

Amherst Town Council

Special Meeting

Minutes

Date of Meeting: Thursday, May 21, 2015
 Location: Council Chambers, Town Hall

Members Present: Mayor Robert Small
 Deputy Mayor George Baker
 Councillor Frank Balcom
 Councillor Robert Bird
 Councillor Lisa Emery
 Councillor David March
 Councillor Terry Rhindress

Staff Present: Greg Herrett, CAO
 Roger MacIsaac, Director CED
 Ian Naylor, Police Chief
 Jason MacDonald, Deputy CAO Operations
 Vince Arbing, Treasurer
 Sarah Wilson, Accountant
 Bill Schurman, Director Recreation
 Rebecca Purdy, Executive Assistant

1. CALL TO ORDER

Mayor small called the meeting to order at 12:05 PM

2. APPROVAL OF THE AGENDA

3. 2015-16 BUDGET

3.1. CAO's Remarks

Greg Herrett presented his comments on the 2015-16 budget.

I am pleased to present the Town's operating and capital budgets for the 2015/16 fiscal year for Council's consideration. I want to take this opportunity to recognize and thank the directors and staff members who have put so much time into this document this year. As they have in past years, Vince Arbing and Sarah Wilson of the Corporate Services department have lead that charge.

Residential capped assessment grew by 2.8% this year, representing a \$10.3 million increase in assessment yielding approximately \$167,000 more in residential taxes. Offsetting that increase though is the continuing decline in our commercial assessment base. Commercial assessment dipped by 1.3% this year, or \$1.6 million. This results in a reduction in commercial tax revenue of approximately \$74,000. Combined with a few other minor factors, the net impact of these changes is that our residential and commercial tax revenue is projected to grow by only \$95,000 or seven tenths of 1%. This is cause for concern as we continue to see significant successful commercial assessment appeals, further eroding our revenue stream.

Council will recall that last year the uniform charge for sewer jumped from \$28 to \$72 as the full amount of the debt payments came on stream. As this charge applied to all assessment accounts, there were several hundred accounts associated with vacant lots that were not receiving sewer services but receiving a bill. As well, customers in single family dwellings were paying the same amount as large industrial/institutional customers who would use thousands of litres more. After considering feedback from the community, Council challenged staff to find a better, fairer way to recover the debt service costs related to the WWTF. After considering a number of options, staff is recommending that the Council approve a plan that would see the \$72 uniform charge be eliminated from property tax bills and a base charge added to the sewer rates of \$18 per quarter, for customers with 5/8th water meters. The base charge would increase as meter size increases. For the vast majority of residents there will be no net difference in the amount they pay. Sewer customers with larger meters would pay more however.

We are recommending other changes to the structure of tax rates as well. While we recommend that the total tax rates remain at \$1.63 residential and \$4.45 commercial, in an effort to increase awareness among taxpayers of where their tax dollars are being spent, we are recommending that they be broken in to three categories: general rate, an area rate for mandatory provincial contributions, and an area rate for community and organizational support.

The rates would look like this:

<u>Residential</u>	
General rate	\$1.19
Mandatory Provincial Contributions rate	.38
Community and Organizational Support rate	.06
Total	\$1.63
 <u>Commercial</u>	
General Rate	\$4.01
Mandatory Provincial Contributions rate	.38
Community and Organizational Support rate	.06
Total	\$4.45

In an effort to highlight the nearly \$2 million that simply “flow through” Town accounts to Provincial coffers, staff are recommending that Council implement an area rate of .38 cents for Mandatory Provincial Contributions to education, housing, corrections and the PVSC. These amounts have no impact on Town operations and are simply passed through to the provincial governments and its agencies.

To highlight the growing demand on Town financial resources for grants, tax exemptions and support for organizations, an area rate for Community and Organization Support is recommended. While these amounts have no impact on town operations and are simply passed through to community organization, they have grown to just over \$300,000.

There are no major increases in the recommended budget. Expenditures are projected to rise by only 1.7%. In fact, when the impact of the planned expenditures for criminal records checks (which are recovered) is removed, expenditures are only projected to rise by \$132,000 or .70%.

Efforts are on-going to reduce cost and increase recoveries in the police department. We are adding 1 FTE to operate the criminal records check “business” that we have taken over from Springhill as a result of the disbandment of that force. We are planning for a net recovery of over \$90,000 from this activity. While this new activity has the effect of increasing both revenues and expenditures, when its impact is removed from our estimate, police costs are projected to rise by only \$34,700 or .84%.

There are some reductions recommended in funded staff positions. Funding for two FTE’s in the police department, which were vacant, has been eliminated (\$200,000); funding has been reduced in public works to one FTE in the area of welding and mechanical services where one vacant and one contracted position were being funded (\$32,000); funding for a seasonal streets position has been eliminated (\$37,700); funding to Corporate Services has been reduced by .5 FTE as a vacant position has been filled with an existing employee (\$24,000). We have limited non-union employee raises to CPI and have suspended increments across salary ranges while we study salary levels (\$37,630). The majority of the savings realized from these reductions have been transferred to reserves. In the case of the savings from the elimination of the two vacant police positions, it will be used to fund the debt service coming on line next year from the new police facility.

