

# 2024-07-09 COTW

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**MUNICIPALITY OF THE COUNTY OF ANNAPOLIS**  
**COMMITTEE OF THE WHOLE AGENDA**

Tuesday, July 9, 2024  
10:00 a.m.



**PAGES**

**11:00 PRESENTATION**

Dugua de Mons Exhibition - Certificates of Appreciation

1. **ROLL CALL**
2. **DISCLOSURE OF INTEREST**
3. **APPROVAL of the Order of the Day**
4. **APPROVAL of MINUTES**
  - 4.1 2024-06-11 Regular COTW
5. **INFORMATION/STAFF REPORTS**
  - 5.1 2024-07-09 IR Q1 Variance Report
  - 5.2 SR2024-49 Repayment of Temporary Borrowing
  - 5.3 SR2024-50 AM-1.3.6.3 Heritage Advisory Committee Policy Repeal
  - 5.4 SR2024-51 Policy 123 Police Advisory Board New
  - 5.5 SR2024-52 Policy 118 Fire and Emergency Services Registration New
  - 5.6 SR2024-53 Housekeeping Policy 124 Accessibility Advisory Committee New and Policy 125 Climate Change Action Plan Review Committee New
  - 5.7 SR2024-54 Road Naming Process Shared Access Road Meadowvale
  - 5.8 SR2024-10 2024 Election – Powers of Appointment, Electronic Polling Days, First Advance Poll, Amended List of Electors
  - 5.9 SR2024-43(2) Policy 101 Community Grants Applications
6. **RECOMMENDATIONS/REPORTS from Boards/Committees**
  - 6.1 2024-06-17 Audit Committee Recommendations
  - 6.2 2024-07-02 Heritage Advisory Committee Recommendation
  - 6.3 2024-06-19 Southwest Nova Biosphere Reserve Association Report
  - 6.4 Information Report FCM Conference M. Gunn
7. **NEW BUSINESS**
  - 7.1 Warden’s Update – July
  - 7.2 2024-07 Municipal Operations Annual Workplan Update
8. **IN-CAMERA**
  - 8.1 In accordance with 22(2)(e) contract negotiations of the *Municipal Government Act*

**ADJOURNMENT**

Minutes of the regular Committee of the Whole meeting held on Tuesday, June 11, 2024, at 10:00 a.m., at the Municipal Administration Building, 752 St. George St. Annapolis Royal, NS.

**ROLL CALL**

- District 1 – Bruce Prout, present
- District 2 - Brian “Fuzzy” Connell, present
- District 3 – Dustin Enslow, absent
- District 4 – Clyde Barteaux, present
- District 5 – Lynn Longmire, present
- District 6 – Alex Morrison, Warden, present
- District 7 – David Hudson, present
- District 8 – Michael Gunn, present
- District 9 – Wendy Sheridan, present
- District 10 – Brad Redden, Deputy Warden, present (via TEAMS 10:33 a.m.)
- District 11 – Diane Le Blanc, present

Also Present: CAO Chris McNeill; Municipal Clerk Carolyn Young; other staff, A. Anderson, K. August, L. Bent, D. Campbell, K. Kempton, D. Ryan, D. Shupe, N. Whitman, Janice Young, and Jim Young.

**Disclosure of Interest**

Councillor Connell disclosed an interest in item 5.5 SR2024-43 Community Grants Applications – Port George Regional Recreation Centre as he is the Chair of the committee.

**Order of the Day**

A request was made to add under New Business County of Annapolis Natal Day Float.

To approve the Order of the Day as amended.

Moved: Councillor LeBlanc

Seconded: Councillor Hudson

Motion carried.

**Minutes**

Re: 2024-05-07 Special Committee of the Whole

Approved, no errors or omissions.

Re: 2024-05-14 Regular Committee of the Whole

Approved, no errors or omissions.

**Information/Staff Reports**

Re: SR2024-39 Appoint Development Officer Katharine August

That Municipal Council appoint Katharine August as Development Officer for the Municipality of the County of Annapolis to administer the Municipality’s Land Use Bylaws and Subdivision Bylaw.

Moved: Councillor Sheridan

Seconded: Councillor LeBlanc

Motion carried.

Re: SR2024-40 Application for Municipal Heritage Registration Whitman Cemetery

To recommend that Municipal Council refer the Whitman Cemetery Heritage Property Application to the Heritage Advisory Committee (HAC) for review and consideration for recommendation to include in the Annapolis County Registry of Heritage Properties.

Moved: Councillor Prout

Seconded: Councillor Gunn

Motion carried.

Re: SR2024-41 Funding for Compost Cart Replacement Revised

*2022/23 Compost Cart Replacement \$18,949*

To recommend that Municipal Council authorize that the 2022/23 compost cart replacement be funded from the operating reserve in the amount of \$18,949.

Moved: Councillor Sheridan

Seconded: Councillor Gunn

Motion carried.

*2023/24 Compost Cart Replacement \$28,056*

To recommend that Municipal Council authorize that the 2023/24 compost cart replacement be funded from the operating reserve in the amount of \$28,056.

Moved: Councillor Sheridan

Seconded: Councillor Longmire

Motion carried.

Re: SR2024-42 New Cost-Shared Paving Program Portion Granville Street Bridgetown

That Municipal Council submit a 0.75-kilometre portion of Granville Street, Bridgetown, for re-paving under the new 5-year trunks and routes provincial re-paving program at an estimated cost of \$450,000.

Moved: Councillor Hudson

Seconded: Councillor Gunn

Motion carried.

Re: SR2024-43 Policy 101 Community Grants Applications

**• Community Facilities**

*Soldiers Memorial Hospital Foundation*

That Municipal Council approve a grant to the Soldiers Memorial Hospital Foundation in the amount of \$10,000, to complete year five of five of a multi-year commitment in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor LeBlanc

Motion carried.

*South Shore Annapolis Valley Recreational Trail Association*

That Municipal Council approve a grant to the South Shore Annapolis Valley Recreational Trail Association in the amount of \$10,000 to help support trail repair and maintenance in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor Sherian  
Motion carried.

*Three Rivers Community Centre*

That Municipal Council approve a grant to the Three Rivers Community Centre in the amount of \$18,299.10 to help support the purchase and installation of a single-phase dishwasher in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor LeBlanc  
Motion carried.

*Annapolis Region Community Arts Council*

That Municipal Council approve a grant to the Annapolis Region Community Arts Council in the amount of \$5,000 to help support repairs to the ARTSPLACE Gallery located in Annapolis Royal in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor Barteaux  
Motion carried.

*Paradise Community Hall Association*

That Municipal Council approve a grant to the Paradise Community Hall Association in the amount \$10,000 to help support roof repairs to the building in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor Hudson  
Motion carried.

*Lawrencetown Exhibition Youth Arena*

That Municipal Council approve a grant to the Lawrencetown Exhibition Youth Arena in the amount of \$8,000 to help support upgrades to the ice plant and electrical entrance in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor Connell  
Motion carried.

*Bridgetown Curling Club*

That Municipal Council approve a grant to the Bridgetown Curling Club in the amount of \$5,000 to help support floor painting, new electrical control valve, and a jet ice water treatment system in accordance with policy 101 Community Grants.

Moved: Councillor Longmire  
Seconded: Councillor Hudson  
Motion carried.

*Paradise Historical Society*

That Municipal Council approve a grant to the Paradise Historical Society in the amount of \$20,000 to help purchase a vertical shaft unit to support the installation of a vertical accessible lift in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Hudson

Motion carried.

*Centrelea Community Club*

That Municipal Council approve a grant to the Centrelea Community Club in the amount of \$10,000 to help support renovations to improve heating and electrical systems in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Prout

Motion carried.

*Annapolis Valley Exhibition Society*

That Municipal Council approve a grant to the Annapolis Valley Exhibition Society in the amount of \$20,000 to help support renovations to public washrooms, main entrance and office areas in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Connell

Motion carried.

*Granville Ferry Community Association*

That Municipal Council approve a grant to the Granville Ferry Community Association in the amount of \$11,032.65 to help support roof repair, water damage repairs, and new door for south entrance in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Barteaux

Motion carried.

*Annapolis County Trails Society*

That Municipal Council approve a grant to the Annapolis County Trails Society in the amount of \$10,000 to help support trail maintenance along sections of the Harvest Moon Trail in Annapolis County in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Sheridan

Motion carried.

**Declaration of Interest**

Councillor Connell declared an interest in item 5.5 SR2023-43 Community Grants Applications – Port George Regional Recreation Centre as he is the Chair of the committee. **Councillor Connell left the meeting at 10:27 a.m.** and did not participate in any discussion or subsequent decision.

*Port George Regional Recreation Centre*

That Municipal Council approve a grant to the Port George Regional Recreation Centre in the amount of \$5,000 to help support the installation of a heat pump, in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Prout

Motion carried.

***Councillor Connell returned to the meeting at 10:28 a.m.***

*Cottage Cove District Wharf Society*

That Municipal Council approve a grant to the Cottage Cove District Wharf Society in the amount of \$20,000 to help support phase two of wharf repairs in Annapolis County in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Connell

Motion carried.

*Clarence Community Club*

That Municipal Council approve a grant to the Clarence Community Club in the amount of \$5,000 to help support the installation of heat pumps and pavilion upgrades, in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Gunn

Motion carried.

• **Community Projects**

*Wharf Rat Rally Motorcycle Association*

That Municipal Council approve a grant to The Wharf Rat Rally Motorcycle Association in the amount of \$2,500 help with marketing costs for the annual Wharf Rat Rally, in accordance with policy 101 Community Grants. ***NOTE: This recommendation has been directed to council and not the CAO as the amount applied for is \$5,000. Recommended amount was considered an average contribution to this organization.***

Moved: Councillor Longmire

Seconded: Councillor LeBlanc

Motion carried.

*Federation acadienne de la Nouvelle-Ecosse*

That Municipal Council approve a grant to the Federation acadienne de la Nouvelle-Ecosse in the amount of \$2,500 to help support the purchase of interpretive panels, in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Gunn

Motion carried.

*Valley Doulas & Kings County Family Resource Centre*

That Municipal Council approve a grant to the Valley Doulas & Kings County Family Resource Centre in the amount of \$2,500 to help support post partum and support programs, in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Prout

Motion carried.

*Clean Annapolis River Project Society*

That Municipal Council approve a grant to the Clean Annapolis River Project Society in the amount of \$5,000 to help support the annual Annapolis River Festival, in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor Hudson

Motion carried.

*The Age Advantage Association*

That Municipal Council approve a grant to The Age Advantage Association in the amount of \$5,000 to help support marketing costs for "MapAnnapolis", in accordance with policy 101 Community Grants.

Moved: Councillor Longmire

Seconded: Councillor LeBlanc

Motion carried.

***Deputy Warden Redden attended at this time, via TEAMS (10:33 a.m.)***

Comments were shared about the new grants policy and how well it is working for our communities.

Re: SR2024-44 Housekeeping Amendments Policies 107, 111 and 116

*Policy 107 Source Water Protection Advisory Committee - Amend*

That Municipal Council amend *Policy 107 Source Water Protection Advisory Committee* as circulated, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Gunn

Motion carried.

*Policy 111 Annapolis County Planning Advisory Committee - Amend*

That Municipal Council amend *Policy 111 Annapolis County Planning Advisory Committee* as circulated , 7-day notice.

Moved: Councillor Prout

Seconded: Councillor LeBlanc

Motion carried.



*Policy 116 Committees of Council and Council Meetings – Procedures – Amend*

That Municipal Council amend *Policy 116 Committees of Council and Council Meetings - Procedures* as circulated, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Sheridan

Motion carried.

Re: SR2024-45 Housekeeping Amendments Policies 120, 121, and 122

*Policy 120 Warden and Deputy Warden Policy - New*

That Municipal Council approve *Policy 120 Warden and Deputy Warden Policy* as circulated, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Longmire

Motion carried.

*Policy 121 Citizen Appointments to Committees - New*

That Municipal Council approve *Policy 121 Citizen Appointments to Committees* as circulated, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Sheridan

Motion carried.

*Policy 122 Ad Hoc Citizen Advisory Committees - Amend*

That Municipal Council approve *Policy 122 Ad Hoc Citizen Advisory Committees* as circulated, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Connell

Motion carried.

Re: SR2024-46 AM-1.3.5 Committees of Council Policy – Repeal

That Municipal Council repeal *AM-1.3.5 Committees of Council Policy*, 7-day notice.

Moved: Councillor Prout

Seconded: Councillor Longmire

Motion carried.

Re: SR2024-47 Bridgetown School Trust BRCS Award Payouts

*Bridgetown School Trust Payout to BRCS*

That Municipal Council authorize payment from the Bridgetown School Trust to the Bridgetown Regional Community School in the amount of \$8,893.

Moved: Councillor Hudson

Seconded: Councillor LeBlanc

Motion carried.

*Bridgetown School Trust Payout for Scholarships/Awards*

That Municipal Council authorize payment up to \$2,800 for scholarships/awards recipients upon attendance of post-secondary education.

Moved: Councillor Hudson  
Seconded: Councillor LeBlanc  
Motion carried.

**Recommendations / Reports from Boards / Committees**

Re: 2024-05-21 Habitation Area Advisory Committee Recommendation

That Municipal Council call a Planning Advisory Committee (PAC) meeting for July 3, 2024, at 6 pm, at the Lower Granville Community Hall for consideration of the Habitation Community planning documents.

Moved: Councillor Longmire  
Seconded: Councillor Sheridan  
Motion carried.

Re: 2024-05-22 Upper Clements Area Advisory Committee Recommendation

That Municipal Council call a Planning Advisory Committee (PAC) meeting for July 10, 2024, at 6 pm, at the Upper Clements Community Hall for consideration of the proposed Upper Clements planning documents.

Moved: Councillor LeBlanc  
Seconded: Councillor Hudson  
Motion carried.

**New Business**

Re: Warden's Update – June

Re: M8 Marketing Levy Bylaw - Councillor Longmire requested this item for discussion, after speaking with owners of various AiRBnB's and smaller short term rentals who had not been advised of this new bylaw and the immediate pending impact of the new changes. The Warden reviewed a chronology and some facts about the new bylaw, and thanked Councillor Longmire for raising the topic.

Re: County of Annapolis Natal Day Float – Councillor Gunn would like the county to put a float in the Annapolis Royal natal day parade under the theme of 'Communities Make Us Stronger'.

That Annapolis County staff and council strike a working group to arrange a float for the 2024 parade season in Annapolis County.

Moved: Councillor Gunn  
Seconded: Councillor Longmire  
Motion carried.

Councillor Hudson requested to return to the marketing levy bylaw issue in order to make a motion. The Warden asked Council how it would like to proceed. There was consensus to permit additional discussion.

Re: Marketing Levy Bylaw (cont'd) – Councillor Hudson noted his support of the comments made by Councillor Longmire.

That the implementation of the *M8 Marketing Levy Bylaw* be delayed until October 1, 2024.

Moved: Councillor Hudson

Seconded: Councillor Longmire

**Motion lost**, 3 in favour, 7 against.

**Amend Order of the Day**

The Clerk requested the addition of In-Camera under 22(2)(c) personnel matters of the *Municipal Government Act*.

Moved: Councillor Gunn

Seconded: Councillor LeBlanc

Motion carried.

**In-Camera**

To meet in-camera in accordance with section 22(2)(c) personnel matters of the *Municipal Government Act*, from 11:26 a.m. – 11:52 a.m.

Moved: Councillor Gunn

Seconded: Councillor LeBlanc.

Motion carried.

**Adjournment**

The Warden declared the meeting adjourned at 11:53 a.m.

Unapproved  
Draft



# INFORMATION REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Angela Anderson, Director of Finance  
**Subject:** 2024-2025 Q1 Budget Variance Report

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## ORIGIN

This report is prepared as a financial update on the 2024-2025 operating and capital budgets for information purposes.

## LEGISLATIVE AUTHORITY

There is no specific legislative authority that governs variance reporting.

## BACKGROUND

Responsible governance includes reviewing performance data as it relates to the annual budget. As financial information and reporting is caught up, staff are committing to both internal and external reporting going forward, and this is the first quarter report as it relates to the 2024/2025 fiscal year.

The Audit Committee policy includes this information as part of the quarterly meetings, however, in an effort to push this information out to Council it is appearing at Committee of the Whole this quarter only.

## DISCUSSION

All data provided is as of June 10, 2024, to allow for financial analysis and meeting internal deadlines for Agenda preparation. This report covers just under three months of operations with many of the financial transactions taking place after the property taxation due date of June 30, 2024.

Revenues represent the amounts billed for property taxation and sewer bills but does not reflect the amount collected. Annually the Municipality's collection rates are over 95%, but funds are received throughout the year as part of the collections process.

Any surplus remaining at the end of the fiscal year is transferred to the operating reserve, per the Section 3(1)(a)(iv)(D) of *Financial Reporting and Accounting Manual (FRAM)*.

Typically, each quarter it would be expected that approximately 25% of the budget is expended. This logic must be adjusted for items that are paid/received in lump sums, and other timing differences (ex. Insurance).

**Revenue Analysis:**

Total pro-rated revenues	\$23,360,534
Revenues billed/collected	\$21,914,048
Variance	(\$1,446,486)

The pro-rated budget column for revenues have been adjusted to reflect revenue recognition timing. Taxation and County sewer bills are billed annually. The assumption for the remainder of the revenues for Q1 is 25%. As this report reflects up to June 10 there are some quarterly revenues that are not yet received, however, revenues are in line with budget expectations and no adverse impacts are anticipated as of the first quarter.

This variance is primarily due to the timing of payments in lieu from the Provincial and Federal governments as well as Nova Scotia Power. It is considered timing differences as it is not expected to remain a negative variance.

Budget Item	Analysis
Deed Transfer Tax	Budgeted at \$1,200,000; in April \$182,000 was received and reflects a lower level of property sales. This is a difficult item to forecast, but the budget has been adjusted to reflect the market trends at the time of the budget process.
Payments in Lieu of taxation	These are submitted to other levels of government and received later in the fiscal year. The budget is based on the submission.

**Expense Analysis:**

The pro-rated budget for expenses has been adjusted to be 20-25% of total budget, however debt charges and other annual expenses have been adjusted to reflect this nature.

Total pro-rated budget	\$5,592,138
Total expenses, as of June 10	\$3,380,937
Variance	\$2,211,201

The majority of this variance is a result of the education rate billed at the interim rate (last year's amount) and no RCMP quarterly invoice to date. The education billing is expected to include a reconciliation with the current budget amount and no adverse impacts are anticipated with either mandatory contribution.

Budget Item	Analysis
Liability Insurance	Actual insurance renewal came in higher than anticipated, however the impact will be lower by \$23,000 as a portion of this insurance relates to the water utilities and requires adjustment.
Tax exemptions and write offs	There is \$85,000 remaining to reflect any seasonal adjustments from PVSC, any other PVSC adjustments, write off of uncollectible accounts, low-income exemptions, and Provincial senior rebates. Staff will monitor and advise Council if there is a deficit expected.  Low-income tax exemptions per Municipal Policy 105 received to date total \$60,674, compared to \$80,481 from the prior year around this time. Council has revised the policy to accept these

	applications throughout the year and this figure is expected to increase.
Centralized expenses	Items such as office supplies, office equipment, training, etc. has been centralized in the budget document. Financial reporting requirements do not allow for centralized expenses and have been recorded in the various cost centres.  The overall budget will be managed holistically, and Council will be advised of any anticipated discrepancies.
RCMP Contract	To date, we have not received a quarterly billing due to the timing of this report.
Education Contribution	AVRCE is currently interim billing us based on last years amount owing at \$368,789 per month, but this is expected to increase to approximately \$407,500 with an adjustment from the interim bills to current year amounts. More information should be available in the next quarterly report.

It is very early in the operating year and many projects and special initiatives are in the early stages. There is minimal to report, and the financial analysis does not indicate any concerns.

**FINANCIAL IMPLICATIONS**

All area rates collected for remittance to other governing bodies will be remitted following the property taxation deadline at the Municipality of June 30, 2024. This includes transfers such as, but not limited to, the Village of Lawrencetown rates, Kingston Fire rates, and Fire operating grants.

Total revenues billed and/or collected	\$21,914,048
Total expenses to date	\$3,380,937

There are no adverse financial impacts to report at this time, details can be found in the attached file "Q1 Budget Variance Report."

**POLICY IMPLICATIONS**

There are no policy impacts resulting from this report.

**ATTACHMENTS**

Q1 Budget Variance Report

**Prepared by:**

Angela Anderson, CPA, Director of Finance

**Approved by:**

  
Chris McNeill  
Chief Administrative Officer

**Approval Date:**

  
JULY 2, 2024  
(Date)

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
<b>REVENUES</b>			A	B	C	B-C
Residential Taxes	14,307,124	14,296,813	15,627,031	15,627,031	15,621,158	5,873
Commercial Taxes	1,243,955	1,209,939	1,350,151	1,350,151	1,354,741	(4,590)
Resource Taxes	686,580	682,141	781,917	781,917	780,345	1,572
Recreational Property	6,876	7,220	7,220	7,220	7,581	(361)
Forest Property - Less than 50,000	8,749	8,749	54,001	54,001	53,594	407
Forest Property - More than 50,000	54,007	54,066	8,749	8,749	8,749	-
						-
Bridgetown Area Rate - Hydrants	152,594	170,250	193,502	193,502	196,798	(3,296)
Bridgetown Community Residential	206,949	206,985	251,282	251,282	251,239	43
Bridgetown Community Commercial	54,031	57,787	68,443	68,443	77,059	(8,615)
						-
Hydrants Area Rate	260,130	282,519	239,741	239,741	237,118	2,623
						-
Area Rate Paving - Brookside/Pine Grove	4,695	4,551	4,515	4,515	4,602	(87)
Area Rate - Streetlights	234,582	220,219	220,991	220,991	203,185	17,806
Area Rate Paving - Chipman / Baxter	944	878	896	896	833	63
Area Rate Paving - Cameron	1,060	986	1,008	1,008	959	49
Area Rate Paving - Bradley	1,406	1,306	1,374	1,374	1,278	96
Area Rate Paving - Ward Estates	3,018	3,018	2,989	2,989	2,989	(0)
Area Rate - Fire Capital	808,261	804,438	888,523	888,523	881,795	6,728
Area Rate - Kingston Fire	116,906	114,534	124,066	124,066	123,814	252
						-
Water Supply Lending Program	-	1,696	-	-	-	-
						-
Sewer Rates - County	1,159,496	1,306,772	1,410,934	1,410,934	1,409,912	1,022
Sewer Rates - Bridgetown	312,166	83,962	342,131	85,533	-	85,533
Sewer Miscellaneous	-	425	-			-
						-
Aliant Grant in Lieu	78,974	73,950	73,951	73,951	76,598	(2,647)

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
						-
Deed Transfer Tax	1,200,000	1,377,098	1,200,000	240,000	182,497	57,503
Wind Turbine Tax	12,833	12,833	12,833	12,833	12,961	(128)
						-
Federal Payment in Lieu	140,246	127,438	133,161	133,161	-	133,161
CBC Payment in Lieu	-	1,377	1,377	1,377	-	1,377
Provincial Grant in Lieu	246,399	-	243,745	243,745	-	243,745
						-
Nova Scotia Power	665,294	-	665,294	665,294	-	665,294
						-
Tax Certificates	9,000	7,350	9,000	2,250	1,875	375
Animal Control - Towns	1,000	525	1,000	250	-	250
Other Revenue	-	521	-	-	-	-
Building Rentals	-	15,348	-	-	-	-
						-
Raven Haven Canteen	4,600	4,700	4,400	-	21	(21)
Recreation Programs	14,600	-	3,000	-	-	-
Special Events	-	-	200	-	-	-
Program Equipment	-	-	-	-	-	-
Facility Rentals	-	500	-	-	-	-
						-
Building Permits	38,000	45,948	40,000	10,000	7,587	2,413
Middleton Building and Fire Services	-	-	25,000	6,250	-	6,250
Subdivision Applications	5,600	6,600	7,500	1,875	2,125	(250)
Development Permits	1,500	890	4,000	1,000	460	540
Subdivision Registrations	6,000	6,000	6,000	1,500	1,700	(200)
Others Licenses and Permits	1,500	450	1,000	250	400	(150)
Animal Licenses	500	250	250	63	75	(13)
Sheriff Fines	-	19,588	20,000	5,000	4,863	137
Lease of Lands	-	16,931	-	-	-	-



**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
						-
Investment Interest	100,000	661,767	150,000	37,500	69,104	(31,604)
County Sewer Interest	11,000	10,169	11,000	2,750	1,102	1,648
Bridgetown Sewer Interest	1,500	1,323	1,500	375	-	375
Interest on Taxes	-	125,353	130,000	32,500	15,190	17,310
Miscellaneous	20,000	179,939	20,000	5,000	10,630	(5,630)
Area Rate - Administration Fees	26,985	32,289	16,243	4,061	32,185	(28,124)
Area Rate - Uncollectible	8,000	9,593	10,000	2,500	8,871	(6,371)
Fines - Other	1,000	906	1,000	250	4,863	(4,613)
Interest on Receivables	5,000	50	-	-	-	-
						-
Fiscal Capacity Grant	811,257	-	761,257	190,314	-	190,314
Farm Acreage Grant	152,585	-	152,585	38,146	-	38,146
HST Offset	58,000	-	50,000	12,500	-	12,500
Federal Grants	8,100	7,650	40,445	10,111	-	10,111
Provincial Grants	25,000	26,976	25,000	6,250	-	6,250
Conditonal Transfers from Other Governments	25,000	-	25,000	6,250	-	6,250
Collections - Village of Lawrencetown	244,204	357,717	265,737	265,737	263,191	2,546
Transfer from Reserve - Election	-	-	38,500	9,625	-	9,625
Transfer from Reserve - AR Pool	-	-	60,000	15,000	-	15,000
<b>TOTAL REVENUE</b>	<b>23,547,206</b>	<b>22,651,283</b>	<b>25,789,443</b>	<b>23,360,534</b>	<b>21,914,048</b>	<b>(1,446,486)</b>
<b>EXPENSES</b>						
<b>Legislative Services</b>						
Salaries	65,337	19,509	185,163	46,291	28,487	17,804
Benefits	16,334	3,562	37,033	9,258	4,339	4,919
Education/Training	12,250	-	-	-	-	-
Mileage	3,300	33	3,000	750	-	750

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Computer Hardware	121,221	-	10,000	2,500	-	2,500
Liability Insurance	-	361,164	355,000	355,000	378,991	(23,991)
Uniforms/Clothing	2,100	-	2,000	500	-	500
Professional Services	100,000	61,493	-	-	-	-
Council Honorariums	439,400	318,180	449,338	112,335	69,129	43,206
Council Benefits	48,800	32,072	44,933	11,233	9,868	1,365
Council Training	5,000	2,246	10,000	2,500	2,463	37
Council Mileage	32,500	14,098	20,000	5,000	-	5,000
Council Meals	-	2,611	2,000	500	-	500
Council Accommodations	-	6,118	6,000	1,500	-	1,500
Council Airfares	-	2,803	6,000	1,500	-	1,500
Registration/Course Fees	-	3,948	1,500	375	-	375
NSFM/FCM Fees	20,000	5,274	20,000	5,000	5,418	(418)
Awards/Recognition	1,500	2,450	2,000	500	-	500
Office Supplies	5,500	3,523	-	-	-	-
Advertising	4,000	2,348	7,500	1,875	750	1,125
Meeting Expenses	3,000	506	3,000	750	-	750
Promotion	6,500	6,303	3,500	875	36	839
Community Events	2,500	4,834	5,000	1,250	-	1,250
Telecommunication Services	10,300	5,289	10,000	2,500	1,213	1,287
Contracts/Agreements	42,368	312	-	-	-	-
Grants to Organizations	305,000	281,879	305,000	76,250	15,000	61,250
Grants to Municipal Partners	30,000	-	145,000	36,250	-	36,250
2024 Municipal Election	-	38,500	85,000	21,250	-	21,250
<b>General Government (CAO, Clerk's Office, Human Resources)</b>						
	679,936	483,310	170,280	42,570	26,197	16,373
Salaries			259,335	64,834	28,718	36,116
			75,336	18,834	11,590	7,244

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
	163,673	98,732	34,056	8,514	9,690	(1,176)
Benefits			42,080	10,520	9,719	802
			15,067	3,767	4,410	(643)
Municipal Clerk's Pension	25,747	18,815	25,747	6,437	3,961	2,476
Education / Training	27,200	6,973	15,000	3,750	3,880	(130)
Travel / Conferences	13,000	479	12,000	3,000	-	3,000
Mileage	1,300	1,336	3,000	750	-	750
Meal Allowances	-	82	-	-	-	-
Accommodations	-	480	-	-	-	-
Airfare	-	-	-	-	-	-
Course Registrations	-	-	1,000	250	3,880	(3,630)
Miscellaneous Travel Costs	-	-	-	-	-	-
Professional Memberships	5,322	2,027	3,500	875	-	875
Office Supplies	8,500	5,686	50,000	12,500	630	11,870
Office Equipment	5,000	177	-	-	-	-
Publications / Subscriptions	2,800	269	2,300	575	-	575
Meeting Expenses	2,500	1,409	2,500	625	-	625
Advertising / Promotion	-	451	10,000	2,500	-	2,500
Community Events	1,200	1,000	7,500	1,875	1,200	675
Strategic Initiatives	-	10,950	5,000	1,250	-	1,250
Postage	-	34	45,000	11,250	-	11,250
Professional Services	-	-	7,500	1,875	570	1,305
Contracts & Agreements	-	-	5,000	1,250	2,759	(1,509)
Staff Relations	-	-	8,000	2,000	-	2,000
<b>Finance</b>						
Salaries	609,356	424,882	606,167	151,542	84,437	67,104
Benefits	152,339	95,453	121,233	30,308	31,799	(1,491)
Education / Training	12,800	4,272	12,800	3,200	-	3,200
Mileage	4,500	659	4,500	1,125	102	1,023

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Meal Allowances	-	371	-	-	-	-
Accommodations	-	-	-	-	-	-
Course Registrations	-	1,936	-	-	-	-
Professional Memberships	3,200	2,215	3,300	825	-	825
Office Supplies	3,500	2,149	-	-	-	-
Office Equipment	3,500	397	-	-	-	-
Advertising	500	-	-	-	-	-
Postage	30,000	31,982	35,000	8,750	26,223	(17,473)
Professional Services	44,000	142,956	60,000	15,000	15,473	(473)
Contracts & Agreements	474,000	413,786	473,823	118,456	140,846	(22,390)
Leases	1,500	4,053	5,633	1,408	2,356	(948)
Tax Exemptions / Write-offs	205,000	213,708	290,000	72,500	204,468	(131,968)
Valuation Allowance	-	-	3,000	750	-	750
Bank Charges	17,000	15,831	17,000	4,250	1,117	3,133
Internal Shared Services	(130,703)	-	(109,353)	(27,338)	-	(27,338)
Stipends & Allowances	-	-	3,000	750	-	750
<b>Corporate Services</b>						
Salaries	65,337	40,713	-	-	-	-
Benefits	16,334	6,721	-	-	-	-
Education / Training	12,250	-	3,500	875	3,880	(3,005)
Mileage	3,300	33	100	25	-	25
Professional Memberships	-	550	650	163	-	163
Office Supplies	800	27	-	-	681	(681)
Office Equipment	500	-	-	-	-	-
Postage	-	18	-	-	-	-
Publications / Subscriptions	300	105	250	63	-	63
Computer Hardware	121,221	-	-	-	-	-
Professional Services	100,000	62,184	75,000	18,750	343	18,407
Uniforms / Clothing	2,100	-	1,000	250	-	250

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
FOIPOP Legal Fees	-	-	-	-	-	-
IT Salaries	146,935	87,025	143,964	35,991	22,148	13,843
IT Benefits	36,734	13,714	42,587	10,647	7,954	2,693
Education / Training	4,750	431	6,000	1,500	-	1,500
Mileage	6,750	2,105	3,000	750	-	750
Meal Allowance	-	63	-	-	-	-
Hotel Accommodations	-	-	-	-	-	-
Registration & Course Fees	-	-	-	-	-	-
Office Equipment	8,800	362	5,000	1,250	120	1,130
Computer Hardware	-	91	12,000	3,000	10,480	(7,480)
Computer Software	28,452	12,037	54,020	13,505	3,479	10,026
Telecommunications Services	70,000	77,391	83,000	20,750	1,735	19,015
Professional Services	27,000	12,848	17,300	4,325	-	4,325
Contracts & Agreements	30,000	17,542	27,000	6,750	915	5,835
<b><u>Planning and Inspection Services</u></b>						
<b>Planning</b>						
Salaries	334,165	334,165	439,503	109,876	70,065	39,810
Benefits	83,541	83,541	87,901	21,975	23,916	(1,940)
Travel	5,000	2,029	4,000	1,000	646	354
Education / Training	7,000	-	5,000	1,250	600	650
Professional Memberships	3,500	444	3,500	875	200	675
Office Supplies	3,500	1,680	-	-	-	-
Office Equipment	3,200	307	-	-	900	(900)
Advertising	10,000	1,707	-	-	412	(412)
Publications / Subscriptions	-	-	1,500	375	-	375
Planning Software	5,000	-	5,000	1,250	-	1,250
Meeting Expenses	-	-	-	-	-	-
Contracts / Agreements	81,000	24,828	160,000	40,000	1,620	38,380
Regulatory Fees	6,000	3,462	6,000	1,500	400	1,100

