rhaya MacDonald- Amherst resident - Grade 11 Amherst Regional High School  
Ava Tooley – Amherst resident - Grade 11 Amherst Regional High School  
Kawthar Alchegade – Amherst resident - Grade 11 Amherst Regional High School

### **MOTION:**

**That Council appoint Levi Allen, Rhaya MacDonald, Ava Tooley and Kawthar Alchegade to the Amherst Youth Town Council.**

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

**SUBMITTED BY:** Sharon Bristol, Director, Community Living

**DATE:** Monday, September 22, 2025

**SUBJECT:** Appointments to Amherst Youth Town Council

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**ORIGIN:** Ongoing recruitment of members to the Amherst Youth Town Council (AYTC)

**LEGISLATIVE AUTHORITY:** Amherst Youth Town Council Policy, #10350-21

**RECOMMENDATION:** That Council appoint Levi Allen, Rhaya MacDonald, Ava Tooley and Kawthar Alchegade to the Amherst Youth Town Council.

**BACKGROUND:** In accordance with the Amherst Youth Town Council Policy, there is an ability to accept up to 15 members. Currently there are 7 students on AYTC. Staff received expressions of interest from the following:

**Levi Allen- Amherst**

**D.O.B June 13 2009**

**Grade 11 Amherst Regional High School**

**Likes the sense of community in Amherst and wants to change how much our youth contribute to it.**

**Rhaya MacDonald-Amherst**

**D.O.B July 25 2009**

**Grade 11 Amherst Regional High School**

**Would like to create more opportunities for youth involvement in the community such as more events, volunteer programs and leadership workshops that help young people build skills, connect with others and feel more engaged in shaping the future of Amherst.**

**Ava Tooley**

**D.O.B March 23 2009**

**Grade 11 Amherst Regional High School**

**Wants to focus on making our town even more inclusive. Helping our community to understand the importance of inclusivity, no matter someone's background, identity or interests as many people struggle to feel accepted or welcomed.**

**Kawthar Alchegade**

**D.O.B October 12 2009**





## AMHERST TOWN COUNCIL

RFD# 2025101

Date: September 22, 2025

### Grade 11 Amherst Regional High School

As a newcomer, Kawthar brings fresh ideas on how to connect with our diverse community. She loves to volunteer and is looking for different ways that she can help the town and the youth that live here.

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

**FINANCIAL IMPLICATIONS:** The expenses associated with this committee are accounted for in the Community Living Department's operating budget for the current fiscal year.

**SOCIAL JUSTICE IMPLICATIONS:** Involving youth in decision making empowers them to become responsible members of society. Youth have creativity in problem solving and show be taken into consideration when making municipal decisions.

**ENVIRONMENTAL IMPLICATIONS:** While there are no direct environment implications with filling the positions on the Youth Council, involve of the younger generation tends to support protection and preservation of the environment.

**COMMUNITY ENGAGEMENT:** Ongoing

**ALTERNATIVES:** These appointments are at Council's discretion.

**ATTACHMENTS:** Amherst Youth Town Council Policy



**TITLE:** AMHERST YOUTH TOWN COUNCIL POLICY  
**SECTION:** EXECUTIVE OFFICE  
**POLICY NO:** 10350-21

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**APPROVAL DATE:** November 27, 2023

**CAO Signature:** \_\_\_\_\_



### **POLICY STATEMENT**

This policy will govern the rules and requirements for the operation of the Youth Town Council.

### **PURPOSE:**

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

### **ROLE OF YOUTH COUNCIL:**

1. The Amherst Youth Town Council will identify and bring forward issues which have an impact on the youth of Amherst and, while *indirectly* under the control of the Town of Amherst, may be of sufficient significance to warrant the Town's consideration or support.
  2. The Amherst Youth Town Council shall encourage its members to become more familiar with the workings of local government through education, involvement and participation *in council meetings*.
  3. The Amherst Youth Town Council will, through researching issues and presenting constructive solutions, act as a realistic advocate for the youth of our community.
  4. The Amherst Youth Town Council will endeavor to participate actively in community events and activities, as well as host events they deem fit, in Amherst, and through this involvement, foster a positive image for all young people.
  5. The Amherst Youth Town Council may address, foster discussion, or make recommendations to Town Council on issues that they believe need to be addressed for the benefit of the youth.
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**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