Your Worship, this past fiscal year was a challenging one from a fiscal point of view as we struggled with an extraordinary amount of snow in just a few months. While our year end work is not yet complete we estimate that the bottom line will be marginally positive, thereby hopefully dispensing with the need to withdraw funds from reserves to cover the snow budget deficit of about \$200,000. The over budget amount was able to be absorbed by surpluses in other areas, mostly related to vacant positions.

3.2. Mayor's Remarks

Mayor Small provided his comments on the budget.

First, on behalf of all members of our council, let me congratulate all of our Directors and in particular our corporate services department, led by Vince Arbing, for the work that they have performed to put this budget together. Some may think that this is just a simple task that needs to be completed every year, but for those that have been involved in setting budgets, there is a great deal of work understanding our past operational costs and developing the plan for the future costs of the Town, so Thank You to all our staff. Our CAO presented his comments with respect to the budget at our Monday Committee of the Whole meeting, and has again summarized them today, outlining the level of effort and the changes that staff has recommended, based on the input from members of Council over the past couple of months. As we have for the past 6 years, we try our best to maximize the use of taxpayer’s dollars, so that we invest in things that matter most to the overall success of our town.

Council established its priorities last fall for the coming year and they included:

- A decision on the BMO building
- Determining if there is an opportunity for business with the Via station
- Completion of a new police station
- Completion of a recreation master plan for the Town
- Establishing a vision for our community’s future which includes regional viability

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Operational Priorities established include:

- Communication strategy
- Determining the Town's role in economic development as it relates to the One Nova Scotia Report
- Developing a long term sustainability plan for the Town
- Establishing an activity based costing system
- Implementing the disposition of the old West Highlands School
- Performing a Stadium operations analysis to identify areas to improve its operation
- Completion of the Dickey Park redevelopment
- Performing a Skateboard Park review
- Establishing and implementing a new Industrial Park Strategy for growth
- Determining level of support for the re-development of the Old Town Hall as an innovation center
- Implementing the Regional Marketing Strategy year 1 objectives and goals
- Consider the implementation of a hotel levy as a source of revenue for promotion purposes
- Perform a complete review of Police operations with the intent to find opportunities for cost containment.

Council Considerations

Council also deliberated on over two dozen issues and ideas that were brought forward as brainstorming ideas as part of our roles as councillors, in terms of thinking "outside the box" with respect to tax rates, revenue generation, assessments, human resources, REN participation and others. All these ideas were given due consideration with healthy discussion on all of them. Through consensus Council directed staff on those items that Council wanted considered as part of our budget preparations.

Capital Investments

In terms of our Capital projects for this year, we always would like to do more, however we need to manage our financial resources in order to remain as one of the top towns in Nova Scotia. This being said, our CAO rightfully pointed out at the Committee of the Whole meeting that risk is increasing with respect to the financial challenges of not only our town, but every town in Nova Scotia. We are proud of the Capital Budget and our intention to spend almost \$6 million on projects that improve our infrastructure

Economic Development

Amherst has been identified as one of eight (8) economic nodes in the One Nova Scotia report and with that in mind, it is important that the Province of Nova Scotia takes steps to ensure the financial sustainability of these 8 economic nodes. The current model and legislation that is in place, does not support the long term sustainability of these economic nodes like Amherst. I will be discussing potential ideas for changes with both our Local MLA and corresponding with members of the Provincial Cabinet on what will be needed for Amherst to continue to sustain itself as a community for years to come.

The budget as proposed includes maintaining the total commercial tax rate at \$4.45 and the total residential tax rate at \$1.63; Deed Transfer Tax is maintained at 1.0%; and the Uniform Charge for Solid Waste is maintained at \$170. As our CAO just mentioned we are changing the way we recover the costs of our sewer operations and infrastructure. The elimination of the uniform charge and the introduction of the base charge is, in my view, a much fairer way of distributing the costs over our customer groups. The vast majority of our customers have 5/8" meters and there will be no net difference for them – the \$72 charge on their tax bill is being replaced by an \$18 quarterly base charge on their sewer bill. Owners of vacant lots with no sewer service will not be billed at all. Some commercial users will pay more.

With the provincial assessment cap, residential assessment increases for existing properties was limited to 2.1%. For the owners of a home assessed at \$100,000 last year that amounts to an increase of less than \$3 per month.

Completely new this year is the introduction of an area rate for mandatory contributions to education, housing, corrections and assessment and an area rate for community and organizational support. While the total tax rates remain the same, we've broken these amounts out to highlight the fact that almost \$2,000,000 of the taxes we collect simply flow through to the provincial government and its agencies. Also we wanted to emphasize the fact that the cost of grants, support and tax exemptions to community groups is becoming a significant part of our budget. Ultimately, the message is that of the \$1.63 that a residential taxpayer pays, fully .44 cents is not for town operations.