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Advisory Committee Honorariums	16,900	6,400	12,000	3,000	1,150	1,850
Committee Travel	3,900	1,848	4,000	1,000	260	740
Committee Advertising	3,600	573	4,000	1,000	-	1,000
Committee Facility Rentals	2,400	625	2,500	625	150	475
<b>Inspection Services</b>						
Salaries	322,932	199,539	332,304	83,076	34,929	48,147
Benefits	80,733	47,848	66,461	16,615	14,186	2,429
Travel	3,000	-	3,000	750	1,339	(589)
Education / Training	12,000	-	12,000	3,000	465	2,535
Professional Memberships	4,550	750	3,200	800	1,294	(494)
Office Supplies	-	-	-	-	103	(103)
Postage	-	-	-	-	18	(18)
Vehicle/Equipment Maintenance	48,362	1,556	-	-	-	-
Vehicle Fuel	-	3,120	-	-	-	-
Vehicle Insurance	-	-	-	-	-	-
Uniforms	-	-	-	-	344	(344)
<b>Protective Services</b>						
<b>Emergency Measures</b>						
Salaries	57,473	52,615	67,080	16,770	10,320	6,450
Benefits	14,368	11,145	13,416	3,354	4,664	(1,310)
Education / Training	4,000	19	3,000	750	-	750
Mileage	2,240	1,464	2,500	625	163	462
Advertising	300	-	600	150	-	150
Promotion	1,000	71	3,000	750	450	300
Vehicle/Equipment Maintenance	2,000	1,649	1,000	250	-	250
Materials & Supplies	3,000	512	2,500	625	1	624
Telecommunication	4,329	6,353	7,000	1,750	-	1,750
Contracts & Agreements	5,000	825	5,000	1,250	-	1,250

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Licenses & Permits	270	53	300	75	-	75
<b>Animal Control</b>						
Salaries	36,370	50,202	44,892	11,223	6,906	4,317
Benefits	9,092	11,531	8,978	2,245	3,008	(763)
Education / Training	-	138	-	-	-	-
Mileage	400	-	400	100	-	100
Postage	-	-	-	-	24	(24)
WRM Expense	-	387	400	100	-	100
Electrical	879	900	900	225	520	(295)
Animal Facility Maintenance	-	650	700	175	-	175
Vehicle/Equipment Maintenance	-	1,714	-	-	-	-
Vehicle/Equipment Fuel	-	3,761	-	-	513	(513)
Materials & Supplies	8,000	461	1,000	250	29	221
Uniforms/Clothing	1,000	-	1,000	250	-	250
Professional Services	1,000	229	1,000	250	-	250
Contracts & Agreements	10,000	3,110	5,000	1,250	-	1,250
<b>Bylaw Enforcement</b>						
Salaries	146,802	111,294	160,196	40,049	24,646	15,403
Benefits	36,700	26,224	32,039	8,010	9,062	(1,053)
Education / Training	3,500	323	1,000	250	836	(586)
Mileage	2,500	170	2,500	625	-	625
Registration/Course Fees	-	1,366	-	-	-	-
Professional Memberships & Dues	300	200	300	75	-	75
Advertising	800	14	800	200	-	200
Postage	-	-	-	-	12	(12)
Internal Shared Services	24,181	-	24,181	6,045	-	6,045
WRM Expense	1,040	20	1,040	260	-	260
Dangerous and Unsightly Premises	1,000	-	1,000	250	-	250

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Uniforms/Clothing	500	-	500	125	-	125
Professional Services	25,000	-	25,000	6,250	2,466	3,784
Contracts & Agreements	-	7,508	8,000	2,000	-	2,000
<b>Policing</b>						
DNA & Prosecution Services	18,600	17,696	19,350	4,838	-	4,838
RCMP Contract	3,004,291	2,253,218	3,886,495	971,624	-	971,624
Correctional Services	262,939	188,217	-	-	-	-
Police Advisory Board Honorariums	600	-	600	150	-	150
Police Advisory Board Travel	500	-	500	125	39	86
<b>Fire</b>						
Fire Department Operating Grants	802,063	768,433	947,063	-	-	-
Fire Fighter Workers Compensation	14,908	9,628	12,808	3,202	3,158	44
Fire Department Radio Licenses	13,546	-	14,142	3,536	-	3,536
Dry Hydrant Program	6,000	-	6,000	1,500	-	1,500
Hydrant Area Rates from Water Utility	400,704	-	443,243	-	-	-
Fire Truck Capital Area Rate	808,261	804,640	888,523	-	-	-
Kingston Fire Area Rate	116,906	116,824	124,066	31,017	-	31,017
Fire Fighter Awards Program	1,100	-	1,500	375	-	375
<b>Community Development</b>						
Salaries	-	-	406,787	101,697	62,676	39,021
Benefits	-	-	80,377	20,094	21,623	(1,529)
Training/Education	3,200	-	4,000	1,000	1,045	(45)
Mileage	-	250	-	-	805	(805)
Accommodations	-	-	3,000	750	135	615
Registration/Course Fees	-	-	1,800	450	1,045	(595)
Professional Memberships/Dues	500	140	500	125	200	(75)
Economic Development Agency	-	-	85,000	21,250	-	21,250



**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Summer Accessibility	-	-	8,800	2,200	-	2,200
Website	-	-	15,000	3,750	-	3,750
Office Supplies	500	762	-	-	-	-
Advertising/Promotion	27,200	3,922	35,000	8,750	653	8,097
Publications/Subscriptions	1,800	-	1,800	450	-	450
Community Meetings	250	-	15,000	3,750	-	3,750
Accessibility Plan	10,000	-	11,000	2,750	-	2,750
Strategic Initiatives	35,000	6,383	42,000	10,500	30	10,470
						-
Raven Haven Wages	32,037	22,267	33,500	8,375	-	8,375
Raven Haven Benefits	4,805	2,801	3,500	875	-	875
Raven Haven Operations	4,540	2,218	5,490	1,373	106	1,266
Raven Haven Sale of Goods	3,200	3,499	3,600	900	1,428	(528)
Active Living Strategy	6,500	1,045	6,500	1,625	5	1,620
Community Programs/Events	17,000	7,957	24,000	6,000	422	5,578
Professional Services	8,000	-	3,000	750	-	750
Contracts/Agreements	-	-	-	-	-	-
Grants to Organizations	-	-	-	-	-	-
Workshops/Clinics	3,582	-	3,600	900	166	734
Transfer to Land Reserve	55,000	-	55,000	13,750	-	13,750
Library Services	130,700	98,025	130,700	32,675	32,675	-
<b>Municipal Operations</b>						
<b>Administration</b>						
Administration Salaries	581,601	251,096	712,758	178,189	121,860	56,329
Administration Benefits	144,722	45,522	142,552	35,638	42,653	(7,015)
Training/Education	9,000	8,983	9,000	2,250	6,786	(4,536)
Mileage	7,000	2,003	2,500	625	436	189

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Accommodations	-	407	450	113	-	113
Registration/Course Fees	-	182	-	-	-	-
Professional Memberships/Dues	1,500	886	1,500	375	385	(10)
Office Supplies	1,500	886	-	-	156	(156)
Office Equipment	5,000	-	-	-	-	-
Courier	-	566	750	188	-	188
Subscriptions/Publications	-	-	-	-	-	-
Computer Software	2,600	2,393	-	-	-	-
Maintenance Tools/Equipment	-	44,874	10,000	2,500	166	2,334
Operational Supplies	30,000	7,357	10,000	2,500	414	2,086
Uniforms/Clothing	7,500	4,474	6,000	1,500	182	1,318
Contracts/Agreements	5,000	-	-	-	15,000	(15,000)
<b>Roads</b>						
Roads Insurance	1,093	-	-	-	-	-
Roads Operational Materials	30,000	-	-	-	-	-
Roads Salaries	-	-	-	-	185	(185)
Roads Benefits	-	-	-	-	45	(45)
Roads Contracts/Agreements	176,278	132,680	180,000	45,000	55,672	(10,672)
Local Road Maintenance	175,000	62,259	140,000	35,000	21,218	13,782
<b>Streetlights</b>						
Streetlight Insurance	11,087	-	-	-	-	-
Streetlight Electrical	60,000	33,990	65,000	16,250	6,158	10,092
Streetlight Repairs & Maintenance	10,000	557	7,500	1,875	-	1,875
<b>PW Facilities</b>						
Public Works Telephone/Fax	1,000	821	1,000	250	139	111
Public Works Solid Waste	-	2,473	3,000	750	376	374
Public Works Heat	-	5,021	12,000	3,000	1,578	1,422

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Public Works Power	-	3,161	4,500	1,125	1,571	(446)
Public Works Water	-	-	900	225	-	225
Public Works Facility Maintenance	-	4,301	6,000	1,500	84	1,416
Public Works Insurance	-	-	-	-	-	-
Public Works Security	-	229	500	125	-	125
Public Works Maintenance Tools/Equipment	-	22,416	-	-	3,154	(3,154)
Public Works Operational Materials & Supplies	-	999	-	-	79	(79)
<b>Other Facilities</b>						
Salaries			-	-	2,981	(2,981)
Benefits			-	-	1,403	(1,403)
Office Supplies	-	5,376	-	-	304	(304)
Solid Waste	-	572	500	125	-	125
Heat	-	18,740	40,000	10,000	3,209	6,791
Power	-	14,468	20,000	5,000	5,176	(176)
Water	-	1,031	1,500	375	-	375
Sewer	-	808	900	225	2,044	(1,819)
Facility Maintenance	-	9,728	20,000	5,000	416	4,584
Library Building	-	9,006	10,000	2,500	629	1,871
Bridgetown Arena	-	26,576	30,000	7,500	1,629	5,871
Bridgetown Pool	3,000	34,826	15,000	3,750	3,355	395
Tennis Court	2,165	-	-	-	-	-
Church Street Cemetery	2,300	2,085	2,300	575	209	366
Visitor Information Centre	-	161	-	-	60	(60)
Facility Insurance	-	20,396	-	-	-	-
Maintenance Tools/Equipment	-	93	-	-	-	-
Security	-	268	300	75	229	(154)
Materials & Supplies	-	1,587	1,750	438	54	383

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Contracts & Agreements	-	38,223	50,000	12,500	2,939	9,561
BCRA Agreement Grant	-	16,000	16,500	4,125	16,500	(12,375)
Salaries			-	-	30	(30)
Benefits			-	-	7	(7)
Power	4,000	1,274	-	-	603	(603)
Water	5,000	-	-	-	-	-
Facility Maintenance	-	979	-	-	-	-
Insurance	-	-	-	-	-	-
Maintenance Tools/Equipment	-	33	-	-	-	-
Vehicle/Equipment Insurance	-	-	-	-	-	-
Materials/Supplies	20,000	19,380	2,500	625	102	523
Agreement with ACOSS	-	-	50,000	12,500	-	12,500
<b>Raven Haven - Operation</b>						
Facility Maintenance	6,000	1,367	3,000	750	-	750
Facility Insurance	8,212	-	-	-	-	-
Maintenance Tools/Equipment	600	171	-	-	-	-
Materials/Supplies	3,000	2,303	3,000	750	-	750
Water Testing	600	805	850	213	-	213
<b>Parks and Trails</b>						
Salaries			118,241	29,560	11,706	17,854
Benefits			14,546	3,637	2,102	1,535
Power	200	322	350	88	-	88
Property Maintenance	-	665	-	-	-	-
Jubilee Park/Cyprus Walk	5,000	6,103	5,000	1,250	-	1,250
Ballfield and Soccer Field	2,800	2,056	2,500	625	3,129	(2,504)
Property Insurance	9,109	-	-	-	-	-
Church St. Cemetery	-	1,251	-	-	209	(209)
Upper Clements Picnic Park	3,500	-	5,000	1,250	-	1,250

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Maintenance Tools/Equipment	500	1,301	-	-	-	-
Materials/Supplies	15,100	19,871	20,000	5,000	7,029	(2,029)
Uniforms/Clothing	-	43	-	-	-	-
<b>Bridgetown Sewer Administration</b>						
Training/Education	5,000	227	2,500	625	-	625
Meals	1,000	-	500	125	-	125
Uniforms/Clothing	2,000	-	-	-	-	-
<b>Bridgetown Sewer Collection</b>						
Salaries	39,577	11,306	79,887	19,972	-	19,972
Benefits	9,002	3,011	15,977	3,994	4	3,990
Training/Education	-	-	-	-	100	(100)
Meals	-	-	-	-	-	-
Power	8,000	6,625	9,000	2,250	2,194	56
Facility Insurance	799	-	-	-	-	-
Materials/Supplies	5,000	24,527	26,000	6,500	2,728	3,772
Contracts/Agreements	4,800	-	-	-	-	-
Licenses/Permits	-	801	-	-	-	-
<b>Bridgetown Sewer Treatment</b>						
Salaries	21,312	7,369	43,016	10,754	59	10,695
Benefits	4,847	1,652	8,603	2,151	11	2,139
Training/Education	-	16,602	-	-	-	-
Meals	-	-	-	-	-	-
Professional Memberships/Dues	-	61	100	25	-	25
Courier	-	440	600	150	-	150
Power	2,000	1,776	2,500	625	751	(126)
Facility Maintenance	-	1,681	2,000	500	480	20
Facility Insurance	622	-	-	-	-	-

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Materials/Supplies	22,000	6,831	13,000	3,250	-	3,250
Chemicals	26,000	10,637	27,000	6,750	(581)	7,331
Plant Testing	2,100	1,200	1,500	375	160	215
Uniforms/Clothing	-	-	-	-	-	-
Contracts/Agreements	10,000	2,081	-	-	-	-
<b>County Sewer Administration</b>						
Salaries	133,143	72,946	137,998	34,499	10,751	23,749
Benefits	53,882	16,313	27,600	6,900	2,427	4,473
Power	-	8,599	10,000	2,500	-	2,500
Training/Education	5,000	321	2,500	625	-	625
Mileage	3,500	-	-	-	-	-
Meals	-	347	250	63	-	63
Accommodations	-	1,159	1,500	375	-	375
Professional Memberships/Dues	-	152	175	44	-	44
Office Supplies	-	1,025	-	-	-	-
Postage/Courier	2,000	1,151	-	-	203	(203)
Telephone/Fax	500	-	500	125	58	67
Waste Resource Management	-	38	100	25	-	25
Uniforms/Clothing	3,000	444	1,000	250	-	250
Professional Services	1,000	684	1,000	250	-	250
Transfer to Sewer Reserve	320,313		450,544	-	-	-
<b>County Sewer Collection</b>						
Power	25,000	20,773	25,000	6,250	6,112	138
Facility Maintenance	-	73	-	-	-	-
Facility Insurance	6,949	161	-	-	-	-
Materials/Supplies	65,000	34,460	50,000	12,500	9,505	2,995
Maintenance Equipment	1,000	-	-	-	-	-
Uniforms/Clothing	-	-	-	-	-	-

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Professional Services	-	684	-	-	683	(683)
Contracts/Agreements	11,000	-	30,000	7,500	-	7,500
Licenses/Permits	500	-	-	-	-	-
<b>County Sewer Treatment</b>						
Salaries	71,693	62,923	74,307	18,577	25,610	(7,033)
Benefits	29,013	14,620	14,861	3,715	10,539	(6,824)
Heat	4,000	2,367	4,000	1,000	438	562
Power	65,000	45,595	65,000	16,250	6,952	9,298
Water	35,000	4,389	7,000	1,750	-	1,750
Sewer	750	-	750	188	-	188
Facility Maintenance	8,000	5,872	8,000	2,000	780	1,220
Facility Insurance	10,000	-	-	-	-	-
Maintenance Tools/Equipment	2,000	449	1,000	250	381	(131)
Materials/Supplies	120,000	83,867	115,000	28,750	15,917	12,834
Chemicals	35,000	32,443	37,000	9,250	3,754	5,496
Plant Testing	7,000	4,060	6,000	1,500	686	814
Telecommunications	1,100	709	1,500	375	177	198
Contracts/Agreements	110,000	86,880	110,000	27,500	56,546	(29,046)
Leases	100	23	100	25	-	25
Licenses/Permits	500	-	-	-	-	-
<b>Vehicle Fleet</b>						
Vehicle Maintenance	-	83,654	95,000	23,750	24,260	(510)
Vehicle Fuel	-	73,908	105,000	26,250	11,827	14,423
Vehicle Insurance	-	-	-	-	-	-
Vehicle Rental	-	-	-	-	-	-
Vehicle Purchases	-	-	25,000	6,250	-	6,250
<b>Solid Waste</b>						

**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Salaries	-	10,792	-	-	-	-
Benefits	-	2,262	-	-	-	-
Postage	-	-	-	-	-	-
Communications	5,000	1,092	-	-	-	-
Curbside Collection Contract	835,000	1,048,394	1,220,000	244,000	150,879	93,121
Valley Waste Transfer Station	883,600	389,297	1,100,000	220,000	73,946	146,054
Hazardous Waste	-	9,497	-	-	-	-
Waste Resource Management	-	298	-	-	-	-
Power	-	1,286	-	-	-	-
Facility Insurance	-	-	-	-	-	-
Vehicle Equipment/Fuel	-	2,051	-	-	-	-
Materials/Supplies	-	3,719	4,000	1,000	-	1,000
Testing	-	-	-	-	-	-
Contracts/Agreements	-	14,129	-	-	-	-
<b>Fiscal Services</b>						
Valley Regional Housing Authority	145,000	206,615	-	-	-	-
Annapolis Valley Regional Centre of Education	4,418,238	2,581,523	4,890,000	978,000	737,578	240,422
Transfer to Reserves - IT	15,000	-	15,000	-	-	-
Transfer to Operating - Bridgetown Sewer	27,363	-	-	-	-	-
Transfer to Bridgetown Sewer Reserve	-	122,244	109,947	-	-	-
Transfer to County Sewer Reserve	39,454		228,350	-	-	-
Kings Transit	656,003		856,745	214,186	203,634	10,552
Trans County Transportation Service	40,000	60,000	60,000	-	-	-
Streetlight Reserve Transfer		68,478	65,496	-	-	-
Bridgetown Road Debt Principal 33A-1	13,662	13,662	-	-	-	-
Bridgetown Town Hall Debt 34A-1	3,320	3,320	3,320	3,320	3,320	-
Bridgetown Fire Hall Debt 34A-1	6,600	6,600	6,600	6,600	6,600	-



**Municipality of the County of Annapolis  
2024-2025 Approved Operating Budget**

	2023-2024		2024-2025			
	Budget	Actual	Total Budget	Pro-rated Budget - Q1	YTD - June 10, 2024	Variance - pro-rated
Bridgetown Fire Hall Interest 32A-1/34	2,773	2,773	2,557	-	-	-
Bridgetown Fire Truck Debt 35A-1	37,500	37,500	37,500	-	-	-
Bridgetown Fire Truck Interest 35A-1	3,081	3,081	2,116	1,058	1,058	(0)
Bridgetown Town Hall CMHC	29,147	29,147	30,307	-	-	-
Bridgetown Buildings Debt Interest	164	164	111	56	56	(0)
Bridgetown Church Street CMHC	2,366	2,366	1,206	-	-	-
Bridgetown Sewer Principal 32A-1	-	-	-	-	-	-
Bridgetown Firehall Principal 32A-1	-	-	-	-	-	-
Bridgetown Buildings Principal 32A-1	-	-	-	-	-	-
LED Streetlight Debt 35A-1	78,562	78,562	78,562	-	-	-
LED Streetlight Interest	6,455	6,455	4,433	2,217	2,217	(0)
Streets/Sidewalks Interest 33A-1/31A-1	204	204	-	-	-	-
Plow Truck Interest 31B-1	-	-	-	-	-	-
Bridgetown Sewer Treatment 32A-1	-	-	-	-	-	-
CRES Paving Principal	-	-	9,753	-	-	-
Waste Debt Land	75,000	75,000	71,500	71,500	75,000	(3,500)
Compost Carts Principal 39A-1	60,000	60,000	60,000	60,000	60,000	-
Compost Carts Interest 39A-1	9,650	9,650	8,345	4,173	4,505	(333)
Paving Loans from Capital Reserve	-	-	-	-	-	-
Interest in Short Term Borrowing	-	-	52,500	-	-	-
Annapolis Royal Pool Grant	-	-	60,000	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>21,601,813</b>	<b>15,321,611</b>	<b>25,786,839</b>	<b>5,592,138</b>	<b>3,380,937</b>	<b>2,211,201</b>

**Revenue Analysis:**

Total pro-rated revenues	\$23,360,534
Revenues billed/collected	\$21,914,048
Variance	(\$1,446,486)

The pro-rated budget column for revenues have been adjusted to reflect revenue recognition timing. Taxation and County sewer bills are billed annually. The assumption for the remainder of the revenues for Q1 is 25%. As this report reflects up to June 10 there are some quarterly revenues that are not yet received, however, revenues are in line with budget expectations and no adverse impacts are anticipated as of the first quarter.

This variance is primarily due to the timing of payments in lieu from the Provincial and Federal governments as well as Nova Scotia Power. It is considered timing differences as it is not expected to remain a negative variance.

Budget Item	Analysis
Deed Transfer Tax	Budgeted at \$1,200,000; in April \$182,000 was received and reflects a lower level of property sales. This is a difficult item to forecast, but the budget has been adjusted to reflect the market trends at the time of the budget process.
Payments in Lieu of taxation	These are submitted to other levels of government and received later in the fiscal year. The budget is based on the submission.

**Expense Analysis:**

The pro-rated budget for expenses has been adjusted to be 20-25% of total budget, however debt charges and other annual expenses have been adjusted to reflect this nature.

Total pro-rated budget	\$5,592,138
Total expenses, as of June 10	\$3,380,937
Variance	\$2,211,201

The majority of this variance is a result of the education rate billed at the interim rate (last year's amount) and no RCMP quarterly invoice to date. The education billing is expected to include a reconciliation with the current budget amount and no adverse impacts are anticipated with either mandatory contribution.

Budget Item	Analysis
Liability Insurance	Actual insurance renewal came in higher than anticipated, however the impact will be lower by \$23,000 as a portion of this insurance relates to the water utilities and requires adjustment.
Tax exemptions and write offs	There is \$85,000 remaining to reflect any seasonal adjustments from PVSC, any other PVSC adjustments, write off of uncollectible accounts, low-income exemptions, and Provincial senior rebates. Staff will monitor and advise Council if there is a deficit expected.  Low-income tax exemptions per Municipal Policy 105 received to date total \$60,674, compared to \$80,481 from the prior year around this time. Council has revised the policy to accept these applications throughout the year and this figure is expected to increase.

Centralized expenses	<p>Items such as office supplies, office equipment, training, etc. has been centralized in the budget document. Financial reporting requirements do not allow for centralized expenses and have been recorded in the various cost centres.</p> <p>The overall budget will be managed holistically, and Council will be advised of any anticipated discrepancies.</p>
RCMP Contract	To date, we have not received a quarterly billing due to the timing of this report.
Education Contribution	AVRCE is currently interim billing us based on last years amount owing at \$368,789 per month, but this is expected to increase to approximately \$407,500 with an adjustment from the interim bills to current year amounts. More information should be available in the next quarterly report.

It is very early in the operating year and many projects and special initiatives are in the early stages. There is minimal to report, and the financial analysis does not indicate any concerns.

**FINANCIAL IMPLICATIONS**

All area rates collected for remittance to other governing bodies will be remitted following the property taxation deadline at the Municipality of June 30, 2024. This includes transfers such as, but not limited to, the Village of Lawrencetown rates, Kingston Fire rates, and Fire operating grants.

Total revenues billed and/or collected	\$21,914,048
Total expenses to date	\$3,380,937

There are no adverse financial impacts to report at this time, details can be found in the attached file "Q1 Budget Variance Report."

**POLICY IMPLICATIONS**

There are no policy impacts resulting from this report.

**ATTACHMENTS**

Q1 Budget Variance Report

**Prepared by:**

Angela Anderson, CPA, Director of Finance

**Approved by:**

**Approval Date:**

Chris McNeill  
Chief Administrative Officer

(Date)



# STAFF REPORT

**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Angela Anderson, Director of Finance  
**Report Number:** **SR2024-49 Repayment of Temporary Borrowing**  
**Subject:** Repayment of Temporary Borrowing

## RECOMMENDATION(S)

That Municipal Council direct staff to utilize \$3,088,608 from the operating reserve to repay the RBC line of credit.

## LEGISLATIVE AUTHORITY

N/A

## BACKGROUND

A temporary borrowing resolution was issued to the Municipality for \$7.2M and renewed annually, with the intention of financing the Gordonstoun school project on the Upper Clements Park property. As a result, \$1,888,677 was withdrawn for this purpose.

The 2022/23 approved capital budget included debt financing for the demolition of structures on the same Upper Clements Park property for health and safety purposes, vehicle replacements, and administration building upgrades to accommodate staff in one location.

The amounts for each project total as follows:

Gordonstoun Project	\$1,888,677
Upper Clements Demolition	\$577,149
Administration Building Reno	\$492,072
Vehicle Replacement	\$130,710
<b>Total Temporary Borrowing</b>	<b>\$3,088,608</b>

The Municipality has been responsible for interest only payments on this temporary borrowing.

## DISCUSSION

Interest rates and ineligibility to partake in the debenture process contributed to the strategy to maintain these items on a temporary borrowing basis.

Interest on the line of credit is charged at RBC Prime rate less 0.75% which is approximately 6.25% as of June 18, 2024. If the Municipality obtained long-term debt the interest was estimated to be 5.5% to 6.5% for a term of 5-10 years.

The current balance of the operating reserve as of March 31, 2023, financial statements is \$5,804,539. Repayment of the line of credit would leave \$2,715,931. This amount would enable the Municipality to remain within the Provincial targets for the Financial Indicators report (house).

Interest earned on the \$3,088,608 in the bank account would be approximately \$13,800, whereas the interest charged on the line of credit is approximately \$16,686 monthly. As a result, it is recommended that Council utilize the operating reserve to repay the line of credit as it does not

change the financial health of the organization's reserves and will save money on monthly interest charges, and in future further reliance on the tax levy for principal and interest repayment.

**FINANCIAL IMPLICATIONS**

A summary of the financial implications are as follows:

Operating Reserve

Current Balance	\$5,804,539
Repayment	(\$3,088,608)
Net Operating Reserve	\$2,715,931

Interest Expense to the Municipality - monthly

Interest Earned; bank account	\$13,800
Interest paid; line of credit	\$16,686
Net expense, monthly	(\$2,886)

Repayment would result in annual savings of approximately \$36,000 using the interest rates as of June 18, 2024.

**POLICY IMPLICATIONS**

There are no policy implications as a result of this report.

**ALTERNATIVES / OPTIONS**

That Committee of the Whole recommend to Council that staff obtain a long-term debt facility for \$622,782 to fund the administration building renovations, and vehicle replacements from the 2022/23 capital budget; and

That Committee of the Whole recommend to Council that staff repay the remainder of the line of credit in the amount of \$2,465,826 as it relates to the Gordonstoun school project and Upper Clements Park property.

This option includes long-term debt for the tangible capital asset portion of the long-term debt. The operational costs associated with Gordonstoun and the demolition would not qualify for a long-term financing through the Finance and Treasury Board (formerly Municipal Finance Corporation).

The principal payments for the debenture would be estimated at \$63,000 with an average interest rate of 6.25% on the principal balance.

The operating reserve ending balance with repayment of \$2,465,826 would be \$3,338,713.

**NEXT STEPS**

Staff will take the steps necessary to request payment of the RBC line of credit from the Reserves bank account as directed by Council.

**ATTACHMENTS**

N/A

**Prepared by:**

Angela Anderson, CPA, Director of Finance

**Approved by:**

  
Chris McNeill  
Chief Administrative Officer

**Approval Date:**

(Date) JULY 2, 2024



## STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Dawn Campbell, Director of Corporate Services  
**Report Number:** **SR2024-50 AM-1.3.6.3 Heritage Adv. Committee Policy - Repeal**  
**Subject:** Repeal *AM-1.3.6.3 Heritage Advisory Committee Policy*

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### RECOMMENDATION

That Municipal Council repeal *AM-1.3.6.3 Heritage Advisory Committee Policy*, 7-day notice.

### LEGISLATIVE AUTHORITY

Sub-section 47(1) of the *Municipal Government Act* states:

*The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.*

Sub-section 48(1) of the *Municipal Government Act*:

*Before a policy is passed, amended or repealed the council shall give at least seven days' notice to all council members.*

Section 12 *Heritage Property Act*:

*(1)A municipality may by by-law establish a municipal registry of heritage property.*

*(2)A by-law made pursuant to this Section shall provide for the establishment of a heritage advisory committee.*

### BACKGROUND

In September 2020, the County separated its previous *Advisory Committees and Boards Policy* into separate policies for individual committees. This established a separate policy for the Heritage Advisory Committee. However, the policy is redundant and unnecessary as this committee is already provided for under *C5 Heritage Property Bylaw*.

### DISCUSSION

*C5 Heritage Property Bylaw* is scheduled for review and updating in September 2024.

### FINANCIAL IMPLICATIONS

There are no known financial implications resulting from this repeal.

### POLICY IMPLICATIONS

No known policy implications

**ALTERNATIVES / OPTIONS**

- Repeal the policy
- Keep the policy in present format

**COMMUNICATION**

Normal statutory requirements

**ATTACHMENTS**

*AM-1.3.6.3 Heritage Advisory Committee Policy*

**Prepared By:**

Dawn Campbell, Director of Corporate Services

**Approved by:**



Chris McNeill  
Chief Administrative Officer

**Approval Date:**

JULY 2, 2024  
(Date)

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS <b>POLICY AND ADMINISTRATION MANUAL</b>		AM - 1.3.6.3
Section <b>Procedure &amp; Organization of Council</b>	Subject <b>Heritage Advisory Committee Policy</b>	

**GENERAL**

1. This policy is entitled "**Heritage Advisory Committee Policy.**"

**AUTHORITY FOR POLICY**

2. Sections 22, 23, 24, 25, 26, 44, 200 and 345 *Municipal Government Act*, as amended and the *C5 Heritage Property Bylaw* and the *Heritage Property Act*

**DEFINITIONS**

3. Unless otherwise defined below, terms used in this policy shall have the same meanings as those defined in the *Municipal Government Act*.
  - (a) **Term of Appointment** - Except to the extent that the term of appointment is otherwise determined by statute, bylaw or policy, committee members shall be appointed for two (2) years with the term commencing in December following each municipal general election or bi-annual election anniversary. Except as otherwise provided in this policy, no appointment shall cease until such time as a successor is appointed.

**PROVISIONS**

4. Except as otherwise determined by statute, bylaw or policy, every person shall be qualified to be appointed as a citizen member who meets the qualifications of Sub-section 4.3 in *AM-1.3.4 Citizen Appointments to Committees Policy*.
5. Municipal Council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties.
6. Except to the extent that the chair is otherwise determined by statute, bylaw or policy, municipal council may appoint a person to serve as chair of the committee, after seeking the advice of the Nominating Committee.
7. If Municipal Council does not appoint a chair, the committee shall elect a chair from one of its members.
8. The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to *AM-1.2.0 Council Meetings and Proceedings Policy*, with any necessary modifications for context.
9. Except to the extent that the secretary is otherwise determined by bylaw or policy, the Chief Administrative Officer or his / her designate may appoint an employee of the County to serve as Secretary, with a voice but no vote.
10. If the Chief Administrative Officer or his/her designate does not appoint a secretary, the committee shall elect a secretary from one of its members, in which event the Secretary shall be a full voting member of the committee.
11. The secretary shall keep minutes of the committee meetings and ensure that the Municipal Clerk is provided with a signed copy of all approved minutes which are signed by the chairperson and recording secretary.
12. The committee shall meet at such time and place which it sets at a preceding meeting or at such other time and place as the Municipal Council, the Committee's Secretary, the Committee's Chair or a quorum of committee members may set by providing notice of meeting to all committee members at



<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>AM - 1.3.6.3</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Heritage Advisory Committee Policy</b>	

least 5 business days in advance.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>AM - 1.3.6.3</b>
<b>Section</b> <b>Procedure &amp; Organization of Council</b>	<b>Subject</b> <b>Heritage Advisory Committee Policy</b>	

13. The Secretary shall provide notice of meetings to the public by posting a "Notice of Committee Meeting" containing the time, date and place at the Administration Office in Annapolis Royal and the Planning Office in Lawrencetown.
14. Subject to any resolution of municipal council, the resources which may be utilized by the committee include:
  - (1) advice and support of the Chief Administrative Officer OR the Municipal Clerk or his or her designate;
  - (2) use of the county's facilities and supplies for meetings, arranged through the Secretary or the Municipal Clerk;
  - (3) such other resources as may reasonably be required, by arrangement through the CAO.
15. All meetings minutes, and records of the committee shall be open to the public except as expressly authorized by law.
16. The committee may meet in closed session to discuss matters relating to:
  - acquisition, sale, lease and security of municipal property;
  - setting a minimum price to be accepted by the municipality at a tax sale;
  - personnel matters;
  - labour relations;
  - contract negotiations;
  - litigation or potential litigation;
  - legal advice eligible for solicitor-client privilege; and
  - public security.
17. No decision shall be made in closed session except a decision concerning procedural matters.
18. A quorum of the committee shall be a majority (more than half) of the members appointed by Municipal Council at the time the meeting occurred.
19. A committee member who, without leave of the committee, is absent from three consecutive regular meetings, ceases to be a member (Subsection 25(1), MGA).
20. The secretary shall ensure that the Municipal Clerk is apprised immediately of any such circumstances which create a vacancy on any committee.
21. A committee may make recommendations to Municipal Council regarding the allocation or expenditure of funds but no committee shall have the power to expend funds (Sub-section 23 (c) MGA).
22. Subject to the other provisions of this policy, the rules of procedure, conduct and debate pursuant to AM-1.2.0 Council Meetings and Proceedings Policy apply at committee meetings with any necessary modifications for context, except that no notices of reconsideration shall be permitted at committee meetings.





# STAFF REPORT

**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Dawn Campbell, Director of Corporate Services  
**Report Number:** SR2024-51 Policy 123 Police Advisory Board New  
**Subject:** Approve *Policy 123 Police Advisory Board*

## RECOMMENDATION

That Municipal Council approve *Policy 123 Police Advisory Board*, seven-day notice.