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**MEMBERSHIP:**

1. The Town of Amherst is an inclusive and equitable organization. We value inclusivity & diversity in all areas of the workplace, including the Amherst Youth Town Council. We encourage membership from members of groups who are typically underrepresented and with historical and/or current barriers to equity.
2. The Council shall appoint members of the Amherst Youth Town Council by resolution.
3. The maximum number of appointees on the Amherst Youth Town Council is 15.
4. Members shall be students attending Amherst schools from grade 7 to 12 with a maximum of three members being residents of the Municipality of the County of Cumberland.
5. The term for citizen youth appointees shall be two years and members may be reappointed to the committee without limitations. Members who do not complete their two-year term may be replaced, with their replacement finishing their term and eligible for reappointment without limitations. Citizen appointee terms shall commence in September of each year.
6. By April of each year, advertisement for expression of interest will be posted using appropriate media to reach youth. Council will appoint members for the new term in June of each year. Members will convene in September of each year.

**MEETINGS:**

1. Meetings will be scheduled by the *Junior Mayor*, in consultation with staff and fellow members. Meetings will be held at an accessible location as determined by the Junior Mayor and Staff.
2. The committee will meet bi-monthly or as required. Each month a member of the Amherst Youth Town Council will attend an Amherst Town Council regular meeting and provide a report on the activities of the month.
3. All meetings are open to the public. If local organizations wish to present to the Amherst Youth Town Council, they must previously inform the elected Junior Mayor of their presentation plans.

**TITLE: AMHERST YOUTH TOWN COUNCIL POLICY**  
**SECTION: EXECUTIVE OFFICE**  
**POLICY NO: 10350-21**

4. All meetings of the Amherst Youth Town Council are mandatory. If a member is unable to attend, they are required to notify a member of the executive committee if they are to miss a meeting. If two meetings are missed without regrets sent, the committee will discuss attendance improvement for that individual. If further action is required it will be brought to the Amherst Town Council for review.

**PARTICIPATION ON TOWN COMMITTEES:**

1. The Amherst Youth Town Council may, at their discretion, nominate one member to sit on each of the Inclusion, Diversity, and Equity Committee, the Accessibility Advisory Committee and the Poverty Reduction Advisory Committee as a voting member to be appointed by Amherst Town Council. Each appointment will be for a 1 year term.

Position	Responsibilities
Director, Community Living	Work with the AYTC while adhering to the policy; make recommendations to Council on AYTC appointments.
Council	Consider recommendations from the AYTC, appoint members annually.

For Administrative Use Only:

**VERSION LOG**

Amendment Description	Policy Owner	Approved To	Approval Date
Change the number of appointments from 12 to 15, and minor housekeeping amendments.	Director, Community Living, Bristol	Council	September 25, 2023
Ad section to appoint AYTC member to IDE, PRAC and AAC Committees		Council	November 27, 2023

Minutes reference date: 25 May, 2010    24 October, 2011    25 November, 2013    23 October, 2017  
 25 June, 2018    26 April, 2021    25 September 2023    27 November 2023

# SYNOPSIS

## BY-LAW TO AMEND THE FIRES AND BURNING OF MATERIALS BY-LAW C-07 FIRST READING

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The current by-law was approved by Council in 2023. The intent of this bylaw was to establish requirements around the ignition, setting fire to or burning of any materials, articles or substances, out of doors, within the limits of the Town of Amherst.

During the review of the current bylaw, it was identified that additional clarification was needed regarding the use of recreational outdoor burning appliances fueled by propane or natural gas. This clarification is intended to ensure consistent understanding and application of the by-law's requirements.