Finally, a word on Changing Demographics. A soon to be released report by Stantec Consulting on the Population Projection and changing demographics indicates that trends will re-shape much of rural and small town Nova Scotia. To no surprise, our population is aging and more and different services will be needed to support our citizens. I believe that more and more people will move to the economic nodes as they try to reduce costs for transportation, housing while at the same time, try to maintain their standard of living.

This may be an opportunity for growth in Amherst and I would like to invite and welcome anyone that has decided to move back to Amherst or take up residence for the first time. If you are tired of traveling back and forth to work, if you would prefer to walk on safe sidewalks with lighted streets, if you would like to be able to walk from one end of Amherst to the other in less than 30 minutes to shop, eat, play or sleep, then I am encouraging you to move back to Amherst and enjoy these benefits that all of our residents have. Amherst has great schools providing education in modern facilities, we have excellent service and support from our Regional Hospital and the best shopping in this part of Nova Scotia. We welcome everyone to live in our Town.

We will continue to work hard to improve our town as we have for the past 6 years. Now there are a series of motions to give effect to this year's budget. I'll ask our CAO to lead us through these.

3.3. Estimates of Revenues and Expenditures

Moved By: Councillor Lisa Emery

Seconded By: Councillor Terry Rhindress

THAT Council accept the following estimates of the sums required by the Town of Amherst for the fiscal period ending March 31, 2016, prepared in accordance with Section 72 of the *Municipal Government Act*:

Revenues	
Taxes	12,769,141
Grants in Lieu of Taxes	313,249
Services Provided to Other Local Gov't	229,613
Sale of Services	1,480,147
Other Revenue from Own Sources	581,216
Unconditional Transfers	1,260,382
Conditional Transfers	400,190
Other Transfers	373,298
Total Revenues	17,407,236

Expenditures	
Corporate Services	4,220,363
Police Services	4,068,999
Fire Protection Services	1,644,379
Operations	5,217,842
Community & Economic Development	304,988
Recreation	1,950,665
Total Expenditures	17,407,236

Opposed: Councillor Robert Bird
Motion Carried

3.4. Tax Rates

Moved By: Councillor David March

Seconded By: Deputy Mayor George Baker

WHEREAS total estimated expenditures for the fiscal period are \$17,407,236; and

WHEREAS total estimated revenues, other than taxes to be levied are \$6,909,394; and

WHEREAS the balance of revenues required, \$10,497,842 must be rated;

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2016:

That the general tax rates are as follows:

Residential / Resource	\$1.19 per \$100 of assessment
Commercial	\$4.01 per \$100 of assessment

ANDTHAT these taxes are due and payable on September 30, 2015 with interest to be charged on all final tax accounts outstanding on or after October 1, 2015 at the rate of 1% per month, 12% per annum.

Opposed: Councillor Robert Bird
Motion Carried

3.5. Area Rates

3.5.1. Mandatory Provincial Contribution

Moved By: Councillor Frank Balcom

Seconded By: Deputy Mayor George Baker

WHEREAS the Mandatory provincial contribution for the 2015-16 fiscal period of \$1,964,676 must be rated;

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2016, the Mandatory Provincial Contribution Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

Residential / Resource	\$0.38 per \$100 of assessment
Commercial	\$0.38 per \$100 of assessment

AND THAT these area rates are due and payable on September 30, 2015 with interest to be charged on all final tax accounts outstanding on or after October 1, 2015 at the rate of 1% per month, 12% per annum.

Motion Carried

3.5.2. Community Support

Moved By: Councillor Terry Rhindress

Seconded By: Councillor David March

WHEREAS the estimated community support for the 2015-16 fiscal period of \$306,623 must be rated;

THEREFORE BE IT RESOLVED THAT for the Town of Amherst for the fiscal year ending March 31, 2016, the Community Support Area Rate on all property assessments within the boundary of the Town of Amherst are as follows:

Residential / Resource	\$0.06 per \$100 of assessment
Commercial	\$0.06 per \$100 of assessment

AND THAT these area rates are due and payable on September 30, 2015 with interest to be charged on all final tax accounts outstanding on or after October 1, 2015 at the rate of 1% per month, 12% per annum.