## LEGISLATIVE AUTHORITY

Sub-section 47(1) of the *Municipal Government Act*:

*The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.*

Sub-section 48(1) of the *Municipal Government Act*:

*Before a policy is passed, amended or repealed the council shall give at least seven days' notice to all council members.*

Section 57 (1) *Police Act*:

*A municipality receiving policing services in whole or in part from the Royal Canadian Mounted Police or the Provincial Police shall establish a police advisory board.*

## BACKGROUND

In September 2020, the County separated its previous *Advisory Committees and Boards Policy* into separate policies for individual committees. This established a separate policy for the Police Advisory Board.

The current policy required review and updating to:

- alleviate redundancy with *Policy 116 Committees of Council and Council Meetings Procedures*; and
- ensure agreement with the *Police Act*.

## DISCUSSION

The new policy clarifies the responsibilities of the Police Advisory Board and its advisory relationship to Municipal Council in accordance with the requirements of the *Police Act*.

## FINANCIAL IMPLICATIONS

There are no known financial implications resulting from this repeal.

## POLICY IMPLICATIONS

Approval of the new policy will simultaneously repeal the previous (current) policy.

## ALTERNATIVES / OPTIONS

- Repeal the policy
- Keep the policy in present format

**COMMUNICATION**

Normal statutory requirements

**ATTACHMENTS**

Excerpt from *Police Act – Police Advisory Boards*

*Policy 123 Police Advisory Board (proposed new policy)*

*AM-1.3.6.4 Police Advisory Board Policy (current policy proposed to be repealed)*

**Prepared By:**

Dawn Campbell, Director of Corporate Services

**Approved by:**



Chris McNeill  
Chief Administrative Officer

**Approval Date:**

JULY 2, 2024  
(Date)

POLICE ADVISORY BOARDS

**A. Establishment and composition of police advisory boards**

- 57 (1) A municipality receiving policing services in whole or in part from the Royal Canadian Mounted Police or the Provincial Police shall establish a police advisory board.
- (2) An advisory board consists of five or seven members.
- (3) A five-member advisory board consists of
- (a) two members of council appointed by resolution of the council;
  - (b) two members appointed by resolution of the council, who are neither members of council nor employees of the municipality; and
  - (c) one member appointed by the Minister.
- (4) A seven-member advisory board consists of
- (a) three members of council appointed by resolution of the council;
  - (b) three members appointed by resolution of the council, who are neither members of council nor employees of the municipality; and
  - (c) one member appointed by the Minister.
- (5) Where two or more municipalities have entered into an agreement pursuant to Section 84 to be policed by the Royal Canadian Mounted Police or the Provincial Police, unless provided otherwise in the agreement, the advisory board consists of
- (a) two members from each municipal council appointed by resolution of that council;
  - (b) two members from each municipality appointed by resolution of the council, who are neither members of council nor employees of the municipality; and
  - (c) one member appointed by the Minister.
- (5A)** Notwithstanding subsection (1), where two or more municipalities have common issues respecting policing in their municipalities and are policed by the Royal Canadian Mounted Police, they may, with the Minister's approval, establish a joint advisory board by entering into an agreement to do so.
- (5B)** A joint advisory board established pursuant to subsection (5A) consists of
- (a) two members from each council appointed by resolution of that council;
  - (b) two members from each municipality appointed by resolution of the council, who are neither members of council nor employees of the municipality; and
  - (c) one member appointed by the Minister.
- (6) The chief officer and the chief administrative officer of the municipality must receive notice of the meetings of an advisory board and are entitled to attend such meetings but not to vote.
- (7) A member of an advisory board may be dismissed by

- (a) the Minister, if the Minister appointed the member; or
- (b) resolution of municipal council, if the council appointed the member.

(8) Notwithstanding anything contained in this Section, where the Minister is satisfied that a municipality has established, in conjunction with the Royal Canadian Mounted Police, a system of governance that is equal to or better than the governance provided by an advisory board, the Minister may exempt the municipality from the requirement to appoint an advisory board pursuant to this Section. 2004, c. 31, s. 57; 2014, c. 55, s. 3.

#### **B. Oath of office and code of conduct**

58 Each member of an advisory board shall take an oath of office or affirmation as prescribed by regulation and adhere to a code of conduct prescribed by the regulations. 2004, c. 31, s. 58.

#### **C. Chair and vice-chair**

59 A chair and vice-chair of the advisory board shall be chosen by the members of the advisory board at the first meeting in each year. 2004, c. 31, s. 59.

#### **D. Appointment of person to act in place of absent member**

60 Where a member of an advisory board is unable to carry out the duties as a member of the board by reason of illness, absence or any other reason, the person or the body that made the initial appointment may appoint some other person to act as or be a member of the advisory board in the place or stead of the absent member. 2004, c. 31, s. 60.

#### **E. Remuneration**

61 The council may provide for the payment of a reasonable remuneration to the members of the advisory board who are not members of the council. 2004, c. 31, s. 61.

#### **F. No action lies**

62 No action or other proceeding for damages shall be instituted against a member of an advisory board for any act done in good faith in the execution or intended execution of the member's duty or for any alleged neglect or default in the execution in good faith of that duty. 2004, c. 31, s. 62.

#### **G. Meetings**

63 The advisory board must hold a board meeting at least every three months. 2004, c. 31, s. 63.

#### **H. Quorum**

64 A majority of the members of the advisory board

constitutes a quo- rum. 2004, c. 31, s. 64.

**I. Public and private meetings**

65 Meetings of the advisory board are open to the public, but all matters relating to discipline, personnel conduct, contract negotiations and security of police operations may be conducted in private. 2004, c. 31, s. 65.

**J. Advisory board may give advice or direction to chief officer**

66 On behalf of the advisory board, the board chair or the chair's dele- gate may, in accordance with an agreement made pursuant to clause 36(1)(b), give advice in writing to the chief officer, but not to other members of the police department and, for greater certainty, no other member of the board shall give advice or direction to a member of the police department. 2004, c. 31, s. 66.

**K. Training of advisory board members**

67 An advisory board member shall undergo any training that may be provided for members of the board or required by the Minister or by regulation. 2004, c. 31, s. 67

**L. Function of advisory board**

68 (1) The function of an advisory board is to provide advice to the council in relation to the enforcement of law, the maintenance of law and order and the prevention of crime in the municipality, but the advisory board shall not exercise jurisdiction relating to complaints, discipline, personnel conduct or the internal management of the Royal Canadian Mounted Police.

(2) With the approval of the Minister, the council, by by-law, may prescribe

(a) the additional or specific roles and responsibilities of an advisory board; and

(b) the rules and regulations governing proceedings of an advisory board,

and the advisory board has sole jurisdiction over matters so delegated to it.

(3) Without limiting the generality of subsection (1), an advisory board shall, subject to the police contract or policing agreement,

(a) determine, in consultation with the chief officer or the chief officer's designate, priorities, objectives and goals respecting police services in the community;

(b) ensure the chief officer establishes programs and strategies to implement the priorities, objectives and goals respecting police services;

(c) ensure that community needs and values are reflected in policing priorities, objectives, goals, programs and strategies;

(d) ensure that police services are delivered in a



manner consistent with community values, needs and expectations;

(e) act as a conduit between the community and the police department;

(f) recommend policies, administrative and organizational direction for the effective management of the police department; and

(g) review with the chief officer or the chief officer's designate information provided by the chief officer respecting complaints and internal discipline. 2004, c. 31, s. 68.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>	<b>POLICY 123</b>
<b>ADVISORY COMMITTEES &amp; BOARDS</b>	<b>Annapolis County Police Advisory Board</b>

**1. GENERAL**

This policy is referred to as the “**Police Advisory Board Policy.**”

**2. AUTHORITY FOR POLICY**

Sub-section 23(1)(c) of the *Municipal Government Act* states that council may make policies providing for committees and conferring powers and duties upon them, except the power to expend funds.

Sub-section 57(1) of the *Police Act* states that a municipality receiving policing services in whole or in part from the Royal Canadian Mounted Police shall establish a police advisory board. Sections 57-68 describe the composition, conduct, functions and responsibilities of the board.

**3. DEFINITIONS**

Terms used in this policy shall have the same meaning as in the *Municipal Government Act* or *Police Act*, or as their context applies according to a dictionary of the Canadian language.

**4. COMPOSITION AND MEMBERSHIP**

In accordance with the *Police Act*, the advisory board shall consist of five members:

- Two members of council appointed by resolution;
- Two members appointed by council who are not council members or employees;
- One member appointed by the Minister of Justice.

All members, including councillors, will undergo criminal records check at the beginning of their term and prior to sitting on the Police Advisory Board. All members who cannot provide a clear criminal records check will not be eligible for appointment to the Board.

If a member appointed by council is unable to carry out their duties by reason of illness, absence or other reason, council may appoint another person to be a member of the advisory board in their place.

**5. QUORUM**

A quorum for the board shall consist of a majority of the members appointed to the board at the time of each meeting.

**6. MEETINGS**

The board shall meet at least every three (3) months at such time and place as directed by the chairperson, or board at a preceding meeting, by providing notice of all such meetings to all board members at least five (5) business days in advance of the meeting. This five-day notice provision does not apply to re-scheduled

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>	<b>POLICY 123</b>
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meetings due to weather, lack of a quorum at a meeting, or another deemed emergency need for a meeting by the chairperson.

All meeting minutes, and records of the board shall be open to the public except as expressly prohibited by law.

Meetings shall be open to the public, but all matters relating to discipline, personnel conduct, contract negotiations and security of police operations may be conducted in private, in accordance with *Police Act*.

The Chief Administrative Officer of the County and the Chief Officer for Annapolis County District RCMP shall receive notice of the meetings of the board and are entitled to attend but not entitled to vote.

**M. 8. FUNCTION AND RESPONSIBILITIES**

The function of the Police Advisory Board is to provide advice to council in relation to the enforcement of law, the maintenance of law and order and the prevention of crime in the municipality. The Board shall not exercise jurisdiction relating to complaints, discipline, personnel conduct or the internal management of the Royal Canadian Mounted Police.

Specifically, the Police Advisory Board shall:

- a. determine, in consultation with the chief officer or the chief officer’s designate, priorities, objectives and goals respecting police services in the community;
- b. ensure the chief officer establishes programs and strategies to implement the priorities, objectives and goals respecting police services;
- c. ensure that community needs and values are reflected in policing priorities, objectives, goals, programs and strategies;
- d. ensure that police services are delivered in a manner consistent with community values, needs and expectations;
- e. act as a conduit between the community and the police department;
- f. recommend policies, administrative and organizational direction for the effective management of the police department; and
- g. review with the chief officer or the chief officer’s designate information provided by the chief officer respecting complaints and internal discipline.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>	<b>POLICY 123</b>
<b>ADVISORY COMMITTEES &amp; BOARDS</b>	<b>Annapolis County Police Advisory Board</b>

**9. RECOMMENDATIONS**

In the event the Police Advisory Board fails to provide a report or recommendation to municipal council within any set deadline established by council; municipal council may proceed with a decision regarding a matter without awaiting the board’s report or recommendation.

**10. REPEAL**

*Policy AM-1.3.6.4 Police Advisory Board Policy*, adopted by Municipal Council of the County of Annapolis on April 20, 2021, is hereby repealed.

<p>Municipal Clerk’s Annotation for Official Policy Book</p> <p>I certify that this policy was adopted by Municipal Council as indicated below:</p> <p><i>Seven (7) Day Notice</i>..... <b>PENDING July 9, 2024</b></p> <p><i>Council Approval</i> ..... <b>PENDING July 16, 2024</b></p> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p><b><u>Carolyn Young</u></b></p> <p>Municipal Clerk</p> </div> <div style="text-align: center;"> <p><b><u>PENDING</u></b></p> <p>Date</p> </div> </div> <p style="text-align: center; margin-top: 10px;"><i>At Annapolis Royal Nova Scotia</i></p>	
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MUNICIPALITY OF THE COUNTY OF ANNAPOLIS <b>POLICY AND ADMINISTRATION MANUAL</b>		AM - 1.3.6.4
Section <b>Procedure &amp; Organization of Council</b>	Subject <b>Police Advisory Board Policy</b>	

**GENERAL**

1. This policy is entitled "**Police Advisory Board Policy**".

**For Repeal**

**AUTHORITY FOR POLICY**

2. Sections 22, 23, 24, 25, 26, 44, 200 and 345 *Municipal Government Act*, as amended AND the *Police Act (NS)*, as amended

**DEFINITIONS**

3. Unless otherwise defined below, terms used in this policy shall have the same meanings as those defined in the *Municipal Government Act*.

**(a) Term of Appointment** – Except to the extent that the term of appointment is otherwise determined by statute, bylaw or policy, committee members shall be appointed for two (2) years with the term commencing in December following each municipal general election or bi-annual election anniversary. Except as otherwise provided in this policy, no appointment shall cease until such time as a successor is appointed.

**PROVISIONS**

4. Except as otherwise determined by statute, bylaw or policy, every person shall be qualified to be appointed as a citizen member who meets the qualifications of Sub-section 4.3 in *AM-1.3.4 Citizen Appointments to Committees Policy*.
5. Municipal Council may replace at any time committee members who resign or who, in Council’s opinion, are unable or unwilling to discharge their duties.
6. Except to the extent that the chair is otherwise determined by statute, bylaw or policy, municipal council may appoint a person to serve as chair of the committee, after seeking the advice of the Nominating Committee.
7. If Municipal Council does not appoint a chair, the committee shall elect a chair from one of its members.
8. The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to *AM-1.2.0 Council Meetings and Proceedings Policy*, with any necessary modifications for context.
9. Except to the extent that the secretary is otherwise determined by bylaw or policy, the Chief Administrative Officer or his / her designate may appoint an employee of the County to serve as Secretary, with a voice but no vote.
10. If the Chief Administrative Officer or his/her designate does not appoint a secretary, the committee shall elect a secretary from one of its members, in which event the Secretary shall be a full voting member of the committee.
11. The secretary shall keep minutes of the committee meetings and ensure that the Municipal Clerk is provided with a signed copy of all approved minutes which are signed by the chairperson and recording secretary.
12. The committee shall meet at such time and place which it sets at a preceding meeting or at such other time and place as the Municipal Council, the Committee’s Secretary, the Committee’s Chair or a quorum of committee members may set by providing notice of meeting to all committee members at least 5 business days in advance.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS</b> <b>POLICY AND ADMINISTRATION MANUAL</b>		<b>AM - 1.3.6.4</b>
Section <b>Procedure &amp; Organization of Council</b>	Subject <b>Police Advisory Board Policy</b>	

- For Repeal
13. The Secretary shall provide notice of meetings to the public by posting a "Notice of Committee Meeting" containing the time, date and place at the Administration Office in Annapolis Royal and the Planning Office in Lawrenceville.
  14. Subject to any resolution of municipal council, the resources which may be utilized by the committee include:
    - (1) advice and support of the Chief Administrative Officer OR the Municipal Clerk or his or her designate;
    - (2) use of the county's facilities and supplies for meetings, arranged through the Secretary or the Municipal Clerk;
    - (3) such other resources as may reasonably be required, by arrangement through the CAO.
  15. All meetings minutes, and records of the committee shall be open to the public except as expressly authorized by law.
  16. The committee may meet in closed session to discuss matters relating to:
    - acquisition, sale, lease and security of municipal property;
    - setting a minimum price to be accepted by the municipality at a tax sale;
    - personnel matters;
    - labour relations;
    - contract negotiations;
    - litigation or potential litigation;
    - legal advice eligible for solicitor-client privilege; and
    - public security.
  17. No decision shall be made in closed session except a decision concerning procedural matters.
  18. A quorum of the committee shall be a majority (more than half) of the members appointed by Municipal Council at the time the meeting occurred.
  19. A committee member who, without leave of the committee, is absent from three consecutive regular meetings, ceases to be a member (Subsection 25(1), MGA).
  20. The secretary shall ensure that the Municipal Clerk is apprised immediately of any such circumstances which create a vacancy on any committee.
  21. A committee may make recommendations to Municipal Council regarding the allocation or expenditure of funds but no committee shall have the power to expend funds (*Sub-section 23 (c) MGA*).
  22. Subject to the other provisions of this policy, the rules of procedure, conduct and debate pursuant to *AM-1.2.0 Council Meetings and Proceedings Policy* apply at committee meetings with any necessary modifications for context, except that no notices of reconsideration shall be permitted at committee meetings.

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS <b>POLICY AND ADMINISTRATION MANUAL</b>		AM - 1.3.6.4
Section <b>Procedure &amp; Organization of Council</b>	Subject <b>Police Advisory Board Policy</b>	

23. In the event the committee fails to provide a report or recommendation to municipal council within any set deadline established by the council, municipal council may proceed with a decision regarding a matter within the committee's mandate without awaiting the committee report or recommendation.

**For Repeal**

**TERMS OF REFERENCE**

24. A Police Advisory Board is hereby established pursuant to Section 57 of the *Police Act* to perform the functions described in Section 68 of the *Act* with respect to advice to the Council in relation to the enforcement of law, the maintenance of law and order and the prevention of crime in the municipality.

25. The board shall consist of five(5) members as follows:

- two(2) members of council appointed by resolution of the council;
- two (2) members appointed by resolution of the council who are neither members of council nor employees of the municipality; and
- one member appointed by the Minister of Justice.

Municipal Clerk's Annotation for Official Policy Book	
I certify that this policy was adopted by Municipal Council as indicated below:	
<i>Seven (7) Day Notice</i> .....	<i>April 13, 2021</i>
<i>Council Approval</i> .....	<i>April 20, 2021</i>
<u>Carolyn Young</u>	<u>April 21, 2021</u>
Municipal Clerk	Date
<i>At Annapolis Royal Nova Scotia</i>	

**Amendments:  
September 2020:**

**-AM-1.3.6 Advisory Committees and Boards Policy** separated into separate policies for individual committees

Deleted section 18:  
~~18. A quorum of the committee shall be the same as that which applies to municipal council pursuant to provincial legislation, with any necessary changes for context.~~  
and replaced with the following:  
18. A quorum of the committee shall be a majority (more than half) of the members appointed by Municipal Council at the time the meeting occurred.



# STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Dawn Campbell, Director of Corporate Services  
**Report Number:** **SR2024-52 Policy 118 Fire and Emergency Services Registration - New**  
**Subject:** Approve *Policy 118 Fire and Emergency Services Registration*

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## RECOMMENDATION

That Municipal Council approve *Policy 118 Fire and Emergency Services Registration*, seven-day notice.

## LEGISLATIVE AUTHORITY

Sub-section 47(1) of the *Municipal Government Act* states:

*The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.*

Sub-section 48(1) of the *Municipal Government Act*:

*Before a policy is passed, amended or repealed the council shall give at least seven days' notice to all council members.*

## BACKGROUND

During funding discussions with fire departments recently, a commitment was made to review and update policies relating to them. In May 2024, a new policy was approved for fire services capital funding. The remaining "old" policy related to municipal registration of fire and emergency services now needs updating. This new, updated policy streamlines and simplifies the registration process.

## DISCUSSION

The new policy more closely parallels terminology and authorities provided in the *MGA* in relation to fire department / emergency registration and policies (*Sections 293-296*).

## FINANCIAL IMPLICATIONS

There are no known financial implications resulting from these repeals.

## POLICY IMPLICATIONS

The new policy replaces and repeals the County's previous policy – *AM-1.4.2.1 Fire and Emergency Services Policy (copy attached for reference)*.



**ALTERNATIVES / OPTIONS**

- Keep the policy in present format
- Replace the current policy

**COMMUNICATION**

Normal statutory requirements

Additionally, Annapolis County fire departments and Annapolis County Ground Search will be notified of approval and provided a copy of the new policy

**ATTACHMENTS**

*Policy 118 Fire and Emergency Services Registration (proposed for approval)*

*AM-1.4.2.1 Fire and Emergency Services Policy (for repeal)*

**Prepared By:**

Dawn Campbell, Director of Corporate Services

**Approved by:**



Chris McNeill  
Chief Administrative Officer

**Approval Date:**

JULY 2, 2024  
(Date)

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>POLICY 118</b>
<b>ADMINISTRATION</b>	<b>Fire and Emergency Services Registration</b>	

**1. GENERAL**

This policy is referred to as the "**Fire and Emergency Services Registration Policy.**"

**2. AUTHORITY FOR POLICY**

*Municipal Government Act* (Sections 294 and 295) establishes a process for bodies corporate to register as fire departments and emergency service providers.

Section 296 of the *Municipal Government Act* enables municipal councils to make policies respecting volunteer fire departments and emergency service providers.

**3. DEFINITIONS**

Terms used in this policy shall have the same meaning as in the *Municipal Government Act*, or as their context applies according to a dictionary of the Canadian language.

**4. PURPOSE**

The purpose of registration is to ensure that the Municipality:

- (a) is aware of all fire and emergency service providers; and
- (b) knows what emergency services are available; and
- (c) is satisfied that the provider is capable of providing the services it offers to provide.

**5. REQUIREMENT TO REGISTER**

Fire and emergency service providers located in or providing services in the Municipality of the County of Annapolis (the Municipality) must register with the Municipality.

Registered fire departments and emergency service providers are not agents of the Municipality.

No fire department or emergency service provider shall receive funding from the Municipality unless it has been duly registered.

**6. REGISTRATION PROCESS**

On or before **May 1<sup>st</sup>** each year, the Municipality will provide an application form to

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>POLICY 118</b>
<b>ADMINISTRATION</b>	<b>Fire and Emergency Services Registration</b>	

all bodies corporate interested in registering with the Municipality as a fire department or emergency service provider.

The registration form must be filled out by the Fire Chief or other senior authorized representative of the service provider on or before **July 1<sup>st</sup>** of each year.

**7. REGISTRATION REQUIREMENTS**

Bodies corporate wishing to register / continue to be registered as fire or emergency service providers shall provide to the Municipality (at least annually):

- (a) a list of specific emergency services it will endeavour to provide; and
- (b) a description or map of its service district; and
- (c) a complete list of department members and their current levels of training and certification; and
- (d) a current inventory of all apparatus to be used to provide the services the body corporate has indicated it intends to provide.

**8. REGISTRATION CRITERIA**

The Municipality shall not refuse to register a body corporate if:

- (a) the body corporate is a registered society under the Societies Act, registered in good standing with annual fees paid in full or incorporated under a Private Act; and
- (b) satisfied that the body corporate is capable of providing the services it proposes to provide; and
- (c) the body corporate carries a minimum of \$5,000,000 in liability insurance for the vehicles it owns or operates and a minimum of \$5,000,000 in liability insurance; and
- (d) it does not provide fire response and emergency services for profit; and
- (e) in the case of applicants seeking to register as primary service providers, the Municipality does not otherwise provide or support others to provide the same primary service for the same territory; and
- (f) it has completed and signed an application in the form provided by the Municipality, and where a Fire Commission exists pursuant to statutory

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<b>ADMINISTRATION</b>	<b>Fire and Emergency Services Registration</b>	

authority, the Commission and the entity providing the service have both signed the application.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>POLICY 118</b>
<b>ADMINISTRATION</b>	<b>Fire and Emergency Services Registration</b>	

**9. WITHDRAWAL OF REGISTRATION**

The Municipality may withdraw, in whole or in part, the registration of a fire department or emergency service provider if:

- (a) the Chief Administrative Officer is no longer satisfied that the body corporate is capable of providing the services covered by its registration; or
- (b) the department fails to comply with the requirements of this policy.

**10. REPEAL**

*AM-1.4.2.1 Fire and Emergency Services Policy*, adopted by Municipal Council of the County of Annapolis on May 21, 2024, is hereby repealed.

Municipal Clerk's Annotation for Official Policy Book	
I certify that this policy was adopted by Municipal Council as indicated below:	
Seven (7) Day Notice .....	<b>PENDING July 9, 2024</b>
Council Approval .....	<b>PENDING July 16, 2024</b>
_____	<b><u>PENDING</u></b>
Municipal Clerk	Date
<i>At <u>Annapolis Royal</u> Nova Scotia</i>	

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL		AM -1.4.2.1
Section Municipal Services - Protective	Subject Fire and Emergency Services Policy	

**1. APPLICATION**

This policy establishes the roles and responsibilities of the Municipality and its volunteer fire and emergency service providers in regard to:

- the requirements and procedures for registration;
- the manner of accounting for the use of funds provided by the Municipality;
- the requirement for proof of compliance with policies before advancing of any funds; and
- such other matters as are necessary and expedient for the provision of emergency services in the municipality.

**2. AUTHORITY**

Part X, Section 296, Municipal Government Act as amended

**3. DEFINITIONS**

"In this policy words and phrases have the same meaning as in the *Municipal Government Act* or as provided below:"

- 3.1 "Active Volunteers" defined as volunteers with a registered service provider who maintain good standing by attending training, meetings and responding to calls, to the levels required by their respective registered service provider bylaws and for greater certainty includes volunteer first responders who assist with non-fire emergency services.
- 3.2 "Capital expenditure" means an amount spent to acquire or improve a long-term asset such as equipment or buildings. Usually the cost is \$1,000 or more and the purchased item(s) recorded in an account classified as Property, Plant and Equipment. The cost (except for the cost of land) will then be charged to depreciation expense over the useful life of the asset.
- 3.3 "Chief Administrative Officer" or "CAO" is the senior administrative official for the municipality and includes any municipal employee to whom the CAO delegates authority.
- 3.4 "Fire response services provider" or "emergency service providers" includes organizations which provide one or more fire response and/or non-fire emergency services;
- 3.5 "Fire services" means services related to the prevention and suppression of fires;
- 3.6 "Municipality" means the Municipality of the County of Annapolis;

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL		AM -1.4.2.1
Section <b>Municipal Services - Protective</b>	Subject <b>Fire and Emergency Services Policy</b>	

- 3.7 "Mutual aid provider" means a fire or emergency response provider which may be called for assistance and support at the request of a primary service provider;
- 3.8 "Primary fire response services" or "primary service providers" means fire and emergency response services providers which are intended to be called first by emergency services dispatchers for the provision of fire suppression or emergency services in a defined territory in the Municipality of the County of Annapolis;
- 3.9 "Procurement Policy" means the Procurement Policy of the Municipality of the County of Annapolis outlining the methods for procurement of all goods and services to be adhered to by the registered fire and emergency service providers in accordance with the Atlantic Procurement Agreement for all capital expenditures as amended from time to time.
- 3.10 "Registered" means registered by the Municipality of the County of Annapolis in accordance with Part X of the *Municipal Government Act* and the provisions of this Policy.

**4. PRIMARY FIRE AND EMERGENCY SERVICES PROVIDED BY VOLUNTEER ORGANIZATIONS OR CORPORATIONS**

- 4.1 The Municipality acknowledges the provision of primary fire and emergency responses and fire prevention activities undertaken by volunteer fire brigades, departments, societies and other bodies corporate, in the geographic areas and for the particular emergency services for which such entities are registered.
- 4.2 In accordance with the Province, the Municipality will pay the Workers' Compensation Board (WCB) premiums for registered volunteer fire departments firefighters as necessary. This will be at the minimum yearly salary established by WCB.

**5. MUTUAL AID PROVIDERS**

- 5.1 The Municipality acknowledges mutual aid or support services provided by fire response and emergency services providers registered as mutual aid providers, and the Municipality authorizes primary service providers to request and obtain assistance where reasonably necessary from other, unregistered fire response and emergency services providers which are lawfully authorized primary service providers in another geographic area, municipal unit or jurisdiction.
- 5.2 The Municipality adopts as a mutual aid agreement of the Municipality for purposes of s. 302 of the *Municipal Government Act*:
  - (a) each standing mutual aid agreement entered into by a registered primary service provider; and

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(b) each ad hoc request made by a registered primary service provider for assistance at fires, rescues and other emergencies which results in another service provider responding to the event.

5.3 Nothing in this Policy authorizes a primary service provider to obligate or purport to obligate the Municipality to make cash payments for aid or assistance.

## 6. REQUIREMENTS AND PROCEDURES FOR REGISTRATION

The Municipality adopts the following requirements and procedures for registration under Part X of the *Municipal Government Act*:

6.1 The Municipality will make available to all eligible primary fire and emergency response service providers interested in registering with the Municipality an application form, which must be completed in full and returned to the Municipality for review. A copy of the application form for primary service providers is attached as **Schedule "A"**.

6.2 For mutual aid service providers which are not primary service providers in the Municipality, and which apply to the Municipality for registration, the applicant shall be registered in this Municipality for those services for which it is registered in the municipal unit for which it provides primary services. A service provider registered in the Municipality under subsection (1) is automatically registered as a mutual aid service provider in respect of its registered services.

6.3 The Municipality shall register a fire department and/or emergency service provider that complies with the requirements of the *Municipal Government Act* and this Policy if:

(a) the Municipality is satisfied based on a review of the application form that it is capable of providing the services it offers to provide; it carries a minimum of **\$5,000,000** in liability insurance for the vehicles it owns or operates and a minimum of **\$5,000,000** in liability insurance for claims brought against it for wrongful acts or omissions in regards to the fire response and emergency services which it provides;

(b) it does not provide fire response and emergency services for profit;

(c) in the case of applicants seeking to register as primary service providers, the Municipality does not otherwise provide or support others to provide the same primary service for the same territory; and

(d) it has completed and signed an application in the form provided by the Municipality, and where a Fire Commission exists pursuant to statutory authority, the Commission and the entity providing the service have both signed the application.



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- 6.4 On or before **July 1<sup>st</sup>** of each year the Municipality will send out a registration form to the contact person listed on the most current registration form to all registered fire response and emergency service providers. The registration form must be filled out by the Fire Chief or other senior authorized representative of the service provider, and returned to the Municipality on or before **September 1<sup>st</sup>** of each year.
- 6.5 Registration shall be effective upon receiving the signature of the Chief Administrative Officer (or his / her designate) and shall be for the services for which application is made unless the contrary is indicated by the Municipality when approving the registration.
- 6.6 A fire department registered pursuant to this policy shall:
  - (a) meet the National Fire Protection Association 1500 Standard on Fire Safety and Occupational Health Program as accepted by the NS Office of the Fire Marshall for Firefighter Occupational Health and Safety, **or** other standards as acceptable to the Municipality, including standards for apparatus, equipment and the National Building Code and the National Fire Code for Buildings, as well as the provisions of the *Occupational Health and Safety Act* of the Province of Nova Scotia, where applicable;
  - OR** (a) minimum training levels as acceptable to the Fire Services Association of Nova Scotia recognized in relation with the Fire Marshal's Office of the Province of Nova Scotia.
  - (b) be registered as an incorporated society with the Registry of Joint Stock Companies (NS);
  - (c) submit timely and accurate reports (at least annually) regarding but not limited to training, incidents, and fire suppression / prevention activities.
- 6.7 Failure to comply with this policy may be a cause for the Municipality to revoke the fire department's registration.

**7. REPORTING TO COUNCIL**

- 7.1 Each registered primary fire response and emergency services provider shall annually provide to Municipal Council financial statements in such form and contain such information as may from time to time be required for the proper administration of this policy.

**8. FIRE RESPONSE AND EMERGENCY SERVICES STANDARDS**

- 8.1 All fire and emergency service providers shall, to the best of their abilities and judgment, refrain from undertaking any activity unless the benefit of the activity appears at the time to outweigh the risks of the activity, including any risks arising from deficiencies or limitations in training, incident command, member accountability, or equipment at the site.

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Municipal Clerk's Annotation for Official Policy Book

I certify that this policy was approved by Municipal Council as indicated below:

*Seven (7) Day Notice* ..... **May 7, 2024**

*Council Approval* ..... **May 21, 2024**

**May 22, 2024**

\_\_\_\_\_ Date  
Municipal Clerk

At **Annapolis Royal** Nova Scotia

**APPROVED January 21, 2014**

**Amendments**

**June 16, 2015**

Deleted Sub-section 7.6(a):  
*"meet the National Fire Protection Association 1500 Standard on Fire Safety and Occupational Health Program as accepted by the NS Office of the Fire Marshal for Firefighter Occupational Health and Safety, or other standards as acceptable to the Municipality, including standards for apparatus, equipment and the National Building Code and the National Fire Code for buildings, as well as the provisions of the Occupational Health and Safety Act of the Province of Nova Scotia, where applicable;"*  
 and re-numbered subsequent sections accordingly.