### **MOTION:**

**That Council give First Reading of the By-law to Amend the Fires and Burning of Materials By-law C-7.**

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

**SUBMITTED BY:** Greg Jones, Director of Fire Services

**DATE:** September 22, 2025

**SUBJECT:** Bylaw to Amend the Fires and Burning of Materials Bylaw C-07 First Reading

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**ORIGIN:** Bylaw review

**LEGISLATIVE AUTHORITY:** MGA sections 47 and 48 authorize council to make, amend and repeal bylaws and policies.

**RECOMMENDATION:** That Council give First Reading of the Bylaw to Amend the Fires and Burning of Materials Bylaw C-7.

**BACKGROUND:** The current bylaw was approved by Council in 2023. The intent of this bylaw was to establish requirements around the ignition, setting fire to or burning of any materials, articles or substances, out of doors, within the limits of the Town of Amherst.

**DISCUSSION:** During the review of the current bylaw, it was identified that additional clarification was needed regarding the use of recreational outdoor burning appliances fueled by propane or natural gas. This clarification is intended to ensure consistent understanding and application of the bylaw's requirements.

The following amendments aim to improve clarity and ensure the bylaw accurately reflects the intent and scope of regulations concerning outdoor burning appliances.

- Clauses 4(g), 4(h), and 4(i) have been relocated under Clause 4(e), as they pertain specifically to recreational outdoor burning appliances that utilize wood or other combustible materials. This reorganization excludes appliances fueled by propane or natural gas, which are governed under Clause 4(j).
- Clause 4(j) has been renumbered to Clause 4(g) to reflect the structural changes above. Additionally, the reference to the "Nova Scotia Department of Natural Resources and Renewables" has been updated for accuracy. An exception statement has also been added to clarify the applicability of Clause 4(f) in relation to propane and natural gas appliances.





**AMHERST TOWN COUNCIL**

**RFD# 2025109**

**Date: September 22, 2025**

**FINANCIAL IMPLICATIONS:** The proposed changes to this bylaw will have no financial implications on the Town of Amherst.

**SOCIAL JUSTICE IMPLICATIONS:** This bylaw amendment will have no social justice implications for the Town of Amherst.

**ENVIRONMENTAL IMPLICATIONS:** There is potential for environmental implications with amending this bylaw as it relates to the products of combustion.

**ALTERNATIVES:**

1. Accept the recommended changes and proceed with 1<sup>st</sup> reading of this bylaw
2. Provide further direction to staff
3. Reject these recommended changes

**ATTACHMENTS:**

1. Bylaw to Amend the Fires and Burning of Materials Bylaw C-07
  2. C-07 Fires and Burning of Materials Bylaw – Amendment 2025
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## **BY-LAW TO AMEND THE FIRES AND BURNING OF MATERIALS BY-LAW, C-07**

The Town of Amherst Fires and Burning of Materials By-law is hereby amended as follows:

- Clauses 4(g), 4(h), and 4(i) have been relocated under Clause 4(e) as #s 4, 5 and 6 as they pertain specifically to recreational outdoor burning appliances that utilize wood or other combustible materials. This reorganization excludes appliances fueled by propane or natural gas, which are governed under Clause 4(j).
- Clause 4(j) has been renumbered to Clause 4(g) to reflect the structural changes above. Additionally, the reference to the “Nova Scotia Department of Natural Resources and Renewables” has been updated for accuracy. An exception statement has also been added to clarify the applicability of Clause 4(f) in relation to propane and natural gas appliances.

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**TITLE: FIRES AND BURNING OF MATERIALS BYLAW**  
**SECTION: PROTECTIVE SERVICES**  
**BYLAW: C-7**

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**APPROVAL DATE:** \_\_\_\_\_

**CAO Signature:** \_\_\_\_\_

1. SHORT TITLE

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

2. DEFINITIONS

In this By-Law,

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

“**Recreational outdoor burning appliance**” means an appliance that is designed to contain a small fire for recreation and entertainment purposes, equipped with a spark arrester and includes an outdoor fireplace, an outdoor dome fireplace, or fire pit. This does not include an appliance that is designed or used to provide heat to a building.

3. FIRES AND BURNING OF MATERIALS

No person shall light, ignite, start, allow or cause to be lit, ignited or started, or add fuel to, or otherwise permit or encourage to burn, a fire of any kind whatsoever in the open air, except as permitted by this bylaw within the limits of the Town of Amherst. For greater clarity, the burning of materials, articles or substances in any container outside a building shall be considered burning outdoors. This means any place on a property that is not a building. A structure used mainly for the purpose of containing a burning facility or housing a vessel used for burning of materials or substances, does not qualify as a building. No person shall burn rubber tires, oil, plastic, petroleum products or domestic waste, such as leaf and yard waste including grass and grass clippings, twigs, and house and garden plants; and construction or demolition material, including saw dust, wood shavings, planking, siding, wood beams, plastic and rubber.