Motion Carried

3.6. Solid Waste Management Uniform Charge

Moved By: Deputy Mayor George Baker

Seconded By: Councillor Frank Balcom

WHEREAS Council has included in its estimates for the fiscal year ending March 31, 2016, the amount of \$561,700 to be expended for the purpose of solid waste management, a purpose for which the Town may expend funds; and

WHEREAS \$16,000 of this amount is funded from the general tax rate, leaving \$545,700 to be funded from the Solid Waste Management Uniform Charge; and

WHEREAS there are approximately 3,210 dwelling units within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units; and

WHEREAS the Council may, under paragraph 75(4)(b) of the Municipal Government Act, in lieu of levying an area rate, levy a uniform charge on each property assessment in the area;

THEREFORE BE IT RESOLVED that a uniform charge of \$170.00 be levied for the fiscal year ending March 31, 2016 on each dwelling unit within the boundaries of the Town of Amherst in residential premises with less than four such dwelling units, and that these uniform charges are due and payable on September 30, 2015 with interest to be charged on all final tax accounts outstanding on or after October 1, 2015 at the rate of 1% per month, 12% per annum.

Motion Carried

3.7. Operating Budget - Water

Moved By: Councillor David March

Seconded By: Councillor Terry Rhindress

That Council approve the 2015-2016 Amherst Water Utility Operating Budget of \$1,969,926 as presented.

Motion Carried

3.8. Capital Budget - Town of Amherst & Amherst Water Utility

Moved By: Councillor Lisa Emery

Seconded By: Deputy Mayor George Baker

That Council approve the Town of Amherst Capital Budget for the 2015-16 fiscal year as presented in the amount of \$5,934,978 and the Amherst Water Utility Capital Budget for the 2015-16 fiscal year in the amount of \$3,302,790 to be funded as follows:

<u>Town of Amherst</u>		<u>Amherst Water Utility</u>	
Capital from revenue	\$ 562,829	Depreciation Funds	\$ 80,000
Gas Tax Funding	725,000	Capital from Revenue	40,000
Long Term Debt	3,142,728	Contribution from County	2,850,000
Reserves	879,851	Build Canada Grant	93,333
Provincial Grant	14,992	Long Term Debt	<u>239,457</u>
Build Canada Grant	403,357		\$ 3,302,790
Outside Sources	20,000		
Fundraising	<u>186,221</u>		
Total	\$ 5,934,978		

And further, that Council approve in principle the subsequent four years' Capital Budget plan as presented:

<u>Fiscal Year</u>	<u>General Capital Total Amount</u>	<u>Water Capital Total Amount</u>
2016 – 2017	\$ 2,530,645	\$ 283,700
2017 – 2018	2,824,000	325,000
2018 – 2019	1,375,150	238,000
2019 – 2020	1,205,150	340,000

Motion Carried

To be clear, the second part of this motion contemplates the approval of the amounts for the years 2016-2017 to 2019-2020 for planning purposes only; this is not the authority to spend, nor is it necessarily the final and complete listing.

4. REQUEST FOR DECISION

4.1. General Borrowing Resolution

Moved By: Councillor Terry Rhindress

Seconded By: Councillor Frank Balcom

That Council approve a general borrowing resolution to authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditures of the Town for the year ending March 31, 2016.

Motion Carried

GENERAL BORROWING RESOLUTION

To authorize the borrowing of certain moneys from the Royal Bank of Canada to meet the current expenditure of the Corporation of the Town of Amherst (hereinafter called "the Corporation") for the year ending March 31, 2016.

WHEREAS it is necessary to borrow the sum of \$2,000,000 (two million dollars) from the **Royal Bank of Canada** to meet the new current expenditures of the Corporation until such time as the taxes to be levied therefore can be collected;

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

1. **THAT** the Mayor and the Treasurer of the Corporation be, and they are hereby authorized under the seal of the Corporation to borrow from the **Royal Bank of Canada** up to the sum of **\$2,000,000 (two million dollars)** as the same may be required from time to time to meet the now current expenditures of the Corporation which said expenditures has been duly authorized by Council; and
2. **THAT** the said Mayor with the Treasurer aforesaid, be, and they are hereby authorized to pay or allow to the said bank, interest on the sum of **\$2,000,000 (two million dollars)** at a rate of Royal Bank Prime minus ¼% per annum, which may be paid or allowed in advance by way of discount or otherwise howsoever as they may deem best; and
3. **THAT** the said sum of **\$2,000,000 (two million dollars)** so to be borrowed shall be made payable on or before the 31st day of March, 2016, and the promissory note or notes of the Corporation, if any, given therefore, if made payable before the said 31st day of March, 2016, may be renewed by the said Mayor and Treasurer from time to time, but no renewal thereof shall fall due later than the said 31st day of March, 2016; and
4. **THAT** the said promissory note or notes of the Corporation, sealed with the corporate seal and signed by the Mayor and Treasurer of the Corporation be given from time to time as required, in security for the amounts borrowed from time to time under the provisions of this resolution; and
5. **THAT** giving of such renewal note or notes, as aforesaid, shall not be deemed satisfaction to the said bank of the said advance or interest, but as evidence only in indebtedness.

This is to certify that the foregoing is a true copy of a resolution of the Council of the Municipal Corporation of the **Town of Amherst** passed at a meeting of the said Council, duly called and held on the _____ day of _____, 2015 at which a quorum of the Council was present and voting.