**January 18, 2022**

- Changed policy name to "Fire and Emergency Services Policy and expanded policy to include registration of "emergency service providers"
- Added requirement for departments to follow County's procurement policy
- Added section that the Municipality pays WCB for registered fire departments
- Added section requiring Municipality listed as additionally named insured for assets
- Increased minimum liability insurance to \$5,000,000
- Changed deadline for annual registrations to July 1<sup>st</sup> (from February 1<sup>st</sup>)
- Removed loan guarantees
- Added requirement to meet National Fire Protection Association 1500 Standard on Fire Safety and Occupational Health Program or other standards acceptable to the Municipality
- Updated Schedules

**May-21, 2024**

Deleted Section 6 *Grants for Fire Service Providers (new policy)* – re-numbered subsequent sections

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**Schedule "A" Page -1-**

**Application for Registration as a Fire Department or Emergency Service Provider under the *Municipal Government Act*  
Municipality of the County of Annapolis**

**1. Service Provider Name (as registered with NS Registry of Joint Stocks):**

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**2. Chief / President Name, Contact Phone Number for Department, Email, Cell Number and Civic and Mailing Address:**

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**3. NS Registry of Joint Stock Number: \_\_\_\_\_**

**Federal Charitable Status Number (Canada Revenue Agency, if applicable):**

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**4. Name of Insurance Provider(s) and Amounts / Types of Insurance (Provide Copies of All)**

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**5. Communities or Area protected by the Service Provider (County Fire Districts, in the case of Fire Departments):**

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**Schedule "A" Page -2-**

**Application for Registration as a Fire Department or Emergency**

**Service Provider under the *Municipal Government Act***

**Municipality of the County of Annapolis**

**Nature of Services Provided:**

**(Please indicate the nature of Emergency Services provided and the level of service provided by marking the appropriate reference.)**

<b>Emergency Services</b>	<b>Level of Service Provided</b>	<b>Accepted for Registration (Yes / No)</b>
<b>6. Fire and Fire Related</b>	<input type="checkbox"/> Structural <input type="checkbox"/> Defensive <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>7. Medical Emergencies</b> <i>(attach copy of registration)</i>	<input type="checkbox"/> Registered 1 <sup>st</sup> Responder <input type="checkbox"/> Medical Assistance <input type="checkbox"/> N/A	Provided
<b>8. Vehicle Rescue</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>9. Water Rescue</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>10. Ice Rescue</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11. Structural Collapse</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>12. Excavation Collapse</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>13. High Angle Rescue</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>14. Hazardous Material</b>	<input type="checkbox"/> Technician <input type="checkbox"/> Operational <input type="checkbox"/> Awareness <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>15. Ground Search and Rescue</b>	<input type="checkbox"/> Provider <input type="checkbox"/> Assistance <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>16. Confined Space Entry</b>	<input type="checkbox"/> Provider <input type="checkbox"/> Assistance <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>17. Confined Space Rescue</b>	<input type="checkbox"/> Provider <input type="checkbox"/> Assistance <input type="checkbox"/> N/A	<input type="checkbox"/> Yes <input type="checkbox"/> No

**18. Number of Active Members** \_\_\_\_\_

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**Schedule "A" Page -3-**

**Application for Registration as a Fire Department or Emergency  
Service Provider under the *Municipal Government Act***

**Municipality of the County of Annapolis**

**Please refer to the "Evaluation of Services Provided and Level of Service" information attached, in answering the following questions:**

**19. Are there any limits on the level of service that will be provided in respect to any of the services checked above? If so, please indicate:**

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**20. Does the Service Provider have the equipment to perform the services checked above?**

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**21. Does the Service Provider have the training and experience necessary to provide the services checked above? Attach list of members, training provided and copies of certification:**

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**Schedule "A" Page -4-**

**Application for Registration as a Fire Department or Emergency  
Service Provider under the *Municipal Government Act***

**Municipality of the County of Annapolis**

**22. Have you provided reports regarding incidents and fire suppression /  
prevention activities for the previous fiscal year?  Yes  No**

If no, please explain:

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<p>Date: _____ _____</p> <p>Signature: Fire Chief or Designate / President of Association</p>	<p>Date: _____ _____</p> <p>Signature: Chief Administrative Officer or Designate</p>
<p>_____</p> <p>Please print Name and Position of Emergency Service Provider Representative</p>	<p>_____</p> <p>Please print Name of Chief Administrative Officer, or Designate of County of Annapolis</p>

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Section Municipal Services - Protective	Subject Fire and Emergency Services Policy	

**Schedule "A" Page -5-**

**Application for Registration as a Fire Department or Emergency Service Provider under the *Municipal Government Act***

**Municipality of the County of Annapolis**

**Evaluation of Services Provided and Level of Service for Use with Application for Registration as a Fire Department or Emergency Services Provider under the *Municipal Government Act***

**Information From the Office of the Fire Marshall**

The registration of a fire department or emergency services provider is a replacement for the fire wards system. The process recognizes that fire departments may carry on a wider variety of services then under the previous Act.

The following is a direct quote from National Fire Protection Association Standard 1500:

***"Spelling out the specific parameters of services to be provided allows the fire department to plan, staff, equip, train, and deploy members to perform these duties. It also gives the governing body an accounting of the costs of services and allows it to select those services they can afford to provide. Likewise, the governing body should identify services it cannot afford to provide and that it cannot register the department to deliver."***

There are a number of fire departments who have expressed concern that they could be prevented from attending at emergencies in their communities. The registration should not therefore be an all or nothing situation. The responding department may not have the training, equipment or command system to fully handle the situation. The department may, however, be able to provide assistance to the victims until more qualified help does arrive. This level of service can be indicated upon registering, in letter form or on the registration form, by a note indicating a limit on the level of service to be provided, or by a note stating what, in the definitions provided below, will not be provided.

To assist the fire service and the municipal units, the Office of the Fire Marshal has developed a registration form that includes a checklist for services and level of abilities. This checklist was developed with the assistance of the Fire Officers Association directors. The use of this form is not compulsory. Each municipality may develop its own registration process in accordance with the *Municipal Government Act*, although it is noted that it is the desire of the fire service advisory group that there should be one common system rather than 55.

**The Office of the Fire Marshal will not be evaluating fire departments; the registration process is between the municipality and the fire department.**

The standards selected are from the National Fire Protection Association 1500 standard for Firefighter Occupational Health and Safety. The key to this standard is that, "no activity is undertaken unless the benefit outweighs the risk," for example, items such as a minimum four-person crew for interior attack should be followed except where a rescue of someone inside the building is possible. The NFPA 1500 document should be the corner stone upon which each fire department attempts to meet the highest standard of safety. There are sections such as physical fitness requirements and recruiting that may require a different approach by the fire department.



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**Schedule "A" Page -6-**

**Definition of Terms Used in the Registration Form**

**6. - Fire and Fire Related Emergencies:**

**Structural:** means the activities of rescue, fire suppression, and property conservation in buildings, enclosed structures, vehicles, vessels, or like properties that are involved in a fire or emergency situation. Departments should have firefighters trained to NFPA 1001, protective personal equipment, down alarms, accountability system, adequate water supply, pumping capacity and an incident command system. Departments should also have proper training and protective clothing for wild land fires in accordance with the Department of Natural Resources' provincial standard. Shipboard firefighting, if provided, should be carried out following the NFPA standard 1405 1996 Edition Guide for Land-Based Fire Fighters Who Respond to Marine Vessel Fires. Protection of Aircraft at airports by volunteers, if provided, should be in accordance with Transport Canada guidelines.

**Defensive:** means actions that are intended to control a fire by limiting its spread to a defined area, avoiding the commitment of personnel and equipment to dangerous areas. Defensive operations are generally performed from the exterior of structures and are based on a determination the risk to personnel exceeds the potential benefits of offensive actions. Fire departments without the ability to carry out structural firefighting may register as providing property protection through defensive strategies. Rescue may be undertaken if the benefit warrants the risk. Departments should have proper training and protective clothing for wild land fires in accordance with the Department of Natural Resources' provincial standard.

**N/A:** means the department does not respond to these calls.

**7. - Medical Emergencies:** response to known medical emergencies.

**Registered First Responder:** means responders registered with the Department of Health through EHS first responder program and respond to medical calls or provide medical assistance at the scene of an incident.

**Medical Assistance:** means responders who have standard or emergency first aid and respond to medical emergencies or provide medical assistance at a response incident. Equipment includes a first aid kit.

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**8 to 14 - The following terminology is used in respect to vehicle rescue, water rescue, ice rescue, structural/excavation collapse and high angle rescue:**

These activities should be carried out in accordance with NFPA 1670 Standard for Rescue, 1999. Generally, these terms mean:

**Technician:** First responder at the technician's level are those persons who respond, as either initial call out or as a mutual aid response to contain and control the incident. This level of service usually will provide a high degree of intervention.

**Operations:** First responders at the operations level are those persons who respond as the initial response to an incident for the purpose of protecting nearby persons, the environment, or property from the effects of the incident. First responders at the operations level are expected to respond in a defensive fashion to control, prevent a worsening of the incident and provide services within their capabilities.

**Awareness:** First responders at the awareness level are those persons who, in the

course of their normal duties, could be the first on the scene of an emergency. First responders at the awareness level are expected to recognize the situation, call for trained personnel, secure the area and provide minimum intervention.

Refer to Standard 1670, but, for example, these terms mean:

**8. - Vehicle Rescue:** means removal of victims from a vehicle following an accident. This may require elaborate or simple tools and knowledge depending upon the incident. The first responder should be aware of the department's abilities and when it is necessary to request a higher level of service.

**Technician:** properly maintained complete set of heavy hydraulic extrication equipment and associated spreaders, cutters, rams, chains, cribbing, etc. and trained as a team to use the equipment, recognize hazards and protect the victim.

**Operations:** properly maintained hand tools, manual hydraulic tools, air tools, and trained as a team to use the equipment, recognize hazards and protect the victim.

**Awareness:** Does not have the equipment for extrication but does respond to motor vehicle accidents.

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**Schedule "A" Page -8-**

**9. - Water Rescue:** means rescue of individuals from rivers, lakes, ponds, and may include body retrieval.

**Technician:** survival suits, water rescue kit, if diving is provided-- appropriate equipment for conditions, a boat including life jackets. Training to a level for the service provided, either surface rescue or diving. Ropes and other similar equipment should meet NFPA 1983 Standard on Fire Service Life Safety Rope and System Components 1995 Edition.

**Operations:** approved life jackets for each rescuer, throw ropes, life ring with rope, a boat. Training should include boating safety. Ropes and other similar equipment should meet NFPA 1983 Standard on Fire Service Life Safety Rope and System Components 1995 Edition.

**Awareness:** Responds but does not have the equipment or training.

**10. - Ice Rescue:** Rescue of individuals from extremely cold water or ice.

**Technician:** full ice rescue kit including floatation suit and ice board or equivalent. Training for cold water rescue. Ropes and other similar equipment should meet NFPA 1983 Standard on Fire Service Life Safety Rope and System Components 1995 Edition.

**Operations:** approved life jackets for each rescuer, throw ropes, life ring with rope. Trained respecting safety rescuer and victim. Ropes and other similar equipment should meet NFPA 1983 Standard on Fire Service Life Safety Rope and System Components 1995 Edition.

**Awareness:** Responds but does not have the equipment or training.

**11. and 12. - Structural and Excavation Collapse:** rescue of persons for collapsed ditches, etc. or collapsed structures. There are five levels of service--each department should examine the document to determine their own level of ability.

**Technician:** providing this service should meet the full requirements of NFPA 1670.

**Operations:** provides a medium level of service in accordance to NFPA 1670.

**Awareness:** assists visible victims; prevents further collapse.

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**Schedule "A" Page -9-**

**13. - High Angle Rescue:** Rescue of persons from building faces, cliffs trees or other locations where individuals must be lowered or raised by the rescuer.

**Technician:** equipment recommended by and training provided by a recognized high angle rescue organization.

**Operations:** Ropes and other similar equipment should meet the NFPA Standard, gloves, protective clothing required for the particular incident. Training on knot tying.

**Awareness:** secures the scene, stabilizes the incident.

**14. - Hazardous Materials:** Response to chemical incidents. All levels should be in accordance with NFPA 472 1997 Edition Standard on professional Competence of Responders to Hazardous Materials Incidents. Fuel spills such as oil, gas and diesel may be handled by all three levels if the spill is minor and stabilized. There is a wide range of service, from a domestic oil spill to an upset gasoline tanker. The important fact is knowing the department's limitations.

**Technician:** Hazardous materials technicians are those persons who respond to releases or potential releases of hazardous materials for the purpose of controlling the release. Hazardous materials technicians are expected to use specialized chemical protective clothing and specialized control equipment.

**Operations:** First responders at the operations level are expected to respond in a defensive fashion to control the release from a safe distance and keep it from spreading.

**Awareness:** First responders at the awareness level are those persons who, in the course of their normal duties, could be the first on the scene of an emergency involving hazardous materials. First responders at the awareness level are expected to recognize the presence of hazardous materials, protect themselves, call for trained personnel and secure the area.

**15. to 17. - Ground Search and Rescue/Confined Space Entry and Confined Space Rescue:** self-explanatory.

**Provider:** meets the Nova Scotia Emergency Measures Organization's provincial standard for SAR teams.

**Assistance:** members are under the control of a SAR team.



## STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Dawn Campbell, Director of Corporate Services  
**Assisted By:** Kelly Kempton, Administrative Clerk - Municipal Clerk Office  
**Report Number:** **SR2024-53 Housekeeping: Policy 124 Accessibility Advisory Committee New and Policy 125 Climate Change Action Plan Review Committee New**  
**Subject:** Policy Housekeeping Amendments (July 2024)

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### RECOMMENDATIONS

That Municipal Council approve *Policy 124 Accessibility Advisory Committee* as circulated [7-day notice].

That Municipal Council approve *Policy 125 Climate Change Action Plan Review Committee* as circulated [7-day notice].

### LEGISLATIVE AUTHORITY

Sub-section 47(1) of the *Municipal Government Act* states:

*The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.*

Sub-section 48(1) of the *Municipal Government Act*:

*Before a policy is passed, amended or repealed the council shall give at least seven days' notice to all council members.*

### BACKGROUND

Recently the County has enacted, amended and repealed a number of policies. A new policy numbering system has also been adopted. Frequently, policies have cross-references to other related policies. Therefore, policies must be periodically reviewed for any necessary "housekeeping" changes relating to cross-references. For example, updating to agree with name changes or re-numbering of previously amended policies.

These two policies additionally need to be updated to the new numbering system. This is being done by approving new policies with the new number and name. The new policy contains a repeal of the old policy (*in the final section of the body of the policy just before the Clerk's certification box*). To ensure transparency and clarity of the changes, they are noted in the changes section at the very end of the policy.

**DISCUSSION**

The new polices do not enact any substantive changes other than the new name and policy number.

**FINANCIAL IMPLICATIONS**

There are no known financial implications resulting from these repeals.

**POLICY IMPLICATIONS**

This report follows up on previous "housekeeping" changes brought to council in June 2024.

**ALTERNATIVES / OPTIONS**

- None

**COMMUNICATION**

Normal statutory requirements

**ATTACHMENTS**

*Policy 124 Accessibility Advisory Committee Policy (new)*

*Policy 125 Climate Change Action Plan Review Committee (new)*

**Approved by:**




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Chris McNeill  
Chief Administrative Officer

**Approval Date:**

JULY 2, 2024  
(Date)

MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL	124
Section Procedures and Organization of Council	Subject Accessibility Advisory Committee

### 1. Title

This Policy may be known as the “**Accessibility Advisory Committee Policy.**”

### 2. Purpose

The Accessibility Advisory Committee provides advice to Municipal Council on identifying, preventing, and eliminating barriers to people with disabilities in municipal programs, services, initiatives, and facilities. The committee plays a pivotal role in helping the Municipality of the County of Annapolis become an accessible community and meet its obligations under *Nova Scotia’s Accessibility Act*.

### 3. Authority

*Bill No. 59 - Accessibility Act, Chapter 2 of the Acts of 2017*

### 4. Definitions

4.1 In this Policy:

- (1) “**Accessibility**” is the design of programs, services, or spaces for people with disabilities.
- (2) “**Accessibility Plan**” is a document that reflects the goals of the County to be responsive to the needs of people with various abilities.
- (3) “**Act**” means *Accessibility Act, Chapter 2 of the Acts of 2017*;
- (4) “**Barrier**” means anything that hinders or challenges the full and effective participation in society of persons with disabilities including a physical barrier, an architectural barrier, an information or communications barrier, an attitudinal barrier, a technology barrier, a policy or a practice;
- (5) “**Committee**” means the Accessibility Advisory Committee (AAC);
- (6) “**Council**” means the Municipal Council of the Municipality of the County of Annapolis;
- (7) “**County**” means the Municipality of the County of Annapolis;
- (8) “**Disability**” includes a physical, mental, intellectual, learning or sensory impairment, including an episodic disability that, in interaction with a barrier, hinders an individual’s full and effective participation in society.

### 5. Scope

This Policy is applicable to all members appointed to the County’s Accessibility Advisory Committee (AAC).

### 6. Provisions

6.1 Except as otherwise determined by statute, bylaw or policy, every person shall be eligible to be appointed as a citizen member who meets the qualifications of *Policy 121 Citizen Appointments to Committees*.

**PENDING JULY 2024**

County of Annapolis

Corp Services Staff Report –Policy Housekeeping Amendments JULY 2024 (7 day notice)

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- 6.2 Municipal Council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties.
- 6.3 Except to the extent that the chair is otherwise determined by statute, bylaw or policy, municipal council may appoint a person to serve as chair of the committee, after seeking the advice of the Nominating Committee.
- 6.4 If Municipal Council does not appoint a chair, the committee shall elect a chair from one of its members.
- 6.5 The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to *Policy 116 Committees of Council and Council Meeting Procedures*, with any necessary modifications for context.
- 6.6 Except to the extent that the secretary is otherwise determined by bylaw or policy, the Chief Administrative Officer or his / her designate may appoint an employee of the County to serve as Secretary, with a voice but no vote.
- 6.7 If the Chief Administrative Officer or his/her designate does not appoint a secretary, the committee shall elect a secretary from one of its members, in which event the Secretary shall be a full voting member of the committee.
- 6.8 The secretary shall keep minutes of the committee meetings and ensure that the Municipal Clerk is provided with a signed copy of all approved minutes which are signed by the chairperson and recording secretary.
- 6.9 The committee shall meet at such time and place which it sets at a preceding meeting or at such other time and place as the Municipal Council, the Committee's Secretary, the Committee's Chair or a quorum of committee members may set by providing notice of meeting to all committee members at least 5 business days in advance.
- 6.10 The Secretary shall provide notice of meetings to the public by posting a "Notice of Committee Meeting" containing the time, date and place at the Administration Office in Annapolis Royal and the Planning Office in Lawrencetown.
- 6.11 Subject to any resolution of municipal council, the resources which may be utilized by the committee include:
  - (1) advice and support of the Chief Administrative Officer OR the Municipal Clerk or his or her designate;
  - (2) use of the county's facilities and supplies for meetings, arranged through the Secretary or the Municipal Clerk;
  - (3) such other resources as may reasonably be required, by arrangement through the CAO.
- 6.12 All meetings minutes, and records of the committee shall be open to the public except as expressly authorized by law.

**PENDING JULY 2024**

County of Annapolis

Corp Services Staff Report –Policy Housekeeping Amendments JULY 2024 (7 day notice)

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MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL	124
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- 6.13 The committee may meet in closed session to discuss matters relating to:
  - (1) acquisition, sale, lease and security of municipal property;
  - (2) setting a minimum price to be accepted by the municipality at a tax sale;
  - (3) personnel matters;
  - (4) labour relations;
  - (5) contract negotiations;
  - (6) litigation or potential litigation;
  - (7) legal advice eligible for solicitor-client privilege; and
  - (8) public security.
- 6.14 No decision shall be made in closed session except a decision concerning procedural matters.
- 6.15 A quorum of the committee shall be a majority (more than half) of the members appointed by Municipal Council at the time the meeting occurred.
- 6.16 A committee member who, without leave of the committee, is absent from three consecutive regular meetings, ceases to be a member.
- 6.17 The secretary shall ensure that the Municipal Clerk is apprised immediately of any such circumstances which create a vacancy on any committee.
- 6.18 A committee may make recommendations to Municipal Council regarding the allocation or expenditure of funds but no committee shall have the power to expend funds (Sub-section 23 (c) MGA).
- 6.19 Subject to the other provisions of this policy, the rules of procedure, conduct and debate pursuant to *Policy 116 Committees of Council and Council Meeting Procedures* apply at committee meetings with any necessary modifications for context, except that no notices of reconsideration shall be permitted at committee meetings.
- 6.20 Unless appointed as one of the council representatives on the Committee (*per above*), the Warden shall be an additional *ex officio* member of the Committee with a voice but no vote. When attending as *ex officio* the warden shall not be counted to establish quorum.
- 6.21 In the event the committee fails to provide a report or recommendation to municipal council within any set deadline established by the council, municipal council may proceed with a decision regarding a matter within the committee's mandate without awaiting the committee report or recommendation.

**7. Terms of Reference**

- 7.1 The Committee shall be comprised of up to eight (8) voting members.
- 7.2 At least half of the members of an accessibility advisory committee must be persons with disabilities or representatives from organizations representing persons with disabilities.
- 7.3 The Committee shall advise Municipal Council, through the Committee of the Whole,

**PENDING JULY 2024**

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>	<b>124</b>
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on the preparation, implementation and effectiveness of its Accessibility Plan.

**PENDING JULY 2024**

County of Annapolis  
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7.4 The plan must include:

- (a) a report on measures the Municipality has taken and intends to take to identify, remove, and prevent barriers;
- (b) information on procedures the Municipality has in place to assess the following for their impact on accessibility for people with disabilities:
  - any proposed policies, programs, practices, and services;
  - any proposed enactments or bylaws.
- (c) any other prescribed information.

7.5 The Committee shall:

- (a) review and recommend updates to the Accessibility Plan at least every three (3) years in accordance with the *Accessibility Act*;
- (b) consult with the community on accessibility in the County and report to the Committee of the Whole on the issues identified through such community consultations;
- (c) provide advice on the impact of municipal policies, programs and services on people with disabilities;
- ▶ (d) review and monitor existing and proposed municipal bylaws to promote full participation of people with disabilities, in accordance with the *Accessibility Act*;
- (e) identify and advise on the accessibility of existing and proposed municipal services and facilities;
- (f) advise and make recommendations about strategies designed to achieve the objectives of the Municipality's Accessibility Plan;
- (g) receive and review information from Municipal Council and its committees, and make recommendations as requested to do so by Municipal Council;
- (h) assist in monitoring compliance with federal and provincial government directives and regulations;
- (i) meet no fewer than six times per year, or otherwise as required to fulfill the duties as outlined.

7.6 *AM-1.3.6.17 Accessibility Advisory Committee Policy*, approved on April 20, 2021, is hereby repealed.

**PENDING JULY 2024**

County of Annapolis

Corp Services Staff Report –Policy Housekeeping Amendments JULY 2024 (7 day notice)

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Section  
Procedure & Organization of Council

Subject  
Climate Change Action Plan Review Committee

**GENERAL**

1. This policy is entitled "*Climate Change Action Plan Review Advisory Committee Policy.*"

**AUTHORITY FOR POLICY**

2. Sections 22, 23, 24, 25, and 26 *Municipal Government Act*, as amended

**DEFINITIONS**

3. Terms used in this policy shall have the same meanings as in the *Municipal Government Act*.

**TERM OF APPOINTMENT**

4. Except to the extent that the term of appointment is otherwise determined by statute, bylaw or policy, committee members shall be appointed for two (2) years with the term commencing in November following each municipal general election or bi-annual election anniversary.

**PROVISIONS**

5. Except as otherwise determined by statute, bylaw or policy, every person shall be eligible to be appointed as a citizen member who meets the qualifications in *Policy 121 Citizen Appointments to Committees*.
6. Municipal council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties.
7. Except to the extent that the chair is otherwise determined by statute, bylaw or policy, municipal council may appoint a person to serve as chair of the committee.
8. If municipal council does not appoint a chair, the committee shall elect a chair from one of its members.
9. The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to *Policy 116 Committees of Council and Council Meeting Procedures*, with any necessary modifications for context.
10. Except to the extent that the secretary is otherwise determined by bylaw or policy, the Chief Administrative Officer or their designate may appoint an employee of the county to serve as secretary.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Climate Change Action Plan Review Committee</b>	

11. If the Chief Administrative Officer or their designate does not appoint a secretary, the committee shall elect a secretary from one of its members, in which event the secretary shall be a full voting member of the committee.
12. The secretary shall keep minutes of the committee meetings and ensure that the Municipal Clerk is provided with a signed copy.
13. All meeting minutes shall be available upon request to the public.
14. The committee shall meet at such time and place:
  - (1) agreed upon at a preceding meeting; or
  - (2) municipal council may set a meeting by providing notice of meeting to all committee members at least 5 business days in advance; or
  - (3) the committee's secretary may set a meeting by providing notice of meeting to all committee members at least 5 business days in advance.
15. Notice shall be provided to the public by posting the time, date and place on the bulletin board at the Administration Office and on the county's website.
16. Subject to any resolution of municipal council, the resources which may be utilized by the committee include:
  - (1) the county's meeting spaces and supplies for meetings;
  - (2) such other resources as may reasonably be required by arrangement through the CAO.
17. In accordance with Section 22 (2) of the *Municipal Government Act*, the committee may meet in closed session (in camera) to discuss matters relating to:
  - acquisition, sale, lease and security of municipal property;
  - setting a minimum price to be accepted by the municipality at a tax sale;
  - personnel matters;
  - labour relations;
  - contract negotiations;
  - litigation or potential litigation;
  - legal advice eligible for solicitor-client privilege; and
  - public security.
18. No decision shall be made in closed session except a decision concerning procedural matters.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Climate Change Action Plan Review Committee</b>	

19. A quorum of the committee shall be a majority (more than half) of the members currently appointed by municipal council.
20. A committee member who, without leave of the committee, is absent from three consecutive regular meetings, ceases to be qualified to serve as a member (Subsection 25(1), MGA).
21. The chair shall ensure that the Municipal Clerk is apprised immediately of any circumstances which create a vacancy on the committee.
22. A committee may make recommendations to municipal council regarding the allocation or expenditure of funds. (Sub-section 23 (c) MGA).
23. The rules of procedure, conduct and debate in *Policy 116 Committees of Council and Council Meeting Procedures* apply at committee meetings with any necessary modifications for context.
24. In the event the committee fails to provide a report or recommendation within any set deadline established by the council, municipal council may proceed with a decision regarding a matter within the committee's mandate without awaiting the committee report or recommendation.

**TERMS OF REFERENCE**

25. The Climate Change Action Plan Review Committee is established pursuant to Section 24 of the Municipal Government Act.
26. The committee shall exist as an advisory committee and may be reorganized or dissolved as municipal council deems appropriate.
27. The committee shall review, consider and make recommendations to Municipal Council through the Committee of the Whole regarding updates to the Annapolis County Climate Change Action Plan.
28. The committee shall be comprised of council and citizen members as follows:
  - (1) not more than three (3) council members and not more than three (3) citizen members.
  - (2) citizen members shall be persons who presently reside or own property in the County of Annapolis.
  - (3) A citizen member who ceases to reside in, or own property in, the County of Annapolis ceases to be qualified to serve as a citizen member of the Advisory Committee.
29. *AM-1.3.6.18 Climate Change Action Plan Review Committee Policy*, approved on June 20, 2023, is hereby repealed.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section</b> Procedure & Organization of Council	<b>Subject</b> Climate Change Action Plan Review Committee	

Municipal Clerk's Annotation for Official Policy Book

I certify that this policy was adopted by Municipal Council as indicated below:

*Seven (7) Day Notice*..... **PENDING July 9, 2023**

*Council Approval* ..... **PENDING July 16, 2023**

**PENDING**

\_\_\_\_\_ Date  
Municipal Clerk  
At *Annapolis Royal Nova Scotia*

**July 2024**

**Approved Policy 125 Climate Change Action Plan Review Committee  
Changes from previous policy (AM-1.3.6.18 Climate Change Action Plan Review Committee Policy)**

In Section 5:  
Except as otherwise determined by statute, bylaw or policy, every person shall be qualified-eligible to be appointed as a citizen member who meets the qualifications of Sub-section 4.3 in AM-1.3.4 Policy 121 Citizen Appointments to Committees-Policy.

In Section 6:  
Municipal council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties per AM-1.3.4 Citizen Appointments to Committees Policy.

In Section 9:  
The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to AM-1.2.0 Council Meetings and Proceedings-Policy 116 Committees of Council and Council Meeting Procedures, with any necessary modifications for context.

In Section 23:  
The rules of procedure, conduct and debate pursuant to AM-1.2.0 Council Meetings and Proceedings Policy 116 Committees of Council and Council Meeting Procedures apply at committee meetings with any necessary modifications for context.



<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Climate Change Action Plan Review Committee</b>	

**GENERAL**

1. This policy is entitled "*Climate Change Action Plan Review Advisory Committee Policy.*"

**AUTHORITY FOR POLICY**

2. Sections 22, 23, 24, 25, and 26 *Municipal Government Act*, as amended

**DEFINITIONS**

3. Terms used in this policy shall have the same meanings as in the *Municipal Government Act*.

**TERM OF APPOINTMENT**

4. Except to the extent that the term of appointment is otherwise determined by statute, bylaw or policy, committee members shall be appointed for two (2) years with the term commencing in November following each municipal general election or bi-annual election anniversary.

**PROVISIONS**

5. Except as otherwise determined by statute, bylaw or policy, every person shall be eligible to be appointed as a citizen member who meets the qualifications in *Policy 121 Citizen Appointments to Committees*.
6. Municipal council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties.
7. Except to the extent that the chair is otherwise determined by statute, bylaw or policy, municipal council may appoint a person to serve as chair of the committee.
8. If municipal council does not appoint a chair, the committee shall elect a chair from one of its members.
9. The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to *Policy 116 Committees of Council and Council Meeting Procedures*, with any necessary modifications for context.
10. Except to the extent that the secretary is otherwise determined by bylaw or policy, the Chief Administrative Officer or their designate may appoint an employee of the county to serve as secretary.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Climate Change Action Plan Review Committee</b>	

11. If the Chief Administrative Officer or their designate does not appoint a secretary, the committee shall elect a secretary from one of its members, in which event the secretary shall be a full voting member of the committee.
12. The secretary shall keep minutes of the committee meetings and ensure that the Municipal Clerk is provided with a signed copy.
13. All meeting minutes shall be available upon request to the public.
14. The committee shall meet at such time and place:
  - (1) agreed upon at a preceding meeting; or
  - (2) municipal council may set a meeting by providing notice of meeting to all committee members at least 5 business days in advance; or
  - (3) the committee's secretary may set a meeting by providing notice of meeting to all committee members at least 5 business days in advance.
15. Notice shall be provided to the public by posting the time, date and place on the bulletin board at the Administration Office and on the county's website.
16. Subject to any resolution of municipal council, the resources which may be utilized by the committee include:
  - (1) the county's meeting spaces and supplies for meetings;
  - (2) such other resources as may reasonably be required by arrangement through the CAO.
17. In accordance with Section 22 (2) of the *Municipal Government Act*, the committee may meet in closed session (in camera) to discuss matters relating to:
  - acquisition, sale, lease and security of municipal property;
  - setting a minimum price to be accepted by the municipality at a tax sale;
  - personnel matters;
  - labour relations;
  - contract negotiations;
  - litigation or potential litigation;
  - legal advice eligible for solicitor-client privilege; and
  - public security.
18. No decision shall be made in closed session except a decision concerning procedural matters.

**Section**  
**Procedure & Organization of Council**

**Subject**  
**Climate Change Action Plan Review Committee**

19. A quorum of the committee shall be a majority (more than half) of the members currently appointed by municipal council.
20. A committee member who, without leave of the committee, is absent from three consecutive regular meetings, ceases to be qualified to serve as a member (Subsection 25(1), MGA).
21. The chair shall ensure that the Municipal Clerk is apprised immediately of any circumstances which create a vacancy on the committee.
22. A committee may make recommendations to municipal council regarding the allocation or expenditure of funds. (Sub-section 23 (c) MGA).
23. The rules of procedure, conduct and debate in *Policy 116 Committees of Council and Council Meeting Procedures* apply at committee meetings with any necessary modifications for context.
24. In the event the committee fails to provide a report or recommendation within any set deadline established by the council, municipal council may proceed with a decision regarding a matter within the committee's mandate without awaiting the committee report or recommendation.

**TERMS OF REFERENCE**

25. The Climate Change Action Plan Review Committee is established pursuant to Section 24 of the Municipal Government Act.
26. The committee shall exist as an advisory committee and may be reorganized or dissolved as municipal council deems appropriate.
27. The committee shall review, consider and make recommendations to Municipal Council through the Committee of the Whole regarding updates to the Annapolis County Climate Change Action Plan.
28. The committee shall be comprised of council and citizen members as follows:
  - (1) not more than three (3) council members and not more than three (3) citizen members.
  - (2) citizen members shall be persons who presently reside or own property in the County of Annapolis.
  - (3) A citizen member who ceases to reside in, or own property in, the County of Annapolis ceases to be qualified to serve as a citizen member of the Advisory Committee.
29. *AM-1.3.6.18 Climate Change Action Plan Review Committee Policy*, approved on June 20, 2023, is hereby repealed.

<b>MUNICIPALITY OF THE COUNTY OF ANNAPOLIS POLICY AND ADMINISTRATION MANUAL</b>		<b>125</b>
<b>Section Procedure &amp; Organization of Council</b>	<b>Subject Climate Change Action Plan Review Committee</b>	

Municipal Clerk's Annotation for Official Policy Book

I certify that this policy was adopted by Municipal Council as indicated below:

*Seven (7) Day Notice*..... **PENDING July 9, 2023**

*Council Approval* ..... **PENDING July 16, 2023**

**PENDING**

\_\_\_\_\_ Date  
Municipal Clerk  
At **Annapolis Royal Nova Scotia**

**July 2024**

**Approved Policy 125 Climate Change Action Plan Review Committee  
Changes from previous policy (AM-1.3.6.18 Climate Change Action Plan Review Committee Policy)**

In Section 5:

Except as otherwise determined by statute, bylaw or policy, every person shall be ~~qualified~~ **eligible** to be appointed as a citizen member who meets the qualifications of Sub-section 4.3 in ~~AM-1.3.4 Policy 121 Citizen Appointments to Committees Policy.~~

In Section 6:

Municipal council may replace at any time committee members who resign or who, in Council's opinion, are unable or unwilling to discharge their duties per ~~AM-1.3.4 Citizen Appointments to Committees Policy.~~

In Section 9:

The chair shall be entitled to speak and to vote on any motion. Subject to the other provisions of this policy, the chair shall have the same powers and responsibilities at committee meetings that are conferred upon the chair at municipal council meetings pursuant to ~~AM-1.2.0 Council Meetings and Proceedings Policy 116 Committees of Council and Council Meeting Procedures~~, with any necessary modifications for context.