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

4. PERSON IN CHARGE OF THE FIRE

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

a. They are at least the age of nineteen (19) years of age or older and shall have the ability to act quickly without delay if an issue or incident occurs in relation to the fire, and has the means to call

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**TITLE: FIRES AND BURNING OF MATERIALS BYLAW**  
**SECTION: PROTECTIVE SERVICES**  
**BYLAW: C-7**

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911 from the site, without delay. Shall be present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;

b. They are present at all times while the fire is burning or smoldering embers are completely extinguished prior to leaving the site after burning is completed;

c. They are equipped with tools or equipment to contain an outdoor fire (which may include brooms, rakes, back tanks, shovels and an extinguisher or garden hose) shall be available on the property within a reasonable distance from where the fire is located, that has an adequate water supply;

d. The operating instructions that came with the recreational outdoor burning appliance shall be retained and readily available upon request. In addition, in the case where the operating instructions from the manufacture are stricter than the requirements of in this Bylaw, then the position and operation of the appliance must comply with those operating instructions;

e. Where the recreational outdoor burning appliance burns wood instead of natural gas or propane:

1. it shall have a spark arrestor or mesh screen used to contain any sparks or blowing debris, that has no openings larger than 9.65 mm (3/8"). A spark arrestor is a device fitted to a recreational outdoor burning appliance to prevent the release of sparks into the atmosphere or surrounding area;
2. In the case of using wood, you shall ensure that only clean, dry, untreated wood or charcoal is burned. This means wood that has not been chemically treated, stained or painted, and has been stored in a manner to deter dampness;
3. The fire shall not exceed 60 centimeters in width at the largest point and not piled higher than 45 centimeters in height; and shall not create an unreasonable interference with a neighboring property owner's enjoyment of his or her property;
4. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;
5. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;
6. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;

f. Where the recreational outdoor burning appliance burns natural gas or propane it shall not have combustible products added to it while in operation.

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**TITLE: FIRES AND BURNING OF MATERIALS BYLAW**  
**SECTION: PROTECTIVE SERVICES**  
**BYLAW: C-7**

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~~g. Recreational outdoor burning appliances shall not be placed on wooden decks or combustible surfaces or under or near a combustible structure; and that only one recreational outdoor burning appliance is used on a property at a time;~~

~~h. Burning does not take place within 4.75 metres (15 feet) of any dwelling, accessory building, flammable structure, combustible material or property line;~~

~~i. No fire is to be ignited or remain active when the wind speed is in excess of 25 km per hour as reported on the Environment Canada Website for Amherst, Nova Scotia;~~

~~j~~ **g.** Shall ensure that no fires are ignited when a “non-burn day — Burning is not permitted **Burning is not allowed**” indicator is issued for the Cumberland region, by the Nova Scotia department of ~~Lands & Forestry~~ **Natural Resources and Renewables**, between the period of March 15th to October 15th or as determined from time to time by the Province of Nova Scotia as set out in the Forest Fire Protection Regulations. **Exception: this clause does not apply if the recreational outdoor burning appliance complies with 4(f).**

## 5. SPECIAL BURNING PERMIT

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

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

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

## 6. AUTHORITY

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

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

**TITLE: FIRES AND BURNING OF MATERIALS BYLAW**  
**SECTION: PROTECTIVE SERVICES**  
**BYLAW: C-7**

**7. PENALTY**

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

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

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

**8. EXCEPTION**

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

**9. REPEAL**

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

For Administrative Use Only

<b>Fires and Burning of Materials Bylaw C-7 Adoption</b>	
<b>First reading:</b>	May 23, 2023
<b>Notice of Intent:</b>	June 7, 2023
<b>Second Reading:</b>	June 26, 2023
<b>Notice of Publication and Effective Date of Bylaw:</b>	July 5, 2023
<b>Notice to Service Nova Scotia &amp; Municipal Relations:</b>	July 5, 2023