Given under the hands of the Mayor and Treasurer of the Town this ___ day of _____, 2015

4.2. Sanitary Sewer Rates Bylaw, First Reading

Moved By: Deputy Mayor George Baker

Seconded By: Councillor David March

That Council approve first reading of a bylaw to amend the Sanitary Sewer Rates Bylaw, and further, that a special meeting of Council be scheduled for June 12, 2015 at 12:15 PM to consider second reading of this bylaw, and adoption of an amended User Fees Policy.

Motion Carried

Bylaw to Amend the Sanitary Sewer Rates Bylaw

1. This is a by-law to amend the Town of Amherst Sanitary Sewer Rates Bylaw, adopted by Council on June 24, 2002.
2. The Sanitary Sewer Rates Bylaw is amended as follows:
 - a) Removing paragraph 2 in its entirety and renumbering the bylaw accordingly;
 - b) Adding the words "and base charges" before the words "for sewer services." in paragraph 2 as renumbered;
 - c) Removing paragraph 4 as renumbered in its entirety and renumbering the bylaw accordingly;
 - d) Removing the words "Service Charge is a lien..." and replacing them with "rates and the sewer base charges are liens..." in paragraph 4 as renumbered.

4.3. Tax Exemption Bylaw

Councillor Emery declared a conflict and excused herself from the Council table for the discussion and decision on this agenda item.

Moved By: Councillor Frank Balcom

Seconded By: Councillor Terry Rhindress

That Council approve first reading of the bylaw to amend the Tax Exemption Bylaw, B-1.

Motion Carried

Bylaw to Amend the Tax Exemption Bylaw

1. This is a by-law to amend the Tax Exemption Bylaw, B-1.
2. The Tax Exemption Bylaw of the Town of Amherst is hereby amended as follows:
 - a) Add the following new paragraph 5 "APPLICATION PROCESS" and renumber the paragraphs accordingly:

In order to be considered for a tax exemption, all organizations or institutions must apply in writing to the Town of Amherst by January 31 of each year. Included with the application will be the annual financial statements for the most recent fiscal year. Exemptions granted will be based on the financial need of the organization or institution. This is to become effective in the 2016/17 fiscal year.
 - b) Add the following words in Schedule A, after the words "under Section 71(1)(a) of the Municipal Government Act":

and from area rates in accordance with Section 71(5) of the Municipal Government Act
 - c) Add the following organization to Schedule C:

**Property: Land and Building, 80 Church Street
Owner: Tantramar Community Radio Society
Assessment Account Number: 0005045
Extent of Application: The Whole of Commercial Portion
Extent of Exemption: 100%**
 - d) Add a new Schedule D – Application Form

4.4. Tax Reduction Policy

Moved By: Councillor David March

Seconded By: Councillor Lisa Emery

That Council approve the amended Town of Amherst Tax Reduction Policy, Number 3800-02 to increase the exemption amount from \$241.08 to \$245.18

Motion Carried

TAX REDUCTION POLICY - NUMBER 03800-02

PURPOSE:

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

POLICY STATEMENT (1): LOW INCOME

It shall be the policy of the Amherst Town Council that an exemption from taxes will be granted, pursuant to Section 69(2) (a) of the Municipal Government Act, in the amount ~~two hundred and forty-one dollars and eight cents (\$241.08)~~ **two hundred and forty-five dollars and eighteen cents (\$245.18)**. This amount will be adjusted each year by an amount equal to the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada. If that index is negative in any given year, the amount of the increase will be zero. The following conditions will apply:

- a) That the exemption be granted to every person assessed with respect to taxable property in the Town of Amherst, who is resident of the Town of Amherst, and whose total household income from all sources for the calendar year preceding the fiscal year of the Town of Amherst was less than the maximum annual income for a single person to qualify for the guaranteed Income Supplement for the period April – June of the current year, as determined by Service Canada. Allowances paid pursuant to the War Veterans Allowance Act (Canada) or military pension paid pursuant to the Pension Act (Canada) are not to be included in a person's total income;
- b) That the exemption be granted only in respect of property occupied by the applicant ratepayer at his/her home;
- c) That, where two or more persons, one or more of whom are entitled to an exemption, are by an interest the owners of taxable property together, the person(s) is entitled to that portion of the amount of the exemption that the amount of his/her assessment bears to the whole property;

- d) That the person applying for the exemption make an affidavit regarding his/her income for that period and return such affidavit to the Town Office not later than September 30 of the year in which the taxes are payable.

POLICY STATEMENT (2): BUILDING DESTROYED

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

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

4.5. Community Support Grants Policy

Moved By: Deputy Mayor George Baker

Seconded By: Councillor David March

That Council approve an amendment to the General Conditions section of the Community Support Grants policy, #72000-08.