In Section 23:

The rules of procedure, conduct and debate pursuant to ~~AM-1.2.0 Council Meetings and Proceedings Policy 116 Committees of Council and Council Meeting Procedures~~ apply at committee meetings with any necessary modifications for context.



# STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Adam Hack, Civic Addressing Technician  
**Report Number:** **SR2024-54 Road Naming Process Shared Access Road, Meadowvale**  
**Subject:** Road Naming Process for Shared Access Road in Meadowvale

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## **RECOMMENDATION(S):**

That Municipal Council initiate the road naming review process to name a new shared access road in Meadowvale.

## **LEGISLATIVE AUTHORITY**

The *Municipal Government Act*, Civic Addresses 313 (c) gives a municipality the authority by policy to name or rename any street or private road.

*Annapolis County AM-1.4.5 Road Naming and Community Adjustment Policy*

## **BACKGROUND**

The municipality has been in contact with property owner Jason Daniels (PID 05026372) regarding a proposed duplex development, which will require more than 3 civic addresses on the shared access driveway. A shared access driveway/road is being proposed to run alongside the east property line, which is designed to provide access to the planned duplexes. To accurately identify the location of this road and additional duplexes for emergency response, and to follow the guidelines for civic addressing, this road must therefore be named.

## **DISCUSSION**

As per the policy for road naming and the civic address guidelines, when more than 3 addressable buildings require a civic address, the road needs to be named. The reason for this report is to initiate the road naming process and ensure that the policy is followed for road naming in order to generate civic addresses.

## **FINANCIAL IMPLICATIONS**

This is a new private access road. Road signage and civic number signs will be the responsibility of the property owner.

## **POLICY IMPLICATIONS**

The road naming review process will follow policy 1.4.5 Road Naming and Community Adjustment.

## **ALTERNATIVES / OPTIONS**

No other alternatives are being considered at this time.

## **NEXT STEPS**

Once the road naming process is initiated by Municipal Council, the Civic Addressing Coordinator will begin the road naming review process and bring a recommendation on a new road to

Council. This is a private access road and does not require approval from the Nova Scotia Department of Public Works.

**MAP**

Map showing location of new proposed shared access road on the property.



**Prepared By**

Adam Hack, Civic Addressing Technician

**Reviewed by:**

Linda Bent, Director of Planning & Inspection Services

**Approved by:**

  
Chris McNeill  
Chief Administrative Officer

**Approval Date:**

JULY 2, 2024  
(Date)



# STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Carolyn Young, Municipal Clerk/Returning Officer  
**Report Number:** **SR2024-10 2024 Election – Powers of Appointment, Electronic Polling Days, First Advance Poll, Amended List of Electors**  
**Subject:** 2024 Election - Powers of Appointment, Electronic Polling Days, First Advance Poll, Amended List of Electors

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## **RECOMMENDATION 1/5:**

That Municipal Council delegate its powers of appointment of an assistant returning officer to the Municipal Clerk.

## **LEGISLATIVE AUTHORITY**

Section 4(1)(C) of the *Municipal Elections Act*

## **DISCUSSION**

Council could choose to delegate this power of appointment to the Chief Administrative Officer.

## **RECOMMENDATION 2/5:**

That Municipal Council delegate its authority to make, revise, and amend the tariff of fees and expenses and provide for a method of rendering and verifying accounts for payment pursuant to subsection 4(1) to the Municipal Clerk.

## **LEGISLATIVE AUTHORITY**

Section 139(1)(A) of the *Municipal Elections Act*

## **DISCUSSION**

Council could choose to delegate this power of appointment to the Chief Administrative Officer.

## **RECOMMENDATION 3/5:**

That Municipal Council set Saturday October 12, 2024, as the First Advance Poll Day in accordance with the NS *Municipal Elections Act*.

## **LEGISLATIVE AUTHORITY**

*Municipal Elections Act* S(2)(1)(a)(ii)  
*C8 Electronic Voting Bylaw*

## **BACKGROUND**

Setting a First Advance Poll Day is a requirement of the *Act*.

## **DISCUSSION**

However, our *C8 Electronic Voting Bylaw* has set the advance polling days as to incorporate the requirements of the *Municipal Elections Act*.

**RECOMMENDATION 4/5:**

That Municipal Council set the Electronic Polling Days commencing Monday, October 7, 2024, at 7:00 a.m. and terminating on Saturday, October 19, 2024, at 7:00 p.m.

**LEGISLATIVE AUTHORITY**

*C8 Electronic Voting Bylaw*

**DISCUSSION**

This incorporates the advance poll as required by the *Act*.

**RECOMMENDATION 5/5:**

That Municipal Council set Friday, August 23, 2024, at 4:00 p.m. as the closing for revisions to the Preliminary List of Electors.

**LEGISLATIVE AUTHORITY**

Section 38 of the *Municipal Elections Act*

**DISCUSSION**

This allows the Returning Officer to prepare the Amended List of Electors for the candidates filing nomination papers starting by appointment on Thursday, August 29, 2024.

**FINANCIAL IMPLICATIONS**

All costs have been included in the approved budget.

**POLICY IMPLICATIONS**

N/A


**Prepared by:**

Carolyn Young, Municipal Clerk/Returning Officer

**Approved by:**

  
Chris McNeill  
Chief Administrative Officer

**Approval Date:**

  
JULY 2, 2024  
(Date)





## STAFF REPORT

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**Report To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Prepared By:** Nancy Whitman, Recreation Manager  
**Report Number:** **SR2024-43(2) Policy 101 Community Grants Applications**  
**Subject:** Policy 101 Community Grants Applications

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### RECOMMENDATION(S):

#### Community Facilities Recommended Motions:

That Municipal Council approve a grant to the Annapolis Valley Trails Coalition in the amount of \$10,000, to assist with trail maintenance and repair in Annapolis County in accordance with Policy 101 Community Grants.

That Municipal Council approve a grant to the Port George District Lighthouse Society in the amount of \$15,333 to help with the cost of replacing the siding on the lighthouse in accordance with Policy 101 Community Grants.

That Municipal Council approve a grant to the Royal Canadian Legion, Branch 33 Bridgetown in the amount of \$10,268.42 to help support accessibility ramps upgrade and installation in accordance with Policy 101 Community Grants.

That Municipal Council approve a grant to the Bridgetown Lawn Bowling and Quoits Club in the amount of \$3,467.40 to help support roof repairs to the building in accordance with Policy 101 Community Grants.

#### Community Projects Recommended Motions:

That Municipal Council approve a grant to the Cats for Keeps Rescue Society in the amount of \$5,000 to help support fostering equipment and supplies in accordance with Policy 101 Community Grants.

### LEGISLATIVE AUTHORITY

Section 65A, *Municipal Government Act* and *Policy 101 Community Grants*.

### BACKGROUND

The *Community Grants Policy* allows registered not for profit/charitable organizations to apply for funding to support their facilities, programs, and initiatives. There are two categories under which they can apply, and each outlines the criteria for the application.

Applications listed below follow policy requirements and are eligible for approval by Municipal Council. Other applications are:

- still in progress.
- not recommended for approval; or

- previously approved by the CAO for amounts of \$2,500 or less.

**DISCUSSION**

Grant Applications listed by category.

**Community Facilities** – Projects that support enhancement and development of public use for new or existing facilities in Annapolis County. The facility must be used for activities of a recreational, educational, environmental, cultural, community, or social nature and be accessible for use by the general public. Operational costs are not supported under this category (i.e., oil, power, insurance, etc.).  
 Maximum grants shall not exceed \$20,000. Applicants must be able to demonstrate a minimum 1/3 contribution to the total project cost.

<b>Group</b>	<b>Amount Requested</b>	<b>Total Project Cost</b>	<b>Recommended</b>	<b>Identified Project / Need</b>
Annapolis Valley Trails Coalition	\$20,000.00	\$89,600.00	\$10,000.00	Assistance with Trail Coordinator position, and trail maintenance in Annapolis County.  The amount recommended is less than the requested amount. Trails Coalition works collaboratively with Annapolis County Trails Society. The coalition employs a coordinator to oversee and direct projects and priorities. Municipal Council has also supported the trails society this fiscal year in the amount of \$10,000. The average amount council has awarded the trails coalition has been between \$5,000 and \$8,000 over the past several years.
Port George District Lighthouse Society	\$15,333.00	\$23,000.00	\$15,333.00	Siding replacement for lighthouse.  The society has fundraised and saved to contribute \$5,167, the Middleton rotary club has granted \$2,500 and the contractor is providing all materials at cost.
Royal Canadian Legion Branch 33, Bridgetown	\$10,268.42	\$25,368.42	\$10,268.42	Accessible ramp repair and replace for legion building.

					The legion is contributing \$2,500 and has applied for \$12,600 through other legion funds. The project also focuses on accessibility as this facility is used year-round by many groups and for events. The current ramp is in disrepair, and they want to provide safe access for all and meet codes.
Bridgetown Lawn and Quilts Club	\$3,467.40	\$12,467.40	\$3,467.40		Replacing roof on clubhouse building.  The club has secured funding from the RBC foundation of \$9,000 and are contributing in kind services with the goal of operating the club house year-round. The project will reduce energy costs greatly.

**Community Projects** – Assistance to initiate or continue to develop events and/or structured programs to support the enhancement of community well-being and quality of life for Annapolis County residents and visitors.  
Maximum grants shall be up to 50% of the program cost to a maximum of \$5,000. Grant applicants must be able to demonstrate active fundraising efforts to support the continuation of the program, if applicable.

Group	Amount Requested	Total Project Cost	Recommended	Identified Project / Need
Cats for Keeps Rescue Society	\$15,000.00	\$50,000.00	\$5,000.00	Support for Fostering supplies. Cat rescue society, captures, medically treats, fosters, and adoptions throughout Annapolis County.  The amount recommended is less than the requested amount. The society now in its second year of operations, received funding from Council last fiscal year in the amount of \$7,000 to help with start up and veterinary costs their total budget last year was \$10,000. This application indicates a total

				budget of \$50,000 with the largest increase seen with veterinary costs at an increase of over \$32,000. fostering supplies were budgeted at \$5,000 and the recommendation was based on that if council wishes to support the program. Both the Town of Middleton and Annapolis Royal are contributing \$3,000 and the society is fundraising the remainder of their costs.
--	--	--	--	--

**Community Grants Policy - Summary**

<i>Total Requested/ Recommended</i>	\$64,068.82		\$44,068.82	
<i>Total cost of projects/programs impacting Annapolis Co.</i>	\$200,435.82			
<i>Remaining in budget</i>				\$68,735.24
<i>Remaining funding for fiscal year based on recommendations above</i>				\$24,666.42

**FINANCIAL IMPLICATIONS**

There is \$68,735.24 remaining in the budget to implement *Policy 101 Community Grants* program. If the above recommendations are approved there will be \$24,666.42 remaining until the end of the current fiscal year.

**POLICY IMPLICATIONS**

Recommended funding is in accordance with current policies.

**ALTERNATIVES / OPTIONS**

Council can approve the recommendation(s).  
 Council could decide a different amount(s); or  
 Council could decide not to approve the applications.

**NEXT STEPS**

Issue grants as approved and inform applicants of Council’s decisions regarding their applications.

**ATTACHMENTS**

None

**Prepared By:**

Nancy Whitman, Recreation Manager

**Approved by:**

  
 Chris McNeill  
 Chief Administrative Officer

**Approval Date:**

JULY 3, 2024

(Date)



COUNTY of ANNAPOLIS  
NATURALLY ROOTED

# BOARDS and COMMITTEES Recommendations

## AdHoc, Standing, and Advisory Committees

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**To:** Committee of the Whole

**Meeting Date:** July 9, 2024

**Prepared By:** Carolyn Young, Municipal Clerk

**Subject:** **Recommendations from 2024-06-17 Audit Committee**

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### **RECOMMENDATION(S):**

#### Audited Financial Statements –

That Municipal Council adopt the audited financial statements for the year ended March 31, 2023, as recommended by the Audit Committee.

#### Audit Strategy and Confirm Grant Thornton as Auditors

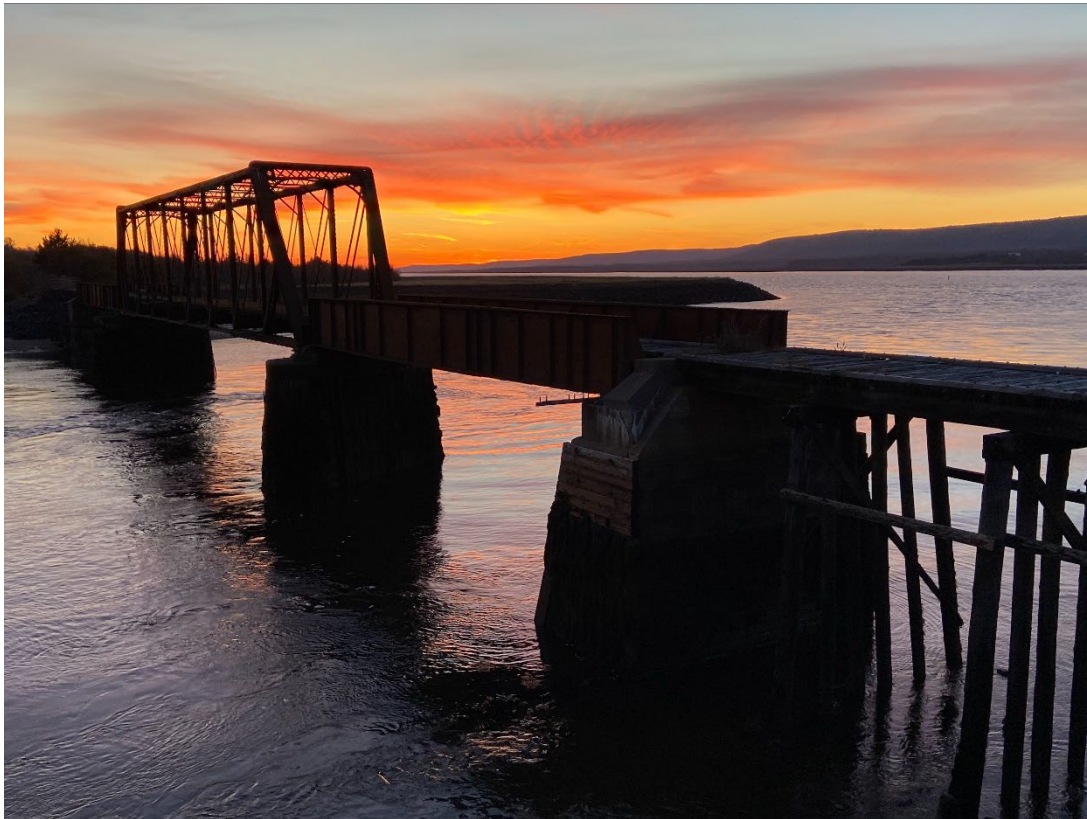
That Municipal Council accept the Audit Strategy as presented and confirm Grant Thornton to carry out the 2023-24 audit, as recommended by the Audit Committee.



COUNTY *of* ANNAPOLIS  
NATURALLY ROOTED

# Draft Consolidated Financial Statements

*For the fiscal year April 1, 2022 – March 31, 2023*



COUNTY *of* ANNAPOLIS  
NATURALLY ROOTED

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Consolidated statement of changes in net financial assets	6
Consolidated statement of cash flows	7
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Unaudited fund statements	23+

## Independent auditor's report

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**Grant Thornton LLP**  
Nova Centre, North Tower  
Suite 1000, 1675 Grafton Street  
Halifax, NS  
B3J 0E9  
T +1 902 421 1734  
F +1 902 420 1068  
[www.GrantThornton.ca](http://www.GrantThornton.ca)





# Municipality of the County of Annapolis

## Consolidated statement of financial position

March 31

2023

2022

### Financial assets

Cash (Note 3)	\$ 14,910,126	\$9,829,529
Investments (Note 3)	4,000,000	9,874,156
Taxes receivable (Note 4)	879,384	678,036
Accounts receivable (Note 5)	<u>3,001,355</u>	<u>4,428,681</u>
	<u>22,790,865</u>	<u>24,810,402</u>

### Liabilities

Accounts payable	\$ 3,798,031	8,636,846
Temporary borrowings (Note 13)	3,079,555	1,884,117
Deferred revenue (Note 6)	4,444,942	4,066,144
Tax sale surplus (Note 10)	780,515	683,329
Long term debt (Note 8)	1,712,141	2,286,695
Asset Retirement Obligation (Note 9)	<u>140,869</u>	<u>-</u>
	<u>13,956,052</u>	<u>17,557,131</u>

### Net financial assets

8,834,813      7,253,271

### Non-financial assets

Tangible capital assets (Note 7)	42,613,155	39,719,945
Assets held for resale	-	600,000
Other assets	<u>58,230</u>	<u>47,273</u>
	<u>42,671,385</u>	<u>40,367,218</u>

### Accumulated surplus

\$ 51,506,198      \$ 47,620,489

Commitments and contingencies (Note 17)

Subsequent events (Note 18)

Approved by the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

See accompanying notes to the consolidated financial statements

# Municipality of the County of Annapolis

## Consolidated statement of operations

For the year ended March 31

Budget

2023

2022

### Revenue

Taxation	\$ 14,911,490	\$ 15,196,414	\$ 14,385,512
Taxation from other governments	832,886	924,497	885,139
User fees and charges	1,539,597	1,706,127	1,727,454
Government transfers	1,508,936	2,846,295	8,100,871
Investment income	164,605	376,863	68,575
Other revenues	329,190	395,260	804,135
	<u>19,286,704</u>	<u>21,445,456</u>	<u>25,971,686</u>

### Expenses

General government	4,272,937	4,278,078	4,282,999
Protective	4,745,189	4,329,739	3,825,753
Transportation	1,879,949	2,240,413	2,120,500
Environmental	3,159,137	3,391,924	3,356,770
Recreation and cultural	742,311	762,983	647,937
Planning and development	644,150	650,612	694,950
Water utility	1,407,919	1,399,295	1,238,863
Transfer to other agencies	30,000	386,531	501,843
	<u>16,881,592</u>	<u>17,439,576</u>	<u>16,669,615</u>

### Net revenue

2,405,112      **4,005,878**      9,302,071

### Other (revenue) expenses

Loss on sale of assets (Note 20)		(109,292)	2,235,536
Accretion Expense		(10,878)	-
		<u>(120,169)</u>	<u>2,235,536</u>

### Annual surplus

**3,885,709**      7,066,535

### Accumulated surplus, beginning of year

47,620,489      40,553,954

### Accumulated surplus, end of year

\$ 51,506,198      \$ 47,620,489

See accompanying notes to the consolidated financial statements

---

# Municipality of the County of Annapolis

## Consolidated statement of changes in net financial assets

For the year ended March 31

2023

2022

---

Annual surplus	\$ 3,885,709	\$ 7,066,535
Acquisition of tangible capital assets	(4,041,779)	(14,462,229)
Proceeds of disposal of assets	66,637	17,690,603
Loss on sale of tangible capital assets	109,292	2,235,536
Amortization of tangible capital assets	<u>1,572,641</u>	<u>1,351,812</u>
	<u>1,592,500</u>	<u>13,882,257</u>
Change in inventory and prepaid expenses	<u>(10,957)</u>	<u>5,650</u>
<b>Change in net financial assets</b>	<u>1,581,543</u>	<u>13,887,907</u>
<b>Net financial assets, beginning of year</b>	<u>7,253,271</u>	<u>(6,634,636)</u>
<b>Net financial assets, end of year</b>	<u>\$ 8,834,813</u>	<u>\$ 7,253,271</u>

---

See accompanying notes to the consolidated financial statements

# Municipality of the County of Annapolis

## Consolidated statement of cash flows

For the year ended March 31

2023

2022

Increase (decrease) in cash and cash equivalents

### Operating activities

Annual surplus \$ 3,885,709 \$ 7,066,535

### Items not involving cash

Loss on sale of tangible capital assets 109,292 2,235,536  
 Amortization of tangible capital assets 1,572,641 1,351,812  
 Accretion on ARO 10,878 -  
 Revenue from donated assets - (4,919,974)

### Changes in non-cash operating balances

Taxes receivable (201,348) 47,704  
 Accounts receivable 1,427,326 (2,126,705)  
 Prepaid expenses (10,957) 5,650  
 Accounts payable (4,838,815) 3,281,328  
 Tax sale surplus 97,186 26,821  
 Deferred revenue 378,797 1,286,869  
2,430,709 8,255,576

### Investing activities

Purchase of investments (4,000,000) (9,874,156)  
 Proceeds from investments 9,874,156 -  
 Acquisition of tangible capital assets (4,041,779) (9,542,255)  
 Proceeds from disposition of tangible capital assets 66,637 17,690,603  
2,029,004 (1,725,808)

### Financing activities

Acquisition of short-term debt 1,195,437 3,538,727  
 Repayment of short-term debt - (9,674,494)  
 Repayment of long-term debt (574,553) (541,764)  
620,884 (6,677,531)

Increase (decrease) in cash and cash equivalents 5,080,597 (147,763)

Cash and cash equivalents, beginning of year 9,829,529 9,977,292

Cash and cash equivalents, end of year \$ 14,910,126 \$ 9,829,529

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 1. Summary of significant accounting policies

#### Principals and basis of consolidation

The consolidated financial statements of the Municipality of the County of Annapolis are prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS), as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Municipality are as follows:

#### Reporting entity

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

- General operating and capital fund;
- Annapolis County Water Utility; and
- Bridgetown Water Utility.

Trust funds administered by the Municipality have not been included in the Consolidated Statement of Financial Position nor have these operations been included in the Consolidated Statement of Operations.

Inter-departmental and inter-organizational transactions and balances between these entities and organizations are eliminated on consolidation.

#### Basis of accounting

The basis of accounting followed in the consolidated financial statements includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period in which the goods and services are acquired and a liability is incurred, or transfers are due.

#### Fund accounting

Funds within the consolidated financial statements consist of the operating, capital and reserve funds. Transfers between funds are recorded as adjustments to the appropriate fund balance.

#### Budget figures

The budget figures contained in these consolidated financial statements were approved by Council on May 3, 2022, in its original fiscal plan.

#### Valuation allowance

The Municipality provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and highly liquid temporary money instruments with original maturities of three months or less. Bank borrowings are considered to be financing activities. Refer to Note 3.

#### Investments

The Municipality accounts for their current investments at cost. The investments held are principal protected notes, callable annually, with maturity in 10 years.

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 1. Summary of significant accounting policies (continued)

#### Use of estimates

The preparation of consolidated financial statements in conformity with PSAS requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include the carrying amount of tangible capital assets, valuation allowances for receivables, assets and obligations related to employee future benefits. Actual results could differ from those reported.

In addition, the Municipality's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of the affected tangible capital assets, expected retirement costs, as well as the timing and duration of these costs.

#### Revenue and expenditure recognition

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

Tax revenues are property tax billings which are prepared by the Municipality based on assessment rolls. Tax rates are established annually by Municipal Council. Taxes are billed based on the assessment rolls provided by the Property Services Valuation Corporation a non-for-profit organization responsible for assessment under the Nova Scotia Assessment Act. Taxation revenues are recorded at the time tax billings are issued. Assessments and the related property taxes are subject to appeal. Any supplementary billing adjustments made necessary by the determination of such changes will be recognized in the fiscal year they are determined.

The Municipality is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

Revenues from services to other governments, sale of services, after fire protection and other revenues are recognized at the time when services are performed and/or when earned as long as amounts can be reasonably estimated, and collection is reasonably assured. Fire protection and other revenues are recognized when received.

All non-government contributions or grant revenues that are externally restricted such that they must be used for a specified purpose are recognized as revenue in the period in which the resources are used for the purpose or purposes specified. Any externally restricted inflow received before the criterion has been met is reported as a liability until the resources are used for the purpose or purposes specified.

Unrestricted revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

#### Government transfers

Government transfers received are recognized in the consolidated financial statements as revenue when the transfers are authorized, and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met.

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 1. Summary of significant accounting policies (continued)

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized, and all eligibility criteria have been met.

#### Deferred revenue

Receipts which are restricted by legislation or agreement with external parties are deferred and reported as restricted revenue on the consolidated financial statements. When qualifying expenses are incurred restricted revenues are brought into revenue at equal amounts. Revenue received in advance of expenses, which will be incurred in a later period, are deferred until they are earned by being matched against these expenses.

#### 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 debt for the year.

#### Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization and impairment, which includes costs that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset is amortized using the following rates and bases.

Land improvements	20-25 years
Land rights	75-100 years
Buildings	15-40 years
Engineered assets	25-50 years
Vehicles and equipment	3-20 years
Process equipment	5-20 years
Mains	75-100 years
Meters	20-25 years
Hydrants	50-77 years
Services	50 years
Wells, structures and improvements	30-77 years
Other	25-50 years

Full amount of the annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

All costs associated with placing an asset in service, including freight, installation costs, site preparation costs, alterations and professional fees are included in the capitalized value.

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and are also recorded as revenue.

When conditions indicate that a tangible capital asset no longer contributes to the Municipality's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value, the cost of the tangible capital asset is reduced to reflect the decline on the asset's value. The net write-downs of tangible capital assets are accounted for as expenses in the statement of operations and such write-downs are not reversed.



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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 1. Summary of significant accounting policies (continued)

#### Contaminated sites

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

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

As of March 31, 2023 there are no known contaminated sites identified.

#### Asset Retirement Obligations

An asset retirement obligation is recognized when, as of the financial reporting date, the following criteria are met:

- i. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii. The past transaction or event giving rise to the liability has occurred;
- iii. It is expected that future economic benefits will be given up; and
- iv. A reasonable estimate of the amount can be made.

The liability recognized relates to the remediation of asbestos and lead paint in Municipal facilities. The liability is recognized as the present value of estimated future costs of remediation. It is adjusted annually for accretion expense. The recognition of the liability is coupled with an increase in tangible capital assets and amortized according to the accounting policies in this section.

#### Segmented information

##### General government services

Legislative – Municipal Council serves as elected representatives of the Municipality of the County of Annapolis. In this role Council provides strategic direction and policy to guide the Chief Administrative Officer.

Administration – This includes all support functions to the various end user services, such as finance, human resources, information services, clerking functions, and the Chief Administrative Officer. The tasks performed include, but are not limited to recruitment and talent management, budgeting, financial analysis, financial reporting, revenue collection and billings, etc.

##### Protective services

Policing services are contracted to the Royal Canadian Mounted Police (RCMP) by the Municipality.

Fire services are provided via grants to eleven (11) volunteer fire departments throughout the Municipality to cover its large geographic spread.

Protective services also include animal control, by-law enforcement, emergency management, and building inspections.

##### Transportation services

Administration and provision of engineering works for linear roads related infrastructure and LED street lighting.

##### Environmental health services

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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Environmentally regulated services including wastewater collection and treatment, and solid waste collection (garbage) and recycling.

### Public health services

In the Municipality of the County of Annapolis this represents the contribution to Housing Nova Scotia.

### Environmental development services

This includes planning and zoning services from development and administration of the associated policies to enforcement of the by-laws and regulations pertaining to the Municipal Planning Strategy.

### Recreation and cultural services

Recreation activities are those offer to the residents promoting healthy, active living, and cultural services represent cultural experience and the Annapolis Valley Regional Library Board.

### Water treatment and distribution

The Municipality of the County of Annapolis has two water utilities: The Annapolis County Water Utility and Bridgetown Water Utility. These utilities supply, treat, and distribute clean water to their respective stakeholders.

### **New accounting standards**

As of the date of authorization of these financial statements, several new, but not yet effective accounting standards have been published by the PSAB. None of these standards have been adopted early by the Municipality.

Effective for the fiscal period beginning on April 1, 2022, the Municipality is required to adopt the following Public Sector Accounting standards:

- Section 3280 asset retirement obligations, which establishes the recognition, measurement, and disclosure requirements for reporting liabilities associated with the retirement of capital assets;
- Section 3450 financial instruments, which establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives; and
- Section 2601 foreign currency translation which establishes standards for recognizing and measuring foreign exchange gains/losses.

### **Assets held for resale**

Assets held for sale are recorded at cost less accumulated amortization and impairment recognized up until the assets were deemed held for sale.

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## **2. Contributions to Boards, Regional Authorities and Other Entities**

The Municipality of the County of Annapolis is required to contribute to the various Boards and Regional Authorities, along with the other municipalities in the region, to the extent of its participation based on predetermined formulas.

### Housing Nova Scotia

The Municipality paid \$107,456 during 2023 (2022 - \$175,832) as its portion of the deficit for the Housing Corporation.

### Annapolis Valley Regional Library Board

The Municipality paid \$130,700 during 2023 (2022 - \$130,700) as its share in the operation of the Annapolis Valley Regional Library Board serving Annapolis, Kings, and West Hants.

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

### Annapolis Valley Regional Center for Education

The Municipality paid \$4,045,272 during 2023 (2022 - \$3,955,140) as its portion of the operation of the Annapolis Valley Regional School Board serving Annapolis, Kings, and West Hants.

### Inter-municipal Services Agreement (IMSA)

The Municipality was contracted to pay \$67,238 during 2023, however the commencement of the Agreement is on the hire date of the Executive Officer, which was not completed within this fiscal. Future proportionate obligation under the contract is \$42,368 (Note 16).

### 3. Cash and cash equivalents

	<u>2023</u>	<u>2022</u>
Unrestricted cash and cash equivalents	\$ 10,781,064	\$ 6,026,040
Restricted cash and cash equivalents	3,348,547	3,120,160
Restricted cash – tax sale surplus	<u>780,515</u>	<u>683,329</u>
	<u>\$ 14,910,126</u>	<u>\$ 9,829,529</u>
<b>Investments:</b>		
GIC – 30 days, 1.00%	\$ -	\$ 4,000,000
GIC – 90 days, 1.25%	-	5,874,156
PPN – 10 years; callable; 6.65% cumulative annual	<u>4,000,000</u>	<u>-</u>
	<u>\$ 4,000,000</u>	<u>\$ 9,874,156</u>

### 4. Taxes receivable

Taxes have been recorded net of allowance for doubtful accounts of \$12,467 (2022 - \$15,144), representing management's estimate of uncollectible accounts. The taxes receivable balance includes prepayment of taxation and sewer accounts in the amount of \$903,892 (2022 - \$811,942).

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 693,181	\$ 743,214
Levy	16,335,835	15,287,533
Collections for other governments	336,228	310,381
Interest	<u>143,140</u>	<u>113,734</u>
	<u>17,508,384</u>	<u>16,454,862</u>
Current year collections	16,147,050	15,450,415
Collection for future taxes	(30,640)	(158,314)
Transfer to other governments	<u>335,531</u>	<u>310,381</u>
	<u>16,451,941</u>	<u>15,602,482</u>
Subtotal	<u>1,056,443</u>	<u>852,380</u>
Write offs, adjustments, and exemptions	<u>(164,592)</u>	<u>(159,200)</u>
	<u>891,851</u>	<u>693,180</u>
Valuation allowance	<u>(12,467)</u>	<u>(15,144)</u>
	<u>\$ 879,384</u>	<u>\$ 678,036</u>

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

### 5. Accounts receivable

The accounts receivable balance is comprised of the following:

	<u>2023</u>	<u>2022</u>
Due from Provincial Government	\$ 1,198,179	\$ 1,099,899
Due from Federal Government	887,048	893,033
Municipal Housing Corporation	15,060	17,293
Other	<u>901,068</u>	<u>2,418,456</u>
	<u>\$ 3,001,355</u>	<u>\$ 4,428,681</u>

### 6. Deferred revenue

	<u>2023</u>	<u>2022</u>
Taxation and sewer prepayments	\$ 903,892	\$ 811,942
Canada Community Building Fund (Gas Tax)	3,348,548	3,120,160
Other deferred revenues	<u>192,502</u>	<u>134,042</u>
	<u>\$ 4,444,942</u>	<u>\$ 4,066,144</u>

Taxation and sewer prepayments represent any payments for future fiscal years beyond March 31, 2023.

Canada Community Building Fund (CCBF) represents the funds from the Federal Government that have not yet been utilized or applied to specific projects under the terms of the agreement, formerly known as gas tax funds. These remain in deferred revenue until authorized expenditures occur.

Other deferred revenue represents timing differences between generation of funds for a specific purpose and the expenses for the associated good/service.