**VERSION LOG**

<b>Bylaw Owner</b>	<b>Amendment Description</b>	<b>Council Approval Date</b>
<b>Director of Fire Services, Jones</b>	Remove the requirement that an appliance is approved by CSA (Canadian Standards Association) or ULC (Underwriters' Laboratories of Canada)	June 26, 2023
<b>Director of Fire Services, Jones</b>	Clauses 4 (g)(h)(i) have been placed under 4(e); Clause 4(j) is now 4(g) - changed to include Nova Scotia Department of Natural Resources and Renewables, and a exception statement added that is related to 4(f).	

# SYNOPSIS

## RUSSELL STREET DEVELOPMENT

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In January 2023 the Town entered into a Street Construction and Financing Agreement with Tony Aalders and Holly Casey (the Developer) for their property on Russell Street. This agreement included four phases of which only the first phase has been commenced. Phase 1 has been a success with four houses being constructed and a permit for a fifth recently issued.

As early as next spring the Developer could be in a position to trigger Phase 2 of the development which requires the Town to build and finance a portion of the 'street' infrastructure in that Phase.

Very recently the Province has advised us that a new study indicates that a portion of land in future phases of the development are considered within an updated 'floodway' of the Chignecto Isthmus. While we not have many details and are working with the Province on the next steps what we do know at this time is that residential development will be restricted / regulated within the flood floodway. Given this uncertainty we do not want to be in a position where the developer can trigger a clause in the agreement requiring us to construct / finance a new street in an area that prohibits / restricts residential development.

Therefore, in order to protect the Town's interests' staff are recommending that the Town utilize the termination clause in the agreement so that we would not be automatically required to construct / finance the new street infrastructure. Nothing precludes the Town from entering into a new agreement with the Developer once the details of the 'floodway' are known, should the Town feel it beneficial to do so.

### **MOTION:**

**That as per section 6.14 of the Street Construction and Financing Agreement with Tony Aalders and Holly Casey for their property on Russell Street, whereas the second phase of the development has not been triggered within 18 months of the commencement of the first phase the Town has decided not to move forward with the next phase of the agreement.**

# SYNOPSIS

## UNITED WAY REQUEST

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Shaw Rural Housing, the River Phillip Foundation, the United Way, the Province of Nova Scotia, Canada Mortgage and Housing Corporation and the Town of Amherst have partnered in an affordable housing development at the top of Church Street known as Hillsdale.

The Town's financial contribution included paying for the street, water, sanitary sewer, storm sewer and pedestrian infrastructure on Vista Way valued at over \$450,000.

Underlying the recommendation and ultimate decision to invest over \$450,000 in this project was the fact that the new development would pay property tax used primarily to pay for the services provided to the new residents of the community, and to some limited degree 'offset' the Town's financial contribution over time. During the negotiation process with all parties, it was made clear that the Town would not be providing property tax relief.

The United Way has indicated that "*Although our operational budget is currently balanced, it is bare bones and leaves little room for cost increases and/or emergent issues.*" and are requesting that the Town provide complete or partial relief from the property tax obligation for their rental units.

While the Town appreciates the work of the United Way in helping to bring this project to fruition, property tax is our main source of revenue to provide services to residents of the town, including those living in this new community. Providing property tax relief, in addition to our substantial infrastructure investment would negatively impact our ability to provide the high-quality services that our residents and business have come to expect.

### **MOTION:**

**That the request for property tax relief from the United Way be denied.**

# **Internal Committee Report**

## **Planning Advisory Committee**

### **September 2025**

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The Planning Advisory Committee met on Monday, August 11<sup>th</sup> where a motion was passed ordering that the building located at 2 York Street be demolished by October 12, 2025.

The Committee met again on Tuesday, September 2<sup>nd</sup> where a motion was passed directing staff to continue to monitor the property at 8 Newton Avenue and bring any new issues that arise back to the Committee.

The next meeting of the Planning Advisory Committee is scheduled for Monday, October 6, 2025, at 4:30 p.m.