Motion Carried

COMMUNITY SUPPORT GRANTS POLICY - NUMBER 72000-08

POLICY STATEMENT:

- 1. Amherst Town Council directs the operation of the Town through its approved policies. Every year the Town receives more grant requests than it can fund. The purpose of this policy is to establish equitable guidelines for the distribution of limited amounts of funds to non-profit and charitable organizations in the community in a manner approved by Council. It is not the intent of this policy to fund activities of organizations that are clearly within the mandate of the Government of Nova Scotia or the Government of Canada (e.g. health, social services, housing).
- 2. This program does not govern the following, which are separately administered:
 - * Tax Exemption for Non-Profit Organizations (full and partial tax exemption by-laws);
 - * Residential Property Tax Rebates (low-income homeowners).

AUTHORITY

- 3. Authority is provided under Section 65, *Municipal Government Act*, as amended.

APPLICATIONS FOR ASSISTANCE

- 4. All grant applications shall normally be submitted on the form provided by the Town. The Town of Amherst will not consider requests received as part of general (mass) mailing or telemarketing campaigns. Applications will be considered from groups that have had satisfied conditions and obligations from previous grants awarded to them and provided sufficient proof of their non-profit status. Funding applications will not be considered from the following:
 - ✓ Businesses
 - ✓ Hospitals, medical programs, treatment services or social services programs.
 - ✓ School Boards or quasi government organizations
 - ✓ Non-profit organizations for the purpose of funding accumulated deficits.
 - ✓ Organizations with political affiliations

Funding will not normally be provided to religious organizations where services include the promotion or required adherence to a particular belief.

Funding will also not normally be provided to fund raising campaigns of national charitable organizations.

Applicants are encouraged to submit applications to the Town of Amherst prior to January 31st if possible in order to address the schedule under the Towns budget process.

SPECIAL CONSIDERATION

5. The current level of financial support to the Amherst Food Assistance Network, Cumberland Early Intervention Program, Sexual Health Centre for Cumberland County and Cumberland County Transition House (Autumn House) will be continued. While the intent of the policy is not to fund social service type organizations, support to these projects will be continued. Further applications requesting financial assistance in this category will not be considered. Funding for 2014 in the amount of \$1000 and 2015 in the amount of \$500 for the Amherst Bantam Baseball Association will be confirmed under this policy through the annual budget process.

POLICY COMPONENTS

6. A) **Community Support Grants**

A Community Support Grant is a grant to fund a project, program or activity that provides support to:

- Arts Culture and Heritage Activities
- Youth
- Seniors
- Community Spirit and Wellness

Maximum funding considered under this component will be \$500 per request.

B) **Recreation and Physical Activity Grants and Assistance**

- (1) **Indirect Recreation Programming Support** (through reduced rental rates for Town-owned facilities):

Amounts may be appropriated under this program only when it provides an organized recreational opportunity through an organization recognized and registered with its relevant provincial umbrella (e.g. Hockey Nova Scotia). Support currently provided to the following organizations will be continued:

- Cumberland County Minor Hockey Association
- Amherst Skating Club

- (2) **Direct Recreation Programming Support**

Amounts may be appropriated under this program only when the organization provides an organized recreational opportunity through an organization recognized and registered with its relevant provincial umbrella organization. Support currently provided to the following organizations will be continued:

- Fundy Youth Soccer Association (Payment of Property Taxes)
- The current funding for Amherst Little League will continue and be included in our operations budget each year under Program Youth.
- The current funding for Amherst T-ball will continue and be included in our operations budget each year under Program Youth.

- (3) **Financial Assistance to Teams Traveling to Provincial, National and International Competition**

Amounts may be appropriated under this program only when the team or individual applying meets the following applicable criteria:

- The team/individual has been successful at a regional qualifying competition recognized by its relevant provincial or national umbrella organization (e.g. Hockey Nova Scotia or Skate Canada).
- The team is located in the Town of Amherst and is considered by the provincial or national umbrella organization to be the home for the team.
- Individuals playing for an Amherst Team do not qualify for funding support. Only the team qualifies to apply for funding.
- The individual is competing as an individual and has their principal residence in the Town of Amherst.

Maximum funding considered under this component will be \$500.00 for a team and \$250 for an Individual.

(4) Financial Assistance for hosting Invitational, Provincial and National Tournaments.

An organization or team hosting an Invitational Tournament in the Town of Amherst qualify for funding support under this policy.

Maximum funding considered will be \$250.00 for the host team or organization.

Organizations who have successfully applied to host a Provincial or National Tournament in the Town of Amherst qualify for funding under this policy.

Maximum funding considered will be \$500.00 for the host organization.

C) Festivals and Events Grants

- The Town of Amherst recognizes that local festivals and events are an integral part of life in Amherst. The Town wants to encourage and support organizations that successfully organize and facilitate these events. It is recognized that there are many requirements to be successful, ranging from the financial capacity of the organizing body to facility requirements. Through this policy, the Town of Amherst will provide support to organizing bodies who demonstrate that their event or festival garners broad community support, significant participation up to 1000 people, and provides a unique experience not duplicated by other ongoing events, festivals or activities. The Town of Amherst will consider requests for financial assistance submitted.