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

### 7. Tangible capital assets

	Land/ Land Rights	Land Improvements	Buildings	Engineered Assets	Vehicles/ Equipment	Mains	Water Utility	Wells	Other	Work in Progress
<b>Cost</b>										
Beginning of year	\$ 8,147,537	\$ 3,778,863	\$ 6,376,795	\$ 26,630,589	\$ 6,314,250	\$ 6,692,638	\$ 2,312,255	\$ 1,303,194	\$ 279,669	\$ 734,000
Adjustments/reclassifications	600,000		129,991							
Adjusted Balance	8,747,537	3,778,863	6,506,786	26,630,589	6,314,250	6,692,638	2,312,255	1,303,194	279,669	734,000
Acquisitions	508,338	118,288	382,184	705,132	400,607	-	106,759	-	-	1,690,000
Disposals	<u>(2,100)</u>	<u>-</u>	<u>(378,103)</u>	<u>(53,245)</u>	<u>(660,564)</u>	<u>-</u>	<u>(54,180)</u>	<u>-</u>	<u>(59,697)</u>	<u>-</u>
End of Year	<u>9,253,775</u>	<u>3,897,151</u>	<u>6,510,867</u>	<u>27,282,476</u>	<u>6,054,293</u>	<u>6,692,638</u>	<u>2,364,834</u>	<u>1,303,194</u>	<u>219,972</u>	<u>2,420,000</u>
<b>Accumulated Amortization</b>										
Beginning of year	730,131	352,143	2,364,505	13,751,813	3,062,279	1,319,567	556,159	422,341	161,369	
Disposals	-	-	(180,846)	(47,680)	(584,080)	-	(29,667)	-	(59,697)	
Annual amortization	<u>76,977</u>	<u>93,455</u>	<u>149,569</u>	<u>689,043</u>	<u>375,616</u>	<u>81,134</u>	<u>53,917</u>	<u>43,440</u>	<u>9,490</u>	<u>-</u>
End of Year	<u>807,108</u>	<u>445,598</u>	<u>2,333,228</u>	<u>14,393,176</u>	<u>2,853,815</u>	<u>1,400,701</u>	<u>580,409</u>	<u>465,781</u>	<u>111,162</u>	<u>-</u>
<b>Net Book Value</b>	<u>\$ 8,446,667</u>	<u>\$ 3,451,553</u>	<u>\$ 4,177,639</u>	<u>\$ 12,889,300</u>	<u>\$ 3,200,478</u>	<u>\$ 5,291,937</u>	<u>\$ 1,784,425</u>	<u>\$ 837,413</u>	<u>\$ 108,810</u>	<u>\$ 2,420,000</u>

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

	Land/ Land Rights	Land Improvements	Buildings	Engineered Assets	Vehicles/ Equipment	Mains	Water Utility	Wells	Other	Work in Process	2023 Total	2022 Total
<b>Cost</b>												
Beginning of year	\$ 8,147,537	\$ 3,778,863	\$ 6,376,795	\$ 26,630,589	\$ 6,314,250	\$ 6,692,638	\$ 2,312,255	\$ 1,303,194	\$ 279,669	\$ 734,453	\$ 62,570,243	70,518,950
Adjustments/reclassifications	600,000		129,991								729,991	-
Adjusted Balance	8,747,537	3,778,863	6,506,786	26,630,589	6,314,250	6,692,638	2,312,255	1,303,194	279,669	734,453	63,300,234	70,518,950
Acquisitions	508,338	118,288	382,184	705,132	400,607	-	106,759	-	-	1,690,480	3,911,788	14,462,229
Disposals	(2,100)	-	(378,103)	(53,245)	(660,564)	-	(54,180)	-	(59,697)	-	(1,207,889)	(22,540,929)
End of Year	9,253,775	3,897,151	6,510,867	27,282,476	6,054,293	6,692,638	2,364,834	1,303,194	219,972	2,424,933	66,004,133	62,440,250
<b>Accumulated Amortization</b>												
Beginning of year	730,131	352,143	2,364,505	13,751,813	3,062,279	1,319,567	556,159	422,341	161,369	-	22,720,307	23,983,281
Disposals	-	-	(180,846)	(47,680)	(584,080)	-	(29,667)	-	(59,697)	-	(901,970)	(2,614,788)
Annual amortization	76,977	93,455	149,569	689,043	375,616	81,134	53,917	43,440	9,490	-	1,572,641	1,351,812
End of Year	807,108	445,598	2,333,228	14,393,176	2,853,815	1,400,701	580,409	465,781	111,162	-	23,390,978	22,720,305
<b>Net Book Value</b>	<u>\$ 8,446,667</u>	<u>\$ 3,451,553</u>	<u>\$ 4,177,639</u>	<u>\$ 12,889,300</u>	<u>\$ 3,200,478</u>	<u>\$ 5,291,937</u>	<u>\$ 1,784,425</u>	<u>\$ 837,413</u>	<u>\$ 108,810</u>	<u>\$ 2,424,933</u>	<u>42,613,155</u>	<u>39,719,945</u>

The municipality recognized Asset Retirement Obligations (ARO) as an increase in Buildings assets of \$129,991 and a subsequent increase in annual amortization of \$25,316.

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

<b>8. Long-term debt</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Municipal Finance Corporation (MFC) debenture; Variable interest from 4.770% - 4.770%; Annual principal repayments \$106,500 - \$121,500; Maturity 2022.	\$ -	\$ 121,500
MFC debenture; Variable interest from 2.039% - 2.712%; Annual principal payments \$60,000; Maturity 2029.	<b>420,000</b>	480,000
MFC debenture; Variable interest from 2.373% - 2.894%; Annual principal payments \$78,562; Maturity 2025.	<b>235,685</b>	314,247
MFC debenture; Variable interest from 2.373% - 2.894%; Annual principal payments \$37,500; Maturity 2025.	<b>112,500</b>	150,000
MFC debenture; Variable interest from 3.16% - 3.16%; Annual principal payments \$10,100; Maturity 2022.	-	10,100
MFC debenture; Variable interest from 3.16% - 3.16%; Annual principal payments \$2,000; Maturity 2022.	-	2,000
MFC debenture; Variable interest from 3.16% - 3.16%; Annual principal payments \$6,400; Maturity 2022.	-	6,400
MFC debenture; Variable interest from 2.644% - 2.979%; Annual principal payments \$13,667; Maturity 2023.	<b>13,661</b>	27,329
MFC debenture; Variable interest from 3.003% - 3.792%; Annual principal payments \$3,320; Maturity 2024.	<b>6,640</b>	9,960
MFC debenture; Variable interest from 3.003% - 3.792%; Annual principal payments \$6,600; Maturity 2029.	<b>79,200</b>	85,800
Canada Mortgage and Housing Corporation debenture; Interest 3.98%; Annual repayment \$31,513; Maturity 2024.	<b>59,455</b>	87,486
MFC debenture; Variable interest from 5.210% - 5.210%; Annual principal payments \$11,146; Maturity 2022.	-	66,873
MFC debenture; Variable interest from 4.301% - 4.597%; Annual principal payments \$65,000; Maturity 2026.	<b>585,000</b>	650,000

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

<b>8. Long-term debt (continued)</b>	<u><b>2023</b></u>	<u><b>2022</b></u>
Private Loan authorized by Nova Scotia Department of Municipal Affairs; Non-interest bearing, repayable in six instalments of \$75,000 and one \$50,000; Maturity 2026.	<u><b>200,000</b></u>	<u>275,000</u>
	<u><b>\$ 1,712,141</b></u>	<u>\$ 2,286,695</u>

Principal repayments over the next 5 years and thereafter:

2024	\$ 368,791
2025	356,289
2026	297,661
2027	456,600
2028	66,600
Thereafter	<u>166,200</u>
	<u><b>\$ 1,712,141</b></u>

All outstanding long-term debt has been authorized by Nova Scotia Department of Municipal Affairs including the private loan listed.

### 9. Asset Retirement Obligations

A liability has been recognized for the future retirement of facilities owned by the Municipality that may require remediation upon disposal, following adoption of PS 3280 - Asset Retirement Obligations. This obligation applies to hazardous materials present in various facilities such as asbestos and lead paint and would require remediation for health and safety purposes or to meet environmental regulations.

The liability is calculated using the current estimated costs of remediation (\$183,900) inflated using a long term inflation rate of 3.6%. A discount rate of 5.5% has been used to determine the net present value of the liability as of April 1, 2022 (\$129,991) for the purposes of the financial statements and represents current interest rates. The current liability can be funded through the operating reserve if and when required.

	<u><b>2023</b></u>	<u><b>2022</b></u>
Beginning balance, April 1, 2022	<b>129,991</b>	-
Retirement obligations settled	-	-
Change in discount rate	-	-
Accretion	<u><b>10,878</b></u>	-
Ending Balance, March 31, 2023	<u><b>\$ 140,689</b></u>	<u>\$ -</u>

### 10. Tax sale surplus

The Municipal Government Act requires that all funds received by way of tax sale be held for a period of 20 years. Once that term is expired the funds can be transferred to the capital reserve fund. In 2023 \$5,522 (2022 - \$4,619) was eligible to be transferred to the capital reserve fund.



# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

The tax sale surplus account amounts and the years in which they arose are as follows:

	<u>2023</u>	<u>2022</u>
2003	-	5,522
2004	<b>23,909</b>	23,909
2005	<b>588</b>	588
2006	<b>2,181</b>	2,181
2007	<b>14,122</b>	14,122
2008	<b>34,522</b>	34,522
2009	<b>20,669</b>	20,669
2011	<b>36,244</b>	36,244
2012	<b>27,716</b>	27,716
2013	<b>30,850</b>	30,850
2014	<b>38,320</b>	38,320
2015	<b>20,838</b>	20,838
2016	<b>6,408</b>	6,408
2017	<b>39,726</b>	39,726
2018	<b>13,514</b>	13,514
2019	<b>72,869</b>	72,869
2020	<b>117,983</b>	76,815
2021	<b>79,357</b>	113,878
2022	<b>93,476</b>	97,130
2023	<b>105,721</b>	-
Accumulated Interest	<u><b>1,502</b></u>	<u>7,508</u>
	<u><b>\$ 780,515</b></u>	<u><b>\$ 683,329</b></u>

### 11. Pension plans

#### Defined contribution plan

The Municipality currently makes contributions to a pension plan on behalf of employees who have opted to participate in the plan. The pension plan is a defined contribution plan administered by Manulife on behalf of the Municipality. Contributions to this plan are shared by the Municipality and its employees with both contributing 5-9% of base salary. During the year, the Municipality contributed \$278,523 (2022 - \$260,430) toward the pension plan.

### 12. Employee future benefits – accrued sick leave benefit liability

The Municipality recorded post-employment benefits per PS 3255 in recognition of an approximate liability for sick leave. This was calculated as the total value of sick time outstanding for all employees adjusted for average number of days used in a given year. The total amount of the liability for 2023 is \$28,808 (2022 – \$32,486).

### 13. Temporary borrowings

The Municipality of the County of Annapolis has one remaining short-term RBC line of credit for projects associated with the Upper Clements property. This includes the previous Gordonstoun project, and the Upper Clements Park demolition for health and safety purposes.

The current debt figure in the consolidated statement of financial position includes bank indebtedness for the water utility in the amount of \$471,415 representing timing differences between receipt of revenues and

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

outlay of expenditures. This is eliminated following the next billing cycle.

	<u>2023</u>	<u>2022</u>
RBC Term Loan; Interest Prime plus 0.75%; Interest only payments; Credit limit \$5,000,000.	<u>\$ 3,079,555</u>	<u>\$ 1,884,117</u>

### 14. Remuneration

The total remuneration paid to each member of Council and the Chief Administrative Officer (CAO) is as follows for the fiscal period April 1, 2022, to March 31, 2023:

	<u>District</u>	<u>Remuneration</u>	<u>Expenses</u>
Alan Parish, Warden	3	\$ 48,972	\$ -
Michael Gunn, Deputy Warden/Councilor	8	47,535	3,591
Bruce Prout, Councilor	1	37,159	4,649
Brian Connell, Councilor	2	36,415	2,960
Clyde Barteaux, Councilor	4	41,789	8,450
Lynn Longmire, Councilor	5	37,897	6,322
Alex Morrison, Councilor/Warden	6	49,973	11,687
David Hudson, Councilor	7	37,463	3,066
Wendy Sheridan, Councilor	9	41,737	3,272
Brad Redden, Councilor/Deputy Warden	10	42,951	477
Diane LeBlanc, Councilor	11	38,972	6,210
Dustin Enslow, Councilor	3	3,502	75
		<u>\$ 464,365</u>	<u>\$ 50,759</u>
David Dick, CAO		\$ 244,092	\$ 1,128
Doug Patterson, Interim CAO		54,699	-
		<u>\$ 298,791</u>	<u>\$ 1,128</u>

In the 2022/23 fiscal year, re-election occurred for the Warden and Deputy Warden positions. As a result, the new Warden is Alex Morrison, and the new Deputy Warden is Brad Redden. This has been reflected in the part-year salary changes.

### 15. Water rate of return

Water rate of return for the Annapolis County Water Utility is 1.60% for 2023 (3.25% in 2022) and for the Bridgetown Water Utility is 4.38% (8.41% in 2022).

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 16. Accumulated surplus

The consolidated statement of financial position is made up of the following fund balances:

	<u>2023</u>	<u>2022</u>
Operating fund	\$ -	\$ -
Capital fund	<b>24,135,131</b>	23,281,318
Capital reserve fund	<b>2,653,103</b>	1,060,501
Operating reserve fund	<b>5,804,539</b>	4,593,458
Special purpose reserves	<b>4,119,316</b>	4,353,884
County of Annapolis Water Utility	<b>9,453,348</b>	9,263,015
Bridgetown Water Utility	<b>2,864,652</b>	2,515,645
Deferred contributions to cash	<b>2,447,301</b>	2,520,168
Accrued sick leave	<b>28,808</b>	32,500
	<b><u>\$ 51,506,198</u></b>	<b><u>\$ 47,620,489</u></b>

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### 17. Commitments and contingencies

The Municipality has issued a guarantee of several long-term debentures taken by the Valley Waste Resource Management Authority (VWRMA). A guarantee is an obligation to cover the debentures should VWRMA not pay the loan amounts. The value of these loans amounts to \$141,020 (2022 - \$182,931).

In 2021-22 the Municipality entered into a contract via an Inter-municipal Services Agreement (IMSA) with the commitment to pay \$67,238 during 2022-23 and a future proportionate obligation of \$42,368 payable over the subsequent fiscal years.

The Municipality currently has a contract dispute and employment matter dispute. The probability of an unfavourable outcome for each cannot be confirmed at this time, nor can the matters be estimated accurately and are disclosed in the notes section of the financial statements only.

The Municipality is subject to ongoing legal matters; however, the likelihood and magnitude are currently undeterminable and therefore no amounts have yet been accrued.

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### 18. Subsequent events

The following events have occurred subsequent to year-end and may be pertinent to the stakeholders:

The Municipality has sold the Bridgetown School Property in the fiscal year 2023/24 for proceeds of \$250,000.

The Municipality has listed the administration building in the Village of Lawrencetown for sale in the 2022/23 fiscal year. Currently there is a pending sale on the facility.

The Municipality increased the line of credit to \$5,000,000 for short term financing associated with the Upper Clements Park property.

The Municipality renewed the \$7.2M temporary borrowing resolution for the Upper Clements Park project (formerly referred to as Gordonstoun).

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# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

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### 19. Comparative figures

Certain of the prior year figures have been reclassified to conform to the consolidated financial statement presentation adopted for the current year.

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### 20. Loss (Gain) on disposal of assets

During the year the municipality disposed of several assets. The result of all sales was a total loss in the period of \$109,292 (2022 - \$2,235,536).

	<u>2023</u>	<u>2022</u>
Sale of Basinview Property	\$ -	\$ 3,471,272
Internet Sale	-	(1,216,426)
Miscellaneous Disposals	<u>109,292</u>	<u>(19,310)</u>
Total Loss (Gain)	<u>\$ 109,292</u>	<u>\$ 2,235,536</u>

# Municipality of the County of Annapolis

## Notes to the consolidated financial statements

March 31, 2023

### 21. Segment disclosures

	General government services	Protective services	Transportation services	Environmental health services	Planning and development services	Recreation & cultural services	Water Utility	Other	2023 Consolidated	2022 Consolidated
<b>Revenues</b>										
Taxes	\$ 12,470,700	\$ 1,112,392	\$ 206,670	\$ 1,406,652	\$ -	\$ -	\$ -	\$ -	\$ 15,196,414	\$ 14,695,893
Payment in lieu of taxes	924,497	-	-	-	-	-	-	-	924,497	885,139
Sales of services	22,352	-	-	600	-	7,874	114,510	-	145,336	17,296
Own sources	211,624	59,310	-	44,656	14,535	502	-	-	330,627	340,973
Unconditional transfers from Other governments	998,667	-	-	-	-	-	-	-	998,667	6,740,192
Conditional transfers from Other governments	839,009	10,712	25,000	-	7,084	59,472	-	906,352	1,847,629	922,264
Other transfers	336,228	-	-	-	-	-	-	-	336,228	438,415
Water rates	-	-	-	-	-	-	1,230,163	-	1,230,163	1,356,862
Interest	311,915	-	-	-	-	-	64,949	-	376,864	85,419
Other	36,250	-	-	21,647	-	-	1,134	-	59,031	489,233
	<u>16,151,242</u>	<u>1,182,414</u>	<u>231,670</u>	<u>1,473,555</u>	<u>21,619</u>	<u>67,848</u>	<u>1,410,757</u>	<u>906,352</u>	<u>21,445,456</u>	<u>25,971,686</u>
<b>Expenses</b>										
Salaries, wages & benefits	2,172,166	564,408	605,049	326,917	480,113	266,689	226,850	-	4,642,192	4,165,278
Operating	1,881,102	3,743,430	1,264,477	2,575,038	165,697	305,367	742,378	397,409	11,064,022	11,073,318
Amortization	122,986	15,212	357,886	501,267	4,802	190,927	379,561	-	1,572,641	1,351,812
Interest	101,823	6,689	13,001	10,460	-	-	28,750	-	160,723	79,207
Loss on disposal of tangible capital assets	5,483	-	70,745	-	-	8,550	24,514	-	109,292	2,235,536
	<u>4,283,560</u>	<u>4,329,739</u>	<u>2,311,158</u>	<u>3,413,682</u>	<u>650,612</u>	<u>771,533</u>	<u>1,402,054</u>	<u>397,409</u>	<u>17,559,748</u>	<u>18,905,151</u>
Annual surplus	<u>\$ 11,867,682</u>	<u>\$ (3,147,325)</u>	<u>\$ (2,079,488)</u>	<u>\$ (2,252,315)</u>	<u>\$ (628,993)</u>	<u>\$ (703,685)</u>	<u>\$ 8,702</u>	<u>\$ 508,943</u>	<u>\$ 3,885,709</u>	<u>\$ 7,066,535</u>



COUNTY of ANNAPOLIS  
NATURALLY ROOTED

# Unaudited Fund Statements

*For the fiscal year April 1, 2022 – March 31, 2023*



**Municipality of the County of Annapolis**  
**Operating Fund - Statement of Financial Position**  
*for the year ended March 31, 2023*

	2023	2022
<b>Financial Assets</b>		
Cash and cash equivalents	2,153,992	683,410
Investments	4,000,000	9,230,282
Taxes Receivable	879,384	678,037
Accounts Receivable	1,374,867	1,773,374
Interfund Receivables	5,048,065	3,465,157
	<b>13,456,308</b>	15,830,260
<b>Financial Liabilities</b>		
Bank Indebtedness	-	2,331,269
Accounts Payable	3,590,091	7,863,576
Interfund Payables	6,906,708	657,933
Deferred Revenues	994,999	938,227
Tax Sale Surplus	780,515	683,329
	<b>12,272,313</b>	12,474,334
<b>Net Financial Assets (Liabilities)</b>	<b>1,183,995</b>	3,355,926
<b>Non-Financial Assets</b>		
Prepaid Expenses	58,230	47,273
<b>Change in Surplus</b>	<b>1,242,225</b>	3,403,199
<b>Transfer Surplus to Operating Reserve</b>	<b>(1,242,225)</b>	(3,403,199)
<b>Accumulated Surplus</b>	<b>-</b>	-

**Municipality of the County of Annapolis**  
**Operating Fund - Statement of Operations**  
*for the year ended March 31, 2023*

	Budget	2023	2022
<b>Revenue</b>			
Property taxation	19,314,273	<b>19,649,683</b>	17,775,852
<i>Less: mandatory expenditures</i>			
Appropriation to school board	(4,000,000)	<b>(4,045,272)</b>	(3,955,140)
Correctional services	(257,783)	<b>(250,534)</b>	(252,728)
Nova Scotia housing	(145,000)	<b>(107,456)</b>	(175,833)
Net Assessable Property Taxation	14,911,490	<b>15,246,420</b>	13,392,151
Grants in Lieu of Taxation	832,886	<b>924,497</b>	885,139
Sales of Services	62,802	<b>30,827</b>	44,306
Other Own Source Revenues	302,118	<b>495,232</b>	1,302,971
Unconditional Grants	1,415,199	<b>998,667</b>	1,820,218
Conditional Grants	93,737	<b>152,268</b>	458,131
Other Revenues	-	<b>116,111</b>	378,874
Other Transfers	329,190	<b>336,228</b>	310,381
	17,947,422	<b>18,300,250</b>	18,592,171
<b>Expenses</b>			
Governance	1,052,846	<b>963,724</b>	823,689
General Government	3,250,091	<b>3,175,373</b>	3,485,738
Protective	5,433,196	<b>5,409,858</b>	4,843,207
Transportation	1,879,949	<b>1,882,527</b>	1,690,483
Environmental Health	3,159,137	<b>3,161,344</b>	2,944,836
Recreation and cultural	594,150	<b>572,056</b>	555,593
Environmental Development	742,212	<b>645,810</b>	691,403
Other transfers	114,616	<b>335,531</b>	303,944
	16,226,197	<b>16,146,223</b>	15,338,893
<b>Net revenue</b>	1,721,225	<b>2,154,027</b>	3,253,278
<b>Other revenue (expenses)</b>			
Debt principal repayment	(360,934)	<b>(324,395)</b>	(345,373)
Transfer to/(from) reserves, funds and own agencies	(578,160)	<b>(587,407)</b>	(350,123)
(Gain)/Loss on asset disposal	-	-	572,552
Transfer current year surplus	-	<b>(1,242,225)</b>	(3,403,199)
	(939,094)	<b>(2,154,027)</b>	(3,526,143)
<b>Opening Fund Balance</b>		-	272,865
<b>Closing Fund Balance</b>		-	-



**Municipality of the County of Annapolis**  
**General Capital Fund - Draft Statement of Financial Position**  
*for the year ended March 31, 2023*

	2023	2022
<b>Financial Assets</b>		
Cash	325,391	317,046
Investments	-	643,874
Accounts receivable	27,379	124,233
Interfund receivables	742,005	954,238
	<u>1,094,774</u>	<u>2,039,391</u>
<b>Financial Liabilities</b>		
Temporary borrowing	3,079,555	1,884,117
Interfund payables	591,431	850,890
Deferred revenues	84,748	7,757
Interfund debt	53,368	63,122
Long Term debt	1,127,141	1,569,822
Asset Retirement Obligations	140,869	-
	<u>5,077,112</u>	<u>4,375,708</u>
<b>Net Financial Assets (Liabilities)</b>	<u>(3,982,338)</u>	<u>(2,336,317)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets, cost	47,052,528	43,526,571
Accumulated amortization	(18,935,059)	(18,508,939)
Assets held for sale	-	600,000
	<u>28,117,469</u>	<u>25,617,632</u>
<b>Accumulated Surplus</b>	<u>24,135,131</u>	<u>23,281,315</u>

**Municipality of the County of Annapolis**  
**General Capital Fund - Draft Statement of Operations**  
*for the year ended March 31, 2023*

	2023	2022
<b>Revenue</b>		
Government grants	-	438,415
Other revenue	<b>52,306</b>	1,486
	<b>52,306</b>	439,901
<b>Expenses</b>		
General Government	<b>122,986</b>	89,071
Protective	<b>15,212</b>	24,145
Transportation	<b>357,886</b>	295,321
Environmental Health	<b>501,267</b>	505,269
Recreation and cultural	<b>190,927</b>	92,344
Environmental Development	<b>4,802</b>	5,898
	<b>1,193,080</b>	1,012,048
<b>Net revenue</b>	<b>(1,140,774)</b>	<b>(572,147)</b>
<b>Financing and Transfers</b>		
Other capital	<b>(11,325)</b>	-
Long term debt repayment	<b>321,179</b>	345,373
Accretion Expense - ARO	<b>10,878</b>	-
Interfund transfers - reserves	<b>1,728,403</b>	122,558
Interfund transfers - operations	<b>14,622</b>	235,558
Interfund transfers - trusts	<b>15,611</b>	4,004
Donated assets	-	4,919,974
	<b>2,079,368</b>	5,627,467
Gain (loss) on sale of assets	<b>(84,778)</b>	(2,808,088)
<b>Change in Fund Balance</b>	<b>853,816</b>	2,247,232
<b>Opening Fund Balance</b>	<b>23,281,315</b>	21,034,083
<b>Closing Fund Balance</b>	<b>24,135,131</b>	23,281,315

**Municipality of the County of Annapolis**  
**Reserve Funds - Statement of Financial Position and Operations**

for the year ended March 31, 2023

	Capital Reserve Fund	Operating Reserve	County Sewer	Bridgetown Sewer	Recreation and Culture	Gas Tax	Balance Forward
<b>Assets</b>							
Cash	287,430	1,326,659	763,525	312,146	212,249	3,977,047	<b>6,879,057</b>
Accounts receivable		-				887,048	<b>887,048</b>
Interfund receivables	2,427,404	4,717,180	316,695	41,844	1,253	1,039,698	<b>8,544,074</b>
	<b>2,714,833</b>	<b>6,043,840</b>	<b>1,080,220</b>	<b>353,990</b>	<b>213,503</b>	<b>5,903,793</b>	<b>16,310,179</b>
<b>Liabilities</b>							
Accounts payable						-	-
Deferred revenues							-
Interfund payables	61,731	239,301	416,183	166,794	25,596	2,555,246	<b>3,464,850</b>
	<b>61,731</b>	<b>239,301</b>	<b>416,183</b>	<b>166,794</b>	<b>25,596</b>	<b>2,555,246</b>	<b>3,464,850</b>
<b>Accumulated Surplus</b>	<b>2,653,103</b>	<b>5,804,539</b>	<b>664,037</b>	<b>187,196</b>	<b>187,907</b>	<b>3,348,547</b>	<b>12,845,328</b>
<b>Revenue</b>							
Government Transfers	906,352					887,048	<b>1,793,400</b>
Investment Income	8,523	12,315	21,744	8,890	6,045	130,348	<b>187,864</b>
Other Revenues		130					<b>130</b>
	<b>914,875</b>	<b>12,445</b>	<b>21,744</b>	<b>8,890</b>	<b>6,045</b>	<b>1,017,396</b>	<b>1,981,394</b>
<b>Expenses</b>							
To (From) Operations	(549,287)	(1,242,225)		(40,000)	3,596	119,568	<b>(1,708,348)</b>
To (From) Capital	(128,441)	43,589	(140,239)	166,794	22,000	618,441	<b>582,144</b>
To (From) Water Utility							-
External Transfers						51,000	<b>51,000</b>
	<b>(677,727)</b>	<b>(1,198,636)</b>	<b>(140,239)</b>	<b>126,794</b>	<b>25,596</b>	<b>789,009</b>	<b>(1,075,204)</b>
Change in Fund Balance	1,592,602	1,211,081	161,983	(117,904)	(19,551)	228,387	<b>3,056,598</b>
Opening Fund Balance	1,060,501	4,593,458	502,054	305,100	207,458	3,120,160	<b>9,788,730</b>
Closing Fund Balance	<b>2,653,103</b>	<b>5,804,539</b>	<b>664,037</b>	<b>187,196</b>	<b>187,907</b>	<b>3,348,547</b>	<b>12,845,328</b>

Municipality of the County of Annapolis

**Reserve Funds - Statement of Financial Position and Operations**

for the year ended March 31, 2023

	<i>Balance Carryforward</i>	Fire Services	LED Streetlight	Parks Levy	Letter of Intent	Safe Restart	<b>2023</b>	2022
<b>Assets</b>								
Cash	6,879,057	1,988,239	158,526	47,105	940,266	107,679	<b>10,120,874</b>	8,325,716
Accounts Receivable	887,048	-			319,420	543	<b>1,207,011</b>	332,473
Interfund Transfers	8,544,074	625,986	42,633	278	5,551		<b>9,218,521</b>	267,423
	<b>16,310,179</b>	<b>2,614,225</b>	<b>201,159</b>	<b>47,383</b>	<b>1,265,238</b>	<b>108,222</b>	<b>20,546,406</b>	<b>8,925,612</b>
<b>Liabilities</b>								
Accounts Payable	-	31,115					<b>31,115</b>	-
Deferred Revenues	-	-					-	61,220
Interfund Transfers	3,464,850	-	3,489	42	1,013,182	108,222	<b>4,589,786</b>	1,374,719
	<b>3,464,850</b>	<b>31,115</b>	<b>3,489</b>	<b>42</b>	<b>1,013,182</b>	<b>108,222</b>	<b>4,620,901</b>	<b>1,435,939</b>
<b>Reserve</b>	<b>12,845,328</b>	<b>2,583,110</b>	<b>197,669</b>	<b>47,342</b>	<b>252,055</b>	<b>-</b>	<b>15,925,505</b>	<b>7,489,673</b>
<b>Revenue</b>								
Government Transfers	1,793,400					-	<b>1,793,400</b>	1,239,064
Investment Income	187,864	57,160	4,515	1,342	26,778	-	<b>277,658</b>	45,663
Other Revenues	130					-	<b>130</b>	6,125
	<b>1,981,394</b>	<b>57,160</b>	<b>4,515</b>	<b>1,342</b>	<b>26,778</b>	<b>-</b>	<b>2,071,189</b>	<b>1,290,852</b>
<b>Expenses</b>								
(To) From Operations	(1,708,348)	(712,972)	(41,697)			-	<b>(2,463,017)</b>	-
(To) From Capital	582,144	129,840		42	973,679	-	<b>1,685,705</b>	970,752
(To) From Water Utility	-					-	-	136,678
External transfers	51,000						<b>51,000</b>	
	<b>(1,075,204)</b>	<b>(583,132)</b>	<b>(41,697)</b>	<b>42</b>	<b>973,679</b>	<b>-</b>	<b>(726,312)</b>	<b>1,107,430</b>
Change in Fund Balance	<b>3,056,598</b>	<b>640,293</b>	<b>46,211</b>	<b>1,300</b>	<b>(946,901)</b>	<b>-</b>	<b>2,797,501</b>	<b>2,398,282</b>
Opening Fund Balance	<b>9,788,730</b>	<b>1,942,817</b>	<b>151,458</b>	<b>46,042</b>	<b>1,198,957</b>		<b>13,128,004</b>	<b>7,306,251</b>
Closing Fund Balance	<b>12,845,328</b>	<b>2,583,110</b>	<b>197,669</b>	<b>47,342</b>	<b>252,055</b>	<b>-</b>	<b>15,925,505</b>	<b>9,704,533</b>

**Municipality of the County of Annapolis**  
**Annapolis County Water Operating Fund - Statement of Financial**  
**Position**

*for the year ended March 31, 2022*

	2023	2022
<b>Financial Assets</b>		
Accounts Receivable	240,080	227,831
Other Receivables	716	698,997
Interfund Receivables	420,013	130,144
	<u>660,809</u>	<u>1,056,972</u>
<b>Financial Liabilities</b>		
Bank Indebtedness	471,415	949,384
Accounts Payable	71,727	61,732
Interfund Transfers	414,318	443,207
Internal Financing - Operations	47,495	47,495
	<u>1,004,956</u>	<u>1,501,819</u>
<b>Net Financial Assets (Liabilities)</b>	<u>(344,147)</u>	<u>(444,847)</u>
<b>Accumulated Surplus/(Deficit)</b>	<u>(344,147)</u>	<u>(444,847)</u>

Municipality of the County of Annapolis

**Annapolis County Water Operating Fund - Statement of Operations**

for the year ended March 31, 2022

	Budget	2023	2022
<b>Revenue</b>			
Water Rates	668,563	<b>705,086</b>	725,550
Sales of Services	104,165	<b>111,960</b>	96,445
Cost Recovery - Fire Protection	170,363	<b>188,506</b>	190,141
	<u>943,091</u>	<u><b>1,005,552</b></u>	<u>1,012,136</u>
<b>Expenses</b>			
Source of Supply	21,433	<b>38,845</b>	8,203
Power and Pumping	20,385	<b>4,130</b>	21,118
Treatment	231,388	<b>401,742</b>	302,764
Distribution	169,720	<b>78,295</b>	322,138
Administrative	81,808	<b>63,812</b>	67,943
Amortization	239,633	<b>242,263</b>	204,271
Property Taxes	33,557	<b>32,361</b>	32,323
	<u>797,924</u>	<u><b>861,447</b></u>	<u>958,760</u>
<b>Operating Income (loss)</b>	<u>145,167</u>	<u><b>144,105</b></u>	<u>53,376</u>
<b>Other revenue (expenses)</b>			
Non-operating revenue	2,083	<b>6,070</b>	247,770
Long term debt	(13,500)	<b>(14,864)</b>	(16,567)
Capital expenditures out of operating	-	<b>(34,612)</b>	(18,750)
	<u>(11,417)</u>	<u><b>(43,405)</b></u>	<u>212,453</u>
<b>Change in Fund Balance</b>	<u>133,750</u>	<u><b>100,700</b></u>	<u>265,828</u>
<b>Opening Fund Balance</b>	(444,847)	<b>(444,847)</b>	(710,675)
<b>Closing Fund Balance</b>	<u>(311,097)</u>	<u><b>(344,147)</b></u>	<u>(444,847)</u>

**Municipality of the County of Annapolis**

**Annapolis County Water Capital Fund - Statement of Financial Position**

*for the year ended March 31, 2022*

	2023	2022
<b>Financial Assets</b>		
Cash	1,400,130	927,436
Interfund Receivables	6,836	204,270
	<u>1,406,966</u>	<u>1,131,706</u>
<b>Financial Liabilities</b>		
Interfund Payables	568,066	492,281
Loans and advances	40,500	54,000
	<u>608,566</u>	<u>546,281</u>
<b>Net Financial Assets (Liabilities)</b>	<u>798,400</u>	<u>585,425</u>
<b>Non-Financial Assets</b>		
Tangible Capital Assets	12,020,014	11,969,769
Accumulated allowance for depreciation	(2,596,314)	(2,403,639)
Deferred government assistance	(424,605)	(443,694)
	<u>8,999,095</u>	<u>9,122,436</u>
<b>Accumulated Surplus</b>	<u>9,797,495</u>	<u>9,707,861</u>

**Municipality of the County of Annapolis**  
**Annapolis County Water Capital Fund - Statement of Operations**  
*for the year ended March 31, 2022*