# **Internal Committee Report**

## **Amherst Board of Police Commissioners**

### **September 2025**

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The Amherst Board of Police Commissioners met on Tuesday, September 9, 2025, at 3:00 p.m. in Town Hall Council Chambers.

Chief Pike provided updates on the Amherst Police Department Strategic Plan as well as the Inspector Position which was left vacant due to the retirement of Brian Gairns. A competition was held to fill the vacancy, with Tom Wood being the successful candidate.

The public is reminded that if you witness a crime being committed or believe something should be reported, to please call police at 902-667-8600 or 911 if it is an emergency.

The next meeting of the Board has been scheduled for Tuesday, October 21, 2025, at 3:00 p.m. in Town Hall Council Chambers.

# Internal Committee Report

## Audit Committee

### September 2025

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The Audit Committee met on Thursday, September 11, 2025, at 4:00 p.m. in Town Hall Council Chambers.

Cindy Costin-Fury of Mclsaac Darragh Chartered Professional Accountants, the Town's contracted auditing firm, presented the Audited Findings Letter, the Auditor's Management Letter and the Audited Consolidated Financial Statements for the Town of Amherst. A motion was passed that the Audit Committee recommend Council accept the 2024/25 Consolidated Financial Statements as presented.

The Audit Committee passed a further motion recommending Council appoint Mclsaac Darragh Chartered Professional Accountants as the Municipal Auditor for the 2025/26 fiscal year.

The Director of Finance reviewed the 2024/25 Hospitality Expense Report, the 2025/26 First Quarter Financial Report, the 2025/26 Capital Budget Actuals-to-Date and the Municipal Profile FCI Results for 2022/23.

# **Internal Committee Report**

## **Accessibility, Inclusion, Diversity and Equity Committee**

### **September 2025**

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The Accessibility, Inclusion, Diversity and Equity (AIDE) Committee met on Wednesday, September 17, 2025, at 4:30 p.m. in Town Hall Council Chambers.

The Community Well-Being Manager Mallory Klooster updated the Committee on upcoming events over the next couple of months. An update was also provided on the Accessible Playground.

Other items on the agenda included reviews of the Emergency and Disaster Preparedness memo, the Fall training manual and the Government of Canada Technical Guides which support organizations on their accessibility journey.

The next meeting is scheduled for Wednesday, November 14, 2025, at 4:30 p.m.

# External Committee Report

## Cumberland Public Libraries

September 2025

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### **Library funding update**

Cumberland Public Libraries have received \$37,700 of the \$800,000 bridge funding from the Provincial government for the fiscal year 2025/26. This funding has been provided to offset inflationary pressures as the library funding formula has not been updated since 2020.

The Department of Communities, Culture, Tourism and Heritage has provided this funding as they understand the pressures that exist for libraries in managing resources and maintaining service levels, and they plan to reconvene the Library Funding Review Committee to further discuss current funding levels, mitigations, and sustainable funding into the future.

The dissolution of the Library Boards Association of Nova Scotia has resulted in the library receiving \$10,360.

### **Accessibility Committee**

Cumberland Public Libraries recently put out a call for people looking to join the Cumberland Public Libraries Accessibility Committee, with a deadline to apply of September 13.

Committee members will help shape our accessibility policies and practices, making our libraries a place for everyone. Members will attend 4 online meetings per year for 2 years.

### **Statistics**

In the month of July, Cumberland Public Libraries signed out over 14,470 items, 5936 items in the Amherst library alone. This includes books, movies, TV shows, magazines, ebooks and more.

Also, in July, Amherst held 17 in-person programs with 324 people in attendance. The Amherst library had 2652 in person visits.

The next Board meeting is scheduled for Thursday, November 6, 2025.

# External Committee Report

## YMCA of Cumberland

September 2025

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### **Governance Issues**

No issues. Safer Space training will be conducted by Corey Hunter for the Board in October.

### **Financial Issues**

None

### **Requests to Council**

One request was made to Council regarding the use of Town land.

### **Service Delivery Capacity**

None

# **External Committee Report**

## **Northern Region Solid Waste Committee**

**September 2025**

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The next meeting of the Northern Region Solid Waste Committee is scheduled for Friday, September 26<sup>th</sup>. A full report will be shared with Council at the October meeting.