Maximum funding considered under this component will be \$500.00

- Major events and festivals in the community are designed to stimulate public participation and enhance the quality of life for our residents, while serving as an economic generator for the Town. These events will draw spectators from the Maritimes, nationally or internationally and increases the profile of our community. These events must be a minimum of three days in length and must be affiliated with a local community non-profit organization.

Maximum funding considered under this component will be determined by council upon reviewing the proposal and recommendations from staff.

EVALUATION CRITERIA

7. Applications being considered for funding will be evaluated on the following criteria.

- Financial Need (20%)
 - Need for direct financial assistance from the Town is identified.
 - Other fund raising efforts identified and sources confirmed.
- Economic Impact (15%)
 - The event or activity promotes economic activity in the community
 - The event or activity positions the town to be destination for visitors.
 - Direct economic impact identified. (revenues generated by event; hotel rooms sold; local vendors utilized; volunteers mobilized; local purchased made; etc.
- Value of Event or Activity (50%)
 - Uniqueness of the experience to the community and is not a duplication of other activities.
 - Potential of audience numbers and participation levels (planned success levels)
 - Potential of event to become an annual marquis event.
 - Ability for the event or activity to become self-sufficient with little or no financial assistance from the Town.
- Organizational Strength (15%)
 - Strong and committed leadership with a clear focus
 - Proposals, budgets and action plans are clear, organized and well developed

Only applications scoring in excess of 60% will be considered for funding.

GENERAL CONDITIONS

- Applications received after the January 31st deadline are considered late. Late applications are reviewed only after the regular review. Each year the Town receives more applications than it can fund, so it is important for applications to be on time and contain the correct information.
 - Awards are announced after the Town's budget has been approved (usually in May).

- c) Successful proponents shall agree for the Town to arrange a presentation of the community support grant with the media present and for the Town to use any photo images, videos or stories related to the community support grant in other forms of media as the Town deems fit.
 - d) An applicant must be a registered non-profit organization or charitable society. Part of the review process includes confirmation of registration by municipal staff.
 - e) Only one application per organization can be submitted in each funding year.
 - f) Grants are not awarded for salary/wages of staff positions or board honoraria.
 - g) Grant applications should be able to demonstrate active fundraising efforts to support the continuation of a program, project or service.
 - h) Grants may be awarded with certain terms and conditions. The letter of award will state if any particular restrictions apply to the grant. Funding may be revoked for failure to comply with terms and conditions.
 - i) Awards may be issued in full (the usual practice) or can be paid in instalments. The letter of award will state if a holdback applies to the grant.
 - j) In rare circumstances, an applicant's eligibility may be suspended for a specified time period for misappropriation of funds, failure to report, or misrepresentation.
 - k) At the end of a project or the organization's year-end, grant recipients **must** submit a report and/or financial statement to the Town.
-

4.6. Community Support Grants

Moved By: Councillor Frank Balcom

Seconded By: Councillor David March

That Council approve funding in the amount of \$22,200 under the Community Support Grants Policy to the following organizations::

• Food Assistance Network	2,000
• Cumberland Early Intervention Program	1,200
• Sexual Health Centre for Cumberland	500
• Autumn House	10,000
• Bantam Baseball	500
• Amherst Little League	1,500
• Showcase Productions	1,000
• Cumberland County Museum	4,000
• Amherst Firefighters Association (Firefit)	1,500

Motion Carried

Moved By: Councillor Terry Rhindress

Seconded By: Councillor Lisa Emery

That Council approve total support for the Bordertown Biker Bash in the amount of \$10,000 with \$5,000 being in cash and \$5,000 in-kind.

Motion Carried

4.7. Salary Administration Policy

Moved By: Councillor David March

Seconded By: Deputy Mayor George Baker

That Council amend the Salary Administration Policy #4530-01 by adjusting Appendix C, C-1, C-2 and C-3 by 1.7% representing the increase in Nova Scotia CPI for calendar year 2014, and by making the other revisions as outlined in the document presented.

Motion Carried

PURPOSE:

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

POLICY STATEMENT:

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

OBJECTIVES:

1. To eliminate the possibility of salary inequities in the Town's non-union sector.
2. To establish a framework and procedure to determine levels of compensation for new positions.

DEFINITION OF TERMS:

Salary Grid shows all the salary scales applicable to positions within the Town. The salary grids are contained in Appendices C, C-1, C-2, C-3 and C-4. The salary grid – Appendix C – has five steps.

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

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

Reclassification is the realignment of a new Level to a group, or position, following a review of the entire class of positions, and a comparison with the prevailing market rate for that type and level of work.