	2023	2022
<b>Revenue</b>		
Investment income	32,528	4,347
Insurance proceeds	-	214,055
	<u>32,528</u>	<u>218,402</u>
<b>Financing and Transfers</b>		
Repayment of interfund loans	13,500	13,500
Deferred government assistance	19,089	3,073
Interfund transfers	24,515	18,750
	<u>57,103</u>	<u>35,323</u>
<b>Change in Fund Balance</b>	<u>89,631</u>	<u>253,726</u>
<b>Opening Fund Balance</b>	9,707,864	9,454,138
<b>Closing Fund Balance</b>	<u>9,797,495</u>	<u>9,707,864</u>



**Municipality of the County of Annapolis**  
**Annapolis County Water Capital Fund**  
**Statement of Deferred Contributions**  
*for the year ended March 31, 2022*

	2023	2022
Balance, beginning of year	443,693	393,009
Contributions		
Federal Gas Tax	(19,088)	50,000
Canada Water Wastewater Fund	-	3,757
Amortization	-	(3,073)
	<u>(19,088)</u>	<u>50,684</u>
Balance, end of year	<u>424,605</u>	<u>443,693</u>

**Municipality of the County of Annapolis**  
**Annapolis County Water Capital Fund**  
**Statement of Depreciation Funds**  
*for the year ended March 31, 2022*

	2023	2022
Balance, beginning of year	679,836	670,812
Interest income	31,403	4,166
Interfund transfers - depreciation	242,262	204,270
Tangible Capital Assets	(75,316)	(199,412)
	<u>198,349</u>	<u>9,024</u>
Balance, end of year	<u>878,185</u>	<u>679,836</u>
Comprised of		
Cash	1,360,670	888,868
Interfund receivables (payables)	(482,484)	(209,032)
	<u>878,186</u>	<u>679,836</u>

**Municipality of the County of Annapolis**  
**Bridgetown Water Operating Fund - Statement of Financial Position**  
*for the year ended March 31, 2022*

	2023	2022
<b>Financial Assets</b>		
Cash	389,737	272,165
Accounts Receivable	151,304	151,211
Other Receivables	-	195,952
Interfund receivables	193,170	5,570
	<b>734,211</b>	<b>624,898</b>
<b>Financial Liabilities</b>		
Accounts Payable	62,060	28,345
Interfund Transfers	562,411	494,005
	<b>624,471</b>	<b>522,350</b>
<b>Net Financial Assets (Liabilities)</b>	<b>109,740</b>	<b>102,549</b>
<b>Accumulated Surplus (Deficit)</b>	<b>109,740</b>	<b>102,549</b>

**Municipality of the County of Annapolis**  
**Bridgetown Water Operating Fund - Statement of Operations**  
*for the year ended March 31, 2022*

	Budget	2023	2022
<b>Revenue</b>			
Water Rates	536,575	<b>525,077</b>	533,542
Sales of Services	1,850	<b>2,550</b>	1,325
Cost Recovery - Fire Protection	193,502	<b>193,852</b>	193,502
	<u>731,927</u>	<u><b>721,480</b></u>	<u>728,369</u>
<b>Expenses</b>			
Source of Supply	23,685	<b>15,096</b>	45,302
Power and Pumping	19,811	<b>10,905</b>	21,226
Treatment	91,653	<b>88,914</b>	73,333
Distribution	127,461	<b>123,428</b>	83,281
Administrative	142,839	<b>198,272</b>	138,555
Amortization	156,138	<b>137,380</b>	135,195
Property taxes	19,691	<b>13,860</b>	17,646
	<u>581,278</u>	<u><b>587,854</b></u>	<u>514,538</u>
<b>Operating Income (loss)</b>	<u>150,649</u>	<u><b>133,625</b></u>	<u>213,831</u>
<b>Other revenue (expenses)</b>			
Other revenue	2,695	<b>4,683</b>	3,451
Long term debt	(118,344)	<b>(131,117)</b>	(114,299)
	<u>(115,649)</u>	<u><b>(126,435)</b></u>	<u>(110,848)</u>
<b>Annual Surplus</b>	<u>35,000</u>	<u><b>7,191</b></u>	<u>102,983</u>
<b>Opening Fund Balance</b>	102,549	<b>102,549</b>	(434)
<b>Closing Fund Balance</b>	<u>137,549</u>	<u><b>109,740</b></u>	<u>102,549</u>

**Municipality of the County of Annapolis**  
**Bridgetown Water Capital Fund - Statement of Financial Position**  
*for the year ended March 31, 2023*

	2023	2022
<b>Financial Assets</b>		
Cash	991,417	694,014
Interfund Receivables	5,205	141,216
	<u>996,621</u>	<u>835,230</u>
<b>Financial Liabilities</b>		
Interfund Payables	705,999	249,207
Long term debt	585,000	716,873
	<u>1,290,999</u>	<u>966,080</u>
<b>Net Financial Assets (Liabilities)</b>	<u>(294,378)</u>	<u>(130,850)</u>
<b>Non-financial Assets</b>		
Capital Assets, cost	6,931,586	6,443,147
Accumulated Amortization	(1,859,599)	(1,807,724)
Deferred Contributions	(2,022,696)	(2,091,477)
	<u>3,049,290</u>	<u>2,543,946</u>
<b>Accumulated Surplus</b>	<u>2,754,913</u>	<u>2,413,096</u>

**Municipality of the County of Annapolis**  
**Bridgetown Water Capital Fund - Statement of Operations**  
*for the year ended March 31, 2023*

	2023	2022
<b>Revenue</b>		
Investment Income	24,014	3,252
Other Revenue	-	68,783
	<u>24,014</u>	<u>72,035</u>
<b>Operating Income (loss)</b>	<u>24,014</u>	<u>72,035</u>
<b>Other revenue (expenses)</b>		
Long term debt	131,873	79,392
Gain/loss on asset disposal	(24,514)	-
Interfund transfers	141,663	-
Deferred contributions	68,780	-
	<u>317,803</u>	<u>79,392</u>
<b>Annual Surplus</b>	<u>341,817</u>	<u>151,427</u>
<b>Opening Fund Balance</b>	2,413,096	2,261,669
<b>Closing Fund Balance</b>	<u><u>2,754,913</u></u>	<u><u>2,413,096</u></u>

**Municipality of the County of Annapolis**  
**Bridgetown Water Capital Fund**  
**Statement of Deferred Contributions**  
*for the year ended March 31, 2023*

	2023	2022
Balance, beginning of year	2,091,477	2,160,259
Amortization	(68,781)	(68,782)
	<u>(68,781)</u>	<u>(68,782)</u>
Balance, end of year	<u>2,022,696</u>	<u>2,091,477</u>

**Municipality of the County of Annapolis**  
**Bridgetown Water Capital Fund**  
**Statement of Depreciation Funds**  
*for the year ended March 31, 2023*

	2023	2022
Balance, beginning of year	696,405	564,821
Interest income	11	2,326
Interfund transfers - depreciation	141,665	146,825
Tangible Capital Assets	(389)	(17,567)
	<u>141,287</u>	<u>131,584</u>
Balance, end of year	<u>837,692</u>	<u>696,405</u>
Comprised of		
Cash	991,027	690,384
Interfund receivables (payables)	(153,335)	6,021
	<u>837,692</u>	<u>696,405</u>

# Municipality of the County of Annapolis

For the year ended March 31, 2024

Report to Audit Committee  
Audit strategy

June 17, 2024

**Veronica Hunt, CPA, CA**

Principal

T 902 491 2064

E [Veronica.Hunt@ca.gt.com](mailto:Veronica.Hunt@ca.gt.com)

**Mike Curtis, CPA**

Manager

T 902 491 7721

E [Mike.Curtis@ca.gt.com](mailto:Mike.Curtis@ca.gt.com)

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Team, timing and communications	4
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# Appendices

Appendix A – Overview and approach
Appendix B – Accounting developments
Appendix C – Engagement letter



# Executive summary

## Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the consolidated financial statements of Municipality of the County of Annapolis (the "Municipality") for the year ended March 31, 2024. This communication will assist Audit Committee in understanding the terms of the audit engagement, our proposed audit strategy and the level of responsibility assumed by us.

The information in this document is intended solely for the information and use of Council, Audit and Internal Control Committee and management. It is not intended to be distributed to or used by anyone other than these specified parties.

We have provided our engagement letter dated September 27, 2023, which outlines our responsibilities and the responsibilities of management. See Appendix C

## Status of our audit plan

We will complete our initial planning of the audit of the consolidated financial statements of the Municipality upon completion of the 2023 year end audit. We have completed a preliminary risk assessment based on the 2023 results and preliminary inquiries to date for changes in fiscal 2024. We will communicate significant changes to our planned audit strategy, if any, as part of our report on audit results.

## Approach

Our audit approach requires that we establish an overall strategy that focuses on risk areas. We identify and assess risks of material misstatement of the consolidated financial statements, whether due to fraud or error. The greater the risk of material misstatement associated with an area of the consolidated financial statements, including disclosures, the greater the audit emphasis placed on it in terms of audit verification and analysis. Where the nature of a risk of material misstatement is such that it requires special audit consideration, it is classified as a significant risk.

Our approach is discussed further in the Appendices and body of report.

## Independence

We have a rigorous process where we continually monitor and maintain our independence. The process of maintaining our independence includes, but is not limited to:

- Identification of threats to our independence and putting into place safeguards to mitigate those threats. For example, we evaluate the independence threat of any non-audit services provided to the Municipality; and
- Confirming the independence of our engagement team members.

We have identified no information regarding our independence that in our judgment should be brought to your attention.

# Audit plan and risk assessment

We have planned our audit in accordance with our approach summarized in Appendix A.

## Materiality

The purpose of our audit is to provide an opinion as to whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards as at March 31, 2024. Therefore, materiality is a critical auditing concept and as such we apply it in all stages of our engagement.

The concept of materiality recognizes that an auditor cannot verify every balance, transaction or judgment made in the financial reporting process. During audit planning, we made a preliminary assessment of materiality for the purpose of developing our audit strategy, including the determination of the extent of our audit procedures.

During execution of the audit, we will consider whether materiality should be re-assessed due to changes or events identified. At completion, we will consider not only the quantitative assessment of materiality, but also qualitative factors, in assessing the impact on the consolidated financial statements, our audit opinion and whether matters should be brought to your attention.

## Considerations

The following is a summary of matters that relate to changes to the Municipality and its business environment that were considered in preparing our audit plan.

Matter	Discussion and impact
<b>Laws and regulations</b>	<p>During the course of the audit, we will perform specified audit procedures to help identify instances of non-compliance with laws and regulations that may have a material effect on the consolidated financial statements. An audit of financial statements is not designed to detect all instances of non-compliance with laws and regulations and does not represent an audit of the Municipality's compliance with applicable laws and regulations.</p> <p>We have identified certain laws and regulations relating to late submission of the Municipality's audited financial statements and the FIR to the Department of Municipal Affairs, that, in the event of non-compliance, could affect the consolidated financial statements. However, this was due to the previous auditor's lack of capacity to prepare the 2022 audit by the September 30 deadline, therefore Grant Thornton has been engaged to correct this matter and the province has been made aware of the change in auditor and the efforts made to bring the reporting back to required timelines.</p>

Matter	Discussion and impact
<b>Fraud</b>	<p>We are responsible for obtaining reasonable assurance that the consolidated financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. However, owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements may not be detected and this is particularly true in relation to fraud. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management.</p> <p>During our audit planning, we enquired of management as to their views on the risks of fraud and their processes for identifying and assessing fraud risks. We are not aware of any fraud-related matters that could affect our audit approach. However, we would like to obtain your input on the following areas:</p> <ul style="list-style-type: none"> <li>• How you oversee management's processes for identifying and responding to the risks of fraud and the related internal controls that management has put in place; and</li> <li>• Whether you are aware of any actual, suspected or alleged fraud affecting the Municipality.</li> </ul>

## Significant risks

We identified the following significant risks on which we plan to focus our attention:

Area of risk	Why there is a risk	Planned audit response
<b>Fraud risk from revenue recognition</b>	<p>There is a presumed risk of fraud in revenue.</p> <p>The risk primarily relates to revenue recognized under all revenues other than taxes and grants.</p>	<ul style="list-style-type: none"> <li>• Sample revenue transactions and trace to supporting docs;</li> <li>• Confirm selected receivables with third parties; and</li> <li>• Revenue analytical to evaluate trends.</li> </ul>
<b>Fraud risk from management override / segregation of duties</b>	<p>This is a presumed fraud risk.</p>	<ul style="list-style-type: none"> <li>• Test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;</li> <li>• Review accounting estimates for biases; and</li> <li>• Evaluate the business rationale for significant transactions that are or appear to be outside the normal course of business.</li> </ul>

# Team, timing and communications

## Timing and communications

We are committed to delivering exceptional client service and executing our audit in the most effective, efficient and timely manner. The planned timing of our audit work and the deliverables we will provide to Audit Committee are as follows:

Stage or deliverable	Timing/Status
Discussions and communications regarding planning	June 2024
Planning	August 2024
Performance of fieldwork	September 2024
Communication of audit results	TBD
Other	TBD

In our communication of audit results, we will report on the following matters:

- Our views on significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Misstatements, other than trivial errors;
- Actual or suspected fraud or illegal acts;
- Significant deficiencies in internal control; and
- Other significant audit matters, as applicable.

## Team

### Engagement team member

**Veronica Hunt, CPA, CA**

Principal

P +1 902-491-2064

E Veronica.Hunt@ca.gt.com

**Mike Curtis, CPA**

Manager

P +1 902-491-7721

E Mike.Curtis@ca.gt.com

# Technical updates – highlights

## Accounting

Accounting standards issued by the Accounting Standards Board that may affect the Municipality in the current year and future years are included in Appendix B.

If you have any questions about these changes we invite you to raise them during our next meeting. We will be pleased to address your concerns.

## Assurance

There are currently no assurance standards issued by AASB that may affect the Municipality in the current year and future years.

# Appendix A – Overview and approach

Our audit is planned with the objective of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, so that we are able to express an opinion on whether the consolidated financial statements are prepared, in all material respects, in accordance with Canadian Public Sector Accounting Standards. The following outlines key concepts that are applicable to the audit, including the responsibilities of parties involved, our general audit approach and other considerations.

## Roles and responsibilities

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<b>Role of the Audit Committee</b>	<ul style="list-style-type: none"><li>• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention;</li><li>• Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting;</li><li>• Recommend the nomination and compensation of external auditors to Council; and</li><li>• Oversee the work of the external auditors including reviewing and discussing the audit plan.</li></ul>
<b>Role of Council</b>	<ul style="list-style-type: none"><li>• Help set the tone for the organization by emphasizing honesty, ethical behaviour and fraud prevention; and</li><li>• Oversee management, including ensuring that management establishes and maintains internal controls to provide reasonable assurance regarding reliability of financial reporting.</li></ul>
<b>Role of management</b>	<ul style="list-style-type: none"><li>• Prepare financial statements in accordance with Canadian Public Sector Accounting Standards;</li><li>• Design, implement and maintain effective internal controls over financial reporting processes, including controls to prevent and detect fraud;</li><li>• Exercise sound judgment in selecting and applying accounting policies;</li><li>• Prevent, detect and correct errors, including those caused by fraud;</li><li>• Provide representations to external; and</li><li>• Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements.</li></ul>
<b>Role of Grant Thornton LLP</b>	<ul style="list-style-type: none"><li>• Provide an audit opinion that the financial statements are in accordance with Canadian Public Sector Accounting Standards;</li><li>• Conduct our audit in accordance with Canadian Generally Accepted Auditing Standards (GAAS);</li><li>• Maintain independence and objectivity;</li><li>• Be a resource to management and to those charged with governance;</li><li>• Communicate matters of interest to those charged with governance; and</li><li>• Establish an effective two-way communication with those charged with governance, to report matters of interest to them and obtain their comments on audit risk matters.</li></ul>

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# Audit approach

Our understanding of the Municipality and its operations drives our audit approach, which is risk based and specifically tailored to Municipality of the County of Annapolis.

## The five key phases of our audit approach



Phase	Our approach
<b>1. Planning</b>	<ul style="list-style-type: none"> <li>We obtain our understanding of your operations, internal controls and information systems; and</li> <li>We plan the audit timetable together.</li> </ul>
<b>2. Assessing risk</b>	<ul style="list-style-type: none"> <li>We use our knowledge gained from the planning phase to assess financial reporting risks; and</li> <li>We customize our audit approach to focus our efforts on key areas.</li> </ul>
<b>3. Evaluating internal controls</b>	<ul style="list-style-type: none"> <li>We evaluate the design of controls you have implemented over financial reporting risks;</li> <li>We identify areas where our audit could be more effective or efficient by taking an approach that includes testing the controls; and</li> <li>We provide you with information about the areas where you could potentially improve your controls.</li> </ul>
<b>4. Testing accounts and transactions</b>	<ul style="list-style-type: none"> <li>We perform tests of balances and transactions; and</li> <li>We use technology and tools, including data interrogation tools, to perform this process in a way that enhances effectiveness and efficiency.</li> </ul>
<b>5. Concluding and reporting</b>	<ul style="list-style-type: none"> <li>We conclude on the sufficiency and appropriateness of our testing; and</li> <li>We finalize our report and provide you with our observations and recommendations.</li> </ul>

Our tailored audit approach results in procedures designed to respond to an identified risk. The greater the risk of material misstatement associated with the account, class of transactions or balance, the greater the audit emphasis placed on it in terms of audit verification and analysis.

Throughout the execution of our audit approach, we will maintain our professional skepticism, recognizing the possibility that a material misstatement due to fraud could exist notwithstanding our past experiences with the Municipality and our beliefs about management’s honesty and integrity.

## Internal control

Our audit will include gaining an understanding of the Municipality's internal control over financial reporting. Our understanding will focus on processes associated with the identified risk areas, as described in this report. We use this understanding to determine the nature, extent and timing of our audit procedures.

Our understanding may also result in valuable internal control findings for your consideration. Note that the auditor's objectives with regards to internal control are different from those of management and those charged with governance. For example, we primarily target controls that relate to financial reporting and not those that relate to the Municipality's operations or compliance which may also be relevant to its objectives. Therefore, management and those charged with governance cannot solely rely on our findings to discharge their responsibilities in this area.

## Quality control

We have a robust quality control program that forms a core part of our client service. We combine internationally developed audit methodology, advanced audit technology, rigorous review procedures, mandatory professional development requirements, and the use of specialists to deliver high quality audit services to our clients. In addition to our internal processes, we are subject to inspection and oversight by standard setting and regulatory bodies. We are proud of our firm's approach to quality control and would be pleased to discuss any aspect with you at your convenience.

## IDEA Data Analysis Software

We apply our audit methodology using advanced software tools. IDEA Data Analysis Software is a powerful analysis tool that allows audit teams to read, display, analyze, manipulate, sample and extract data from almost any electronic source. The tool has the advantages of enabling the audit team to perform data analytics on very large data sets in a very short space of time, while providing the checks, balances and audit trail necessary to ensure that the data is not corrupted and that the work can be easily reviewed. SmartAnalyzer, an add-on to IDEA, further improves the efficiency and effectiveness of the audit by providing automated routines for certain common analytical tasks, such as identifying unusual and potentially fraudulent journal entries. Grant Thornton continues to invest in developing industry-leading audit data analytical tools.



# Appendix B – PSAS

## Accounting developments

Public Sector Accounting Standards [updated March 31, 2024]	Effective date
<p><b>2022-2023 Annual Improvements to PSAS</b></p> <p>The Public Sector Accounting Board (PSAB) has adopted an annual improvements process to make minor improvements to standards which include clarifying guidance or wording within the standards or correcting relatively minor unintended consequences, conflicts or oversights.</p> <p>The following standards were amended in the 2022-2023 process:</p> <ul style="list-style-type: none"><li>• Section PS 3160 <i>Public Private Partnerships</i> The amendment updated the transitional provisions to explicitly state that early adoption is permitted.</li><li>• Section PS 3420 <i>Inter-Entity Transactions</i> The amendment clarifies that PSG-8 <i>Purchased Intangibles</i> applies to inter-entity transactions.</li></ul>	Effective April 1, 2023 (Immediately)
<p><b>Section PS 3160 <i>Public Private Partnerships</i></b></p> <p>New Section PS 3160 <i>Public Private Partnerships</i> establishes standards on how to account for public private partnerships between public and private sector entities where infrastructure is procured by a public sector entity using a private sector partner that is obligated to design, build, acquire or better infrastructure; finance the infrastructure past the point where the infrastructure is ready for use and operate and/or maintain the infrastructure. Infrastructure typically includes items such as tangible capital assets (i.e., complex network systems), but may also include items that are intangible in nature. The main features of the new Section are:</p> <ul style="list-style-type: none"><li>• The infrastructure is recognized as an asset when the public sector entity acquires control of the infrastructure. A liability is also recognized when the public sector entity recognizes an asset</li><li>• The infrastructure asset and corresponding liability are initially measured at the cost of the infrastructure asset</li><li>• Subsequent measurement of the infrastructure asset is based on the asset cost amortized in a rational and systematic manner over the useful life of the asset</li><li>• Subsequent measurement of the financial liability is at amortized cost using the effective interest method. When all or a portion of the liability represents a performance obligation, revenue is recognized, and the liability reduced in accordance with the substance of the public private partnership agreement (as performance is achieved)</li></ul> <p>Retrospective or prospective application is permitted.</p>	Fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted.

**Section PS 1000 *Financial statement concepts*, Section 1201 *Financial Statement Presentation*, and PSG-8 *Purchased intangibles***

Section PS 1000 has been amended to remove the prohibition of recognition of purchased intangibles in public sector financial statements. Consequently, Section PS 1201 has also been amended to remove disclosure requirements for unrecognized purchased intangibles since entities can now recognize purchased intangibles in their financial statements. Entities still reporting in accordance with Section PS 1200 *Financial Statement Presentation* can also adopt the amendments and recognize purchased intangible assets. New Public Sector Guideline, PSG-8 *Purchased intangibles*, has been issued to explain the scope of the intangibles that are allowed to be recognized in the financial statements given this amendment to Section PS 1000. However, it is important to note that no further recognition, measurement, disclosure and presentation guidance has been provided.

The main features of PSG-8 include:

- A definition of purchased intangibles (which does not include those received through a government transfer, contribution or inter-entity transaction);
- Examples of items that are not purchased intangibles;
- References to other guidance in the Handbook on intangibles; and
- Reference to the asset definition, general recognition criteria and the GAAP hierarchy for accounting for purchased intangibles.

Retrospective or prospective application is permitted.

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

**Section PS 3400 *Revenues***

New Section PS 3400 *Revenue* establishes standards on how to account for and report on revenue. It does not apply to revenues for which specific standards already exist, such as government transfers, tax revenue or restricted revenues. The Section distinguishes between revenue that arises from transactions that include performance obligations (i.e., exchange transactions) and transactions that do not have performance obligations (i.e., non-exchange transactions). The main features of the new Section are:

- Performance obligations are defined as enforceable promises to provide specific goods or services to a specific payer;
- Revenue from transactions with performance obligations will be recognized when (or as) the performance obligation is satisfied by providing the promised goods or services to the payer; and
- Revenue from transactions with no performance obligations will be recognized when a public sector entity has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset.

Fiscal years beginning on or after April 1, 2023.

Earlier adoption is permitted.

**Section PS 1202 *Financial Statement Presentation***

New Section PS 1202 *Financial Statement Presentation* replaces Section PS 1201 *Financial Statement Presentation*.

The main features of the new Section include:

- Changes to the statement of financial position to present financial assets, non-financial assets, total assets, financial liabilities, non-financial liabilities total liabilities and net assets/net liabilities;
- Separate statement of changes in net assets or net liabilities (formerly known as accumulated surplus) by required categories;
- The addition of a statement of net financial assets or net financial liabilities that presents a revised net financial assets or net financial liabilities (formerly known as "net debt") calculation;
- The option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities;
- Ability to present an amended budget when there is an election or the majority of the governing body of a government organization is newly elected or appointed;
- The requirement to provide a subtotal prior to financing activities in the statement of cash flow; and
- Guidance on assessing the going concern assumption.

As a result of the issuance of the new Section, various Sections and Guidelines of the Handbook have been amended to include references to the Section. The impacted Sections and Guidelines include:

Fiscal years beginning on or after April 1, 2026.

Earlier adoption is permitted *only if* the Conceptual Framework is also adopted at the same time.

Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information in Section PS 1202.

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| <ul style="list-style-type: none"> <li>• PS 1300 <i>Government Reporting Entity</i></li> <li>• PS 2120 <i>Accounting Changes</i></li> <li>• PS 2500 <i>Basic Principles of Consolidation</i></li> <li>• PS 2510 <i>Additional Areas of Consolidation</i></li> <li>• PS 2601 <i>Foreign Currency Translation</i></li> <li>• PS 3041 <i>Portfolio Investments</i></li> <li>• PS 3060 <i>Interest in Partnerships</i></li> <li>• PS 3070 <i>Investments in Government Business Enterprises</i></li> <li>• PS 3100 <i>Restricted Assets and Revenues</i></li> <li>• PS 3160 <i>Public Private Partnerships</i></li> <li>• PS 3230 <i>Long-Term Debt</i></li> <li>• PS 3250 <i>Retirement Benefits</i></li> <li>• PS 3255 <i>Post-Employment Benefits, Compensated Absences and Termination Benefits</i></li> </ul> | <ul style="list-style-type: none"> <li>• PS 3260 <i>Liability for Contaminated Sites</i></li> <li>• PS 3280 <i>Asset Retirement Obligations</i></li> <li>• PS 3300 <i>Contingent Liabilities</i></li> <li>• PS 3310 <i>Loan Guarantees</i></li> <li>• PS 3400 <i>Revenue</i></li> <li>• PS 3410 <i>Government Transfers</i></li> <li>• PS 3430 <i>Restructuring Transactions</i></li> <li>• PS 3450 <i>Financial Instruments</i></li> <li>• PS 4200 <i>Financial Statement Presentation by Not-for-Profit Organizations</i></li> <li>• PSG-2 <i>Leased Tangible Capital Assets</i></li> <li>• PSG-4 <i>Funds and Reserves</i></li> <li>• PSG-5 <i>Sale-Leaseback Transactions</i></li> </ul> |
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### Conceptual Framework for Financial Reporting in the Public Sector

PSAB's Conceptual Framework for Financial Reporting in the Public Sector replaces Sections PS 1000 *Financial Statement Concepts* and PS 1100 *Financial Statement Objectives*.

Fiscal years beginning on or after April 1, 2026.

The new Conceptual Framework includes:

Earlier adoption is permitted.

- Characteristics of public sector entities;
- Objectives of financial reporting;
- Primary users of financial reporting and their expectations;
- Role of financial statements;
- Foundations and objectives of financial statements;
- Qualitative characteristics of information in financial statements;
- Qualitative characteristics of information in financial statements and related considerations;
- Definitions of elements;
- Criteria of general recognition and derecognition; and
- Concepts of general measurement and presentation.

As a result of the issuance of the Conceptual Framework, various Sections and Guidelines of the Handbook have been amended to include references to the new Conceptual Framework, add/clarify key definitions that are consistent with the Conceptual Framework, and/or remove references to qualitative characteristics that are no longer qualitative characteristics in the new Conceptual Framework. These Sections include:

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| <ul style="list-style-type: none"> <li>• Introduction to the Public Sector Accounting Handbook (formerly the Introduction to the Public Sector Accounting Standards)</li> <li>• PS 1150 <i>Generally accepted Accounting Principles</i></li> <li>• PS 1201 <i>Financial Statement Presentation</i></li> <li>• PS 1300 <i>Government Reporting Entity</i></li> <li>• PS 2100 <i>Disclosure of Accounting Policies</i></li> <li>• PS 2120 <i>Accounting Changes</i></li> <li>• PS 2130 <i>Measurement Uncertainty</i></li> </ul> | <ul style="list-style-type: none"> <li>• PS 2200 <i>Related Party Transactions</i></li> <li>• PS 3150 <i>Tangible Capital Assets</i></li> <li>• PS 3200 <i>Liabilities</i></li> <li>• PS 3210 <i>Assets</i></li> <li>• PS 3400 <i>Revenue</i></li> <li>• PS 3430 <i>Restructuring Transactions</i></li> <li>• PS 3450 <i>Financial Instruments; and</i></li> <li>• PS 4230 <i>Capital Assets Held by Not-for-Profit Organizations</i></li> </ul> |
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The Conceptual Framework will be applied prospectively.

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# Appendix C – Engagement letter

September 27, 2023

Municipality of the County of Annapolis  
752 St. George St., PO Box 100 Annapolis Royal, NS B0S 1A0

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**Grant Thornton LLP**  
Nova Centre, North Tower  
Suite 1000, 1675 Grafton Street  
Halifax, NS  
B3J 0E9  
T +1 902 421 1734  
F +1 902 420 1068

Attention: Chris McNeill, CAO  
Angela Anderson, Manager of Finance

Dear: Mr. McNeill & Ms. Anderson

Thank you for selecting Grant Thornton LLP (“Grant Thornton”, “we”, “us”, or “our”) to perform the audit of the consolidated financial statements and other related services for Municipality of the County of Annapolis (the “Municipality”, “you” or “your”) for the year ending March 31, 2023 (collectively, the “Services”). The purpose of this letter and the attached [Schedule A](#) (the “Engagement”) is to outline the nature of the Services and the terms under which you are engaging us to perform those Services.

### **Objective, scope and limitations**

You have requested that we audit the consolidated financial statements of Municipality of the County of Annapolis, which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statement of financial activities, consolidated change in net assets and consolidated cash flow for the year then ended, and a summary of significant accounting policies. We are pleased to confirm our acceptance and our understanding of this Engagement by means of this letter agreement.

Our audit will be conducted with the objectives of obtaining reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to error or fraud, 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.

The sole purpose of the Engagement is for us to conduct an audit of the Municipality pursuant to the requirements of the statute pursuant to which the Municipality is formed.

The audit will not be planned or conducted in contemplation of reliance by any third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Requests for additional services may arise while we are performing the Services that are specifically identified in this Engagement, including general business advice. The provision of additional services by us does not relieve management of their responsibility for determining what actions the Municipality should take and performing adequate research and/or due diligence in relation to their decisions, including obtaining separate formal written advice from us in relation to complex or significant matters. Unless covered under a separate engagement letter, this Engagement will cover any such additional services we provide you, which will be billed at our standard hourly rates for the type of services requested. Notwithstanding anything to the contrary herein, we shall bear no responsibility in the event that management makes significant decisions on the basis of advice provided by us that is not formal written advice (for greater certainty, e-mail does not constitute formal written advice for the purposes of this section).

## Our responsibilities

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise 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 for our audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 auditor 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the consolidated financial statements that we have identified during the audit.
- 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 Municipality'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 Municipality 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

## Management's responsibilities

Our audit will be conducted on the basis that the Municipality's management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a) for the preparation and fair presentation of the consolidated financial statements in accordance with Public Sector Accounting Standards; this includes the selection of appropriate accounting policies upon the transition to Public Sector Accounting Standards and completeness of the transitional adjustments to Public Sector Accounting Standards.
- b) 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; and
- c) to provide us with:
  - i. Access to all information of which the Municipality's management is aware, that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
  - ii. Additional information that we may request from the Municipality's management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the Municipality from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from the Municipality's management and, where appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit. Those representations will include:

#### Financial statements

- a) communicating that all management's responsibilities, as set out in the terms of this Engagement, for the preparation of the consolidated financial statements in accordance with Public Sector Accounting Standards have been fulfilled; in particular, responsibility for ensuring that the consolidated financial statements are fairly presented;
- b) communicating its belief that significant assumptions used in making accounting estimates, including those measured at fair value are reasonable;
- c) acknowledging that all events subsequent to the date of the consolidated financial statements and for which Public Sector Accounting Standards require adjustment or disclosure have been adjusted or disclosed;

#### Completeness of information

- d) providing us with and making available complete financial records and related data, and copies of all minutes of meetings of shareholders, directors and committees of directors;
- e) acknowledging that all transactions have been recorded and are reflected in the consolidated financial statements;
- f) providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- g) providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- h) acknowledging that all related party relationships and related party transactions have been appropriately accounted for and disclosed in accordance with the requirements of Public Sector Accounting Standards;

#### Fraud and error

- i) the design and implementation of internal controls to prevent and detect fraud and error;
- j) an assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud;
- k) providing us with information relating to fraud or suspected fraud affecting the Municipality involving:
  - i. management;
  - ii. employees who have significant roles in internal control; or
  - iii. others, where the fraud could have a material effect on the consolidated financial statements;
- l) providing us with information relating to any allegations of fraud or suspected fraud affecting the Municipality's consolidated financial statements communicated by employees, former employees, analysts, regulators, or others;
- m) communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. A list of the uncorrected misstatements will be attached to the representation letter;

#### Recognition, measurement and disclosure

- n) providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the consolidated financial statements;
- o) providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;

- p) providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with MEASUREMENT UNCERTAINTY, CPA CANADA HANDBOOK – PUBLIC SECTOR ACCOUNTING Section 2130;
- q) acknowledging that no subsequent events occurred that require adjustment to the accounting estimates and disclosures included in the consolidated financial statements.
- r) providing us with information relating to claims and possible claims, whether or not they have been discussed with the Municipality's legal counsel;
- s) providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the Municipality is contingently liable;
- t) providing us with information on whether or not the Municipality has satisfactory title to assets, liens or encumbrances on assets, and assets pledged as collateral;
- u) providing us with information relating to compliance with aspects of contractual agreements that may affect the consolidated financial statements;
- v) providing us with information concerning subsequent events; and

#### Written confirmation of significant representations

- w) providing us with written confirmation of significant representations provided to us during the Engagement on matters that are:
  - i. directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements; and
  - ii. not directly related to items that are material to the consolidated financial statements but are significant, either individually or in the aggregate, to the Engagement.