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

Annual Economic Adjustment – The adequacy of the salary grid as a whole is reviewed annually by Town Council and adjusted at April 1st in each year by an amount equal to or greater than the annual average percentage change in the Consumer Price Index, all-items, for the Province of Nova Scotia for the previous calendar year, as determined by Statistics Canada. Further adjustments may be necessary from time to time to non-union Police salaries at appendix C-2. Any such adjustment shall be made, on the approval of Council, with reference to the APA contract in effect at the time.

SALARY GRID:

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

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

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

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

Step adjustments shall be made only when:

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

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

CAR ALLOWANCES:

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

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

PERFORMANCE EVALUATION:

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

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

SCOPE OF RESPONSIBILITY:

The Town Council shall:

1. Authorize changes to the policies comprising the program of employee compensation.
2. Review and approve salary levels for all established positions within the Town.
3. Determine the annual economic adjustment factor to be applied to the salary grid each year, after receiving and considering the recommendations of the CAO in this regard

The Chief Administrative Officer shall:

1. Review and recommend changes to policy and procedures as they relate to the employee compensation program.
2. Ensure the maintenance of the salary rating and performance appraisal procedures.
3. Conduct salary rating and performance evaluation procedures relative to Director positions.
4. Arrange periodic salary surveys and make recommendations to Council concerning the annual economic adjustment factor.
5. Grant step and/or merit adjustments to individual employees in accordance with approved policies and procedures and subject to budgeting limitations.
6. Maintain all personnel files and records.

The Director shall:

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

Job Classifications

APPENDIX A

Level 12	Deputy CAO / Operations
Level 11	Director of Corporate Services Director - Community & Economic Development Director of Recreation
Level 10	Fire Chief / Safety Compliance Officer Operations Manager
Level 9	Vacant
Level 8	Engineering Services Manager Planner Senior Building Official
Level 7	Transportation Foreman Accountant Executive Assistant - Executive Office Human Resources Coordinator Executive Assistant / Dispatch Coordinator Police
Level 6	Firefighter/Inspector Business Development Officer Geographic Information Systems Technician Unightly Premises Administrator/Building Official 1 Procurement Coordinator
Level 5	Firefighters Executive Assistant Physical Activity Coordinator Revenue Officer Payroll Officer
Level 4	Transportation & Public Works Clerk/Secretary Accounts Payable Clerk Water/Sewer Billing Clerk Cashier/Receptionist - Corporate Services Marketing and Communications Officer – Term position Administrative Assistant – Corporate and CED
Level 3	Technology Assistant Dispatcher By-law Enforcement Officer Custodian – Town Hall
Level 2	Vacant
Level 1	Vacant

Salary Scale

April 1, 2015

1.017

Job Level	Step 1	Step 2	Step 3	Step 4	Step 5
12	103,754	105,829	107,946	110,105	112,308
11	85,749	88,048	90,374	92,729	95,109
10	70,879	72,702	74,527	76,352	78,172
9	64,635	65,742	66,847	67,953	69,054
8	59,059	60,175	61,292	62,411	63,529
7	52,359	53,703	55,079	56,492	57,941
6	47,000	48,206	49,442	50,710	52,010
5	42,724	43,437	44,149	44,861	45,574
4	37,965	38,939	39,937	40,961	42,010
3	33,698	34,562	35,447	36,356	37,290
2	29,955	30,721	31,508	32,317	33,146
1	26,209	26,881	27,571	28,277	29,002

Salary Grid

April 1, 2015

APPENDIX B-1

1.017

Job Level	Salary Amount
Mayor	Stipend
	Allowance for expenses incidental to the discharge of duties
	\$ 24,201 12,101 \$ 36,302
Deputy Mayor	Stipend
	Allowance for expenses incidental to the discharge of duties
	\$ 16,185 8,093 \$ 24,278
Councillor	Stipend
	Allowance for expenses incidental to the discharge of duties
	\$ 14,304 7,152 \$ 21,456

Salary Grid

April 1, 2015

APPENDIX B-2

Salary Grid
Other Non-Union Positions
Salary Amounts

<u>Job Level</u>	Effective April 1, 2014
Chief of Police	\$ 110,221
Deputy Chief of Police	\$ 100,810

APPENDIX B-2.1

<u>Job Level</u>	
Incumbent Town Engineer	\$ 90,098

Hourly Rate Grid - Casual

APPENDIX B-3

April 1, 2015

1.017

Job Title	Hourly Rate				
	Step 1	Step 2	Step 3	Step 4	Step 5
Casual Firefighter	16.66	16.94	17.24	17.53	17.82
Jail Guards	11.98	12.37	12.78	13.19	13.65
Canine Control Officer	11.98	12.37	12.78	13.19	13.65
School Crossing Guards	11.98	12.37	12.78	13.19	13.65
Ice Marshall	11.92	12.30	12.71	13.12	13.59
Other	Provincial Minimum Wage				

5. ADJOURNMENT

Moved By: Councillor Terry Rhindress

Seconded By: Councillor David March

To adjourn at 12:55 PM

Gregory D. Herrett, CA
Town Clerk and CAO

Robert Small
Mayor