The Municipality's management agrees to make available draft consolidated financial statements, including appropriate note disclosures and any accompanying other information in time to allow for the audit to be completed within the proposed timeframe. In addition, the Municipality's management agrees to inform us of any factors or circumstances that come to their attention during the period from the date of the auditor's report to the date consolidated financial statements are issued that may impact the consolidated financial statements; including their disclosures.

It is agreed that for any electronic distribution of your consolidated financial statements and our report thereon, the Municipality's management is solely responsible for the accurate and complete reproduction of the consolidated financial statements and our report thereon.

While the report may be sent to the Municipality electronically by us for your convenience, only the signed (electronically or manually) report constitutes the Municipality's record copy.

If the Municipality's management intends to publish or otherwise reproduce our report (or otherwise make reference to Grant Thornton LLP) in a document(s) that contains other information (including in a document(s) that will be used in connection with a public offering of securities), the Municipality's management agrees to (a) provide Grant Thornton with a draft of such document(s) to read, and (b) obtain our approval for inclusion of our report in such document(s), before the document(s) are finalized and distributed. The Municipality's management also agrees that if our name is to be used in connection with the consolidated financial statements, it will attach our auditors' report when distributing the consolidated financial statements to any third parties. The Municipality's management agrees to provide us with adequate notice of the preparation of such document(s).

#### Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:



## INDEPENDENT AUDITOR'S REPORT

His Worship the Warden and Members of Council of the  
Municipality of the County of Annapolis

### **Opinion**

We have audited the consolidated financial statements of Municipality of the County of Annapolis (the "Municipality"), which comprise the consolidated statement of financial position as at March 31, 2023, and the consolidated statement of financial activities, consolidated change in net assets and consolidated cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Municipality of the County of Annapolis as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Public Sector Accounting Standards.

### **Basis for opinion**

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

### **Other Matter – Supplementary Financial Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in the schedules in Section B are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion, in the audit of the consolidated financial statements taken as a whole.

### **Responsibilities of management and those charged with governance for the consolidated financial statements**

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

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

Those charged with governance are responsible for overseeing the Municipality'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.

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 Municipality'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 Municipality'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 Municipality 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Halifax, Canada  
Date

Chartered Professional Accountants

The form and content of our report may need to be amended in the light of our audit findings.

### **Fees**

Any fee estimates by Grant Thornton take into account i) the agreed-upon level of preparation and assistance from your personnel; and ii) the hourly rates for our professionals that will be providing the Services. Grant Thornton undertakes to advise the Municipality's management on a timely basis should this preparation and assistance not be provided, or should any other circumstances arise which cause actual time to exceed that estimate.

### **Other services**

Depending on the nature and significance of requests for additional services, we may issue a separate engagement letter to cover the additional services and/or provide a fee estimate before we invest significant professional time in providing the additional services. As noted above, in the absence of such a separate engagement letter, the provisions of this Engagement shall apply to the additional services, which will be billed at our standard hourly rates for the types of services requested unless otherwise specified in a fee estimate.

### **Municipality consent to production**

The Municipality hereby acknowledges that we may from time to time receive requests or orders from professional (provincial institutes) or other regulatory or governmental authorities (including the Canada Revenue Agency) to provide them with information and copies of documents in our files including working papers and other work-product relating to the Municipality's affairs. The Municipality consents to us providing or producing, as applicable, these documents and information without further reference to, or authority from, you.

When a regulatory authority requests access to our working papers and other work-product relating to the Municipality's affairs, we will, on a reasonable efforts basis, refuse access to any document over which the Municipality has expressly informed us at the time of delivery that the Municipality asserts privilege, except where disclosure of documents is required by law or requested by a provincial Institute/Order of Canadian Chartered Professional Accountants pursuant to its statutory authority in which event the Municipality expressly consents to such disclosure. The Municipality must mark any document over which it asserts privilege as privileged and inform us of the grounds for the Municipality's assertion of privilege (such as whether it claims solicitor-client privilege or litigation privilege).

We may also be required to provide information relating to the fees that we collect from the Municipality for the provision of audit services, other accounting services and non-audit services, and the Municipality consents to the disclosure of that information as may be required by the regulatory authority.

The Municipality agrees to reimburse us, upon request, at our standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in dealing with the matters described above.

### **Release and indemnification**

You agree to release, indemnify and hold harmless Grant Thornton, its affiliates and their respective directors, officers, partners, principals, employees, consultants and contractors from any and all claims, liabilities, costs and expenses (including any and all legal expenses incurred by Grant Thornton) arising out of or based upon:

- a) any misstatement or omission in any material, information or representation supplied or approved by you;
- b) any third party claim relating to or arising out of this Engagement; or
- c) any other matter related to or arising out of this Engagement, except to the extent finally determined to have resulted from the negligence, wilful misconduct or fraudulent behaviour of Grant Thornton.

### **Limitation of liability**

In any action, claim, loss or damage arising out of the Engagement, you agree that Grant Thornton's liability will be several, and not joint and several and you may only claim payment from Grant Thornton of its proportionate share of the total liability based on its degree of fault as finally determined. Any action against us must be commenced on or before the date which is the earlier of i) eighteen months from the completion of the Services; and ii) the date by which an action must be commenced under any applicable legislation other than limitation legislation.

The total liability assumed by Grant Thornton, whether to you or any other party, for any claim, loss or damage arising out of or in connection with the Engagement, regardless of the form of action, claim, loss or damage be it tort, contract or otherwise, shall in no event exceed the aggregate of the professional fees paid to Grant Thornton for the Services. In addition, Grant Thornton shall not under any circumstances be liable for any special, indirect or consequential damages, including without limitation, lost profit or revenue, or similar damages.

### **Standard terms and conditions**

This letter and our standard terms and conditions attached as [Schedule A](#), shall form the basis of the Engagement.

**Survival of terms**

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

**Acceptance of engagement letter**

Please confirm your acceptance of this Engagement by signing below and returning this letter to us.

We are proud to serve you and we appreciate your confidence in our work. If you have any questions about the contents of this letter, please raise them with us.

Yours sincerely,  
Grant Thornton LLP



Veronica Hunt, CPA, CA  
Principal, Assurance

The services and terms as set forth in this letter are agreed to.

**Municipality of the County of Annapolis**

By:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

## Schedule A

### Terms and conditions

Except as otherwise specifically stated in the Engagement, the following general terms and conditions apply to and form part of the Engagement.

**Responsibilities** – Grant Thornton shall use all reasonable efforts to complete the Services within the time-frame, if any, stipulated in the Engagement. Grant Thornton shall not be liable for failures or delays in performance of the Services that arise from causes beyond its control, including the untimely performance by the Municipality of its obligations and responsibilities as set out in the Engagement.

In addition, Grant Thornton reserves the right, in whole or in part, to decline the performance of any Service(s) if, in the sole discretion of Grant Thornton, the performance of any of the Services may cause Grant Thornton to be in violation of any applicable law, regulations, professional standards or obligations or which may otherwise result in damage to Grant Thornton's reputation.

**Information and announcements** – The Municipality shall cause to be provided or provide Grant Thornton with all material information in its possession or control or to which it has access and such other information as Grant Thornton deems relevant for the purposes of the Engagement. The Municipality shall also provide where applicable, access to its directors, officers or professional advisers as required to complete the Services. The Municipality undertakes that if anything occurs after the supply of any such information or documents which would render same inaccurate, untrue, unfair or misleading it will promptly notify Grant Thornton and take all such steps as Grant Thornton may require to correct such information or documents.

Unless otherwise contemplated or permitted by the Engagement, any advice, reports (including the audit report), compiled or reviewed financial statements, discoveries, information or opinions, whether written or oral, rendered or provided by Grant Thornton to the Municipality (and/or its affiliates) ("Deliverables"), or any communications between Grant Thornton and the Municipality (and/or its affiliates) in connection with the Engagement may not be disclosed to any third party without the prior written consent of Grant Thornton with the exception of any applicable Canadian taxing authorities and the Municipality's financial institution. Any Deliverables shall be solely for the benefit of the Municipality and not for the benefit of any third party and may be relied upon only for the purpose for which the Deliverable is intended as contemplated or defined within the Engagement. Grant Thornton recognizes no responsibility whatsoever, other than that owed to the Municipality as at the date on which the Deliverable is given to the Municipality by Grant Thornton, for any

unauthorized use of or reliance on any Deliverables. Unless otherwise expressly provided for within the Engagement or upon written consent of Grant Thornton, no Deliverables shall be used or relied on by the Municipality as expert evidence or included as evidence in any litigation or court proceeding. Notwithstanding any term within the Engagement and by way of an exception to this paragraph, nothing within the Engagement shall prohibit the disclosure by the Municipality or Grant Thornton to any person or to the Minister of National Revenue, or the Quebec Minister of Finance as applicable, of the details, including the tax treatment or structure of any transaction or series of transactions contemplated by the Deliverables, if the transaction or series of transactions would be, or would otherwise be if not for this exception, i) an avoidance transaction, as defined by subsection 245(2) or a reportable transaction under subsection 237.3(1) of the *Income Tax Act* (Canada) ("ITA"), or series of transactions including an avoidance transaction under which a tax benefit to the Municipality results or would result but for section 245 of the ITA; ii) a confidential transaction under section 1079.8.6 of the *Taxation Act* (Quebec) ("TA"); or iii) any other type of reportable tax avoidance transaction or similar type of transaction requiring disclosure to a taxing authority as defined by any other applicable legislation or regulations.

The Municipality acknowledges that the Services will involve analysis, judgement and other performance from time to time in a context where the participation of the Municipality or others is necessary, where answers often are not certain or verifiable in advance and where facts and available information change with time. Accordingly, the Municipality agrees that the evaluation of the Services provided by Grant Thornton shall be based solely on Grant Thornton's substantial conformance with any standards or specifications expressly set forth within this Engagement and applicable professional standards, and any claim of non-conformance (and applicably of such standards) must be clearly and convincingly shown. Unless the Municipality or Grant Thornton agree otherwise in writing, Grant Thornton shall have no responsibility to update any of the Services or Deliverables after their completion, and any such updates will be billed at Grant Thornton's then current hourly rates.

**Independence** – In the event, the Municipality is (i) an entity that is registered with the United States Securities and Exchange Commission; or (ii) an affiliate of a registrant, and a provision(s) contained within the Engagement would be prohibited by, or impair the independence of, any member firm of Grant Thornton International Ltd ("Grant Thornton International") under any law or regulation applying to the Municipality, such provision(s) shall not apply to the Engagement to the extent that is necessary to avoid the prohibition against or impairment of the referenced independence of the respective Grant Thornton International member firm.

**Independent contractor** – Grant Thornton shall provide all services as an independent contractor and nothing in this Engagement shall be construed as to create a partnership, joint venture or other similar relationship with the Municipality or any other party. Neither the Municipality nor Grant Thornton shall have the right, power or authority to obligate or bind the other in any manner.

**Subcontracting** – The Municipality agrees that Grant Thornton may authorize, allow or require its affiliates and contractors to assist in the performance of the Services and to share in Grant Thornton's rights under the Engagement, including any protections available thereunder, provided that such party(ies) shall commit (as applicable) to be bound by the obligations set forth in the Engagement.

**Grant Thornton International Ltd** – Grant Thornton is a Canadian member of Grant Thornton International Ltd., a global organization of member firms in over 100 countries. Member firms are not members of one international partnership or otherwise legal partners with each other. There is no common ownership, control, governance, or agency relationship between member firms.

**Assisting Firms** – Unless otherwise stipulated within the Engagement, this Engagement is with Grant Thornton. In the course of providing the Services, we may at our sole discretion, draw upon the resources of or subcontract a portion of the Services to another entity (including a partnership) which may carry on business under the name which may include within its name "Grant Thornton" or be another member firm of the worldwide network of Grant Thornton International Ltd. member firms (hereinafter "GT Affiliates").

Unless a GT Affiliate is directly contracted by you to provide any of the Services which are subject to this Engagement, the provision of those Services remain the responsibility of Grant Thornton and the Municipality agrees that it will not bring any claim, whether in contract, tort (including negligence) or otherwise against any GT Affiliate in respect of this Engagement or the Services defined herein. In these circumstances, any GT Affiliate that deals with you for the purpose of completing the Services does so on behalf of Grant Thornton. The provisions of this clause have been stipulated for the benefit of GT Affiliates. GT Affiliates will have the right to rely on this clause as if they were parties to the Engagement and will have the right (subject to the discretion of the courts) to a stay in proceedings if you bring any claim against any GT Affiliates in breach of this clause.

**Non-solicitation** –The Municipality agrees that it shall not solicit for employment or hire any of the partners, principals, employees or consultants of Grant Thornton who are involved in the performance of the Services

during the term of the Engagement and for a period of twelve (12) months thereafter.

**Confidentiality** – All information which Grant Thornton receives from the Municipality or the Municipality's directors, officers, agents, advisors or counsel in connection with the Engagement and which is for the time being confidential ("Confidential Information"), will be held in strict confidence, provided that Grant Thornton shall be free to, without the requirement to seek any further consent or authorization from the Municipality, make disclosures (a) as a result of any applicable law or regulation (including any disclosure, notification or other reporting obligation under the *Income Tax Act* (Canada), *Taxation Act* (Quebec) or any other applicable legislation), court or other order binding upon it, under the laws of, or pursuant to any governmental action (including requests and orders), regulatory requirement, or professional standard obligations (including disclosure to a provincial institute of chartered professional accountants); (b) of such information to any professional advisers, consultants and contractors, including GT Affiliates it may consult in connection with the Engagement and the performance of the Services; and (c) as set out in the Engagement.

Grant Thornton may disclose Confidential Information to GT Affiliates for the purposes of fulfilling its professional obligations to manage conflicts of interest and to maintain auditor independence. Confidential Information may also be disclosed as part of compliance reviews or to implement standardized performance measurement, client relationship management and documentation systems within the global Grant Thornton network. The Confidential Information disclosed may include ownership information and information about related entities and such information may be stored, processed and accessed from locations outside of Canada.

Notwithstanding anything to the contrary contained within the Engagement, Grant Thornton shall not be obligated to treat as confidential, or otherwise be subject to any restrictions on use, disclosure or treatment as contained within the Engagement, of any information disclosed by the Municipality which, (i) is rightfully known by Grant Thornton on a non-confidential basis prior to its disclosure by the Municipality; (ii) is independently developed by Grant Thornton without reference to or use of the Municipality's Confidential Information; (iii) is or later becomes publicly available without violation of the Engagement; or (iv) is lawfully obtained by Grant Thornton from another party.

**Working papers/reports** – The advice or opinions of Grant Thornton, including all materials, reports, information, data, and work created, developed or performed by Grant Thornton during the course of the Engagement ("the Grant Thornton Materials") shall belong to Grant Thornton, with the exception of final tax returns, original contracts, other documents of title held to the Municipality, and any documents the return

of which the Municipality has stipulated, on or prior to their release to Grant Thornton (the "Municipality Materials"). Notwithstanding the foregoing, (i) Grant Thornton may retain a copy of the Municipality Materials (including Confidential Information) as required by Grant Thornton, in its sole discretion, to meet any obligations imposed by professional standards; and (ii) nothing shall require the return, erasure or destruction of backups made in accordance with Grant Thornton's document-retention procedures.

**Conflict of interest** – Grant Thornton, its associated entities and GT Affiliates are involved in a wide range of financial advisory activities out of which conflicting interests or duties may arise. Within Grant Thornton, its associated entities and GT Affiliates, practices and procedures are maintained to restrict the flow of information and thereby manage or assist in managing such conflicts in a proper manner. Nothing within this Engagement will be interpreted to preclude Grant Thornton, its associated entities and GT Affiliates from engaging in any transaction or representing any other party at any time or in any capacity, provided that Grant Thornton shall not, knowingly provide services to another party under circumstances which would place Grant Thornton in a direct conflict of interest during the term of the Engagement without the Municipality's prior written consent. In the event Grant Thornton becomes conflicted, as determined in its discretion, Grant Thornton shall be permitted, but not obligated to, terminate this Engagement without any additional liability to the Municipality, upon fourteen (14) days prior written notice.

**Access to and disclosure of information** – Grant Thornton is committed to the protection of personal information. During the course of planning, performing and reporting the result of the Services, Grant Thornton, its employees, partners, contractors, consultants, and GT Affiliates may need to obtain, use and disclose Municipality information (including Confidential Information and personal information) in the possession of, or under the control of the Municipality. The Municipality acknowledges this potential use and/or disclosure and agrees that it is responsible for obtaining, where required under applicable law or regulation, a court order or consent from any third party in order to permit Grant Thornton, its employees, partners, contractors, consultants, and/or GT Affiliates, to access, obtain, use and/or disclose Municipality information (including Confidential Information and personal information) accessed by us or provided to us by the Municipality or a party authorized by the Municipality for the purposes of completing the Services, and/or other disclosure so defined within the Engagement or for those additional purposes as more fully explained within Grant Thornton's privacy policy, as it may be amended from time to time and available at [www.grantthornton.ca](http://www.grantthornton.ca).

**Electronic communication** – Grant Thornton and the Municipality may need to electronically transmit confidential information to each other and to other entities engaged by either party during the Engagement. Electronic methods include, but are not limited to telephones, cellular telephones, electronic mail and facsimiles. These technologies provide for a fast and convenient way to communicate. However, all forms of communications have inherent security weaknesses and the risks of compromised confidentiality cannot be eliminated. Notwithstanding the inherent risks, the Municipality agrees to the use of such electronic methods to transmit and receive information (including confidential information), between Grant Thornton and the Municipality and between Grant Thornton and outside specialists, contractors or other entities engaged by either Grant Thornton or the Municipality. The Municipality further agrees that Grant Thornton shall not be liable for any loss, damage, expense, inconvenience or harm resulting from the loss, delay, interception, corruption or alteration of any electronic communication due to any reason whatsoever.

The Municipality also agrees that Grant Thornton professionals shall be authorized to connect their computers to the Municipality's IT network, subject to any specific restrictions the Municipality provides to Grant Thornton. Connecting to the Municipality's IT network or the internet via this network, while at the Municipality's premises, will be primarily for the purpose of conducting normal business activities, and those relating to the completion of the Services.

**Expenses** – If applicable, the Municipality will reimburse Grant Thornton for all reasonable out-of-pocket expenses incurred by Grant Thornton in entering into and performing the Services, whether or not it is completed, including but not limited to, travel, telecommunications costs, fees and disbursements of other professional advisers, and other disbursements customary in engagements of this nature. Normal administrative expenses are charged on the basis of a percentage of professional costs. The administrative fee is equal to 7% of the total professional fees invoiced during the Engagement. All other out-of-pocket expenses will be charged at cost as incurred by Grant Thornton.

**Taxes** – All fees and other charges payable to Grant Thornton do not include any applicable federal, provincial, or other goods and services tax or sales tax, or any other taxes or duties whether presently in force or imposed in the future. All sums payable to Grant Thornton hereunder shall be paid in full without withholding or deduction.

**Billing** – All invoices issued by Grant Thornton hereunder are due within 30 days of the invoice date. Interest will be charged on all overdue accounts at a rate of 8% per annum, compounded monthly, until paid.

Fees paid or payable to Grant Thornton under this Engagement are non-refundable and shall not be subject to set-off. Unless otherwise directed by Grant Thornton, all fees, expenses and other sums will be billed and payable in Canadian Dollars.

**Termination** – Either the Municipality or Grant Thornton may terminate the Engagement upon fourteen (14) days prior written notice to the other party. In addition to the foregoing, Grant Thornton may also terminate the Engagement in the event of a breach of any term of the Engagement by the Municipality which is not cured by the Municipality within ten (10) days of receipt of written notice as to the breach. Upon termination for any reason, the parties shall return each other's confidential information, except that Grant Thornton may retain one copy for its working papers and one copy of the Municipality Data may also be retained by Grant Thornton even if same may contain confidential information of the Municipality. In addition to its rights of termination provided herein and notwithstanding anything to the contrary in the Engagement, Grant Thornton shall also have the right (i) upon five (5) days prior written notice to the Municipality, to suspend or terminate its Services in the event the Municipality fails to pay Grant Thornton any amount due to it under the terms of the Engagement; or (ii) immediately upon written notice to the Municipality, terminate its Services in the event Grant Thornton discovers any information which Grant Thornton determines, in its sole discretion, may affect its reputation, integrity or independence. In the event of termination, the Municipality agrees to compensate Grant Thornton for all time expended and costs incurred up to and including the date of termination.

**Severability** – Each provision of this Engagement is severable and if any provision (in whole or in part) is or becomes invalid or unenforceable or contravenes any applicable regulations or laws, the remaining provisions and the remainder of the affected provision (if any) will not be affected.

**Assignment** – No assignment shall be made by either party of their respective obligations under this Engagement without the prior written consent of the other party.

**Publication** – Under no circumstances without the express prior written consent of Grant Thornton, shall the Municipality disclose, release, use, make reference to, or quote Grant Thornton's name, logo or any Deliverable (whether written or verbal) within any press release, press conference, website update, media release or any other form of public disclosure ("Disclosure Document") other than for litigation purposes, but only to the extent and in the manner that such use is contemplated by the Engagement. In the event the Municipality wishes to seek Grant Thornton's consent as required by the Engagement, the Municipality shall provide to Grant Thornton a copy of

such Disclosure Document for prior approval, which approval may be unreasonably withheld. As aforementioned, notwithstanding the terms of this paragraph, the Municipality is not prohibited from disclosing details, including the tax treatment or structure of any transaction, if the transaction or series of transactions would be, or would otherwise be if not for this exception, i) an avoidance transaction, as defined by subsection 245(2) or a reportable transaction under subsection 237.3(1) of the ITA, or series of transactions including an avoidance transaction under which a tax benefit to the Municipality results or would result but for section 245 of the ITA; ii) a confidential transaction under section 1079.8.6 of the TA; or iii) any other type of reportable tax avoidance transaction or similar type of transaction requiring disclosure to a taxing authority as defined by any other applicable legislation or regulations.

**Municipality representations, warranties and covenants** – The Municipality represents, warrants and covenants to Grant Thornton that:

- a. the execution, delivery and performance of the Engagement has been duly authorized and does not, and with the passage of time, will not conflict with or violate any contractual, statutory, common law, legal, regulatory or other obligation by which the Municipality is bound; and
- b. the Engagement is the legal, valid and binding obligation of the Municipality, enforceable in accordance with its terms.

**Grant Thornton representations, warranties and covenants** – Grant Thornton represents, warrant and covenants to the Municipality that Grant Thornton will provide the Services described within the Engagement in a professional and competent manner. Grant Thornton makes no other representation or warranties and explicitly disclaims all other warranties and representations whether expressed or implied by law, usage of trade, course of dealing or otherwise.

**Surviving provisions** – The Municipality's obligations in respect of confidentiality, payment of fees and expenses, limitation of liability and Release and Indemnification as outlined within the Engagement and these terms and conditions shall survive termination of the Engagement.

**Governing law and forum** – The Engagement, including these terms and conditions shall be governed by and construed in accordance with the laws of the Province in which the Engagement was signed by Grant Thornton.

**Other matters** – The failure of either party to insist on strict performance of the Engagement, or to exercise any option herein, shall not act as a waiver of any right, promise or option, but the same shall be in full force and effect. No waiver of any term or provision or of any

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breach or default shall be valid unless in writing and signed by the party giving such waiver, and no such waiver shall be deemed a waiver of any other term or provision or any subsequent breach or default of the same or similar nature.

**Complete agreement** – This Engagement, including these terms and conditions and any schedules, sets forth the entire understanding of the parties relating to

the subject matter hereof and supersedes and cancels any prior communications, understandings, and agreements between the parties. This Engagement may not be amended or modified except in writing between the parties and shall inure to the benefit of and be binding upon the parties and their respective successors and assigns.



COUNTY of ANNAPOLIS  
NATURALLY ROOTED

# BOARDS and COMMITTEES Recommendations AdHoc, Standing, and Advisory Committees

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**To:** Committee of the Whole  
**Meeting Date:** July 9, 2024  
**Subject:** **2024-07-02 Heritage Advisory Committee Recommendation**

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**RECOMMENDATION:**

To recommend that Municipal Council consider the entire Whitman Cemetery Company property (identified as PID #05123609 being 1.47 acres) located in South Williamston for registration as a municipal heritage property and begin the process by filing Notice of Recommendation at the Registry of Deeds and holding a public hearing on Tuesday, September 17, 2024, at 2:00 p.m.



## BOARDS and COMMITTEES

### Information Report

#### Joint, Regional or Community Organizations (AM-1.3.7)

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**Report To:** Committee of the Whole  
**Submitted by:** Michael Gunn, committee member of SNBRA  
**Submission Date:** July 2, 2024  
**Subject:** Southwest Nova Biosphere Region Assoc. – June 19 '24 Board Meeting

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#### Update of Committee Actions – FYI

There will be a NEWSLETTER again this fall and accessible via the site <https://swnovabiosphere.ca/>.

The INTERPRETIVE CENTRE is up and running but will be operating on a reduced schedule due to shortage of student helpers and lack of funding for staffing.

“Destination Canada: Canadian Council for UNESCO Tourism Corridor” has been supported by the CORRIDOR PROGRESS FUND and the priorities have included the SW Nova Corridor and the Chignecto Corridor, now part of the UNESCO Corridors of Recognized Places.

Lorne Julien will create an original TURTLE ISLAND PAINTING as the focal art featured in the Science Atlas. The original will be housed in the Interpretive Centre.

Digby Neck will be the host of the next AMAZING PLACE, highlighting plant species that grow exclusively on some islands.

The TWO BILLION TREES project is still sourcing local hardwood seedlings as it's more expensive to source deciduous than conifers (evergreens), but they have a nursery lined up and there is progress.

The SCIENCE ATLAS is proceeding and is looking at other publically-funded sources of information to layer into the atlas, which would increase accessibility and user-ship.

Discussion regarding the PAPER EXCELLENCE MILL on South Shore. There was much scepticism and concern about how the mill would meet requirements as outlined in the Lahey Report, in air/land/water. Also, how it would affect local wood supply and the environment (wood consumed, imported wood processed too, air / water polluted, wildlife affected, etc). Local concerns in Queen's County were more about the past performance of the Owner and whether or not the system / process would be opened or closed. No location has yet been finalized. There is a plan to use the waste in Boat Harbour as an energy supply. There was a suggestion that SNBRA be a depository of knowledge rather than an advocacy group, but recognizing that looking at a business case without sociological, ecological or environmental concerns taken into consideration was not realistic. Yet to be determined: where to send comments and questions.

There will be a Joint Information Meeting about SHORELINE RESTORATION hosted by SNBRA, TREPA (Tusket River Environmental Protection Association) and the Garden Club. The target audience will be lakeshore owners. This is an opportunity to expand membership. Guest speaker will be Rosemary Lohnes.

## Information Report - FYI

Submitted by: Michael Gunn

Regarding: FCM Conference - Redefining Our Future, Calgary Alberta, June 6-9 2024

### General Information:

- 1) Everything was digital. Surveillance was paramount. Everything we attended required our badges to be scanned, and our attendance can be easily verified digitally. Schedules, reminders, feedback and updates were all through the app on our cell phones. There was an assumption of a certain level of computer literacy that was overshooting the skill set of those who have long chosen not to use cell phones all day, every day.
- 2) Lunches were provided daily, and the goal was for participants to circulate and rotate with whom you share a meal with regularly. Breakfasts were provided every day except the first. There were two banquet suppers provided as well.
- 3) Downtown Calgary is an enormously walkable city, with the option to walk on the streets or via the "+15", the ped-way 15ft above the street level. The C-Train is the rapid transit system that can transport the population quickly and efficiently around different parts of the city.
- 4) The Tradeshow Floor featured every aspect of municipal operation, from infrastructure to management to IT or transportation ... it was an excellent place to ask questions, get answers, and exchange views.
- 5) The people I met were from all corners of the Country, and their experiences overlapped. Whether it was the young municipal official from Canada's fastest growing region (100,000+ constituents in roughly 4 city blocks) or the rancher-turned-municipal councillor with 40,000 square km (and only 150 constituents), we were all there with similar problems.
- 6) The underlying focus of most presentations was RECONCILIATION.

### Workshops Highlighted:

> Equity Impact Statement - cities are able to declare a representational proportional hiring practice, but discussion amongst smaller municipalities questioned whether they could meet the same goals.

> Shifting to Resilience: Net Zero Communities - examples of communities from across the country, but the Mayor from Bridgewater gave an excellent update that featured Atlantic-relevant solutions.

> The Critical Role of Municipalities and Farmers Play in Sustaining Canada's Food Security - the importance in municipal support of family farms, keeping the skill sets required for farming at the local level rather than the global push to turn over our knowledge and food security to mega-corporations.

> Enhancing Rural Connectivity: Bridging the Digital Divide in Rural Communities - there is a broad goal to connect rural and northern communities digitally.

> What is Reconciliation? - While each person and each group affected has their share of horrific stories in their history, the primary 'take-away' of a reconciliation experience is to listen and accept their history, their story. This is how both sides grow.

I'd like to thank the Council and the Municipality for sending me to this learning opportunity, and welcome any questions for further information or shared discussions.

## **Warden's Update**

### **July 2024**

Another Canada Day has come and gone. We had good weather so there were many opportunities to celebrate the greatness of our country. At the invitation of Councillor Prout, I spent an interesting time at the Melvern Square Community Centre. There were hundreds of folks there, most dressed in some form of red and white. The singing of O Canada was very capably led by a young lady known to all for the quality of her voice. There were hot dogs – free will offering – a delicious cake and all sorts of non-alcoholic refreshments. One of the highlights for children and adults was the slushy slope slide – a joy for many and for more than one slide. Later, I dropped in at the Bear River Branch of the Royal Canadian Legion. There was live music and a lot of chatting – most encounters began with some form of “it has been so long since I have seen you”.

In between those two events I visited a family-run business in the east end. Offering fresh vegetables, baked goods, and an attractive assortment of cheese, I left with an armful of goodies. I informed the clerk that I had heard many good things about the store and gave her my business card. She was very appreciative. Lately I have taken to shopping at local businesses, including restaurants of all types, across the county and have left my card at each. I will continue to do so. Perhaps all members of Council would consider doing the same. Local businesses deserve our support and owners/staff need to know that members of the County Council support them regularly.

I, along with Councillor Longmire and CAO McNeill, attended the annual general meeting of the Annapolis Valley Regional Enterprise Network (REN) held outside of Windsor. There was a good crowd, many presentations of the work of the REN and provincial cabinet minister Jill Balser delivered an energetic presentation lauding the work of all members.

Minister Balser and I also spoke at the opening of the accessibility trail in Upper Clements. She announced provincial funding for the trail. We were told by a representative of the provincial government that this trail is the first accessibility trail in the province.

I was the Master of Ceremonies at a provincially-organized gathering in Digby to announce funding for the Bear River water projects and two other endeavours in other counties.

On 28 June I delivered a presentation on Annapolis County history to a community group in Middleton. There was much interest in the topic and the after-talk individual conversations revealed a desire to learn more about the events that shape the history of Annapolis County.

My wife Elizabeth and I recently hosted the fourth visit of four friends of ours from Germany. Although they visit other parts of Canada during their times here, they always begin with Annapolis County. One of the group is a bee keeper and during trip number three I linked him with a local family with the same interests. This time I arranged a visit with another county bee keeper and there was also a meeting of the local club. Information was exchanged that will lead to better practises and increased business for all. Promises to keep in touch were made that I am sure will be honoured.

**Municipality of the County of Annapolis  
Capital Summary June 2024**

Municipal Funding	Federal/Provincial Funding	Total Projected Costs	Tendered Costs	Diff. Project Vs Tendered Costs	Notes
\$ 450,000	\$ -	\$ 450,000	Internal	\$ -	*renovations, heating, washroom upgrades
\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ -	computer upgrades and replacements
\$ 350,000	\$ 225,000	\$ 575,000	\$ 515,000	\$ 60,000	**AR Lot, Atlantic & Granville East BT
\$ 100,000	\$ -	\$ 100,000	\$	\$ 100,000	BT #8 carleton corner upgrade,
\$ 80,000	\$ -	\$ 80,000	\$ 80,000	\$ -	Final phase of scada redevelopment
\$ -	\$ 250,000	\$ 250,000	\$ 245,000	\$ 5,000	Water Supply - GF, BT & M.
\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	Develop more secure water supply
\$ 350,000	\$ -	\$ 350,000	\$ 325,000.00	\$ 25,000	Delivery June 2025
\$ 183,000	\$ 124,000	\$ 307,000	\$ 75,000	\$ 232,000	Upper clements trails
\$ 225,000	\$ -	\$ 225,000	\$ -	\$ 225,000	Meter replacement - BT auto reading meters
\$ 1,700,000	\$ 1,700,000	\$ 3,400,000	\$ 1,985,000	\$ 1,415,000	Mid July start 3 Phases + well & storage controls
\$ 400,000	\$ -	\$ 400,000	Internal	\$ -	*renovate work building County staff
\$ 710,181	\$ 289,819	\$ 1,000,000	\$ 468,000	\$ 532,000	Begin late September - b.station - 100K
\$ -	\$ 923,000	\$ 1,000,000	\$ 923,000	\$ 77,000	Start July 7, 2024 - paid by third party
\$ 100,000	\$ -	\$ 100,000	\$ 30,000	\$ 70,000	Consultant preparing plans
\$ 100,000	\$ -	\$ 100,000	\$ 30,000	\$ 70,000	*Accessible ramp & upgrades 30K
\$ 50,000	\$ -	\$ 50,000	\$ 40,361	\$ 9,639	Dodge Ram 2022 - 46000kms
\$ 60,000	\$ -	\$ 60,000	\$ 20,279	\$ 39,721	Delivery Aug 2024
<b>\$ 5,088,181</b>	<b>\$ 3,511,819</b>	<b>\$ 8,677,000</b>	<b>\$ 4,766,640</b>	<b>\$ 3,060,360</b>	